



### Agenda Item Details

Meeting	Sep 09, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.10 Budget Amendment #11 - 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	1,951,589.96
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2024:

Fund Name	Fund No.	Amount
General Fund	1010	\$ 221,941.02
Debt Service Funds	2xxx	(1,457.20)
Capital Project Funds	3xxx	1,729,835.44
Other Special Revenue Funds - Federal	42xx/44xx	0.00
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	1,225.65
Other Special Revenue Funds - School Food Service	5020	45.05
Internal Service Funds (Self-Insured Medical)	7xxx	0.00
<b>Total - All Funds</b>		<b>\$1,951,589.96</b>

!BA 11 - June 2024 Final.pdf (1,772 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: Linda Evanchyk, Marti Gardner, Brett Hinely, Lamar White



**School District of Okaloosa County**

**Fiscal Year 2023-2024**

**BUDGET AMENDMENT #11**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,248,000.00	\$ 4,608,084.00	\$ -	\$ -	\$ 4,608,084.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	420,014.00	-	-	420,014.00
3191 ROTC	300,000.00	418,471.16	23,942.06	-	442,413.22
3192 DOD SECTION 386 PL 102-484	750,000.00	1,778,604.53	-	-	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	941,845.96	-	-	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	84,702,496.00	-	-	84,702,496.00
3311 SAFE SCHOOLS	2,618,176.00	2,596,522.00	-	-	2,596,522.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,107,062.00	8,790,605.00	-	-	8,790,605.00
3313 ESE GUARANTEE	14,209,118.00	14,636,011.00	-	-	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	101,098.00	-	-	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	1,636.97	-	17,636.97
3334 DIGITAL CLASSROOMS	-	-	-	-	-
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	-	-	-	-	-
3336 INSTRUCTIONAL MATERIALS	-	-	-	-	-
3343 STATE LICENSE TAX	40,000.00	49,521.75	-	-	49,521.75
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	8,137,076.00	7,868,142.00	-	-	7,868,142.00
3357 MENTAL HEALTH ASSISTANCE	1,806,833.00	1,787,113.00	-	-	1,787,113.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	3,101,842.00	2,522,503.00	-	-	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	499,217.48	-	-	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	-	4,900,764.13	-	3,053.50	4,897,710.63
3399 OTHER MISCELLANEOUS STATE REVENUE	3,846,094.37	1,792,088.65	-	9,120.00	1,782,968.65
3401 PRINT SHOP POSTAGE	10,000.00	25,557.70	-	-	25,557.70
3402 PRINT SHOP PRINTING	250,000.00	306,497.19	-	300.00	306,197.19
3407 EDUCATIONAL BROADBAND - LEASE	26,000.00	25,343.89	12,323.28	-	37,667.17
3411 DISTRICT SCHOOL TAXES	116,029,389.00	116,406,054.93	42,792.12	-	116,448,847.05
3421 TAX REDEMPTIONS	100,000.00	42,275.13	-	545.70	41,729.43
3424 CONTINUING WORKFORCE EDUCATION COURSE FEES	-	2,750.00	-	-	2,750.00
3425 RENT/USE OF FACILITY	2,850.00	28,618.51	-	-	28,618.51
3426 COURSE FEES - ADULT EDUCATION	700,000.00	886,263.36	-	-	886,263.36
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	42,711.83	-	-	42,711.83
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	42,711.84	-	-	42,711.84
3431 INTEREST ON INVESTMENTS	500,000.00	2,954,512.90	-	-	2,954,512.90
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	7,800.00	-	-	7,800.00
3448 DONATIONS	15,940.00	197,794.16	-	-	197,794.16
3462 PURCHASED CUSTODIAL SERVICE	-	5,305.04	-	-	5,305.04
3463 BOB SIKES CHILD CARE	196,000.00	158,864.00	-	75.00	158,789.00
3465 PURCHASED POSITIONS - OTHER	41,227.02	449,680.52	-	4,086.11	445,594.41
3466 PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	491,275.19	42,137.53	-	533,412.72
3467 PURCHASED - SCHOOLS - OTHER	31,378.77	521,306.62	12.26	-	521,318.88
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	210,000.00	183,195.13	-	-	183,195.13
3470 NORTHWOOD CHILD CARE	183,000.00	232,071.00	-	-	232,071.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	1,430.00	39,847.01	-	-	39,847.01
3475 BLUEWATER CHILD CARE	485,000.00	591,567.42	-	-	591,567.42
3477 PLEW CHILD CARE	388,000.00	447,128.90	-	45.00	447,083.90
3478 WRIGHT CHILD CARE	174,000.00	219,873.90	5,866.40	-	225,740.30
3480 PUBLIC INFORMATION REQUESTS	-	127.03	-	-	127.03

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
3482 FUEL MAINTENANCE FEE	1,075.13	78,786.65	-	-	78,786.65	
3484 FINANCIAL AID FEES	-	67,610.16	-	-	67,610.16	
3485 RESTITUTION PAYMENTS - OTHER	205.77	769.33	100.00	-	869.33	
3487 CERTIFICATE FEES - SUBSTITUTES	1,320.00	5,945.00	-	-	5,945.00	
3488 FINGERPRINT PROGRAM	7,526.00	31,572.00	992.00	-	32,564.00	
3489 CERTIFICATE FEES	40,000.00	35,655.00	-	-	35,655.00	
3490 MISCELLANEOUS REVENUE	8,363.27	347,956.22	2,711.18	-	350,667.40	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	424,558.98	23,657.50	-	448,216.48	
3493 SALE OF JUNK	5,440.90	331,496.72	10,392.37	-	341,889.09	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	539,825.03	3,211.87	-	543,036.90	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	14,851.44	40,128.00	-	54,979.44	
3497 REFUND - PRIOR YEAR EXPENDITURES	204.21	380,366.73	-	-	380,366.73	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	61,198.23	18,717.50	-	79,915.73	
3499 SFS - INDIRECT COST	200,000.00	215,243.15	-	2,175.47	213,067.68	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	15,668,144.00	16,776,105.75	-	-	16,776,105.75	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	7,527.67	220,923.78	-	4,010.50	216,913.28	
3741 INSURANCE LOSS RECOVERY	-	220,820.23	16,731.26	-	237,551.49	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	1,869.10	87,036.22	-	-	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	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 404,665,326.70</b>	<b>\$ 403,685,331.96</b>	<b>\$ 245,352.30</b>	<b>\$ 23,411.28</b>	<b>\$ 403,907,272.98</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 177,943,879.94	\$ 499,731.63	\$ -	\$ 178,443,611.57
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	206,341.00	-	-	206,341.00
5200 EXCEPTIONAL CHILD	37,004,727.61	35,561,933.55	1,530,621.77	-	37,092,555.32
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	7,516,494.93	28,337.39	-	7,544,832.32
5400 ADULT GENERAL EDUCATION	23,331.51	-	757.62	-	757.62
5500 PREKINDERGARTEN	494,941.00	425,241.38	1,332.68	-	426,574.06
5900 OTHER INSTRUCTION	4,057,929.50	4,195,593.76	6,677.42	-	4,202,271.18
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,888,786.64	-	553,364.01	4,335,422.63
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	226,739.66	1,227.02	-	227,966.68
6120 GUIDANCE SERVICES	5,439,562.73	5,720,795.53	95,914.93	-	5,816,710.46
6130 HEALTH SERVICES	1,692,533.00	2,028,709.81	19,378.70	-	2,048,088.51
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	3,516,960.19	8,556.26	-	3,525,516.45
6141 TESTING	180,331.28	229,531.90	481.24	-	230,013.14
6150 PARENTAL INVOLVEMENT	200.00	475.00	-	-	475.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,199,099.40	17,742.39	-	2,216,841.79
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,123,749.30	36,258.72	-	5,160,008.02
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	2,778,257.57	10,260.45	-	2,788,518.02
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	520,710.04	13,634.04	-	534,344.08
7100 SCHOOL BOARD	1,423,939.39	1,886,590.13	34,296.60	-	1,920,886.73
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	559,240.99	16,459.51	-	575,700.50
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	24,750,940.08	168,401.87	-	24,919,341.95
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	7,129,149.34	17,988.62	-	7,147,137.96
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,520,602.76	117,377.21	-	2,637,979.97
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	474,774.92	11,749.06	-	486,523.98
7730 STAFF SERVICES	5,759,729.65	8,306,929.96	-	677,105.21	7,629,824.75
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	1,079,116.50	12,020.93	-	1,091,137.43
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	1,380,418.76	12,918.92	-	1,393,337.68
7801 TRANSPORTATION - NORTH	7,186,524.96	6,919,980.85	24,302.14	-	6,944,282.99
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,497,581.12	18,034.85	-	3,515,615.97
7803 TRANSPORTATION - SOUTH	5,566,763.33	4,825,803.55	17,672.10	-	4,843,475.65
7900 OPERATION OF PLANT	31,316,717.13	35,060,919.06	989,711.24	-	36,050,630.30
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,345,629.57	29,106.98	-	5,374,736.55
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,457,100.49	-	7,099.72	3,450,000.77
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	5,002,375.00	17,426.83	-	5,019,801.83
9100 COMMUNITY SERVICE	3,217,102.25	3,731,549.18	9,107.93	-	3,740,657.11
9700 TRANSFER FUNDS	-	62,385.00	-	-	62,385.00
9890 RESERVES	35,670,142.04	34,585,260.05	-	2,307,977.09	32,277,282.96
<b>TOTAL - GENERAL FUND</b>	<b>\$ 404,665,326.70</b>	<b>\$ 403,685,331.96</b>	<b>\$ 3,767,487.05</b>	<b>\$ 3,545,546.03</b>	<b>\$ 403,907,272.98</b>

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

Object	Description	Budget
0988	Reserve - School Carryover	\$ 603,402.02
0990	Fund Balance - Unappropriated	13,309,263.56
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	11,811,884.83
	<b>Total</b>	<b>\$ 32,277,282.96</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 11  
Board Meeting September 9, 2024

Account	Object	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
3191 <u>ROTC</u>		\$ 23,942.06
0997 Reserve - Projects	9890 Reserves	\$ 23,942.06
<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
2045 ROTC	\$ 23,942.06	
3323 <u>CO &amp; DS Withheld for Administrative Expense</u>		\$ 1,636.97
0310 Professional & Technical Service	7200 General Administration	15,336.97
0310 Professional & Technical Service	7730 Staff Services	(13,700.00)
		\$ 1,636.97
<i>Explanation: To appropriate revenue for CO &amp; DS Withheld for Administrative Expense based on actual collections.</i>		
9015 Fixed Charges	\$ 1,636.97	
3397 <u>Triumph Grants</u>		\$ (3,053.50)
0997 Reserve - Projects	9890 Reserves	(1,432.00)
0997 Reserve - Projects	9890 Reserves	(1,621.50)
		\$ (3,053.50)
<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	\$ (1,432.00)	
3118 Triumph Healthcare Academy Grant	(1,621.50)	
	Total \$ (3,053.50)	
3399 <u>Other Miscellaneous State Revenue</u>		\$ (9,120.00)
0790 Miscellaneous Expense	9100 Community Service	\$ (9,120.00)
<i>Explanation: To adjust revenue for Okaloosa UP Grant based on actual collections. The uncollected revenue will be appropriated in fiscal year 2024-2025.</i>		
2111 Okaloosa UP Grant	\$ (9,120.00)	
3402 <u>Print Shop Printing</u>		\$ (300.00)
0510 Supplies	7760 Internal Service	\$ (300.00)
<i>Explanation: To adjust revenue for Print Shop Printing based on actual collections.</i>		
9121 Print Shop	\$ (300.00)	
3407 <u>Educational Broadband - Lease</u>		\$ 12,323.28
0510 Supplies	6500 Instruction Related Technology	\$ 12,323.28
<i>Explanation: To appropriate revenue for Educational Broadband Lease based on actual collections.</i>		
6010 Educational Broadband Lease	\$ 12,323.28	
3411 <u>District School Taxes</u>		\$ 42,792.12
0997 Reserve - Projects	9890 Reserves	\$ 42,792.12
<i>Explanation: To appropriate revenue for District School Taxes based on actual collections.</i>		
2095 Salary Resynching	\$ 42,792.12	
3421 <u>Tax Redemptions</u>		\$ (545.70)
0997 Reserve - Projects	9890 Reserves	\$ (545.70)
<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
2095 Salary Resynching	\$ (545.70)	

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object	Increase (Decrease)
3463	<u>Bob Sikes Child Care</u>	\$ (75.00)
0510	Supplies	9100 Community Service
		\$ (75.00)
<i>Explanation: To adjust revenue for Bob Sikes Child Care based on actual collections.</i>		
2181	Child Care - Bob Sikes Elementary School	\$ (75.00)
3465	<u>Purchased Positions - Other</u>	\$ (4,086.11)
0103	Salary - Supplements	5100 Basic Education (K-12)
0130	Salary - Overtime	5100 Basic Education (K-12)
0210	Florida Retirement System	5100 Basic Education (K-12)
0220	Social Security	5100 Basic Education (K-12)
		\$ (2,949.77)
		(1,273.00)
		87.39
		49.27
		\$ (4,086.11)
<i>Explanation: To adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
2051	Purchased - Other Positions	\$ (4,086.11)
3466	<u>Purchased Positions/Other - External</u>	\$ 42,137.53
0131	Salary - Instructional	5100 Basic Education (K-12)
0210	Florida Retirement System	5100 Basic Education (K-12)
0220	Social Security	5100 Basic Education (K-12)
0231	Group Insurance - Health	5100 Basic Education (K-12)
0232	Group Insurance - Life	5100 Basic Education (K-12)
0233	Group Insurance - Dental	5100 Basic Education (K-12)
0100	Salary - Non-Instructional	5200 Exceptional Child
0103	Salary - Supplements	5200 Exceptional Child
0131	Salary - Instructional	5200 Exceptional Child
0210	Florida Retirement System	5200 Exceptional Child
0220	Social Security	5200 Exceptional Child
0231	Group Insurance - Health	5200 Exceptional Child
0232	Group Insurance - Life	5200 Exceptional Child
0233	Group Insurance - Dental	5200 Exceptional Child
0398	Field Trips	7801 Transportation - North
0398	Field Trips	7802 Transportation - Central
0398	Field Trips	7803 Transportation - South
		\$ (99,994.03)
		(13,569.23)
		(7,649.59)
		(13,159.56)
		(63.96)
		(399.60)
		55,013.20
		1,275.00
		69,883.83
		17,121.51
		9,449.60
		14,933.29
		27.31
		427.26
		4,556.25
		2,120.75
		2,165.50
		\$ 42,137.53
<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	\$ 42,137.53
3467	<u>Purchased - Schools - Other</u>	\$ 12.26
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)
0730	Dues and Fees	5100 Basic Education (K-12)
0390	Other Purchased Service	7300 School Admin - Principal Office
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction
0398	Field Trips	7801 Transportation - North
0398	Field Trips	7802 Transportation - Central
0398	Field Trips	7803 Transportation - South
		\$ (884.76)
		1,989.12
		485.00
		(830.00)
		(159.50)
		(677.10)
		89.50
		\$ 12.26
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 12.26
3477	<u>Plew Child Care</u>	\$ (45.00)
0510	Supplies	9100 Community Service
		\$ (45.00)
<i>Explanation: To adjust revenue for Plew Child Care based on actual collections.</i>		
2174	Child Care - Plew Elementary School	\$ (45.00)



**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 11**  
**Board Meeting September 9, 2024**

Account	Object				Increase (Decrease)
3478	<u>Wright Child Care</u>				\$ 5,866.40
	0510 Supplies		9100 Community Service		\$ 5,866.40
	<i>Explanation: To appropriate revenue for Wright Child Care based on actual collections.</i>				
	2178 Child Care - Wright Elementary School	\$	5,866.40		
3485	<u>Restitution Payments - Other</u>				\$ 100.00
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 100.00
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>				
	.... Discretionary	\$	100.00		
3488	<u>Fingerprint Program</u>				\$ 992.00
	0730 Dues and Fees		7730 Staff Services		\$ 992.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	992.00		
3490	<u>Miscellaneous Revenue</u>				\$ 2,711.18
	0460 Diesel Fuel		7800 Pupil Transp Services - School		\$ 2,619.92
	0510 Supplies		7802 Transportation - Central		77.26
	0510 Supplies		7803 Transportation - South		14.00
					\$ 2,711.18
	<i>Explanation: To appropriate revenue for fuel reimbursement (\$2,619.92) and vending commissions (\$91.26) based on actual collections.</i>				
	2093 Fuel System Repairs	\$	2,619.92	3033 Vending Commission - Transportation - South	14.00
	3032 Vending Commission - Transportation - Central		77.26	Total	\$ 2,711.18
3492	<u>Transportation - School Activities</u>				\$ 23,657.50
	0997 Reserve - Projects		9890 Reserves		\$ 23,657.50
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>				
	2095 Salary Resynching	\$	23,657.50		
3493	<u>Sale of Junk</u>				\$ 10,392.37
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 10,392.37
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$	10,392.37		
3494	<u>Federal Indirect Cost Reimbursement</u>				\$ 3,211.87
	0997 Reserve - Projects		9890 Reserves		\$ 3,211.87
	<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>				
	2095 Salary Resynching	\$	3,211.87		
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 40,128.00
	0550 Repair Parts		7803 Transportation - South		\$ 40,128.00
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$	40,128.00		

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 11**  
**Board Meeting September 9, 2024**

Account	Object	Increase (Decrease)
3498	<u>Fuel Tax Refund</u>	\$ 18,717.50
0677	Replacement Systems - Other than Bldg.	
7400	Facilities Acquisition and Construction	\$ 18,717.50
<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>		
2192	Paving Countywide	\$ 18,717.50
3499	<u>School Food Service - Indirect Cost</u>	\$ (2,175.47)
0997	Reserve - Projects	
9890	Reserves	\$ (2,175.47)
<i>Explanation: To adjust revenue for School Food Service Indirect Cost Reimbursement based on actual collections.</i>		
2095	Salary Resynching	\$ (2,175.47)
3740	<u>Prior Year Insurance Loss Recovery</u>	\$ (4,010.50)
0742	Insurance Claims Current Year	
8120	Building and Ground Maintenance	\$ (4,010.50)
<i>Explanation: To adjust revenue from prior year insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ (4,010.50)
3741	<u>Insurance Loss Recovery</u>	\$ 16,731.26
0742	Insurance Claims Current Year	
8120	Building and Ground Maintenance	\$ 16,731.26
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 16,731.26

**II. Amendments Between Appropriations & Reserves**

....	<u>Discretionary</u>	5100	Basic Education (K-12)	\$ 116,689.25
		5200	Exceptional Child	(978.00)
		5300	Vocational	1,127.18
		6100	Pupil Personnel Services	(62.38)
		6300	Instruction & Curriculum	(462.76)
		7100	School Board	(54.37)
		7300	School Admin - Principal Office	(18,158.86)
		7400	Facilities Acquisition and Construction	(645.23)
		7500	Fiscal Services	(233.49)
		7720	Information Services	420.00
		7730	Staff Services	(1,450.73)
		7801	Transportation - North	(4,316.71)
		7802	Transportation - Central	(1,443.20)
		7803	Transportation - South	(45,871.31)
		7900	Operation of Plant	4,017.34
		8200	Administrative Technology Services	(1,267.42)
		9890	Reserves	23,496.18
				\$ 70,805.49

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

2011	Custodial Services	\$ (1,166.66)	2095	Salary Resynching	(69,638.83)
					Total
					\$ (70,805.49)

**0010** Grounds/Beautification

0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	\$ (20,016.00)
------	-----------------------------	------	---------------------------------	----------------

*Explanation: Close project at year end by transferring to/(from) the following project(s):*

2095	Salary Resynching	\$ 20,016.00
------	-------------------	--------------

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object				Increase (Decrease)
0023	<u>Itinerant - Speech</u>				
	0103 Salary - Supplements	5200	Exceptional Child	\$	622.89
	0210 Florida Retirement System	5200	Exceptional Child		84.53
	0220 Social Security	5200	Exceptional Child		47.65
	0232 Group Insurance - Life	5200	Exceptional Child		0.31
	0730 Dues and Fees	5200	Exceptional Child		225.00
				\$	980.38
<i>Explanation: Appropriate ASHA dues and adjust salaries to actual by transferring to/(from) the following project(s):</i>					
2023	Itinerant Teachers - Hospital/Homebound	\$	(755.38)	2095 Salary Resynching	(225.00)
				Total	\$ (980.38)
1084	<u>Medicaid Reimbursement</u>				
	0310 Professional & Technical Service	6130	Health Services	\$	1,148.00
	0997 Reserve - Projects	9890	Reserves		(1,148.00)
				\$	-
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>					
2011	<u>Custodial Services</u>				
	0103 Salary - Supplements	7900	Operation of Plant	\$	(875.00)
	0130 Salary - Overtime	7900	Operation of Plant		(60.68)
	0210 Florida Retirement System	7900	Operation of Plant		(126.98)
	0220 Social Security	7900	Operation of Plant		(71.59)
	0231 Group Insurance - Health	7900	Operation of Plant		(908.07)
	0232 Group Insurance - Life	7900	Operation of Plant		(5.17)
	0233 Group Insurance - Dental	7900	Operation of Plant		(36.42)
				\$	(2,083.91)
<i>Explanation: Adjust salaries to actual and close project at year end by transferring to/(from) the following project(s):</i>					
....	Discretionary	\$	1,166.66	2095 Salary Resynching	917.25
				Total	\$ 2,083.91
2018	<u>Itinerant Teachers - Autistic</u>				
	0103 Salary - Supplements	5200	Exceptional Child	\$	(13,588.66)
	0131 Salary - Instructional	5200	Exceptional Child		(82,544.89)
	0210 Florida Retirement System	5200	Exceptional Child		(13,045.35)
	0220 Social Security	5200	Exceptional Child		(7,354.22)
	0232 Group Insurance - Life	5200	Exceptional Child		(36.21)
	0234 Group Insurance - Other	5200	Exceptional Child		(85.20)
	0330 In County Travel	5200	Exceptional Child		(2,349.75)
	0331 Out of County Travel	5200	Exceptional Child		(658.45)
	0510 Supplies	5200	Exceptional Child		(205.19)
	0519 Technology Supplies	5200	Exceptional Child		(352.66)
				\$	(120,220.58)
<i>Explanation: Adjust salaries to actual and close project at year end by transferring to/(from) the following project(s):</i>					
2095	Salary Resynching	\$	120,220.58		
2023	<u>Itinerant Teachers - Hospital/Homebound</u>				
	0103 Salary - Supplements	5200	Exceptional Child	\$	(622.89)
	0210 Florida Retirement System	5200	Exceptional Child		(84.53)
	0220 Social Security	5200	Exceptional Child		(47.65)
	0232 Group Insurance - Life	5200	Exceptional Child		(0.31)
				\$	(755.38)
<i>Explanation: Adjust salaries to actual and close project at year end by transferring to/(from) the following project(s):</i>					
0023	Itinerant - Speech	\$	755.38		
2027	<u>Itinerant - School Psychologists</u>				
	0310 Professional & Technical Service	6140	Psychological Services	\$	(13,120.00)
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>					
2095	Salary Resynching	\$	13,120.00		

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 160.80
	0103 Salary - Supplements	5100 Basic Education (K-12)	(1,406.22)
	0210 Florida Retirement System	5100 Basic Education (K-12)	898.92
	0220 Social Security	5100 Basic Education (K-12)	534.50
	0102 Salary - Other Compensation	5200 Exceptional Child	(350.00)
	0210 Florida Retirement System	5200 Exceptional Child	(47.50)
	0220 Social Security	5200 Exceptional Child	(26.27)
	0102 Salary - Other Compensation	5300 Vocational	(481.48)
	0210 Florida Retirement System	5300 Vocational	226.11
	0220 Social Security	5300 Vocational	127.48
	0102 Salary - Other Compensation	6200 Instructional Media Services	300.00
	0210 Florida Retirement System	6200 Instructional Media Services	40.71
	0220 Social Security	6200 Instructional Media Services	22.95
	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 and adjust salaries to actual.*

2080 ESSER - General Fund

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (16,750.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,273.04)
0220 Social Security	5100 Basic Education (K-12)	(1,281.44)
0365 Software Subscriptions	5100 Basic Education (K-12)	41,996.15
0520 Textbooks	5100 Basic Education (K-12)	(353.98)
0102 Salary - Other Compensation	5200 Exceptional Child	4,750.00
0103 Salary - Supplements	5200 Exceptional Child	4,818.66
0131 Salary - Instructional	5200 Exceptional Child	243,687.57
0210 Florida Retirement System	5200 Exceptional Child	34,366.89
0220 Social Security	5200 Exceptional Child	18,950.19
0231 Group Insurance - Health	5200 Exceptional Child	34,663.92
0232 Group Insurance - Life	5200 Exceptional Child	121.21
0233 Group Insurance - Dental	5200 Exceptional Child	1,539.68
0234 Group Insurance - Other	5200 Exceptional Child	127.80
0365 Software Subscriptions	5200 Exceptional Child	1,368.85
0102 Salary - Other Compensation	5300 Vocational	1,000.00
0210 Florida Retirement System	5300 Vocational	135.70
0220 Social Security	5300 Vocational	76.50
0103 Salary - Supplements	6100 Pupil Personnel Services	(6,093.66)
0131 Salary - Instructional	6100 Pupil Personnel Services	(313,571.40)
0210 Florida Retirement System	6100 Pupil Personnel Services	(43,378.52)
0220 Social Security	6100 Pupil Personnel Services	(23,827.89)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(49,597.21)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(148.52)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(1,966.94)
0234 Group Insurance - Other	6100 Pupil Personnel Services	(127.80)
0102 Salary - Other Compensation	6110 Attendance and Social Work	500.00
0210 Florida Retirement System	6110 Attendance and Social Work	67.85
0220 Social Security	6110 Attendance and Social Work	38.25
0102 Salary - Other Compensation	6120 Guidance Services	8,000.00
0210 Florida Retirement System	6120 Guidance Services	1,085.64
0220 Social Security	6120 Guidance Services	612.04
0102 Salary - Other Compensation	6140 Psychological Services	1,250.00
0210 Florida Retirement System	6140 Psychological Services	169.63
0220 Social Security	6140 Psychological Services	95.63
0102 Salary - Other Compensation	6200 Instructional Media Services	1,250.00
0210 Florida Retirement System	6200 Instructional Media Services	169.63
0220 Social Security	6200 Instructional Media Services	95.63
0365 Software Subscriptions	6300 Instruction & Curriculum	(43,365.00)
		<u>\$ (101,797.98)</u>

*Explanation: Adjust salaries to actual and close project at year end by transferring to/(from) the following project(s):*

2095 Salary Resynching \$ 101,797.98

2086 SAI - Teenage Parenting Program

0310 Professional & Technical Service	5100 Basic Education (K-12)	<u>\$ (0.33)</u>
---------------------------------------	-----------------------------	------------------

*Explanation: Close project at year end by transferring to/(from) the following project(s):*

3161 SAI - Supplemental Academic Instruction \$ 0.33

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
2088	<u>Certification</u>		
0730	Dues and Fees	7730 Staff Services	\$ (15,116.04)

*Explanation: Close project at year end by transferring to/(from) the following project(s):*

6007 Fingerprinting - Employees \$ 15,116.04

2095 Salary Resynching

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 3,778.00
0131 Salary - Instructional	5100 Basic Education (K-12)	77,215.02
0210 Florida Retirement System	5100 Basic Education (K-12)	8,082.00
0220 Social Security	5100 Basic Education (K-12)	6,193.00
0100 Salary - Non-Instructional	5200 Exceptional Child	5,049.00
0131 Salary - Instructional	5200 Exceptional Child	19,146.53
0210 Florida Retirement System	5200 Exceptional Child	2,415.00
0220 Social Security	5200 Exceptional Child	1,853.00
0131 Salary - Instructional	5300 Vocational	4,214.00
0210 Florida Retirement System	5300 Vocational	418.00
0220 Social Security	5300 Vocational	327.00
0111 Salary - Administrative Manager	6100 Pupil Personnel Services	472.00
0131 Salary - Instructional	6100 Pupil Personnel Services	6,720.00
0210 Florida Retirement System	6100 Pupil Personnel Services	727.00
0220 Social Security	6100 Pupil Personnel Services	545.00
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	7,246.00
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	11,734.00
0210 Florida Retirement System	7300 School Admin - Principal Office	1,907.00
0220 Social Security	7300 School Admin - Principal Office	1,453.00
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	8,101.00
0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	672.00
0210 Florida Retirement System	7800 Pupil Transp Services - School	872.00
0220 Social Security	7800 Pupil Transp Services - School	654.00
0100 Salary - Non-Instructional	7900 Operation of Plant	6,012.00
0111 Salary - Administrative Manager	7900 Operation of Plant	363.00
0210 Florida Retirement System	7900 Operation of Plant	635.00
0220 Social Security	7900 Operation of Plant	490.00
0100 Salary - Non-Instructional	8100 Maintenance Administration	3,251.00
0111 Salary - Administrative Manager	8100 Maintenance Administration	436.00
0210 Florida Retirement System	8100 Maintenance Administration	363.00
0220 Social Security	8100 Maintenance Administration	291.00
0997 Reserve - Projects	9890 Reserves	(259,653.37)
		<u>\$ (78,018.82)</u>

*Explanation: Appropriate ASHA dues (Project 0023) and fixed charges for fiscal year 2024-2025 (Project 9015), adjust salaries to actual (Discretionary and Projects 2011, 2027, 2080, 4031, and 6075), adjust school utilities (Project 5099), and close project at year end (Discretionary and Projects 0010, 2011, 2018, 2080, 3058, 4016, 4068, 5060, 6007, 7006 and 8084) by transferring to/(from) the following project(s):*

.... Discretionary	\$ 69,638.83	4031 Itinerant - Behavior Analysts/Interventionists	170,245.28
0010 Grounds/Beautification	(20,016.00)	4068 Instructional Materials - Dual Enrollment - BSA	4,566.37
0023 Itinerant - Speech	225.00	5060 Best Chance - General Fund	1,943.79
2011 Custodial Services	(917.25)	5099 School Utilities	(1,363,008.15)
2018 Itinerant Teachers - Autistic	(120,220.58)	6007 Fingerprinting - Employees	1,058.71
2027 Itinerant - School Psychologists	(13,120.00)	6075 EBD Initiative	(50,024.70)
2080 ESSER - General Fund	(101,797.98)	7006 Innovative Program - All County Band	(0.02)
3058 Innovative Program - Science Fair	(662.49)	8084 Student Safety	109.00
4016 SM - Administrative	(0.99)	9015 Fixed Charges	1,500,000.00
		<b>Total</b>	<u>\$ 78,018.82</u>

2113 Triumph AI Grant

0510 Supplies	5300 Vocational	\$ (1,432.00)
0997 Reserve - Projects	9890 Reserves	1,432.00
		<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

0510 Supplies	9100 Community Service	\$ (273.40)
0730 Dues and Fees	9100 Community Service	273.40
		<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 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
2174	<u>Child Care - Plew Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 26.28
	0510 Supplies	9100 Community Service	(26.28)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 26.28
	0510 Supplies	9100 Community Service	(203.26)
	0730 Dues and Fees	9100 Community Service	176.98
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0372 Telephone Maintenance	7900 Operation of Plant	\$ 124.28
	0310 Professional & Technical Service	8120 Building and Ground Maintenance	(314.88)
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	402.14
	0510 Supplies	8120 Building and Ground Maintenance	(4,444.08)
	0675 Fence & Underground Tanks	8120 Building and Ground Maintenance	(1,206.79)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,206.79
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,232.54
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (635.99)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(26.50)
			<u>\$ (662.49)</u>
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 662.49	
3118	<u>Triumph Healthcare Academy Grant</u>		
	0510 Supplies	5300 Vocational	\$ (100.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	(1,521.50)
	0997 Reserve - Projects	9890 Reserves	1,621.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3151	<u>SAI - ESE Extended School Year</u>		
	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ 131,957.00
	0210 Florida Retirement System	5200 Exceptional Child	17,906.56
	0220 Social Security	5200 Exceptional Child	10,094.71
	0310 Professional & Technical Service	5200 Exceptional Child	(18,121.70)
	0310 Professional & Technical Service	6130 Health Services	18,121.70
			<u>\$ 159,958.27</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and allocate SAI - ESY funding for summer 2024 by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (159,958.27)	
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (3,049.91)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	8.52
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	133.20
	0234 Group Insurance - Other	5100 Basic Education (K-12)	42.60
	0997 Reserve - Projects	9890 Reserves	(156,941.40)
			<u>\$ (159,806.99)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, allocate SAI - ESY funding for summer 2024 (Project 3151), adjust salaries to actual (Projects 2086 &amp; 4110) by transferring to/(from) the following project(s):</i>		
	2086 SAI - Teenage Parenting Program	\$ (0.33)	4110 SAI - ESOL (150.95)
	3151 SAI - ESE Extended School Year	159,958.27	Total \$ 159,806.99

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 2,610.31
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (2,610.31)	
4016	<u>SM - Administrative</u>		
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	\$ (0.99)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 0.99	
4031	<u>Itinerant - Behavior Analysts/Interventionists</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ 20,399.23
	0131 Salary - Instructional	5200 Exceptional Child	116,842.89
	0210 Florida Retirement System	5200 Exceptional Child	18,623.81
	0220 Social Security	5200 Exceptional Child	10,499.05
	0232 Group Insurance - Life	5200 Exceptional Child	53.25
	0233 Group Insurance - Dental	5200 Exceptional Child	133.20
	0234 Group Insurance - Other	5200 Exceptional Child	127.80
	0330 In County Travel	5200 Exceptional Child	2,349.75
	0331 Out of County Travel	5200 Exceptional Child	658.45
	0510 Supplies	5200 Exceptional Child	205.19
	0519 Technology Supplies	5200 Exceptional Child	352.66
			\$ 170,245.28
	<i>Explanation: Changes by schools &amp; departments between objects &amp; 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	\$ (170,245.28)	
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,566.37
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (4,566.37)	
4110	<u>SAI - ESOL</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (150.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(20.35)
	0220 Social Security	5100 Basic Education (K-12)	(11.48)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(150.95)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	150.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	20.35
	0220 Social Security	6400 Instructional Staff Training Services	11.48
			\$ (150.95)
	<i>Explanation: Changes by schools &amp; departments between objects &amp; 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	\$ 150.95	
4125	<u>Class Size Reduction</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (828.82)
	0997 Reserve - Projects	9890 Reserves	828.82
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5053	<u>AICE - Bonuses &amp; Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,778.10)
	<i>Explanation: Reallocate AICE funding by transferring to/(from) the following project(s):</i>		
	9004 Advanced International Certificate of Education	\$ 2,778.10	

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
5060	<u>Best Chance - General Fund</u>		
0371	Telephone	7900 Operation of Plant	\$ 26.28
0381	Water and Sewage	7900 Operation of Plant	148.32
0382	Garbage	7900 Operation of Plant	925.81
0383	Recycling	7900 Operation of Plant	39.91
0410	Natural Gas	7900 Operation of Plant	12.88
0430	Electricity	7900 Operation of Plant	790.59
			<u>\$ 1,943.79</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):*

2095 Salary Resynching \$ (1,943.79)

5064 CAPE - Culinary

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (174.34)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	293.33
0210	Florida Retirement System	6300 Instruction & Curriculum	16.19
0220	Social Security	6300 Instruction & Curriculum	9.09
0231	Group Insurance - Health	6300 Instruction & Curriculum	(538.42)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.46)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(16.39)
0997	Reserve - Projects	9890 Reserves	411.00
			<u>\$ -</u>

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

5065 CAPE - Drafting/Engineering

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (53.37)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	89.78
0210	Florida Retirement System	6300 Instruction & Curriculum	4.95
0220	Social Security	6300 Instruction & Curriculum	2.78
0231	Group Insurance - Health	6300 Instruction & Curriculum	(164.81)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.14)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(5.02)
0997	Reserve - Projects	9890 Reserves	125.83
			<u>\$ -</u>

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

5067 CAPE - Health Science

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (33.26)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	55.96
0210	Florida Retirement System	6300 Instruction & Curriculum	3.10
0220	Social Security	6300 Instruction & Curriculum	1.74
0231	Group Insurance - Health	6300 Instruction & Curriculum	(102.72)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.09)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(3.12)
0997	Reserve - Projects	9890 Reserves	78.39
			<u>\$ -</u>

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

5068 CAPE - Information Technology

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (706.52)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	1,188.66
0210	Florida Retirement System	6300 Instruction & Curriculum	65.62
0220	Social Security	6300 Instruction & Curriculum	36.87
0231	Group Insurance - Health	6300 Instruction & Curriculum	(2,181.92)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(1.88)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(66.41)
0997	Reserve - Projects	9890 Reserves	1,665.58
			<u>\$ -</u>

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

5069 CAPE - Robotics

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (23.76)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	39.97
0210	Florida Retirement System	6300 Instruction & Curriculum	2.21
0220	Social Security	6300 Instruction & Curriculum	1.24



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(73.37)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.06)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(2.23)
0997	Reserve - Projects	9890 Reserves	56.00
			<u>\$ -</u>

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

**5072 CAPE - Automotive**

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (44.59)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	75.02
0210	Florida Retirement System	6300 Instruction & Curriculum	4.14
0220	Social Security	6300 Instruction & Curriculum	2.33
0231	Group Insurance - Health	6300 Instruction & Curriculum	(137.71)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.12)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(4.19)
0997	Reserve - Projects	9890 Reserves	105.12
			<u>\$ -</u>

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

**5073 CAPE - Building Trades**

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (142.55)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	239.82
0210	Florida Retirement System	6300 Instruction & Curriculum	13.23
0220	Social Security	6300 Instruction & Curriculum	7.45
0231	Group Insurance - Health	6300 Instruction & Curriculum	(440.22)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.37)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(13.40)
0997	Reserve - Projects	9890 Reserves	336.04
			<u>\$ -</u>

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

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

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (521,951.75)
0210	Florida Retirement System	5100 Basic Education (K-12)	(70,827.91)
0220	Social Security	5100 Basic Education (K-12)	(39,928.37)
0102	Salary - Other Compensation	5200 Exceptional Child	426,464.50
0210	Florida Retirement System	5200 Exceptional Child	57,870.52
0220	Social Security	5200 Exceptional Child	32,623.82
0102	Salary - Other Compensation	5300 Vocational	5,500.00
0210	Florida Retirement System	5300 Vocational	746.31
0220	Social Security	5300 Vocational	420.71
0102	Salary - Other Compensation	5400 Adult General Education	625.00
0210	Florida Retirement System	5400 Adult General Education	84.81
0220	Social Security	5400 Adult General Education	47.81
0102	Salary - Other Compensation	5500 Prekindergarten	71.25
0210	Florida Retirement System	5500 Prekindergarten	9.67
0220	Social Security	5500 Prekindergarten	5.45
0102	Salary - Other Compensation	6100 Pupil Personnel Services	5,612.25
0210	Florida Retirement System	6100 Pupil Personnel Services	761.54
0220	Social Security	6100 Pupil Personnel Services	429.30
0102	Salary - Other Compensation	6120 Guidance Services	39,656.25
0210	Florida Retirement System	6120 Guidance Services	5,381.31
0220	Social Security	6120 Guidance Services	3,033.65
0102	Salary - Other Compensation	6200 Instructional Media Services	250.00
0210	Florida Retirement System	6200 Instructional Media Services	33.92
0220	Social Security	6200 Instructional Media Services	19.12
0102	Salary - Other Compensation	6300 Instruction & Curriculum	37,822.50
0210	Florida Retirement System	6300 Instruction & Curriculum	5,132.53
0220	Social Security	6300 Instruction & Curriculum	2,893.45
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	2,825.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	383.30
0220	Social Security	6400 Instructional Staff Training Services	216.06
0102	Salary - Other Compensation	7300 School Admin - Principal Office	3,000.00
0210	Florida Retirement System	7300 School Admin - Principal Office	407.04
0220	Social Security	7300 School Admin - Principal Office	229.44
0102	Salary - Other Compensation	7720 Information Services	125.00
0210	Florida Retirement System	7720 Information Services	16.96
0220	Social Security	7720 Information Services	9.56
			<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 11**

**Board Meeting September 9, 2024**

Account	Object			Increase (Decrease)
5099	<u>School Utilities</u>			
	0371 Telephone	7900 Operation of Plant	\$	14,787.85
	0373 Telephone Long Distance	7900 Operation of Plant		74.29
	0381 Water and Sewage	7900 Operation of Plant		48,947.12
	0382 Garbage	7900 Operation of Plant		50,959.81
	0383 Recycling	7900 Operation of Plant		2,419.27
	0410 Natural Gas	7900 Operation of Plant		22,156.02
	0430 Electricity	7900 Operation of Plant		498,965.99
	0997 Reserve - Projects	9890 Reserves		(2,001,318.50)
			\$	(1,363,008.15)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust school utilities by transferring to/(from) the following project(s):</i>				
	2095 Salary Resynching	\$	1,363,008.15	
5110	<u>Workforce Development</u>			
	0371 Telephone	7900 Operation of Plant	\$	951.89
	0430 Electricity	7900 Operation of Plant		8,948.79
	0997 Reserve - Projects	9890 Reserves		(9,900.68)
			\$	-
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>				
6007	<u>Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	\$	16,174.75
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>				
	2088 Certification	\$	(15,116.04)	
		2095 Salary Resynching		(1,058.71)
		Total	\$	(16,174.75)
6060	<u>CAPE Digital Tools - IT</u>			
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	\$	(303.75)
	0161 Salary - Professional/Technical	6300 Instruction & Curriculum		511.02
	0210 Florida Retirement System	6300 Instruction & Curriculum		28.21
	0220 Social Security	6300 Instruction & Curriculum		15.84
	0231 Group Insurance - Health	6300 Instruction & Curriculum		(938.03)
	0232 Group Insurance - Life	6300 Instruction & Curriculum		(0.81)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum		(28.56)
	0997 Reserve - Projects	9890 Reserves		716.08
			\$	-
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust salaries to actual.</i>				
6075	<u>EBD Initiative</u>			
	0103 Salary - Supplements	5200 Exceptional Child	\$	(6,810.57)
	0131 Salary - Instructional	5200 Exceptional Child		(33,702.50)
	0210 Florida Retirement System	5200 Exceptional Child		(5,497.65)
	0220 Social Security	5200 Exceptional Child		(3,099.28)
	0232 Group Insurance - Life	5200 Exceptional Child		(16.78)
	0233 Group Insurance - Dental	5200 Exceptional Child		(133.20)
	0234 Group Insurance - Other	5200 Exceptional Child		(42.60)
	0131 Salary - Instructional	6100 Pupil Personnel Services		(595.50)
	0210 Florida Retirement System	6100 Pupil Personnel Services		(80.81)
	0220 Social Security	6100 Pupil Personnel Services		(45.55)
	0232 Group Insurance - Life	6100 Pupil Personnel Services		(0.26)
			\$	(50,024.70)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>				
	2095 Salary Resynching	\$	50,024.70	
6123	<u>Reading Instruction</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$	1,200.00
	0210 Florida Retirement System	5100 Basic Education (K-12)		162.88
	0220 Social Security	5100 Basic Education (K-12)		91.84
	0102 Salary - Other Compensation	6300 Instruction & Curriculum		(1,350.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum		(183.24)

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
0220	Social Security	6300 Instruction & Curriculum	(103.32)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	150.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	20.36
0220	Social Security	6400 Instructional Staff Training Services	11.48
			<u>\$ -</u>

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

**7006 Innovative Program - All County Band**

0360	Lease and Rental Agreements	5100 Basic Education (K-12)	<u>\$ (0.02)</u>
------	-----------------------------	-----------------------------	------------------

*Explanation: Close project at year end by transferring to/(from) the following project(s):*

2095	Salary Resynching	\$	0.02
------	-------------------	----	------

**7020 Purchased Positions/Other - External**

0103	Salary - Supplements	5200 Exceptional Child	\$ 1,490.42
0131	Salary - Instructional	5200 Exceptional Child	98,035.62
0210	Florida Retirement System	5200 Exceptional Child	13,505.70
0220	Social Security	5200 Exceptional Child	7,291.03
0231	Group Insurance - Health	5200 Exceptional Child	21,069.46
0232	Group Insurance - Life	5200 Exceptional Child	38.34
0233	Group Insurance - Dental	5200 Exceptional Child	599.40
0103	Salary - Supplements	6100 Pupil Personnel Services	(1,490.42)
0131	Salary - Instructional	6100 Pupil Personnel Services	(98,035.62)
0210	Florida Retirement System	6100 Pupil Personnel Services	(13,505.70)
0220	Social Security	6100 Pupil Personnel Services	(7,291.03)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(21,069.46)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(38.34)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(599.40)
			<u>\$ -</u>

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

**7061 CAPE Digital Tools - STEMM**

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (281.40)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	473.53
0210	Florida Retirement System	6300 Instruction & Curriculum	26.15
0220	Social Security	6300 Instruction & Curriculum	14.65
0231	Group Insurance - Health	6300 Instruction & Curriculum	(869.14)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.79)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(26.45)
0997	Reserve - Projects	9890 Reserves	663.45
			<u>\$ -</u>

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

**7063 CAPE - Manufacturing**

0132	Salary - Hourly Teachers	6300 Instruction & Curriculum	\$ (12.06)
0161	Salary - Professional/Technical	6300 Instruction & Curriculum	20.29
0210	Florida Retirement System	6300 Instruction & Curriculum	1.12
0220	Social Security	6300 Instruction & Curriculum	0.63
0231	Group Insurance - Health	6300 Instruction & Curriculum	(37.25)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.03)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(1.13)
0997	Reserve - Projects	9890 Reserves	28.43
			<u>\$ -</u>

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

**8084 Student Safety**

0730	Dues and Fees	6130 Health Services	<u>\$ 109.00</u>
------	---------------	----------------------	------------------

*Explanation: Close project at year end by transferring to/(from) the following project(s):*

2095	Salary Resynching	\$	(109.00)
------	-------------------	----	----------

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 11**

**Board Meeting September 9, 2024**

Account	Object		Increase (Decrease)
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,291.78
	0210 Florida Retirement System	5100 Basic Education (K-12)	311.00
	0220 Social Security	5100 Basic Education (K-12)	175.32
			<u>\$ 2,778.10</u>
<i>Explanation: Reallocate AICE funding by transferring to/(from) the following project(s):</i>			
	5053 AICE - Bonuses & Exams	\$ (2,778.10)	
9007	<u>Career and Professional Education</u>		
	0510 Supplies	5300 Vocational	\$ 46.41
	0642 Equipment (Under \$5,000)	5300 Vocational	1,046.78
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	1,775.60
	0210 Florida Retirement System	6300 Instruction & Curriculum	240.95
	0220 Social Security	6300 Instruction & Curriculum	135.83
	0231 Group Insurance - Health	6300 Instruction & Curriculum	5,483.59
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.75
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	166.90
	0997 Reserve - Projects	9890 Reserves	(8,900.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust salaries to actual.</i>			
9015	<u>Fixed Charges</u>		
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	\$ 650,000.00
	0240 Workers Compensation	5100 Basic Education (K-12)	385,292.41
	0123 Salary - Annual Leave Payoff	5200 Exceptional Child	90,000.00
	0240 Workers Compensation	5200 Exceptional Child	99,261.74
	0240 Workers Compensation	5300 Vocational	16,460.19
	0240 Workers Compensation	5500 Prekindergarten	1,246.31
	0240 Workers Compensation	5900 Other Instruction	6,677.42
	0240 Workers Compensation	6100 Pupil Personnel Services	12,895.31
	0240 Workers Compensation	6110 Attendance and Social Work	620.92
	0123 Salary - Annual Leave Payoff	6120 Guidance Services	20,000.00
	0240 Workers Compensation	6120 Guidance Services	18,146.04
	0123 Salary - Annual Leave Payoff	6140 Psychological Services	10,000.00
	0240 Workers Compensation	6140 Psychological Services	10,161.00
	0240 Workers Compensation	6141 Testing	481.24
	0123 Salary - Annual Leave Payoff	6200 Instructional Media Services	10,000.00
	0240 Workers Compensation	6200 Instructional Media Services	5,560.43
	0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	20,000.00
	0240 Workers Compensation	6300 Instruction & Curriculum	12,403.81
	0240 Workers Compensation	6400 Instructional Staff Training Services	6,472.42
	0240 Workers Compensation	6500 Instruction Related Technology	1,311.75
	0240 Workers Compensation	7100 School Board	1,321.97
	0320 Insurance and Bond Premiums	7100 School Board	3,029.00
	0730 Dues and Fees	7100 School Board	30,000.00
	0240 Workers Compensation	7200 General Administration	1,122.54
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	90,000.00
	0240 Workers Compensation	7300 School Admin - Principal Office	70,099.25
	0240 Workers Compensation	7400 Facilities Acquisition and Construction	746.35
	0123 Salary - Annual Leave Payoff	7500 Fiscal Services	10,000.00
	0240 Workers Compensation	7500 Fiscal Services	7,610.70
	0730 Dues and Fees	7500 Fiscal Services	100,000.00
	0123 Salary - Annual Leave Payoff	7720 Information Services	10,000.00
	0240 Workers Compensation	7720 Information Services	1,177.54
	0123 Salary - Annual Leave Payoff	7730 Staff Services	10,000.00
	0240 Workers Compensation	7730 Staff Services	(744,005.19)
	0730 Dues and Fees	7730 Staff Services	70,000.00
	0123 Salary - Annual Leave Payoff	7760 Internal Service	10,000.00
	0240 Workers Compensation	7760 Internal Service	2,320.93
	0123 Salary - Annual Leave Payoff	7801 Transportation - North	10,000.00
	0240 Workers Compensation	7801 Transportation - North	14,222.10
	0123 Salary - Annual Leave Payoff	7802 Transportation - Central	10,000.00
	0240 Workers Compensation	7802 Transportation - Central	7,957.14
	0123 Salary - Annual Leave Payoff	7803 Transportation - South	10,000.00
	0240 Workers Compensation	7803 Transportation - South	11,146.41
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	10,000.00
	0240 Workers Compensation	7900 Operation of Plant	22,975.15
	0320 Insurance and Bond Premiums	7900 Operation of Plant	296,971.00
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	10,000.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 9, 2024

Account	Object		Increase (Decrease)
	0240 Workers Compensation	8100 Maintenance Administration	14,765.98
	0240 Workers Compensation	8120 Building and Ground Maintenance	319.80
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(2,610.31)
	0123 Salary - Annual Leave Payoff	8200 Administrative Technology Services	10,000.00
	0240 Workers Compensation	8200 Administrative Technology Services	8,694.25
	0123 Salary - Annual Leave Payoff	9100 Community Service	10,000.00
	0240 Workers Compensation	9100 Community Service	2,534.09
			<u>\$ 1,497,389.69</u>

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

2095 Salary Resynching	\$ (1,500,000.00)	4011 Insurance Claims - Equipment	2,610.31
		Total	<u>\$ (1,497,389.69)</u>

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 84,570.00	\$ 84,570.00	\$ -	\$ 1,796.26	\$ 82,773.74
3326	SBE/COBI BOND INTEREST	-	-	339.06	-	339.06
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	-	32,152.92	-	-	32,152.92
3630	TRANSFERS FROM CAPITAL IMP FUNDS	21,174,500.00	21,173,000.00	-	-	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	\$ 21,594,046.11	\$ 339.06	\$ 1,796.26	\$ 21,592,588.91

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	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	5,146.50	12.11	-	5,158.61
	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	-	-	-	-
	0998	RESERVES - DEBT SERVICE	109,497.53	142,828.95	-	1,469.31	141,359.64
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 21,563,393.19</b>	<b>\$ 21,594,046.11</b>	<b>\$ 12.11</b>	<b>\$ 1,469.31</b>	<b>\$ 21,592,588.91</b>

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3322	<u>CO &amp; DS Withheld for SBE/COBI</u>		<u>\$ (1,796.26)</u>
0730	Dues and Fees	9200 Debt Services	\$ (326.95)
0998	Reserve - Debt Service	9890 Reserves	(1,469.31)
			<u>\$ (1,796.26)</u>
<i>Explanation: To adjust CO &amp; DS Withheld for SBE/COBI to actual.</i>			
....	Discretionary	\$ (1,796.26)	
3326	<u>SBE/COBI Bond Interest</u>		<u>\$ 339.06</u>
0730	Dues and Fees	9200 Debt Services	<u>\$ 339.06</u>
<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO &amp; DS entries provided by DOE.</i>			
....	Discretionary	\$ 339.06	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	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	1,039,387.59	35,989.15	-	1,075,376.74	-
3325 INTEREST ON UNDIST CO & DS	7,463.00	29,123.69	1,303.69	-	30,427.38	-
3341 RACING COMMISSION FUNDS	-	-	-	-	-	-
3379 FUEL TAX REFUND	-	-	-	-	-	-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	27,301.85	205,609.41	-	232,911.26	-
3394 CAPITAL OUTLAY CHARTER SCHOOLS	1,168,541.00	1,227,878.00	-	-	1,227,878.00	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	-
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	-
3399 OTHER MISC. STATE REVENUE	-	-	-	-	-	-
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	43,762,656.00	43,890,958.97	16,142.07	-	43,907,101.04	-
3419 DISTRICT LOCAL SALES TAX	29,000,000.00	31,000,000.00	1,470,991.83	-	32,470,991.83	-
3421 TAX REDEMPTIONS	-	15,548.86	-	200.71	15,348.15	-
3431 INTEREST ON INVESTMENT	-	6,006,871.77	-	-	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	-	62,385.00	-	-	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	-
<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 201,606,988.61</b>	<b>\$ 209,836,768.34</b>	<b>\$ 1,730,036.15</b>	<b>\$ 200.71</b>	<b>\$ 211,566,603.78</b>	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	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	51,268,559.84	3,200,462.05	-	54,469,021.89
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	2,549,655.69	-	48,035.41	2,501,620.28
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	6,279,586.29	-	24,514.77	6,255,071.52
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	719,369.30	-	-	719,369.30
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	162,468.37	-	-	162,468.37
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	609,613.50	502,359.34	-	-	502,359.34
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	23,460.00	40,617.74	-	-	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	472,532.99	32,155.22	-	504,688.21
7400	0660	LAND	2,500,000.00	6,234,556.50	-	-	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	398,714.60	-	407,113.60
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	94,790.00	163,023.88	-	106,636.57	56,387.31
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	981,629.13	409,261.04	-	1,390,890.17
7400	0677	REPLACEMENT SYSTEMS	325,669.66	601,405.17	312,245.98	-	913,651.15
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	500,000.00	650,520.44	-	-	650,520.44
7400	0682	HEATING/COOLING/AIR CONDITIONING	3,548.30	53,502.00	-	-	53,502.00
7400	0683	ROOFING	-	103,802.78	-	-	103,802.78
7400	0684	REPLACEMENT ROOFING & SYSTEMS	91,253,080.79	85,995,852.74	-	3,028,575.29	82,967,277.45
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	1,051,410.91	468,240.38	-	1,519,651.29
7400	0691	SOFTWARE (OVER \$1,000)	554,014.27	413,885.40	-	-	413,885.40
7400	0692	SOFTWARE (UNDER \$1,000)	29,963.44	54,753.44	-	-	54,753.44
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	391,124.71	790,865.19	-	-	790,865.19
7400	0720	INTEREST	717.96	9,572.48	-	-	9,572.48
7400	0796	CHARTER STATE CAPITAL OUTLAY	1,168,541.00	-	-	-	-
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	2,992,712.44	6,059,345.59	15,941.36	-	6,075,286.95
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	2,632,759.00	99,176.00	-	2,731,935.00
7500	0730	CHARTER SCHOOL COUNTY SALES TAX	-	-	1,400.85	-	1,400.85
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	15,668,144.00	16,776,105.75	-	-	16,776,105.75
9700	0920	TRANSFERS TO DEBT SERVICE FUND	21,174,500.00	21,173,000.00	-	-	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	\$ 209,836,768.34	\$ 4,937,597.48	\$ 3,207,762.04	\$ 211,566,603.78

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3321	<u>CO &amp; DS Distributed</u>		\$ 35,989.15
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 35,891.99
	0730 Dues and Fees	7500 Fiscal Services	97.16
			\$ 35,989.15
Explanation: To appropriate revenue for CO & DS Distributed based on actual collections.			
....	Discretionary	\$ 97.16	0322 DW - Roofing 35,891.99
			Total Projects transferred to/(from) \$ 35,989.15
3325	<u>Interest on Undistributed CO &amp; DS</u>		\$ 1,303.69
	0730 Dues and Fees	7500 Fiscal Services	\$ 1,303.69
Explanation: To appropriate revenue for interest on investments based on actual collections.			
....	Discretionary	\$ 1,303.69	
3391	<u>Public Education Capital Outlay (PECO)</u>		\$ 205,609.41
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 205,609.41
Explanation: To appropriate Safety and Security Grant based on DOE notification.			
	3227 Safety & Security Grant 23A097	\$ 205,609.41	
3413	<u>District Local Capital Improvement Tax</u>		\$ 16,142.07
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 16,142.07
Explanation: To appropriate revenue for district local capital improvement tax based on actual collections.			
....	Discretionary	\$ 16,142.07	
3419	<u>District Local Sales Tax</u>		\$ 1,470,991.83
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,371,815.83
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	99,176.00
			\$ 1,470,991.83
Explanation: To appropriate Capital Outlay Sales Tax Revenue based on actual collections.			
	4391 Sales Tax - Charter Schools	\$ 99,176.00	8342 Project Contingency 1,371,815.83
			Total Projects transferred to/(from) \$ 1,470,991.83
3421	<u>Tax Redemptions</u>		\$ (200.71)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (200.71)
Explanation: To adjust revenue for tax redemptions based on actual collections.			
....	Discretionary	\$ (200.71)	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (32,155.22)
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	32,155.22
			\$ -
Explanation: Reallocate funds between objects within the project.			
2207	<u>Roof &amp; Canopy Projects P6TO16</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 1,864,936.48
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	246,254.30
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,161,190.78)
			\$ (50,000.00)
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
	8342 Project Contingency	\$ 50,000.00	
2210	<u>Roof Replacement P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (25,000.00)
Explanation: Transferred to/(from) the following project(s):			
	8342 Project Contingency	\$ 25,000.00	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function	Increase (Decrease)
2217	<u>DW - Sales Tax Construct - FF&amp;E - P6TO12</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (9,958.90)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(27,633.74)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	37,592.64
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
2236	<u>Roof Replacement-F&amp;G - P6TO32</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 8,011.00
	Explanation: Transferred to/(from) the following project(s):		
	4231 DW - CMI for Task Orders	\$ (8,011.00)	
2244	<u>Crestview K-8, Destin 3-5, &amp; Baker Classrooms - P6TO35</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 1,900,493.61
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,900,493.61)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (90.42)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	90.42
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
2395	<u>DW - Safety/ADA</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 31,000.00
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (31,000.00)	
3200	<u>Auditorium Upgrades - P6TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 100,000.00	
3210	<u>Bruner Chilled Piping/HVAC Pre-GMP P6TO27</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (496.53)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	496.53
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3227	<u>Safety &amp; Security Grant 23A097</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (205,609.41)
	Explanation: Reallocate funds between objects within the project and transfers to/(from) the following project(s):		
	3228 Safety & Security Grant - P6TO2	\$ 80,609.41	3229 Safety & Security Grant - P6TO12 125,000.00
			Total Projects transferred to/(from) \$ 205,609.41
3228	<u>Safety &amp; Security Grant - P6TO2</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 80,609.41
	Explanation: Transferred to/(from) the following project(s):		
	3227 Safety & Security Grant 23A097	\$ (80,609.41)	
3229	<u>Safety &amp; Security Grant - P6TO12</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 125,000.00
	Explanation: Transferred to/(from) the following project(s):		
	3227 Safety & Security Grant 23A097	\$ (125,000.00)	
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (106,636.57)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	106,636.57
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function	Increase (Decrease)
3367	<u>DW - Security Cameras</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (5,830.87)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	3,028.55
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,802.32
			<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	\$ (498,959.72)
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	34,223.77
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	163,006.74
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	176,729.21
			<u>\$ (125,000.00)</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ 125,000.00	
4207	<u>Fencing &amp; Canopy Revisions P6TO2 Scope Mod #6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (80,609.41)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 80,609.41	
4208	<u>Maintenance Central Facility Relocation</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (63,276.42)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	63,276.42
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4213	<u>DW - Parking &amp; Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 364,490.83
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(364,490.83)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4228	<u>Pryor Flooring Replacement-T&amp;M - P6TO42</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (468,240.38)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	468,240.38
			<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>\$ (8,011.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	2236 Roof Replacement-F&G - P6TO32	\$ 8,011.00	
4325	<u>DW - Stadium Repairs</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (2,235.37)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,235.37
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 349,609.41</u>
	Explanation: Reappropriate various projects by transferring to/(from) the following project(s):		
	2207 Roof & Canopy Projects P6TO16	\$ (50,000.00)	3200 Auditorium Upgrades - P6TO23 (100,000.00)
	2210 Roof Replacement P6TO17	(25,000.00)	3388 DW - Sales Tax Construct - P6TO12 (125,000.00)
	2395 DW - Safety/ADA	31,000.00	4207 Fencing & Canopy Revisions P6TO2 Scope Mod #6 (80,609.41)
			Total Projects transferred to/(from) <u>\$ (349,609.41)</u>

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	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	10,040,596.12	-	-	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	-	33,317.04	-	-	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	\$ 31,419,366.84	\$ -	\$ -	\$ 31,419,366.84

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 14,530,892.11	\$ -	\$ 6,637.91	\$ 14,524,254.20
5200	EXCEPTIONAL CHILD	9,313,720.26	7,716,930.67	40.83	-	7,716,971.50
5300	VOCATIONAL	312,735.81	377,122.24	-	-	377,122.24
5400	ADULT GENERAL EDUCATION	102,772.15	240,427.53	-	-	240,427.53
5500	PREKINDERGARTEN	432,221.14	436,016.36	-	-	436,016.36
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	331,345.07	-	-	331,345.07
6110	ATTENDANCE AND SOCIAL WORK	292,747.00	74.27	-	-	74.27
6120	GUIDANCE SERVICES	115,062.88	67,024.22	-	-	67,024.22
6130	HEALTH SERVICES	765.00	600.00	6,555.00	-	7,155.00
6140	PSYCHOLOGICAL SERVICES	272,791.19	627,535.59	-	-	627,535.59
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	148,789.62	136,079.53	-	-	136,079.53
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	209.69	-	-	209.69
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,466,952.83	42.08	-	2,466,994.91
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,792,570.73	-	-	2,792,570.73
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	704,012.70	-	-	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	-	-	-	-
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	20,936.27	-	-	20,936.27
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	29,024.00	-	-	29,024.00
7801	TRANSPORTATION - NORTH	-	45,207.92	-	-	45,207.92
7802	TRANSPORTATION - CENTRAL	-	25,865.83	-	-	25,865.83
7803	TRANSPORTATION - SOUTH	790.00	36,661.41	-	-	36,661.41
7900	OPERATION OF PLANT	33,059.25	-	-	-	-
8100	MAINTENANCE ADMINISTRATION	-	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	-	-	-	-	-
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	9,600.25	829,877.87	-	-	829,877.87
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 31,419,366.84	\$ 6,637.91	\$ 6,637.91	\$ 31,419,366.84

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)  
Amendment Number 11  
Board Meeting September 9, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
N/A			
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>			
2492	<u>ARP - Homeless Children &amp; Youth</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (40.83)
	0390 Other Purchased Service	5200 Exceptional Child	40.83
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3453	<u>ESSER III - Supplemental Programming</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	<u>\$ (6,555.00)</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3454 ESSER III - Supplemental Programming - SIS	\$ 6,555.00	
3454	<u>ESSER III - Supplemental Programming - SIS</u>		
	0310 Professional & Technical Services	6130 Health Services	<u>\$ 6,555.00</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3453 ESSER III - Supplemental Programming	\$ (6,555.00)	
4401	<u>Title I - Part A</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (42.08)
	0331 Out of County Travel	6300 Instruction & Curriculum	42.08
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
4475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (55,013.20)
	0210 Florida Retirement System	5200 Exceptional Child	(7,465.29)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(4,208.51)
	0231 Group Insurance - Health	5200 Exceptional Child	4,375.50
	0232 Group Insurance - Life	5200 Exceptional Child	8.52
	0233 Group Insurance - Dental	5200 Exceptional Child	133.20
	0510 Supplies	5200 Exceptional Child	62,169.78
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024



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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
3490	MISCELLANEOUS LOCAL REVENUE	\$ 12,000,000.00	\$ 15,136,496.31	\$ 1,225.65	\$ -	\$ 15,137,721.96
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,606,064.73	6,606,064.73	-	-	6,606,064.73
TOTAL - INTERNAL SERVICE FUNDS		\$ 18,606,064.73	\$ 21,742,561.04	\$ 1,225.65	\$ -	\$ 21,743,786.69

\* NOTE - 3905 RESERVES ORIGINAL BUDGET AND BUDGET AS OF 6/30/24 CORRECTED 8/26/2024. THE WRONG BALANCE WAS PREVIOUSLY REPORTED DUE TO SOFTWARE ISSUES.

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

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ 21,742,561.04	\$ 1,225.65		\$ 21,743,786.69
		TOTAL - INTERNAL SERVICE FUNDS	\$ 18,606,064.73	\$ 21,742,561.04	\$ 1,225.65	\$ -	\$ 21,743,786.69

\* NOTE - 3905 RESERVES ORIGINAL BUDGET CORRECTED 8/26/2024, DUE TO SOFTWARE ISSUES.

**Explanation of Budget Amendment as Follows:**  
**Part V - Special Revenue Funds - Miscellaneous (Internal Funds)**  
**Amendment Number 11**  
**Board Meeting September 9, 2024**

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u>			
3490	Miscellaneous Revenue		\$ 1,225.65
	0790	Miscellaneous Expense	
		9100	Community Service
			\$ 1,225.65

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

## **II. Amendments Between Appropriations & Reserves**

N/A

**ADOPTED BY SCHOOL BOARD:**

SEPTEMBER 9, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,578,300.00	7,065,788.25	-	-	7,065,788.25	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,579,100.00	1,746,299.84	-	-	1,746,299.84	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	117,600.00	111,713.94	-	-	111,713.94	
3265 USDA DONATED COMMODITIES	1,287,300.00	1,043,905.03	-	-	1,043,905.03	
3267 SUMMER FOOD SERVICE PROGRAM	61,657.40	228,726.96	-	-	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	62,410.00	-	-	62,410.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	43,530.00	-	-	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	4,115,949.28	-	-	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	132,088.13	-	-	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	9,183.67	45.05	-	9,228.72	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	660,270.91	660,270.91	-	-	660,270.91	
3902 RESERVE FOR INVENTORY	439,540.19	439,540.19	-	-	439,540.19	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	124,301.96	124,301.96	-	-	124,301.96	
3925 FUND BALANCE - UNDESIGNATED	9,928,901.56	9,928,901.56	-	-	9,928,901.56	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 25,025,083.87</b>	<b>\$ 27,126,814.77</b>	<b>\$ 45.05</b>	<b>\$ -</b>	<b>\$ 27,126,859.82</b>	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 631,233.17	\$ -	\$ 5,092.29	\$ 626,140.88
	0102	SALARY - OTHER COMPENSATION	1,038.93	3,262.42	-	-	3,262.42
	0103	SALARY - SUPPLEMENTS	-	-	-	-	-
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	462,383.54	-	279.60	462,103.94
	0117	WORKSHOPS	2,921.25	6,292.00	-	-	6,292.00
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	-	14,081.74	-	-	14,081.74
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	483.91	11,340.52	-	-	11,340.52
	0161	SALARY - PROFESSIONAL/TECHNICAL	183,683.00	175,939.80	-	-	175,939.80
	0210	FLORIDA RETIREMENT SYSTEM	81,216.74	194,348.11	-	3,367.78	190,980.33
	0220	FICA (SOCIAL SECURITY)	46,734.35	99,488.37	-	1,856.59	97,631.78
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	367,539.54	-	54.83	367,484.71
	0232	GROUP INSURANCE - LIFE	246.00	907.47	-	0.11	907.36
	0233	GROUP INSURANCE - DENTAL	3,631.32	12,757.96	-	1.66	12,756.30
	0234	GROUP INSURANCE - OTHER	128.00	766.80	-	-	766.80
	0310	PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	11,221,670.50	-	635,067.35	10,586,603.15
	0330	IN COUNTY TRAVEL	4,134.14	3,216.64	-	-	3,216.64
	0331	OUT OF COUNTY TRAVEL	4,481.78	5,351.55	-	-	5,351.55
	0350	REPAIR AND MAINTENANCE	139,818.25	63,884.85	-	-	63,884.85
	0354	MAINTENANCE / VEHICLE REPAIR	6,571.30	23,522.61	-	-	23,522.61
	0355	TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	6,643.41	4,454.70	-	202.00	4,252.70
	0363	SEAT MANAGED - COMPUTERS	80,000.00	78,285.11	-	-	78,285.11
	0365	SOFTWARE SUBSCRIPTIONS	-	6,717.04	-	-	6,717.04
	0370	POSTAGE	2,000.00	10,838.48	-	-	10,838.48
	0371	TELEPHONE	5,000.00	4,309.84	391.59	-	4,701.43
	0372	TELEPHONE MAINTENANCE	-	124.28	-	-	124.28
	0373	TELEPHONE LONG DISTANCE	250.00	0.34	0.11	-	0.45
	0375	CELLULAR TELEPHONE	3,138.04	3,165.00	-	-	3,165.00
	0381	WATER AND SEWAGE	1,500.00	743.88	8.01	-	751.89
	0382	GARBAGE	10,700.00	11,650.26	-	8.01	11,642.25
	0390	OTHER PURCHASED SERVICE	9,731.20	28,990.60	-	505.00	28,485.60
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	38,558.80	-	340.00	38,218.80
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	712.84	-	-	712.84
	0410	NATURAL GAS	3,000.00	3,684.87	280.85	-	3,965.72
	0420	BOTTLED GAS	-	110.24	-	-	110.24
	0430	ELECTRICITY	72,000.00	57,561.82	4,514.76	-	62,076.58
	0450	GASOLINE	13,087.32	11,746.00	-	1,991.50	9,754.50
	0460	DIESEL FUEL	10,175.55	7,434.34	-	308.50	7,125.84
	0510	SUPPLIES	48,265.48	61,981.29	7,724.09	-	69,705.38
	0519	TECHNOLOGY SUPPLIES	3,211.20	11,603.11	-	478.96	11,124.15
	0550	REPAIR PARTS	435.00	435.00	-	-	435.00
	0560	TIRES AND TUBES	-	-	-	-	-
	0580	COMMODITIES	1,287,333.00	1,048,293.59	-	-	1,048,293.59
	0641	EQUIPMENT/FIXED ASSET (OVER \$5,000)	1,119,379.56	1,576,082.30	-	-	1,576,082.30
	0642	EQUIPMENT (UNDER \$5,000)	61,722.49	288,015.65	-	-	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	11,217.47	1,101.04	-	12,318.51
	0731	ONLINE CREDIT CARD FEES	11,754.42	132,047.60	40.53	-	132,088.13
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	22,232.16	23,472.42	-	14,583.00	8,889.42
	0791	INDIRECT COST	350,000.00	215,243.15	-	2,175.47	213,067.68
	0990	FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,637,535.21	652,251.67	-	10,289,786.88
	0991	RESERVES - INVENTORY	439,540.19	435,151.63	-	-	435,151.63
	0997	RESERVES - PROJECTS	112,577.51	113,375.18	45.05	-	113,420.23
		<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 25,025,083.87</b>	<b>\$ 27,126,814.77</b>	<b>\$ 666,357.70</b>	<b>\$ 666,312.65</b>	<b>\$ 27,126,859.82</b>

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3496	<u>Soft Drink Commissions</u>		\$ 45.05
0997	Reserve - Projects	9890 Reserves	\$ 45.05

Explanation: Appropriate revenue for Soft Drink Commissions based on actual collections.

5044 Vending Commissions \$ 45.05

**II. Amendments Between Appropriations & Reserves**

.... Discretionary

0310	Professional & Technical Service	7600 Food Service (Schools)	\$ (653,886.06)
0360	Lease and Rental Agreements	7610 Food Service - Departments	(132.41)
0371	Telephone	7610 Food Service - Departments	391.59
0373	Telephone Long Distance	7610 Food Service - Departments	0.11
0381	Water and Sewage	7610 Food Service - Departments	8.01
0382	Garbage	7610 Food Service - Departments	(8.01)
0410	Natural Gas	7610 Food Service - Departments	280.85
0430	Electricity	7610 Food Service - Departments	4,514.76
0450	Gasoline	7610 Food Service - Departments	(1,738.11)
0460	Diesel Fuel	7610 Food Service - Departments	(308.50)
0730	Dues and Fees	7610 Food Service - Departments	1,101.04
0791	Indirect Costs	7610 Food Service - Departments	(4,479.46)
0990	Fund Balance - Unappropriated	9890 Reserves	652,251.67
			<u>\$ (2,004.52)</u>

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

3510 SFS Contract Exclusions \$ 2,004.52

3510 SFS Contract Exclusions

0393	Contracts - Nonprofessional	7600 Food Service (Schools)	\$ (340.00)
0731	On-Line Credit Card Fees	7610 Food Service - Departments	40.53
0791	Indirect Costs	7610 Food Service - Departments	2,303.99
			<u>\$ 2,004.52</u>

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

.... Discretionary \$ (2,004.52)

4501 Summer Feeding

0100	Salary - Non-Instructional	7610 Food Service - Departments	\$ (5,092.29)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(279.60)
0210	Florida Retirement System	7610 Food Service - Departments	(3,367.78)
0220	Social Security	7610 Food Service - Departments	(1,856.59)
0231	Group Insurance - Health	7610 Food Service - Departments	(54.83)
0232	Group Insurance - Life	7610 Food Service - Departments	(0.11)
0233	Group Insurance - Dental	7610 Food Service - Departments	(1.66)
0310	Professional & Technical Service	7610 Food Service - Departments	18,818.71
0360	Lease and Rental Agreements	7610 Food Service - Departments	(69.59)
0390	Other Purchased Service	7610 Food Service - Departments	(505.00)
0450	Gasoline	7610 Food Service - Departments	(253.39)
0510	Supplies	7610 Food Service - Departments	7,724.09
0519	Technology-Related Supplies	7610 Food Service - Departments	(478.96)
0750	Other Personnel Services	7610 Food Service - Departments	(14,583.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	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	38,658,167.21	-	-	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	\$ 46,059,971.67	\$ -	\$ -	\$ 46,059,971.67

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2024	INCREASE	DECREASE	BUDGET AS OF 6/30/2024
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ 350,000.00	\$ 659,266.91	\$ -	\$ -	\$ 659,266.91
	0320	INSURANCE AND BOND PREMIUMS	773,760.00	1,526,388.18	-	-	1,526,388.18
	0365	SOFTWARE SUBSCRIPTIONS	11,880.00	23,760.00	45,000.00	-	68,760.00
	0730	DUES AND FEES	40.02	105,258.11	48,594.56	-	153,852.67
	0739	HEALTH CARE REFORM FEES	-	9,144.80	-	-	9,144.80
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	24,996,248.26	3,040,812.35	-	28,037,060.61
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	(73,361.64)	73,361.64	-	-
	0772	PHARMACY REBATES	504,176.27	(1,691,756.63)	1,691,756.63	-	-
	0773	REBATES - OTHER	-	(90,000.00)	90,000.00	-	-
9890		RESERVES	0.00				
	0992	RESERVES - INSURANCE	6,923,087.00	20,595,023.68	-	4,989,525.18	15,605,498.50
		<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>\$ 43,890,709.97</b>	<b>\$ 46,059,971.67</b>	<b>\$ 4,989,525.18</b>	<b>\$ 4,989,525.18</b>	<b>\$ 46,059,971.67</b>



Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 11

Board Meeting September 9, 2024

Account	Object	Function		Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>				
	N/A			
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>				
....	<u>Discretionary</u>			
0365	Software Subscriptions	9900	Proprietary Funds	\$ 45,000.00
0730	Dues and Fees	9900	Proprietary Funds	48,594.56
0770	Claims Expense - Health Insurance	9900	Proprietary Funds	3,040,812.35
0771	Claims Stop/Loss Reimbursements	9900	Proprietary Funds	73,361.64
0772	Pharmacy Rebates	9900	Proprietary Funds	1,691,756.63
0773	Rebates - Other	9900	Proprietary Funds	90,000.00
0992	Reserves - Insurance	9900	Proprietary Funds	(4,989,525.18)
				<u>\$ -</u>

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2024