



Agenda Item Details

Meeting	Dec 09, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #2 - 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	2,214,944.82
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - 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 October 2024:

Fund Name	Fund No.	Amount	Notes
General Fund	1010	\$2,199,867.37	School Recognition = \$1.9 Million
Debt Service Funds	2xxx	0.00	
Capital Project Funds	3xxx	0.00	
Other Special Revenue Funds - Federal	42xx/44xx	0.00	
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00	
Other Special Revenue Funds - School Food Service	5020	15,077.45	
Internal Service Funds (Self-Insured Medical)	7xxx	0.00	
Total - All Funds		\$2,214,944.82	

!BA 02 - Oct 2024.pdf (1,751 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 Linda Evanchyk, second by Tim Bryant.

Final Resolution: Motion Carries

Yes: Tim Bryant, Parker Destin, Linda Evanchyk, Brett Hinely, Lamar White



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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	-	-	1,879,635.00	-	1,879,635.00
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	505,400.00	536,400.00	-	-	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	5,431,228.81	67,223.10	-	5,498,451.91
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	2,846.31	-	3,396.31
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	51,300.73	8,254.00	-	59,554.73
3462 PURCHASED CUSTODIAL SERVICE	-	-	803.69	-	803.69
3463 BOB SIKES CHILD CARE	165,000.00	165,000.00	-	-	165,000.00
3465 PURCHASED POSITIONS - OTHER	-	108,816.31	184,119.36	-	292,935.67
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	128,817.36	884.45	-	129,701.81
3467 PURCHASED - SCHOOLS - OTHER	-	57,843.69	32,506.80	-	90,350.49
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	1,191.00	-	13,601.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024	
3480 PUBLIC INFORMATION REQUESTS	-	158.80	57.74	-	216.54	
3482 FUEL MAINTENANCE FEE	-	14,758.60	7,962.95	-	22,721.55	
3484 FINANCIAL AID FEES	-	63,934.43	-	-	63,934.43	
3485 RESTITUTION PAYMENTS - OTHER	-	600.00	100.00	-	700.00	
3487 CERTIFICATE FEES - SUBSTITUTES	-	2,460.00	-	-	2,460.00	
3488 FINGERPRINT PROGRAM	-	11,424.00	2,824.00	-	14,248.00	
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00	
3490 MISCELLANEOUS REVENUE	16,695.96	231,768.15	-	-	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	2,516.14	-	52,705.33	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	5,393.56	1,140.00	-	6,533.56	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	376,596.78	134.00	-	376,730.78	
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	20,987,516.00	-	-	20,987,516.00	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	80,526.25	-	-	80,526.25	
3741 INSURANCE LOSS RECOVERY	-	-	439.96	-	439.96	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	6,611.01	7,228.87	-	13,839.88	
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	\$ 413,701,085.16	\$ 2,199,867.37	\$ -	\$ 415,900,952.53	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 184,394,897.95	\$ 44,399.95	\$ -	\$ 184,439,297.90	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	37,917,899.01	186,669.00	-	38,104,568.01	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	8,874,200.27	44,945.84	-	8,919,146.11	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	525,945.14	558,919.71	-	35,002.10	523,917.61	
5900 OTHER INSTRUCTION	3,661,995.02	4,423,544.00	-	209,039.82	4,214,504.18	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	3,605,021.88	81,200.63	-	3,686,222.51	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	231,415.00	-	-	231,415.00	
6120 GUIDANCE SERVICES	5,467,228.22	5,564,224.54	54,412.99	-	5,618,637.53	
6130 HEALTH SERVICES	2,095,225.93	2,106,150.58	-	3,943.21	2,102,207.37	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,911,858.36	-	-	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	2,167,526.33	2,820.41	-	2,170,346.74	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,520,839.79	-	1,664.02	4,519,175.77	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	2,791,502.52	29,845.73	-	2,821,348.25	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	525,075.32	-	-	525,075.32	
7100 SCHOOL BOARD	1,268,910.73	1,268,910.73	138.37	-	1,269,049.10	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	500,337.11	15,648.00	-	515,985.11	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	23,402,860.89	-	114,346.42	23,288,514.47	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	10,106,426.54	60,000.00	-	10,166,426.54	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,509,310.16	0.55	-	2,509,310.71	
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	7,259,229.50	-	2,264.88	7,256,964.62	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,135,898.34	5,000.00	-	1,140,898.34	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,691,614.79	-	18,399.60	1,673,215.19	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,848,788.14	53,373.96	-	6,902,162.10	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,668,082.88	25,346.51	-	3,693,429.39	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,375,748.48	12,950.11	-	5,388,698.59	
7900 OPERATION OF PLANT	32,405,681.37	32,520,776.14	-	11,464.21	32,509,311.93	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,603,443.95	-	9,562.00	5,593,881.95	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,498,676.40	439.96	-	3,499,116.36	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,530,305.05	10,900.00	-	5,541,205.05	
9100 COMMUNITY SERVICE	3,326,375.54	3,466,302.32	36,538.08	-	3,502,840.40	
9700 TRANSFER FUNDS	-	16,204.38	-	-	16,204.38	
9890 RESERVES	37,923,641.59	36,977,345.29	1,940,923.54	-	38,918,268.83	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 413,701,085.16	\$ 2,605,553.63	\$ 405,686.26	\$ 415,900,952.53	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3362	<u>School Recognition</u>				\$ 1,879,635.00
	0997 Reserve - Projects		9890 Reserves		\$ 1,879,635.00
<i>Explanation: To appropriate School Recognition Awards per DOE award letter.</i>					
	5160 Lottery - School Recognition	\$	1,879,635.00		
3399	<u>Other Miscellaneous State Revenue</u>				\$ 67,223.10
	0510 Supplies		5900 Other Instruction		\$ 7,362.00
	0161 Salary - Professional/Technical		6100 Pupil Personnel Services		44,006.00
	0210 Florida Retirement System		6100 Pupil Personnel Services		5,998.00
	0220 Social Security		6100 Pupil Personnel Services		3,367.00
	0231 Group Insurance - Health		6100 Pupil Personnel Services		6,325.00
	0232 Group Insurance - Life		6100 Pupil Personnel Services		16.00
	0233 Group Insurance - Dental		6100 Pupil Personnel Services		244.00
	0234 Group Insurance - Other		6100 Pupil Personnel Services		44.00
	0510 Supplies		6400 Instructional Staff Training Services		(1,869.00)
	0790 Miscellaneous Expense		9100 Community Service		1,730.10
					\$ 67,223.10
<i>Explanation: To adjust revenue for YMCHAT Grant per project award notification (-\$1,869.00) and appropriate revenue for Student Success in CTE Incentive Fund (\$7,362.00), Adult State Scholarships (\$87.60), District Threat Coordinator Management Grant (\$60,000.00), and Bright Futures Scholarships (\$1,642.50) based on actual collections.</i>					
	2110 YMCHAT Grant	\$	(1,869.00)	5171 District Threat Coordinator Management Grant	60,000.00
	4124 Student Success in CTE Incentive Fund		7,362.00	9124 Bright Futures Scholarships	1,642.50
	5085 Adult State Scholarships		87.60	Total	\$ 67,223.10
3425	<u>Rent/Use Of Facility</u>				\$ 2,846.31
	0430 Electricity		7900 Operation of Plant		\$ 1,707.79
	0987 Reserve Schools/Departments		9890 Reserves		1,138.52
					\$ 2,846.31
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$	1,138.52	5099 School Utilities	1,707.79
				Total	\$ 2,846.31
3448	<u>Donations</u>				\$ 8,254.00
	0510 Supplies		6300 Instruction & Curriculum		\$ 1,500.00
	0510 Supplies		7200 General Administration		3,600.00
	0510 Supplies		7730 Staff Services		3,154.00
					\$ 8,254.00
<i>Explanation: To appropriate donations for leadership meetings (\$1,500.00), Thanksgiving Meal Initiative (\$3,600.00), Education Staff Professionals Brunch (\$3,000.00), retirement luncheon (\$1.00), and human resources (\$153.00) based on actual collections.</i>					
	4008 Donations - Principal/District Meetings	\$	1,500.00	6028 Donations - Retirement Luncheon	1.00
	5042 Donation - Thanksgiving Meal Initiative		3,600.00	6030 Donations - Human Resources	153.00
	6026 Donations - Education Staff Professionals Brunch		3,000.00	Total	\$ 8,254.00
3462	<u>Purchased Custodial Services</u>				\$ 803.69
	0102 Salary - Other Compensation		7900 Operation of Plant		\$ 662.64
	0210 Florida Retirement System		7900 Operation of Plant		90.33
	0220 Social Security		7900 Operation of Plant		50.72
					\$ 803.69
<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>					
	7020 Purchased Positions/Other - External	\$	803.69		
3465	<u>Purchased Positions - Other</u>				\$ 184,119.36
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 6,300.99
	0132 Salary - Hourly Teachers		5100 Basic Education (K-12)		148,344.89
	0210 Florida Retirement System		5100 Basic Education (K-12)		16,260.98
	0220 Social Security		5100 Basic Education (K-12)		9,637.77
	0102 Salary - Other Compensation		5200 Exceptional Child		885.00
	0210 Florida Retirement System		5200 Exceptional Child		120.63

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
	0220 Social Security	5200 Exceptional Child	67.70
	0102 Salary - Other Compensation	6120 Guidance Services	1,816.04
	0210 Florida Retirement System	6120 Guidance Services	247.53
	0220 Social Security	6120 Guidance Services	138.92
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	246.47
	0210 Florida Retirement System	7300 School Admin - Principal Office	33.59
	0220 Social Security	7300 School Admin - Principal Office	18.85
			<u>\$ 184,119.36</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	\$ 184,119.36	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ 884.45</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 412.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	56.00
	0220 Social Security	5100 Basic Education (K-12)	32.00
	0331 Out of County Travel	6300 Instruction & Curriculum	384.45
			<u>\$ 884.45</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	\$ 884.45	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 32,506.80</u>
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 5,791.84
	0390 Other Purchased Service	5100 Basic Education (K-12)	(2,400.00)
	0510 Supplies	5100 Basic Education (K-12)	5,071.06
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	4,792.00
	0649 Technology Equipment (Under \$1,000)	5200 Exceptional Child	129.00
	0398 Field Trips	7801 Transportation - North	9,525.75
	0398 Field Trips	7802 Transportation - Central	6,042.90
	0398 Field Trips	7803 Transportation - South	3,452.50
	0460 Diesel Fuel	7900 Operation of Plant	101.75
			<u>\$ 32,506.80</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 32,506.80	
3479	<u>Other Course Fees - Family Empowerment Scholarship</u>		<u>\$ 1,191.00</u>
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ 1,191.00</u>
<i>Explanation: To appropriate revenue for Other Course Fees - Family Empowerment Scholarship based on actual collections.</i>			
	.... Discretionary	\$ 1,191.00	
3480	<u>Public Information Requests</u>		<u>\$ 57.74</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 57.74</u>
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
	.... Discretionary	\$ 57.74	
3482	<u>Fuel Maintenance Fee</u>		<u>\$ 7,962.95</u>
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	<u>\$ 7,962.95</u>
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$ 7,962.95	
3485	<u>Restitution Payments - Other</u>		<u>\$ 100.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 100.00</u>
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 100.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object	Increase (Decrease)
3488	<u>Fingerprint Program</u>	\$ 2,824.00
0730	Dues and Fees	
7730	Staff Services	\$ 2,824.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
6006	Fingerprinting - Fees	\$ 2,824.00
3493	<u>Sale of Junk</u>	\$ 2,516.14
0990	Fund Balance - Unappropriated	
9890	Reserves	\$ 2,516.14
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
....	Discretionary	\$ 2,516.14
3495	<u>Transportation - Repairs Dept./Other</u>	\$ 1,140.00
0550	Repair Parts	
7801	Transportation - North	\$ 860.00
0550	Repair Parts	
7802	Transportation - Central	280.00
		\$ 1,140.00
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
....	Discretionary	\$ 1,140.00
3497	<u>Refund - Prior Year Expenditures</u>	\$ 134.00
0990	Fund Balance - Unappropriated	
9890	Reserves	\$ 134.00
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
....	Discretionary	\$ 134.00
3741	<u>Insurance Loss Recovery</u>	\$ 439.96
0742	Insurance Claims Current Year	
8120	Building and Ground Maintenance	\$ 439.96
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 439.96
3746	<u>Health Reimbursement Arrangement</u>	\$ 7,228.87
0310	Professional & Technical Service	
7730	Staff Services	\$ 7,228.87
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ 7,228.87

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>	5100 Basic Education (K-12)	\$ (157,637.93)
		5200 Exceptional Child	58,577.97
		5300 Vocational	76.15
		6100 Pupil Personnel Services	17,622.00
		6130 Health Services	112.79
		6200 Instructional Media Services	2,820.41
		6300 Instruction & Curriculum	(965.00)
		6400 Instructional Staff Training Services	5,847.93
		7200 General Administration	12,048.00
		7300 School Admin - Principal Office	21,599.28
		7730 Staff Services	180.00
		7760 Internal Service	5,000.00
		7801 Transportation - North	2,000.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
	7900 Operation of Plant		2,812.93
	8200 Administrative Technology Services		10,900.00
	9890 Reserves		(1,136.53)
		\$	(20,142.00)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures, and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$	20,142.00
0023 Itinerant - Speech			
0103	Salary - Supplements	5200 Exceptional Child	\$ (5,494.00)
0131	Salary - Instructional	5200 Exceptional Child	(37,516.00)
0210	Florida Retirement System	5200 Exceptional Child	(6,022.00)
0220	Social Security	5200 Exceptional Child	(3,290.00)
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	67,791.00
		\$	2,997.00
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust instructional contracts in lieu of ESE Speech positions by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$	(2,997.00)
0132 VPK - Year Long Program			
0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (12,490.35)
0131	Salary - Instructional	5500 Prekindergarten	(81.63)
0210	Florida Retirement System	5500 Prekindergarten	(3,557.21)
0220	Social Security	5500 Prekindergarten	(1,749.32)
0231	Group Insurance - Health	5500 Prekindergarten	(16,648.24)
0232	Group Insurance - Life	5500 Prekindergarten	(18.52)
0233	Group Insurance - Dental	5500 Prekindergarten	(448.86)
0234	Group Insurance - Other	5500 Prekindergarten	(7.97)
0510	Supplies	5500 Prekindergarten	(206.62)
0519	Technology Supplies	5500 Prekindergarten	4.99
0642	Equipment (Under \$5,000)	5500 Prekindergarten	50.64
0644	Computer Hardware (Under \$1,000)	5500 Prekindergarten	150.99
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(184.40)
0210	Florida Retirement System	7300 School Admin - Principal Office	(177.02)
0220	Social Security	7300 School Admin - Principal Office	(185.87)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(675.21)
0232	Group Insurance - Life	7300 School Admin - Principal Office	0.44
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(0.32)
0510	Supplies	7300 School Admin - Principal Office	(198.95)
0642	Equipment (Under \$5,000)	7300 School Admin - Principal Office	198.95
0997	Reserve - Projects	9890 Reserves	36,224.48
		\$	-
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
1004 AICE - Set-Aside			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 3,015.00
0510	Supplies	5100 Basic Education (K-12)	(9,122.16)
0519	Technology Supplies	5100 Basic Education (K-12)	6,107.16
		\$	-
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 Custodial Services			
0350	Repair and Maintenance	7900 Operation of Plant	\$ 500.00
0510	Supplies	7900 Operation of Plant	(1,250.00)
0550	Repair Parts	7900 Operation of Plant	750.00
		\$	-
<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 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
2015	<u>Adult Student Fees</u>		
	0641 Equipment (Over \$5,000)	5900 Other Instruction	\$ (600.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	600.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2019	<u>Itinerant Teachers - OT/PT</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ (8,324.00)
	0131 Salary - Instructional	5200 Exceptional Child	(22,737.00)
	0210 Florida Retirement System	5200 Exceptional Child	(4,349.00)
	0220 Social Security	5200 Exceptional Child	(2,376.00)
	0310 Professional & Technical Service	5200 Exceptional Child	25,920.00
			<u>\$ (11,866.00)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust instructional contracts in lieu of ESE Occupational Therapist positions by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 11,866.00	
2093	<u>Fuel System Repairs</u>		
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (10,000.00)
	0450 Gasoline	7800 Pupil Transp Services - School	10,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (8,322.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(170,086.86)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(17,805.00)
	0220 Social Security	5100 Basic Education (K-12)	(13,644.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(11,123.00)
	0131 Salary - Instructional	5200 Exceptional Child	(42,171.00)
	0210 Florida Retirement System	5200 Exceptional Child	(5,321.00)
	0220 Social Security	5200 Exceptional Child	(4,081.00)
	0131 Salary - Instructional	5300 Vocational	(9,282.00)
	0210 Florida Retirement System	5300 Vocational	(920.00)
	0220 Social Security	5300 Vocational	(720.00)
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(1,040.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(14,804.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(1,600.00)
	0220 Social Security	6100 Pupil Personnel Services	(1,200.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(15,964.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(25,847.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(4,201.00)
	0220 Social Security	7300 School Admin - Principal Office	(3,201.00)
	0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(17,845.00)
	0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,480.00)
	0210 Florida Retirement System	7800 Pupil Transp Services - School	(1,920.00)
	0220 Social Security	7800 Pupil Transp Services - School	(1,440.00)
	0100 Salary - Non-Instructional	7900 Operation of Plant	(13,243.00)
	0111 Salary - Administrative Manager	7900 Operation of Plant	(800.00)
	0210 Florida Retirement System	7900 Operation of Plant	(1,400.00)
	0220 Social Security	7900 Operation of Plant	(1,080.00)
	0100 Salary - Non-Instructional	8100 Maintenance Administration	(7,162.00)
	0111 Salary - Administrative Manager	8100 Maintenance Administration	(960.00)
	0210 Florida Retirement System	8100 Maintenance Administration	(800.00)
	0220 Social Security	8100 Maintenance Administration	(640.00)
	0997 Reserve - Projects	9890 Reserves	(10,728.24)
			<u>\$ (410,831.10)</u>
	<i>Explanation: Appropriate unanticipated operating expenditures (Discretionary & Projects 3367, & 5019), adjust average salaries to actual (Discretionary), adjust instructional contracts in lieu of ESE Speech & Occupational Therapist positions (Project 0023 & 2019), appropriate ESE non-gifted positions (Project 5075), Board-approved materials and supplies stipends (Project 5080) and professional learning (Project 7016) by transferring to/(from) the following project(s):</i>		
....	Discretionary	\$ (20,142.00)	5019 E-Sports Implementation 899.10
0023	Itinerant - Speech	2,997.00	5075 IDEA Supplemental Support - General Fund 406,693.00
2019	Itinerant Teachers - OT/PT	(11,866.00)	5080 Materials & Supplies Stipend 900.00
3367	DW - Safety/ADA Security Cameras	5,000.00	7016 Professional Learning - GF 26,350.00
			<u>Total \$ 410,831.10</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
2099	<u>Stadium & Athletic Field Maintenance</u>		
	0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance	\$ 14,049.50
	0510 Supplies	8120 Building and Ground Maintenance	(8,509.70)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(5,539.80)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2110	<u>YMHAT Grant</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (5,000.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	5,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2113	<u>Triumph AI Grant</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 15,750.00
	0519 Technology Supplies	5300 Vocational	(15,750.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2166	<u>Community Education Enrichment</u>		
	0102 Salary - Other Compensation	9100 Community Service	\$ (1.82)
	0210 Florida Retirement System	9100 Community Service	254.07
	0220 Social Security	9100 Community Service	(0.13)
	0360 Lease and Rental Agreements	9100 Community Service	(1,020.00)
			<u>\$ (767.88)</u>
	<i>Explanation: Adjust Community Education Enrichment to actual by transferring to/(from) the following project(s):</i>		
	5099 School Utilities	\$ 767.88	
2170	<u>Child Care - Northwood Elementary School</u>		
	0100 Salary - Non-Instructional	9100 Community Service	\$ 3,784.56
	0210 Florida Retirement System	9100 Community Service	1,034.99
	0220 Social Security	9100 Community Service	8.90
	0231 Group Insurance - Health	9100 Community Service	(5,141.91)
	0232 Group Insurance - Life	9100 Community Service	24.68
	0233 Group Insurance - Dental	9100 Community Service	(1.20)
	0510 Supplies	9100 Community Service	(3,510.02)
	0730 Dues and Fees	9100 Community Service	3,800.00
			<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>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (6,234.26)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,254.98)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,178.11)
	0220 Social Security	5100 Basic Education (K-12)	(1,368.19)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,066.28)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.12
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(238.40)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	113.60
	0100 Salary - Non-Instructional	9100 Community Service	2,222.88
	0210 Florida Retirement System	9100 Community Service	933.98
	0220 Social Security	9100 Community Service	(661.21)
	0231 Group Insurance - Health	9100 Community Service	(329.29)
	0232 Group Insurance - Life	9100 Community Service	10.72
	0233 Group Insurance - Dental	9100 Community Service	129.86
	0510 Supplies	9100 Community Service	17,916.56
			<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>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (4,609.09)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(904.91)
	0220 Social Security	5100 Basic Education (K-12)	(354.17)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,770.12

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	1.56
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	80.60
	0131 Salary - Instructional	6100 Pupil Personnel Services	1,627.25
	0210 Florida Retirement System	6100 Pupil Personnel Services	(7.03)
	0220 Social Security	6100 Pupil Personnel Services	(266.87)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(0.28)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.44)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(0.40)
	0100 Salary - Non-Instructional	9100 Community Service	(8,321.12)
	0210 Florida Retirement System	9100 Community Service	7,620.92
	0220 Social Security	9100 Community Service	1,894.50
	0231 Group Insurance - Health	9100 Community Service	(15,889.12)
	0232 Group Insurance - Life	9100 Community Service	(10.36)
	0233 Group Insurance - Dental	9100 Community Service	(134.84)
	0510 Supplies	9100 Community Service	16,736.71
	0642 Equipment (Under \$5,000)	9100 Community Service	766.97
			<u>\$ -</u>

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

2178 Child Care - Wright Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (13,514.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,890.78)
0220 Social Security	5100 Basic Education (K-12)	(1,189.91)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,949.00)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(13.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(169.00)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	4,392.00
0360 Lease and Rental Agreements	7300 School Admin - Principal Office	3,400.00
0100 Salary - Non-Instructional	9100 Community Service	7,510.53
0102 Salary - Other Compensation	9100 Community Service	1,030.96
0117 Workshops	9100 Community Service	105.00
0130 Salary - Overtime	9100 Community Service	836.16
0210 Florida Retirement System	9100 Community Service	1,078.07
0220 Social Security	9100 Community Service	1,021.77
0231 Group Insurance - Health	9100 Community Service	(10,828.21)
0232 Group Insurance - Life	9100 Community Service	63.71
0233 Group Insurance - Dental	9100 Community Service	165.80
0234 Group Insurance - Other	9100 Community Service	127.80
0510 Supplies	9100 Community Service	12,522.15
0730 Dues and Fees	9100 Community Service	299.95
		<u>\$ -</u>

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

2179 Child Care - Antioch Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,750.42
0210 Florida Retirement System	5100 Basic Education (K-12)	238.58
0220 Social Security	5100 Basic Education (K-12)	133.91
0231 Group Insurance - Health	5100 Basic Education (K-12)	(938.60)
0100 Salary - Non-Instructional	9100 Community Service	8,324.22
0210 Florida Retirement System	9100 Community Service	1,840.04
0220 Social Security	9100 Community Service	553.75
0231 Group Insurance - Health	9100 Community Service	(9,337.00)
0232 Group Insurance - Life	9100 Community Service	(50.88)
0233 Group Insurance - Dental	9100 Community Service	(319.00)
0234 Group Insurance - Other	9100 Community Service	113.60
0510 Supplies	9100 Community Service	(2,309.04)
		<u>\$ -</u>

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

2181 Child Care - Bob Sikes Elementary School

0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 60.68
0100 Salary - Non-Instructional	9100 Community Service	1,277.26
0210 Florida Retirement System	9100 Community Service	215.52
0220 Social Security	9100 Community Service	(127.43)
0231 Group Insurance - Health	9100 Community Service	(4,074.54)
0232 Group Insurance - Life	9100 Community Service	(1.32)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
	0233 Group Insurance - Dental	9100 Community Service	(0.80)
	0234 Group Insurance - Other	9100 Community Service	2,711.31
	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>			
2909 <u>School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (68,155.34)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	8,008.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	9,585.00
	0420 Bottled Gas	8120 Building and Ground Maintenance	45.85
	0510 Supplies	8120 Building and Ground Maintenance	28,362.01
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	5,979.08
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	6,740.12
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	8,308.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,127.28
			<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)	\$ (2,700.00)
	0997 Reserve - Projects	9890 Reserves	2,700.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3095 <u>Dual Enrollment Additional WFTE</u>			
	0132 Salary - Hourly Teachers	6100 Pupil Personnel Services	\$ 13,284.88
	0210 Florida Retirement System	6100 Pupil Personnel Services	1,810.73
	0220 Social Security	6100 Pupil Personnel Services	1,016.29
	0131 Salary - Instructional	6120 Guidance Services	(25,908.16)
	0210 Florida Retirement System	6120 Guidance Services	(3,485.59)
	0220 Social Security	6120 Guidance Services	(2,009.82)
	0231 Group Insurance - Health	6120 Guidance Services	11,107.12
	0232 Group Insurance - Life	6120 Guidance Services	25.56
	0233 Group Insurance - Dental	6120 Guidance Services	399.60
	0234 Group Insurance - Other	6120 Guidance Services	3,759.39
			<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	\$ (2,226.25)
	0210 Florida Retirement System	6141 Testing	(303.44)
	0220 Social Security	6141 Testing	(170.31)
	0750 Other Personnel Services	6141 Testing	2,700.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,842.02)
	0520 Textbooks	5100 Basic Education (K-12)	2,582.07
	0510 Supplies	5300 Vocational	1,259.95
			<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	\$ 475.21
	0610 Library Books	6200 Instructional Media Services	(505.20)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	29.99
			<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 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0310 Professional & Technical Service	5900 Other Instruction	\$ 19,000.00
	0510 Supplies	5900 Other Instruction	1,000.00
	0997 Reserve - Projects	9890 Reserves	(20,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3118	<u>Triumph Healthcare Academy Grant</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (8,841.36)
	0510 Supplies	5300 Vocational	3,480.95
	0519 Technology Supplies	5300 Vocational	119.00
	0642 Equipment (Under \$5,000)	5300 Vocational	4,392.41
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	849.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3151	<u>SAI - ESE Extended School Year</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (110,467.68)
	0102 Salary - Other Compensation	5200 Exceptional Child	60.51
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(63,193.91)
	0210 Florida Retirement System	5200 Exceptional Child	(25,921.64)
	0220 Social Security	5200 Exceptional Child	(11,564.13)
	0310 Professional & Technical Service	5200 Exceptional Child	(494.86)
	0510 Supplies	5200 Exceptional Child	(512.59)
	0750 Other Personnel Services	5200 Exceptional Child	2,955.00
	0310 Professional & Technical Service	6130 Health Services	(4,056.00)
	0100 Salary - Non-Instructional	7801 Transportation - North	32,587.02
	0210 Florida Retirement System	7801 Transportation - North	4,441.51
	0220 Social Security	7801 Transportation - North	2,493.03
	0100 Salary - Non-Instructional	7802 Transportation - Central	12,107.55
	0210 Florida Retirement System	7802 Transportation - Central	1,769.53
	0220 Social Security	7802 Transportation - Central	926.23
	0100 Salary - Non-Instructional	7803 Transportation - South	16,049.27
	0210 Florida Retirement System	7803 Transportation - South	2,974.21
	0220 Social Security	7803 Transportation - South	1,600.63
	0398 Field Trips	7803 Transportation - South	(15,000.00)
	0750 Other Personnel Services	7803 Transportation - South	4,873.50
	0997 Reserve - Projects	9890 Reserves	148,372.82
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust ESY-Summer 2024 to actual.</i>		
3162	<u>SAI - Attendance Officers</u>		
	0354 Maintenance Vehicle Repair	6110 Attendance and Social Work	\$ (200.00)
	0390 Other Purchased Service	6110 Attendance and Social Work	200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3367	<u>DW - Safety/ADA Security Cameras</u>		
	0393 Contracts - Nonprofessional	7900 Operation of Plant	<u>\$ 5,000.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (5,000.00)	
4004	<u>Chorus Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 350.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	125.00
	0510 Supplies	5100 Basic Education (K-12)	(1,243.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
	0519 Technology Supplies	5100 Basic Education (K-12)	168.00
	0398 Field Trips	7802 Transportation - Central	600.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005	<u>Band Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 10,800.00
	0350 Repair and Maintenance	5100 Basic Education (K-12)	4,000.00
	0510 Supplies	5100 Basic Education (K-12)	(14,800.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(3,677.55)
	0398 Field Trips	7802 Transportation - Central	3,677.55
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 25,594.86</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (25,594.86)	
4031	<u>Itinerant - Behavior Analysts/Interventionists</u>		
	0365 Software Subscriptions	5200 Exceptional Child	\$ 147.00
	0510 Supplies	5200 Exceptional Child	(147.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4065	<u>Instructional Materials - Textbooks - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,400.05)
	0520 Textbooks	5100 Basic Education (K-12)	1,400.05
			<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	\$ 32.48
	0610 Library Books	6200 Instructional Media Services	(32.48)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110	<u>SAI - ESOL</u>		
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 1,000.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	(1,000.00)
			<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)	\$ 4,050.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(4,050.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4140	<u>CTE - Workforce Development CAP Grant</u>		
	0641 Equipment (Over \$5,000)	5300 Vocational	\$ (60,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	60,000.00
			<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)	\$ 3,451.96
	0210 Florida Retirement System	5100 Basic Education (K-12)	467.99

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object		Increase (Decrease)
	0220 Social Security	5100 Basic Education (K-12)	264.04
	0997 Reserve - Projects	9890 Reserves	(4,183.99)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4329	<u>DW - Technology Upgrades</u>		
	0510 Supplies	8200 Administrative Technology Services	\$ 1,458.51
	0519 Technology Supplies	8200 Administrative Technology Services	(1,458.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5019	<u>E-Sports Implementation</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 899.10
	0510 Supplies	5100 Basic Education (K-12)	(359.88)
	0519 Technology Supplies	5100 Basic Education (K-12)	359.88
			<u>\$ 899.10</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	\$ (899.10)	
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 53,099.71
	0210 Florida Retirement System	6120 Guidance Services	6,960.32
	0220 Social Security	6120 Guidance Services	3,936.08
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,966.65)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(266.71)
	0220 Social Security	6300 Instruction & Curriculum	(150.11)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(52,073.68)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(5,552.96)
	0220 Social Security	7300 School Admin - Principal Office	(3,986.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5064	<u>CAPE - Culinary</u>		
	0519 Technology Supplies	5300 Vocational	\$ 3,799.00
	0997 Reserve - Projects	9890 Reserves	(3,799.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 7,301.00
	0519 Technology Supplies	5300 Vocational	3,894.00
	0642 Equipment (Under \$5,000)	5300 Vocational	899.00
	0730 Dues and Fees	5300 Vocational	3,200.00
	0997 Reserve - Projects	9890 Reserves	(15,294.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067	<u>CAPE - Health Science</u>		
	0730 Dues and Fees	5300 Vocational	\$ 2,200.00
	0997 Reserve - Projects	9890 Reserves	(2,200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 37,935.93
	0510 Supplies	5300 Vocational	3,822.40
	0519 Technology Supplies	5300 Vocational	23,013.99
	0642 Equipment (Under \$5,000)	5300 Vocational	9,894.18
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	200.00
	0997 Reserve - Projects	9890 Reserves	(74,866.50)
			<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

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Account	Object		Increase (Decrease)
5069	<u>CAPE - Robotics</u>		
	0510 Supplies	5300 Vocational	\$ 500.00
	0997 Reserve - Projects	9890 Reserves	(500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5071	<u>CAPE - Welding</u>		
	0510 Supplies	5300 Vocational	\$ 1,000.00
	0642 Equipment (Under \$5,000)	5300 Vocational	1,000.00
	0997 Reserve - Projects	9890 Reserves	(2,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5072	<u>CAPE - Automotive</u>		
	0519 Technology Supplies	5300 Vocational	\$ 2,128.00
	0997 Reserve - Projects	9890 Reserves	(2,128.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5073	<u>CAPE - Building Trades</u>		
	0510 Supplies	5300 Vocational	\$ 1,000.00
	0519 Technology Supplies	5300 Vocational	9,154.00
	0997 Reserve - Projects	9890 Reserves	(10,154.00)
			<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	\$ 140,622.00
	0131 Salary - Instructional	5200 Exceptional Child	134,093.00
	0210 Florida Retirement System	5200 Exceptional Child	38,462.00
	0220 Social Security	5200 Exceptional Child	21,015.00
	0231 Group Insurance - Health	5200 Exceptional Child	69,934.00
	0232 Group Insurance - Life	5200 Exceptional Child	180.00
	0233 Group Insurance - Dental	5200 Exceptional Child	2,387.00
			<u>\$ 406,693.00</u>
	<i>Explanation: Appropriate ESE non-gifted positions by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (406,693.00)	
5080	<u>Materials & Supplies Stipend</u>		
	0510 Supplies	5200 Exceptional Child	<u>\$ 900.00</u>
	<i>Explanation: Appropriate Board-approved materials and supplies stipends by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (900.00)	
5090	<u>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,734.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(645.24)
	0220 Social Security	5100 Basic Education (K-12)	(362.16)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	3,734.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	508.94
	0220 Social Security	6100 Pupil Personnel Services	285.66
	0102 Salary - Other Compensation	6120 Guidance Services	1,000.00
	0210 Florida Retirement System	6120 Guidance Services	136.30
	0220 Social Security	6120 Guidance Services	76.50
			<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

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Account	Object		Increase (Decrease)
5099	<u>School Utilities</u>		
	0430 Electricity	7900 Operation of Plant	\$ 767.88
<i>Explanation: Adjust Community Education Enrichment to actual by transferring to/(from) the following project(s):</i>			
	2166 Community Education Enrichment	\$ (767.88)	
5110	<u>Workforce Development</u>		
	0103 Salary - Supplements	5900 Other Instruction	\$ (12,000.00)
	0131 Salary - Instructional	5900 Other Instruction	(74,983.56)
	0210 Florida Retirement System	5900 Other Instruction	(15,372.02)
	0220 Social Security	5900 Other Instruction	(8,280.82)
	0231 Group Insurance - Health	5900 Other Instruction	(437.35)
	0232 Group Insurance - Life	5900 Other Instruction	(30.13)
	0233 Group Insurance - Dental	5900 Other Instruction	225.08
	0234 Group Insurance - Other	5900 Other Instruction	178.91
	0331 Out of County Travel	5900 Other Instruction	5,000.00
	0510 Supplies	5900 Other Instruction	(10,000.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(28,616.56)
	0103 Salary - Supplements	7300 School Admin - Principal Office	(54.80)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	5,018.55
	0210 Florida Retirement System	7300 School Admin - Principal Office	4,721.53
	0220 Social Security	7300 School Admin - Principal Office	(2,059.76)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	269.39
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(16.38)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	259.57
	0100 Salary - Non-Instructional	7900 Operation of Plant	(1,750.98)
	0210 Florida Retirement System	7900 Operation of Plant	(214.07)
	0220 Social Security	7900 Operation of Plant	(133.97)
	0231 Group Insurance - Health	7900 Operation of Plant	(1,475.98)
	0232 Group Insurance - Life	7900 Operation of Plant	0.02
	0234 Group Insurance - Other	7900 Operation of Plant	(26,108.15)
	0381 Water and Sewage	7900 Operation of Plant	5,000.00
	0997 Reserve - Projects	9890 Reserves	160,861.48
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
5160	<u>Lottery - School Recognition</u>		
	0395 Other Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 264,655.00
	0997 Reserve - Projects	9890 Reserves	(264,655.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6010	<u>Educational Broadband Lease</u>		
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	\$ 1,000.00
	0510 Supplies	6500 Instruction Related Technology	(1,000.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6060	<u>CAPE Digital Tools - IT</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 3,760.82
	0519 Technology Supplies	5300 Vocational	1,890.83
	0997 Reserve - Projects	9890 Reserves	(5,651.65)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6088	<u>Professional Development Certification Program</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (27,250.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	27,250.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

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Account	Object		Increase (Decrease)
6110 <u>Adult Education Tuition</u>			
0131	Salary - Instructional	5900 Other Instruction	\$ (133,143.40)
0210	Florida Retirement System	5900 Other Instruction	(3,169.68)
0220	Social Security	5900 Other Instruction	(1,614.14)
0231	Group Insurance - Health	5900 Other Instruction	19,220.76
0232	Group Insurance - Life	5900 Other Instruction	3.94
0233	Group Insurance - Dental	5900 Other Instruction	604.20
0641	Equipment (Over \$5,000)	5900 Other Instruction	(2,300.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	1,014.58
0210	Florida Retirement System	6100 Pupil Personnel Services	(4.27)
0220	Social Security	6100 Pupil Personnel Services	77.65
0231	Group Insurance - Health	6100 Pupil Personnel Services	(819.99)
0131	Salary - Instructional	6120 Guidance Services	10,298.37
0210	Florida Retirement System	6120 Guidance Services	1,160.87
0220	Social Security	6120 Guidance Services	782.29
0231	Group Insurance - Health	6120 Guidance Services	(9,337.00)
0232	Group Insurance - Life	6120 Guidance Services	1.56
0233	Group Insurance - Dental	6120 Guidance Services	79.60
0234	Group Insurance - Other	6120 Guidance Services	127.80
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	82.00
0210	Florida Retirement System	7300 School Admin - Principal Office	(186.99)
0220	Social Security	7300 School Admin - Principal Office	13.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	(7,629.52)
0232	Group Insurance - Life	7300 School Admin - Principal Office	3.12
0233	Group Insurance - Dental	7300 School Admin - Principal Office	161.20
0234	Group Insurance - Other	7300 School Admin - Principal Office	127.80
0210	Florida Retirement System	7900 Operation of Plant	483.86
0220	Social Security	7900 Operation of Plant	220.08
0510	Supplies	7900 Operation of Plant	2,300.00
0997	Reserve - Projects	9890 Reserves	121,442.31
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
6113 <u>SAI - Plan of Care</u>			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 12,333.12
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	6,000.00
0210	Florida Retirement System	5100 Basic Education (K-12)	2,658.05
0220	Social Security	5100 Basic Education (K-12)	1,711.23
0510	Supplies	5100 Basic Education (K-12)	(22,702.40)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7014 <u>New Teacher Induction Program</u>			
0510	Supplies	6400 Instructional Staff Training Services	\$ (309.99)
0642	Equipment (Under \$5,000)	6400 Instructional Staff Training Services	309.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 <u>Professional Learning - GF</u>			
0310	Professional & Technical Service	6400 Instructional Staff Training Services	\$ 17,550.00
0331	Out of County Travel	6400 Instructional Staff Training Services	8,800.00
			<u>\$ 26,350.00</u>
<i>Explanation: Appropriate professional learning by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (26,350.00)	
7019 <u>Drama Program</u>			
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 500.00
0510	Supplies	5100 Basic Education (K-12)	(2,000.00)
0519	Technology Supplies	5100 Basic Education (K-12)	1,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

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Account	Object		Increase (Decrease)
7054 AP Initiative - Set-Aside			
0510	Supplies	5100 Basic Education (K-12)	\$ (4,802.02)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,802.02
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 International Baccalaureate			
0510	Supplies	5100 Basic Education (K-12)	\$ (7.03)
0331	Out of County Travel	6400 Instructional Staff Training Services	7.03
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 CAPE Digital Tools - STEM			
0510	Supplies	5300 Vocational	\$ 540.80
0997	Reserve - Projects	9890 Reserves	(540.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 CAPE - Manufacturing			
0220	Social Security	5300 Vocational	\$ (0.06)
0365	Software Subscriptions	5300 Vocational	763.00
0390	Other Purchased Service	5300 Vocational	(1.61)
0398	Field Trips	5300 Vocational	(1,000.00)
0510	Supplies	5300 Vocational	(771.38)
0519	Technology Supplies	5300 Vocational	(888.58)
0641	Equipment (Over \$5,000)	5300 Vocational	(15.16)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	(408.42)
0730	Dues and Fees	5300 Vocational	(280.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(26.72)
0210	Florida Retirement System	6100 Pupil Personnel Services	(3.63)
0220	Social Security	6100 Pupil Personnel Services	(2.04)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(5.48)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.02)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(0.18)
0331	Out of County Travel	6300 Instruction & Curriculum	(200.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(490.23)
0398	Field Trips	7802 Transportation - Central	(57.25)
0398	Field Trips	7803 Transportation - South	(1,000.00)
0997	Reserve - Projects	9890 Reserves	4,387.76
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8001 Purchased - Schools - Other			
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 2,000.00
0450	Gasoline	5100 Basic Education (K-12)	(30.56)
0510	Supplies	5100 Basic Education (K-12)	(2,000.00)
0450	Gasoline	7900 Operation of Plant	30.56
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113 Workforce Ed. Performance Incentive			
0100	Salary - Non-Instructional	5900 Other Instruction	\$ 271.20
0210	Florida Retirement System	5900 Other Instruction	290.59
0220	Social Security	5900 Other Instruction	115.43
0510	Supplies	5900 Other Instruction	(7,980.83)
0641	Equipment (Over \$5,000)	5900 Other Instruction	7,000.00
0210	Florida Retirement System	7300 School Admin - Principal Office	194.46
0220	Social Security	7300 School Admin - Principal Office	109.15
			<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

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Board Meeting December 9, 2024

Account	Object		Increase (Decrease)
9015	<u>Fixed Charges</u>		
0210	Florida Retirement System	5100 Basic Education (K-12)	\$ (17.34)
0220	Social Security	5100 Basic Education (K-12)	(1,457.51)
0320	Insurance and Bond Premiums	7100 School Board	138.37
0220	Social Security	7300 School Admin - Principal Office	7.65
0220	Social Security	7500 Fiscal Services	0.55
0240	Workers Compensation	7730 Staff Services	(15,651.75)
0210	Florida Retirement System	7801 Transportation - North	17.34
0220	Social Security	7801 Transportation - North	1,449.31
0240	Workers Compensation	7900 Operation of Plant	15,651.75
0320	Insurance and Bond Premiums	7900 Operation of Plant	(138.37)
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(25,594.86)
			<u>\$ (25,594.86)</u>

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

4011 Insurance Claims - Equipment \$ 25,594.86

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024	
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	\$ 27,669,455.04	\$ -	\$ -	\$ 27,669,455.04	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	BUDGET AS OF 10/31/2024
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	142,244.60	-	142,244.60
		TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,669,455.04	\$ -	\$ 27,669,455.04

Explanation of Budget Amendment as Follows:
Part II - Debt Service Funds
Amendment Number 2
Board Meeting December 9, 2024

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD: DECEMBER 9, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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	\$ 332,060,861.30	\$ -	\$ -	\$ 332,060,861.30

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	BUDGET AS OF 10/31/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	170,554,463.04	-	42,603.88
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,622,986.67	11,656,534.61	-	132,982.14
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	3,088,036.32	34,807.02	-
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	1,074,669.00	-	42,002.00
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	154,442.80	59,390.00	-
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	5,000.00	-	-
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	13,977.00	13,977.00	9,740.02	-
7400	0651	BUSES	4,585,279.73	4,585,279.73	-	-
7400	0652	OTHER MOTOR VEHICLES	140,000.00	129,123.76	-	-
7400	0660	LAND	2,691,928.25	2,692,028.25	-	-
7400	0671	LAND IMPROVEMENTS	26,781.38	26,781.38	-	-
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	7,500.00	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	644,947.19	258,784.05	-
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	65,840.76	-	3,680.00
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	1,403,955.97	31,624.41	-
7400	0677	REPLACEMENT SYSTEMS	511,087.58	550,933.86	279,003.60	-
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	573,689.02	6,078.06	-
7400	0682	HEATING/COOLING/AIR CONDITIONING	342,118.00	629,499.00	25,770.00	-
7400	0683	ROOFING	33,742.00	33,742.00	-	-
7400	0684	REPLACEMENT ROOFING & SYSTEMS	70,699,545.18	72,469,477.23	-	601,225.29
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	644,137.88	109,796.15	-
7400	0691	SOFTWARE (OVER \$1,000)	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	-	-
7400	0720	INTEREST	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	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	-	-
7500	0730	CHARTER SCHOOL COUNTY SALES TAX	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	19,633,121.00	20,987,516.00	-	-
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	26,040,196.86	-	-
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	4,131,126.43	4,131,126.43	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 325,868,693.54	\$ 332,060,861.30	\$ 822,493.31	\$ 822,493.31

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
0311	<u>BD - Landscape/Sod</u>		
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 8,994.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(8,994.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
0319	<u>DW - HVAC Replacement</u>		
0682	Non-Capitalized Remodeling & Renovations	7400 Facilities Acquisition and Construction	\$ 1,514.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,514.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2217	<u>DW - Sales Tax Construct - FF&E - P6T012</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 34,948.17
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(34,948.17)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2244	<u>Pineview K-8, Destin 3-5, & Baker Classrooms - P6T035</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,607,692.61)</u>
<i>Explanation: Transferred to/(from) the following project(s) to close Sales Tax prefunding of Task Order #35. Task Order #35 will be funded through COPS 2024.</i>			
8342	Project Contingency	\$ 1,607,692.61	
2303	<u>Board Projects</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (27,128.02)</u>
<i>Explanation: Reappropriate various projects by transferring to/(from) the following project(s):</i>			
2364	BD - School Equipment	\$ 27,128.02	
2310	<u>DW - Minor Repair & Maint.</u>		
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 11,490.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(11,490.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2313	<u>DW - Environmental/IAQ/T&E</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,885.68
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,885.68)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2336	<u>DW - Emergency Maintenance</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 5,010.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,010.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2353	<u>DW - Portable Repairs & Relocations</u>		
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 5,994.25
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,994.25)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
2364	<u>BD - School Equipment</u>		
0643	Computer (Over \$1,000) & Tech. Infrastructure	7400 Facilities Acquisition and Construction	\$ 17,388.00
0649	Technology Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	9,740.02
			<u>\$ 27,128.02</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects	\$ (27,128.02)	
2368	<u>DW - Paving/Resurfacing</u>		
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 14,456.80
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(14,456.80)
			<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 2

Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
2395	<u>DW - Safety/ADA</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,264.36
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	64,750.43
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(571,014.79)
			<u>\$ (500,000.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	3367 DW - Security Cameras	\$ 500,000.00	
3224	<u>Concrete Repair at Ramp Schools-T&M-P6TO36</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 145,000.00</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (145,000.00)	
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 15,540.15</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (15,540.15)	
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (3,680.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	3,680.00
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3367	<u>DW - Security Cameras</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (132,982.14)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(18,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	500,982.14
			<u>\$ 350,000.00</u>
	Explanation: Transferred to/(from) the following project(s):		
	2395 DW - Safety/ADA	\$ (500,000.00)	
	4220 DW - Safety/ADA - Radios	150,000.00	
	Total Projects transferred to/(from)		<u>\$ (350,000.00)</u>
3388	<u>DW - Sales Tax Construct - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (42,603.88)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	42,603.88
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4201	<u>DW - Security Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 12,156.12
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	6,078.06
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(18,234.18)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4204	<u>DW - Athletic Facilities</u>		
	0672 New Sidewalks and Retaining Wall	7400 Facilities Acquisition and Construction	\$ 7,500.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(7,500.00)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4205	<u>DW - Arts - Renovation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (2,000,000.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 2,000,000.00	
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 258,784.05
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(258,784.05)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4216	<u>Sales Tax HVAC Projects - P6TO37</u>		
	0682 Non-Capitalized Remodeling & Renovations	7400 Facilities Acquisition and Construction	\$ 24,256.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,256.00)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
4220	<u>DW - Safety/ADA - Radios</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 150,000.00
	Explanation: Transferred to/(from) the following project(s):		
	3367 DW - Security Cameras	\$ (150,000.00)	
4225	<u>DW - Classroom Technology</u>		
	0643 Computer (Over \$1,000) & Tech. Infrastructure	7400 Facilities Acquisition and Construction	\$ (59,390.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	59,390.00
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4228	<u>Pryor Flooring Replacement-T&M - P6TO42</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 10,000.00
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (10,000.00)	
4231	<u>DW - CMI for Task Orders</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 75,000.00
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (75,000.00)	
4325	<u>DW - Stadium Repairs</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,698.81
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,698.81)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
5341	<u>DW - Playgrounds</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 31,624.41
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(31,624.41)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
5343	<u>DW - Ramp Replace</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 12,482.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12,482.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 3,362,152.46
	Explanation: Reappropriate various projects by transferring to/(from) the following project(s):		
	2244 Pineview K-8, Destin 3-5, & Baker Classrooms - P6TO35	\$ (1,607,692.61)	4205 DW - Arts - Renovation (2,000,000.00)
	3224 Concrete Repair at Ramp Schools-T&M-P6TO36	145,000.00	4228 Pryor Flooring Replacement-T&M - P6TO42 10,000.00
	3336 DW - Flooring	15,540.15	4231 DW - CMI for Task Orders 75,000.00
			Total Projects transferred to/(from) \$ (3,362,152.46)
8373	<u>DW - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (84,256.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	84,256.00
			\$ -
	Explanation: Reallocate funds between objects within the project.		

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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	412,272.34	-	-	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	704,309.20	-	-	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	\$ 28,082,611.27	\$ -	\$ -	\$ 28,082,611.27

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 10,986,152.62	\$ -	\$ 373,952.99	\$ 10,612,199.63
5200	EXCEPTIONAL CHILD	8,897,493.29	8,897,493.29	249,582.18	-	9,147,075.47
5300	VOCATIONAL	410,070.34	429,715.23	-	337.20	429,378.03
5400	ADULT GENERAL EDUCATION	3,541.89	317,355.89	-	-	317,355.89
5500	PREKINDERGARTEN	407,921.61	407,617.61	1,010.96	-	408,628.57
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	177,095.18	-	18,200.47	158,894.71
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	230,454.62	919.35	-	231,373.97
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	192,078.32	-	-	192,078.32
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,884,147.34	-	37,991.68	2,846,155.66
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,760,813.32	102,051.95	-	2,862,865.27
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	719,497.04	506.03	-	720,003.07
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	39,844.04	1,000.00	-	40,844.04
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	30,721.29	-	-	30,721.29
7801	TRANSPORTATION - NORTH	182.50	5,663.63	26,306.94	-	31,970.57
7802	TRANSPORTATION - CENTRAL	-	-	29,987.38	-	29,987.38
7803	TRANSPORTATION - SOUTH	756.25	1,581.83	19,117.55	-	20,699.38
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	\$ 28,082,611.27	\$ 430,482.34	\$ 430,482.34	\$ 28,082,611.27

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (15,436.21)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	320.37
	0210 Florida Retirement System	6300 Instruction & Curriculum	43.67
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	25.04
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(101.36)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	1,660.08
	0210 Florida Retirement System	6400 Instructional Staff Training Services	226.27
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	126.99
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	13,135.15
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
3453	<u>ESSER III - Supplemental Programming</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (559,312.56)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(1,055.15)
	0510 Supplies	5100 Basic Education (K-12)	(57,671.95)
	0791 Indirect Costs	7200 General Administration	506.03
	0100 Salary - Non-Instructional	7801 Transportation - North	21,689.43
	0102 Salary - Other Compensation	7801 Transportation - North	78.00
	0210 Florida Retirement System	7801 Transportation - North	2,874.43
	0220 FICA (Social Security & Medicare)	7801 Transportation - North	1,665.08
	0100 Salary - Non-Instructional	7802 Transportation - Central	24,475.07
	0102 Salary - Other Compensation	7802 Transportation - Central	405.90
	0210 Florida Retirement System	7802 Transportation - Central	3,203.04
	0220 FICA (Social Security & Medicare)	7802 Transportation - Central	1,903.37
	0100 Salary - Non-Instructional	7803 Transportation - South	15,763.15
	0210 Florida Retirement System	7803 Transportation - South	2,148.52
	0220 FICA (Social Security & Medicare)	7803 Transportation - South	1,205.88
			<u>\$ (542,121.76)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
3454	ESSER III - Supplemental Programming - SIS	\$ 542,121.76	
3454	<u>ESSER III - Supplemental Programming - SIS</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 5,631.56
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	25.19
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	271,172.25
	0210 Florida Retirement System	5100 Basic Education (K-12)	38,319.53
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	21,166.35
	0510 Supplies	5100 Basic Education (K-12)	(3,761.10)
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,415.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	109,824.39
	0102 Salary - Other Compensation	5200 Exceptional Child	237.90
	0132 Salary - Hourly Teachers	5200 Exceptional Child	60,379.18
	0210 Florida Retirement System	5200 Exceptional Child	23,672.84
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	13,038.67
			<u>\$ 542,121.76</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
3453	ESSER III - Supplemental Programming	\$ (542,121.76)	
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (5,359.64)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	400.47
	0210 Florida Retirement System	6300 Instruction & Curriculum	54.58
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	31.29

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(126.71)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.01
	0331 Out of County Travel	6300 Instruction & Curriculum	5,000.00
			<u>\$ -</u>

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

5401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 12,611.72
0131 Salary - Instructional	5100 Basic Education (K-12)	(64,139.02)
0210 Florida Retirement System	5100 Basic Education (K-12)	6,162.90
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(9,257.08)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(57,361.01)
0232 Group Insurance - Life	5100 Basic Education (K-12)	42.05
0233 Group Insurance - Dental	5100 Basic Education (K-12)	602.71
0234 Group Insurance - Other	5100 Basic Education (K-12)	(940.89)
0365 Software Subscriptions	5100 Basic Education (K-12)	3.00
0510 Supplies	5100 Basic Education (K-12)	39,335.38
0100 Salary - Non-Instructional	5500 Prekindergarten	5,401.97
0210 Florida Retirement System	5500 Prekindergarten	(120.87)
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(202.68)
0231 Group Insurance - Health	5500 Prekindergarten	(3,061.98)
0232 Group Insurance - Life	5500 Prekindergarten	(3.08)
0233 Group Insurance - Dental	5500 Prekindergarten	(2.20)
0234 Group Insurance - Other	5500 Prekindergarten	(0.20)
0510 Supplies	5500 Prekindergarten	(1,000.00)
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	1,004.22
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(2,478.92)
0210 Florida Retirement System	6300 Instruction & Curriculum	(771.58)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(182.64)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.76)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.72)
0234 Group Insurance - Other	6300 Instruction & Curriculum	0.20
0131 Salary - Instructional	6400 Instructional Staff Training Services	54,279.83
0210 Florida Retirement System	6400 Instructional Staff Training Services	11,079.58
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	3,396.88
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(4,954.00)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	16.61
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	377.28
0234 Group Insurance - Other	6400 Instructional Staff Training Services	140.78
0390 Other Purchased Service	6400 Instructional Staff Training Services	7,822.52
0510 Supplies	6400 Instructional Staff Training Services	1,700.00
0519 Technology - Supplies	6400 Instructional Staff Training Services	(500.00)
0117 Workshops	7730 Staff Services	928.94
0220 FICA (Social Security & Medicare)	7730 Staff Services	71.06
		<u>\$ -</u>

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

5405 Title II - Part A

0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 1,236.55
0210 Florida Retirement System	6100 Pupil Personnel Services	168.54
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	94.59
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	222.31
0103 Salary - Supplements	6300 Instruction & Curriculum	30.30
0210 Florida Retirement System	6300 Instruction & Curriculum	17.02
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.08)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.01
0131 Salary - Instructional	6400 Instructional Staff Training Services	8,088.01
0210 Florida Retirement System	6400 Instructional Staff Training Services	1,102.42
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	618.77
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(4,378.51)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.05
0234 Group Insurance - Other	6400 Instructional Staff Training Services	0.01
0310 Professional & Technical Services	6400 Instructional Staff Training Services	1.00
0331 Out of County Travel	6400 Instructional Staff Training Services	4,620.00
0510 Supplies	6400 Instructional Staff Training Services	(19,620.99)
0730 Dues and Fees	6400 Instructional Staff Training Services	7,800.00
		<u>\$ -</u>

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 IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
5407	<u>Carl Perkins - Postsecondary Education</u>		
	0510 Supplies	5300 Vocational	\$ (337.20)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	1,051.94
	0210 Florida Retirement System	6400 Instructional Staff Training Services	143.39
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	80.47
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(938.60)
			<u>\$ -</u>

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

5409 Title I - Part D

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (609.66)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(248.76)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(49.25)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(634.25)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.82)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.29)
	0510 Supplies	5100 Basic Education (K-12)	1,543.03
			<u>\$ -</u>

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

5412 Title IX - Homeless Children & Youth

	0510 Supplies	5100 Basic Education (K-12)	\$ (950.80)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	27.43
	0103 Salary - Supplements	6300 Instruction & Curriculum	142.00
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(569.20)
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,638.33
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(71.45)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(214.55)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.40)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1.36)
			<u>\$ -</u>

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

5415 Title IV - SS & AEG

	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,122.31
	0510 Supplies	5100 Basic Education (K-12)	(17,017.68)
	0103 Salary - Supplements	6140 Psychological Services	(2,875.58)
	0131 Salary - Instructional	6140 Psychological Services	4,407.98
	0210 Florida Retirement System	6140 Psychological Services	208.54
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	117.04
	0231 Group Insurance - Health	6140 Psychological Services	(938.61)
	0232 Group Insurance - Life	6140 Psychological Services	(0.02)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	1,847.36
	0210 Florida Retirement System	6400 Instructional Staff Training Services	251.79
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	141.32
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	13,135.15
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(399.60)
			<u>\$ -</u>

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

5418 Title III - English Language Acquisition

	0510 Supplies	5100 Basic Education (K-12)	\$ 19,700.15
	0131 Salary - Instructional	6100 Pupil Personnel Services	(3,132.13)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(4,389.17)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(244.45)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(12,046.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(15.80)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(0.40)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	127.80
			<u>\$ -</u>

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 IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
5426	<u>Adult General Education</u>		
	0100 Salary - Non-Instructional	5400 Adult General Education	\$ 1,339.96
	0131 Salary - Instructional	5400 Adult General Education	(12,922.45)
	0210 Florida Retirement System	5400 Adult General Education	(2,241.89)
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	(953.33)
	0231 Group Insurance - Health	5400 Adult General Education	(22,842.53)
	0232 Group Insurance - Life	5400 Adult General Education	16.21
	0233 Group Insurance - Dental	5400 Adult General Education	652.68
	0510 Supplies	5400 Adult General Education	36,951.35
			<u>\$ -</u>

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

5475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (265,162.77)
	0103 Salary - Supplements	5200 Exceptional Child	(7,231.00)
	0130 Salary - Overtime	5200 Exceptional Child	378.25
	0131 Salary - Instructional	5200 Exceptional Child	(9,378.85)
	0210 Florida Retirement System	5200 Exceptional Child	(45,127.43)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(25,544.93)
	0231 Group Insurance - Health	5200 Exceptional Child	(190,009.44)
	0232 Group Insurance - Life	5200 Exceptional Child	(145.77)
	0233 Group Insurance - Dental	5200 Exceptional Child	(3,419.64)
	0234 Group Insurance - Other	5200 Exceptional Child	1,675.60
	0510 Supplies	5200 Exceptional Child	191,216.18
	0519 Technology - Supplies	5200 Exceptional Child	25.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	19,475.17
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,040.14
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(1,462.81)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(59,867.30)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(51.91)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1,651.37)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	88.88
			<u>\$ (395,154.00)</u>

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

5477 IDEA - K-12 - Proportionate \$ 395,154.00

5476	<u>IDEA - Pre-Kd</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ (20,883.39)
	0210 Florida Retirement System	5200 Exceptional Child	(3,197.25)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(1,666.26)
	0231 Group Insurance - Health	5200 Exceptional Child	(12,046.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.44)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.40)
	0234 Group Insurance - Other	5200 Exceptional Child	127.80
	0510 Supplies	5200 Exceptional Child	28,411.94
			<u>\$ (9,254.00)</u>

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

5478 IDEA - Pre-Kd - Proportionate \$ 9,254.00

5477	<u>IDEA - K-12 - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	\$ 395,154.00

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

5475 IDEA - K-12 \$ (395,154.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 9, 2024

Account	Object	Function	Increase (Decrease)
5478	<u>IDEA - Pre-Kd - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	\$ 9,254.00

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

5476 IDEA - Pre-Kd \$ (9,254.00)

ADOPTED BY SCHOOL BOARD: DECEMBER 9, 2024

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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 2
Board Meeting December 9, 2024

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024	
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	81,191.40	-	-	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	15,077.45	-	41,753.64	
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	\$ 25,518,309.85	\$ 15,077.45	\$ -	\$ 25,533,387.30	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 654,467.03	\$ 654,467.03	\$ -	\$ -	\$ 654,467.03
	0102	SALARY - OTHER COMPENSATION	4,116.82	3,316.75	-	-	3,316.75
	0103	SALARY - SUPPLEMENTS	-	-	-	-	-
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	487,925.00	-	-	487,925.00
	0117	WORKSHOPS	-	2,767.50	150.00	-	2,917.50
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	-	-	-	-	-
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	-	2,240.83	1,225.46	-	3,466.29
	0161	SALARY - PROFESSIONAL/TECHNICAL	201,828.44	201,828.44	-	-	201,828.44
	0210	FLORIDA RETIREMENT SYSTEM	189,400.25	189,944.77	167.02	-	190,111.79
	0220	FICA (SOCIAL SECURITY)	103,921.70	104,439.05	105.25	-	104,544.30
	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	10,157,515.57	-	-	10,157,515.57
	0330	IN COUNTY TRAVEL	4,050.65	4,113.63	34.84	-	4,148.47
	0331	OUT OF COUNTY TRAVEL	4,050.00	5,037.80	-	-	5,037.80
	0350	REPAIR AND MAINTENANCE	122,701.62	121,336.78	-	8,025.94	113,310.84
	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	-	-	4,374.60	-	4,374.60
	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	5,510.00	-	-	5,510.00
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	28,782.08	29,635.11	-	-	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	40,207.49	2,580.71	-	42,788.20
	0519	TECHNOLOGY SUPPLIES	7,745.31	7,475.84	-	-	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	647,623.13	478,498.70	-	1,126,121.83
	0642	EQUIPMENT (UNDER \$5,000)	212,082.25	225,488.16	22,537.09	-	248,025.25
	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	15,077.45	-	41,753.64
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	21,902.93	23,449.20	-	-	23,449.20
	0791	INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00
	0990	FUND BALANCE UNAPPROPRIATED	10,284,527.62	10,278,772.99	-	501,647.73	9,777,125.26
	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	\$ 25,518,309.85	\$ 524,751.12	\$ 509,673.67	\$ 25,533,387.30

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 2

Board Meeting December 9, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3460	<u>On-Line Credit Card Fees</u>		\$ 15,077.45
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 15,077.45

Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.

3510 SFS Contract Exclusions \$ 15,077.45

II. Amendments Between Appropriations & Reserves

.... Discretionary

0117	Workshops	7600 Food Service (Schools)	\$ 150.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,174.13
0210	Florida Retirement System	7600 Food Service (Schools)	160.02
0220	Social Security	7600 Food Service (Schools)	101.32
0310	Professional & Technical Service	7600 Food Service (Schools)	1,220,121.35
0330	In County Travel	7600 Food Service (Schools)	209.64
0510	Supplies	7600 Food Service (Schools)	(119.50)
0130	Salary - Overtime	7610 Food Service - Departments	51.33
0210	Florida Retirement System	7610 Food Service - Departments	7.00
0220	Social Security	7610 Food Service - Departments	3.93
0310	Professional & Technical Service	7610 Food Service - Departments	(1,220,121.35)
0330	In County Travel	7610 Food Service - Departments	(209.64)
0510	Supplies	7610 Food Service - Departments	119.50
0990	Fund Balance - Unappropriated	9890 Reserves	(501,647.73)
			<u>\$ (500,000.00)</u>

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

3510 SFS Contract Exclusions \$ 500,000.00

3510 SFS Contract Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 12,087.98
0510	Supplies	7600 Food Service (Schools)	1,466.39
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	27,464.84
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	18,685.87
0330	In County Travel	7610 Food Service - Departments	34.84
0350	Repair and Maintenance	7610 Food Service - Departments	(20,113.92)
0365	Software Subscriptions	7610 Food Service - Departments	4,374.60
0510	Supplies	7610 Food Service - Departments	1,114.32
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	451,033.86
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	3,851.22
			<u>\$ 500,000.00</u>

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

.... Discretionary \$ (500,000.00)

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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 9/30/2024	INCREASE	DECREASE	BUDGET AS OF 10/31/2024
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	38,138.21	25,946.34	-	64,084.55
	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	18,003,478.45	-	25,946.34	17,977,532.11
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,041,616.66	\$ 25,946.34	\$ 25,946.34	\$ 52,041,616.66

Explanation of Budget Amendment as Follows:
Part VII - Internal Service Funds
Amendment Number 2
Board Meeting December 9, 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>			
	0992 Reserves - Insurance	9890	Reserves	\$ (25,946.34)
	0730 Dues and Fees	9900	Proprietary Funds	25,946.34
				<u>\$ -</u>

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD: DECEMBER 9, 2024