



Agenda Item Details

Meeting	Aug 12, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.10 Budget Amendment #10 - 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	7,027,533.11
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #10 - 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 June 2024:

Fund Name	Fund No.	Amount
General Fund	1010	\$(2,299,986.45)
Debt Service Funds	2xxx	(1,012.21)
Capital Project Funds	3xxx	2,846,189.55
Other Special Revenue Funds - Federal	42xx/44xx	225,174.48
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	3,136,496.31
Other Special Revenue Funds - School Food Service	5020	951,409.73
Internal Service Funds (Self-Insured Medical)	7xxx	2,169,261.70
Total - All Funds		\$7,027,533.11

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!BA 10 - June 2024.pdf (2,447 KB)

Administrative Content

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

Motion & Voting

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

Motion by Linda Evanchyk, second by Brett Hinely.

Final Resolution: Motion Carries

Yes: Tim Bryant, Linda Evanchyk, Marti Gardner, Brett Hinely, Lamar White



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #10

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,248,000.00	\$ 2,248,000.00	\$ 2,360,084.00	\$ -	\$ 4,608,084.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	320,014.00	-	420,014.00
3191 ROTC	300,000.00	300,000.00	118,471.16	-	418,471.16
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	1,028,604.53	-	1,778,604.53
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	291,845.96	-	941,845.96
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	126.94	-	-	126.94
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	-	241,281.00	84,702,496.00
3311 SAFE SCHOOLS	2,618,176.00	2,601,435.00	-	4,913.00	2,596,522.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,107,062.00	8,815,976.00	-	25,371.00	8,790,605.00
3313 ESE GUARANTEE	14,209,118.00	14,582,428.00	53,583.00	-	14,636,011.00
3314 READING INSTRUCTION	-	-	-	-	-
3315 WORKFORCE DEVELOPMENT	2,538,518.00	2,538,518.00	-	-	2,538,518.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	211,757.00	-	-	211,757.00
3318 DJJ SUPPLEMENTAL ALLOCATION	109,291.00	113,496.00	-	12,398.00	101,098.00
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	9,521.75	-	49,521.75
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	8,137,076.00	8,143,361.00	-	275,219.00	7,868,142.00
3357 MENTAL HEALTH ASSISTANCE	1,806,833.00	1,791,582.00	-	4,469.00	1,787,113.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	3,101,842.00	3,161,918.00	-	639,415.00	2,522,503.00
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	12,417.48	-	499,217.48
3378 FULL SERVICE SCHOOLS PROGRAM	-	-	120,000.00	-	120,000.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3397 TRIUMPH GRANTS	-	10,943,605.94	-	6,042,841.81	4,900,764.13
3399 OTHER MISCELLANEOUS STATE REVENUE	3,846,094.37	5,744,565.05	-	3,952,476.40	1,792,088.65
3401 PRINT SHOP POSTAGE	10,000.00	10,000.00	15,557.70	-	25,557.70
3402 PRINT SHOP PRINTING	250,000.00	250,000.00	56,497.19	-	306,497.19
3407 EDUCATIONAL BROADBAND - LEASE	26,000.00	26,000.00	-	656.11	25,343.89
3411 DISTRICT SCHOOL TAXES	116,029,389.00	116,029,389.00	376,665.93	-	116,406,054.93
3421 TAX REDEMPTIONS	100,000.00	100,000.00	-	57,724.87	42,275.13
3424 CONTINUING WORKFORCE EDUCATION COURSE FEES	-	2,250.00	500.00	-	2,750.00
3425 RENT/USE OF FACILITY	2,850.00	27,074.87	1,543.64	-	28,618.51
3426 COURSE FEES - ADULT EDUCATION	700,000.00	863,000.00	23,263.36	-	886,263.36
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	42,442.62	269.21	-	42,711.83
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	42,442.62	269.22	-	42,711.84
3431 INTEREST ON INVESTMENTS	500,000.00	500,000.00	2,454,512.90	-	2,954,512.90
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	7,800.00	-	7,800.00
3448 DONATIONS	15,940.00	125,569.71	72,224.45	-	197,794.16
3462 PURCHASED CUSTODIAL SERVICE	-	5,248.68	56.36	-	5,305.04
3463 BOB SIKES CHILD CARE	196,000.00	165,000.00	-	6,136.00	158,864.00
3465 PURCHASED POSITIONS - OTHER	41,227.02	398,668.58	51,011.94	-	449,680.52
3466 PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	469,348.03	21,927.16	-	491,275.19
3467 PURCHASED - SCHOOLS - OTHER	31,378.77	444,642.31	76,664.31	-	521,306.62
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	210,000.00	160,000.00	23,195.13	-	183,195.13
3470 NORTHWOOD CHILD CARE	183,000.00	218,750.00	13,321.00	-	232,071.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	1,430.00	33,000.00	6,847.01	-	39,847.01
3475 BLUEWATER CHILD CARE	485,000.00	574,250.00	17,317.42	-	591,567.42
3477 PLEW CHILD CARE	388,000.00	425,250.00	21,878.90	-	447,128.90
3478 WRIGHT CHILD CARE	174,000.00	212,250.00	7,623.90	-	219,873.90
3480 PUBLIC INFORMATION REQUESTS	-	98.16	28.87	-	127.03

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
3482 FUEL MAINTENANCE FEE	1,075.13	76,544.44	2,242.21	-	78,786.65	
3484 FINANCIAL AID FEES	-	84,885.25	-	17,275.09	67,610.16	
3485 RESTITUTION PAYMENTS - OTHER	205.77	769.33	-	-	769.33	
3487 CERTIFICATE FEES - SUBSTITUTES	1,320.00	2,585.00	3,360.00	-	5,945.00	
3488 FINGERPRINT PROGRAM	7,526.00	30,481.00	1,091.00	-	31,572.00	
3489 CERTIFICATE FEES	40,000.00	35,000.00	655.00	-	35,655.00	
3490 MISCELLANEOUS REVENUE	8,363.27	317,905.34	30,050.88	-	347,956.22	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	74,558.98	-	424,558.98	
3493 SALE OF JUNK	5,440.90	329,631.68	1,865.04	-	331,496.72	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	139,825.03	-	539,825.03	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	14,505.57	345.87	-	14,851.44	
3497 REFUND - PRIOR YEAR EXPENDITURES	204.21	366,397.71	13,969.02	-	380,366.73	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	21,198.23	-	61,198.23	
3499 SFS - INDIRECT COST	200,000.00	200,000.00	15,243.15	-	215,243.15	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	15,668,144.00	15,688,888.40	1,087,217.35	-	16,776,105.75	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	7,527.67	213,135.27	7,788.51	-	220,923.78	
3741 INSURANCE LOSS RECOVERY	-	220,820.23	-	-	220,820.23	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	1,869.10	69,774.14	17,262.08	-	87,036.22	
3901 RESERVE FOR ENCUMBRANCE	2,741,422.79	2,741,422.79	-	-	2,741,422.79	
3902 RESERVE FOR INVENTORY	126,235.96	126,235.96	-	-	126,235.96	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	1,017,686.08	1,017,686.08	-	-	1,017,686.08	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	11,681,776.64	11,681,776.64	-	-	11,681,776.64	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	50,563,614.94	50,563,614.94	-	-	50,563,614.94	
3907 RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00	
3910 RESERVE - CLAIMS LIABILITY	2,560,000.00	2,560,000.00	-	-	2,560,000.00	
3911 RESERVE - FTE	1,863,148.99	1,863,148.99	-	-	1,863,148.99	
3913 RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00	
3925 FUND BALANCE - UNDESIGNATED	12,947,136.14	12,947,136.14	-	-	12,947,136.14	
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 405,985,318.41	\$ 8,980,189.83	\$ 11,280,176.28	\$ 403,685,331.96	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 177,661,806.82	\$ 282,073.12	\$ -	\$ 177,943,879.94	
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	186,520.00	19,821.00	-	206,341.00	
5200 EXCEPTIONAL CHILD	37,004,727.61	36,933,176.05	-	1,371,242.50	35,561,933.55	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	9,955,795.04	-	2,439,300.11	7,516,494.93	
5400 ADULT GENERAL EDUCATION	23,331.51	-	-	-	-	
5500 PREKINDERGARTEN	494,941.00	458,313.36	-	33,071.98	425,241.38	
5900 OTHER INSTRUCTION	4,057,929.50	4,316,718.40	-	121,124.64	4,195,593.76	
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,887,168.47	1,618.17	-	4,888,786.64	
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	608,819.62	-	382,079.96	226,739.66	
6120 GUIDANCE SERVICES	5,439,562.73	5,796,328.20	-	75,532.67	5,720,795.53	
6130 HEALTH SERVICES	1,692,533.00	2,139,266.83	-	110,557.02	2,028,709.81	
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	3,089,538.25	427,421.94	-	3,516,960.19	
6141 TESTING	180,331.28	220,436.87	9,095.03	-	229,531.90	
6150 PARENTAL INVOLVEMENT	200.00	475.00	-	-	475.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,362,137.03	-	163,037.63	2,199,099.40	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,301,594.61	-	177,845.31	5,123,749.30	
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,454,582.42	-	676,324.85	2,778,257.57	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	736,554.18	-	215,844.14	520,710.04	
7100 SCHOOL BOARD	1,423,939.39	1,423,653.66	462,936.47	-	1,886,590.13	
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	570,750.09	-	11,509.10	559,240.99	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	24,396,555.32	354,384.76	-	24,750,940.08	
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	13,163,942.20	-	6,034,792.86	7,129,149.34	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,466,988.02	53,614.74	-	2,520,602.76	
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	-	18,276.72	474,774.92	
7730 STAFF SERVICES	5,759,729.65	6,447,216.38	1,859,713.58	-	8,306,929.96	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	1,008,470.82	70,645.68	-	1,079,116.50	
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	1,182,337.31	198,081.45	-	1,380,418.76	
7801 TRANSPORTATION - NORTH	7,186,524.96	7,395,420.03	-	475,439.18	6,919,980.85	
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,872,178.50	-	374,597.38	3,497,581.12	
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,609,626.46	-	783,822.91	4,825,803.55	
7900 OPERATION OF PLANT	31,316,717.13	32,361,445.23	2,699,473.83	-	35,060,919.06	
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,273,363.63	72,265.94	-	5,345,629.57	
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,702,020.48	-	244,919.99	3,457,100.49	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,505,636.16	496,738.84	-	5,002,375.00	
9100 COMMUNITY SERVICE	3,217,102.25	3,682,746.20	48,802.98	-	3,731,549.18	
9700 TRANSFER FUNDS	-	47,385.00	15,000.00	-	62,385.00	
9890 RESERVES	35,670,142.04	30,247,615.08	4,337,644.97	-	34,585,260.05	
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 405,985,318.41	\$ 11,409,332.50	\$ 13,709,318.95	\$ 403,685,331.96	

***Note:**
 Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 579,905.84
0990	Fund Balance - Unappropriated	13,298,771.19
0991	Reserve - Inventory	128,913.09
0993	Reserve - Retirement	200,000.00
0994	Reserve - FTE/Schools	2,950,027.46
0995	Reserve - Claims Liability	1,762,000.00
0996	Reserve - Contingency	1,511,792.00
0997	Reserve - Projects	14,153,850.47
Total		\$ 34,585,260.05

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
3121	<u>PL 81-874, Federal Impact, Current Operations</u>	\$ 2,360,084.00
0997	Reserve - Projects 9890 Reserves	\$ 2,360,084.00
<i>Explanation: To appropriate revenue for Federal Impact Aid based on actual collections.</i>		
2095	Salary Resynching \$ 2,360,084.00	
3122	<u>PL 81-874 Federal Impact, Handicap</u>	\$ 320,014.00
0997	Reserve - Projects 9890 Reserves	\$ 320,014.00
<i>Explanation: To appropriate revenue for Federal Impact Aid Handicap based on actual collections.</i>		
2095	Salary Resynching \$ 320,014.00	
3191	<u>ROTC</u>	\$ 118,471.16
0997	Reserve - Projects 9890 Reserves	\$ 118,471.16
<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
2045	ROTC \$ 118,471.16	
3192	<u>DOD Section 386 PL 102-484</u>	\$ 1,028,604.53
0997	Reserve - Projects 9890 Reserves	\$ 1,028,604.53
<i>Explanation: To appropriate revenue from the Department of Defense based on actual collections.</i>		
2095	Salary Resynching \$ 1,028,604.53	
3203	<u>Medicaid Reimbursement</u>	\$ 291,845.96
0997	Reserve - Projects 9890 Reserves	\$ 291,845.96
<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>		
1084	Medicaid Reimbursement \$ 291,845.96	
3310	<u>Florida Education Finance Program</u>	\$ (241,281.00)
0994	Reserve - FTE/Schools 9890 Reserves	\$ (241,281.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
.....	Discretionary \$ (241,281.00)	
3311	<u>Safe Schools</u>	\$ (4,913.00)
0997	Reserve - Projects 9890 Reserves	\$ (4,913.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
3107	Safe Schools \$ (4,913.00)	
3312	<u>Supplemental Academic Instruction</u>	\$ (25,371.00)
0997	Reserve - Projects 9890 Reserves	\$ (25,371.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
3161	SAI - Supplemental Academic Instruction \$ (25,371.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
3313	<u>ESE Guarantee</u>		\$ 53,583.00
	0994 Reserve - FTE/Schools	9890 Reserves	\$ 53,583.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>			
	.... Discretionary	\$ 53,583.00	
3318	<u>DJJ Supplemental Allocation</u>		\$ (12,398.00)
	0997 Reserve - Projects	9890 Reserves	\$ (12,398.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>			
	8110 DJJ Supplemental Allocation	\$ (12,398.00)	
3343	<u>State License Tax</u>		\$ 9,521.75
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 9,521.75
<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>			
	.... Discretionary	\$ 9,521.75	
3354	<u>Transportation</u>		\$ (275,219.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (275,219.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>			
	.... Discretionary	\$ (275,219.00)	
3357	<u>Mental Health Assistance Allocation</u>		\$ (4,469.00)
	0997 Reserve - Projects	9890 Reserves	\$ (4,469.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>			
	9110 Mental Health Assistance	\$ (4,469.00)	
3359	<u>Federally Connected Student Supplement</u>		\$ (639,415.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (639,415.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2023-2024.</i>			
	.... Discretionary	\$ (639,415.00)	
3371	<u>Voluntary Prekindergarten Program</u>		\$ 12,417.48
	0997 Reserve - Projects	9890 Reserves	\$ 12,417.48
<i>Explanation: To appropriate revenue for Voluntary Prekindergarten Program based on actual collections.</i>			
	0132 VPK - Year Long Program	\$ 12,417.48	
3397	<u>Triumph Grants</u>		\$ (6,042,841.81)
	0102 Salary - Other Compensation	5300 Vocational	\$ (72,000.00)
	0365 Software Subscriptions	5300 Vocational	(295,000.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(157,500.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(355,000.00)
	0997 Reserve - Projects	9890 Reserves	(5,163,341.81)
			\$ (6,042,841.81)
<i>Explanation: To adjust revenue for Triumph Grants based on actual collections. The uncollected revenue will be appropriated in fiscal year 2024-2025.</i>			
	2113 Triumph AI Grant	\$ (1,240,544.91)	4115 Triumph OTC North Grant (3,800,000.00)
	3118 Triumph Healthcare Academy Grant	(652,296.90)	4116 Triumph OTC North Grant - P6TO43 (350,000.00)
			Total \$ (6,042,841.81)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object				Increase (Decrease)
3399	<u>Other Miscellaneous State Revenue</u>				\$ (3,832,476.40)
	0105 Salary - Bonus		5100 Basic Education (K-12)		\$ 6,038.11
	0220 Social Security		5100 Basic Education (K-12)		461.89
	0997 Reserve - Projects		9890 Reserves		(3,838,976.40)
					<u>\$ (3,832,476.40)</u>
Explanation: To appropriate revenue for Computer Science Teacher Bonus Grant and adjust revenue for YMCHAT Grant, Okaloosa UP Grant, Science of Reading Grant, Advancing CTE Grant, and Workforce Development Capitalization Grant based on actual collections. The uncollected revenue for Okaloosa UP Grant, Advancing CTE Grant, and Workforce Development Capitalization Incentive Grant will be appropriated in fiscal year 2024-2025.					
	2110 YMCHAT Grant	\$ (31,829.69)	4103 Science of Reading Literacy and Tutoring Progra	(26,097.21)	
	2111 Okaloosa UP Grant	(261,266.50)	4114 Advancing CTE Grant	(239,983.00)	
	2119 Computer Science Teacher Bonus Grant	6,500.00	4119 Workforce Dev. Capitalization Incentive Grant	(3,279,800.00)	
			Total	<u>\$ (3,832,476.40)</u>	
3401	<u>Print Shop Postage</u>				\$ 15,557.70
	0510 Supplies		7760 Internal Service		\$ 15,557.70
Explanation: To appropriate revenue for Print Shop Postage based on actual collections.					
	9121 Print Shop	\$ 15,557.70			
3402	<u>Print Shop Printing</u>				\$ 56,497.19
	0510 Supplies		7760 Internal Service		\$ 56,497.19
Explanation: To appropriate revenue for Print Shop Printing based on actual collections.					
	9121 Print Shop	\$ 56,497.19			
3407	<u>Educational Broadband - Lease</u>				\$ (656.11)
	0510 Supplies		6500 Instruction Related Technology		\$ (656.11)
Explanation: To adjust revenue for Educational Broadband Lease based on actual collections.					
	6010 Educational Broadband Lease	\$ (656.11)			
3411	<u>District School Taxes</u>				\$ 376,665.93
	0997 Reserve - Projects		9890 Reserves		\$ 376,665.93
Explanation: To appropriate revenue for District School Taxes based on actual collections.					
	2095 Salary Resynching	\$ 376,665.93			
3421	<u>Tax Redemptions</u>				\$ (57,724.87)
	0997 Reserve - Projects		9890 Reserves		\$ (57,724.87)
Explanation: To adjust revenue for tax redemptions based on actual collections.					
	2095 Salary Resynching	\$ (57,724.87)			
3424	<u>Continuing Workforce Education Course Fees</u>				\$ 500.00
	0510 Supplies		5900 Other Instruction		450.00
	0990 Fund Balance - Unappropriated		9890 Reserves		50.00
					<u>\$ 500.00</u>
Explanation: To appropriate revenue for workforce continuing education course fees based on actual collections.					
	.... Discretionary	\$ 50.00	6110 Adult Education Tuition	450.00	
			Total	<u>\$ 500.00</u>	
3425	<u>Rent/Use Of Facility</u>				\$ 1,543.64
	0430 Electricity		7900 Operation of Plant		926.18
	0987 Reserve Schools/Departments		9890 Reserves		617.46
					<u>\$ 1,543.64</u>
Explanation: To appropriate revenue for facility use based on actual collections.					
 Discretionary	\$ 617.46	5099 School Utilities	926.18	

Board Meeting August 12, 2024

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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
3462	<u>Purchased Custodial Services</u>	\$ 56.36
0102	Salary - Other Compensation	\$ 46.50
0210	Florida Retirement System	6.30
0220	Social Security	3.56
		\$ 56.36
<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>		
7020	Purchased Positions/Other - External	\$ 56.36
3463	<u>Bob Sikes Child Care</u>	\$ (6,136.00)
0510	Supplies	\$ (6,136.00)
<i>Explanation: To adjust revenue for Bob Sikes Child Care based on actual collections.</i>		
2181	Child Care - Bob Sikes Elementary School	\$ (6,136.00)
3465	<u>Purchased Positions - Other</u>	\$ 51,011.94
0102	Salary - Other Compensation	\$ 12,064.11
0103	Salary - Supplements	28,355.82
0130	Salary - Overtime	1,468.48
0210	Florida Retirement System	2,805.25
0220	Social Security	1,594.68
0231	Group Insurance - Health	257.58
0232	Group Insurance - Life	0.41
0233	Group Insurance - Dental	6.46
0102	Salary - Other Compensation	920.84
0210	Florida Retirement System	124.96
0220	Social Security	69.95
0102	Salary - Other Compensation	2,147.80
0102	Salary - Other Compensation	1,000.00
0210	Florida Retirement System	119.10
0220	Social Security	76.50
		\$ 51,011.94
<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	\$ 51,011.94
3466	<u>Purchased Positions/Other - External</u>	\$ 21,927.16
0102	Salary - Other Compensation	\$ 3,299.69
0131	Salary - Instructional	(2,942.97)
0210	Florida Retirement System	635.23
0220	Social Security	27.90
0231	Group Insurance - Health	(0.44)
0232	Group Insurance - Life	12.96
0233	Group Insurance - Dental	(0.40)
0730	Dues and Fees	248.64
0131	Salary - Instructional	570.60
0331	Out of County Travel	542.49
0220	Social Security	(598.00)
0100	Salary - Non-Instructional	1,289.13
0210	Florida Retirement System	388.32
0220	Social Security	(19.54)
0231	Group Insurance - Health	14,177.64
0232	Group Insurance - Life	(0.44)
0233	Group Insurance - Dental	399.60
0398	Field Trips	979.50
0398	Field Trips	2,026.25
0398	Field Trips	891.00
		\$ 21,927.16
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>		
7020	Purchased Positions/Other - External	\$ 21,927.16

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
3467	<u>Purchased - Schools - Other</u>	<u>\$ 76,664.31</u>
0510	Supplies	\$ 7,301.04
0649	Technology Equipment (Under \$1,000)	129.00
0390	Other Purchased Service	480.00
0398	Field Trips	22,985.50
0398	Field Trips	8,330.75
0398	Field Trips	37,389.80
0450	Gasoline	174.18
0460	Diesel Fuel	(234.74)
0460	Diesel Fuel	108.78
		<u>\$ 76,664.31</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 76,664.31
3469	<u>Antioch Child Care</u>	<u>\$ 23,195.13</u>
0510	Supplies	\$ 23,195.13
9100	Community Service	
<i>Explanation: To appropriate revenue for Antioch Child Care based on actual collections.</i>		
2179	Child Care - Antioch Elementary School	\$ 23,195.13
3470	<u>Northwood Child Care</u>	<u>\$ 13,321.00</u>
0510	Supplies	\$ 13,321.00
9100	Community Service	
<i>Explanation: To appropriate revenue for Northwood Child Care based on actual collections.</i>		
2170	Child Care - Northwood Elementary School	\$ 13,321.00
3474	<u>Professional Development Certification Program Fees</u>	<u>\$ 6,847.01</u>
0510	Supplies	\$ 6,847.01
6400	Instructional Staff Training Services	
<i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i>		
6088	Professional Development Certification Program	\$ 6,847.01
3475	<u>Bluewater Child Care</u>	<u>\$ 17,317.42</u>
0510	Supplies	\$ 17,317.42
9100	Community Service	
<i>Explanation: To appropriate revenue for Bluewater Child Care based on actual collections.</i>		
2175	Child Care - Bluewater Elementary School	\$ 17,317.42
3477	<u>Plew Child Care</u>	<u>\$ 21,878.90</u>
0510	Supplies	\$ 21,878.90
9100	Community Service	
<i>Explanation: To appropriate revenue for Plew Child Care based on actual collections.</i>		
2174	Child Care - Plew Elementary School	\$ 21,878.90
3478	<u>Wright Child Care</u>	<u>\$ 7,623.90</u>
0510	Supplies	\$ 7,623.90
9100	Community Service	
<i>Explanation: To appropriate revenue for Wright Child Care based on actual collections.</i>		
2178	Child Care - Wright Elementary School	\$ 7,623.90
3480	<u>Public Information Requests</u>	<u>\$ 28.87</u>
0990	Fund Balance - Unappropriated	\$ 28.87
9890	Reserves	
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>		
....	Discretionary	\$ 28.87

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
3482	<u>Fuel Maintenance Fee</u>	\$ 2,242.21
0350	Repair and Maintenance	
7800	Pupil Transp Services - School	\$ 2,242.21
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>		
2093	Fuel System Repairs	\$ 2,242.21
3484	<u>Financial Aid Fees</u>	\$ (17,275.09)
0790	Miscellaneous Expense	
9100	Community Service	\$ (17,275.09)
<i>Explanation: To adjust revenue for Financial Aid Fees based on actual collections.</i>		
3005	Financial Aid Trust Fund	\$ (17,275.09)
3487	<u>Certificate Fees - Substitutes</u>	\$ 3,360.00
0730	Dues and Fees	
7730	Staff Services	\$ 3,360.00
<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>		
2088	Certification	\$ 3,360.00
3488	<u>Fingerprint Program</u>	\$ 1,091.00
0730	Dues and Fees	
7730	Staff Services	\$ 1,091.00
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
6006	Fingerprinting - Fees	\$ 1,091.00
3489	<u>Certificate Fees</u>	\$ 655.00
0730	Dues and Fees	
7730	Staff Services	\$ 655.00
<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
2088	Certification	\$ 655.00
3490	<u>Miscellaneous Revenue</u>	\$ 30,050.88
0510	Supplies	
7730	Staff Services	\$ 770.00
0460	Diesel Fuel	
7800	Pupil Transp Services - School	8,105.94
0510	Supplies	
7801	Transportation - North	150.84
0510	Supplies	
7802	Transportation - Central	67.10
0510	Supplies	
7803	Transportation - South	65.00
0990	Fund Balance - Unappropriated	
9890	Reserves	20,891.51
0997	Reserve - Projects	
9890	Reserves	0.49
		\$ 30,050.88
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$356.00), Scribbles Transcript System (\$903.30), dividends (\$16,334.50), Okaloosa UP Grant indirect costs (\$3,297.71), fuel reimbursements (\$8,106.43), vending commissions (\$282.94), and parapro testing fees (\$770.00) based on actual collections.</i>		
....	Discretionary	\$ 20,891.51
3032	Vending Commission - Transportation - Central	67.10
2093	Fuel System Repairs	8,106.43
3033	Vending Commission - Transportation - South	65.00
3031	Vending Commission - Transportation - North	150.84
5020	Parapro Testing Fees	770.00
	Total	\$ 30,050.88
3492	<u>Transportation - School Activities</u>	\$ 74,558.98
0997	Reserve - Projects	
9890	Reserves	\$ 74,558.98
<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
2095	Salary Resynching	\$ 74,558.98

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
3493	<u>Sale of Junk</u>	\$ 1,865.04
0990	Fund Balance - Unappropriated	
9890	Reserves	\$ 1,865.04
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
....	Discretionary	\$ 1,865.04
3494	<u>Federal Indirect Cost Reimbursement</u>	\$ 139,825.03
0997	Reserve - Projects	
9890	Reserves	\$ 139,825.03
<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>		
2095	Salary Resynching	\$ 139,825.03
3495	<u>Transportation - Repairs Dept./Other</u>	\$ 345.87
0550	Repair Parts	
7801	Transportation - North	\$ 345.87
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
....	Discretionary	\$ 345.87
3497	<u>Refund - Prior Year Expenditures</u>	\$ 13,969.02
0990	Fund Balance - Unappropriated	
9890	Reserves	\$ 13,969.02
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
....	Discretionary	\$ 13,969.02
3498	<u>Fuel Tax Refund</u>	\$ 21,198.23
0677	Replacement Systems - Other than Bldg.	
7400	Facilities Acquisition and Construction	\$ 21,198.23
<i>Explanation: To appropriate estimated revenue for Fuel Tax Refund.</i>		
2192	Paving Countywide	\$ 21,198.23
3499	<u>School Food Service - Indirect Cost</u>	\$ 15,243.15
0997	Reserve - Projects	
9890	Reserves	\$ 15,243.15
<i>Explanation: To appropriate revenue for School Food Service Indirect Cost Reimbursement based on actual collections.</i>		
2095	Salary Resynching	\$ 15,243.15
3630	<u>Transfer from Capital Improvement Funds</u>	\$ 1,087,217.35
0357	Support Managed Computers	
5100	Basic Education (K-12)	\$ (408,429.35)
0363	Seat Managed - Computers	
5100	Basic Education (K-12)	(221,337.05)
0365	Software Subscriptions	
7400	Facilities Acquisition and Construction	454,072.70
0796	Charter School State Capital Outlay	
7400	Facilities Acquisition and Construction	1,234,435.45
0997	Reserve - Projects	
9890	Reserves	28,475.60
		\$ 1,087,217.35
<i>Explanation: To appropriate Charter School Capital Outlay transfer (Project 2052 - \$1,227,878.00, Project 3226 - \$4,363.74, & Project 3227 - \$2,193.71), Maintenance Capital Outlay transfer (Project 2095 - \$28,475.60), and Enterprise Software Capital Outlay transfer (Project 3398 - \$454,072.70); and adjust Seat Management Capital Outlay transfer (Project 4019 - \$(629,766.40):</i>		
2052	Capital Outlay Charter Schools	\$ 1,227,878.00
3227	Safety & Security Grant 23A097	2,193.71
2095	Salary Resynching	28,475.60
3398	District Wide - Enterprise Software	454,072.70
3226	Safety & Security Grant 22A097	4,363.74
4019	SM - Instructional Computers	(629,766.40)
Total		\$ 1,087,217.35
3740	<u>Prior Year Insurance Loss Recovery</u>	\$ 7,788.51
0742	Insurance Claims Current Year	
8120	Building and Ground Maintenance	\$ 7,788.51
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 7,788.51

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>	\$ 17,262.08
0310	Professional & Technical Service	
	7730 Staff Services	\$ 17,262.08

Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.

5006 Health Reimbursement Arrangement \$ 17,262.08

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>	5100 Basic Education (K-12)	\$ (139,326.82)
		5101 Charter School - Federal Impact	19,821.00
		5200 Exceptional Child	(1,212,791.80)
		5300 Vocational	(29,847.64)
		5500 Prekindergarten	108.47
		6100 Pupil Personnel Services	(42,811.83)
		6110 Attendance and Social Work	(163.86)
		6120 Guidance Services	(97,370.38)
		6130 Health Services	(12,649.37)
		6141 Testing	499.97
		6200 Instructional Media Services	(836.94)
		6300 Instruction & Curriculum	(11,285.29)
		6400 Instructional Staff Training Services	(3,363.73)
		6500 Instruction Related Technology	(4,825.40)
		7100 School Board	(14,636.77)
		7200 General Administration	(3,760.79)
		7300 School Admin - Principal Office	(143,560.12)
		7400 Facilities Acquisition and Construction	(291,249.97)
		7500 Fiscal Services	(17,754.63)
		7720 Information Services	(31,079.34)
		7730 Staff Services	(41,508.46)
		7760 Internal Service	(1,509.21)
		7800 Pupil Transp Services - School	(8,532.45)
		7801 Transportation - North	(578,525.49)
		7802 Transportation - Central	(377,642.11)
		7803 Transportation - South	(780,772.21)
		7900 Operation of Plant	(130,768.85)
		8100 Maintenance Administration	(69,830.12)
		8120 Building and Ground Maintenance	(377.36)
		8200 Administrative Technology Services	(64,301.94)
		9100 Community Service	(8.89)
		9890 Reserves	2,598,089.60
			<u>\$ (1,492,572.73)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Projects 2083 & 2095), adjust salaries to actual (Project 2095), appropriate federal impact aid (Project 2095), and appropriate fixed charges (Project 9015) by transferring to/(from) the following project(s):

2083	ESSER - General Fund - Professional Development	\$ (3.26)	9015	Fixed Charges	(28,006.35)
2095	Salary Resynching	1,520,582.34	Total	\$	<u>1,492,572.73</u>

0010 Grounds/Beautification

0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ (169,034.01)
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 169,034.01

0023 Itinerant - Speech

0100	Salary - Non-Instructional	5200	Exceptional Child	\$ 262.24
0102	Salary - Other Compensation	5200	Exceptional Child	5.54
0103	Salary - Supplements	5200	Exceptional Child	(23,856.49)
0131	Salary - Instructional	5200	Exceptional Child	(75,288.67)
0210	Florida Retirement System	5200	Exceptional Child	(13,277.06)
0220	Social Security	5200	Exceptional Child	(7,531.89)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	5200 Exceptional Child	(12,129.95)
0232	Group Insurance - Life	5200 Exceptional Child	(50.10)
0233	Group Insurance - Dental	5200 Exceptional Child	(507.73)
0310	Professional & Technical Service	5200 Exceptional Child	(73,769.93)
0365	Software Subscriptions	5200 Exceptional Child	1,399.65
			<u>\$ (204,744.39)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 204,744.39

0132 VPK - Year Long Program

0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (6,565.21)
0210	Florida Retirement System	5500 Prekindergarten	(475.75)
0220	Social Security	5100 Basic Education (K-12)	(3.08)
0220	Social Security	7300 School Admin - Principal Office	(0.02)
0220	Social Security	5500 Prekindergarten	(508.48)
0231	Group Insurance - Health	5500 Prekindergarten	(2,924.40)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(0.02)
0232	Group Insurance - Life	5500 Prekindergarten	(5.07)
0233	Group Insurance - Dental	5500 Prekindergarten	(78.16)
0234	Group Insurance - Other	5500 Prekindergarten	3.45
0350	Repair and Maintenance	8120 Building and Ground Maintenance	(1,000.00)
0350	Repair and Maintenance	7300 School Admin - Principal Office	(387.30)
0360	Lease and Rental Agreements	7300 School Admin - Principal Office	(500.00)
0370	Postage	7300 School Admin - Principal Office	(160.00)
0390	Other Purchased Service	5500 Prekindergarten	(20.81)
0510	Supplies	7300 School Admin - Principal Office	(58.66)
0510	Supplies	7900 Operation of Plant	(260.00)
0510	Supplies	5500 Prekindergarten	(9,722.22)
0519	Technology Supplies	5500 Prekindergarten	(8,369.15)
0642	Equipment (Under \$5,000)	5500 Prekindergarten	(515.32)
0644	Computer Hardware (Under \$1,000)	5500 Prekindergarten	(1,678.24)
0649	Technology Equipment (Under \$1,000)	5500 Prekindergarten	(2,500.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	(24.24)
0750	Other Personnel Services	5500 Prekindergarten	178.91
0997	Reserve - Projects	9890 Reserves	35,573.77
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

1004 AICE - Set-Aside

0370	Postage	5100 Basic Education (K-12)	\$ 2,276.27
0510	Supplies	5100 Basic Education (K-12)	(776.27)
0519	Technology Supplies	5100 Basic Education (K-12)	(1,500.00)
			<u>\$ -</u>

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

1007 SRO - General Fund

0310	Professional & Technical Service	7900 Operation of Plant	\$ (45,269.74)
0997	Reserve - Projects	9890 Reserves	45,269.74
			<u>\$ -</u>

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

1013 Minority Council

0370	Postage	5100 Basic Education (K-12)	\$ (100.00)
0390	Other Purchased Service	5100 Basic Education (K-12)	(400.00)
0510	Supplies	5100 Basic Education (K-12)	(715.99)
0331	Out of County Travel	7730 Staff Services	(2,525.41)
0360	Lease and Rental Agreements	7730 Staff Services	(2,000.00)
			<u>\$ (5,741.40)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 5,741.40

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object				Increase (Decrease)
1084	<u>Medicaid Reimbursement</u>				
	0310 Professional & Technical Service	6130 Health Services	\$	(87,810.26)	
	0130 Salary - Overtime	7500 Fiscal Services		918.84	
	0210 Florida Retirement System	7500 Fiscal Services		128.64	
	0220 Social Security	7500 Fiscal Services		70.28	
	0330 In County Travel	7500 Fiscal Services		(200.00)	
	0331 Out of County Travel	7500 Fiscal Services		(1,500.00)	
	0370 Postage	7500 Fiscal Services		(362.37)	
	0390 Other Purchased Service	7500 Fiscal Services		(43.00)	
	0510 Supplies	7500 Fiscal Services		(400.00)	
	0519 Technology Supplies	7500 Fiscal Services		(3.02)	
	0997 Reserve - Projects	9890 Reserves		89,200.89	
			\$	-	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.</i>					
1121	<u>Triumph OTC Grant</u>				
	0519 Technology Supplies	5900 Other Instruction	\$	(12,370.00)	
	0660 Land	7400 Facilities Acquisition and Construction		12,370.00	
			\$	-	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>					
2004	<u>Itinerant - Visually Impaired</u>				
	0210 Florida Retirement System	5200 Exceptional Child	\$	0.04	
	0220 Social Security	5200 Exceptional Child		(0.07)	
	0310 Professional & Technical Service	5200 Exceptional Child		(15,975.25)	
	0330 In County Travel	5200 Exceptional Child		69.65	
	0331 Out of County Travel	5200 Exceptional Child		(24.37)	
	0350 Repair and Maintenance	5200 Exceptional Child		(201.19)	
	0370 Postage	5200 Exceptional Child		(48.94)	
	0390 Other Purchased Service	5200 Exceptional Child		(100.00)	
	0510 Supplies	5200 Exceptional Child		7,076.12	
	0642 Equipment (Under \$5,000)	5200 Exceptional Child		(1,000.00)	
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5200 Exceptional Child		(1,870.00)	
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child		(500.00)	
			\$	(12,574.01)	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>					
2005	<i>Fine Arts Curriculum</i>	\$	12,573.98	2095 <i>Salary Resynching</i>	0.03
				Total	\$ 12,574.01
2005	<u>Fine Arts Curriculum</u>				
	0330 In County Travel	5100 Basic Education (K-12)	\$	(100.00)	
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)		(4.99)	
	0365 Software Subscriptions	5100 Basic Education (K-12)		(452.00)	
	0390 Other Purchased Service	5100 Basic Education (K-12)		(250.00)	
	0510 Supplies	5100 Basic Education (K-12)		(1,380.00)	
			\$	(2,186.99)	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>					
2004	<i>Itinerant - Visually Impaired</i>	\$	(12,573.98)	2095 <i>Salary Resynching</i>	14,760.97
				Total	\$ 2,186.99
2008	<u>Itinerant Teachers - Hearing Impaired</u>				
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$	73.11	
	0131 Salary - Instructional	5200 Exceptional Child		(3,365.27)	
	0210 Florida Retirement System	5100 Basic Education (K-12)		9.92	
	0210 Florida Retirement System	5200 Exceptional Child		(456.67)	
	0220 Social Security	5100 Basic Education (K-12)		5.59	
	0220 Social Security	5200 Exceptional Child		(257.43)	
	0310 Professional & Technical Service	5200 Exceptional Child		(500.00)	
	0330 In County Travel	5200 Exceptional Child		404.30	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0331	Out of County Travel	5200 Exceptional Child	(222.00)
0350	Repair and Maintenance	5200 Exceptional Child	2,001.99
0510	Supplies	5200 Exceptional Child	(46.97)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(2,622.76)
			<u>\$ (4,976.19)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 4,976.19

2011 Custodial Services

0100	Salary - Non-Instructional	7900 Operation of Plant	\$ (62,412.67)
0102	Salary - Other Compensation	7900 Operation of Plant	7,596.60
0103	Salary - Supplements	7900 Operation of Plant	3,186.43
0130	Salary - Overtime	7900 Operation of Plant	5,195.43
0210	Florida Retirement System	7900 Operation of Plant	(7,838.41)
0220	Social Security	7900 Operation of Plant	(5,104.35)
0231	Group Insurance - Health	7900 Operation of Plant	(3,817.42)
0232	Group Insurance - Life	7900 Operation of Plant	(64.26)
0233	Group Insurance - Dental	7900 Operation of Plant	(91.07)
0234	Group Insurance - Other	7900 Operation of Plant	(21.30)
0330	In County Travel	7900 Operation of Plant	(400.00)
0350	Repair and Maintenance	7900 Operation of Plant	(63.58)
0354	Maintenance Vehicle Repair	7900 Operation of Plant	(2,582.47)
0370	Postage	7900 Operation of Plant	(100.00)
0375	Cellular Telephone	7900 Operation of Plant	(3,600.00)
0390	Other Purchased Service	7900 Operation of Plant	(100.00)
0393	Contracts - Nonprofessional	7900 Operation of Plant	(7,057.88)
0420	Bottled Gas	7900 Operation of Plant	4,247.04
0450	Gasoline	7900 Operation of Plant	2,066.49
0510	Supplies	7900 Operation of Plant	3,557.42
0516	Tools - Transportation	7900 Operation of Plant	(0.07)
0519	Technology Supplies	7900 Operation of Plant	(250.00)
0550	Repair Parts	7900 Operation of Plant	118.31
0560	Tires and Tubes	7900 Operation of Plant	(827.24)
0642	Equipment (Under \$5,000)	7900 Operation of Plant	(323.51)
0643	Computer (Over \$1,000) & Tech. Infrastructure	7900 Operation of Plant	(1,300.00)
0730	Dues and Fees	7900 Operation of Plant	(4,985.00)
0732	Motor Vehicle Tags and Fees	7900 Operation of Plant	(225.00)
0750	Other Personnel Services	7900 Operation of Plant	9,146.80
			<u>\$ (66,049.71)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated expenditures, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 66,049.71

2012 A/C Filters & Light Bulbs

0510	Supplies	8120 Building and Ground Maintenance	\$ (1,882.88)
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 1,882.88

2013 Consulting Teachers

0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (373.28)
0131	Salary - Instructional	6400 Instructional Staff Training Services	(0.01)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(59.29)
0220	Social Security	6400 Instructional Staff Training Services	(28.57)
0232	Group Insurance - Life	6400 Instructional Staff Training Services	0.01
0330	In County Travel	6400 Instructional Staff Training Services	(1,341.99)
			<u>\$ (1,803.13)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 1,803.13

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
2017 Itinerant Teachers - Adaptive P. E.			
0210	Florida Retirement System	5200 Exceptional Child	\$ 0.01
0220	Social Security	5200 Exceptional Child	0.01
0330	In County Travel	5200 Exceptional Child	366.81
0331	Out of County Travel	5200 Exceptional Child	(373.76)
0510	Supplies	5200 Exceptional Child	(180.00)
			<u>\$ (186.93)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 186.93	
2018 Itinerant Teachers - Autistic			
0103	Salary - Supplements	5200 Exceptional Child	\$ (2,733.34)
0131	Salary - Instructional	5200 Exceptional Child	(33,359.08)
0210	Florida Retirement System	5200 Exceptional Child	(4,968.10)
0220	Social Security	5200 Exceptional Child	(2,761.22)
0232	Group Insurance - Life	5200 Exceptional Child	(12.03)
0234	Group Insurance - Other	5200 Exceptional Child	(34.79)
0330	In County Travel	5200 Exceptional Child	(150.25)
0331	Out of County Travel	5200 Exceptional Child	(341.55)
0510	Supplies	5200 Exceptional Child	(2,236.15)
0519	Technology Supplies	5200 Exceptional Child	294.00
			<u>\$ (46,302.51)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 46,302.51	
2019 Itinerant Teachers - OT/PT			
0103	Salary - Supplements	5200 Exceptional Child	\$ (653.19)
0131	Salary - Instructional	5200 Exceptional Child	(30,700.79)
0210	Florida Retirement System	5200 Exceptional Child	(4,266.19)
0220	Social Security	5200 Exceptional Child	(2,386.70)
0231	Group Insurance - Health	5200 Exceptional Child	(7,678.98)
0232	Group Insurance - Life	5200 Exceptional Child	(6.63)
0233	Group Insurance - Dental	5200 Exceptional Child	(233.34)
0310	Professional & Technical Service	5200 Exceptional Child	(14,192.86)
0330	In County Travel	5200 Exceptional Child	589.97
			<u>\$ (59,528.71)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 59,528.71	
2023 Itinerant Teachers - Hospital/Homebound			
0103	Salary - Supplements	5200 Exceptional Child	\$ 622.89
0132	Salary - Hourly Teachers	5200 Exceptional Child	(27,987.52)
0210	Florida Retirement System	5200 Exceptional Child	(4,240.45)
0220	Social Security	5200 Exceptional Child	(2,093.40)
0232	Group Insurance - Life	5200 Exceptional Child	0.31
0330	In County Travel	5200 Exceptional Child	1,550.77
0365	Software Subscriptions	5200 Exceptional Child	13,120.00
0399	Other Technology Purchased Services	5200 Exceptional Child	(20.00)
			<u>\$ (19,047.40)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 19,047.40	
2024 Itinerant Teachers - ESE Instructional Coaches			
0330	In County Travel	5200 Exceptional Child	\$ (500.00)
0131	Salary - Instructional	6400 Instructional Staff Training Services	(30,000.00)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(4,071.00)
0220	Social Security	6400 Instructional Staff Training Services	(2,295.07)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(6,580.02)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(13.02)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(200.04)
			<u>\$ (43,659.15)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 43,659.15

2025 Drug Testing

0310 Professional & Technical Service	7730 Staff Services	\$ (3,400.90)
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 3,400.90

2027 Itinerant - School Psychologists

0100 Salary - Non-Instructional	6140 Psychological Services	\$ (0.37)
0103 Salary - Supplements	6140 Psychological Services	(23,192.24)
0131 Salary - Instructional	6140 Psychological Services	12,332.67
0210 Florida Retirement System	6140 Psychological Services	(1,555.44)
0220 Social Security	6140 Psychological Services	(831.94)
0231 Group Insurance - Health	6140 Psychological Services	0.05
0232 Group Insurance - Life	6140 Psychological Services	(0.01)
0233 Group Insurance - Dental	6140 Psychological Services	0.06
0330 In County Travel	6140 Psychological Services	(483.22)
0331 Out of County Travel	6140 Psychological Services	(189.00)
0365 Software Subscriptions	6140 Psychological Services	575.32
0510 Supplies	6140 Psychological Services	(497.62)
0519 Technology Supplies	6140 Psychological Services	634.87
0750 Other Personnel Services	6140 Psychological Services	(1,326.44)
0365 Software Subscriptions	6300 Instruction & Curriculum	(700.00)
		<u>\$ (15,233.31)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 15,233.31

2031 District Transfers

0210 Florida Retirement System	6300 Instruction & Curriculum	\$ (35.66)
0220 Social Security	6300 Instruction & Curriculum	17.21
0375 Cellular Telephone	6300 Instruction & Curriculum	(112.50)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(0.01)
0103 Salary - Supplements	7300 School Admin - Principal Office	(105.00)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(0.01)
0210 Florida Retirement System	7300 School Admin - Principal Office	(14.67)
0220 Social Security	7300 School Admin - Principal Office	(8.06)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(0.01)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.03)
0997 Reserve - Projects	9890 Reserves	(49,662.50)
		<u>\$ (49,921.24)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 49,921.24

2039 Career Education Equipment & Supplies

0510 Supplies	5300 Vocational	\$ 62.10
0642 Equipment (Under \$5,000)	5300 Vocational	441.75
0644 Computer Hardware (Under \$1,000)	5300 Vocational	(503.85)
		<u>\$ -</u>

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

2045 ROTC

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 5,805.46
0210 Florida Retirement System	5100 Basic Education (K-12)	787.03
0220 Social Security	5100 Basic Education (K-12)	440.06
0231 Group Insurance - Health	5100 Basic Education (K-12)	(273.69)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.11)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(15.57)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(3.95)
	0510 Supplies	5100 Basic Education (K-12)	(7.70)
	0331 Out of County Travel	6400 Instructional Staff Training Services	7.70
	0997 Reserve - Projects	9890 Reserves	(6,738.23)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2051 Purchased - Other Positions

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8.03
0130 Salary - Overtime	5100 Basic Education (K-12)	2,062.16
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	62.22
0210 Florida Retirement System	5100 Basic Education (K-12)	308.95
0220 Social Security	5100 Basic Education (K-12)	148.71
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,522.87)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.01)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(63.19)
0102 Salary - Other Compensation	7900 Operation of Plant	(60.68)
0130 Salary - Overtime	7900 Operation of Plant	60.68
		<u>\$ -</u>

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

2070 Leave & Workers Comp Insurance

0231 Group Insurance - Health	7730 Staff Services	\$ 247,000.26
0232 Group Insurance - Life	7730 Staff Services	392.20
0233 Group Insurance - Dental	7730 Staff Services	4,639.94
0234 Group Insurance - Other	7730 Staff Services	181.05
		<u>\$ 252,213.45</u>

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

2095 Salary Resynching \$ (252,213.45)

2080 ESSER - General Fund

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (750.00)
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	2,025.00
0131 Salary - Instructional	5100 Basic Education (K-12)	(76,960.70)
0210 Florida Retirement System	5100 Basic Education (K-12)	(11,687.83)
0220 Social Security	5100 Basic Education (K-12)	(6,454.96)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,503.72)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(32.01)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(98.12)
0234 Group Insurance - Other	5100 Basic Education (K-12)	8.01
0365 Software Subscriptions	5100 Basic Education (K-12)	(75,639.44)
0520 Textbooks	5100 Basic Education (K-12)	367.16
0105 Salary - Bonus	5200 Exceptional Child	4,500.00
0210 Florida Retirement System	5200 Exceptional Child	(0.03)
0220 Social Security	5200 Exceptional Child	344.23
0103 Salary - Supplements	6100 Pupil Personnel Services	6,093.66
0131 Salary - Instructional	6100 Pupil Personnel Services	(156,983.39)
0210 Florida Retirement System	6100 Pupil Personnel Services	(20,443.21)
0220 Social Security	6100 Pupil Personnel Services	(11,475.00)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(22,882.33)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(65.72)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(848.48)
0234 Group Insurance - Other	6100 Pupil Personnel Services	(0.66)
0210 Florida Retirement System	6120 Guidance Services	(0.12)
0220 Social Security	6120 Guidance Services	(0.18)
0231 Group Insurance - Health	6120 Guidance Services	(100.52)
0232 Group Insurance - Life	6120 Guidance Services	(0.20)
0233 Group Insurance - Dental	6120 Guidance Services	(3.06)
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	3,034.29
0102 Salary - Other Compensation	6300 Instruction & Curriculum	(4,232.91)
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(0.03)
0131 Salary - Instructional	6300 Instruction & Curriculum	14,047.47
0210 Florida Retirement System	6300 Instruction & Curriculum	1,743.63
0220 Social Security	6300 Instruction & Curriculum	944.58
0231 Group Insurance - Health	6300 Instruction & Curriculum	1,692.83
0232 Group Insurance - Life	6300 Instruction & Curriculum	6.39

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	49.77
0234	Group Insurance - Other	6300 Instruction & Curriculum	(0.06)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	1,358.90
0117	Workshops	6400 Instructional Staff Training Services	(492.25)
0131	Salary - Instructional	6400 Instructional Staff Training Services	(65,442.77)
0132	Salary - Hourly Teachers	6400 Instructional Staff Training Services	(6,479.40)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(8,787.48)
0220	Social Security	6400 Instructional Staff Training Services	(5,427.34)
0231	Group Insurance - Health	6400 Instructional Staff Training Services	(12,395.40)
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(26.79)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(410.74)
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(11.07)
0997	Reserve - Projects	9890 Reserves	(1,198,099.70)
			<u>\$ (1,652,519.70)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 1,652,519.70

2081 ESSER - General Fund - Triumph AI Portion

0131	Salary - Instructional	5300 Vocational	\$ (22,385.68)
0132	Salary - Hourly Teachers	5300 Vocational	13,496.35
0210	Florida Retirement System	5300 Vocational	(3,198.26)
0220	Social Security	5300 Vocational	(1,746.40)
0231	Group Insurance - Health	5300 Vocational	(8,069.90)
0232	Group Insurance - Life	5300 Vocational	(16.42)
0233	Group Insurance - Dental	5300 Vocational	(247.42)
0131	Salary - Instructional	6100 Pupil Personnel Services	0.03
0220	Social Security	6100 Pupil Personnel Services	(0.04)
0231	Group Insurance - Health	6100 Pupil Personnel Services	0.01
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.01)
0102	Salary - Other Compensation	6300 Instruction & Curriculum	0.02
0210	Florida Retirement System	6300 Instruction & Curriculum	150.78
0220	Social Security	6300 Instruction & Curriculum	(298.68)
0997	Reserve - Projects	9890 Reserves	22,315.62
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2082 ESSER - General Fund - Textbooks - Social Studies

0520	Textbooks	5100 Basic Education (K-12)	\$ (142,759.51)
0520	Textbooks	5200 Exceptional Child	(3,344.00)
			<u>\$ (146,103.51)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 146,103.51

2083 ESSER - General Fund - Professional Development

0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (389.57)
0117	Workshops	6400 Instructional Staff Training Services	112.50
0210	Florida Retirement System	6400 Instructional Staff Training Services	28.03
0220	Social Security	6400 Instructional Staff Training Services	(726.22)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(235,894.31)
			<u>\$ (236,869.57)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

.... Discretionary \$ 3.26 2095 Salary Resynching 236,866.31
Total \$ 236,869.57

2086 SAI - Teenage Parenting Program

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 72.00
0330	In County Travel	6100 Pupil Personnel Services	(200.00)
0390	Other Purchased Service	6100 Pupil Personnel Services	(150.00)
0393	Contracts - Nonprofessional	6100 Pupil Personnel Services	(2,916.35)
0510	Supplies	6100 Pupil Personnel Services	(100.00)
0103	Salary - Supplements	6110 Attendance and Social Work	(3,075.00)
0131	Salary - Instructional	6110 Attendance and Social Work	(25,121.24)
0210	Florida Retirement System	6110 Attendance and Social Work	(3,832.72)
0220	Social Security	6110 Attendance and Social Work	(1,931.10)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	6110 Attendance and Social Work	(7,970.17)
0232	Group Insurance - Life	6110 Attendance and Social Work	(12.80)
0233	Group Insurance - Dental	6110 Attendance and Social Work	(199.80)
0103	Salary - Supplements	6140 Psychological Services	313.72
0131	Salary - Instructional	6140 Psychological Services	5,024.18
0210	Florida Retirement System	6140 Psychological Services	724.52
0220	Social Security	6140 Psychological Services	363.23
0231	Group Insurance - Health	6140 Psychological Services	1,594.02
0232	Group Insurance - Life	6140 Psychological Services	2.64
0233	Group Insurance - Dental	6140 Psychological Services	40.08
			<u>\$ (37,374.79)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 37,374.79

2088 Certification

0103	Salary - Supplements	6400 Instructional Staff Training Services	\$ 93.75
0210	Florida Retirement System	6400 Instructional Staff Training Services	13.10
0220	Social Security	6400 Instructional Staff Training Services	7.15
0231	Group Insurance - Health	6400 Instructional Staff Training Services	(0.01)
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.01)
0510	Supplies	6400 Instructional Staff Training Services	(113.98)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2090 Kindergarten Programs

0210	Florida Retirement System	5100 Basic Education (K-12)	\$ 46.47
0220	Social Security	5100 Basic Education (K-12)	(26.73)
0750	Other Personnel Services	5100 Basic Education (K-12)	(3,825.50)
0390	Other Purchased Service	6300 Instruction & Curriculum	(218.15)
			<u>\$ (4,023.91)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 4,023.91

2095 Salary Resynching

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 73,168.00
0131	Salary - Instructional	5100 Basic Education (K-12)	1,495,390.51
0210	Florida Retirement System	5100 Basic Education (K-12)	156,539.00
0220	Social Security	5100 Basic Education (K-12)	119,954.00
0100	Salary - Non-Instructional	5200 Exceptional Child	97,793.00
0131	Salary - Instructional	5200 Exceptional Child	370,769.00
0210	Florida Retirement System	5200 Exceptional Child	46,785.00
0220	Social Security	5200 Exceptional Child	35,881.00
0131	Salary - Instructional	5300 Vocational	81,611.00
0210	Florida Retirement System	5300 Vocational	8,090.00
0220	Social Security	5300 Vocational	6,331.00
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	9,146.00
0131	Salary - Instructional	6100 Pupil Personnel Services	130,155.00
0210	Florida Retirement System	6100 Pupil Personnel Services	14,071.00
0220	Social Security	6100 Pupil Personnel Services	10,553.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	140,357.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	227,245.00
0210	Florida Retirement System	7300 School Admin - Principal Office	36,935.00
0220	Social Security	7300 School Admin - Principal Office	28,142.00
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	156,891.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	13,016.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	16,886.00
0220	Social Security	7800 Pupil Transp Services - School	12,664.00
0100	Salary - Non-Instructional	7900 Operation of Plant	116,437.00
0111	Salary - Administrative Manager	7900 Operation of Plant	7,036.00
0210	Florida Retirement System	7900 Operation of Plant	12,312.00
0220	Social Security	7900 Operation of Plant	9,498.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object			Increase (Decrease)
0100	Salary - Non-Instructional	8100	Maintenance Administration	62,967.00
0111	Salary - Administrative Manager	8100	Maintenance Administration	8,442.00
0210	Florida Retirement System	8100	Maintenance Administration	7,036.00
0220	Social Security	8100	Maintenance Administration	5,628.00
0997	Reserve - Projects	9890	Reserves	(6,547,546.69)
				<u>\$ (3,029,818.18)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate Leave & Workers Comp Insurance (Project 2070) & Fixed Charges for fiscal year 2024-2025 (Project 9015), adjust salaries to actual, appropriate temporary allocations for encumbrances (Projects 2113 & 4114) and close projects at year end by transferring to/(from) the following project(s):

.....	Discretionary	\$ (1,520,582.34)	4004	Chorus Program	3.99
0010	Grounds/Beautification	(169,034.01)	4016	SM - Administrative	(17,216.59)
0023	Itinerant - Speech	(204,744.39)	4021	Itinerant - Social Workers	4,532.03
1013	Minority Council	(5,741.40)	4031	Itinerant - Behavior Analysts/Interventionists	66,049.88
2004	Itinerant - Visually Impaired	(0.03)	4057	Innovative Program - All County Choir	0.01
2005	Fine Arts Curriculum	(14,760.97)	4065	Instructional Materials - Textbooks - BSA	(291,464.42)
2008	Itinerant Teachers - Hearing Impaired	(4,976.19)	4066	Instructional Materials - Media - BSA	(56,807.71)
2011	Custodial Services	(66,049.71)	4067	Instructional Materials - Science Lab - BSA	(14,989.15)
2012	A/C Filters & Light Bulbs	(1,882.88)	4068	Instructional Materials - Dual Enrollment - BSA	14,935.54
2013	Consulting Teachers	(1,803.13)	4114	Advancing CTE Grant	46,290.00
2017	Itinerant Teachers - Adaptive P. E.	(186.93)	4329	DW - Technology Upgrades	(9,145.50)
2018	Itinerant Teachers - Autistic	(46,302.51)	5012	Itinerant - Staffing Specialist	(7,971.45)
2019	Itinerant Teachers - OT/PT	(59,528.71)	5060	Best Chance - General Fund	(17,902.77)
2023	Itinerant Teachers - Hospital/Homebound	(19,047.40)	5075	IDEA Supplemental Support - General Fund	(578,000.15)
2024	Itinerant Teachers - ESE Instructional Coaches	(43,659.15)	5080	Materials & Supplies Stipend	(600.00)
2025	Drug Testing	(3,400.90)	5090	Special Stipends (Hard to Fill/Title I/Nat'l Bd)	60,617.36
2027	Itinerant - School Psychologists	(15,233.31)	5095	Dual Enrollment Courses	(4,541.20)
2031	District Transfers	(49,921.24)	6013	County Honors Banquet - Other	(3,050.14)
2070	Leave & Workers Comp Insurance	252,213.45	6014	Innovative Program - District Art Show	(729.14)
2080	ESSER - General Fund	(1,652,519.70)	6023	Reading Instruction - BSA	(1,625,017.96)
2082	ESSER - General Fund - Textbooks - Social Studies	(146,103.51)	6075	EBD Initiative	(66,837.68)
2083	ESSER - General Fund - Professional Development	(236,866.31)	6088	Professional Development Certification Program	(13.04)
2090	Kindergarten Programs	(4,023.91)	7008	Curriculum Development	(5,200.00)
2099	Stadium & Athletic Field Maintenance	(32,133.98)	7014	New Teacher Induction Program	(121,577.04)
2113	Triumph AI Grant	20,451.97	7016	Professional Development Training - GF	(110,544.61)
2916	Baker - Sewer Plant	(8,249.56)	7059	Innovative Program - Odyssey of the Mind	(3,007.00)
3009	Instructional & District-Wide Software	(39,648.54)	8001	Purchased - Schools - Other	(183,500.00)
3058	Innovative Program - Science Fair	(14,750.37)	8084	Student Safety	(11,610.02)
3080	Teachers Classroom Supply Assistance Pgm.-BSA	(67,269.56)	9015	Fixed Charges	10,122,870.16
			Total		<u>\$ 3,029,818.18</u>

2099 Stadium & Athletic Field Maintenance

0100	Salary - Non-Instructional		8120	Building and Ground Maintenance	\$ (8,826.53)
0210	Florida Retirement System		8120	Building and Ground Maintenance	(1,197.80)
0220	Social Security		8120	Building and Ground Maintenance	(675.33)
0231	Group Insurance - Health		8120	Building and Ground Maintenance	(5,483.35)
0232	Group Insurance - Life		8120	Building and Ground Maintenance	(8.72)
0233	Group Insurance - Dental		8120	Building and Ground Maintenance	(166.70)
0350	Repair and Maintenance		8120	Building and Ground Maintenance	(456.29)
0354	Maintenance Vehicle Repair		8120	Building and Ground Maintenance	142.38
0360	Lease and Rental Agreements		8120	Building and Ground Maintenance	(3,736.50)
0510	Supplies		8120	Building and Ground Maintenance	(701.19)
0540	Oil		8120	Building and Ground Maintenance	(1,220.74)
0550	Repair Parts		8120	Building and Ground Maintenance	(713.96)
0560	Tires and Tubes		8120	Building and Ground Maintenance	(4,487.61)
0642	Equipment (Under \$5,000)		8120	Building and Ground Maintenance	(387.70)
0677	Replacement Systems - Other than Bldg.		8120	Building and Ground Maintenance	(1,534.40)
0684	Replacement Roofing & Systems		8120	Building and Ground Maintenance	(2,679.54)
					<u>\$ (32,133.98)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ 32,133.98
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2110 YMHAT Grant

0117	Workshops		6400	Instructional Staff Training Services	\$ (5,725.54)
0220	Social Security		6400	Instructional Staff Training Services	(412.96)
0510	Supplies		6400	Instructional Staff Training Services	(24.63)
0730	Dues and Fees		6400	Instructional Staff Training Services	(11,862.70)
0750	Other Personnel Services		6400	Instructional Staff Training Services	(7,597.50)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0117	Workshops	7730 Staff Services	(5,765.30)
0220	Social Security	7730 Staff Services	(441.06)
0997	Reserve - Projects	9890 Reserves	31,829.69
			<u>\$ -</u>

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

2111 Okaloosa UP Grant

0100	Salary - Non-Instructional	5900 Other Instruction	\$ (72,313.02)
0102	Salary - Other Compensation	5900 Other Instruction	(18,114.59)
0131	Salary - Instructional	5900 Other Instruction	7,910.13
0210	Florida Retirement System	5900 Other Instruction	(22,206.46)
0220	Social Security	5900 Other Instruction	(7,316.37)
0231	Group Insurance - Health	5900 Other Instruction	(11,115.24)
0232	Group Insurance - Life	5900 Other Instruction	(58.25)
0233	Group Insurance - Dental	5900 Other Instruction	(1,512.10)
0331	Out of County Travel	5900 Other Instruction	(4,744.65)
0365	Software Subscriptions	5900 Other Instruction	(10,902.58)
0390	Other Purchased Service	5900 Other Instruction	(670.00)
0510	Supplies	5900 Other Instruction	(5,882.12)
0519	Technology Supplies	5900 Other Instruction	(8,548.84)
0642	Equipment (Under \$5,000)	5900 Other Instruction	(823.39)
0644	Computer Hardware (Under \$1,000)	5900 Other Instruction	(2,758.71)
0791	Indirect Costs	7200 General Administration	(10,048.31)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(53,790.00)
0210	Florida Retirement System	7300 School Admin - Principal Office	(8,594.00)
0220	Social Security	7300 School Admin - Principal Office	(4,115.00)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(24,811.00)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(52.00)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(800.00)
0997	Reserve - Projects	9890 Reserves	261,266.50
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2113 Triumph AI Grant

0102	Salary - Other Compensation	5300 Vocational	\$ (6,180.78)
0210	Florida Retirement System	5300 Vocational	(838.73)
0220	Social Security	5300 Vocational	(472.83)
0390	Other Purchased Service	5300 Vocational	(362.60)
0510	Supplies	5300 Vocational	(952,002.84)
0519	Technology Supplies	5300 Vocational	(281,193.14)
0642	Equipment (Under \$5,000)	5300 Vocational	18,681.97
0102	Salary - Other Compensation	6300 Instruction & Curriculum	1,694.50
0210	Florida Retirement System	6300 Instruction & Curriculum	225.80
0220	Social Security	6300 Instruction & Curriculum	130.71
0750	Other Personnel Services	6300 Instruction & Curriculum	225.00
0997	Reserve - Projects	9890 Reserves	1,240,544.91
			<u>\$ 20,451.97</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and appropriate temporary allocation for encumbrances by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (20,451.97)

2154 Advanced Placement

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 83.35
0131	Salary - Instructional	5100 Basic Education (K-12)	102,856.52
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	698.06
0210	Florida Retirement System	5100 Basic Education (K-12)	14,614.88
0220	Social Security	5100 Basic Education (K-12)	7,040.29
0231	Group Insurance - Health	5100 Basic Education (K-12)	27,630.75
0232	Group Insurance - Life	5100 Basic Education (K-12)	37.63
0233	Group Insurance - Dental	5100 Basic Education (K-12)	782.72
0234	Group Insurance - Other	5100 Basic Education (K-12)	(97,575.78)
0519	Technology Supplies	5100 Basic Education (K-12)	(101.04)
			<u>\$ 56,067.38</u>

Explanation: Reappropriate Advanced Placement appropriations and adjust salaries to actual by transferring to/(from) the following project(s):

5054 AP - Bonuses & Exams \$ (56,067.38)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
2170	<u>Child Care - Northwood Elementary School</u>		
0350	Repair and Maintenance	7300 School Admin - Principal Office	\$ 1,170.00
0398	Field Trips	7801 Transportation - North	81.74
0100	Salary - Non-Instructional	9100 Community Service	0.01
0130	Salary - Overtime	9100 Community Service	469.09
0210	Florida Retirement System	9100 Community Service	49.71
0220	Social Security	9100 Community Service	19.40
0510	Supplies	9100 Community Service	(2,925.23)
0642	Equipment (Under \$5,000)	9100 Community Service	539.80
0730	Dues and Fees	9100 Community Service	595.48
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2174	<u>Child Care - Plew Elementary School</u>		
0210	Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
0220	Social Security	5100 Basic Education (K-12)	(0.02)
0398	Field Trips	7802 Transportation - Central	500.00
0371	Telephone	7900 Operation of Plant	20.42
0100	Salary - Non-Instructional	9100 Community Service	(31,758.43)
0130	Salary - Overtime	9100 Community Service	69.45
0210	Florida Retirement System	9100 Community Service	(4,300.17)
0220	Social Security	9100 Community Service	(2,337.18)
0231	Group Insurance - Health	9100 Community Service	(5,848.92)
0232	Group Insurance - Life	9100 Community Service	(11.56)
0233	Group Insurance - Dental	9100 Community Service	(177.80)
0510	Supplies	9100 Community Service	25,945.59
0730	Dues and Fees	9100 Community Service	7,000.00
0750	Other Personnel Services	9100 Community Service	10,898.61
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2175	<u>Child Care - Bluewater Elementary School</u>		
0210	Florida Retirement System	6100 Pupil Personnel Services	\$ (0.13)
0220	Social Security	6100 Pupil Personnel Services	(9.80)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(118.56)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.20)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(2.98)
0100	Salary - Non-Instructional	9100 Community Service	(9,583.32)
0210	Florida Retirement System	9100 Community Service	(214.14)
0220	Social Security	9100 Community Service	(242.03)
0231	Group Insurance - Health	9100 Community Service	(5,483.35)
0232	Group Insurance - Life	9100 Community Service	(10.85)
0233	Group Insurance - Dental	9100 Community Service	(166.70)
0510	Supplies	9100 Community Service	9,332.06
0730	Dues and Fees	9100 Community Service	6,500.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

2178	<u>Child Care - Wright Elementary School</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 300.00
0210	Florida Retirement System	5100 Basic Education (K-12)	40.56
0220	Social Security	5100 Basic Education (K-12)	23.16
0310	Professional & Technical Service	6400 Instructional Staff Training Services	5,130.60
0510	Supplies	6400 Instructional Staff Training Services	132.61
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	32,581.16
0371	Telephone	7900 Operation of Plant	78.90
0100	Salary - Non-Instructional	9100 Community Service	(439.97)
0210	Florida Retirement System	9100 Community Service	(59.70)
0220	Social Security	9100 Community Service	(30.80)
0510	Supplies	9100 Community Service	(38,422.57)
0730	Dues and Fees	9100 Community Service	471.05
0750	Other Personnel Services	9100 Community Service	195.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
2179	<u>Child Care - Antioch Elementary School</u>		
	0100 Salary - Non-Instructional	9100 Community Service	\$ (21,410.96)
	0210 Florida Retirement System	9100 Community Service	(2,621.65)
	0220 Social Security	9100 Community Service	(1,508.37)
	0510 Supplies	9100 Community Service	24,540.98
	0730 Dues and Fees	9100 Community Service	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
	0100 Salary - Non-Instructional	9100 Community Service	0.01
	0210 Florida Retirement System	9100 Community Service	(43.01)
	0220 Social Security	9100 Community Service	(0.01)
	0510 Supplies	9100 Community Service	43.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.</i>		
2909	<u>School Maintenance</u>		
	0331 Out of County Travel	8120 Building and Ground Maintenance	\$ 60.16
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	(56,154.13)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(22.07)
	0370 Postage	8120 Building and Ground Maintenance	(51.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(158.53)
	0510 Supplies	8120 Building and Ground Maintenance	770.35
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	2,818.77
	0675 Fence & Underground Tanks	8120 Building and Ground Maintenance	1,206.79
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,000.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	29,263.34
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	23,310.17
	0730 Dues and Fees	8120 Building and Ground Maintenance	(43.85)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2916	<u>Baker - Sewer Plant</u>		
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	<u>\$ (8,249.56)</u>
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 8,249.56	
3009	<u>Instructional & District-Wide Software</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 463,519.56
	0510 Supplies	5100 Basic Education (K-12)	(2.80)
	0365 Software Subscriptions	5200 Exceptional Child	11,021.73
	0365 Software Subscriptions	6500 Instruction Related Technology	(207,659.92)
	0365 Software Subscriptions	8200 Administrative Technology Services	(303,427.11)
	0694 Software Apps - Tablets	8200 Administrative Technology Services	(3,100.00)
			<u>\$ (39,648.54)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 39,648.54	
3058	<u>Innovative Program - Science Fair</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (3,719.58)
	0131 Salary - Instructional	5100 Basic Education (K-12)	560.08
	0210 Florida Retirement System	5100 Basic Education (K-12)	(244.26)
	0220 Social Security	5100 Basic Education (K-12)	(243.44)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.44)
	0331 Out of County Travel	5100 Basic Education (K-12)	(6,105.63)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(3,462.50)
	0370 Postage	5100 Basic Education (K-12)	(940.35)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	130.59
	0519 Technology Supplies	5100 Basic Education (K-12)	(737.30)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	136.49
	0730 Dues and Fees	5100 Basic Education (K-12)	(95.11)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(28.92)
			<u>\$ (14,750.37)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 14,750.37

3080 Teachers Classroom Supply Assistance Pgm.-BSA

0510 Supplies	5100 Basic Education (K-12)	\$ (35,935.56)
0510 Supplies	5200 Exceptional Child	(300.00)
0997 Reserve - Projects	9890 Reserves	(31,334.00)
		<u>\$ (67,569.56)</u>

Explanation: Changes between objects & functions to better utilize funds, and unexpended Florida Teachers Classroom Supply Assistance Program funds returned to District and transferred to Lottery - School Advisory Council per F.S. 1012.71.

2095 Salary Resynching \$ 67,269.56 4002 Lottery - School Advisory Council 300.00
Total \$ 67,569.56

3095 Dual Enrollment Additional WFTE

0131 Salary - Instructional	6120 Guidance Services	\$ 177,403.06
0210 Florida Retirement System	6120 Guidance Services	24,073.61
0220 Social Security	6120 Guidance Services	13,571.33
0510 Supplies	6120 Guidance Services	(215,048.00)
		<u>\$ -</u>

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

3102 SAI - Student Assessment

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (28.47)
0210 Florida Retirement System	5100 Basic Education (K-12)	(6.02)
0220 Social Security	5100 Basic Education (K-12)	(2.16)
0102 Salary - Other Compensation	6141 Testing	8,681.45
0210 Florida Retirement System	6141 Testing	1,219.04
0220 Social Security	6141 Testing	844.46
0330 In County Travel	6141 Testing	(39.74)
0331 Out of County Travel	6141 Testing	(1,100.00)
0370 Postage	6141 Testing	(200.00)
0390 Other Purchased Service	6141 Testing	853.25
0510 Supplies	6141 Testing	(14,493.40)
0730 Dues and Fees	6141 Testing	(100.00)
0750 Other Personnel Services	6141 Testing	12,930.00
		<u>\$ 8,558.41</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (8,558.41)

3105 Instructional Materials - Textbooks

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,604.95
0510 Supplies	5100 Basic Education (K-12)	(62,603.21)
0520 Textbooks	5100 Basic Education (K-12)	(190,033.98)
0365 Software Subscriptions	5200 Exceptional Child	2,995.50
0510 Supplies	5200 Exceptional Child	(37,199.59)
0520 Textbooks	5200 Exceptional Child	(5,382.88)
0510 Supplies	5300 Vocational	7,186.85
0997 Reserve - Projects	9890 Reserves	282,432.36
		<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 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
3106	<u>Instructional Materials - Media</u>		
0365	Software Subscriptions	6200 Instructional Media Services	\$ (2.36)
0510	Supplies	6200 Instructional Media Services	21.22
0520	Textbooks	6200 Instructional Media Services	(21.22)
0610	Library Books	6200 Instructional Media Services	(127,344.32)
0997	Reserve - Projects	9890 Reserves	127,346.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
0310	Professional & Technical Service	7900 Operation of Plant	\$ (69,368.67)
0394	FEFP Distributions - Charter Schools	7900 Operation of Plant	1,816.00
0396	Distributions - Contract Schools	7900 Operation of Plant	(1,115.00)
0997	Reserve - Projects	9890 Reserves	68,667.67
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 995.00
0510	Supplies	5100 Basic Education (K-12)	(20,065.48)
0520	Textbooks	5100 Basic Education (K-12)	(32,285.10)
0510	Supplies	5200 Exceptional Child	(781.00)
0997	Reserve - Projects	9890 Reserves	52,136.58
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3110	<u>Instructional Materials - ESE Digital Apps</u>		
0365	Software Subscriptions	5200 Exceptional Child	\$ 16,561.35
0997	Reserve - Projects	9890 Reserves	(16,561.35)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
0131	Salary - Instructional	5900 Other Instruction	\$ 4,893.37
0210	Florida Retirement System	5900 Other Instruction	(2,406.45)
0220	Social Security	5900 Other Instruction	135.87
0231	Group Insurance - Health	5900 Other Instruction	(6,448.54)
0232	Group Insurance - Life	5900 Other Instruction	0.69
0233	Group Insurance - Dental	5900 Other Instruction	(683.30)
0234	Group Insurance - Other	5900 Other Instruction	81.68
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(13,166.55)
0210	Florida Retirement System	7300 School Admin - Principal Office	(1,690.36)
0220	Social Security	7300 School Admin - Principal Office	(1,114.52)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(5,849.62)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(12.24)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(178.40)
0234	Group Insurance - Other	7300 School Admin - Principal Office	(2,572.00)
0997	Reserve - Projects	9890 Reserves	29,010.37
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.</i>		
3118	<u>Triumph Healthcare Academy Grant</u>		
0102	Salary - Other Compensation	5300 Vocational	\$ (19,799.00)
0210	Florida Retirement System	5300 Vocational	(2,686.00)
0220	Social Security	5300 Vocational	(1,515.00)
0365	Software Subscriptions	5300 Vocational	(49,626.28)
0510	Supplies	5300 Vocational	(22.74)
0641	Equipment (Over \$5,000)	5300 Vocational	10,546.00
0642	Equipment (Under \$5,000)	5300 Vocational	(10,546.00)
0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(46,906.04)
0676	Other Permanent Improvements	7400 Facilities Acquisition and Construction	(75.00)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,166.84)
0997	Reserve - Projects	9890 Reserves	122,796.90
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
3119	<u>Driving Choice Grant</u>		
	0651 Buses	7400 Facilities Acquisition and Construction	\$ 23,643.73
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(23,643.73)
			<u>\$ -</u>

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

3151 SAI - ESE Extended School Year

0132	Salary - Hourly Teachers	5200 Exceptional Child	\$ (138,342.00)
0210	Florida Retirement System	5200 Exceptional Child	(18,773.56)
0220	Social Security	5200 Exceptional Child	(9,560.22)
0310	Professional & Technical Service	5200 Exceptional Child	32,496.00
0510	Supplies	5200 Exceptional Child	(37.50)
0310	Professional & Technical Service	6130 Health Services	(3,276.00)
0100	Salary - Non-Instructional	7801 Transportation - North	13,865.33
0102	Salary - Other Compensation	7801 Transportation - North	1,156.23
0210	Florida Retirement System	7801 Transportation - North	1,880.60
0220	Social Security	7801 Transportation - North	1,149.17
0102	Salary - Other Compensation	7802 Transportation - Central	1,031.06
0210	Florida Retirement System	7802 Transportation - Central	199.12
0220	Social Security	7802 Transportation - Central	78.92
0102	Salary - Other Compensation	7803 Transportation - South	2,012.75
0210	Florida Retirement System	7803 Transportation - South	273.17
0220	Social Security	7803 Transportation - South	154.01
0997	Reserve - Projects	9890 Reserves	11,053.50
			<u>\$ (104,639.42)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 104,639.42

3160 Lottery - School Recognition

0510	Supplies	5100 Basic Education (K-12)	\$ (10,900.56)
0519	Technology Supplies	5100 Basic Education (K-12)	585.56
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	10,315.00
			<u>\$ -</u>

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

3161 SAI - Supplemental Academic Instruction

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (39,242.33)
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	(1,312.50)
0131	Salary - Instructional	5100 Basic Education (K-12)	(1,142,954.09)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(10,468.28)
0210	Florida Retirement System	5100 Basic Education (K-12)	(152,109.01)
0220	Social Security	5100 Basic Education (K-12)	(91,896.03)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(222,205.50)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(523.45)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(6,846.25)
0234	Group Insurance - Other	5100 Basic Education (K-12)	6.30
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	4,788.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(3,665.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	675.00
0132	Salary - Hourly Teachers	5300 Vocational	(148.56)
0210	Florida Retirement System	5300 Vocational	(35.07)
0220	Social Security	5300 Vocational	(11.38)
0210	Florida Retirement System	6300 Instruction & Curriculum	45.85
0220	Social Security	6300 Instruction & Curriculum	(0.09)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting August 12, 2024

Account	Object				Increase (Decrease)
	0231 Group Insurance - Health		6300 Instruction & Curriculum		27.14
	0232 Group Insurance - Life		6300 Instruction & Curriculum		0.07
	0233 Group Insurance - Dental		6300 Instruction & Curriculum		0.83
	0997 Reserve - Projects		9890 Reserves		2,143,302.39
					<u>\$ 477,428.04</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2086 SAI - Teenage Parenting Program	\$ (37,374.79)	4162 SAI - Student Training Program	(13,942.41)
3102 SAI - Student Assessment	8,558.41	7110 SAI - Education Options	(50.00)
3151 SAI - ESE Extended School Year	(104,639.42)	7119 SAI - Closing The Gap	2,419.32
3162 SAI - Attendance Officers	(2,390.41)	7162 SAI - Twilight School	(8,523.94)
4110 SAI - ESOL	(278,278.25)	8111 SAI - Best Chance	(43,206.55)
		Total	\$ (477,428.04)

3162 SAI - Attendance Officers

0102 Salary - Other Compensation		6110 Attendance and Social Work	\$ (3.00)
0132 Salary - Hourly Teachers		6110 Attendance and Social Work	(423.84)
0210 Florida Retirement System		6110 Attendance and Social Work	(64.82)
0220 Social Security		6110 Attendance and Social Work	(67.10)
0330 In County Travel		6110 Attendance and Social Work	(186.50)
0354 Maintenance Vehicle Repair		6110 Attendance and Social Work	(162.84)
0370 Postage		6110 Attendance and Social Work	(50.00)
0375 Cellular Telephone		6110 Attendance and Social Work	(450.00)
0390 Other Purchased Service		6110 Attendance and Social Work	(20.00)
0450 Gasoline		6110 Attendance and Social Work	(521.91)
0510 Supplies		6110 Attendance and Social Work	(60.40)
0540 Oil		6110 Attendance and Social Work	(50.00)
0550 Repair Parts		6110 Attendance and Social Work	(200.00)
0560 Tires and Tubes		6110 Attendance and Social Work	(130.00)
			<u>\$ (2,390.41)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction	\$ 2,390.41
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3180 Teachers Classroom Supply Assistance Pgm.

0510 Supplies	5100 Basic Education (K-12)	\$ 33,769.56
0997 Reserve - Projects	9890 Reserves	(33,769.56)
		<u>\$ -</u>

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

3398 District Wide - Enterprise Software

0365 Software Subscriptions	7400 Facilities Acquisition and Construction	\$ (851,536.59)
0365 Software Subscriptions	8200 Administrative Technology Services	851,536.59
		<u>\$ -</u>

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

4002 Lottery - School Advisory Council

0510 Supplies	5200 Exceptional Child	<u>\$ 300.00</u>
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Explanation: Unexpended Florida Teachers Lead funds returned to District and transferred to Lottery - School Advisory Council per F.S. 1012.71.

3080 Teachers Classroom Supply Assistance Pgm.-BSA	\$ (300.00)
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4004 Chorus Program

0220 Social Security	5100 Basic Education (K-12)	\$ 3.99
0330 In County Travel	5100 Basic Education (K-12)	20.10
0398 Field Trips	5100 Basic Education (K-12)	917.50
0510 Supplies	5100 Basic Education (K-12)	(1,859.72)
0398 Field Trips	7803 Transportation - South	922.12
		<u>\$ 3.99</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):
(Close out will be reversed)

2095 Salary Resynching	\$ (3.99)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 3,496.52
	0510 Supplies	5100 Basic Education (K-12)	(4,779.92)
	0398 Field Trips	7800 Pupil Transp Services - School	(481.25)
	0398 Field Trips	7801 Transportation - North	481.25
	0398 Field Trips	7803 Transportation - South	1,283.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 4,568.53</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 <u>Fixed Charges</u>	\$ (4,568.53)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 19,399.23</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 <u>Fixed Charges</u>	\$ (19,399.23)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 1,644.00</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 <u>Fixed Charges</u>	\$ (1,644.00)	
4016	<u>SM - Administrative</u>		
	0210 Florida Retirement System	6500 Instruction Related Technology	\$ (10.18)
	0220 Social Security	6500 Instruction Related Technology	0.03
	0330 In County Travel	6500 Instruction Related Technology	(500.00)
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	(915.84)
	0450 Gasoline	6500 Instruction Related Technology	(400.00)
	0510 Supplies	6500 Instruction Related Technology	(124.71)
	0540 Oil	6500 Instruction Related Technology	(150.00)
	0560 Tires and Tubes	6500 Instruction Related Technology	(400.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(100.01)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(102.00)
	0310 Professional & Technical Service	8200 Administrative Technology Services	94,763.61
	0355 Technology Repairs & Maintenance	8200 Administrative Technology Services	(1,000.00)
	0357 Support Managed Computers	8200 Administrative Technology Services	485.56
	0363 Seat Managed - Computers	8200 Administrative Technology Services	(4,117.50)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	8200 Administrative Technology Services	35,230.22
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(139,875.77)
			<u>\$ (17,216.59)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 <u>Salary Resynching</u>	\$ 17,216.59	
4019	<u>SM - Instructional Computers</u>		
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	\$ (83,831.68)
	0363 Seat Managed - Computers	5200 Exceptional Child	83,831.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4021	<u>Itinerant - Social Workers</u>		
	0103 Salary - Supplements	6110 Attendance and Social Work	\$ (18,450.00)
	0131 Salary - Instructional	6110 Attendance and Social Work	(181,865.94)
	0210 Florida Retirement System	6110 Attendance and Social Work	(29,552.27)
	0220 Social Security	6110 Attendance and Social Work	(15,064.38)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(36,793.55)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0232	Group Insurance - Life	6110 Attendance and Social Work	(83.08)
0233	Group Insurance - Dental	6110 Attendance and Social Work	(1,098.92)
0330	In County Travel	6110 Attendance and Social Work	(670.34)
0103	Salary - Supplements	6140 Psychological Services	11,086.51
0131	Salary - Instructional	6140 Psychological Services	195,594.17
0210	Florida Retirement System	6140 Psychological Services	29,916.90
0220	Social Security	6140 Psychological Services	15,387.72
0231	Group Insurance - Health	6140 Psychological Services	34,929.76
0232	Group Insurance - Life	6140 Psychological Services	90.26
0233	Group Insurance - Dental	6140 Psychological Services	1,009.37
0234	Group Insurance - Other	6140 Psychological Services	95.82
			<u>\$ 4,532.03</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (4,532.03)

4031 Itinerant - Behavior Analysts/Interventionists

0103	Salary - Supplements	5200 Exceptional Child	\$ 3,780.01
0131	Salary - Instructional	5200 Exceptional Child	50,508.08
0210	Florida Retirement System	5200 Exceptional Child	7,366.90
0220	Social Security	5200 Exceptional Child	4,153.06
0232	Group Insurance - Life	5200 Exceptional Child	23.43
0233	Group Insurance - Dental	5200 Exceptional Child	133.20
0234	Group Insurance - Other	5200 Exceptional Child	85.20
			<u>\$ 66,049.88</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (66,049.88)

4057 Innovative Program - All County Choir

0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 0.01
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (0.01)

4065 Instructional Materials - Textbooks - BSA

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 1,633.01
0510	Supplies	5100 Basic Education (K-12)	(105,928.81)
0520	Textbooks	5100 Basic Education (K-12)	12,622.97
0365	Software Subscriptions	5200 Exceptional Child	(16,590.59)
0510	Supplies	5200 Exceptional Child	(5,429.00)
0997	Reserve - Projects	9890 Reserves	(177,772.00)
			<u>\$ (291,464.42)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 291,464.42

4066 Instructional Materials - Media - BSA

0610	Library Books	6200 Instructional Media Services	\$ (56,807.71)
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 56,807.71

4067 Instructional Materials - Science Lab - BSA

0510	Supplies	5100 Basic Education (K-12)	\$ (15,020.15)
0510	Supplies	5200 Exceptional Child	31.00
			<u>\$ (14,989.15)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 14,989.15

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (15,295.46)
	0510 Supplies	5300 Vocational	30,231.00
			<u>\$ 14,935.54</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (14,935.54)	
4103	<u>Science of Reading Literacy and Tutoring Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (22,600.70)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	17,337.35
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,458.00)
	0220 Social Security	5100 Basic Education (K-12)	(4,580.15)
	0395 Other Distributions - Charter Schools	5100 Basic Education (K-12)	(6,795.71)
	0997 Reserve - Projects	9890 Reserves	26,097.21
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4109	<u>SAI - Mentoring Services</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,000.00)
	0310 Professional & Technical Service	5200 Exceptional Child	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (49,982.93)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	(111,564.14)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(28,464.25)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(24,429.53)
	0220 Social Security	5100 Basic Education (K-12)	(14,569.45)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(30,375.36)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(46.78)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(923.38)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	42.60
	0519 Technology Supplies	5100 Basic Education (K-12)	(393.02)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(325.44)
	0331 Out of County Travel	6300 Instruction & Curriculum	(8,036.59)
	0510 Supplies	6300 Instruction & Curriculum	(5.74)
	0519 Technology Supplies	6300 Instruction & Curriculum	(4.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(2.00)
	0117 Workshops	6400 Instructional Staff Training Services	(8,465.62)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(532.98)
	0220 Social Security	6400 Instructional Staff Training Services	(114.64)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(80.00)
	0510 Supplies	6400 Instructional Staff Training Services	(5.00)
			<u>\$ (278,278.25)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 278,278.25	
4114	<u>Advancing CTE Grant</u>		
	0310 Professional & Technical Service	5300 Vocational	\$ (1,440.00)
	0350 Repair and Maintenance	5300 Vocational	(72,000.00)
	0369 Technology Rentals	5300 Vocational	(21,500.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	(29,431.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(69,322.00)
	0997 Reserve - Projects	9890 Reserves	239,983.00
			<u>\$ 46,290.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate temporary allocation for encumbrances by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (46,290.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object				Increase (Decrease)
4115	<u>Triumph OTC North Grant</u>				
0234	Group Insurance - Other	7400	Facilities Acquisition and Construction	\$	(700,000.00)
0510	Supplies	7400	Facilities Acquisition and Construction		(1,450,000.00)
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction		(2,000,000.00)
0997	Reserve - Projects	9890	Reserves		3,800,000.00
				\$	(350,000.00)
Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and appropriate funding for Task Order #43 by transferring to/(from) the following project(s):					
4116	Triumph OTC North Grant - P6TO43	\$	350,000.00		
4116	<u>Triumph OTC North Grant - P6TO43</u>				
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$	350,000.00
Explanation: Appropriate funding for Task Order #43 by transferring to/(from) the following project(s):					
4115	Triumph OTC North Grant	\$	(350,000.00)		
4119	<u>Workforce Dev. Capitalization Incentive Grant</u>				
0365	Software Subscriptions	5300	Vocational	\$	(46,000.00)
0510	Supplies	5300	Vocational		(241,800.00)
0641	Equipment (Over \$5,000)	5300	Vocational		(343,000.00)
0642	Equipment (Under \$5,000)	5300	Vocational		(125,000.00)
0644	Computer Hardware (Under \$1,000)	5300	Vocational		(24,000.00)
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction		(2,500,000.00)
0997	Reserve - Projects	9890	Reserves		3,279,800.00
				\$	-
Explanation: Changes by schools & departments between objects & functions to better utilize funds.					
4121	<u>Heroes in the Classroom Bonus Program</u>				
0105	Salary - Bonus	5100	Basic Education (K-12)	\$	0.01
0220	Social Security	5100	Basic Education (K-12)		(0.01)
				\$	-
Explanation: Changes by schools & departments between objects & functions to better utilize funds.					
4125	<u>Class Size Reduction</u>				
0107	Salary - Extended Substitute	5100	Basic Education (K-12)	\$	3,180.39
0131	Salary - Instructional	5100	Basic Education (K-12)		(243,423.44)
0132	Salary - Hourly Teachers	5100	Basic Education (K-12)		11,333.72
0210	Florida Retirement System	5100	Basic Education (K-12)		(32,893.32)
0220	Social Security	5100	Basic Education (K-12)		(18,635.60)
0231	Group Insurance - Health	5100	Basic Education (K-12)		(92,362.68)
0232	Group Insurance - Life	5100	Basic Education (K-12)		(197.09)
0233	Group Insurance - Dental	5100	Basic Education (K-12)		(2,734.99)
0234	Group Insurance - Other	5100	Basic Education (K-12)		10.64
0394	FEFP Distributions - Charter Schools	5100	Basic Education (K-12)		17,753.00
0396	Distributions - Contract Schools	5100	Basic Education (K-12)		98.00
0131	Salary - Instructional	5300	Vocational		(20,934.35)
0210	Florida Retirement System	5300	Vocational		(2,840.80)
0220	Social Security	5300	Vocational		(1,514.38)
0231	Group Insurance - Health	5300	Vocational		(4,942.57)
0232	Group Insurance - Life	5300	Vocational		(9.87)
0233	Group Insurance - Dental	5300	Vocational		(154.33)
0997	Reserve - Projects	9890	Reserves		411,409.82
				\$	23,142.15
Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):					
8105	CSR - Science Initiatives	\$	(5,616.05)	8109	CSR - AP Initiatives & Vertical Alignment
8107	CSR - Math Initiatives		(9,677.45)		(7,848.65)
				Total	\$ (23,142.15)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
4160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,097.12)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,097.12
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,332.34
	0210 Florida Retirement System	5100 Basic Education (K-12)	304.46
	0220 Social Security	5100 Basic Education (K-12)	178.32
	0997 Reserve - Projects	9890 Reserves	(16,757.53)
			<u>\$ (13,942.41)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 13,942.41	
4329	<u>DW - Technology Upgrades</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (9,145.50)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 9,145.50	
5007	<u>SSTRIDE District Supplement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,877.52)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,632.00
	0730 Dues and Fees	5100 Basic Education (K-12)	254.00
	0398 Field Trips	7801 Transportation - North	735.00
	0997 Reserve - Projects	9890 Reserves	7,256.52
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5012	<u>Itinerant - Staffing Specialist</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (8,158.23)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,185.74)
	0220 Social Security	6300 Instruction & Curriculum	(597.09)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,096.30)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(2.47)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(33.30)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.07
	0131 Salary - Instructional	6400 Instructional Staff Training Services	2,093.47
	0210 Florida Retirement System	6400 Instructional Staff Training Services	284.05
	0220 Social Security	6400 Instructional Staff Training Services	158.04
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	548.30
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	1.10
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	16.65
			<u>\$ (7,971.45)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 7,971.45	
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 2,361.00
	0210 Florida Retirement System	6120 Guidance Services	321.80
	0220 Social Security	6120 Guidance Services	180.62
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(2,361.16)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(321.96)
	0220 Social Security	7300 School Admin - Principal Office	(180.30)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
5053	<u>AICE - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 1,900.00
	0220 Social Security	5100 Basic Education (K-12)	22.96
	0510 Supplies	5100 Basic Education (K-12)	(1,412.66)
			<u>\$ 510.30</u>
	<i>Explanation: Reallocate AICE appropriations between projects by transferring to/(from) the following project(s):</i>		
	9004 Advanced International Certificate of Education	\$ (510.30)	
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 1,550.00
	0220 Social Security	5100 Basic Education (K-12)	118.57
	0510 Supplies	5100 Basic Education (K-12)	(57,735.95)
			<u>\$ (56,067.38)</u>
	<i>Explanation: Reallocate Advanced Placement appropriations between projects by transferring to/(from) the following project(s):</i>		
	2154 Advanced Placement	\$ 56,067.38	
5056	<u>IB - Academically Disadvantaged</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (11,090.29)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,307.36)
	0220 Social Security	5100 Basic Education (K-12)	(795.55)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,607.95)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.08
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(31.55)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	17,832.62
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.</i>		
5060	<u>Best Chance - General Fund</u>		
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 117.33
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(1,642.62)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(198.06)
	0220 Social Security	7300 School Admin - Principal Office	(126.61)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(0.08)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.06)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	(1,093.95)
	0365 Software Subscriptions	7300 School Admin - Principal Office	(1,000.00)
	0370 Postage	7300 School Admin - Principal Office	(2.00)
	0510 Supplies	7300 School Admin - Principal Office	(143.43)
	0750 Other Personnel Services	7300 School Admin - Principal Office	(500.00)
	0315 Custodial Services - Managed Internally	7900 Operation of Plant	(12,511.00)
	0371 Telephone	7900 Operation of Plant	(110.75)
	0373 Telephone Long Distance	7900 Operation of Plant	(50.00)
	0381 Water and Sewage	7900 Operation of Plant	59.75
	0382 Garbage	7900 Operation of Plant	928.63
	0410 Natural Gas	7900 Operation of Plant	4.25
	0430 Electricity	7900 Operation of Plant	(1,634.17)
			<u>\$ (17,902.77)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 17,902.77	
5067	<u>CAPE - Health Science</u>		
	0730 Dues and Fees	5300 Vocational	\$ 2,400.00
	0997 Reserve - Projects	9890 Reserves	(2,400.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0220 Social Security	5300 Vocational	\$ 18.70
	0510 Supplies	5300 Vocational	2,078.76
	0519 Technology Supplies	5300 Vocational	225.24
	0641 Equipment (Over \$5,000)	5300 Vocational	7,255.07
	0642 Equipment (Under \$5,000)	5300 Vocational	1,196.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	60,117.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0750	Other Personnel Services	5300 Vocational	1,290.00
0398	Field Trips	7801 Transportation - North	283.75
0997	Reserve - Projects	9890 Reserves	(72,464.52)
			<u>\$ -</u>

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

5072 CAPE - Automotive

0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 19,723.50
0997	Reserve - Projects	9890 Reserves	(19,723.50)
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund

0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (354,229.48)
0131	Salary - Instructional	5200 Exceptional Child	(1,383.83)
0132	Salary - Hourly Teachers	5200 Exceptional Child	774.60
0210	Florida Retirement System	5200 Exceptional Child	(48,222.04)
0220	Social Security	5200 Exceptional Child	(26,932.53)
0231	Group Insurance - Health	5200 Exceptional Child	(143,209.77)
0232	Group Insurance - Life	5200 Exceptional Child	(326.60)
0233	Group Insurance - Dental	5200 Exceptional Child	(4,385.30)
0234	Group Insurance - Other	5200 Exceptional Child	(85.20)
			<u>\$ (578,000.15)</u>

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

2095 Salary Resynching \$ 578,000.15

5080 Materials & Supplies Stipend

0510	Supplies	5200 Exceptional Child	<u>\$ (600.00)</u>
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 600.00

5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 41,073.25
0210	Florida Retirement System	5100 Basic Education (K-12)	14,929.54
0220	Social Security	5100 Basic Education (K-12)	3,063.32
0231	Group Insurance - Health	5100 Basic Education (K-12)	2,424.99
0232	Group Insurance - Life	5100 Basic Education (K-12)	2.13
0233	Group Insurance - Dental	5100 Basic Education (K-12)	33.30
0102	Salary - Other Compensation	5200 Exceptional Child	(750.00)
0210	Florida Retirement System	5200 Exceptional Child	(101.77)
0220	Social Security	5200 Exceptional Child	(57.38)
0210	Florida Retirement System	6100 Pupil Personnel Services	(0.01)
0220	Social Security	6100 Pupil Personnel Services	(0.01)
			<u>\$ 60,617.36</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (60,617.36)

5095 Dual Enrollment Courses

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (53,159.20)
0730	Dues and Fees	5300 Vocational	48,618.00
			<u>\$ (4,541.20)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 4,541.20

5099 School Utilities

0371	Telephone	7900 Operation of Plant	\$ (46,748.56)
0373	Telephone Long Distance	7900 Operation of Plant	(308.35)
0381	Water and Sewage	7900 Operation of Plant	(158,846.94)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0382	Garbage	7900 Operation of Plant	87,217.30
0383	Recycling	7900 Operation of Plant	(14,041.11)
0410	Natural Gas	7900 Operation of Plant	(77,022.36)
0420	Bottled Gas	7900 Operation of Plant	5,049.88
0430	Electricity	7900 Operation of Plant	(1,796,618.36)
0997	Reserve - Projects	9890 Reserves	2,001,318.50
			<u>\$ -</u>

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

5110 Workforce Development

0103	Salary - Supplements	5900 Other Instruction	\$ (471.60)
0131	Salary - Instructional	5900 Other Instruction	(524.02)
0210	Florida Retirement System	5900 Other Instruction	(141.61)
0220	Social Security	5900 Other Instruction	(81.11)
0231	Group Insurance - Health	5900 Other Instruction	357.69
0232	Group Insurance - Life	5900 Other Instruction	0.51
0233	Group Insurance - Dental	5900 Other Instruction	10.52
0510	Supplies	5900 Other Instruction	(308.93)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(319.00)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	0.01
0130	Salary - Overtime	7300 School Admin - Principal Office	787.68
0210	Florida Retirement System	7300 School Admin - Principal Office	473.95
0220	Social Security	7300 School Admin - Principal Office	209.62
0231	Group Insurance - Health	7300 School Admin - Principal Office	(10.47)
0232	Group Insurance - Life	7300 School Admin - Principal Office	0.05
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(0.26)
0510	Supplies	7300 School Admin - Principal Office	(7.86)
0100	Salary - Non-Instructional	7900 Operation of Plant	(3,143.28)
0130	Salary - Overtime	7900 Operation of Plant	449.02
0210	Florida Retirement System	7900 Operation of Plant	(352.35)
0220	Social Security	7900 Operation of Plant	(249.38)
0231	Group Insurance - Health	7900 Operation of Plant	5,466.90
0232	Group Insurance - Life	7900 Operation of Plant	3.96
0233	Group Insurance - Dental	7900 Operation of Plant	129.32
0382	Garbage	7900 Operation of Plant	1,000.00
0430	Electricity	7900 Operation of Plant	19,000.00
0997	Reserve - Projects	9890 Reserves	(22,279.36)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

5909 School Maintenance - School Control

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (37,907.93)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	(300.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	11,227.66
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	26,980.27
			<u>\$ -</u>

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

6013 County Honors Banquet - Other

0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ (690.00)
0370	Postage	5100 Basic Education (K-12)	(7.95)
0390	Other Purchased Service	5100 Basic Education (K-12)	(355.20)
0510	Supplies	5100 Basic Education (K-12)	(1,596.99)
0398	Field Trips	7800 Pupil Transp Services - School	(400.00)
			<u>\$ (3,050.14)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 3,050.14

6014 Innovative Program - District Art Show

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (2,000.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(252.00)
0220	Social Security	5100 Basic Education (K-12)	(156.48)
0370	Postage	5100 Basic Education (K-12)	(50.00)
0390	Other Purchased Service	5100 Basic Education (K-12)	32.50
0510	Supplies	5100 Basic Education (K-12)	(653.76)
0750	Other Personnel Services	5100 Basic Education (K-12)	(225.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	2,000.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	422.60
	0220 Social Security	6300 Instruction & Curriculum	153.00
			<u>\$ (729.14)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 729.14

6023 Reading Instruction - BSA

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (15,044.30)
0117 Workshops	6300 Instruction & Curriculum	(56,076.17)
0131 Salary - Instructional	6300 Instruction & Curriculum	(55,396.57)
0210 Florida Retirement System	6300 Instruction & Curriculum	(9,559.32)
0220 Social Security	6300 Instruction & Curriculum	(11,597.48)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(12,062.93)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(23.43)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(366.30)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(1,240.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(4,084.88)
0390 Other Purchased Service	6300 Instruction & Curriculum	(7,000.00)
0510 Supplies	6300 Instruction & Curriculum	(8,380.34)
0519 Technology Supplies	6300 Instruction & Curriculum	(1,538.14)
0730 Dues and Fees	6300 Instruction & Curriculum	(13,591.00)
0750 Other Personnel Services	6300 Instruction & Curriculum	(140,625.00)
0131 Salary - Instructional	6400 Instructional Staff Training Services	(448,080.99)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(71,718.72)
0220 Social Security	6400 Instructional Staff Training Services	(33,072.06)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(80,815.38)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(183.98)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(2,611.61)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(130.04)
0997 Reserve - Projects	9890 Reserves	(651,819.32)
		<u>\$ (1,625,017.96)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 1,625,017.96

6035 Adult Capital Improvement Fees

0642 Equipment (Under \$5,000)	7900 Operation of Plant	\$ 1,870.00
0676 Other Permanent Improvements	7900 Operation of Plant	(1,870.00)
		<u>\$ -</u>

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

6060 CAPE Digital Tools - IT

0210 Florida Retirement System	5300 Vocational	\$ 0.01
0232 Group Insurance - Life	5300 Vocational	0.32
0233 Group Insurance - Dental	5300 Vocational	9.96
0997 Reserve - Projects	9890 Reserves	(10.29)
		<u>\$ -</u>

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

6075 EBD Initiative

0103 Salary - Supplements	5200 Exceptional Child	\$ (9,511.43)
0131 Salary - Instructional	5200 Exceptional Child	(52,149.00)
0210 Florida Retirement System	5200 Exceptional Child	(8,437.59)
0220 Social Security	5200 Exceptional Child	(4,717.15)
0231 Group Insurance - Health	5200 Exceptional Child	(6,580.02)
0232 Group Insurance - Life	5200 Exceptional Child	(19.94)
0233 Group Insurance - Dental	5200 Exceptional Child	(323.24)
0234 Group Insurance - Other	5200 Exceptional Child	(39.40)
0210 Florida Retirement System	6100 Pupil Personnel Services	35.89
0220 Social Security	6100 Pupil Personnel Services	0.07
0232 Group Insurance - Life	6100 Pupil Personnel Services	(1.60)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(10.00)
0234 Group Insurance - Other	6100 Pupil Personnel Services	(3.20)
0103 Salary - Supplements	6110 Attendance and Social Work	(3,075.00)
0131 Salary - Instructional	6110 Attendance and Social Work	(52,672.43)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0210	Florida Retirement System	6110 Attendance and Social Work	(7,564.66)
0220	Social Security	6110 Attendance and Social Work	(4,258.70)
0232	Group Insurance - Life	6110 Attendance and Social Work	(25.56)
0234	Group Insurance - Other	6110 Attendance and Social Work	(127.80)
0103	Salary - Supplements	6140 Psychological Services	7,027.32
0131	Salary - Instructional	6140 Psychological Services	52,672.55
0210	Florida Retirement System	6140 Psychological Services	8,101.46
0220	Social Security	6140 Psychological Services	4,270.06
0231	Group Insurance - Health	6140 Psychological Services	10,768.94
0232	Group Insurance - Life	6140 Psychological Services	25.59
0233	Group Insurance - Dental	6140 Psychological Services	299.76
0234	Group Insurance - Other	6140 Psychological Services	31.98
0117	Workshops	6400 Instructional Staff Training Services	549.00
0220	Social Security	6400 Instructional Staff Training Services	(1,103.58)
			<u>\$ (66,837.68)</u>

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

2095 Salary Resynching \$ 66,837.68

6088 Professional Development Certification Program

0210	Florida Retirement System	6400 Instructional Staff Training Services	\$ 6.28
0220	Social Security	6400 Instructional Staff Training Services	(19.32)
			<u>\$ (13.04)</u>

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

2095 Salary Resynching \$ 13.04

6110 Adult Education Tuition

0131	Salary - Instructional	5900 Other Instruction	\$ (383.19)
0210	Florida Retirement System	5900 Other Instruction	(56.97)
0220	Social Security	5900 Other Instruction	(41.58)
0231	Group Insurance - Health	5900 Other Instruction	(364.95)
0232	Group Insurance - Life	5900 Other Instruction	(0.59)
0233	Group Insurance - Dental	5900 Other Instruction	(10.75)
0685	Flooring/Structural Alteration	5900 Other Instruction	(961.08)
0131	Salary - Instructional	6100 Pupil Personnel Services	17,127.50
0132	Salary - Hourly Teachers	6100 Pupil Personnel Services	(333.19)
0210	Florida Retirement System	6100 Pupil Personnel Services	2,278.98
0220	Social Security	6100 Pupil Personnel Services	1,187.66
0231	Group Insurance - Health	6100 Pupil Personnel Services	7,179.21
0232	Group Insurance - Life	6100 Pupil Personnel Services	6.39
0233	Group Insurance - Dental	6100 Pupil Personnel Services	199.80
0210	Florida Retirement System	6120 Guidance Services	0.01
0220	Social Security	6120 Guidance Services	(0.02)
0210	Florida Retirement System	7300 School Admin - Principal Office	(136.17)
0220	Social Security	7300 School Admin - Principal Office	(134.95)
0685	Flooring/Structural Alteration	7900 Operation of Plant	961.08
0997	Reserve - Projects	9890 Reserves	(26,517.19)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

6123 Reading Instruction

0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ 16,888.13
0117	Workshops	6300 Instruction & Curriculum	60,224.04
0131	Salary - Instructional	6300 Instruction & Curriculum	55,396.57
0210	Florida Retirement System	6300 Instruction & Curriculum	9,573.34
0220	Social Security	6300 Instruction & Curriculum	10,107.78
0231	Group Insurance - Health	6300 Instruction & Curriculum	12,062.93
0232	Group Insurance - Life	6300 Instruction & Curriculum	23.43
0233	Group Insurance - Dental	6300 Instruction & Curriculum	366.30
0390	Other Purchased Service	6300 Instruction & Curriculum	6,080.55
0510	Supplies	6300 Instruction & Curriculum	177.26
0730	Dues and Fees	6300 Instruction & Curriculum	150.00
0750	Other Personnel Services	6300 Instruction & Curriculum	6,262.50
0131	Salary - Instructional	6400 Instructional Staff Training Services	443,028.19
0210	Florida Retirement System	6400 Instructional Staff Training Services	71,887.86
0220	Social Security	6400 Instructional Staff Training Services	32,684.23
0231	Group Insurance - Health	6400 Instructional Staff Training Services	79,678.15

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0232	Group Insurance - Life	6400 Instructional Staff Training Services	181.65
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	2,576.43
0234	Group Insurance - Other	6400 Instructional Staff Training Services	129.91
0997	Reserve - Projects	9890 Reserves	(807,479.25)
			<u>\$ -</u>

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

7008 Curriculum Development

0331	Out of County Travel	6300 Instruction & Curriculum	\$ (3,600.00)
0370	Postage	6300 Instruction & Curriculum	(100.00)
0390	Other Purchased Service	6300 Instruction & Curriculum	(500.00)
0510	Supplies	6300 Instruction & Curriculum	(1,000.00)
			<u>\$ (5,200.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 5,200.00

7014 New Teacher Induction Program

0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (30,168.00)
0117	Workshops	6400 Instructional Staff Training Services	(1,305.00)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(2,548.71)
0220	Social Security	6400 Instructional Staff Training Services	(3,654.98)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(260.35)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(83,640.00)
			<u>\$ (121,577.04)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 121,577.04

7016 Professional Development Training - GF

0220	Social Security	5100 Basic Education (K-12)	\$ 1.63
0750	Other Personnel Services	5100 Basic Education (K-12)	112.50
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(11,223.67)
0117	Workshops	6400 Instructional Staff Training Services	(2,597.00)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(1,416.49)
0220	Social Security	6400 Instructional Staff Training Services	(1,980.48)
0331	Out of County Travel	6400 Instructional Staff Training Services	(267.00)
0360	Lease and Rental Agreements	6400 Instructional Staff Training Services	(473.00)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(1,200.00)
0510	Supplies	6400 Instructional Staff Training Services	(5,201.07)
0644	Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(700.00)
0730	Dues and Fees	6400 Instructional Staff Training Services	(75.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(85,524.03)
0310	Professional & Technical Service	7730 Staff Services	(1.00)
			<u>\$ (110,544.61)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 110,544.61

7020 Purchased Positions/Other - External

0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 4,949.68
0210	Florida Retirement System	5200 Exceptional Child	671.67
0220	Social Security	5200 Exceptional Child	378.65
0234	Group Insurance - Other	5200 Exceptional Child	(6,000.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	1,647.19
0210	Florida Retirement System	6100 Pupil Personnel Services	300.95
0220	Social Security	6100 Pupil Personnel Services	169.65
0232	Group Insurance - Life	6100 Pupil Personnel Services	0.63
0234	Group Insurance - Other	6100 Pupil Personnel Services	3.20
0131	Salary - Instructional	6120 Guidance Services	(1,782.78)
0210	Florida Retirement System	6120 Guidance Services	(199.98)
0220	Social Security	6120 Guidance Services	(136.10)
0232	Group Insurance - Life	6120 Guidance Services	(1.32)
0234	Group Insurance - Other	6120 Guidance Services	(1.44)
0111	Salary - Administrative Manager	7720 Information Services	49.06
0210	Florida Retirement System	7720 Information Services	53.88

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0220 Social Security	7720 Information Services	(216.43)
	0231 Group Insurance - Health	7720 Information Services	109.86
	0232 Group Insurance - Life	7720 Information Services	0.33
	0233 Group Insurance - Dental	7720 Information Services	3.30
			<u>\$ -</u>

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

7054 AP Initiative - Set-Aside

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 825.30
0210 Florida Retirement System	5100 Basic Education (K-12)	111.99
0220 Social Security	5100 Basic Education (K-12)	63.14
0510 Supplies	5100 Basic Education (K-12)	(1,000.43)
		<u>\$ -</u>

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

7055 International Baccalaureate

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (6,970.21)
0210 Florida Retirement System	5100 Basic Education (K-12)	(945.86)
0220 Social Security	5100 Basic Education (K-12)	(533.21)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(420.18)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.31)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	13.77
0234 Group Insurance - Other	5100 Basic Education (K-12)	8,857.00
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

7059 Innovative Program - Odyssey of the Mind

0220 Social Security	5100 Basic Education (K-12)	\$ (7.00)
0331 Out of County Travel	5100 Basic Education (K-12)	(500.00)
0510 Supplies	5100 Basic Education (K-12)	(564.00)
0730 Dues and Fees	5100 Basic Education (K-12)	(1,436.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	(500.00)
		<u>\$ (3,007.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 3,007.00

7061 CAPE Digital Tools - STEMM

0220 Social Security	5300 Vocational	\$ 3.26
0331 Out of County Travel	5300 Vocational	739.22
0510 Supplies	5300 Vocational	(228.26)
0750 Other Personnel Services	5300 Vocational	225.00
0997 Reserve - Projects	9890 Reserves	(739.22)
		<u>\$ -</u>

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

7063 CAPE - Manufacturing

0210 Florida Retirement System	5300 Vocational	\$ 0.01
0997 Reserve - Projects	9890 Reserves	(0.01)
		<u>\$ -</u>

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

7110 SAI - Education Options

0365 Software Subscriptions	5100 Basic Education (K-12)	<u>\$ (50.00)</u>
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Explanation: Close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 50.00

7119 SAI - Closing The Gap

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,300.15)
0210 Florida Retirement System	6300 Instruction & Curriculum	(326.85)
0220 Social Security	6300 Instruction & Curriculum	(252.09)
0370 Postage	6300 Instruction & Curriculum	(50.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0390	Other Purchased Service	6300 Instruction & Curriculum	(200.00)
0510	Supplies	6300 Instruction & Curriculum	(1,000.00)
0398	Field Trips	7800 Pupil Transp Services - School	(2,310.00)
0100	Salary - Non-Instructional	7801 Transportation - North	2,663.80
0102	Salary - Other Compensation	7801 Transportation - North	198.63
0210	Florida Retirement System	7801 Transportation - North	388.44
0220	Social Security	7801 Transportation - North	218.98
0100	Salary - Non-Instructional	7802 Transportation - Central	3,060.00
0210	Florida Retirement System	7802 Transportation - Central	415.24
0220	Social Security	7802 Transportation - Central	234.09
0100	Salary - Non-Instructional	7803 Transportation - South	2,121.32
0102	Salary - Other Compensation	7803 Transportation - South	88.90
0210	Florida Retirement System	7803 Transportation - South	299.93
0220	Social Security	7803 Transportation - South	169.08
			<u>\$ 2,419.32</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (2,419.32)

7162 SAI - Twilight School

0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (6,842.53)
0210	Florida Retirement System	5100 Basic Education (K-12)	(681.05)
0220	Social Security	5100 Basic Education (K-12)	(523.88)
0390	Other Purchased Service	5100 Basic Education (K-12)	(310.00)
0510	Supplies	5100 Basic Education (K-12)	(166.48)
			<u>\$ (8,523.94)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 8,523.94

8001 Purchased - Schools - Other

0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 0.01
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	(359.30)
0399	Other Technology Purchased Services	5100 Basic Education (K-12)	362.14
0398	Field Trips	7801 Transportation - North	(62,002.84)
0398	Field Trips	7802 Transportation - Central	(45,000.01)
0398	Field Trips	7803 Transportation - South	(76,500.00)
0450	Gasoline	7900 Operation of Plant	3.98
0460	Diesel Fuel	7900 Operation of Plant	(3.98)
			<u>\$ (183,500.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 183,500.00

8084 Student Safety

0220	Social Security	5100 Basic Education (K-12)	\$ 0.01
0310	Professional & Technical Service	6130 Health Services	(6,420.00)
0510	Supplies	6130 Health Services	(569.61)
0730	Dues and Fees	6130 Health Services	47.00
0390	Other Purchased Service	7900 Operation of Plant	(27.55)
0393	Contracts - Nonprofessional	7900 Operation of Plant	(2,120.00)
0510	Supplies	7900 Operation of Plant	16.09
0519	Technology Supplies	7900 Operation of Plant	(2,535.96)
			<u>\$ (11,610.02)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 11,610.02

8105 CSR - Science Initiatives

0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,328.51)
0117	Workshops	6300 Instruction & Curriculum	(27.86)
0210	Florida Retirement System	6300 Instruction & Curriculum	(478.33)
0220	Social Security	6300 Instruction & Curriculum	(254.18)
0231	Group Insurance - Health	6300 Instruction & Curriculum	1.01
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.01)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.01)
	0330 In County Travel	6300 Instruction & Curriculum	(306.16)
	0331 Out of County Travel	6300 Instruction & Curriculum	(144.02)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(771.24)
	0510 Supplies	6300 Instruction & Curriculum	(443.56)
	0519 Technology Supplies	6300 Instruction & Curriculum	(57.78)
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	(0.40)
	0730 Dues and Fees	6300 Instruction & Curriculum	30.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	165.00
			<u>\$ (5,616.05)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 5,616.05

8107 CSR - Math Initiatives

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,604.27)
0210 Florida Retirement System	6300 Instruction & Curriculum	(443.01)
0220 Social Security	6300 Instruction & Curriculum	(303.70)
0330 In County Travel	6300 Instruction & Curriculum	(974.92)
0331 Out of County Travel	6300 Instruction & Curriculum	(1,158.64)
0365 Software Subscriptions	6300 Instruction & Curriculum	(22.00)
0375 Cellular Telephone	6300 Instruction & Curriculum	(360.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	(236.00)
0510 Supplies	6300 Instruction & Curriculum	(2,669.88)
0519 Technology Supplies	6300 Instruction & Curriculum	(18.01)
0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(44.02)
0730 Dues and Fees	6300 Instruction & Curriculum	157.00
		<u>\$ (9,677.45)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 9,677.45

8109 CSR - AP Initiatives & Vertical Alignment

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,630.87)
0210 Florida Retirement System	6300 Instruction & Curriculum	(389.64)
0220 Social Security	6300 Instruction & Curriculum	(278.14)
0390 Other Purchased Service	6300 Instruction & Curriculum	(500.00)
0510 Supplies	6300 Instruction & Curriculum	(2,600.00)
0730 Dues and Fees	6300 Instruction & Curriculum	(450.00)
		<u>\$ (7,848.65)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and close project at year end by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 7,848.65

8110 DJJ Supplemental Allocation

0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (12,393.00)
0997 Reserve - Projects	9890 Reserves	12,393.00
		<u>\$ -</u>

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

8111 SAI - Best Chance

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (28,625.04)
0210 Florida Retirement System	5100 Basic Education (K-12)	(3,884.40)
0220 Social Security	5100 Basic Education (K-12)	(2,207.74)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(6,580.02)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(13.02)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(200.04)
0510 Supplies	5100 Basic Education (K-12)	(500.00)
0520 Textbooks	5100 Basic Education (K-12)	(1,300.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	(1,157.53)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
	0100 Salary - Non-Instructional	5200 Exceptional Child	0.02
	0102 Salary - Other Compensation	5200 Exceptional Child	1,040.44
	0210 Florida Retirement System	5200 Exceptional Child	141.19
	0220 Social Security	5200 Exceptional Child	79.59
			<u>\$ (43,206.55)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual, and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 43,206.55

8113 Workforce Ed. Performance Incentive

0231 Group Insurance - Health	6100 Pupil Personnel Services	\$ 0.01
0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.02)
0997 Reserve - Projects	9890 Reserves	0.01
		<u>\$ -</u>

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

8150 Digital Classrooms

0131 Salary - Instructional	6500 Instruction Related Technology	\$ (89.28)
0210 Florida Retirement System	6500 Instruction Related Technology	170.31
0220 Social Security	6500 Instruction Related Technology	(65.30)
0232 Group Insurance - Life	6500 Instruction Related Technology	(1.27)
0233 Group Insurance - Dental	6500 Instruction Related Technology	(11.12)
0234 Group Insurance - Other	6500 Instruction Related Technology	(3.34)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

9004 Advanced International Certificate of Education

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (122,181.18)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	47.20
0210 Florida Retirement System	5100 Basic Education (K-12)	(16,455.94)
0220 Social Security	5100 Basic Education (K-12)	(9,237.99)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(24,270.54)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(47.09)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(737.00)
0234 Group Insurance - Other	5100 Basic Education (K-12)	172,372.24
0331 Out of County Travel	5100 Basic Education (K-12)	1,734.61
0370 Postage	5100 Basic Education (K-12)	1,200.00
0510 Supplies	5100 Basic Education (K-12)	(5,564.14)
0997 Reserve - Projects	9890 Reserves	2,629.53
		<u>\$ (510.30)</u>

Explanation: Reappropriate AICE appropriations and adjust salaries to actual by transferring to/(from) the following project(s):

5053 AICE - Bonuses & Exams \$ 510.30

9007 Career and Professional Education

0132 Salary - Hourly Teachers	5300 Vocational	\$ (1,728.39)
0220 Social Security	5300 Vocational	(0.01)
0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	(3,572.36)
0210 Florida Retirement System	6300 Instruction & Curriculum	(484.77)
0220 Social Security	6300 Instruction & Curriculum	(273.29)
0997 Reserve - Projects	9890 Reserves	6,058.82
		<u>\$ -</u>

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

9015 Fixed Charges

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (4,099.38)
0121 Salary Retirement Bonus	5100 Basic Education (K-12)	51,769.98
0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	1,980,033.65
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(216,133.41)
0210 Florida Retirement System	5100 Basic Education (K-12)	51,200.00
0220 Social Security	5100 Basic Education (K-12)	28,673.50
0739 Health Care Reform Fees	5100 Basic Education (K-12)	(10,000.00)
0121 Salary Retirement Bonus	5200 Exceptional Child	2,108.19
0122 Salary - Sick Leave Payoff	5200 Exceptional Child	273,780.51
0123 Salary - Annual Leave Payoff	5200 Exceptional Child	1,634.35
0210 Florida Retirement System	5200 Exceptional Child	1,704.75
0220 Social Security	5200 Exceptional Child	2,479.35

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0122	Salary - Sick Leave Payoff	5300 Vocational	22,000.00
0122	Salary - Sick Leave Payoff	5900 Other Instruction	35,772.81
0220	Social Security	5900 Other Instruction	7.65
0122	Salary - Sick Leave Payoff	6100 Pupil Personnel Services	33,000.00
0123	Salary - Annual Leave Payoff	6100 Pupil Personnel Services	23,733.00
0210	Florida Retirement System	6100 Pupil Personnel Services	3,220.57
0220	Social Security	6100 Pupil Personnel Services	41.15
0122	Salary - Sick Leave Payoff	6110 Attendance and Social Work	13,919.77
0121	Salary Retirement Bonus	6120 Guidance Services	(1,000.00)
0122	Salary - Sick Leave Payoff	6120 Guidance Services	22,000.00
0210	Florida Retirement System	6120 Guidance Services	200.00
0122	Salary - Sick Leave Payoff	6140 Psychological Services	11,000.00
0210	Florida Retirement System	6140 Psychological Services	100.00
0121	Salary Retirement Bonus	6200 Instructional Media Services	(500.00)
0122	Salary - Sick Leave Payoff	6200 Instructional Media Services	22,315.45
0210	Florida Retirement System	6200 Instructional Media Services	100.00
0220	Social Security	6200 Instructional Media Services	38.25
0121	Salary Retirement Bonus	6300 Instruction & Curriculum	(1,000.00)
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	190,512.21
0123	Salary - Annual Leave Payoff	6300 Instruction & Curriculum	35,545.98
0210	Florida Retirement System	6300 Instruction & Curriculum	6,340.60
0220	Social Security	6300 Instruction & Curriculum	954.36
0122	Salary - Sick Leave Payoff	6400 Instructional Staff Training Services	27,028.45
0220	Social Security	6400 Instructional Staff Training Services	15.30
0250	Unemployment Compensation	7100 School Board	30,000.00
0310	Professional & Technical Service	7100 School Board	137,184.38
0313	Attorney Fees	7100 School Board	292,834.96
0320	Insurance and Bond Premiums	7100 School Board	9,638.11
0730	Dues and Fees	7100 School Board	7,915.79
0310	Professional & Technical Service	7200 General Administration	2,300.00
0121	Salary Retirement Bonus	7300 School Admin - Principal Office	15,971.40
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	175,112.70
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	108,760.37
0210	Florida Retirement System	7300 School Admin - Principal Office	15,052.32
0220	Social Security	7300 School Admin - Principal Office	4,231.41
0231	Group Insurance - Health	7300 School Admin - Principal Office	(179,755.14)
0365	Software Subscriptions	7300 School Admin - Principal Office	47,617.00
0121	Salary Retirement Bonus	7500 Fiscal Services	(500.00)
0122	Salary - Sick Leave Payoff	7500 Fiscal Services	11,000.00
0210	Florida Retirement System	7500 Fiscal Services	100.00
0310	Professional & Technical Service	7500 Fiscal Services	37,160.00
0730	Dues and Fees	7500 Fiscal Services	25,000.00
0122	Salary - Sick Leave Payoff	7720 Information Services	13,137.13
0210	Florida Retirement System	7720 Information Services	100.00
0220	Social Security	7720 Information Services	163.49
0121	Salary Retirement Bonus	7730 Staff Services	(500.00)
0122	Salary - Sick Leave Payoff	7730 Staff Services	11,000.00
0123	Salary - Annual Leave Payoff	7730 Staff Services	339.62
0210	Florida Retirement System	7730 Staff Services	(2,119.61)
0220	Social Security	7730 Staff Services	(1,114.12)
0231	Group Insurance - Health	7730 Staff Services	(279,155.19)
0240	Workers Compensation	7730 Staff Services	1,855,267.27
0310	Professional & Technical Service	7730 Staff Services	25,125.00
0730	Dues and Fees	7730 Staff Services	17,500.00
0210	Florida Retirement System	7760 Internal Service	100.00
0121	Salary Retirement Bonus	7801 Transportation - North	4,000.00
0122	Salary - Sick Leave Payoff	7801 Transportation - North	106,751.96
0123	Salary - Annual Leave Payoff	7801 Transportation - North	5,000.00
0210	Florida Retirement System	7801 Transportation - North	1,600.00
0220	Social Security	7801 Transportation - North	172.56
0121	Salary Retirement Bonus	7802 Transportation - Central	1,652.49
0122	Salary - Sick Leave Payoff	7802 Transportation - Central	11,817.61
0123	Salary - Annual Leave Payoff	7802 Transportation - Central	16,263.30
0210	Florida Retirement System	7802 Transportation - Central	2,306.95
0220	Social Security	7802 Transportation - Central	61.86
0121	Salary Retirement Bonus	7803 Transportation - South	2,135.48
0122	Salary - Sick Leave Payoff	7803 Transportation - South	25,420.74
0210	Florida Retirement System	7803 Transportation - South	200.00
0220	Social Security	7803 Transportation - South	22.60
0121	Salary Retirement Bonus	7900 Operation of Plant	2,000.00
0122	Salary - Sick Leave Payoff	7900 Operation of Plant	40,951.68
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	22,947.21
0210	Florida Retirement System	7900 Operation of Plant	3,858.10

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0220	Social Security	7900 Operation of Plant	601.55
0320	Insurance and Bond Premiums	7900 Operation of Plant	4,789,692.95
0121	Salary Retirement Bonus	8100 Maintenance Administration	4,000.00
0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	33,000.00
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	18,035.50
0210	Florida Retirement System	8100 Maintenance Administration	2,568.92
0220	Social Security	8100 Maintenance Administration	418.64
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(65,751.25)
0121	Salary Retirement Bonus	8200 Administrative Technology Services	(1,000.00)
0122	Salary - Sick Leave Payoff	8200 Administrative Technology Services	25,337.53
0123	Salary - Annual Leave Payoff	8200 Administrative Technology Services	5,000.00
0210	Florida Retirement System	8200 Administrative Technology Services	800.00
0220	Social Security	8200 Administrative Technology Services	407.65
0121	Salary Retirement Bonus	9100 Community Service	(500.00)
0122	Salary - Sick Leave Payoff	9100 Community Service	15,314.09
0123	Salary - Annual Leave Payoff	9100 Community Service	5,000.00
0210	Florida Retirement System	9100 Community Service	800.00
0220	Social Security	9100 Community Service	400.00
			<u>\$ 10,069,252.05</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate fixed charges for fiscal year 2024-2025 by transferring to/(from) the following project(s):

....	Discretionary	\$ 28,006.35	4012 Insurance Claims - Building & Fixed Equipment	19,399.23
2095	Salary Resynching	(10,122,870.16)	4013 Insurance Claims - Other	1,644.00
4011	Insurance Claims - Equipment	4,568.53	Total	<u>\$ (10,069,252.05)</u>

9110 Mental Health Assistance

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ (69.03)
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	3,369.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(711.00)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	0.05
0210	Florida Retirement System	6100 Pupil Personnel Services	(0.02)
0220	Social Security	6100 Pupil Personnel Services	(86.26)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(201.67)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.06)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(0.79)
0102	Salary - Other Compensation	6140 Psychological Services	(5,000.00)
0103	Salary - Supplements	6140 Psychological Services	86,046.89
0117	Workshops	6140 Psychological Services	402.44
0131	Salary - Instructional	6140 Psychological Services	(1,031.40)
0210	Florida Retirement System	6140 Psychological Services	11,197.43
0220	Social Security	6140 Psychological Services	6,000.51
0231	Group Insurance - Health	6140 Psychological Services	(23,062.34)
0232	Group Insurance - Life	6140 Psychological Services	(2.51)
0233	Group Insurance - Dental	6140 Psychological Services	(538.51)
0234	Group Insurance - Other	6140 Psychological Services	202.35
0310	Professional & Technical Service	6140 Psychological Services	(7,000.00)
0330	In County Travel	6140 Psychological Services	(832.73)
0331	Out of County Travel	6140 Psychological Services	(5,483.21)
0365	Software Subscriptions	6140 Psychological Services	(106.35)
0390	Other Purchased Service	6140 Psychological Services	(985.00)
0399	Other Technology Purchased Services	6140 Psychological Services	(11.88)
0510	Supplies	6140 Psychological Services	(4,684.90)
0519	Technology Supplies	6140 Psychological Services	(0.23)
0642	Equipment (Under \$5,000)	6140 Psychological Services	(9.20)
0644	Computer Hardware (Under \$1,000)	6140 Psychological Services	(431.67)
0692	Software (Under \$1,000)	6140 Psychological Services	(1,000.00)
0730	Dues and Fees	6140 Psychological Services	(2,185.00)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(10,375.00)
0117	Workshops	6400 Instructional Staff Training Services	(308.68)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(1,452.50)
0220	Social Security	6400 Instructional Staff Training Services	(1,092.90)
0310	Professional & Technical Service	6400 Instructional Staff Training Services	(10,000.00)
0510	Supplies	6400 Instructional Staff Training Services	(10,460.75)
0730	Dues and Fees	6400 Instructional Staff Training Services	(8,505.55)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(19,012.50)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object		Increase (Decrease)
0102	Salary - Other Compensation	7730 Staff Services	(3,000.00)
0210	Florida Retirement System	7730 Staff Services	(420.00)
0220	Social Security	7730 Staff Services	(229.50)
0997	Reserve - Projects	9890 Reserves	11,072.47
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

9121 Print Shop

0111	Salary - Administrative Manager	7760 Internal Service	\$ 0.02
0210	Florida Retirement System	7760 Internal Service	(9.81)
0220	Social Security	7760 Internal Service	0.01
0231	Group Insurance - Health	7760 Internal Service	(0.03)
0232	Group Insurance - Life	7760 Internal Service	(0.03)
0510	Supplies	7760 Internal Service	9.84
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust salaries to actual.

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
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	-	31,665.13	487.79	-	32,152.92	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	21,174,500.00	21,174,500.00	-	1,500.00	21,173,000.00	
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	\$ 21,595,058.32	\$ 487.79	\$ 1,500.00	\$ 21,594,046.11	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
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	-	1,503.50	5,146.50
	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	141,162.66	1,666.29	-	142,828.95
		TOTAL - DEBT SERVICE FUNDS	\$ 21,563,393.19	\$ 21,595,058.32	\$ 1,666.29	\$ 2,678.50	\$ 21,594,046.11

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 487.79
0998	Reserve - Debt Service	9890 Reserves	\$ 487.79
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 487.79	
3630	<u>Transfers from Capital Improvement Funds</u>		\$ (1,500.00)
0730	Dues and Fees	9200 Debt Services	\$ (1,500.00)
<i>Explanation: To adjust Capital Outlay transfers based on actual expenditures.</i>			
....	Discretionary	\$ (1,500.00)	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0730	Dues and Fees	9200 Debt Services	\$ (3.50)
0990	Fund Balance - Unappropriated	9890 Reserves	(1,175.00)
0998	Reserve - Debt Service	9890 Reserves	1,178.50
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3209 FEMA - CLAIMS	-	-	-	-	-	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	1,131,016.00	1,131,016.00	-	91,628.41	1,039,387.59	
3325 INTEREST ON UNDIST CO & DS	7,463.00	7,463.00	21,660.69	-	29,123.69	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
3379 FUEL TAX REFUND	-	-	-	-	-	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	27,301.85	-	27,301.85	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	1,168,541.00	1,168,541.00	59,337.00	-	1,227,878.00	
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	128,302.97	-	43,890,958.97	
3419 DISTRICT LOCAL SALES TAX	29,000,000.00	29,000,000.00	2,000,000.00	-	31,000,000.00	
3421 TAX REDEMPTIONS	-	16,853.11	-	1,304.25	15,548.86	
3431 INTEREST ON INVESTMENT	-	5,079,416.67	927,455.10	-	6,006,871.77	
3448 DONATIONS	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	47,385.00	15,000.00	-	62,385.00	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3720 LOAN PROCEEDS - APPLE IPAD LEASE	-	-	-	-	-	
3731 SALE OF LAND	-	-	-	-	-	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3750 PROCEEDS OF LEASE-PURCHASE AGR	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	9,943,297.09	9,943,297.09	-	-	9,943,297.09	
3909 RESERVES - CAPITAL PROJECTS	114,548,604.53	114,548,604.53	-	-	114,548,604.53	
3925 FUND BALANCE - UNDESIGNATED	2,045,410.99	2,045,410.99	-	-	2,045,410.99	
TOTAL - CAPITAL PROJECT FUNDS	\$ 201,606,988.61	\$ 206,990,578.79	\$ 3,179,057.61	\$ 332,868.06	\$ 209,836,768.34	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	BUDGET AS OF 6/30/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	50,404,408.87	864,150.97	51,268,559.84
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	2,305,249.77	244,405.92	2,549,655.69
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	4,506,492.24	1,773,094.05	6,279,586.29
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	372,107.80	347,261.50	719,369.30
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	123,172.32	39,296.05	162,468.37
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	609,613.50	549,066.92	-	502,359.34
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	23,460.00	43,448.58	-	40,617.74
7400	0651	BUSES	3,563,992.00	3,716,772.00	-	3,716,772.00
7400	0652	OTHER MOTOR VEHICLES	546,510.27	538,919.43	-	472,532.99
7400	0660	LAND	2,500,000.00	4,442,628.25	1,791,928.25	6,234,556.50
7400	0671	LAND IMPROVEMENTS	-	26,781.38	-	26,781.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	8,399.00	8,399.00
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	94,790.00	317,482.12	-	163,023.88
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	663,235.84	318,393.29	981,629.13
7400	0677	REPLACEMENT SYSTEMS	325,669.66	341,117.81	260,287.36	601,405.17
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	500,000.00	617,365.14	33,155.30	650,520.44
7400	0682	HEATING/COOLING/AIR CONDITIONING	3,548.30	3,548.00	49,954.00	53,502.00
7400	0683	ROOFING	-	103,802.78	-	103,802.78
7400	0684	REPLACEMENT ROOFING & SYSTEMS	91,253,080.79	89,471,661.12	-	85,995,852.74
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	876,150.75	175,260.16	1,051,410.91
7400	0691	SOFTWARE (OVER \$1,000)	554,014.27	554,014.27	-	413,885.40
7400	0692	SOFTWARE (UNDER \$1,000)	29,963.44	58,803.44	-	54,753.44
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	391,124.71	391,124.71	399,740.48	790,865.19
7400	0720	INTEREST	717.96	717.96	8,854.52	9,572.48
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	5,627,751.89	431,593.70	6,059,345.59
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	73,609.00	2,632,759.00
9200	0730	DUES & FEES	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	15,668,144.00	15,688,888.40	1,087,217.35	16,776,105.75
9700	0920	TRANSFERS TO DEBT SERVICE FUND	21,174,500.00	21,174,500.00	-	21,173,000.00
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 201,606,988.61	\$ 206,990,578.79	\$ 7,906,600.90	\$ 209,836,768.34

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3321	<u>CO & DS Distributed</u>		\$ (91,628.41)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (45,197.15)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	(46,431.26)
			\$ (91,628.41)
<i>Explanation: To adjust revenue for CO & DS Distributed based on actual collections.</i>			
....	Discretionary	\$ (46,431.26) 2235 Roof Replacement - P6TO32	(45,197.15)
		Total Projects transferred to/(from)	\$ (91,628.41)
3325	<u>Interest on Undistributed CO & DS</u>		\$ 21,660.69
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 21,660.69
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 21,660.69	
3391	<u>Public Education Capital Outlay (PECO)</u>		\$ 52,409.99
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 52,409.99
<i>Explanation: To appropriate Safety and Security Grant for charter schools based on DOE notification. Funds will be transferred to General.</i>			
....	Discretionary	\$ 52,409.99	
3394	<u>Charter Schools - Capital Outlay</u>		\$ 59,337.00
	0796 Charter State Capital Outlay	7400 Facilities Acquisition and Construction	\$ 59,337.00
<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>			
	2052 Capital Outlay Charter School	\$ 59,337.00	
3399	<u>Other Miscellaneous State Revenue</u>		\$ (265,043.54)
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (13,581.59)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	(205,609.41)
	0910 Transfer to General Operating Fund	9700 Transfer Funds	(45,852.54)
			\$ (265,043.54)
<i>Explanation: To reverse Safety and Security of School Building Grant in Capital Funds and to transfer Charter School Allocations to General Fund per DOE requirements.</i>			
....	Discretionary	\$ (45,852.54) 3227 Safety & Security Grant 23A097	(219,191.00)
		Total Projects transferred to/(from)	\$ (265,043.54)
3413	<u>District Local Capital Improvement Tax</u>		\$ 128,302.97
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 128,302.97
<i>Explanation: To appropriate revenue for district local capital improvement tax based on actual collections.</i>			
....	Discretionary	\$ 128,302.97	
3419	<u>District Local Sales Tax</u>		\$ 2,000,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,926,391.00
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	73,609.00
			\$ 2,000,000.00
<i>Explanation: To appropriate Capital Outlay Sales Tax Revenue based on actual collections.</i>			
	0322 DW - Roofing	\$ 1,926,391.00 4391 Sales Tax - Charter Schools	73,609.00
		Total Projects transferred to/(from)	\$ 2,000,000.00
3421	<u>Tax Redemptions</u>		\$ (1,304.25)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (1,304.25)
<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>			
....	Discretionary	\$ (1,304.25)	
3431	<u>Interest on Investments</u>		\$ 927,455.10
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 927,455.10
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 927,455.10	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
3610	<u>Transfers from General Operating Fund</u>		\$ 15,000.00
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 15,000.00
<i>Explanation: To appropriate transfer for Self Help Project for Chorctawhatchee High - Scoreboard.</i>			
4311	Self Help - School Sign		\$ 15,000.00
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0910	Transfer to General Operating Fund	9700 Transfer Funds	\$ 1,080,659.90
0920	Transfer to Debt Service Fund	9700 Transfer Funds	(1,500.00)
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	(3,281,988.42)
			\$ (2,202,828.52)
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
2052	Capital Outlay Charter School	4315 Technology & Seat Mgt Lease	601,290.80
3223	COP Rebate Liability	8342 Project Contingency	231,631.45
3398	DW - Enterprise Software		(86,114.60)
		Total Projects transferred to/(from)	\$ 2,202,828.52
0318	<u>DW - Doors</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (0.37)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ 0.37
0319	<u>DW - HVAC Replacement</u>		
0682	Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 49,954.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	70,731.60
			\$ 120,685.60
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (120,685.60)
0321	<u>DW - Painting</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (28,551.46)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ 28,551.46
0322	<u>DW - Roofing</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,289,129.15)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2235	Roof Replacement - P6TO32	8342 Project Contingency	1,926,391.00
2237	Roof Replacement-PLEW & Kenwood-ODP - P6TO32		669,693.00
		Total Projects transferred to/(from)	\$ 3,289,129.15
0369	<u>DW - Vehicles</u>		
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 70,285.44
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(5,975.00)
0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	(66,386.44)
			\$ (2,076.00)
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
8342	Project Contingency		\$ 2,076.00
1322	<u>BD - Playground Renovations</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (771.93)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects		\$ 771.93
1338	<u>DW - Land</u>		
0660	Land	7400 Facilities Acquisition and Construction	\$ 1,791,928.25
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (1,791,928.25)

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
<u>1362 BD - Furniture</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (108.78)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12.66)
			<u>\$ (121.44)</u>
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
	2303 Board Projects	\$ 121.44	
<u>1369 BD - Athletic Equipment</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ (74.44)</u>
Explanation: Transferred to/(from) the following project(s):			
	2303 Board Projects	\$ 74.44	
<u>1391 BD - Computer Hardware</u>			
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ (2,929.75)</u>
Explanation: Transferred to/(from) the following project(s):			
	2303 Board Projects	\$ 2,929.75	
<u>2052 Capital Outlay Charter School</u>			
	0796 Charter State Capital Outlay	7400 Facilities Acquisition and Construction	<u>\$ (1,227,878.00)</u>
Explanation: Transferred to/(from) the following project(s). Funds will be transferred to General Fund per DOE requirements.			
	.... Discretionary	\$ 1,227,878.00	
<u>2207 Roof & Canopy Projects P6TO16</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 518,851.65
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	222,600.79
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(741,452.44)
			<u>\$ -</u>
Explanation: Reallocate funds between objects within the project.			
<u>2208 Roof & Canopy Proj F&G P6TO16</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 7,446.50</u>
Explanation: Transferred to/(from) the following project(s):			
	4231 DW - CMI for Task Orders	\$ (7,446.50)	
<u>2217 DW - Sales Tax Construct - FF&E - P6TO12</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (847,261.18)
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	72,609.04
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	175,507.19
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	13,771.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	585,373.95
			<u>\$ -</u>
Explanation: Reallocate funds between objects within the project.			
<u>2218 DW - Sales Tax Construct - ODP - P6TO12</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (86,020.40)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	36,412.50
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	49,607.90
			<u>\$ -</u>
Explanation: Reallocate funds between objects within the project.			
<u>2221 Richbourg Bldg 12 Reno - F&G - P6TO19</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 5,225.50</u>
Explanation: Transferred to/(from) the following project(s):			
	8342 Project Contingency	\$ (5,225.50)	
<u>2225 Longwood Classroom Reno - F&G - P6TO20</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 5,688.50</u>
Explanation: Transferred to/(from) the following project(s):			
	8342 Project Contingency	\$ (5,688.50)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
<u>2235 Roof Replacement - P6TO32</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 693,045.15
Explanation: Transferred to/(from) the following project(s):			
0322	DW - Roofing		\$ (693,045.15)
<u>2236 Roof Replacement-F&G - P6TO32</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 13,090.00
Explanation: Transferred to/(from) the following project(s):			
4231	DW - CMI for Task Orders		\$ (13,090.00)
<u>2237 Roof Replacement-PLEW & Kenwood-ODP - P6TO32</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 669,693.00
Explanation: Transferred to/(from) the following project(s):			
0322	DW - Roofing		\$ (669,693.00)
<u>2244 Crestview K-8, Destin 3-5, & Baker Classrooms - P6TO35</u>			
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 1,259,292.95
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,259,292.95)
			\$ -
Explanation: Reallocate funds between objects within the project.			
<u>2303 Board Projects</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (22,338.06)
Explanation: Reappropriate various projects by transferring to/(from) the following project(s):			
1322	BD - Playground Renovations		\$ (893.37)
1369	BD - Athletic Equipment		(74.44)
1391	BD - Computer Hardware		(2,929.75)
2347	BD - Flooring		17,759.08
2364	BD - School Equipment		8,476.55
7370	BD - Painting		(0.01)
Total Projects transferred to/(from)			\$ 22,338.06
<u>2310 DW - Minor Repair & Maint.</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 28,029.03
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	18,809.53
			\$ 46,838.56
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
8342	Project Contingency		\$ (46,838.56)
<u>2313 DW - Environmental/IAQ/T&B</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (25.96)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	13,186.00
			\$ 13,160.04
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
8342	Project Contingency		\$ (13,160.04)
<u>2329 DW - EMS Controls/Water Treatment</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (4,968.04)
Explanation: Transferred to/(from) the following project(s):			
8342	Project Contingency		\$ 4,968.04
<u>2336 DW - Emergency Maintenance</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,000.00
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(5,000.00)
			\$ -
Explanation: Reallocate funds between objects within the project.			
<u>2337 DW - Custodial Equipment</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (1,643.38)
Explanation: Transferred to/(from) the following project(s):			
8342	Project Contingency		\$ 1,643.38

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 17,759.08
	Explanation: Transferred to/(from) the following project(s):		
	2303 Board Projects	\$ (17,759.08)	
2353	<u>DW - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (21,025.05)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 21,025.05	
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 11,000.00
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(850.61)
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	(5,516.00)
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	4,211.00
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	(367.84)
			\$ 8,476.55
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (8,476.55)	
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (75.91)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	75.91
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2386	<u>DW - District Department Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (252.50)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 252.50	
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (37,879.50)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	37,879.50
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2395	<u>DW - Safety/ADA</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (283.99)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	36,902.36
			\$ 36,618.37
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (36,618.37)	
3202	<u>DW - Landscaping</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (317.99)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 317.99	
3203	<u>ADA Sidewalk & Parking P6TO22</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 173,056.16
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(173,056.16)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
3208	<u>Central Complex Reno-FF&E - P6TO24</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 133,635.94
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	267,266.83
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(400,902.77)
			\$ -
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 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	\$ (760.11)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	760.11
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3217	<u>Longwood Classroom Renovation-FF&E - P6TO21</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,318,341.04
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,318,341.04)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3218	<u>Richbourg Building 12 Reno-FF&E - P6TO24</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,879.09
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,879.09)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3223	<u>COP Rebate Liability</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,683,898.87
	Explanation: Transferred to/(from) the following project(s) to accrue the COP Rebate liability:		
	.... Discretionary	\$ (2,683,898.87)	
3224	<u>Concrete Repair at Ramp Schools-T&M-P6TO36</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 75,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(75,000.00)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ (23,329.81)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 23,329.81	
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 51,151.17
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	12,307.11
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(54,388.29)
			<u>\$ 9,069.99</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (9,069.99)	
3367	<u>DW - Security Cameras</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (2,000.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	2,000.00
			<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	\$ (80,796.04)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	80,796.04
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3395	<u>Apple iPad Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (750,000.00)
	0710 Redemption of Principal	7400 Facilities Acquisition and Construction	399,740.48
	0720 Interest	7400 Facilities Acquisition and Construction	8,854.52
			<u>\$ (341,405.00)</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ 341,405.00	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
3396	<u>Vape Detectors</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (25,312.16)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency		\$ 25,312.16
3398	<u>DW - Enterprise Software</u>		
	0691 Software (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (140,128.87)
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	(4,050.00)
			\$ (144,178.87)
	Explanation: Reallocate funds between objects within the project and transfers to/(from) the following project(s):		
	.... Discretionary	8342 Project Contingency	\$ 86,114.60
			58,064.27
		Total Projects transferred to/(from)	\$ 144,178.87
4116	<u>Triumph Okaloosa Technical College North Grant P6TO43</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 350,000.00
	Explanation: Appropriate temporary allocation made to Triumph Okaloosa Technical College North Grant by transferring to/(from) the following project(s):		
	8342 Project Contingency		\$ (350,000.00)
4203	<u>DW - Furniture, Fixtures, & Equipment</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 13,380.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(13,380.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4208	<u>Maintenance Central Facility Relocation</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 132,496.60
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	(26,412.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(106,084.60)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4209	<u>DW - Data Drops & Wiring</u>		
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (35,000.00)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	33,155.30
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,403.99
			\$ (440.71)
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency		\$ 440.71
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 8,399.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(8,399.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4214	<u>DW - Parking & Paving Projects-CMI - P6TO39</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,222.00
	Explanation: Transferred to/(from) the following project(s):		
	4231 DW - CMI for Task Orders		\$ (9,222.00)
4220	<u>DW - Safety/ADA - Radios</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (50.79)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	50.79
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4222	<u>Roof Replacement Meigs & Pryor - P6TO40</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (33,887.87)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	33,887.87
			\$ -
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
4228	<u>Pryor Flooring Replacement-T&M - P6TO42</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (131,759.62)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	131,759.62
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4231	<u>DW - CMI for Task Orders</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (29,758.50)</u>
	Explanation: Transferred to/(from) the following project(s):		
	2208 Roof & Canopy Proj F&G P6TO16	\$ 7,446.50	4214 DW - Parking & Paving Projects-CMI - P6TO39 9,222.00
	2236 Roof Replacement-F&G - P6TO32	13,090.00	Total Projects transferred to/(from) <u>\$ 29,758.50</u>
4315	<u>Technology & Seat Mgt Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 248,513.30</u>
	Explanation: Transferred to/(from) the following project(s):		
	.... Discretionary	\$ (601,290.80)	4329 DW - Technology Upgrades 352,777.50
			Total Projects transferred to/(from) <u>\$ (248,513.30)</u>
4325	<u>DW - Stadium Repairs</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 2,235.37
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	8,167.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12,456.11)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,053.74
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4329	<u>DW - Technology Upgrades</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 352,777.50
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	24,243.80
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	(11,339.74)
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	10,750.75
			<u>\$ 376,432.31</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	4315 Technology & Seat Mgt Lease	\$ (352,777.50)	8342 Project Contingency (23,654.81)
			Total Projects transferred to/(from) <u>\$ (376,432.31)</u>
5341	<u>DW - Playgrounds</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 46,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,218.62)
			<u>\$ 42,781.38</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (42,781.38)	
5399	<u>Bus Video Management System</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ (18.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 18.00	
7344	<u>DW - Intercom/Bells/Fire Alarm Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 38,839.90</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (38,839.90)	
7370	<u>BD - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (0.01)</u>
	Explanation: Transferred to/(from) the following project(s):		
	2303 Board Projects	\$ 0.01	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 180,936.29
Explanation: Reappropriate various projects by transferring to/(from) the following project(s):			
....	Discretionary		
0318	DW - Doors	2386 DW - District Department Equipment	(252.50)
0319	DW - HVAC Replacement	2395 DW - Safety/ADA	36,618.37
0321	DW - Painting	3202 DW - Landscaping	(317.99)
0322	DW - Roofing	3336 DW - Flooring	(23,329.81)
0369	DW - Vehicles	3355 DW - Fencing	9,069.99
1338	DW - Land	3395 Apple iPad Lease	(341,405.00)
2221	Richbourg Bldg 12 Reno - F&G - P6TO19	3396 Vape Detectors	(25,312.16)
2225	Longwood Classroom Reno - F&G - P6TO20	3398 DW - Enterprise Software	(58,064.27)
2310	DW - Minor Repair & Maint.	4116 Triumph Okaloosa Technical College North Grant P6TO43	350,000.00
2313	DW - Environmental/IAQ/T&B	4209 DW - Data Drops & Wiring	(440.71)
2329	DW - EMS Controls/Water Treatment	4329 DW - Technology Upgrades	23,654.81
2337	DW - Custodial Equipment	5341 DW - Playgrounds	42,781.38
2353	DW - Portable Repairs & Relocations	5399 Bus Video Management System	(18.00)
		7344 DW - Intercom/Bells/Fire Alarm Maintenance	38,839.90
		Total Projects transferred to/(from)	\$ (180,936.29)
8373	<u>DW - PE/Restroom/Storage</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,587.94
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(36,795.94)
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	33,208.00
			\$ -
Explanation: Reallocate funds between objects within the project.			

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 3,408,822.73	\$ -	\$ -	\$ 3,408,822.73
3201	VOCATIONAL EDUCATIONAL ARTS	317,303.54	400,356.00	-	-	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	226,732.44	-	10,040,596.12
3241	TITLE I	9,362,723.38	9,605,510.31	-	-	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	-	1,557.96	33,317.04
3274	TITLE III	517,363.37	443,418.68	-	-	443,418.68
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	\$ 31,194,192.36	\$ 226,732.44	\$ 1,557.96	\$ 31,419,366.84

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 14,129,969.86	\$ 400,922.25	\$ -	\$ 14,530,892.11
5200	EXCEPTIONAL CHILD	9,313,720.26	7,395,387.62	321,543.05	-	7,716,930.67
5300	VOCATIONAL	312,735.81	379,058.61	-	1,936.37	377,122.24
5400	ADULT GENERAL EDUCATION	102,772.15	240,628.00	-	200.47	240,427.53
5500	PREKINDERGARTEN	432,221.14	437,410.22	-	1,393.86	436,016.36
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	363,108.23	-	31,763.16	331,345.07
6110	ATTENDANCE AND SOCIAL WORK	292,747.00	289,041.70	-	288,967.43	74.27
6120	GUIDANCE SERVICES	115,062.88	119,062.88	-	52,038.66	67,024.22
6130	HEALTH SERVICES	765.00	600.00	-	-	600.00
6140	PSYCHOLOGICAL SERVICES	272,791.19	320,706.05	306,829.54	-	627,535.59
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	148,789.62	136,636.51	-	556.98	136,079.53
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	1,988.50	-	1,778.81	209.69
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,529,418.96	-	62,466.13	2,466,952.83
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,881,356.17	-	88,785.44	2,792,570.73
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	685,535.09	18,477.61	-	704,012.70
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	20,436.09	500.18	-	20,936.27
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	44,153.50	-	15,129.50	29,024.00
7801	TRANSPORTATION - NORTH	-	3,448.00	41,759.92	-	45,207.92
7802	TRANSPORTATION - CENTRAL	-	-	25,865.83	-	25,865.83
7803	TRANSPORTATION - SOUTH	790.00	800.00	35,861.41	-	36,661.41
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	839,478.12	-	9,600.25	829,877.87
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 31,194,192.36	\$ 1,151,759.79	\$ 926,585.31	\$ 31,419,366.84

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3231	<u>IDEA</u>		\$ 226,732.44
	0510 Supplies	5200 Exceptional Child	\$ 226,732.44
<i>Explanation: Appropriate fiscal year 2023-2024 IDEA - K-12 (Project 4475) and IDEA - Pre-Kd (Project 4476) roll forward increase per project award notification.</i>			
4475	IDEA - K-12	\$ 207,400.74	4476 IDEA - Pre-Kd 19,331.70
			<u>\$ 226,732.44</u>
3273	<u>Education Stabilization Funds - VPK</u>		\$ (1,557.96)
	0510 Supplies	5500 Prekindergarten	\$ (1,557.96)
<i>Explanation: Adjust ARP - VPK - Curriculum Expansion (Project 4432) grant based on actual collections.</i>			
4432	ARP - VPK - Curriculum Expansion	\$ (1,557.96)	
II. Amendments Between Appropriations & Reserves			
1488	<u>DODEA - ENGAGE</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (90,889.62)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(12,894.08)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(6,953.10)
	0510 Supplies	5100 Basic Education (K-12)	114,532.79
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(0.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.03)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.02)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.45)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.01
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(3,120.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(436.78)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(238.70)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2461	<u>ESSER III</u>		
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 395,692.96
	0395 Distributions to Charter Schools (Non-FEFP)	6100 Pupil Personnel Services	29,386.20
	0395 Distributions to Charter Schools (Non-FEFP)	6120 Guidance Services	(52,038.66)
	0395 Distributions to Charter Schools (Non-FEFP)	7400 Facilities Acquisition and Construction	(338,909.00)
	0395 Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	(33,059.25)
	0395 Distributions to Charter Schools (Non-FEFP)	9100 Community Service	(1,072.25)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2492	<u>ARP - Homeless Children & Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,257.27
	0103 Salary - Supplements	6140 Psychological Services	3,136.90
	0131 Salary - Instructional	6140 Psychological Services	(61.18)
	0210 Florida Retirement System	6140 Psychological Services	453.18
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	198.07
	0231 Group Insurance - Health	6140 Psychological Services	(2,988.41)
	0232 Group Insurance - Life	6140 Psychological Services	0.21
	0233 Group Insurance - Dental	6140 Psychological Services	(99.82)
	0210 Florida Retirement System	6150 Parental Involvement	(17.20)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.02
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.04)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.02)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.01
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
	0791 Indirect Costs	7200 General Administration	(4,879.01)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	8,528.00
	0450 Gasoline	9100 Community Service	(8,528.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
3449	<u>ESSER II - Civics Seal of Excellence</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (8,360.51)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(639.50)
	0105 Salary - Bonus	5200 Exceptional Child	8,360.43
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	639.58
			<u>\$ -</u>

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

3452	<u>ARP - Summer Learning Camps</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (33,403.31)
	0100 Salary - Non-Instructional	7801 Transportation - North	11,403.97
	0102 Salary - Other Compensation	7801 Transportation - North	85.16
	0210 Florida Retirement System	7801 Transportation - North	1,467.53
	0220 FICA (Social Security & Medicare)	7801 Transportation - North	878.91
	0100 Salary - Non-Instructional	7802 Transportation - Central	6,545.00
	0102 Salary - Other Compensation	7802 Transportation - Central	899.10
	0210 Florida Retirement System	7802 Transportation - Central	1,010.09
	0220 FICA (Social Security & Medicare)	7802 Transportation - Central	569.49
	0100 Salary - Non-Instructional	7803 Transportation - South	8,492.16
	0102 Salary - Other Compensation	7803 Transportation - South	80.54
	0210 Florida Retirement System	7803 Transportation - South	1,315.54
	0220 FICA (Social Security & Medicare)	7803 Transportation - South	655.82
			<u>\$ -</u>

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

3453	<u>ESSER III - Supplemental Programming</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (193,907.83)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(3,744.65)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(25,770.84)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(15,094.32)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	183,575.79
	0510 Supplies	5100 Basic Education (K-12)	18,003.04
	0791 Indirect Costs	7200 General Administration	(18,003.04)
	0100 Salary - Non-Instructional	7801 Transportation - North	16,292.66
	0102 Salary - Other Compensation	7801 Transportation - North	53.56
	0210 Florida Retirement System	7801 Transportation - North	2,613.94
	0220 FICA (Social Security & Medicare)	7801 Transportation - North	1,384.94
	0100 Salary - Non-Instructional	7802 Transportation - Central	13,480.40
	0102 Salary - Other Compensation	7802 Transportation - Central	413.47
	0210 Florida Retirement System	7802 Transportation - Central	1,885.39
	0220 FICA (Social Security & Medicare)	7802 Transportation - Central	1,062.89
	0100 Salary - Non-Instructional	7803 Transportation - South	9,907.27
	0102 Salary - Other Compensation	7803 Transportation - South	408.33
	0210 Florida Retirement System	7803 Transportation - South	1,399.85
	0220 FICA (Social Security & Medicare)	7803 Transportation - South	789.15
			<u>\$ (5,250.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3454 ESSER III - Supplemental Programming - SIS \$ 5,250.00

3454	<u>ESSER III - Supplemental Programming - SIS</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 5,250.00</u>

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

3453 ESSER III - Supplemental Programming \$ (5,250.00)

3456	<u>ARP - Intensive Afterschool and Weekend Academies</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (105,599.56)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(16,522.34)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(9,328.73)
	0510 Supplies	5100 Basic Education (K-12)	141,533.37
	0131 Salary - Instructional	6100 Pupil Personnel Services	(3,321.55)
	0210 Florida Retirement System	6100 Pupil Personnel Services	399.00
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(254.23)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(11.33)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	93.14
	0234 Group Insurance - Other	6100 Pupil Personnel Services	(34.24)
	0791 Indirect Costs	7200 General Administration	(6,953.53)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(20,657.50)
	0398 Field Trips / Student Transportation	7801 Transportation - North	10,844.75
	0398 Field Trips / Student Transportation	7803 Transportation - South	9,812.75
			<u>\$ -</u>

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

3457 ARP - Targeted Math and STEM Activities

0510 Supplies	5100 Basic Education (K-12)	\$ 4,159.22
0117 Workshops	6400 Instructional Staff Training Services	15,571.00
0390 Other Purchased Service	6400 Instructional Staff Training Services	6,476.00
0510 Supplies	6400 Instructional Staff Training Services	(22,047.00)
0791 Indirect Costs	7200 General Administration	(4,159.22)
		<u>\$ -</u>

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

3458 ARP - HIRITS

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,589.13)
0210 Florida Retirement System	5100 Basic Education (K-12)	(484.32)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(273.89)
0234 Group Insurance - Other	5100 Basic Education (K-12)	14,888.12
0510 Supplies	5100 Basic Education (K-12)	6,354.02
0131 Salary - Instructional	6400 Instructional Staff Training Services	(8,069.94)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(76.98)
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(617.29)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(1,720.00)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(3.39)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(52.97)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.21)
0791 Indirect Costs	7200 General Administration	(6,354.02)
		<u>\$ -</u>

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

3488 DoDEA ENGAGE 2.0

0510 Supplies	5100 Basic Education (K-12)	\$ 163,024.90
0519 Technology - Supplies	5100 Basic Education (K-12)	1,493.79
0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(73,105.00)
0694 Software Apps. - Tablets	5100 Basic Education (K-12)	(55.13)
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	0.02
0210 Florida Retirement System	6300 Instruction & Curriculum	(0.18)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.13)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.57)
0331 Out of County Travel	6300 Instruction & Curriculum	(22,705.52)
0510 Supplies	6300 Instruction & Curriculum	(1,438.94)
0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(45,000.00)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(6,300.00)
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(3,442.50)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(9,020.00)
0331 Out of County Travel	6400 Instructional Staff Training Services	(644.83)
0510 Supplies	6400 Instructional Staff Training Services	(8.99)
0642 Equipment (Under \$5,000)	6400 Instructional Staff Training Services	(193.52)
0331 Out of County Travel	7730 Staff Services	(2,603.40)
		<u>\$ -</u>

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

4401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (13,207.49)
0131 Salary - Instructional	5100 Basic Education (K-12)	(14,655.11)
0210 Florida Retirement System	5100 Basic Education (K-12)	(3,999.34)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2,351.83)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,924.50)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.40)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(144.04)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(3.44)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	49,355.81
	0519 Technology - Supplies	5100 Basic Education (K-12)	(32.41)
	0100 Salary - Non-Instructional	5500 Prekindergarten	135.79
	0210 Florida Retirement System	5500 Prekindergarten	18.29
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	10.08
	0231 Group Insurance - Health	5500 Prekindergarten	(0.06)
	0103 Salary - Supplements	6300 Instruction & Curriculum	385.00
	0130 Salary - Overtime	6300 Instruction & Curriculum	147.81
	0210 Florida Retirement System	6300 Instruction & Curriculum	73.99
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	40.68
	0231 Group Insurance - Health	6300 Instruction & Curriculum	58.10
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.10
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	1.43
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(12,845.10)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(60.37)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(994.20)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(3,531.14)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(6.96)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(102.63)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	1.62
	0791 Indirect Costs	7200 General Administration	4,651.32
			<u>\$ -</u>

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

4403 Title I - UniSIG

	0510 Supplies	5100 Basic Education (K-12)	\$ 2,885.41
	0519 Technology - Supplies	5100 Basic Education (K-12)	524.25
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	19,733.05
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(315.00)
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	650.00
	0510 Supplies	5200 Exceptional Child	(6,797.95)
	0519 Technology - Supplies	5200 Exceptional Child	1,769.97
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	3,607.81
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(1,601.00)
	0132 Salary - Hourly Teachers	5300 Vocational	1,145.44
	0210 Florida Retirement System	5300 Vocational	155.39
	0220 FICA (Social Security & Medicare)	5300 Vocational	87.17
	0510 Supplies	5300 Vocational	(3,069.87)
	0642 Equipment (Under \$5,000)	5300 Vocational	(286.00)
	0390 Other Purchased Service	6150 Parental Involvement	(500.00)
	0610 Library Books	6200 Instructional Media Services	(1,778.81)
	0331 Out of County Travel	6300 Instruction & Curriculum	327.47
	0117 Workshops	6400 Instructional Staff Training Services	1,687.50
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	114.09
	0331 Out of County Travel	6400 Instructional Staff Training Services	(16,827.69)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,021.84)
	0791 Indirect Costs	7200 General Administration	(327.47)
	0117 Workshops	7730 Staff Services	3,600.00
	0220 FICA (Social Security & Medicare)	7730 Staff Services	275.40
	0331 Out of County Travel	7730 Staff Services	(771.82)
	0360 Lease and Rental Agreements	7801 Transportation - North	(3,098.00)
	0398 Field Trips / Student Transportation	7801 Transportation - North	(167.50)
			<u>\$ -</u>

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

4405 Title II - Part A

	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 0.01
	0210 Florida Retirement System	6100 Pupil Personnel Services	0.12
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	0.03
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.02
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	0.01
	0234 Group Insurance - Other	6100 Pupil Personnel Services	0.01
	0103 Salary - Supplements	6300 Instruction & Curriculum	75.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	10.49
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	5.77
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.01)
	0103 Salary - Supplements	6400 Instructional Staff Training Services	281.25
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(14,176.89)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(400.96)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(1,069.31)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(2,293.54)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(6.87)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(109.02)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(12.53)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(0.01)
	0510 Supplies	6400 Instructional Staff Training Services	12,806.85
	0791 Indirect Costs	7200 General Administration	4,889.56
			<u>\$ -</u>

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

4407 Carl Perkins - Postsecondary Education

0510 Supplies	5300 Vocational	\$ 1.17
0210 Florida Retirement System	6300 Instruction & Curriculum	(1.33)
0210 Florida Retirement System	6400 Instructional Staff Training Services	0.01
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(0.02)
0791 Indirect Costs	7200 General Administration	0.17
		<u>\$ -</u>

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

4409 Title I - Part D

0510 Supplies	5100 Basic Education (K-12)	\$ 2,069.72
0210 Florida Retirement System	6300 Instruction & Curriculum	(0.46)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.15)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.03)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.07)
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.05)
0791 Indirect Costs	7200 General Administration	(2,068.96)
		<u>\$ -</u>

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

4412 Title IX - Homeless Children & Youth

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (65.35)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(0.02)
0510 Supplies	5100 Basic Education (K-12)	3,357.94
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	283.59
0103 Salary - Supplements	6300 Instruction & Curriculum	87.50
0130 Salary - Overtime	6300 Instruction & Curriculum	(3,279.46)
0210 Florida Retirement System	6300 Instruction & Curriculum	(394.29)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(222.48)
0231 Group Insurance - Health	6300 Instruction & Curriculum	59.85
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.08
0233 Group Insurance - Dental	6300 Instruction & Curriculum	1.46
0791 Indirect Costs	7200 General Administration	171.18
0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(3,000.00)
0398 Field Trips / Student Transportation	7803 Transportation - South	3,000.00
		<u>\$ -</u>

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

4413 Title I - School Improvement Support Plan

0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (317,520.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(43,087.46)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(24,290.28)
0510 Supplies	5100 Basic Education (K-12)	325,460.93
0310 Professional & Technical Services	6400 Instructional Staff Training Services	28,800.00
0791 Indirect Costs	7200 General Administration	30,636.81
		<u>\$ -</u>

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

4415 Title IV - SS & AEG

0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 1,473.00
0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	13,247.00
0510 Supplies	5100 Basic Education (K-12)	(42,879.06)
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(375.00)
0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(3,999.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
	0103 Salary - Supplements	6140 Psychological Services	8,747.18
	0131 Salary - Instructional	6140 Psychological Services	5,943.95
	0210 Florida Retirement System	6140 Psychological Services	2,030.17
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	1,459.22
	0231 Group Insurance - Health	6140 Psychological Services	18,603.72
	0232 Group Insurance - Life	6140 Psychological Services	1.91
	0233 Group Insurance - Dental	6140 Psychological Services	429.57
	0234 Group Insurance - Other	6140 Psychological Services	(191.70)
	0791 Indirect Costs	7200 General Administration	(4,490.96)
			<u>\$ -</u>

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

4418 Title III - English Language Acquisition

	0510 Supplies	5100 Basic Education (K-12)	\$ (106.20)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	0.03
	0210 Florida Retirement System	6150 Parental Involvement	(47.30)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(12.31)
	0791 Indirect Costs	7200 General Administration	165.78
			<u>\$ -</u>

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

4419 Title III - Immigrant Children & Youth

	0510 Supplies	5100 Basic Education (K-12)	\$ (7.34)
	0210 Florida Retirement System	6150 Parental Involvement	6.96
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	0.56
	0791 Indirect Costs	7200 General Administration	(0.18)
			<u>\$ -</u>

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

4422 Carl Perkins - Secondary

	0510 Supplies	5300 Vocational	\$ 30.33
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(0.03)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(0.01)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.02
	0791 Indirect Costs	7200 General Administration	(30.31)
			<u>\$ -</u>

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

4426 Adult General Education

	0131 Salary - Instructional	5400 Adult General Education	\$ (251.51)
	0210 Florida Retirement System	5400 Adult General Education	(34.14)
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	(19.23)
	0231 Group Insurance - Health	5400 Adult General Education	95.27
	0232 Group Insurance - Life	5400 Adult General Education	0.03
	0233 Group Insurance - Dental	5400 Adult General Education	(382.95)
	0510 Supplies	5400 Adult General Education	392.06
	0791 Indirect Costs	7200 General Administration	200.47
			<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	\$ (70,547.23)
	0130 Salary - Overtime	5200 Exceptional Child	265.12
	0131 Salary - Instructional	5200 Exceptional Child	(34,989.22)
	0210 Florida Retirement System	5200 Exceptional Child	(11,706.17)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(6,776.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(31,522.46)
	0232 Group Insurance - Life	5200 Exceptional Child	(22.40)
	0233 Group Insurance - Dental	5200 Exceptional Child	(744.50)
	0234 Group Insurance - Other	5200 Exceptional Child	192.96
	0395 Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	15,000.00
	0510 Supplies	5200 Exceptional Child	207,502.73
	0103 Salary - Supplements	6100 Pupil Personnel Services	(1,072.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(142.05)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(82.01)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(482.69)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.94)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(14.66)
	0103 Salary - Supplements	6110 Attendance and Social Work	(15,375.00)
	0131 Salary - Instructional	6110 Attendance and Social Work	(160,796.73)
	0210 Florida Retirement System	6110 Attendance and Social Work	(26,270.10)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(13,199.71)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(30,213.86)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(70.28)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(899.09)
	0103 Salary - Supplements	6140 Psychological Services	8,071.41
	0131 Salary - Instructional	6140 Psychological Services	155,093.55
	0210 Florida Retirement System	6140 Psychological Services	24,010.68
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	12,252.59
	0231 Group Insurance - Health	6140 Psychological Services	28,516.37
	0232 Group Insurance - Life	6140 Psychological Services	66.48
	0233 Group Insurance - Dental	6140 Psychological Services	845.82
	0131 Salary - Instructional	6300 Instruction & Curriculum	(26,910.45)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4,649.09)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(2,043.20)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,303.41)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.16)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(69.93)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.06)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(17.20)
	0791 Indirect Costs	7200 General Administration	23,420.93
			<u>\$ 34,314.04</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

4477 IDEA - K-12 - Proportionate \$ (34,314.04)

4476 IDEA - Pre-Kd

	0131 Salary - Instructional	5200 Exceptional Child	\$ 41,278.88
	0210 Florida Retirement System	5200 Exceptional Child	5,580.97
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	3,112.54
	0231 Group Insurance - Health	5200 Exceptional Child	6,579.78
	0232 Group Insurance - Life	5200 Exceptional Child	12.78
	0233 Group Insurance - Dental	5200 Exceptional Child	199.80
	0510 Supplies	5200 Exceptional Child	1,935.62
	0131 Salary - Instructional	6100 Pupil Personnel Services	(41,278.88)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(5,601.53)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(3,112.55)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(6,037.98)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(11.74)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(183.35)
	0103 Salary - Supplements	6110 Attendance and Social Work	(3,075.00)
	0131 Salary - Instructional	6110 Attendance and Social Work	(25,121.20)
	0210 Florida Retirement System	6110 Attendance and Social Work	(3,832.69)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(1,931.06)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(7,970.15)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(12.76)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(199.80)
	0103 Salary - Supplements	6140 Psychological Services	1,568.40
	0131 Salary - Instructional	6140 Psychological Services	25,121.27
	0210 Florida Retirement System	6140 Psychological Services	3,621.69
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	1,815.68
	0231 Group Insurance - Health	6140 Psychological Services	7,970.25
	0232 Group Insurance - Life	6140 Psychological Services	12.72
	0233 Group Insurance - Dental	6140 Psychological Services	199.66
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(42.05)
	0791 Indirect Costs	7200 General Administration	1,608.09
			<u>\$ 2,207.39</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

4478 IDEA - Pre-Kd - Proportionate \$ (2,207.39)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
4477	<u>IDEA - K-12 - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	<u>\$ (34,314.04)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4475 IDEA - K-12	\$ 34,314.04	
4478	<u>IDEA - Pre-Kd - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	<u>\$ (2,207.39)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4476 IDEA - Pre-Kd	\$ 2,207.39	
ADOPTED BY SCHOOL BOARD:		AUGUST 12, 2024	

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3490	MISCELLANEOUS LOCAL REVENUE	\$ 12,000,000.00	\$ 12,000,000.00	\$ 3,136,496.31	\$ -	\$ 15,136,496.31
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,657,931.86	6,657,931.86	-	-	6,657,931.86
TOTAL - INTERNAL SERVICE FUNDS		\$ 18,657,931.86	\$ 18,657,931.86	\$ 3,136,496.31	\$ -	\$ 21,794,428.17

* NOTE - 3905 RESERVES ORIGINAL BUDGET CORRECTED 7/29/2024.

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

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,657,931.86	\$ 18,657,931.86	\$ 3,136,496.31		\$ 21,794,428.17
		TOTAL - INTERNAL SERVICE FUNDS	\$ 18,657,931.86	\$ 18,657,931.86	\$ 3,136,496.31	\$ -	\$ 21,794,428.17

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 10
Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3490	Miscellaneous Revenue		\$ 3,136,496.31
	0790 Miscellaneous Expense	9100 Community Service	\$ 3,136,496.31

Explanation: To appropriate revenue for various Internal Funds activities based on actual collections.

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,578,300.00	6,578,300.00	487,488.25	-	7,065,788.25	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,579,100.00	1,579,100.00	167,199.84	-	1,746,299.84	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	117,600.00	117,600.00	-	5,886.06	111,713.94	
3265 USDA DONATED COMMODITIES	1,287,300.00	1,287,300.00	-	243,394.97	1,043,905.03	
3267 SUMMER FOOD SERVICE PROGRAM	61,657.40	308,803.40	-	80,076.44	228,726.96	
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	10.00	-	62,410.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	40,500.00	3,030.00	-	43,530.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	575,813.16	-	575,813.16	
3448 DONATIONS	243.00	18,807.58	-	-	18,807.58	
3451 STUDENT MEALS	4,069,700.00	4,069,700.00	46,249.28	-	4,115,949.28	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	2,900.19	11,170.70	-	-	11,170.70	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	11,754.42	132,029.13	59.00	-	132,088.13	
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	917.67	-	9,183.67	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	660,270.91	660,270.91	-	-	660,270.91	
3902 RESERVE FOR INVENTORY	439,540.19	439,540.19	-	-	439,540.19	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	124,301.96	124,301.96	-	-	124,301.96	
3925 FUND BALANCE - UNDESIGNATED	9,928,901.56	9,928,901.56	-	-	9,928,901.56	
TOTAL - FOOD SERVICE FUND	\$ 25,025,083.87	\$ 26,175,405.04	\$ 1,280,767.20	\$ 329,357.47	\$ 27,126,814.77	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 647,147.00	\$ -	\$ 15,913.83	\$ 631,233.17
	0102	SALARY - OTHER COMPENSATION	1,038.93	2,841.23	421.19	-	3,262.42
	0103	SALARY - SUPPLEMENTS	-	-	-	-	-
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	477,985.62	-	15,602.08	462,383.54
	0117	WORKSHOPS	2,921.25	3,903.50	2,388.50	-	6,292.00
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	-	4,019.13	10,062.61	-	14,081.74
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	483.91	9,970.32	1,370.20	-	11,340.52
	0161	SALARY - PROFESSIONAL/TECHNICAL	183,683.00	177,858.70	-	1,918.90	175,939.80
	0210	FLORIDA RETIREMENT SYSTEM	81,216.74	198,164.97	-	3,816.86	194,348.11
	0220	FICA (SOCIAL SECURITY)	46,734.35	101,561.24	-	2,072.87	99,488.37
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	374,304.60	-	6,765.06	367,539.54
	0232	GROUP INSURANCE - LIFE	246.00	920.79	-	13.32	907.47
	0233	GROUP INSURANCE - DENTAL	3,631.32	12,963.06	-	205.10	12,757.96
	0234	GROUP INSURANCE - OTHER	128.00	767.73	-	0.93	766.80
	0310	PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	10,354,825.24	866,845.26	-	11,221,670.50
	0330	IN COUNTY TRAVEL	4,134.14	3,216.64	-	-	3,216.64
	0331	OUT OF COUNTY TRAVEL	4,481.78	7,285.47	-	1,933.92	5,351.55
	0350	REPAIR AND MAINTENANCE	139,818.25	86,794.93	-	22,910.08	63,884.85
	0354	MAINTENANCE / VEHICLE REPAIR	6,571.30	21,916.20	1,606.41	-	23,522.61
	0355	TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	6,643.41	6,556.41	-	2,101.71	4,454.70
	0363	SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	1,714.89	78,285.11
	0365	SOFTWARE SUBSCRIPTIONS	-	10,818.78	-	4,101.74	6,717.04
	0370	POSTAGE	2,000.00	10,838.48	-	-	10,838.48
	0371	TELEPHONE	5,000.00	4,705.02	-	395.18	4,309.84
	0372	TELEPHONE MAINTENANCE	-	124.28	-	-	124.28
	0373	TELEPHONE LONG DISTANCE	250.00	250.00	-	249.66	0.34
	0375	CELLULAR TELEPHONE	3,138.04	3,673.69	-	508.69	3,165.00
	0381	WATER AND SEWAGE	1,500.00	1,500.00	-	756.12	743.88
	0382	GARBAGE	10,700.00	12,650.00	-	999.74	11,650.26
	0390	OTHER PURCHASED SERVICE	9,731.20	28,990.60	-	-	28,990.60
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	38,544.80	14.00	-	38,558.80
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	712.84	-	-	712.84
	0410	NATURAL GAS	3,000.00	3,987.02	-	302.15	3,684.87
	0420	BOTTLED GAS	-	110.24	-	-	110.24
	0430	ELECTRICITY	72,000.00	72,000.00	-	14,438.18	57,561.82
	0450	GASOLINE	13,087.32	14,780.51	-	3,034.51	11,746.00
	0460	DIESEL FUEL	10,175.55	10,300.00	-	2,865.66	7,434.34
	0510	SUPPLIES	48,265.48	65,477.57	-	3,496.28	61,981.29
	0519	TECHNOLOGY SUPPLIES	3,211.20	10,723.75	879.36	-	11,603.11
	0550	REPAIR PARTS	435.00	435.00	-	-	435.00
	0560	TIRES AND TUBES	-	-	-	-	-
	0580	COMMODITIES	1,287,333.00	1,287,333.00	-	239,039.41	1,048,293.59
	0641	EQUIPMENT/FIXED ASSET (OVER \$5,000)	1,119,379.56	1,439,166.50	136,915.80	-	1,576,082.30
	0642	EQUIPMENT (UNDER \$5,000)	61,722.49	247,518.84	40,496.81	-	288,015.65
	0643	COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$5,000)	1,085.14	5,285.14	-	-	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	-	6,380.39	11,217.47
	0731	ONLINE CREDIT CARD FEES	11,754.42	132,029.13	18.47	-	132,047.60
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	22,232.16	23,472.42	-	-	23,472.42
	0791	INDIRECT COST	350,000.00	350,000.00	-	134,756.85	215,243.15
	0990	FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,257,379.09	380,156.12	-	9,637,535.21
	0991	RESERVES - INVENTORY	439,540.19	439,540.19	-	4,388.56	435,151.63
	0997	RESERVES - PROJECTS	112,577.51	112,457.51	917.67	-	113,375.18
		TOTAL - FOOD SERVICE FUND	\$ 25,025,083.87	\$ 26,175,405.04	\$ 1,442,092.40	\$ 490,682.67	\$ 27,126,814.77

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3261	<u>School Lunch Reimbursement</u>		\$ 487,488.25
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 487,488.25
<i>Explanation: Appropriate revenue for School Lunch Reimbursement based on actual collections.</i>			
	.... Discretionary	\$ 487,488.25	
3262	<u>School Breakfast Reimbursement</u>		\$ 167,199.84
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 167,199.84
<i>Explanation: Appropriate revenue for School Breakfast Reimbursement based on actual collections.</i>			
	.... Discretionary	\$ 167,199.84	
3263	<u>Food Service After School Snack Reimbursement</u>		\$ (5,886.06)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (5,886.06)
<i>Explanation: Appropriate revenue for Food Service After School Snack Reimbursement based on actual collections.</i>			
	.... Discretionary	\$ (5,886.06)	
3265	<u>USDA Donated Commodities</u>		\$ (243,394.97)
	0580 Commodities	7610 Food Service - Departments	\$ (239,006.41)
	0991 Reserves - Inventory	7610 Food Service - Departments	(4,388.56)
			\$ (243,394.97)
<i>Explanation: Adjust revenue for USDA Donated Commodities and to record inventory.</i>			
	.... Discretionary	\$ (243,394.97)	
3267	<u>Summer Food Service Program</u>		\$ (80,076.44)
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ (80,076.44)
<i>Explanation: Adjust revenue for Summer Food Service Program based on actual collections.</i>			
	4501 Summer Feeding	\$ (80,076.44)	
3338	<u>State Lunch Supplement - FS</u>		\$ 10.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10.00
<i>Explanation: Appropriate revenue for State Lunch Supplement based on actual collections.</i>			
	.... Discretionary	\$ 10.00	
3339	<u>State Breakfast Supplement - FS</u>		\$ 3,030.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,030.00
<i>Explanation: Appropriate revenue for State Breakfast Supplement based on actual collections.</i>			
	.... Discretionary	\$ 3,030.00	
3431	<u>Interest on Investments</u>		\$ 575,813.16
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 575,813.16
<i>Explanation: Appropriate revenue for Interest on Investments based on actual collections.</i>			
	.... Discretionary	\$ 575,813.16	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	(Decrease)
3451	<u>Student Meals</u>		\$ 46,249.28
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 46,249.28
<i>Explanation: Appropriate revenue for Student Meals based on actual collections.</i>			
....	Discretionary	\$ 46,249.28	
3460	<u>On-Line Credit Card Fees</u>		\$ 59.00
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 59.00
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 59.00	
3496	<u>Soft Drink Commissions</u>		\$ 917.67
0997	Reserve - Projects	9890 Reserves	\$ 917.67
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
5044	Vending Commissions	\$ 917.67	

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (8,942.82)
0117	Workshops	7600 Food Service (Schools)	1,978.50
0130	Salary - Overtime	7600 Food Service (Schools)	1,073.59
0210	Florida Retirement System	7600 Food Service (Schools)	(939.21)
0220	Social Security	7600 Food Service (Schools)	(448.72)
0231	Group Insurance - Health	7600 Food Service (Schools)	(5,848.92)
0232	Group Insurance - Life	7600 Food Service (Schools)	(11.56)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(177.80)
0310	Professional & Technical Service	7600 Food Service (Schools)	946,921.70
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	(151.00)
0100	Salary - Non-Instructional	7610 Food Service - Departments	(6,971.01)
0102	Salary - Other Compensation	7610 Food Service - Departments	421.19
0111	Salary - Administrative Manager	7610 Food Service - Departments	(887.47)
0117	Workshops	7610 Food Service - Departments	410.00
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	10,062.61
0130	Salary - Overtime	7610 Food Service - Departments	296.61
0161	Salary - Professional/Technical	7610 Food Service - Departments	(9,350.40)
0210	Florida Retirement System	7610 Food Service - Departments	(2,366.02)
0220	Social Security	7610 Food Service - Departments	(1,316.31)
0231	Group Insurance - Health	7610 Food Service - Departments	(3,449.62)
0232	Group Insurance - Life	7610 Food Service - Departments	(7.38)
0233	Group Insurance - Dental	7610 Food Service - Departments	(109.76)
0234	Group Insurance - Other	7610 Food Service - Departments	(2.53)
0331	Out of County Travel	7610 Food Service - Departments	(1,914.92)
0360	Lease and Rental Agreements	7610 Food Service - Departments	(2,101.71)
0363	Seat Managed - Computers	7610 Food Service - Departments	(1,714.89)
0371	Telephone	7610 Food Service - Departments	(395.18)
0373	Telephone Long Distance	7610 Food Service - Departments	(249.66)
0375	Cellular Telephone	7610 Food Service - Departments	(109.63)
0381	Water and Sewage	7610 Food Service - Departments	(756.12)
0382	Garbage	7610 Food Service - Departments	(999.74)
0410	Natural Gas	7610 Food Service - Departments	(302.15)
0430	Electricity	7610 Food Service - Departments	(14,438.18)
0450	Gasoline	7610 Food Service - Departments	(3,026.01)
0460	Diesel Fuel	7610 Food Service - Departments	(2,874.16)

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	(Decrease)
	0510 Supplies	7610 Food Service - Departments	(1,521.81)
	0580 Commodities	7610 Food Service - Departments	(33.00)
	0730 Dues and Fees	7610 Food Service - Departments	(6,380.39)
	0791 Indirect Costs	7610 Food Service - Departments	(126,219.09)
	0990 Fund Balance - Unappropriated	9890 Reserves	(893,748.35)
			<u>\$ (136,601.32)</u>

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

3510 SFS Contract Exclusions \$ 136,601.32

3510 SFS Contract Exclusions

0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ 208,285.00
0642 Equipment (Under \$5,000)	7600 Food Service (Schools)	40,257.64
0111 Salary - Administrative Manager	7610 Food Service - Departments	(2,737.01)
0161 Salary - Professional/Technical	7610 Food Service - Departments	(950.50)
0210 Florida Retirement System	7610 Food Service - Departments	(511.63)
0220 Social Security	7610 Food Service - Departments	(307.84)
0231 Group Insurance - Health	7610 Food Service - Departments	(851.19)
0232 Group Insurance - Life	7610 Food Service - Departments	(0.94)
0233 Group Insurance - Dental	7610 Food Service - Departments	(24.11)
0331 Out of County Travel	7610 Food Service - Departments	(19.00)
0350 Repair and Maintenance	7610 Food Service - Departments	(22,910.08)
0354 Maintenance Vehicle Repair	7610 Food Service - Departments	1,606.41
0365 Software Subscriptions	7610 Food Service - Departments	(4,101.74)
0375 Cellular Telephone	7610 Food Service - Departments	(495.26)
0393 Contracts - Nonprofessional	7610 Food Service - Departments	165.00
0510 Supplies	7610 Food Service - Departments	(1,095.11)
0641 Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(71,369.20)
0642 Equipment (Under \$5,000)	7610 Food Service - Departments	239.17
0731 On-Line Credit Card Fees	7610 Food Service - Departments	(40.53)
0791 Indirect Costs	7610 Food Service - Departments	(8,537.76)
		<u>\$ 136,601.32</u>

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

.... Discretionary \$ (136,601.32)

3522 Supply Chain Assistance Funds

0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 751,749.32
0310 Professional & Technical Service	7610 Food Service - Departments	(751,749.32)
		<u>\$ -</u>

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

4501 Summer Feeding

0111 Salary - Administrative Manager	7610 Food Service - Departments	\$ (11,977.60)
0161 Salary - Professional/Technical	7610 Food Service - Departments	8,382.00
0231 Group Insurance - Health	7610 Food Service - Departments	3,384.67
0232 Group Insurance - Life	7610 Food Service - Departments	6.56
0233 Group Insurance - Dental	7610 Food Service - Departments	106.57
0234 Group Insurance - Other	7610 Food Service - Departments	1.60
0375 Cellular Telephone	7610 Food Service - Departments	96.20
0450 Gasoline	7610 Food Service - Departments	(8.50)
0460 Diesel Fuel	7610 Food Service - Departments	8.50
0510 Supplies	7610 Food Service - Departments	(879.36)
0519 Technology-Related Supplies	7610 Food Service - Departments	879.36
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3431	INTEREST ON INVESTMENT	\$ -	\$ -	\$ 443,037.49	\$ -	\$ 443,037.49
3481	CONTRIBUTIONS/PREMIUMS REVENUE - HEALTH INS.	36,931,943.00	36,931,943.00	1,726,224.21	-	38,658,167.21
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	\$ 2,169,261.70	\$ -	\$ 46,059,971.67

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ 350,000.00	\$ 350,000.00	\$ 309,266.91	\$ -	\$ 659,266.91
	0320	INSURANCE AND BOND PREMIUMS	773,760.00	773,760.00	752,628.18	-	1,526,388.18
	0365	SOFTWARE SUBSCRIPTIONS	11,880.00	35,640.00	-	11,880.00	23,760.00
	0730	DUES AND FEES	40.02	40.02	105,218.09	-	105,258.11
	0739	HEALTH CARE REFORM FEES	-	-	9,144.80	-	9,144.80
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	35,304,006.68	-	10,307,758.42	24,996,248.26
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	73,361.64	(73,361.64)
	0772	PHARMACY REBATES	504,176.27	504,176.27	-	2,195,932.90	(1,691,756.63)
	0773	REBATES - OTHER	-	-	-	90,000.00	(90,000.00)
9890		RESERVES					
	0992	RESERVES - INSURANCE	6,923,087.00	6,923,087.00	13,671,936.68	-	20,595,023.68
		TOTAL - INTERNAL SERVICE FUNDS	\$ 43,890,709.97	\$ 43,890,709.97	\$ 14,848,194.66	\$ 12,678,932.96	\$ 46,059,971.67

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 10

Board Meeting August 12, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 443,037.49
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	\$ 443,037.49
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 443,037.49	
3481	<u>Contributions/Premiums Revenue - Health Insurance</u>		\$ 1,726,224.21
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	\$ 1,726,224.21
<i>Explanation: To appropriate revenue for contributions and/or premiums based on actual collections.</i>			
	.... Discretionary	\$ 1,726,224.21	
II. <u>Amendments Between Appropriations & Reserves</u>			
	.... <u>Discretionary</u>		
	0310 Professional & Technical Service	9900 Proprietary Funds	\$ 309,266.91
	0320 Insurance and Bond Premiums	9900 Proprietary Funds	752,628.18
	0730 Dues and Fees	9900 Proprietary Funds	105,218.09
	0739 Health Care Reform Fees	9900 Proprietary Funds	9,144.80
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	(1,176,257.98)
			\$ -
<i>Explanation: Reallocate funds between objects.</i>			

ADOPTED BY SCHOOL BOARD:

AUGUST 12, 2024