



Agenda Item Details

Meeting	Oct 28, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #1 - Fiscal Year 2024-2025, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	9,996,849.10
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2024-2025.

Public Content

On September 9, 2024, the School Board adopted the budget for fiscal year 2024-2025. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

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

Fund Name	Fund No.	Amount	Special Notes
General Fund	1010	\$3,321,142.23	Grants = \$755,072; Charter Capital Transfer to General = \$1,354,395
Debt Service Funds	2xxx	884.96	
Capital Project Funds	3xxx	6,192,167.76	Charter Capital = \$1,354,395; COP 2024 Transfer to Sales Tax = \$4,131,126
Other Special Revenue Funds - Federal	42xx/44xx	452,956.00	
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00	
Other Special Revenue Funds - School Food Service	5020	29,698.15	

Internal Service Funds (Self-Insured Medical)	7xxx	0.00	
Total - All Funds		\$9,996,849.10	

!BA 01 - Sept 2024.pdf (1,893 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 as amended and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Tim Bryant, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #1

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,207,365.00	\$ 2,207,365.00	\$ -	\$ -	\$ 2,207,365.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	350,000.00	350,000.00	-	-	350,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	-	-	-
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203 MEDICAID REIMBURSEMENT	650,000.00	650,000.00	-	-	650,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	30,454,576.00	30,454,576.00	-	-	30,454,576.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	107,631,853.00	107,631,853.00	-	-	107,631,853.00
3311 SAFE SCHOOLS	2,998,669.00	2,998,669.00	-	-	2,998,669.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,003,736.00	9,003,736.00	-	-	9,003,736.00
3313 ESE GUARANTEE	14,980,674.00	14,980,674.00	-	-	14,980,674.00
3314 READING INSTRUCTION	-	-	-	-	-
3315 WORKFORCE DEVELOPMENT	2,893,150.00	2,893,150.00	-	-	2,893,150.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	18,062.00	-	18,062.00
3318 DJJ SUPPLEMENTAL ALLOCATION	32,419.00	32,419.00	-	-	32,419.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	-	-	-	-	-
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	-	-	-	-	-
3336 INSTRUCTIONAL MATERIALS	-	-	-	-	-
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	8,288,618.00	8,288,618.00	-	-	8,288,618.00
3357 MENTAL HEALTH ASSISTANCE	2,005,356.00	2,005,356.00	-	-	2,005,356.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,558,708.00	2,558,708.00	-	-	2,558,708.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	505,400.00	505,400.00	31,000.00	-	536,400.00
3378 FULL SERVICE SCHOOLS PROGRAM	120,000.00	120,000.00	-	-	120,000.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3397 TRIUMPH GRANTS	6,042,841.81	6,042,841.81	-	-	6,042,841.81
3399 OTHER MISCELLANEOUS STATE REVENUE	4,676,156.90	4,676,156.90	755,071.91	-	5,431,228.81
3401 PRINT SHOP POSTAGE	15,000.00	15,000.00	-	-	15,000.00
3402 PRINT SHOP PRINTING	275,000.00	275,000.00	-	-	275,000.00
3407 EDUCATIONAL BROADBAND - LEASE	35,000.00	35,000.00	-	-	35,000.00
3411 DISTRICT SCHOOL TAXES	117,889,822.00	117,889,822.00	-	-	117,889,822.00
3421 TAX REDEMPTIONS	50,000.00	50,000.00	-	-	50,000.00
3424 CONTINUING WORKFORCE EDUCATION COURSE FEES	-	-	750.00	-	750.00
3425 RENT/USE OF FACILITY	-	-	550.00	-	550.00
3426 COURSE FEES - ADULT EDUCATION	650,000.00	650,000.00	-	-	650,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	-	31,967.21	-	31,967.21
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	-	31,967.21	-	31,967.21
3431 INTEREST ON INVESTMENTS	500,000.00	500,000.00	-	-	500,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	1,000.00	1,000.00	50,300.73	-	51,300.73
3462 PURCHASED CUSTODIAL SERVICE	-	-	-	-	-
3463 BOB SIKES CHILD CARE	165,000.00	165,000.00	-	-	165,000.00
3465 PURCHASED POSITIONS - OTHER	-	-	108,816.31	-	108,816.31
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	121,534.00	7,283.36	-	128,817.36
3467 PURCHASED - SCHOOLS - OTHER	-	-	57,843.69	-	57,843.69
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	165,000.00	165,000.00	-	-	165,000.00
3470 NORTHWOOD CHILD CARE	218,000.00	218,000.00	-	-	218,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	33,000.00	-	33,000.00
3475 BLUEWATER CHILD CARE	557,000.00	557,000.00	-	-	557,000.00
3477 PLEW CHILD CARE	431,000.00	431,000.00	-	-	431,000.00
3478 WRIGHT CHILD CARE	206,000.00	206,000.00	-	-	206,000.00
3479 OTHER COURSE FEES - FES	-	-	12,410.00	-	12,410.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024	
3480 PUBLIC INFORMATION REQUESTS	-	-	158.80	-	158.80	
3482 FUEL MAINTENANCE FEE	-	-	14,758.60	-	14,758.60	
3484 FINANCIAL AID FEES	-	-	63,934.43	-	63,934.43	
3485 RESTITUTION PAYMENTS - OTHER	-	-	600.00	-	600.00	
3487 CERTIFICATE FEES - SUBSTITUTES	-	-	2,460.00	-	2,460.00	
3488 FINGERPRINT PROGRAM	-	-	11,424.00	-	11,424.00	
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00	
3490 MISCELLANEOUS REVENUE	16,695.96	16,695.96	215,072.19	-	231,768.15	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	-	-	50,189.19	-	50,189.19	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	5,393.56	-	5,393.56	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	376,596.78	-	376,596.78	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	-	-	40,000.00	
3499 SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	19,633,121.00	19,633,121.00	1,354,395.00	-	20,987,516.00	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	80,526.25	-	80,526.25	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	-	6,611.01	-	6,611.01	
3901 RESERVE FOR ENCUMBRANCE	2,583,832.16	2,583,832.16	-	-	2,583,832.16	
3902 RESERVE FOR INVENTORY	128,913.09	128,913.09	-	-	128,913.09	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	603,402.02	603,402.02	-	-	603,402.02	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	10,088,184.83	10,088,184.83	-	-	10,088,184.83	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	38,987,832.14	38,987,832.14	-	-	38,987,832.14	
3907 RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00	
3910 RESERVE - CLAIMS LIABILITY	1,762,000.00	1,762,000.00	-	-	1,762,000.00	
3911 RESERVE - FTE	2,950,027.46	2,950,027.46	-	-	2,950,027.46	
3913 RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00	
3925 FUND BALANCE - UNDESIGNATED	13,309,263.56	13,309,263.56	-	-	13,309,263.56	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 410,379,942.93	\$ 3,321,142.23	\$ -	\$ 413,701,085.16	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 183,780,086.31	\$ 614,811.64	\$ -	\$ 184,394,897.95	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	37,744,700.15	173,198.86	-	37,917,899.01	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	8,690,289.76	183,910.51	-	8,874,200.27	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	525,945.14	525,945.14	32,974.57	-	558,919.71	
5900 OTHER INSTRUCTION	3,661,995.02	3,661,995.02	761,548.98	-	4,423,544.00	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	3,374,013.05	231,008.83	-	3,605,021.88	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	228,715.00	2,700.00	-	231,415.00	
6120 GUIDANCE SERVICES	5,467,228.22	5,467,228.22	96,996.32	-	5,564,224.54	
6130 HEALTH SERVICES	2,095,225.93	2,095,225.93	10,924.65	-	2,106,150.58	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,873,584.80	38,273.56	-	3,911,858.36	
6141 TESTING	181,794.00	181,794.00	-	-	181,794.00	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,157,040.93	2,157,040.93	10,485.40	-	2,167,526.33	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,511,387.06	9,452.73	-	4,520,839.79	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	2,718,820.76	72,681.76	-	2,791,502.52	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	524,610.86	464.46	-	525,075.32	
7100 SCHOOL BOARD	1,268,910.73	1,268,910.73	-	-	1,268,910.73	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	488,578.95	11,758.16	-	500,337.11	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	23,191,758.48	211,102.41	-	23,402,860.89	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	8,845,125.54	1,261,301.00	-	10,106,426.54	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,510,932.52	-	1,622.36	2,509,310.16	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	452,266.81	452,266.81	-	-	452,266.81	
7730 STAFF SERVICES	7,122,411.11	7,122,411.11	136,818.39	-	7,259,229.50	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,135,898.34	-	-	1,135,898.34	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,654,164.78	37,450.01	-	1,691,614.79	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,843,843.31	4,944.83	-	6,848,788.14	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,667,121.65	961.23	-	3,668,082.88	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,369,545.17	6,203.31	-	5,375,748.48	
7900 OPERATION OF PLANT	32,405,681.37	32,405,681.37	115,094.77	-	32,520,776.14	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,596,654.95	6,789.00	-	5,603,443.95	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,418,150.15	80,526.25	-	3,498,676.40	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,529,756.95	548.10	-	5,530,305.05	
9100 COMMUNITY SERVICE	3,326,375.54	3,326,375.54	139,926.78	-	3,466,302.32	
9700 TRANSFER FUNDS	-	-	16,204.38	-	16,204.38	
9890 RESERVES	37,923,641.59	37,923,641.59	-	946,296.30	36,977,345.29	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 410,379,942.93	\$ 4,269,060.89	\$ 947,918.66	\$ 413,701,085.16	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3315	<u>Workforce Development</u>				\$ -
	0997 Reserve - Projects		9890 Reserves		\$ -
<i>Explanation: To reappropriate revenue for Workforce Development based on change in overhead percentage held by the district.</i>					
	2095 Salary Resynching	\$ 1,830.00	5110 Workforce Development	(1,830.00)	
			Total	\$ -	
3317	<u>Workforce Education Performance Incentive</u>				\$ 18,062.00
	0510 Supplies		5900 Other Instruction		\$ 18,062.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>					
	8113 Workforce Ed. Performance Incentive	\$ 18,062.00			
3371	<u>Voluntary Prekindergarten Program</u>				\$ 31,000.00
	0100 Salary - Non-Instructional		5500 Prekindergarten		\$ 20,419.00
	0210 Florida Retirement System		5500 Prekindergarten		2,783.00
	0220 Social Security		5500 Prekindergarten		1,562.00
	0231 Group Insurance - Health		5500 Prekindergarten		6,023.00
	0232 Group Insurance - Life		5500 Prekindergarten		13.00
	0233 Group Insurance - Dental		5500 Prekindergarten		200.00
					\$ 31,000.00
<i>Explanation: To appropriate revenue for Voluntary Prekindergarten Program based on additional estimated enrollment.</i>					
	0132 VPK - Year Long Program	\$ 31,000.00			
3399	<u>Other Miscellaneous State Revenue</u>				\$ 755,071.91
	0105 Salary - Bonus		5100 Basic Education (K-12)		\$ 1,000.00
	0220 Social Security		5100 Basic Education (K-12)		76.50
	0510 Supplies		5900 Other Instruction		7,436.00
	0790 Miscellaneous Expense		9100 Community Service		89,246.91
	0997 Reserve - Projects		9890 Reserves		657,312.50
					\$ 755,071.91
<i>Explanation: To appropriate revenue for Okaloosa UP Grant, Pipeline Grant, Florida Student Assistance Grant, Open Door-Career Centers Grant, Student Success in CTE Incentive Fund, IB Bonus Program, and Adult State Scholarships based on actual collections.</i>					
	2111 Okaloosa UP Grant	\$ 80,098.50	4124 Student Success in CTE Incentive Fund	7,436.00	
	3117 Pipeline Grant	636,714.00	5052 IB Bonus Program	1,076.50	
	3124 FSAG - CE	9,107.00	5085 Adult State Scholarships	11,300.40	
	3139 Open Door - Career Centers	9,339.51	Total	\$ 755,071.91	
3424	<u>Continuing Workforce Education Course Fees</u>				\$ 750.00
	0510 Supplies		5900 Other Instruction		675.00
	0990 Fund Balance - Unappropriated		9890 Reserves		75.00
					\$ 750.00
<i>Explanation: To appropriate revenue for workforce continuing education course fees based on actual collections.</i>					
	.... Discretionary	\$ 75.00	6110 Adult Education Tuition	675.00	
			Total	\$ 750.00	
3425	<u>Rent/Use Of Facility</u>				\$ 550.00
	0430 Electricity		7900 Operation of Plant		330.00
	0987 Reserve Schools/Departments		9890 Reserves		220.00
					\$ 550.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$ 220.00	5099 School Utilities	330.00	
			Total	\$ 550.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object					Increase (Decrease)
3427	<u>Capital Improvement Fees - Adult Education</u>					\$ 63,934.42
	0510 Supplies			5900 Other Instruction		31,967.21
	0641 Equipment (Over \$5,000)			5900 Other Instruction		31,967.21
						<u>\$ 63,934.42</u>
<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>						
2016	Adult Technology Fees	\$	31,967.21	6035 Adult Capital Improvement Fees	31,967.21	
				Total	<u>\$ 63,934.42</u>	
3448	<u>Donations</u>					\$ 50,300.73
	0510 Supplies			5100 Basic Education (K-12)		4,015.35
	0510 Supplies			6140 Psychological Services		25,000.00
	0510 Supplies			6300 Instruction & Curriculum		1,250.00
	0510 Supplies			6400 Instructional Staff Training Services		250.00
	0510 Supplies			7200 General Administration		1,000.00
	0510 Supplies			7730 Staff Services		2,581.00
	0930 Transfer to Capital Improvement Fund			9700 Transfer Funds		16,204.38
						<u>\$ 50,300.73</u>
<i>Explanation: To appropriate donations for self-help projects to be transferred to capital improvement fund (\$16,204.38), Superintendent's Initiative (\$1,000.00), principal/district meetings (\$1,250.00), professional services (\$4,265.35), Hope Squad (\$25,000.00), Education Staff Professionals Brunch (\$2,500.00), retirement luncheon (\$6.00), and human resources (\$75.00) based on collections.</i>						
....	Discretionary	\$	16,204.38	5043 Donations - Hope Squad	25,000.00	
1018	Donations - Superintendent's Initiative		1,000.00	6026 Donations - Education Staff Professionals Brunch	2,500.00	
4008	Donations - Principal/District Meetings		1,250.00	6028 Donations - Retirement Luncheon	6.00	
4009	Donations - Unrestricted		4,265.35	6030 Donations - Human Resources	75.00	
				Total	<u>\$ 50,300.73</u>	
3465	<u>Purchased Positions - Other</u>					\$ 108,816.31
	0102 Salary - Other Compensation			5100 Basic Education (K-12)		\$ 3,371.17
	0132 Salary - Hourly Teachers			5100 Basic Education (K-12)		88,694.20
	0210 Florida Retirement System			5100 Basic Education (K-12)		10,596.08
	0220 Social Security			5100 Basic Education (K-12)		6,154.86
						<u>\$ 108,816.31</u>
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>						
2051	Purchased - Other Positions	\$	108,816.31			
3466	<u>Purchased Positions/Other - External</u>					\$ 7,283.36
	0331 Out of County Travel			5100 Basic Education (K-12)		\$ 360.00
	0102 Salary - Other Compensation			5300 Vocational		5,325.60
	0210 Florida Retirement System			5300 Vocational		725.85
	0220 Social Security			5300 Vocational		407.45
	0331 Out of County Travel			6500 Instruction Related Technology		464.46
						<u>\$ 7,283.36</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>						
7020	Purchased Positions/Other - External	\$	7,283.36			
3467	<u>Purchased - Schools - Other</u>					\$ 57,843.69
	0360 Lease and Rental Agreements			5100 Basic Education (K-12)		\$ 5,037.00
	0390 Other Purchased Service			5100 Basic Education (K-12)		2,664.00
	0450 Gasoline			5100 Basic Education (K-12)		30.56
	0510 Supplies			5100 Basic Education (K-12)		1,000.00
	0641 Equipment (Over \$5,000)			5100 Basic Education (K-12)		2,900.00
	0644 Computer Hardware (Under \$1,000)			5100 Basic Education (K-12)		1,452.00
	0649 Technology Equipment (Under \$1,000)			5100 Basic Education (K-12)		645.00
	0310 Professional & Technical Service			6130 Health Services		7,161.00
	0365 Software Subscriptions			6200 Instructional Media Services		9,685.40
	0310 Professional & Technical Service			6400 Instructional Staff Training Services		1,500.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object				Increase (Decrease)
	0398 Field Trips		7801 Transportation - North		1,752.50
	0398 Field Trips		7803 Transportation - South		1,405.45
	0641 Equipment (Over \$5,000)		7900 Operation of Plant		22,600.78
	0510 Supplies		9100 Community Service		10.00
					<u>\$ 57,843.69</u>
<i>Explanation: To appropriate internal funds received from schools to pay nurse health services buy-up option (\$7,161.00) and reimburse operating expenditures (\$50,682.69) based on actual collections.</i>					
	2050 Purchased School Nurses	\$ 7,161.00	8001	50,682.69	
				<u>Total \$ 57,843.69</u>	
3474	<u>Professional Development Certification Program Fees</u>				<u>\$ 33,000.00</u>
	0510 Supplies		6400 Instructional Staff Training Services		<u>\$ 33,000.00</u>
<i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on program enrollment.</i>					
	6088 Professional Development Certification Program	\$ 33,000.00			
3479	<u>Other Course Fees - Family Empowerment Scholarship</u>				<u>\$ 12,410.00</u>
	0994 Reserve - FTE/Schools		9890 Reserves		<u>\$ 12,410.00</u>
<i>Explanation: To appropriate revenue for Other Course Fees - Family Empowerment Scholarship based on actual collections.</i>					
	.... Discretionary	\$ 12,410.00			
3480	<u>Public Information Requests</u>				<u>\$ 158.80</u>
	0990 Fund Balance - Unappropriated		9890 Reserves		<u>\$ 158.80</u>
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>					
	.... Discretionary	\$ 158.80			
3482	<u>Fuel Maintenance Fee</u>				<u>\$ 14,758.60</u>
	0350 Repair and Maintenance		7800 Pupil Transp Services - School		<u>\$ 14,758.60</u>
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>					
	2093 Fuel System Repairs	\$ 14,758.60			
3484	<u>Financial Aid Fees</u>				<u>\$ 63,934.43</u>
	0790 Miscellaneous Expense		9100 Community Service		<u>\$ 63,934.43</u>
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>					
	3005 Financial Aid Trust Fund	\$ 63,934.43			
3485	<u>Restitution Payments - Other</u>				<u>\$ 600.00</u>
	0990 Fund Balance - Unappropriated		9890 Reserves		<u>\$ 600.00</u>
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>					
	.... Discretionary	\$ 600.00			
3487	<u>Certificate Fees - Substitutes</u>				<u>\$ 2,460.00</u>
	0730 Dues and Fees		7730 Staff Services		<u>\$ 2,460.00</u>
<i>Explanation: To appropriate estimated revenue for Certificate Fees - Substitutes based on actual collections.</i>					
	2088 Certification	\$ 2,460.00			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object				Increase (Decrease)
3488	<u>Fingerprint Program</u>				\$ 11,424.00
	0730 Dues and Fees		7730 Staff Services		\$ 11,424.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>					
	6006 Fingerprinting - Fees	\$	11,424.00		
3490	<u>Miscellaneous Revenue</u>				\$ 215,072.19
	0231 Group Insurance - Health		7300 School Admin - Principal Office		\$ 59,725.11
	0365 Software Subscriptions		7730 Staff Services		124,800.00
	0510 Supplies		7730 Staff Services		435.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		6,647.41
	0510 Supplies		7801 Transportation - North		192.33
	0510 Supplies		7802 Transportation - Central		121.23
	0510 Supplies		7803 Transportation - South		244.30
	0510 Supplies		8100 Maintenance Administration		28.00
	0990 Fund Balance - Unappropriated		9890 Reserves		22,878.81
					\$ 215,072.19
<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$5,185.93), record requests from State of Florida (\$332.00), Scribbles Transcript System (\$1,026.38), dividends (\$16,334.50), vending commissions (\$585.86), fuel reimbursements (\$6,647.41), UHC Dental credit (\$124,800.00), parapro testing fees (\$435.00), and JUUL settlement (\$59,725.11) based on actual collections.</i>					
	.... Discretionary	\$	22,878.81	3032 Vending Commission - Transportation - Central	121.23
	1020 Maintenance - Vending Commission		28.00	3033 Vending Commission - Transportation - South	244.30
	2093 Fuel System Repairs		6,647.41	5020 Parapro Testing Fees	435.00
	3021 Other Insurance Credits		124,800.00	9015 Fixed Charges	59,725.11
	3031 Vending Commission - Transportation - North		192.33	Total	\$ 215,072.19
3493	<u>Sale of Junk</u>				\$ 50,189.19
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)		19,403.05
	0990 Fund Balance - Unappropriated		9890 Reserves		30,786.14
					\$ 50,189.19
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
	.... Discretionary	\$	30,786.14	3390 School Computers	19,403.05
				Total	\$ 50,189.19
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 5,393.56
	0550 Repair Parts		7802 Transportation - Central		840.00
	0550 Repair Parts		7803 Transportation - South		4,553.56
					\$ 5,393.56
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>					
	.... Discretionary	\$	5,393.56		
3497	<u>Refund - Prior Year Expenditures</u>				\$ 376,596.78
	0990 Fund Balance - Unappropriated		9890 Reserves		16,596.78
	0997 Reserve - Projects		9890 Reserves		360,000.00
					\$ 376,596.78
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>					
	.... Discretionary	\$	16,596.78	2095 Salary Resynching	360,000.00
				Total	\$ 376,596.78
3630	<u>Transfer from Capital Improvement Funds</u>				\$ 1,354,395.00
	0796 Charter School State Capital Outlay		7400 Facilities Acquisition and Construction		\$ 1,354,395.00
<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>					
	2052 Capital Outlay Charter Schools	\$	1,354,395.00		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Increase (Decrease)
3740	<u>Prior Year Insurance Loss Recovery</u>	\$ 80,526.25
0742	Insurance Claims Current Year	
8120	Building and Ground Maintenance	\$ 80,526.25
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 80,526.25
3746	<u>Health Reimbursement Arrangement</u>	\$ 6,611.01
0310	Professional & Technical Service	
7730	Staff Services	\$ 6,611.01
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ 6,611.01

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>	5100	Basic Education (K-12)	\$ (83,726.18)
		5200	Exceptional Child	23,919.36
		5300	Vocational	49,418.80
		6100	Pupil Personnel Services	61,178.00
		6120	Guidance Services	180.42
		6130	Health Services	163.65
		6200	Instructional Media Services	800.00
		6300	Instruction & Curriculum	(599.99)
		6400	Instructional Staff Training Services	2,287.37
		7300	School Admin - Principal Office	27,277.51
		7400	Facilities Acquisition and Construction	1,000.00
		7730	Staff Services	5,649.02
		7801	Transportation - North	3,000.00
		7900	Operation of Plant	10,246.98
		9890	Reserves	(58,982.83)
				\$ 41,812.11

Explanation: Changes by schools & departments between objects & functions to better utilize funds, change of funding, appropriate unanticipated operating expenditures and discretionary school summer jobs by transferring to/(from) the following project(s):

2081	ESSER - General Fund - Triumph AI Portion	\$ 8,232.00	5028	Summer Jobs - Discretionary	23,451.89
2095	Salary Resynching	(73,496.00)			
			Total	\$ (41,812.11)	

0023 Itinerant - Speech

0103	Salary - Supplements	5200	Exceptional Child	\$ (6,742.00)
0131	Salary - Instructional	5200	Exceptional Child	(46,043.00)
0210	Florida Retirement System	5200	Exceptional Child	(7,390.00)
0220	Social Security	5200	Exceptional Child	(4,038.00)
0231	Group Insurance - Health	5200	Exceptional Child	(12,046.00)
0232	Group Insurance - Life	5200	Exceptional Child	(26.00)
0233	Group Insurance - Dental	5200	Exceptional Child	(400.00)
0310	Professional & Technical Service	5200	Exceptional Child	61,987.50
				\$ (14,697.50)

Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust instructional contracts in lieu of ESE Speech positions (Project 0023) by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ 14,697.50
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0132 VPK - Year Long Program

0102	Salary - Other Compensation	5500	Prekindergarten	\$ 2,700.00
0210	Florida Retirement System	5500	Prekindergarten	368.01
0220	Social Security	5500	Prekindergarten	206.55
0390	Other Purchased Service	5500	Prekindergarten	(500.00)
0644	Computer Hardware (Under \$1,000)	5500	Prekindergarten	(799.99)
0350	Repair and Maintenance	7300	School Admin - Principal Office	1,420.00
0390	Other Purchased Service	7300	School Admin - Principal Office	500.00
0644	Computer Hardware (Under \$1,000)	7300	School Admin - Principal Office	799.99
0997	Reserve - Projects	9890	Reserves	(4,694.56)
				\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
1004	<u>AICE - Set-Aside</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 2,000.00
	0510 Supplies	5100 Basic Education (K-12)	(3,000.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1013	<u>Minority Council</u>		
	0331 Out of County Travel	7730 Staff Services	\$ (710.00)
	0390 Other Purchased Service	7730 Staff Services	710.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (140,227.00)
	0102 Salary - Other Compensation	7900 Operation of Plant	11,696.62
	0103 Salary - Supplements	7900 Operation of Plant	118,807.03
	0330 In County Travel	7900 Operation of Plant	(400.00)
	0354 Maintenance Vehicle Repair	7900 Operation of Plant	1,900.00
	0510 Supplies	7900 Operation of Plant	(2,300.00)
	0550 Repair Parts	7900 Operation of Plant	800.00
	0750 Other Personnel Services	7900 Operation of Plant	9,723.35
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2016	<u>Adult Technology Fees</u>		
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5900 Other Instruction	\$ 6,000.00
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(6,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2039	<u>Career Education Equipment & Supplies</u>		
	0510 Supplies	5300 Vocational	\$ (0.01)
	0519 Technology Supplies	5300 Vocational	0.01
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2045	<u>ROTC</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (97,200.00)
	<i>Explanation: Correct the funding of ROTC offset by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 97,200.00	
2081	<u>ESSER - General Fund - Triumph AI Portion</u>		
	0132 Salary - Hourly Teachers	5300 Vocational	\$ 6,788.00
	0210 Florida Retirement System	5300 Vocational	925.00
	0220 Social Security	5300 Vocational	519.00
			<u>\$ 8,232.00</u>
	<i>Explanation: Change of funding by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (8,232.00)	
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 5,885.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	120,270.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	12,589.00
	0220 Social Security	5100 Basic Education (K-12)	9,648.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	7,865.00
	0131 Salary - Instructional	5200 Exceptional Child	29,820.00
	0210 Florida Retirement System	5200 Exceptional Child	3,763.00
	0220 Social Security	5200 Exceptional Child	2,885.00
	0131 Salary - Instructional	5300 Vocational	6,564.00
	0210 Florida Retirement System	5300 Vocational	651.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
0220	Social Security	5300 Vocational	510.00
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	736.00
0131	Salary - Instructional	6100 Pupil Personnel Services	10,467.00
0210	Florida Retirement System	6100 Pupil Personnel Services	1,132.00
0220	Social Security	6100 Pupil Personnel Services	849.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	11,288.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	18,277.00
0210	Florida Retirement System	7300 School Admin - Principal Office	2,971.00
0220	Social Security	7300 School Admin - Principal Office	2,264.00
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	12,619.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	1,047.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	1,359.00
0220	Social Security	7800 Pupil Transp Services - School	1,019.00
0100	Salary - Non-Instructional	7900 Operation of Plant	9,364.00
0111	Salary - Administrative Manager	7900 Operation of Plant	565.00
0210	Florida Retirement System	7900 Operation of Plant	990.00
0220	Social Security	7900 Operation of Plant	763.00
0100	Salary - Non-Instructional	8100 Maintenance Administration	5,065.00
0111	Salary - Administrative Manager	8100 Maintenance Administration	678.00
0210	Florida Retirement System	8100 Maintenance Administration	565.00
0220	Social Security	8100 Maintenance Administration	453.00
0997	Reserve - Projects	9890 Reserves	(431,816.00)
			<u>\$ (148,894.51)</u>

Explanation: Adjust instructional contracts in lieu of ESE Speech positions, correct the funding of ROTC offset, and appropriate unanticipated operating expenditures, Teacher of the Year, ESE non-gifted positions, Board-approved materials and supplies stipends, and professional learning by transferring to/(from) the following project(s):

....	Discretionary	\$ 73,496.00	5019 E-Sports Implementation	12,728.45
0023	Itinerant - Speech	(14,697.50)	5075 IDEA Supplemental Support - General Fund	112,744.00
2045	ROTC	(97,200.00)	5080 Materials & Supplies Stipend	36,300.00
4025	E.R. - Teacher of the Year	4,320.00	7016 Professional Learning - GF	1,349.66
4057	Innovative Program - All County Choir	85.00	8084 Student Safety	3,600.00
4225	DW - Classroom Technology	16,168.90	Total	<u>\$ 148,894.51</u>

2099 Stadium & Athletic Field Maintenance

0354	Maintenance Vehicle Repair	8120 Building and Ground Maintenance	\$ 300.00
0510	Supplies	8120 Building and Ground Maintenance	(4,565.40)
0560	Tires and Tubes	8120 Building and Ground Maintenance	(300.00)
0642	Equipment (Under \$5,000)	8120 Building and Ground Maintenance	4,565.40
			<u>\$ -</u>

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

2110 YMHAT Grant

0510	Supplies	6400 Instructional Staff Training Services	\$ (4,800.00)
0730	Dues and Fees	6400 Instructional Staff Training Services	4,800.00
			<u>\$ -</u>

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

2111 Okaloosa UP Grant

0100	Salary - Non-Instructional	5900 Other Instruction	\$ 83,704.50
0131	Salary - Instructional	5900 Other Instruction	86,930.57
0210	Florida Retirement System	5900 Other Instruction	23,257.56
0220	Social Security	5900 Other Instruction	12,614.17
0231	Group Insurance - Health	5900 Other Instruction	62,790.24
0232	Group Insurance - Life	5900 Other Instruction	127.80
0233	Group Insurance - Dental	5900 Other Instruction	1,598.40
0791	Indirect Costs	7200 General Administration	10,842.16
0997	Reserve - Projects	9890 Reserves	(281,865.40)
			<u>\$ -</u>

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

2113 Triumph AI Grant

0365	Software Subscriptions	5300 Vocational	\$ 18,390.00
0519	Technology Supplies	5300 Vocational	(18,390.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
2166	<u>Community Education Enrichment</u>		
	0102 Salary - Other Compensation	9100 Community Service	\$ 444.15
	0210 Florida Retirement System	9100 Community Service	61.78
	0220 Social Security	9100 Community Service	34.07
	0360 Lease and Rental Agreements	9100 Community Service	(540.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 6,303.97
	0210 Florida Retirement System	9100 Community Service	859.23
	0220 Social Security	9100 Community Service	537.57
	0510 Supplies	9100 Community Service	(40,441.80)
	0519 Technology Supplies	9100 Community Service	3,927.00
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	24,417.00
	0730 Dues and Fees	9100 Community Service	581.56
	0750 Other Personnel Services	9100 Community Service	3,815.47
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0331 Out of County Travel	7730 Staff Services	\$ 1,652.04
	0102 Salary - Other Compensation	9100 Community Service	303.40
	0117 Workshops	9100 Community Service	307.50
	0130 Salary - Overtime	9100 Community Service	69.45
	0210 Florida Retirement System	9100 Community Service	50.82
	0220 Social Security	9100 Community Service	414.54
	0510 Supplies	9100 Community Service	(27,797.75)
	0750 Other Personnel Services	9100 Community Service	25,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (74,617.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	74,617.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,200.00
	0510 Supplies	9100 Community Service	(101,800.00)
	0519 Technology Supplies	9100 Community Service	600.00
	0730 Dues and Fees	9100 Community Service	25,000.00
	0750 Other Personnel Services	9100 Community Service	75,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 1,200.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	9,186.24
	0371 Telephone	7900 Operation of Plant	26.28
	0220 Social Security	9100 Community Service	174.19
	0510 Supplies	9100 Community Service	(22,729.00)
	0519 Technology Supplies	9100 Community Service	128.99
	0750 Other Personnel Services	9100 Community Service	12,013.30
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,943.02
	0210 Florida Retirement System	5100 Basic Education (K-12)	409.40
	0220 Social Security	5100 Basic Education (K-12)	229.78
	0510 Supplies	5100 Basic Education (K-12)	(3,582.20)
	0220 Social Security	9100 Community Service	0.88
	0310 Professional & Technical Service	9100 Community Service	300.00
	0360 Lease and Rental Agreements	9100 Community Service	300.00
	0510 Supplies	9100 Community Service	(661.56)
	0750 Other Personnel Services	9100 Community Service	60.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
2909 <u>School Maintenance</u>			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (56,357.48)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	1,264.70
0370	Postage	8120 Building and Ground Maintenance	565.21
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	8,165.58
0510	Supplies	8120 Building and Ground Maintenance	34,007.09
0642	Equipment (Under \$5,000)	8120 Building and Ground Maintenance	13,004.49
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(2,841.59)
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,192.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3057 <u>Innovative Program - Academic Team</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (534.00)
0519	Technology Supplies	5100 Basic Education (K-12)	534.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3080 <u>Teachers Classroom Supply Assistance Pgm.-BSA</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (22,248.00)
0510	Supplies	5200 Exceptional Child	300.00
0997	Reserve - Projects	9890 Reserves	21,948.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3102 <u>SAI - Student Assessment</u>			
0102	Salary - Other Compensation	6141 Testing	\$ (2,504.53)
0210	Florida Retirement System	6141 Testing	(341.37)
0220	Social Security	6141 Testing	(191.60)
0510	Supplies	6141 Testing	(300.00)
0642	Equipment (Under \$5,000)	6141 Testing	300.00
0750	Other Personnel Services	6141 Testing	3,037.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ 3,853.64
0519	Technology Supplies	5100 Basic Education (K-12)	413.24
0520	Textbooks	5100 Basic Education (K-12)	14,003.00
0997	Reserve - Projects	9890 Reserves	(18,269.88)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 <u>Instructional Materials - Media</u>			
0510	Supplies	6200 Instructional Media Services	\$ 958.69
0610	Library Books	6200 Instructional Media Services	(1,213.65)
0642	Equipment (Under \$5,000)	6200 Instructional Media Services	204.98
0644	Computer Hardware (Under \$1,000)	6200 Instructional Media Services	49.98
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 <u>Instructional Materials - Science</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (81.99)
0519	Technology Supplies	5100 Basic Education (K-12)	81.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3117 <u>Pipeline Grant</u>			
0232	Group Insurance - Life	5100 Basic Education (K-12)	\$ 26.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	128.00
0131	Salary - Instructional	5900 Other Instruction	396,212.00
0210	Florida Retirement System	5900 Other Instruction	45,944.00
0220	Social Security	5900 Other Instruction	30,311.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	5900 Other Instruction	35,045.00
0232	Group Insurance - Life	5900 Other Instruction	144.00
0233	Group Insurance - Dental	5900 Other Instruction	2,059.00
0234	Group Insurance - Other	5900 Other Instruction	256.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	41,899.00
0210	Florida Retirement System	7300 School Admin - Principal Office	5,711.00
0220	Social Security	7300 School Admin - Principal Office	3,205.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	12,046.00
0232	Group Insurance - Life	7300 School Admin - Principal Office	26.00
0233	Group Insurance - Dental	7300 School Admin - Principal Office	400.00
0997	Reserve - Projects	9890 Reserves	(573,412.00)
			<u>\$ -</u>

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

3118 Triumph Healthcare Academy Grant

0365	Software Subscriptions	5300 Vocational	\$ (5,108.37)
0510	Supplies	5300 Vocational	1,244.37
0519	Technology Supplies	5300 Vocational	3,864.00
0676	Other Permanent Improvements	7400 Facilities Acquisition and Construction	810.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(810.00)
			<u>\$ -</u>

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

3161 SAI - Supplemental Academic Instruction

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 295,459.00
0210	Florida Retirement System	5100 Basic Education (K-12)	41,361.00
0220	Social Security	5100 Basic Education (K-12)	22,604.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	48,552.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	125.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	1,659.00
0997	Reserve - Projects	9890 Reserves	(452,042.00)
			<u>\$ (42,282.00)</u>

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

4110 SAI - ESOL \$ 42,282.00

4004 Chorus Program

0510	Supplies	5100 Basic Education (K-12)	\$ (500.00)
0730	Dues and Fees	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>

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

4005 Band Program

0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 2,642.70
0510	Supplies	5100 Basic Education (K-12)	(2,642.70)
			<u>\$ -</u>

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

4008 Donations - Principal/District Meetings

0510	Supplies	6300 Instruction & Curriculum	\$ 284.00
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Explanation: Close project by transferring to/(from) the following project(s):

5005 Donations - Administrative Holiday Party \$ (284.00)

4009 Donations - Unrestricted

0393	Contracts - Nonprofessional	6400 Instructional Staff Training Services	\$ 20.00
0510	Supplies	6400 Instructional Staff Training Services	(20.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
4021	<u>Itinerant - Social Workers</u>		
	0365 Software Subscriptions	6140 Psychological Services	\$ (1,500.00)
	0510 Supplies	6140 Psychological Services	2,500.00
	0730 Dues and Fees	6140 Psychological Services	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4025	<u>E.R. - Teacher of the Year</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	<u>\$ 4,320.00</u>
	<i>Explanation: Appropriate Teacher of the Year by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (4,320.00)	
4031	<u>Itinerant - Behavior Analysts/Interventionists</u>		
	0365 Software Subscriptions	5200 Exceptional Child	\$ 420.00
	0510 Supplies	5200 Exceptional Child	(420.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4057	<u>Innovative Program - All County Choir</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	<u>\$ 85.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (85.00)	
4065	<u>Instructional Materials - Textbooks - BSA</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 5,346.00
	0510 Supplies	5100 Basic Education (K-12)	(172.34)
	0520 Textbooks	5100 Basic Education (K-12)	172.34
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(5,346.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4066	<u>Instructional Materials - Media - BSA</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 8.75
	0610 Library Books	6200 Instructional Media Services	(8.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 27,834.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,897.00
	0220 Social Security	5100 Basic Education (K-12)	2,129.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	8,123.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	21.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	278.00
	0510 Supplies	5100 Basic Education (K-12)	(106.47)
	0510 Supplies	6300 Instruction & Curriculum	106.47
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	192.07
	0730 Dues and Fees	6300 Instruction & Curriculum	(192.07)
			<u>\$ 42,282.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate ESOL position by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (42,282.00)	
4115	<u>Triumph OTC North Grant</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 66,403.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	9,050.00
	0220 Social Security	6100 Pupil Personnel Services	5,080.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	13,135.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	26.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	400.00
	0234 Group Insurance - Other	7400 Facilities Acquisition and Construction	(94,094.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 675.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(675.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,663.59
	0210 Florida Retirement System	5100 Basic Education (K-12)	362.03
	0220 Social Security	5100 Basic Education (K-12)	203.72
	0997 Reserve - Projects	9890 Reserves	(3,229.34)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4225	<u>DW - Classroom Technology</u>		
	0519 Technology Supplies	5100 Basic Education (K-12)	\$ 16,168.90
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (16,168.90)	
5005	<u>Donations - Administrative Holiday Party</u>		
	0310 Professional & Technical Service	7200 General Administration	\$ (84.00)
	0310 Professional & Technical Service	7730 Staff Services	(200.00)
			<u>\$ (284.00)</u>
	<i>Explanation: Close project by transferring to/(from) the following project(s):</i>		
	4008 Donations - Principal/District Meetings	\$ 284.00	
5019	<u>E-Sports Implementation</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 7,199.10
	0510 Supplies	5100 Basic Education (K-12)	3,489.95
	0519 Technology Supplies	5100 Basic Education (K-12)	2,039.40
			<u>\$ 12,728.45</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (12,728.45)	
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 2,161.60
	0210 Florida Retirement System	6120 Guidance Services	294.63
	0220 Social Security	6120 Guidance Services	165.36
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(2,161.60)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(294.63)
	0220 Social Security	7300 School Admin - Principal Office	(165.36)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5028	<u>Summer Jobs - Discretionary</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 4,363.46
	0210 Florida Retirement System	5100 Basic Education (K-12)	594.74
	0220 Social Security	5100 Basic Education (K-12)	333.81
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	3,965.13
	0210 Florida Retirement System	6100 Pupil Personnel Services	540.45
	0220 Social Security	6100 Pupil Personnel Services	303.33
	0102 Salary - Other Compensation	6120 Guidance Services	3,802.30
	0210 Florida Retirement System	6120 Guidance Services	518.25
	0220 Social Security	6120 Guidance Services	290.88

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	6,325.90
	0210 Florida Retirement System	7300 School Admin - Principal Office	982.19
	0220 Social Security	7300 School Admin - Principal Office	551.25
	0750 Other Personnel Services	7300 School Admin - Principal Office	880.20
			<u>\$ 23,451.89</u>
<i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (23,451.89)	
5037	<u>High School Athletics</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (570.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	570.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5060	<u>Best Chance - General Fund</u>		
	0390 Other Purchased Service	7300 School Admin - Principal Office	\$ 93.80
	0510 Supplies	7300 School Admin - Principal Office	(93.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065	<u>CAPE - Drafting/Engineering</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ 747.73
	0997 Reserve - Projects	9890 Reserves	(747.73)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067	<u>CAPE - Health Science</u>		
	0519 Technology Supplies	5300 Vocational	\$ 3,511.00
	0997 Reserve - Projects	9890 Reserves	(3,511.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068	<u>CAPE - Information Technology</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 5,799.20
	0210 Florida Retirement System	5300 Vocational	790.44
	0220 Social Security	5300 Vocational	443.65
	0331 Out of County Travel	5300 Vocational	4,866.20
	0357 Support Managed Computers	5300 Vocational	2,679.00
	0510 Supplies	5300 Vocational	2,600.00
	0519 Technology Supplies	5300 Vocational	33,269.00
	0642 Equipment (Under \$5,000)	5300 Vocational	600.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	19,721.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	5,170.60
	0649 Technology Equipment (Under \$1,000)	5300 Vocational	296.80
	0730 Dues and Fees	5300 Vocational	8,737.76
	0997 Reserve - Projects	9890 Reserves	(84,973.65)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
5069	<u>CAPE - Robotics</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 2,000.00
	0519 Technology Supplies	5300 Vocational	2,746.00
	0997 Reserve - Projects	9890 Reserves	(4,746.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5072	<u>CAPE - Automotive</u>		
	0519 Technology Supplies	5300 Vocational	\$ 4,100.00
	0997 Reserve - Projects	9890 Reserves	(4,100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
5073	<u>CAPE - Building Trades</u>		
0519	Technology Supplies	5300 Vocational	\$ 5,638.00
0730	Dues and Fees	5300 Vocational	3,200.00
0393	Contracts - Nonprofessional	7900 Operation of Plant	239.23
0997	Reserve - Projects	9890 Reserves	(9,077.23)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075	<u>IDEA Supplemental Support - General Fund</u>		
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 27,719.00
0131	Salary - Instructional	5200 Exceptional Child	50,000.00
0210	Florida Retirement System	5200 Exceptional Child	10,880.00
0220	Social Security	5200 Exceptional Child	5,946.00
0231	Group Insurance - Health	5200 Exceptional Child	17,554.00
0232	Group Insurance - Life	5200 Exceptional Child	45.00
0233	Group Insurance - Dental	5200 Exceptional Child	600.00
			<u>\$ 112,744.00</u>
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (112,744.00)	
5077	<u>Jobs for Florida Graduates Program Grant</u>		
0357	Support Managed Computers	5100 Basic Education (K-12)	\$ (1,935.00)
0510	Supplies	5100 Basic Education (K-12)	1,935.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5080	<u>Materials & Supplies Stipend</u>		
0510	Supplies	5200 Exceptional Child	\$ 6,600.00
0510	Supplies	6110 Attendance and Social Work	2,700.00
0510	Supplies	6140 Psychological Services	9,600.00
0510	Supplies	6300 Instruction & Curriculum	7,800.00
0510	Supplies	6400 Instructional Staff Training Services	9,600.00
			<u>\$ 36,300.00</u>
<i>Explanation: Appropriate Board-approved materials and supplies stipends by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (36,300.00)	
5099	<u>School Utilities</u>		
0371	Telephone	7900 Operation of Plant	\$ 218,491.08
0373	Telephone Long Distance	7900 Operation of Plant	1,067.67
0381	Water and Sewage	7900 Operation of Plant	841,832.81
0382	Garbage	7900 Operation of Plant	891,555.36
0383	Recycling	7900 Operation of Plant	112,567.40
0410	Natural Gas	7900 Operation of Plant	476,387.55
0415	Utilities Set-Aside	7900 Operation of Plant	(9,500,000.00)
0420	Bottled Gas	7900 Operation of Plant	9,173.97
0430	Electricity	7900 Operation of Plant	6,948,924.16
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5110	<u>Workforce Development</u>		
0131	Salary - Instructional	5900 Other Instruction	\$ (404,633.00)
0210	Florida Retirement System	5900 Other Instruction	(56,654.00)
0220	Social Security	5900 Other Instruction	(30,953.00)
0231	Group Insurance - Health	5900 Other Instruction	(65,359.00)
0232	Group Insurance - Life	5900 Other Instruction	(168.00)
0233	Group Insurance - Dental	5900 Other Instruction	(2,233.00)
0310	Professional & Technical Service	5900 Other Instruction	5,000.00
0331	Out of County Travel	5900 Other Instruction	(2,000.00)
0510	Supplies	5900 Other Instruction	558,896.80
0641	Equipment (Over \$5,000)	5900 Other Instruction	(3,701.14)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
	0130 Salary - Overtime	7300 School Admin - Principal Office	5,402.66
	0210 Florida Retirement System	7300 School Admin - Principal Office	736.38
	0220 Social Security	7300 School Admin - Principal Office	413.30
	0381 Water and Sewage	7900 Operation of Plant	2,000.00
	0382 Garbage	7900 Operation of Plant	4,000.00
	0997 Reserve - Projects	9890 Reserves	(10,748.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (20,342.98)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	12,890.00
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	510.00
	0510 Supplies	8120 Building and Ground Maintenance	804.88
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	1,521.69
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,616.41
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6035	<u>Adult Capital Improvement Fees</u>		
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ 2,800.00
	0641 Equipment (Over \$5,000)	5900 Other Instruction	(2,800.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6060	<u>CAPE Digital Tools - IT</u>		
	0519 Technology Supplies	5300 Vocational	\$ 1,789.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	403.98
	0997 Reserve - Projects	9890 Reserves	(2,192.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110	<u>Adult Education Tuition</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ (65,614.00)
	0132 Salary - Hourly Teachers	5900 Other Instruction	2,350.35
	0210 Florida Retirement System	5900 Other Instruction	(14,269.65)
	0220 Social Security	5900 Other Instruction	(7,792.20)
	0231 Group Insurance - Health	5900 Other Instruction	(21,053.68)
	0232 Group Insurance - Life	5900 Other Instruction	(49.56)
	0233 Group Insurance - Dental	5900 Other Instruction	(719.60)
	0310 Professional & Technical Service	5900 Other Instruction	(800.00)
	0330 In County Travel	5900 Other Instruction	400.00
	0510 Supplies	5900 Other Instruction	300.00
	0519 Technology Supplies	5900 Other Instruction	(600.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	600.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5900 Other Instruction	(500.00)
	0132 Salary - Hourly Teachers	6100 Pupil Personnel Services	8,133.60
	0210 Florida Retirement System	6100 Pupil Personnel Services	6,512.61
	0220 Social Security	6100 Pupil Personnel Services	3,575.22
	0231 Group Insurance - Health	6100 Pupil Personnel Services	11,716.68
	0232 Group Insurance - Life	6100 Pupil Personnel Services	25.56
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	399.60
	0131 Salary - Instructional	6120 Guidance Services	65,614.00
	0210 Florida Retirement System	6120 Guidance Services	9,186.00
	0220 Social Security	6120 Guidance Services	5,019.00
	0231 Group Insurance - Health	6120 Guidance Services	9,337.00
	0232 Group Insurance - Life	6120 Guidance Services	24.00
	0233 Group Insurance - Dental	6120 Guidance Services	320.00
	0331 Out of County Travel	7300 School Admin - Principal Office	5,000.00
	0519 Technology Supplies	7300 School Admin - Principal Office	600.00
	0997 Reserve - Projects	9890 Reserves	(17,714.93)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,184.04
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	4,122.69
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,404.80

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
0220	Social Security	5100 Basic Education (K-12)	788.47
0510	Supplies	5100 Basic Education (K-12)	(5,500.00)
0997	Reserve - Projects	9890 Reserves	(7,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
7016 <u>Professional Learning - GF</u>			
0390	Other Purchased Service	6300 Instruction & Curriculum	\$ (7,614.85)
0220	Social Security	6400 Instructional Staff Training Services	39.51
0310	Professional & Technical Service	6400 Instructional Staff Training Services	6,200.00
0750	Other Personnel Services	6400 Instructional Staff Training Services	2,725.00
			<u>\$ 1,349.66</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (1,349.66)	
7019 <u>Drama Program</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (4,000.00)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	4,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 <u>AP Initiative - Set-Aside</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (3,200.00)
0520	Textbooks	5100 Basic Education (K-12)	3,200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (416.93)
0730	Dues and Fees	5100 Basic Education (K-12)	300.00
0331	Out of County Travel	6400 Instructional Staff Training Services	116.93
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7059 <u>Innovative Program - Odyssey of the Mind</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (290.00)
0730	Dues and Fees	5100 Basic Education (K-12)	290.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 <u>CAPE Digital Tools - STEMM</u>			
0510	Supplies	5300 Vocational	\$ 1,500.00
0519	Technology Supplies	5300 Vocational	500.00
0997	Reserve - Projects	9890 Reserves	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7162 <u>SAI - Twilight School</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 22,627.00
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(25,000.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(324.00)
0220	Social Security	5100 Basic Education (K-12)	(182.00)
0231	Group Insurance - Health	5100 Basic Education (K-12)	4,216.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	9.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	140.00
0510	Supplies	5100 Basic Education (K-12)	(1,486.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object		Increase (Decrease)
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (100.00)
	0510 Supplies	6130 Health Services	3,600.00
	0730 Dues and Fees	6130 Health Services	100.00
			<u>\$ 3,600.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (3,600.00)	
9004	<u>Advanced International Certificate of Education</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (27,373.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	22,388.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	3,051.00
	0220 Social Security	6100 Pupil Personnel Services	1,713.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	10.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	160.00
	0234 Group Insurance - Other	6100 Pupil Personnel Services	51.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0390 Other Purchased Service	5300 Vocational	\$ 958.80
	0997 Reserve - Projects	9890 Reserves	(958.80)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (12,941.25)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(34,325.96)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(12,252.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(7,555.88)
	0220 Social Security	5100 Basic Education (K-12)	(6,890.77)
	0220 Social Security	5300 Vocational	7.65
	0220 Social Security	6100 Pupil Personnel Services	7.65
	0220 Social Security	6120 Guidance Services	82.88
	0121 Salary Retirement Bonus	6300 Instruction & Curriculum	3,570.34
	0210 Florida Retirement System	6300 Instruction & Curriculum	738.66
	0220 Social Security	6300 Instruction & Curriculum	3,918.10
	0122 Salary - Sick Leave Payoff	6400 Instructional Staff Training Services	19,170.00
	0220 Social Security	6400 Instructional Staff Training Services	1,466.51
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,992.17
	0220 Social Security	7300 School Admin - Principal Office	1,407.98
	0365 Software Subscriptions	7300 School Admin - Principal Office	(13,665.64)
	0376 Telecommunications - Internet	7300 School Admin - Principal Office	15,288.00
	0310 Professional & Technical Service	7500 Fiscal Services	(1,622.36)
	0121 Salary Retirement Bonus	7730 Staff Services	9,370.91
	0122 Salary - Sick Leave Payoff	7730 Staff Services	15,155.96
	0123 Salary - Annual Leave Payoff	7730 Staff Services	12,252.00
	0210 Florida Retirement System	7730 Staff Services	2,914.45
	0240 Workers Compensation	7730 Staff Services	(62,607.00)
	0210 Florida Retirement System	7900 Operation of Plant	1,362.50
	0240 Workers Compensation	7900 Operation of Plant	62,607.00
	0210 Florida Retirement System	8200 Administrative Technology Services	548.10
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9110	<u>Mental Health Assistance</u>		
	0117 Workshops	6140 Psychological Services	\$ 3,412.50
	0220 Social Security	6140 Psychological Services	261.06
	0310 Professional & Technical Service	6140 Psychological Services	(5,000.00)
	0510 Supplies	6140 Psychological Services	5,000.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(3,673.56)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 86,070.00	\$ 86,070.00	\$ -	\$ -	\$ 86,070.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	-	-	884.96	-	884.96
3630	TRANSFERS FROM CAPITAL IMP FUNDS	26,040,196.86	26,040,196.86	-	-	26,040,196.86
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)	1,206,117.92	1,206,117.92	-	-	1,206,117.92
3901	RESERVE FOR ENCUMBRANCE	3,000.00	3,000.00	-	-	3,000.00
3920	RESERVE FOR DEBT SERVICE	142,435.30	142,435.30	-	-	142,435.30
TOTAL - DEBT SERVICE FUNDS		\$ 27,668,570.08	\$ 27,668,570.08	\$ 884.96	\$ -	\$ 27,669,455.04

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 17,731,000.00	\$ 17,731,000.00	\$ -	\$ -	\$ 17,731,000.00
	0720	INTEREST	8,524,599.86	8,524,599.86	-	-	8,524,599.86
	0730	DUES & FEES	176,150.46	176,150.46	-	-	176,150.46
	0733	COST OF ISSUANCE	727,884.91	727,884.91	-	-	727,884.91
	0734	DISCOUNT EXPENSE	367,575.21	367,575.21	-	-	367,575.21
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0930	TRANSFERS TO CAPITAL	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-	-
	0998	RESERVES - DEBT SERVICE	141,359.64	141,359.64	884.96	-	142,244.60
		TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,668,570.08	\$ 884.96	\$ -	\$ 27,669,455.04

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 1

Board Meeting October 28, 2024

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

3431	<u>Interest on Investments</u>		\$ 884.96
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0998	Reserve - Debt Service	9890	Reserves	\$ 884.96
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Explanation: To appropriate revenue for interest on investments based on actual collections.

....	Discretionary	\$ 884.96
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II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3209	FEMA - CLAIMS	-	-	-	-	-
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,060,251.00	1,060,251.00	-	-	1,060,251.00
3325	INTEREST ON UNDIST CO & DS	-	-	-	-	-
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	1,354,395.00	-	1,354,395.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	45,587,712.00	45,587,712.00	-	-	45,587,712.00
3419	DISTRICT LOCAL SALES TAX	29,000,000.00	29,000,000.00	-	-	29,000,000.00
3421	TAX REDEMPTIONS	-	-	11,499.12	-	11,499.12
3431	INTEREST ON INVESTMENT	-	-	678,842.83	-	678,842.83
3448	DONATIONS	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	16,204.38	-	16,204.38
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	4,131,126.43	-	4,131,126.43
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	-	-	100.00	-	100.00
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3750	PROCEEDS OF LEASE-PURCHASE AGR	156,715,000.00	156,715,000.00	-	-	156,715,000.00
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	18,275,205.18	18,275,205.18	-	-	18,275,205.18
3901	RESERVE FOR ENCUMBRANCE	9,594,389.36	9,594,389.36	-	-	9,594,389.36
3909	RESERVES - CAPITAL PROJECTS	63,192,049.37	63,192,049.37	-	-	63,192,049.37
3925	FUND BALANCE - UNDESIGNATED	2,444,086.63	2,444,086.63	-	-	2,444,086.63
TOTAL - CAPITAL PROJECT FUNDS		\$ 325,868,693.54	\$ 325,868,693.54	\$ 6,192,167.76	\$ -	\$ 332,060,861.30

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	BUDGET AS OF 9/30/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	180,524,463.04	-	170,554,463.04
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,622,986.67	1,622,986.67	10,033,547.94	11,656,534.61
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	2,999,814.69	88,221.63	3,088,036.32
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	561,878.50	512,790.50	1,074,669.00
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	98,184.00	56,258.80	154,442.80
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	5,000.00	-	5,000.00
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	13,977.00	13,977.00	-	13,977.00
7400	0651	BUSES	4,585,279.73	4,585,279.73	-	4,585,279.73
7400	0652	OTHER MOTOR VEHICLES	140,000.00	140,000.00	-	129,123.76
7400	0660	LAND	2,691,928.25	2,691,928.25	100.00	2,692,028.25
7400	0671	LAND IMPROVEMENTS	26,781.38	26,781.38	-	26,781.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	644,947.19	644,947.19
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	79,038.76	-	65,840.76
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	807,127.39	596,828.58	1,403,955.97
7400	0677	REPLACEMENT SYSTEMS	511,087.58	511,087.58	39,846.28	550,933.86
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	554,625.48	19,063.54	573,689.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	342,118.00	342,118.00	287,381.00	629,499.00
7400	0683	ROOFING	33,742.00	33,742.00	-	33,742.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	70,699,545.18	70,699,545.18	1,769,932.05	72,469,477.23
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	551,550.34	92,587.54	644,137.88
7400	0691	SOFTWARE (OVER \$1,000)	129,817.23	129,817.23	-	129,817.23
7400	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	399,740.48	399,740.48	-	399,740.48
7400	0720	INTEREST	362.91	362.91	-	362.91
7400	0796	CHARTER STATE CAPITAL OUTLAY	-	-	-	-
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	4,870,481.86	4,870,481.86	690,341.95	5,560,823.81
7400	0997	RESERVES - PROJECTS	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-
7440	0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-
7440	0794	CHARTER SCHOOL LCI	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	3,814,718.78	3,814,718.78	-	3,814,718.78
7500	0730	CHARTER SCHOOL COUNTY SALES TAX	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	19,633,121.00	19,633,121.00	1,354,395.00	20,987,516.00
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	26,040,196.86	-	26,040,196.86
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	4,131,126.43	4,131,126.43	-	4,131,126.43
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 325,868,693.54	\$ 325,868,693.54	\$ 16,186,242.00	\$ 332,060,861.30

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 1,354,395.00
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 1,354,395.00
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 1,354,395.00	
3421	<u>Tax Redemptions</u>		\$ 11,499.12
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 11,499.12
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 11,499.12	
3431	<u>Interest on Investments</u>		\$ 678,842.83
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 678,842.83
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 678,842.83	
3610	<u>Transfers from General Operating Fund</u>		\$ 16,204.38
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 5,665.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	10,539.38
			\$ 16,204.38
	<i>Explanation: To appropriate revenue from Fort Walton Beach High School for Turf Replacement (Project 2354) and from Edge Elementary School PLA for Sunshade (Project 2364) based on actual collections.</i>		
	2354 FWBHS - Stadium Turf Replace	\$ 10,539.38	
	5207 Self-Help - Sunshade	5,665.00	
	Total Projects transferred to/(from)		\$ 16,204.38
3630	<u>Transfer from Capital Improvement Funds</u>		\$ 4,131,126.43
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,131,126.43
	<i>Explanation: To appropriate transfer of COP 2024 to Sales Tax to reimburse expenditures made in FY 2023-2024.</i>		
	8342 Project Contingency	\$ 4,131,126.43	
3731	<u>Sale of Land</u>		\$ 100.00
	0660 Land	7400 Facilities Acquisition and Construction	\$ 100.00
	<i>Explanation: To appropriate revenue for sale of land based on actual collections.</i>		
	1338 DW - Land	\$ 100.00	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (169,440,869.75)
	<i>Explanation: Transferred to/(from) the following project(s) to appropriate COPS 2024 into correct projects for Task Order #35.</i>		
	2244 Crestview K-8, Destin 3-5, & Baker Classrooms - P6TO35	\$ 159,249,502.00	
	5204 Crestview K-8, Destin 3-5, & Baker Classrooms-CMI - P6TO35	191,367.75	
	5205 Crestview K-8, Destin 3-5, & Baker Classrooms-FF&E - P6TO35	10,000,000.00	
	Total Projects transferred to/(from)		\$ 169,440,869.75
0311	<u>BD - Landscape/Sod</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 8,994.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,994.00)	
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 10,876.24
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(10,876.24)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 30,012.36
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (30,012.36)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
<u>2207 Roof & Canopy Projects P6TO16</u>			
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 235,401.01
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(235,401.01)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2213 Gym Floor Replacement P6TO15</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,492.19)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	3,492.19
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2217 DW - Sales Tax Construct - FF&E - P6TO12</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 14,374.56
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	25,875.14
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	35,212.50
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(75,462.20)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2242 Sales Tax Projects Meigs MS & Destin MS-CMI - P6TO34</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,964.50
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (9,964.50)	
<u>2243 Sales Tax Projects Meigs MS & Destin MS-ODP - P6TO34</u>			
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 152,174.48
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(152,174.48)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2244 Crestview K-8, Destin 3-5, & Baker Classrooms - P6TO35</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 159,249,502.00
<i>Explanation: Transferred to/(from) the following project(s) to appropriate COPS 2024 into correct projects for Task Order #35.</i>			
	.... Discretionary	\$ (159,249,502.00)	
<u>2303 Board Projects</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (118,623.07)
<i>Explanation: Reappropriate various projects by transferring to/(from) the following project(s):</i>			
	0311 BD - Landscape/Sod	\$ 8,994.00	2347 BD - Flooring 73,438.71
	1362 BD - Furniture	30,012.36	2364 BD - School Equipment 6,178.00
			<u>Total Projects transferred to/(from) \$ 118,623.07</u>
<u>2347 BD - Flooring</u>			
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 73,438.71
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (73,438.71)	
<u>2364 BD - School Equipment</u>			
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,178.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (6,178.00)	
<u>2386 DW - District Department Equipment</u>			
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,498.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (1,498.00)	
<u>2395 DW - Safety/ADA</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,360.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,360.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
3206	<u>Central Complex Reno F&G P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 10,453.55
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4231 DW - CMI for Task Orders	\$ (10,453.55)	
3218	<u>Richbourg Building 12 Reno-FF&E - P6TO24</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,543.83
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,543.83)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (13,198.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	13,198.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4201	<u>DW - Security Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 7,128.90
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	19,063.54
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(26,185.44)
			\$ 7.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (7.00)	
4204	<u>DW - Athletic Facilities</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 30,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(30,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4208	<u>Maintenance Central Facility Relocation</u>		
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 2,415.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	19,232.85
			\$ 21,647.85
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (21,647.85)	
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 644,947.19
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(644,947.19)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4216	<u>Sales Tax HVAC Projects - P6TO37</u>		
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 284,966.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(284,966.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4217	<u>Sales Tax HVAC Projects-CMI - P6TO37</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,442.15
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (5,442.15)	
4225	<u>DW - Classroom Technology</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 859,390.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (859,390.00)	
4231	<u>DW - CMI for Task Orders</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (10,453.55)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3206 Central Complex Reno F&G P6TO24	\$ 10,453.55	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
4325	<u>DW - Stadium Repairs</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 8,297.14
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	4,620.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12,917.14)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4329	<u>DW - Technology Upgrades</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ (352,777.50)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 352,777.50	
5019	<u>E-Sports Implementation</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 28,790.30
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	54,760.80
			<u>\$ 83,551.10</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (83,551.10)	
5204	<u>Crestview K-8, Destin 3-5, & Baker Classrooms-CMI - P6TO35</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	<u>\$ 191,367.75</u>
	Explanation: Transferred to/(from) the following project(s) to appropriate COPS 2024 into correct projects for Task Order #35.		
	.... Discretionary	\$ (191,367.75)	
5205	<u>Crestview K-8, Destin 3-5, & Baker Classrooms-FF&E - P6TO35</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 10,000,000.00</u>
	Explanation: Transferred to/(from) the following project(s) to appropriate COPS 2024 into correct projects for Task Order #35.		
	.... Discretionary	\$ (10,000,000.00)	
5341	<u>DW - Playgrounds</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 168,375.59
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(168,375.59)
			<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>\$ (628,723.10)</u>
	Explanation: Reappropriate various projects by transferring to/(from) the following project(s):		
	2242 Sales Tax Projects Meigs MS & Destin MS-CMI - P6TO34	\$ 9,964.50	4217 Sales Tax HVAC Projects-CMI - P6TO37 5,442.15
	2386 DW - District Department Equipment	1,498.00	4225 DW - Classroom Technology 859,390.00
	4201 DW - Security Maintenance	7.00	4329 DW - Technology Upgrades (352,777.50)
	4208 Maintenance Central Facility Relocation	21,647.85	5019 E-Sports Implementation 83,551.10
			<u>Total Projects transferred to/(from) \$ 628,723.10</u>

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,457,061.88	\$ 1,457,061.88	\$ -	\$ -	\$ 1,457,061.88
3201	VOCATIONAL EDUCATIONAL ARTS	420,508.01	420,508.01	-	-	420,508.01
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	5,093.34	5,093.34	407,179.00	-	412,272.34
3231	IDEA	11,622,332.26	11,622,332.26	-	-	11,622,332.26
3241	TITLE I	9,244,035.58	9,244,035.58	-	-	9,244,035.58
3242	TITLE IV	753,095.55	753,095.55	-	-	753,095.55
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	1,596,460.80	1,596,460.80	-	-	1,596,460.80
3272	ED. STABILIZATION FUNDS - WORKFORCE	-	-	-	-	-
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	-	-	-
3274	TITLE III	658,532.20	658,532.20	45,777.00	-	704,309.20
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,724,951.58	1,724,951.58	-	-	1,724,951.58
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	147,584.07	147,584.07	-	-	147,584.07
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 27,629,655.27	\$ 452,956.00	\$ -	\$ 28,082,611.27

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 10,863,294.35	\$ 122,858.27	\$ -	\$ 10,986,152.62
5200	EXCEPTIONAL CHILD	8,897,493.29	8,897,493.29	-	-	8,897,493.29
5300	VOCATIONAL	410,070.34	410,070.34	19,644.89	-	429,715.23
5400	ADULT GENERAL EDUCATION	3,541.89	3,541.89	313,814.00	-	317,355.89
5500	PREKINDERGARTEN	407,921.61	407,921.61	-	304.00	407,617.61
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	188,013.10	-	10,917.92	177,095.18
6110	ATTENDANCE AND SOCIAL WORK	-	-	-	-	-
6120	GUIDANCE SERVICES	0.02	0.02	-	-	0.02
6130	HEALTH SERVICES	880.00	880.00	-	-	880.00
6140	PSYCHOLOGICAL SERVICES	233,642.27	233,642.27	-	3,187.65	230,454.62
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	165,707.32	26,371.00	-	192,078.32
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,829,437.97	54,709.37	-	2,884,147.34
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,824,422.34	-	63,609.02	2,760,813.32
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	709,294.80	10,202.24	-	719,497.04
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	-	-	-	-	-
7400	FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-	-
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	39,973.22	39,973.22	-	129.18	39,844.04
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	53,524.00	-	22,802.71	30,721.29
7801	TRANSPORTATION - NORTH	182.50	182.50	5,481.13	-	5,663.63
7802	TRANSPORTATION - CENTRAL	-	-	-	-	-
7803	TRANSPORTATION - SOUTH	756.25	756.25	825.58	-	1,581.83
7900	OPERATION OF PLANT	-	-	-	-	-
8100	MAINTENANCE ADMINISTRATION	-	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	-	-	-	-	-
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 27,629,655.27	\$ 553,906.48	\$ 100,950.48	\$ 28,082,611.27

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3221	<u>Adult General Education</u>		\$ 407,179.00
	0510 Supplies	5300 Vocational	\$ 19,644.89
	0100 Salary - Non-Instructional	5400 Adult General Education	48,152.00
	0131 Salary - Instructional	5400 Adult General Education	131,325.00
	0210 Florida Retirement System	5400 Adult General Education	25,126.00
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	13,729.00
	0231 Group Insurance - Health	5400 Adult General Education	69,008.61
	0232 Group Insurance - Life	5400 Adult General Education	84.35
	0233 Group Insurance - Dental	5400 Adult General Education	959.04
	0360 Lease and Rental Agreements	5400 Adult General Education	450.00
	0363 Seat Managed - Computers	5400 Adult General Education	1,000.00
	0365 Software Subscriptions	5400 Adult General Education	23,980.00
	0131 Salary - Instructional	6400 Instructional Staff Training Services	39,997.72
	0210 Florida Retirement System	6400 Instructional Staff Training Services	5,451.69
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	3,059.82
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	12,045.72
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	25.56
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	399.60
	0791 Indirect Costs	7200 General Administration	12,740.00
			<u>\$ 407,179.00</u>

Explanation: Appropriate Carl Perkins - Postsecondary Education (Project 5407) and Adult General Education (Project 5426) grants per project award notification.

5407	Carl Perkins - Postsecondary Education	\$ 83,229.00	5426	Adult General Education	323,950.00
					<u>\$ 407,179.00</u>

3274	<u>Title III</u>		\$ 45,777.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	<u>\$ 45,777.00</u>

Explanation: Appropriate Title III - Immigrant Children & Youth (Project 5419) grant per project award notification.

5419	Title III - Immigrant Children & Youth	\$ 45,777.00
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II. Amendments Between Appropriations & Reserves

1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (15,976.36)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	12,181.58
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,458.97
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	839.28
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,445.49
	0232 Group Insurance - Life	6300 Instruction & Curriculum	3.08
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	47.96
			<u>\$ -</u>

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

2492	<u>ARP - Homeless Children & Youth</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (4,993.03)
	0510 Supplies	5100 Basic Education (K-12)	(32,358.40)
	0330 In County Travel	6100 Pupil Personnel Services	(4,350.00)
	0519 Technology - Supplies	6100 Pupil Personnel Services	(128.90)
	0644 Computer Hardware (Under \$5,000)	6100 Pupil Personnel Services	(439.02)
	0330 In County Travel	6140 Psychological Services	(2,402.08)
	0519 Technology - Supplies	6140 Psychological Services	(285.57)
	0644 Computer Hardware (Under \$5,000)	6140 Psychological Services	(500.00)
	0390 Other Purchased Service	6150 Parental Involvement	22,000.00
	0510 Supplies	6150 Parental Involvement	5,800.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	10,000.00
	0510 Supplies	6300 Instruction & Curriculum	7,157.00
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	500.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
3452	<u>ARP - Summer Learning Camps</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 8,099.69
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	62,655.27
	0210 Florida Retirement System	5100 Basic Education (K-12)	9,643.89
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	5,412.77
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(85,811.62)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3456	<u>ARP - Intensive Afterschool and Weekend Academies</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (28,753.36)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,878.71)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2,200.19)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(1,000.00)
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(2,306.38)
	0510 Supplies	5100 Basic Education (K-12)	(130,635.60)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	187,808.00
	0791 Indirect Costs	7200 General Administration	(2,537.76)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(16,496.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3457	<u>ARP - Targeted Math and STEM Activities</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (36,729.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,405.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(4,386.00)
	0310 Professional & Technical Services	5100 Basic Education (K-12)	(17,194.00)
	0510 Supplies	5100 Basic Education (K-12)	198,382.52
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(81,274.07)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(9,438.26)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(5,010.54)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(6,001.67)
	0369 Technology - Rentals	6400 Instructional Staff Training Services	(50.00)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	7,822.52
	0510 Supplies	6400 Instructional Staff Training Services	(19,050.38)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	1,979.76
	0649 Technology Equipment (Under \$5,000)	6400 Instructional Staff Training Services	(2,913.38)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(22,732.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3458	<u>ARP - HIRITS</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 46,272.83
	0210 Florida Retirement System	5100 Basic Education (K-12)	6,307.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	3,539.88
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(14,888.12)
	0510 Supplies	5100 Basic Education (K-12)	(41,231.59)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (20,337.22)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	15,226.99
	0210 Florida Retirement System	6300 Instruction & Curriculum	2,075.43
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	1,164.15
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,806.86
	0232 Group Insurance - Life	6300 Instruction & Curriculum	3.84
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	59.95
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4413	<u>Title I - School Improvement Support Plan</u>		
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	\$ (326.25)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(59,720.00)
	0510 Supplies	5100 Basic Education (K-12)	75,110.25

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(22,500.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(5,000.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(681.50)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(382.50)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	13,500.00
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(6,306.71)
	0398 Field Trips / Student Transportation	7801 Transportation - North	5,481.13
	0398 Field Trips / Student Transportation	7803 Transportation - South	825.58
			<u>\$ -</u>

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

5401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 18,642.73
0131 Salary - Instructional	5100 Basic Education (K-12)	(21,937.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	5,149.00
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(457.00)
0231 Group Insurance - Health	5100 Basic Education (K-12)	22,519.40
0232 Group Insurance - Life	5100 Basic Education (K-12)	(14.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	414.40
0234 Group Insurance - Other	5100 Basic Education (K-12)	(128.00)
0510 Supplies	5100 Basic Education (K-12)	(11,663.83)
0519 Technology - Supplies	5100 Basic Education (K-12)	(9,324.70)
0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	271.00
0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(3,168.00)
0519 Technology - Supplies	5200 Exceptional Child	600.00
0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(600.00)
0100 Salary - Non-Instructional	5500 Prekindergarten	209.00
0210 Florida Retirement System	5500 Prekindergarten	28.00
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	16.00
0231 Group Insurance - Health	5500 Prekindergarten	(557.00)
0117 Workshops	6400 Instructional Staff Training Services	120.00
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	9.18
0117 Workshops	7730 Staff Services	(120.00)
0220 FICA (Social Security & Medicare)	7730 Staff Services	(9.18)
		<u>\$ -</u>

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

5405 Title II - Part A

0310 Professional & Technical Services	6400 Instructional Staff Training Services	\$ 8,800.00
0331 Out of County Travel	6400 Instructional Staff Training Services	4,217.00
0510 Supplies	6400 Instructional Staff Training Services	(11,694.00)
0730 Dues and Fees	6400 Instructional Staff Training Services	(1,323.00)
		<u>\$ -</u>

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

5412 Title IX - Homeless Children & Youth

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (373.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(51.00)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(28.00)
0369 Technology - Rentals	5100 Basic Education (K-12)	(3,000.00)
0510 Supplies	5100 Basic Education (K-12)	5,453.00
0730 Dues and Fees	5100 Basic Education (K-12)	175.00
0310 Professional & Technical Services	6100 Pupil Personnel Services	(3,000.00)
0379 Other Data Communications Services	6100 Pupil Personnel Services	(3,000.00)
0390 Other Purchased Service	6150 Parental Involvement	(2,500.00)
0510 Supplies	6150 Parental Involvement	1,071.00
0130 Salary - Overtime	6300 Instruction & Curriculum	3,300.00
0210 Florida Retirement System	6300 Instruction & Curriculum	449.79
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	253.00
0331 Out of County Travel	6300 Instruction & Curriculum	1,900.00
0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(100.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	1,000.00
0510 Supplies	6400 Instructional Staff Training Services	(1,549.79)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
5475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 107,764.00
	0210 Florida Retirement System	5200 Exceptional Child	15,088.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	8,244.00
	0231 Group Insurance - Health	5200 Exceptional Child	36,300.00
	0232 Group Insurance - Life	5200 Exceptional Child	94.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,241.00
	0310 Professional & Technical Services	5200 Exceptional Child	706,063.05
	0510 Supplies	5200 Exceptional Child	(874,794.05)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3490	MISCELLANEOUS LOCAL REVENUE	\$ 14,000,000.00	\$ 14,000,000.00	\$ -	\$ -	\$ 14,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,308,905.09	6,308,905.09	-	-	6,308,905.09
TOTAL - INTERNAL SERVICE FUNDS		\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

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

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09
		TOTAL - INTERNAL SERVICE FUNDS	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 1
Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
N/A			
ADOPTED BY SCHOOL BOARD:		OCTOBER 28, 2024	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	7,064,800.00	7,064,800.00	-	-	7,064,800.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,729,600.00	1,729,600.00	-	-	1,729,600.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	118,700.00	118,700.00	-	-	118,700.00	
3265 USDA DONATED COMMODITIES	793,200.00	793,200.00	-	-	793,200.00	
3267 SUMMER FOOD SERVICE PROGRAM	80,076.44	80,076.44	1,114.96	-	81,191.40	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	62,300.00	62,300.00	-	-	62,300.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	43,500.00	43,500.00	-	-	43,500.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	-	263.00	-	263.00	
3451 STUDENT MEALS	4,341,100.00	4,341,100.00	-	-	4,341,100.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	-	1,644.00	-	1,644.00	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	-	26,676.19	-	26,676.19	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3496 SOFT DRINK COMMISSIONS	9,296.00	9,296.00	-	-	9,296.00	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	397,741.13	397,741.13	-	-	397,741.13	
3902 RESERVE FOR INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	123,359.62	123,359.62	-	-	123,359.62	
3925 FUND BALANCE - UNDESIGNATED	10,289,786.88	10,289,786.88	-	-	10,289,786.88	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,488,611.70	\$ 29,698.15	\$ -	\$ 25,518,309.85	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024	
0100 SALARY - NON-INSTRUCTIONAL	\$ 654,467.03	\$ 654,467.03	\$ -	\$ -	\$ 654,467.03	
0102 SALARY - OTHER COMPENSATION	4,116.82	4,116.82	-	800.07	3,316.75	
0103 SALARY - SUPPLEMENTS	-	-	-	-	-	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	487,925.00	-	-	487,925.00	
0117 WORKSHOPS	-	-	2,767.50	-	2,767.50	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	-	-	-	-	-	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	2,240.83	-	2,240.83	
0161 SALARY - PROFESSIONAL/TECHNICAL	201,828.44	201,828.44	-	-	201,828.44	
0210 FLORIDA RETIREMENT SYSTEM	189,400.25	189,400.25	544.52	-	189,944.77	
0220 FICA (SOCIAL SECURITY)	103,921.70	103,921.70	517.35	-	104,439.05	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	338,296.61	338,296.61	-	-	338,296.61	
0232 GROUP INSURANCE - LIFE	922.01	922.01	-	-	922.01	
0233 GROUP INSURANCE - DENTAL	3,630.04	3,630.04	-	-	3,630.04	
0234 GROUP INSURANCE - OTHER	128.46	128.46	-	-	128.46	
0310 PROFESSIONAL & TECHNICAL SERVICES	10,155,871.57	10,155,871.57	1,644.00	-	10,157,515.57	
0330 IN COUNTY TRAVEL	4,050.65	4,050.65	62.98	-	4,113.63	
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	987.80	-	5,037.80	
0350 REPAIR AND MAINTENANCE	122,701.62	122,701.62	-	1,364.84	121,336.78	
0354 MAINTENANCE / VEHICLE REPAIR	9,320.81	9,320.81	-	-	9,320.81	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-	
0360 LEASE AND RENTAL AGREEMENTS	6,432.75	6,432.75	-	-	6,432.75	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	
0370 POSTAGE	2,000.00	2,000.00	-	-	2,000.00	
0371 TELEPHONE	5,000.00	5,000.00	-	-	5,000.00	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,136.05	3,136.05	-	-	3,136.05	
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00	
0382 GARBAGE	13,400.00	13,400.00	-	-	13,400.00	
0390 OTHER PURCHASED SERVICE	17,733.00	17,733.00	-	-	17,733.00	
0392 SHIPPING CHARGES	1,500.00	1,500.00	4,010.00	-	5,510.00	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	28,782.08	28,782.08	853.03	-	29,635.11	
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-	
0410 NATURAL GAS	3,700.00	3,700.00	-	-	3,700.00	
0420 BOTTLED GAS	-	-	-	-	-	
0430 ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00	
0450 GASOLINE	12,000.00	12,000.00	-	-	12,000.00	
0460 DIESEL FUEL	10,000.00	10,000.00	-	-	10,000.00	
0510 SUPPLIES	40,160.80	40,160.80	46.69	-	40,207.49	
0519 TECHNOLOGY SUPPLIES	7,745.31	7,745.31	-	269.47	7,475.84	
0550 REPAIR PARTS	-	-	-	-	-	
0560 TIRES AND TUBES	-	-	-	-	-	
0580 COMMODITIES	793,221.00	793,221.00	-	-	793,221.00	
0641 EQUIPMENT/FIXED ASSET (OVER \$5,000)	665,039.04	665,039.04	-	17,415.91	647,623.13	
0642 EQUIPMENT (UNDER \$5,000)	212,082.25	212,082.25	13,405.91	-	225,488.16	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	-	-	-	-	-	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITION	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-	
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00	
0731 ONLINE CREDIT CARD FEES	-	-	26,676.19	-	26,676.19	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	21,902.93	21,902.93	1,546.27	-	23,449.20	
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00	
0990 FUND BALANCE UNAPPROPRIATED	10,284,527.62	10,284,527.62	-	5,754.63	10,278,772.99	
0991 RESERVES - INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
0997 RESERVES - PROJECTS	122,716.23	122,716.23	-	-	122,716.23	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,488,611.70	\$ 55,303.07	\$ 25,604.92	\$ 25,518,309.85	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		\$ 1,114.96
0750	Other Personnel Services	7610 Food Service - Departments	\$ 1,114.96
<i>Explanation: Appropriate revenue for Summer Food Service Program based on actual collections.</i>			
4501	Summer Feeding		\$ 1,114.96
3448	<u>Donations</u>		\$ 263.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 263.00
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary		\$ 263.00
3457	<u>Catering</u>		\$ 1,644.00
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,644.00
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering		\$ 1,644.00
3460	<u>On-Line Credit Card Fees</u>		\$ 26,676.19
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 26,676.19
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions		\$ 26,676.19
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ (800.07)
0117	Workshops	7600 Food Service (Schools)	2,767.50
0130	Salary - Overtime	7600 Food Service (Schools)	2,195.92
0210	Florida Retirement System	7600 Food Service (Schools)	470.81
0220	Social Security	7600 Food Service (Schools)	475.97
0310	Professional & Technical Service	7600 Food Service (Schools)	898,051.36
0330	In County Travel	7600 Food Service (Schools)	204.28
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	853.03
0510	Supplies	7600 Food Service (Schools)	686.25
0130	Salary - Overtime	7610 Food Service - Departments	44.91
0210	Florida Retirement System	7610 Food Service - Departments	6.12
0220	Social Security	7610 Food Service - Departments	3.44
0310	Professional & Technical Service	7610 Food Service - Departments	(898,051.36)
0330	In County Travel	7610 Food Service - Departments	(204.28)
0375	Cellular Telephone	7610 Food Service - Departments	450.00
0510	Supplies	7610 Food Service - Departments	(686.25)
0990	Fund Balance - Unappropriated	9890 Reserves	(6,017.63)
			\$ 450.00
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
3510	SFS Contract Exclusions		\$ (450.00)
3510	<u>SFS Contract Exclusions</u>		
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 10,879.31
0392	Shipping Charges	7600 Food Service (Schools)	4,010.00
0510	Supplies	7600 Food Service (Schools)	314.06
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	155,559.68
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	13,405.91

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 1

Board Meeting October 28, 2024

Account	Object	Function	(Decrease)
	0330 In County Travel	7610 Food Service - Departments	62.98
	0331 Out of County Travel	7610 Food Service - Departments	987.80
	0350 Repair and Maintenance	7610 Food Service - Departments	(12,244.15)
	0375 Cellular Telephone	7610 Food Service - Departments	(450.00)
	0641 Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(172,975.59)
			<u>\$ (450.00)</u>

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

.... Discretionary \$ 450.00

4501 Summer Feeding

0210 Florida Retirement System	7610 Food Service - Departments	\$ 67.59
0220 Social Security	7610 Food Service - Departments	37.94
0510 Supplies	7610 Food Service - Departments	(267.37)
0519 Technology-Related Supplies	7610 Food Service - Departments	(269.47)
0750 Other Personnel Services	7610 Food Service - Departments	431.31
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
3431	INTEREST ON INVESTMENT	-	\$ -	\$ -	\$ -	\$ -
3481	CONTRIBUTIONS/PREMIUMS REVENUE - HEALTH INS.	34,000,000.00	34,000,000.00	-	-	34,000,000.00
3930	RESERVE - SELF-FUNDED INSURANCE	18,041,616.66	18,041,616.66	-	-	18,041,616.66
TOTAL - INTERNAL SERVICE FUNDS		\$ 52,041,616.66	\$ 52,041,616.66	\$ -	\$ -	\$ 52,041,616.66

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2024	INCREASE	DECREASE	BUDGET AS OF 9/30/2024
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	625,000.00	\$ 625,000.00	\$ -	\$ -	\$ 625,000.00
	0320	INSURANCE AND BOND PREMIUMS	1,420,000.00	1,420,000.00	-	-	1,420,000.00
	0365	SOFTWARE SUBSCRIPTIONS	107,000.00	107,000.00	-	-	107,000.00
	0730	DUES AND FEES	9,437.80	9,437.80	28,700.41	-	38,138.21
	0739	HEALTH CARE REFORM FEES	-	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	31,848,000.00	-	-	31,848,000.00
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-	-
	0772	PHARMACY REBATES	-	-	-	-	-
	0773	REBATES - OTHER	-	-	-	-	-
9890		RESERVES	-				
	0992	RESERVES - INSURANCE	18,032,178.86	18,032,178.86	-	28,700.41	18,003,478.45
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,041,616.66	\$ 28,700.41	\$ 28,700.41	\$ 52,041,616.66

Explanation of Budget Amendment as Follows:
 Part VII - Internal Service Funds
 Amendment Number 1
 Board Meeting October 28, 2024

Account	Object	Function	Increase (Decrease)	
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>				
N/A				
II. <u>Amendments Between Appropriations & Reserves</u>				
....	<u>Discretionary</u>			
0730	Dues and Fees	9900	Proprietary Funds	\$ 28,700.41
0992	Reserves - Insurance	9890	Reserves	(28,700.41)
				<u>\$ -</u>

ADOPTED BY SCHOOL BOARD:

OCTOBER 28, 2024