



Agenda Item Details

Meeting	Jan 13, 2025 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #3 - 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	-1,630,490.45
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2024:

Fund Name	Fund No.	Amount	Notes
General Fund	1010	\$ 568,839.20	
Debt Service Funds	2xxx	0.00	
Capital Project Funds	3xxx	814,040.58	
Other Special Revenue Funds - Federal	42xx/44xx	(3,278,619.93)	See Note Below
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00	
Other Special Revenue Funds - School Food Service	5020	16,120.08	
Internal Service Funds (Self-Insured Medical)	7xxx	249,129.62	
Total - All Funds		\$(1,630,490.45)	

Note:

This Budget Amendment contains large decreases in Federal revenue. This happens every year due to the way the District is required to budget entitlements such as Title I and IDEA. We must budget carryover funds as new revenue in new projects. We also must budget the carryover funds in the old projects until we receive permission from DOE to close them. This causes a temporary double budget of the carryover funds. Once DOE sends documentation to close out the old projects, usually in November or December, the old projects are reduced to \$0.00 shown as a decrease in revenue on the Budget Amendment.

IBA 03 - Nov 2024.pdf (1,859 KB)

Administrative Content

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

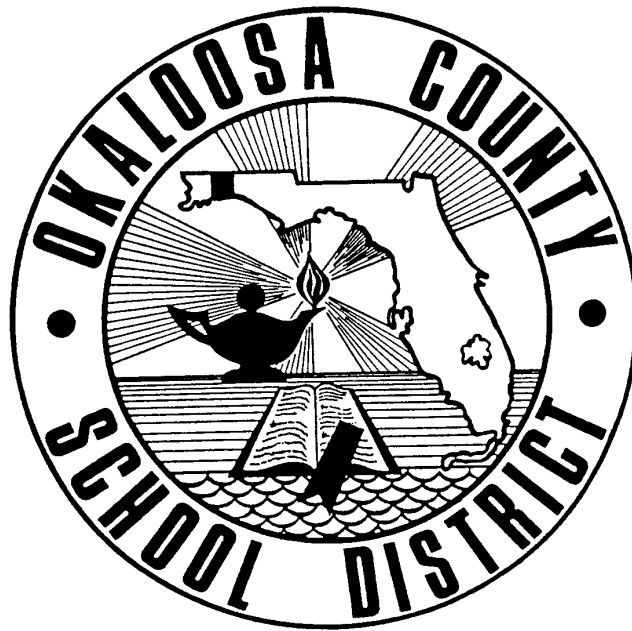
Motion & Voting

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

Motion by Tim Bryant, second by Brett Hinely.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,207,365.00	\$ 2,207,365.00	\$ -	\$ -	\$ 2,207,365.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	350,000.00	350,000.00	-	-	350,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	-	-	-
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203 MEDICAID REIMBURSEMENT	650,000.00	650,000.00	-	-	650,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	30,454,576.00	30,454,576.00	-	-	30,454,576.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	107,631,853.00	107,631,853.00	-	-	107,631,853.00
3311 SAFE SCHOOLS	2,998,669.00	2,998,669.00	-	-	2,998,669.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,003,736.00	9,003,736.00	-	-	9,003,736.00
3313 ESE GUARANTEE	14,980,674.00	14,980,674.00	-	-	14,980,674.00
3314 READING INSTRUCTION	-	-	-	-	-
3315 WORKFORCE DEVELOPMENT	2,893,150.00	2,893,150.00	-	-	2,893,150.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	18,062.00	141,290.00	-	159,352.00
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	5,498,451.91	13,266.09	-	5,511,718.00
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	250.00	-	1,000.00
3425 RENT/USE OF FACILITY	-	3,396.31	7,274.60	-	10,670.91
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	59,554.73	15,086.00	-	74,640.73
3462 PURCHASED CUSTODIAL SERVICE	-	803.69	825.40	-	1,629.09
3463 BOB SIKES CHILD CARE	165,000.00	165,000.00	-	5,000.00	160,000.00
3465 PURCHASED POSITIONS - OTHER	-	292,935.67	15,388.75	-	308,324.42
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	129,701.81	-	-	129,701.81
3467 PURCHASED - SCHOOLS - OTHER	-	90,350.49	22,719.22	-	113,069.71
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	165,000.00	165,000.00	43,500.00	-	208,500.00
3470 NORTHWOOD CHILD CARE	218,000.00	218,000.00	7,000.00	-	225,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	33,000.00	-	-	33,000.00
3475 BLUEWATER CHILD CARE	557,000.00	557,000.00	63,500.00	-	620,500.00
3477 PLEW CHILD CARE	431,000.00	431,000.00	19,000.00	-	450,000.00
3478 WRIGHT CHILD CARE	206,000.00	206,000.00	29,500.00	-	235,500.00
3479 OTHER COURSE FEES - FES	-	13,601.00	-	-	13,601.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3480 PUBLIC INFORMATION REQUESTS	-	216.54	-	-	216.54
3482 FUEL MAINTENANCE FEE	-	22,721.55	5,189.81	-	27,911.36
3483 SOUTHSIDE CHILD CARE	-	-	-	-	-
3484 FINANCIAL AID FEES	-	63,934.43	-	-	63,934.43
3485 RESTITUTION PAYMENTS - OTHER	-	700.00	-	-	700.00
3487 CERTIFICATE FEES - SUBSTITUTES	-	2,460.00	120.00	-	2,580.00
3488 FINGERPRINT PROGRAM	-	14,248.00	50.00	-	14,298.00
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490 MISCELLANEOUS REVENUE	16,695.96	231,768.15	27,602.54	-	259,370.69
3491 E-RATE REFUNDS	-	-	-	-	-
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	52,705.33	-	-	52,705.33
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	6,533.56	1,231.83	-	7,765.39
3497 REFUND - PRIOR YEAR EXPENDITURES	-	376,730.78	565.30	-	377,296.08
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	145,677.92	-	21,133,193.92
3731 SALE OF LAND	-	-	-	-	-
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	80,526.25	7,340.00	-	87,866.25
3741 INSURANCE LOSS RECOVERY	-	439.96	-	-	439.96
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	13,839.88	7,461.74	-	21,301.62
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	\$ 415,900,952.53	\$ 573,839.20	\$ 5,000.00	\$ 416,469,791.73

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 184,439,297.90	\$ 1,329,528.73	\$ -	\$ 185,768,826.63	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	38,104,568.01	513,336.73	-	38,617,904.74	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	8,919,146.11	7,705.11	-	8,926,851.22	
5400 ADULT GENERAL EDUCATION	-	-	2,099.19	-	2,099.19	
5500 PREKINDERGARTEN	525,945.14	523,917.61	9,195.40	-	533,113.01	
5900 OTHER INSTRUCTION	3,661,995.02	4,214,504.18	291,141.91	-	4,505,646.09	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	3,686,222.51	98,419.14	-	3,784,641.65	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	231,415.00	1,232.72	-	232,647.72	
6120 GUIDANCE SERVICES	5,467,228.22	5,618,637.53	51,244.84	-	5,669,882.37	
6130 HEALTH SERVICES	2,095,225.93	2,102,207.37	5,363.29	-	2,107,570.66	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,911,858.36	27,337.27	-	3,939,195.63	
6141 TESTING	181,794.00	181,794.00	538.25	-	182,332.25	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,157,040.93	2,170,346.74	25,779.31	-	2,196,126.05	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,519,175.77	129,220.08	-	4,648,395.85	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	2,821,348.25	28,102.71	-	2,849,450.96	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	525,075.32	1,076.50	-	526,151.82	
7100 SCHOOL BOARD	1,268,910.73	1,269,049.10	1,479.38	-	1,270,528.48	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	515,985.11	5,538.25	-	521,523.36	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	23,288,514.47	127,701.42	-	23,416,215.89	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	10,166,426.54	43,335.30	-	10,209,761.84	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,509,310.71	11,841.50	-	2,521,152.21	
7600 FOOD SERVICE (SCHOOLS)	-	-	15,636.86	-	15,636.86	
7610 FOOD SERVICE - DEPARTMENT	-	-	5,382.50	-	5,382.50	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	452,266.81	452,266.81	1,614.75	-	453,881.56	
7730 STAFF SERVICES	7,122,411.11	7,256,964.62	-	1,787,976.22	5,468,988.40	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,140,898.34	4,844.26	-	1,145,742.60	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,673,215.19	-	7,787.59	1,665,427.60	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,902,162.10	56,472.58	-	6,958,634.68	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,693,429.39	38,045.44	-	3,731,474.83	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,388,698.59	38,859.29	-	5,427,557.88	
7900 OPERATION OF PLANT	32,405,681.37	32,509,311.93	188,056.96	-	32,697,368.89	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,593,881.95	122,607.30	-	5,716,489.25	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,499,116.36	60,490.00	-	3,559,606.36	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,541,205.05	14,263.63	-	5,555,468.68	
9100 COMMUNITY SERVICE	3,326,375.54	3,502,840.40	229,651.16	-	3,732,491.56	
9700 TRANSFER FUNDS	-	16,204.38	-	-	16,204.38	
9890 RESERVES	37,923,641.59	38,918,268.83	-	1,122,538.75	37,795,730.08	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 415,900,952.53	\$ 3,487,141.76	\$ 2,918,302.56	\$ 416,469,791.73	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3317	<u>Workforce Education Performance Incentive</u>				\$ 141,290.00
	0510 Supplies		5900 Other Instruction		\$ 141,290.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>					
	8113 Workforce Ed. Performance Incentive	\$	141,290.00		
3399	<u>Other Miscellaneous State Revenue</u>				\$ 13,266.09
	0105 Salary - Bonus		5100 Basic Education (K-12)		\$ (450.00)
	0220 Social Security		5100 Basic Education (K-12)		(34.42)
	0310 Professional & Technical Service		5300 Vocational		(3,060.00)
	0644 Computer Hardware (Under \$1,000)		5300 Vocational		(43,230.00)
	0790 Miscellaneous Expense		9100 Community Service		60,040.51
					\$ 13,266.09
<i>Explanation: To adjust revenue to actual for IB Bonus Program (-\$484.42) and Advancing CTE Grant (-\$46,290.00) and appropriate revenue for Open Door - Career Centers Grant (\$60,040.51) based on actual collections.</i>					
	3139 Open Door - Career Centers	\$	60,040.51	5052 IB Bonus Program	(484.42)
	4114 Advancing CTE Grant		(46,290.00)	Total	\$ 13,266.09
3424	<u>Continuing Workforce Education Course Fees</u>				\$ 250.00
	0510 Supplies		5900 Other Instruction		\$ 225.00
	0990 Fund Balance - Unappropriated		9890 Reserves		25.00
					\$ 250.00
<i>Explanation: To appropriate revenue for workforce continuing education course fees based on actual collections.</i>					
	.... Discretionary	\$	25.00	6110 Adult Education Tuition	225.00
				Total	\$ 250.00
3425	<u>Rent/Use Of Facility</u>				\$ 7,274.60
	0430 Electricity		7900 Operation of Plant		\$ 2,909.84
	0987 Reserve Schools/Departments		9890 Reserves		4,364.76
					\$ 7,274.60
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$	4,364.76	6110 Adult Education Tuition	2,909.84
				Total	\$ 7,274.60
3448	<u>Donations</u>				\$ 15,086.00
	0510 Supplies		7200 General Administration		\$ 5,000.00
	0684 Replacement Roofing & Systems		7400 Facilities Acquisition and Construction		10,000.00
	0510 Supplies		7730 Staff Services		86.00
					\$ 15,086.00
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$5,000.00), Retirement Luncheon (\$1.00), human resources (\$85.00), and Fort Walton Beach High School softball scoreboard (\$10,000.00) based on actual collections.</i>					
	1018 Donations - Superintendent's Initiative	\$	5,000.00	6030 Donations - Human Resources	85.00
	6028 Donations - Retirement Luncheon		1.00	8001 Purchased - Schools - Other	10,000.00
				Total	\$ 15,086.00
3462	<u>Purchased Custodial Services</u>				\$ 825.40
	0102 Salary - Other Compensation		7900 Operation of Plant		\$ 680.58
	0210 Florida Retirement System		7900 Operation of Plant		92.76
	0220 Social Security		7900 Operation of Plant		52.06
					\$ 825.40
<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	\$	825.40		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
3463	<u>Bob Sikes Child Care</u>		\$ (5,000.00)
	0510 Supplies	9100 Community Service	\$ (5,000.00)
<i>Explanation: To adjust estimated revenue projection based on actual collections to date for Bob Sikes Child Care.</i>			
	2181 Child Care - Bob Sikes Elementary School	\$ (5,000.00)	
3465	<u>Purchased Positions - Other</u>		\$ 15,388.75
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 159.52
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	12,890.88
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,560.64
	0220 Social Security	5100 Basic Education (K-12)	777.71
			\$ 15,388.75
<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	\$ 15,388.75	
3467	<u>Purchased - Schools - Other</u>		\$ 22,719.22
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 2,387.68
	0365 Software Subscriptions	5100 Basic Education (K-12)	730.00
	0519 Technology Supplies	5100 Basic Education (K-12)	299.70
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,794.00
	0398 Field Trips	7801 Transportation - North	4,058.50
	0398 Field Trips	7802 Transportation - Central	10,348.20
	0398 Field Trips	7803 Transportation - South	3,020.50
	0460 Diesel Fuel	7900 Operation of Plant	80.64
			\$ 22,719.22
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 22,719.22	
3469	<u>Antioch Child Care</u>		\$ 43,500.00
	0510 Supplies	9100 Community Service	\$ 43,500.00
<i>Explanation: To appropriate estimated revenue projection based on actual collections to date for Antioch Child Care.</i>			
	2179 Child Care - Antioch Elementary School	\$ 43,500.00	
3470	<u>Northwood Child Care</u>		\$ 7,000.00
	0510 Supplies	9100 Community Service	\$ 7,000.00
<i>Explanation: To appropriate estimated revenue projection based on actual collections to date for Northwood Child Care.</i>			
	2170 Child Care - Northwood Elementary School	\$ 7,000.00	
3475	<u>Bluewater Child Care</u>		\$ 63,500.00
	0510 Supplies	9100 Community Service	\$ 63,500.00
<i>Explanation: To appropriate estimated revenue projection based on actual collections to date for Bluewater Child Care.</i>			
	2175 Child Care - Bluewater Elementary School	\$ 63,500.00	
3477	<u>Plew Child Care</u>		\$ 19,000.00
	0510 Supplies	9100 Community Service	\$ 19,000.00
<i>Explanation: To appropriate estimated revenue projection based on actual collections to date for Plew Child Care.</i>			
	2174 Child Care - Plew Elementary School	\$ 19,000.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 13, 2025

Account	Object				Increase (Decrease)
3478	<u>Wright Child Care</u>				\$ 29,500.00
	0510 Supplies		9100 Community Service		\$ 29,500.00
	<i>Explanation: To appropriate estimated revenue projection based on actual collections to date for Wright Child Care.</i>				
	2178 Child Care - Wright Elementary School	\$	29,500.00		
3482	<u>Fuel Maintenance Fee</u>				\$ 5,189.81
	0350 Repair and Maintenance		7800 Pupil Transp Services - School		\$ 5,189.81
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$	5,189.81		
3487	<u>Certificate Fees - Substitutes</u>				\$ 120.00
	0730 Dues and Fees		7730 Staff Services		\$ 120.00
	<i>Explanation: To appropriate estimated revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$	120.00		
3488	<u>Fingerprint Program</u>				\$ 50.00
	0730 Dues and Fees		7730 Staff Services		\$ 50.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	50.00		
3490	<u>Miscellaneous Revenue</u>				\$ 27,602.54
	0510 Supplies		7730 Staff Services		\$ 385.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		9,439.60
	0510 Supplies		7801 Transportation - North		120.28
	0510 Supplies		7802 Transportation - Central		225.85
	0510 Supplies		7803 Transportation - South		22.00
	0510 Supplies		8100 Maintenance Administration		2.00
	0990 Fund Balance - Unappropriated		9890 Reserves		17,407.81
					\$ 27,602.54
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$4,745.25), record requests from State of Florida (\$414.00), Scribbles Transcript System (\$562.63), contract lease (\$9,950.00), Okaloosa UP Grant indirect costs (\$1,735.93), fuel reimbursements (\$9,439.60), vending commissions (\$249.85), and parapro testing fees (\$385.00) based on actual collections.</i>				
	.... Discretionary	\$	17,407.81	3032 Vending Commission - Transportation - Central	225.85
	1020 Maintenance - Vending Commission		2.00	3033 Vending Commission - Transportation - South	22.00
	2093 Fuel System Repairs		9,439.60	5020 Parapro Testing Fees	385.00
	3031 Vending Commission - Transportation - North		120.28	Total	\$ 27,602.54
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 1,231.83
	0550 Repair Parts		7802 Transportation - Central		\$ 1,231.83
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$	1,231.83		
3497	<u>Refund - Prior Year Expenditures</u>				\$ 565.30
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 565.30
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>				
	.... Discretionary	\$	565.30		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object				Increase (Decrease)
3630	<u>Transfer from Capital Improvement Funds</u>				\$ 145,677.92
	0796 Charter School State Capital Outlay		7400 Facilities Acquisition and Construction	\$	32,527.92
	0510 Supplies		8100 Maintenance Administration		80,000.00
	0393 Contracts - Nonprofessional		8120 Building and Ground Maintenance		33,150.00
				\$	145,677.92
<i>Explanation: To appropriate Charter School Capital Outlay transfer for Safety & Security Grant (\$32,527.92) and Maintenance transfer (\$113,150.00) from Capital Improvement Funds by transferring to/(from) the following project(s):</i>					
....	Discretionary	113,150.00	3230 Safety & Security Grant 24A097		32,527.92
				Total	\$ 145,677.92
3740	<u>Prior Year Insurance Loss Recovery</u>				\$ 7,340.00
	0742 Insurance Claims Current Year		8120 Building and Ground Maintenance	\$	7,340.00
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>					
	9015 Fixed Charges	\$ 7,340.00			
3746	<u>Health Reimbursement Arrangement</u>				\$ 7,461.74
	0310 Professional & Technical Service		7730 Staff Services	\$	7,461.74
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$ 7,461.74			

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		5100 Basic Education (K-12)	\$	134,050.85
			5200 Exceptional Child		41,442.21
			5300 Vocational		(6,159.02)
			5500 Prekindergarten		45.65
			6100 Pupil Personnel Services		(156.22)
			6110 Attendance and Social Work		156.22
			6130 Health Services		262.14
			6200 Instructional Media Services		112.50
			6400 Instructional Staff Training Services		758.56
			7300 School Admin - Principal Office		10,865.58
			7730 Staff Services		242.21
			7801 Transportation - North		0.00
			7802 Transportation - Central		0.00
			7803 Transportation - South		(0.00)
			7900 Operation of Plant		15,646.03
			8100 Maintenance Administration		10,025.44
			9890 Reserves		(355,287.84)
				\$	(147,995.69)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures, and recalculation of AICE, AP, and IB appropriations based on actual fiscal year 2023-2024 scores (Projects 1004, 2154, 5053, 5055, 5056, 7054, 7055, and 9004) by transferring to/(from) the following project(s):</i>					
	1004 AICE - Set-Aside	\$ 11,516.00	5055 IB - Bonuses & Exams	1,561.00	
	2095 Salary Resynching	(184,703.31)	5056 IB - Academically Disadvantaged	5,587.00	
	2154 Advanced Placement	183,277.00	7054 AP Initiative - Set-Aside	28,443.00	
	5053 AICE - Bonuses & Exams	68,872.00	7055 International Baccalaureate	20,787.00	
	5054 AP - Bonuses & Exams	(22,106.00)	9004 Advanced International Certificate of Education	34,762.00	
				Total	\$ 147,995.69
0023	<u>Itinerant - Speech</u>				
	0103 Salary - Supplements		5200 Exceptional Child	\$	(4,661.00)
	0131 Salary - Instructional		5200 Exceptional Child		(31,832.00)
	0210 Florida Retirement System		5200 Exceptional Child		(5,109.00)
	0220 Social Security		5200 Exceptional Child		(2,792.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
	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	55,650.00
			<u>\$ (1,216.00)</u>
<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	\$ 1,216.00	
1004 <u>AICE - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (344.44)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	344.44
	0997 Reserve - Projects	9890 Reserves	11,516.00
			<u>\$ 11,516.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculate AICE appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (11,516.00)	
1013 <u>Minority Council</u>			
	0331 Out of County Travel	7730 Staff Services	\$ 60.00
	0360 Lease and Rental Agreements	7730 Staff Services	(60.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 <u>Custodial Services</u>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (39,672.79)
	0102 Salary - Other Compensation	7900 Operation of Plant	17,546.53
	0130 Salary - Overtime	7900 Operation of Plant	19,565.08
	0354 Maintenance Vehicle Repair	7900 Operation of Plant	500.00
	0510 Supplies	7900 Operation of Plant	(500.00)
	0750 Other Personnel Services	7900 Operation of Plant	2,561.18
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2015 <u>Adult Student Fees</u>			
	0510 Supplies	5900 Other Instruction	\$ 1,000.00
	0641 Equipment (Over \$5,000)	5900 Other Instruction	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2016 <u>Adult Technology Fees</u>			
	0510 Supplies	5900 Other Instruction	\$ (27,000.00)
	0648 Technology Equipment (Over \$1,000)	5900 Other Instruction	27,000.00
			<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	\$ (6,659.00)
	0131 Salary - Instructional	5200 Exceptional Child	(45,474.00)
	0210 Florida Retirement System	5200 Exceptional Child	(7,299.00)
	0220 Social Security	5200 Exceptional Child	(3,988.00)
	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	78,277.50
			<u>\$ 2,385.50</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	\$ (2,385.50)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 46.01
	0220 Social Security	5100 Basic Education (K-12)	(46.01)
			<u>\$ -</u>

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

2088 Certification

0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 2,287.75
0370 Postage	6400 Instructional Staff Training Services	(200.00)
0390 Other Purchased Service	6400 Instructional Staff Training Services	(415.00)
0510 Supplies	6400 Instructional Staff Training Services	(872.75)
0519 Technology Supplies	6400 Instructional Staff Training Services	(800.00)
		<u>\$ -</u>

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

2095 Salary Resynching

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (8,223.00)
0131 Salary - Instructional	5100 Basic Education (K-12)	(168,068.01)
0210 Florida Retirement System	5100 Basic Education (K-12)	(17,593.00)
0220 Social Security	5100 Basic Education (K-12)	(13,482.00)
0100 Salary - Non-Instructional	5200 Exceptional Child	(10,991.00)
0131 Salary - Instructional	5200 Exceptional Child	(41,671.00)
0210 Florida Retirement System	5200 Exceptional Child	(5,258.00)
0220 Social Security	5200 Exceptional Child	(4,033.00)
0131 Salary - Instructional	5300 Vocational	(9,172.00)
0210 Florida Retirement System	5300 Vocational	(909.00)
0220 Social Security	5300 Vocational	(712.00)
0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(1,028.00)
0131 Salary - Instructional	6100 Pupil Personnel Services	(14,628.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(1,581.00)
0220 Social Security	6100 Pupil Personnel Services	(1,186.00)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(15,775.00)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(25,540.00)
0210 Florida Retirement System	7300 School Admin - Principal Office	(4,151.00)
0220 Social Security	7300 School Admin - Principal Office	(3,163.00)
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(17,633.00)
0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,463.00)
0210 Florida Retirement System	7800 Pupil Transp Services - School	(1,898.00)
0220 Social Security	7800 Pupil Transp Services - School	(1,423.00)
0100 Salary - Non-Instructional	7900 Operation of Plant	(13,086.00)
0111 Salary - Administrative Manager	7900 Operation of Plant	(791.00)
0210 Florida Retirement System	7900 Operation of Plant	(1,384.00)
0220 Social Security	7900 Operation of Plant	(1,067.00)
0100 Salary - Non-Instructional	8100 Maintenance Administration	(7,077.00)
0111 Salary - Administrative Manager	8100 Maintenance Administration	(949.00)
0210 Florida Retirement System	8100 Maintenance Administration	(791.00)
0220 Social Security	8100 Maintenance Administration	(633.00)
0997 Reserve - Projects	9890 Reserves	10,728.24
		<u>\$ (384,630.77)</u>

Explanation: Appropriate unanticipated operating expenditures (Discretionary & Projects 2099, 4025 & 8084), close Bay Area Office (Discretionary), adjust instructional contracts in lieu of ESE Speech & Occupational Therapist positions (Project 0023 & 2019), and appropriate ESE non-gifted positions (Project 5075), by transferring to/(from) the following project(s):

.... Discretionary	\$ 184,703.31	4025 E.R. - Teacher of the Year	3,900.00
0023 Itinerant - Speech	(1,216.00)	5075 IDEA Supplemental Support - General Fund	139,676.00
2019 Itinerant Teachers - OT/PT	2,385.50	8084 Student Safety	35,181.96
2099 Stadium & Athletic Field Maintenance	20,000.00	Total	<u>\$ 384,630.77</u>

2099 Stadium & Athletic Field Maintenance

0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance	\$ 29,600.98
0450 Gasoline	8120 Building and Ground Maintenance	(5,168.00)
0460 Diesel Fuel	8120 Building and Ground Maintenance	(2,200.00)
0510 Supplies	8120 Building and Ground Maintenance	3,029.41
0540 Oil	8120 Building and Ground Maintenance	(1,412.94)
0550 Repair Parts	8120 Building and Ground Maintenance	(174.54)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
	0560 Tires and Tubes	8120 Building and Ground Maintenance	(674.91)
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	(1,000.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(2,000.00)
			<u>\$ 20,000.00</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	\$ (20,000.00)	
2154 <u>Advanced Placement</u>			
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 169,057.00
	0510 Supplies	5100 Basic Education (K-12)	(500.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	500.00
	0997 Reserve - Projects	9890 Reserves	14,220.00
			<u>\$ 183,277.00</u>
<i>Explanation: Recalculate AP appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (183,277.00)	
2170 <u>Child Care - Northwood Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 189.74
	0210 Florida Retirement System	9100 Community Service	25.86
	0220 Social Security	9100 Community Service	14.52
	0510 Supplies	9100 Community Service	(230.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0510 Supplies	9100 Community Service	\$ (500.00)
	0519 Technology Supplies	9100 Community Service	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 <u>Child Care - Bob Sikes Elementary School</u>			
	0510 Supplies	9100 Community Service	\$ (1,000.00)
	0519 Technology Supplies	9100 Community Service	500.00
	0642 Equipment (Under \$5,000)	9100 Community Service	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 <u>School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (94,173.39)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,245.26
	0370 Postage	8120 Building and Ground Maintenance	17.24
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	15,623.40
	0420 Bottled Gas	8120 Building and Ground Maintenance	98.80
	0510 Supplies	8120 Building and Ground Maintenance	72,914.79
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	7,131.46
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,200.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(5,435.36)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(622.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3057 <u>Innovative Program - Academic Team</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (158.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	158.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3095 <u>Dual Enrollment Additional WFTE</u>			
	0131 Salary - Instructional	6120 Guidance Services	\$ (10,688.93)
	0210 Florida Retirement System	6120 Guidance Services	(1,429.11)
	0220 Social Security	6120 Guidance Services	(817.96)
	0231 Group Insurance - Health	6120 Guidance Services	4,368.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	6120 Guidance Services	18.00
	0233 Group Insurance - Dental	6120 Guidance Services	160.00
	0234 Group Insurance - Other	6120 Guidance Services	8,390.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	6141 Testing	\$ (371.04)
	0210 Florida Retirement System	6141 Testing	(50.57)
	0220 Social Security	6141 Testing	(28.39)
	0510 Supplies	6141 Testing	(868.00)
	0644 Computer Hardware (Under \$1,000)	6141 Testing	868.00
	0750 Other Personnel Services	6141 Testing	450.00
			<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	\$ 34.98
	0519 Technology Supplies	6200 Instructional Media Services	29.99
	0610 Library Books	6200 Instructional Media Services	(34.98)
	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>			
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (634.80)
	0520 Textbooks	5100 Basic Education (K-12)	634.80
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3117	<u>Pipeline Grant</u>		
	0103 Salary - Supplements	5900 Other Instruction	\$ 1,784.00
	0210 Florida Retirement System	5900 Other Instruction	243.16
	0220 Social Security	5900 Other Instruction	136.48
	0310 Professional & Technical Service	5900 Other Instruction	49,972.55
	0510 Supplies	5900 Other Instruction	5,665.99
	0642 Equipment (Under \$5,000)	5900 Other Instruction	7,000.00
	0997 Reserve - Projects	9890 Reserves	(64,802.18)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151	<u>SAI - ESE Extended School Year</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (159,874.35)
<i>Explanation: Close SAI-ESE Extended School Year summer 2024 by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 159,874.35	
3160	<u>Lottery - School Recognition</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,577.45)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(268.51)
	0220 Social Security	5100 Basic Education (K-12)	(145.55)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,991.51
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,141.69
	0131 Salary - Instructional	5100 Basic Education (K-12)	(65,315.69)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,428.00)
	0220 Social Security	5100 Basic Education (K-12)	(4,604.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(9,885.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(25.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(336.00)
	0997 Reserve - Projects	9890 Reserves	243,326.35
			<u>\$ 159,874.35</u>
<i>Explanation: Close SAI-ESE Extended School Year summer 2024 by transferring to/(from) the following project(s):</i>			
	3151 SAI - ESE Extended School Year	\$ (159,874.35)	
4004 <u>Chorus Program</u>			
	0398 Field Trips	5100 Basic Education (K-12)	\$ 450.00
	0510 Supplies	5100 Basic Education (K-12)	(450.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 <u>Band Program</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (690.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	544.50
	0730 Dues and Fees	5100 Basic Education (K-12)	145.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4016 <u>SM - Administrative</u>			
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	\$ (800.00)
	0730 Dues and Fees	6500 Instruction Related Technology	800.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4025 <u>F.R. - Teacher of the Year</u>			
	0510 Supplies	7730 Staff Services	<u>\$ 3,900.00</u>
<i>Explanation: Appropriate Teacher of the Year by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (3,900.00)	
4066 <u>Instructional Materials - Media - BSA</u>			
	0510 Supplies	6200 Instructional Media Services	\$ 49.70
	0610 Library Books	6200 Instructional Media Services	(49.70)
			<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)	\$ 12,637.50
	0131 Salary - Instructional	5100 Basic Education (K-12)	(12,637.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(7.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.00)
	0997 Reserve - Projects	9890 Reserves	8.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4160 <u>Lottery - School Recognition</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,917.88
	0510 Supplies	5100 Basic Education (K-12)	(7,273.61)
	0519 Technology Supplies	5100 Basic Education (K-12)	963.73
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	4,392.00
			<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)	\$ 3,366.56
	0210 Florida Retirement System	5100 Basic Education (K-12)	455.74
	0220 Social Security	5100 Basic Education (K-12)	255.55
	0997 Reserve - Projects	9890 Reserves	(4,077.85)
			<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 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
5037	<u>High School Athletics</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 3,407.26
	0510 Supplies	5100 Basic Education (K-12)	(3,407.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5053	<u>AICE - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 68,872.00</u>
	<i>Explanation: Recalculate AICE appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (68,872.00)	
5054	<u>AP - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (22,106.00)</u>
	<i>Explanation: Recalculate AP appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 22,106.00	
5055	<u>IB - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 1,561.00</u>
	<i>Explanation: Recalculate IB appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,561.00)	
5056	<u>IB - Academically Disadvantaged</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ 5,587.00</u>
	<i>Explanation: Recalculate IB appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (5,587.00)	
5064	<u>CAPE - Culinary</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 6,297.24
	0210 Florida Retirement System	6100 Pupil Personnel Services	858.36
	0220 Social Security	6100 Pupil Personnel Services	390.48
	0231 Group Insurance - Health	6100 Pupil Personnel Services	1,230.04
	0232 Group Insurance - Life	6100 Pupil Personnel Services	2.65
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	40.84
	0131 Salary - Instructional	6300 Instruction & Curriculum	6,962.91
	0210 Florida Retirement System	6300 Instruction & Curriculum	949.03
	0220 Social Security	6300 Instruction & Curriculum	431.73
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,230.04
	0232 Group Insurance - Life	6300 Instruction & Curriculum	2.65
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	40.84
	0997 Reserve - Projects	9890 Reserves	(18,436.81)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 2,048.50
	0210 Florida Retirement System	6100 Pupil Personnel Services	279.22
	0220 Social Security	6100 Pupil Personnel Services	127.02
	0231 Group Insurance - Health	6100 Pupil Personnel Services	400.14
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.87
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	13.29
	0131 Salary - Instructional	6300 Instruction & Curriculum	2,265.05
	0210 Florida Retirement System	6300 Instruction & Curriculum	308.72
	0220 Social Security	6300 Instruction & Curriculum	140.44

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	400.14
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.87
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	13.29
	0997 Reserve - Projects	9890 Reserves	(5,997.55)
			<u>\$ -</u>

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

5067 CAPE - Health Science

0132 Salary - Hourly Teachers	5300 Vocational	\$ 6,642.44
0210 Florida Retirement System	5300 Vocational	905.36
0220 Social Security	5300 Vocational	508.15
0131 Salary - Instructional	6100 Pupil Personnel Services	897.80
0210 Florida Retirement System	6100 Pupil Personnel Services	122.37
0220 Social Security	6100 Pupil Personnel Services	55.67
0231 Group Insurance - Health	6100 Pupil Personnel Services	175.37
0232 Group Insurance - Life	6100 Pupil Personnel Services	0.38
0233 Group Insurance - Dental	6100 Pupil Personnel Services	5.82
0131 Salary - Instructional	6300 Instruction & Curriculum	992.70
0210 Florida Retirement System	6300 Instruction & Curriculum	135.31
0220 Social Security	6300 Instruction & Curriculum	61.55
0231 Group Insurance - Health	6300 Instruction & Curriculum	175.37
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.38
0233 Group Insurance - Dental	6300 Instruction & Curriculum	5.82
0997 Reserve - Projects	9890 Reserves	(10,684.49)
		<u>\$ -</u>

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

5068 CAPE - Information Technology

0220 Social Security	5300 Vocational	\$ 4.89
0331 Out of County Travel	5300 Vocational	2,429.15
0750 Other Personnel Services	5300 Vocational	900.00
0131 Salary - Instructional	6100 Pupil Personnel Services	26,074.12
0210 Florida Retirement System	6100 Pupil Personnel Services	3,554.07
0220 Social Security	6100 Pupil Personnel Services	1,616.76
0231 Group Insurance - Health	6100 Pupil Personnel Services	5,093.07
0232 Group Insurance - Life	6100 Pupil Personnel Services	11.00
0233 Group Insurance - Dental	6100 Pupil Personnel Services	169.13
0131 Salary - Instructional	6300 Instruction & Curriculum	28,830.36
0210 Florida Retirement System	6300 Instruction & Curriculum	3,929.49
0220 Social Security	6300 Instruction & Curriculum	1,787.60
0231 Group Insurance - Health	6300 Instruction & Curriculum	5,093.07
0232 Group Insurance - Life	6300 Instruction & Curriculum	11.00
0233 Group Insurance - Dental	6300 Instruction & Curriculum	169.13
0997 Reserve - Projects	9890 Reserves	(79,672.84)
		<u>\$ -</u>

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

5069 CAPE - Robotics

0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 695.48
0210 Florida Retirement System	6100 Pupil Personnel Services	94.80
0220 Social Security	6100 Pupil Personnel Services	43.12
0231 Group Insurance - Health	6100 Pupil Personnel Services	135.85
0232 Group Insurance - Life	6100 Pupil Personnel Services	0.29
0233 Group Insurance - Dental	6100 Pupil Personnel Services	4.51
0131 Salary - Instructional	6300 Instruction & Curriculum	769.00
0210 Florida Retirement System	6300 Instruction & Curriculum	104.81
0220 Social Security	6300 Instruction & Curriculum	47.68
0231 Group Insurance - Health	6300 Instruction & Curriculum	135.85
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.29
0233 Group Insurance - Dental	6300 Instruction & Curriculum	4.51
0997 Reserve - Projects	9890 Reserves	(2,036.19)
		<u>\$ -</u>

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

5072 CAPE - Automotive

0510 Supplies	5300 Vocational	\$ (736.00)
0519 Technology Supplies	5300 Vocational	736.00
0131 Salary - Instructional	6100 Pupil Personnel Services	1,694.44
0210 Florida Retirement System	6100 Pupil Personnel Services	230.96

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object		Increase (Decrease)
	0220 Social Security	6100 Pupil Personnel Services	105.07
	0231 Group Insurance - Health	6100 Pupil Personnel Services	330.97
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.71
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	10.99
	0131 Salary - Instructional	6300 Instruction & Curriculum	1,873.55
	0210 Florida Retirement System	6300 Instruction & Curriculum	255.36
	0220 Social Security	6300 Instruction & Curriculum	116.17
	0231 Group Insurance - Health	6300 Instruction & Curriculum	330.97
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.71
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	10.99
	0997 Reserve - Projects	9890 Reserves	(4,960.89)
			<u>\$ -</u>

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

5073 CAPE - Building Trades

0510 Supplies	5300 Vocational	\$ 500.00
0131 Salary - Instructional	6100 Pupil Personnel Services	4,678.67
0210 Florida Retirement System	6100 Pupil Personnel Services	637.73
0220 Social Security	6100 Pupil Personnel Services	290.11
0231 Group Insurance - Health	6100 Pupil Personnel Services	913.89
0232 Group Insurance - Life	6100 Pupil Personnel Services	1.97
0233 Group Insurance - Dental	6100 Pupil Personnel Services	30.35
0131 Salary - Instructional	6300 Instruction & Curriculum	5,173.25
0210 Florida Retirement System	6300 Instruction & Curriculum	705.10
0220 Social Security	6300 Instruction & Curriculum	320.76
0231 Group Insurance - Health	6300 Instruction & Curriculum	913.89
0232 Group Insurance - Life	6300 Instruction & Curriculum	1.97
0233 Group Insurance - Dental	6300 Instruction & Curriculum	30.35
0997 Reserve - Projects	9890 Reserves	(14,198.04)
		<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 55,991.00
0131 Salary - Instructional	5200 Exceptional Child	37,500.00
0210 Florida Retirement System	5200 Exceptional Child	13,090.00
0220 Social Security	5200 Exceptional Child	7,152.00
0231 Group Insurance - Health	5200 Exceptional Child	25,023.00
0232 Group Insurance - Life	5200 Exceptional Child	65.00
0233 Group Insurance - Dental	5200 Exceptional Child	855.00
		<u>\$ 139,676.00</u>

Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (139,676.00)

5090 Special Stipends

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 764,507.50
0220 Social Security	5100 Basic Education (K-12)	58,485.28
0105 Salary - Bonus	5200 Exceptional Child	289,937.50
0220 Social Security	5200 Exceptional Child	22,180.25
0105 Salary - Bonus	5300 Vocational	30,570.00
0220 Social Security	5300 Vocational	2,338.61
0105 Salary - Bonus	5400 Adult General Education	1,950.00
0220 Social Security	5400 Adult General Education	149.19
0105 Salary - Bonus	5500 Prekindergarten	7,880.00
0220 Social Security	5500 Prekindergarten	602.98
0105 Salary - Bonus	5900 Other Instruction	14,855.00
0220 Social Security	5900 Other Instruction	1,136.41
0105 Salary - Bonus	6100 Pupil Personnel Services	22,350.00
0220 Social Security	6100 Pupil Personnel Services	1,709.80
0105 Salary - Bonus	6110 Attendance and Social Work	1,000.00
0220 Social Security	6110 Attendance and Social Work	76.50
0105 Salary - Bonus	6120 Guidance Services	30,000.00
0220 Social Security	6120 Guidance Services	2,295.01
0105 Salary - Bonus	6140 Psychological Services	21,700.00
0220 Social Security	6140 Psychological Services	1,660.18
0105 Salary - Bonus	6141 Testing	500.00
0220 Social Security	6141 Testing	38.25
0105 Salary - Bonus	6200 Instructional Media Services	17,000.00
0220 Social Security	6200 Instructional Media Services	1,300.50

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
	0105 Salary - Bonus	6300 Instruction & Curriculum	25,250.00
	0220 Social Security	6300 Instruction & Curriculum	1,931.73
	0105 Salary - Bonus	6400 Instructional Staff Training Services	18,500.00
	0220 Social Security	6400 Instructional Staff Training Services	1,415.35
	0105 Salary - Bonus	6500 Instruction Related Technology	1,000.00
	0220 Social Security	6500 Instruction Related Technology	76.50
	0105 Salary - Bonus	7100 School Board	500.00
	0220 Social Security	7100 School Board	38.25
	0105 Salary - Bonus	7200 General Administration	500.00
	0220 Social Security	7200 General Administration	38.25
	0105 Salary - Bonus	7300 School Admin - Principal Office	127,500.00
	0220 Social Security	7300 School Admin - Principal Office	9,753.81
	0105 Salary - Bonus	7400 Facilities Acquisition and Construction	750.00
	0220 Social Security	7400 Facilities Acquisition and Construction	57.38
	0105 Salary - Bonus	7500 Fiscal Services	11,000.00
	0220 Social Security	7500 Fiscal Services	841.50
	0105 Salary - Bonus	7600 Food Service (Schools)	11,500.00
	0220 Social Security	7600 Food Service (Schools)	879.75
	0105 Salary - Bonus	7610 Food Service - Departments	5,000.00
	0220 Social Security	7610 Food Service - Departments	382.50
	0105 Salary - Bonus	7720 Information Services	1,500.00
	0220 Social Security	7720 Information Services	114.75
	0105 Salary - Bonus	7730 Staff Services	10,250.00
	0220 Social Security	7730 Staff Services	784.13
	0105 Salary - Bonus	7760 Internal Service	4,500.00
	0220 Social Security	7760 Internal Service	344.26
	0105 Salary - Bonus	7801 Transportation - North	48,510.00
	0220 Social Security	7801 Transportation - North	3,711.04
	0105 Salary - Bonus	7802 Transportation - Central	23,995.00
	0220 Social Security	7802 Transportation - Central	1,835.61
	0105 Salary - Bonus	7803 Transportation - South	31,745.00
	0220 Social Security	7803 Transportation - South	2,428.49
	0105 Salary - Bonus	7900 Operation of Plant	84,000.00
	0220 Social Security	7900 Operation of Plant	6,426.38
	0105 Salary - Bonus	8100 Maintenance Administration	35,250.00
	0220 Social Security	8100 Maintenance Administration	2,696.63
	0105 Salary - Bonus	8200 Administrative Technology Services	13,250.00
	0220 Social Security	8200 Administrative Technology Services	1,013.63
	0105 Salary - Bonus	9100 Community Service	11,250.00
	0220 Social Security	9100 Community Service	860.65
			<u>\$ 1,795,603.55</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate one-time bonuses for District employees by transferring to/(from) the following project(s). District medical contributions will be reduced for the remainder of fiscal year 2024-2025 in order to fund the one-time bonuses. These funds will then be returned to Fixed Charges.

9015 Fixed Charges \$ (1,795,603.55)

5110 Workforce Development

0102 Salary - Other Compensation	5900 Other Instruction	\$ 16.00
0103 Salary - Supplements	5900 Other Instruction	12,000.00
0210 Florida Retirement System	5900 Other Instruction	2.18
0220 Social Security	5900 Other Instruction	1.22
0510 Supplies	5900 Other Instruction	35,413.92
0642 Equipment (Under \$5,000)	5900 Other Instruction	10,000.00
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(29,250.00)
0210 Florida Retirement System	7300 School Admin - Principal Office	(3,986.78)
0220 Social Security	7300 School Admin - Principal Office	(2,237.04)
0750 Other Personnel Services	7300 School Admin - Principal Office	40.50
0997 Reserve - Projects	9890 Reserves	(22,000.00)
		<u>\$ -</u>

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

5160 Lottery - School Recognition

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 363,736.99
0220 Social Security	5100 Basic Education (K-12)	24,910.73
0510 Supplies	5100 Basic Education (K-12)	1,571.97
0105 Salary - Bonus	5200 Exceptional Child	75,466.20
0220 Social Security	5200 Exceptional Child	5,418.07
0105 Salary - Bonus	5300 Vocational	24,290.30
0220 Social Security	5300 Vocational	1,858.23
0105 Salary - Bonus	5500 Prekindergarten	619.39

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
0220	Social Security	5500 Prekindergarten	47.38
0105	Salary - Bonus	6100 Pupil Personnel Services	6,099.91
0220	Social Security	6100 Pupil Personnel Services	466.65
0105	Salary - Bonus	6120 Guidance Services	17,650.12
0220	Social Security	6120 Guidance Services	1,299.71
0105	Salary - Bonus	6130 Health Services	5,101.15
0105	Salary - Bonus	6140 Psychological Services	7,106.97
0220	Social Security	6140 Psychological Services	543.68
0105	Salary - Bonus	6200 Instructional Media Services	6,842.83
0220	Social Security	6200 Instructional Media Services	523.48
0105	Salary - Bonus	6300 Instruction & Curriculum	5,112.44
0220	Social Security	6300 Instruction & Curriculum	391.11
0105	Salary - Bonus	6400 Instructional Staff Training Services	3,532.40
0220	Social Security	6400 Instructional Staff Training Services	222.84
0105	Salary - Bonus	7300 School Admin - Principal Office	58,603.89
0220	Social Security	7300 School Admin - Principal Office	4,339.52
0105	Salary - Bonus	7600 Food Service (Schools)	3,135.69
0220	Social Security	7600 Food Service (Schools)	121.42
0105	Salary - Bonus	7802 Transportation - Central	379.89
0220	Social Security	7802 Transportation - Central	29.06
0105	Salary - Bonus	7803 Transportation - South	1,548.50
0220	Social Security	7803 Transportation - South	94.80
0105	Salary - Bonus	7900 Operation of Plant	31,232.72
0220	Social Security	7900 Operation of Plant	2,282.73
0105	Salary - Bonus	8100 Maintenance Administration	3,793.06
0220	Social Security	8100 Maintenance Administration	290.17
0997	Reserve - Projects	9890 Reserves	(658,664.00)
			<u>\$ -</u>

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

6060 CAPE Digital Tools - IT

0131	Salary - Instructional	6100 Pupil Personnel Services	\$ 9,926.38
0210	Florida Retirement System	6100 Pupil Personnel Services	1,353.03
0220	Social Security	6100 Pupil Personnel Services	615.51
0231	Group Insurance - Health	6100 Pupil Personnel Services	1,938.94
0232	Group Insurance - Life	6100 Pupil Personnel Services	4.18
0233	Group Insurance - Dental	6100 Pupil Personnel Services	64.39
0131	Salary - Instructional	6300 Instruction & Curriculum	10,975.66
0210	Florida Retirement System	6300 Instruction & Curriculum	1,495.95
0220	Social Security	6300 Instruction & Curriculum	680.54
0231	Group Insurance - Health	6300 Instruction & Curriculum	1,938.94
0232	Group Insurance - Life	6300 Instruction & Curriculum	4.18
0233	Group Insurance - Dental	6300 Instruction & Curriculum	64.39
0997	Reserve - Projects	9890 Reserves	(29,062.09)
			<u>\$ -</u>

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

6110 Adult Education Tuition

0103	Salary - Supplements	5900 Other Instruction	\$ 1,401.78
0210	Florida Retirement System	5900 Other Instruction	191.07
0220	Social Security	5900 Other Instruction	107.24
0510	Supplies	5900 Other Instruction	9,699.91
0393	Contracts - Nonprofessional	7900 Operation of Plant	3,600.00
0997	Reserve - Projects	9890 Reserves	(15,000.00)
			<u>\$ -</u>

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

6113 SAI - Plan of Care

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,088.47
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	2,500.00
0210	Florida Retirement System	5100 Basic Education (K-12)	502.74
0220	Social Security	5100 Basic Education (K-12)	297.17
0510	Supplies	5100 Basic Education (K-12)	(5,388.38)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
7016	<u>Professional Learning - GF</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 540.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	49.07
	0220 Social Security	6400 Instructional Staff Training Services	27.54
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	3,727.50
	0331 Out of County Travel	6400 Instructional Staff Training Services	(3,727.50)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(616.61)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,396.55)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	8,396.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,500.00
	0510 Supplies	5100 Basic Education (K-12)	(4,500.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,000.00
	0997 Reserve - Projects	9890 Reserves	28,443.00
			<u>\$ 28,443.00</u>
	<i>Explanation: Recalculate AP appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (28,443.00)	
7055	<u>International Baccalaureate</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 14,502.00
	0510 Supplies	5100 Basic Education (K-12)	(195.40)
	0730 Dues and Fees	5100 Basic Education (K-12)	195.40
	0997 Reserve - Projects	9890 Reserves	6,285.00
			<u>\$ 20,787.00</u>
	<i>Explanation: Recalculate IB appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (20,787.00)	
7061	<u>CAPE Digital Tools - STEM</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 9,357.37
	0210 Florida Retirement System	6100 Pupil Personnel Services	1,275.46
	0220 Social Security	6100 Pupil Personnel Services	580.26
	0231 Group Insurance - Health	6100 Pupil Personnel Services	1,827.73
	0232 Group Insurance - Life	6100 Pupil Personnel Services	3.95
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	60.68
	0131 Salary - Instructional	6300 Instruction & Curriculum	10,346.52
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,410.23
	0220 Social Security	6300 Instruction & Curriculum	641.53
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,827.73
	0232 Group Insurance - Life	6300 Instruction & Curriculum	3.95
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	60.68
	0997 Reserve - Projects	9890 Reserves	(27,396.09)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8084	<u>Student Safety</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,800.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	244.26
	0220 Social Security	5100 Basic Education (K-12)	137.70
	0310 Professional & Technical Service	7900 Operation of Plant	33,000.00
			<u>\$ 35,181.96</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	\$ (35,181.96)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object		Increase (Decrease)
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (3,000.00)
	0519 Technology Supplies	5900 Other Instruction	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 26,126.00
	0997 Reserve - Projects	9890 Reserves	8,636.00
			<u>\$ 34,762.00</u>
	<i>Explanation: Recalculate AICE appropriations based on fiscal year 2023-2024 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (34,762.00)	
9007	<u>Career and Professional Education</u>		
	0730 Dues and Fees	6300 Instruction & Curriculum	\$ 1,500.00
	0997 Reserve - Projects	9890 Reserves	(1,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	\$ (8,097.70)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,288.64)
	0220 Social Security	5100 Basic Education (K-12)	(909.76)
	0210 Florida Retirement System	6300 Instruction & Curriculum	644.02
	0220 Social Security	6300 Instruction & Curriculum	207.78
	0320 Insurance and Bond Premiums	7100 School Board	941.13
	0210 Florida Retirement System	7300 School Admin - Principal Office	156.01
	0220 Social Security	7300 School Admin - Principal Office	544.93
	0231 Group Insurance - Health	7730 Staff Services	(1,795,603.55)
	0240 Workers Compensation	7730 Staff Services	(15,651.75)
	0220 Social Security	7801 Transportation - North	72.76
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	8,097.70
	0210 Florida Retirement System	7900 Operation of Plant	1,488.61
	0220 Social Security	7900 Operation of Plant	84.29
	0240 Workers Compensation	7900 Operation of Plant	15,651.75
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(941.13)
			<u>\$ (1,795,603.55)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate one-time bonuses for District employees by transferring to/(from) the following project(s). District medical contributions will be reduced for the remainder of fiscal year 2024-2025 in order to fund the one-time bonuses. These funds will then be returned to Fixed Charges.</i>		
	5090 Special Stipends	\$ 1,795,603.55	
9110	<u>Mental Health Assistance</u>		
	0310 Professional & Technical Service	6140 Psychological Services	\$ (3,673.56)
	0117 Workshops	6400 Instructional Staff Training Services	3,412.50
	0220 Social Security	6400 Instructional Staff Training Services	261.06
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9121	<u>Print Shop</u>		
	0350 Repair and Maintenance	7760 Internal Service	\$ (6,000.00)
	0360 Lease and Rental Agreements	7760 Internal Service	30,000.00
	0370 Postage	7760 Internal Service	(7,000.00)
	0510 Supplies	7760 Internal Service	(15,000.00)
	0641 Equipment (Over \$5,000)	7760 Internal Service	(2,300.00)
	0642 Equipment (Under \$5,000)	7760 Internal Service	(1,200.00)
	0644 Computer Hardware (Under \$1,000)	7760 Internal Service	1,500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2025

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 86,070.00	\$ 86,070.00	\$ -	\$ -	\$ 86,070.00	
3326 SBE/COBI BOND INTEREST	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	-	884.96	-	-	884.96	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	26,040,196.86	26,040,196.86	-	-	26,040,196.86	
3660 TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3716 SALES SURTAX BONDS	-	-	-	-	-	
3750 PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	1,206,117.92	1,206,117.92	-	-	1,206,117.92	
3901 RESERVE FOR ENCUMBRANCE	3,000.00	3,000.00	-	-	3,000.00	
3920 RESERVE FOR DEBT SERVICE	142,435.30	142,435.30	-	-	142,435.30	
TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,669,455.04	\$ -	\$ -	\$ 27,669,455.04	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	BUDGET AS OF 11/30/2024
9200		DEBT SERVICE				
	0710	REDEMPTION OF PRINCIPAL	\$ 17,731,000.00	\$ 17,731,000.00	\$ -	\$ 17,731,000.00
	0720	INTEREST	8,524,599.86	8,524,599.86	-	8,524,599.86
	0730	DUES & FEES	176,150.46	176,150.46	-	176,150.46
	0733	COST OF ISSUANCE	727,884.91	727,884.91	-	727,884.91
	0734	DISCOUNT EXPENSE	367,575.21	367,575.21	-	367,575.21
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-
	0930	TRANSFERS TO CAPITAL	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-
9890		RESERVES				
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-
	0998	RESERVES - DEBT SERVICE	141,359.64	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 3

Board Meeting January 13, 2025

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:

JANUARY 13, 2025

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3209	FEMA - CLAIMS	-	-	-	-	-
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,060,251.00	1,060,251.00	-	-	1,060,251.00
3325	INTEREST ON UNDIST CO & DS	-	-	-	-	-
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	1,354,395.00	32,527.92	-	1,386,922.92
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	435,237.08	-	435,237.08
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	346,275.58	-	1,025,118.41
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	\$ 814,040.58	\$ -	\$ 332,874,901.88

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	BUDGET AS OF 11/30/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	170,511,859.16	301,580.72	170,813,439.88
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,622,986.67	11,523,552.47	-	11,523,552.47
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	3,122,843.34	37,150.23	3,159,993.57
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	1,032,667.00	-	1,032,667.00
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	213,832.80	-	213,442.80
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	5,000.00	-	5,000.00
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	13,977.00	23,717.02	-	23,717.02
7400	0651	BUSES	4,585,279.73	4,585,279.73	-	4,585,279.73
7400	0652	OTHER MOTOR VEHICLES	140,000.00	129,123.76	-	129,123.76
7400	0660	LAND	2,691,928.25	2,692,028.25	106,504.95	2,798,533.20
7400	0671	LAND IMPROVEMENTS	26,781.38	26,781.38	-	26,781.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	7,500.00	-	7,500.00
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	903,731.24	15,096.81	918,828.05
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	62,160.76	-	52,488.43
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	1,435,580.38	-	1,435,580.38
7400	0677	REPLACEMENT SYSTEMS	511,087.58	829,937.46	85,283.05	915,220.51
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	579,767.08	-	573,689.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	342,118.00	655,269.00	-	655,269.00
7400	0683	ROOFING	33,742.00	33,742.00	-	33,742.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	70,699,545.18	71,868,251.94	-	71,645,458.43
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	753,934.03	15,405.22	769,339.25
7400	0691	SOFTWARE (OVER \$1,000)	129,817.23	129,817.23	-	129,817.23
7400	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	399,740.48	399,740.48	-	399,740.48
7400	0720	INTEREST	362.91	362.91	-	362.91
7400	0796	CHARTER STATE CAPITAL OUTLAY	-	-	-	-
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	4,870,481.86	5,560,823.81	346,275.58	5,907,099.39
7400	0997	RESERVES - PROJECTS	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-
7440	0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-
7440	0794	CHARTER SCHOOL LCI	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	3,814,718.78	3,814,718.78	-	3,814,718.78
7500	0730	CHARTER SCHOOL COUNTY SALES TAX	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	19,633,121.00	20,987,516.00	145,677.92	21,133,193.92
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	26,040,196.86	-	26,040,196.86
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	4,131,126.43	4,131,126.43	-	4,131,126.43
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 325,868,693.54	\$ 332,060,861.30	\$ 1,052,974.48	\$ 332,874,901.88

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 32,527.92
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 32,527.92
	Explanation: To appropriate Charter School Capital Outlay for the Safety & Security Grant - 24A097.		
	3230 Safety & Security Grant - 24A097	\$ 32,527.92	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 435,237.08
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 435,237.08
	Explanation: To appropriate Safety and Security Grant 24A097 based on DOE notification.		
	3230 Safety & Security Grant - 24A097	\$ 435,237.08	
3431	<u>Interest on Investments</u>		\$ 346,275.58
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 346,275.58
	Explanation: To appropriate revenue for interest on investments based on actual collections.		
	.... Discretionary	\$ 346,275.58	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 113,150.00
	Explanation: To appropriate Maintenance transfer to the General Fund by transferring to/(from) the following project(s):		
	8342 Project Contingency	\$ (113,150.00)	
0322	<u>DW - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (278,659.00)
	Explanation: Transfer(s) to/(from) the following project(s):		
	2235 Roof Replacement - P6TO32	\$ 178,659.00	
		5203 Priority Roofing Projects - P6TO44	100,000.00
		Total Projects transferred to/(from)	\$ 278,659.00
1338	<u>DW - Land</u>		
	0660 Land	7400 Facilities Acquisition and Construction	\$ 106,504.95
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (106,504.95)	
1369	<u>BD - Athletic Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 25,251.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	2303 Board Projects	\$ (25,251.00)	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 275,010.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	436,368.00
			\$ 711,378.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (711,378.00)	
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,546.11
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,546.11)
			\$ -
	Explanation: Changes between objects to better utilize funds.		
2235	<u>Roof Replacement - P6TO32</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 747,165.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	0322 DW - Roofing	\$ (178,659.00)	
		8342 Project Contingency	(568,506.00)
		Total Projects transferred to/(from)	\$ (747,165.00)

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
2237	<u>Roof Replacement-PLEW & Kenwood-ODP - P6TO32</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 356,599.00
	<i>Explanation: Transfer(s) to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (356,599.00)
2238	<u>Press Box/Concession/Restroom - P6TO33</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,195,256.00
	<i>Explanation: Transfer(s) to/(from) the following project(s):</i>		
	4204 DW - Athletic Facilities	8342 Project Contingency	\$ (1,000,000.00) (195,256.00)
		<i>Total Projects transferred to/(from)</i>	<u>\$ (1,195,256.00)</u>
2243	<u>Sales Tax Projects Meigs MS & Destin MS-ODP - P6TO34</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 9,963.12
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(9,963.12)
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (27,451.00)
	<i>Explanation: Transfer(s) to/(from) the following project(s):</i>		
	1369 BD - Athletic Equipment	3222 BD - Renovations	\$ 25,251.00 2,200.00
		<i>Total Projects transferred to/(from)</i>	<u>\$ 27,451.00</u>
2310	<u>DW - Minor Repair & Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 1,619.84
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,019.84)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,400.00
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		
2333	<u>DW - Chiller/Boiler Service</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transfer(s) to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (50,000.00)
2353	<u>DW - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (5,063.25)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,325.97)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	8,389.22
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,556.18
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,556.18)
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		
2395	<u>DW - Safety/ADA</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 17,313.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(17,313.00)
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		
3222	<u>BD - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,200.00
	<i>Explanation: Transfer(s) to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (2,200.00)
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (9,672.33)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	9,672.33
			<u>\$ -</u>
	<i>Explanation: Changes between objects to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
4201	<u>DW - Security Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 59,184.95
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(6,078.06)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(53,106.89)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
4204	<u>DW - Athletic Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,000,000.00)
	Explanation: Transfer(s) to/(from) the following project(s):		
	2238 Press Box/Concession/Restroom - P6TO33	\$ 1,000,000.00	
4207	<u>Fencing & Canopy Revisions P6TO2 Scope Mod #6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 36,448.03
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (36,448.03)	
4208	<u>Maintenance Central Facility Relocation</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 26,570.72
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	3,800.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(370.72)
			<u>\$ 30,000.00</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (30,000.00)	
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 11,296.81
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(11,296.81)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
4233	<u>DW - Sales Tax Construction - Scope MOD #3 - P6TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 789,953.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (789,953.00)	
5019	<u>E-Sports Implementation</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 390.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	(390.00)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
5202	<u>Press Box Concession/Restrooms - FF&E - P6TO33</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 35,000.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (35,000.00)	
5203	<u>Priority Roofing Projects - P6TO44</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 100,000.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	0322 DW - Roofing	\$ (100,000.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,015,690.98)
	Explanation: Transfer(s) to/(from) the following project(s):		
	.... Discretionary	\$ 113,150.00	2333 DW - Chiller/Boiler Service 50,000.00
	1338 DW - Land	106,504.95	4207 Fencing & Canopy Revisions P6TO2 Scope Mod #6 36,448.03
	2207 Roof & Canopy Projects P6TO16	711,378.00	4208 Maintenance Central Facility Relocation 30,000.00
	2235 Roof Replacement - P6TO32	568,506.00	4233 DW - Sales Tax Construction - Scope MOD #3 - P6TO12 789,953.00
	2237 Roof Replacement-PLEW & Kenwood-ODP - P6TO32	356,599.00	5202 Press Box Concession/Restrooms - FF&E - P6TO33 35,000.00
	2238 Press Box/Concession/Restroom - P6TO33	195,256.00	8373 DW - PE/Restroom/Storage 22,896.00
			Total Projects transferred to/(from) \$ 3,015,690.98

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
8373	<u>DW - PE/Restroom/Storage</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 17,280.00
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	5,616.00
			<u>\$ 22,896.00</u>

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

8342 Project Contingency \$ (22,896.00)

ADOPTED BY SCHOOL BOARD: JANUARY 13, 2025

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,457,061.88	\$ 1,457,061.88	\$ 517,823.00	\$ -	\$ 1,974,884.88
3201	VOCATIONAL EDUCATIONAL ARTS	420,508.01	420,508.01	-	56,395.01	364,113.00
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	5,093.34	412,272.34	11,040.66	-	423,313.00
3231	IDEA	11,622,332.26	11,622,332.26	-	2,172,880.26	9,449,452.00
3241	TITLE I	9,244,035.58	9,244,035.58	-	1,129,653.18	8,114,382.40
3242	TITLE IV	753,095.55	753,095.55	-	145,457.55	607,638.00
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	1,596,460.80	1,596,460.80	-	56,550.29	1,539,910.51
3272	ED. STABILIZATION FUNDS - WORKFORCE	-	-	-	-	-
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	-	-	-
3274	TITLE III	658,532.20	704,309.20	-	235,043.20	469,266.00
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	-	11,504.10	136,079.97
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 28,082,611.27	\$ 528,863.66	\$ 3,807,483.59	\$ 24,803,991.34

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 10,612,199.63	\$ -	\$ 1,328,930.50	\$ 9,283,269.13
5200	EXCEPTIONAL CHILD	8,897,493.29	9,147,075.47	-	2,127,198.86	7,019,876.61
5300	VOCATIONAL	410,070.34	429,378.03	-	37,903.34	391,474.69
5400	ADULT GENERAL EDUCATION	3,541.89	317,355.89	-	3,541.89	313,814.00
5500	PREKINDERGARTEN	407,921.61	408,628.57	-	32,646.61	375,981.96
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	158,894.71	-	7,418.80	151,475.91
6110	ATTENDANCE AND SOCIAL WORK	-	-	-	-	-
6120	GUIDANCE SERVICES	0.02	0.02	-	0.02	-
6130	HEALTH SERVICES	880.00	880.00	-	280.00	600.00
6140	PSYCHOLOGICAL SERVICES	233,642.27	231,373.97	-	-	231,373.97
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	192,078.32	-	32,634.74	159,443.58
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,846,155.66	-	42,822.53	2,803,333.13
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,862,865.27	-	84,936.45	2,777,928.82
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	720,003.07	-	82,624.50	637,378.57
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	40,844.04	-	11,065.94	29,778.10
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	30,721.29	-	4,000.00	26,721.29
7801	TRANSPORTATION - NORTH	182.50	31,970.57	-	182.50	31,788.07
7802	TRANSPORTATION - CENTRAL	-	29,987.38	-	-	29,987.38
7803	TRANSPORTATION - SOUTH	756.25	20,699.38	-	256.25	20,443.13
7900	OPERATION OF PLANT	-	-	-	-	-
8100	MAINTENANCE ADMINISTRATION	-	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	-	-	-	-	-
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	-	-	517,823.00	-	517,823.00
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 28,082,611.27	\$ 517,823.00	\$ 3,796,442.93	\$ 24,803,991.34

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 517,823.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 517,823.00
<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>			
	5481 Pell Grant	\$ 517,823.00	
3201	<u>Vocational Educational Arts</u>		\$ (56,395.01)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (31.36)
	0331 Out of County Travel	5300 Vocational	(1,274.20)
	0357 Support Managed - Computers	5300 Vocational	6,156.00
	0365 Software Subscriptions	5300 Vocational	(78.00)
	0369 Technology - Rentals	5300 Vocational	(15,000.00)
	0510 Supplies	5300 Vocational	(13,334.65)
	0519 Technology - Supplies	5300 Vocational	1,389.56
	0642 Equipment (Under \$5,000)	5300 Vocational	(8,039.16)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5300 Vocational	12,000.00
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	(34,354.27)
	0730 Dues and Fees	5300 Vocational	2,700.00
	0750 Other Personnel Services	5300 Vocational	(2,162.50)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(3,600.00)
	0791 Indirect Costs	7200 General Administration	(766.43)
			\$ (56,395.01)
<i>Explanation: Close fiscal year 2023-2024 Carl Perkins - Secondary Section 131 (Project 4422), Carl Perkins - DJJ (Project 4423) grants, and appropriate fiscal year 24-25 Carl Perkins - Secondary Section 131 (Project 5422) additional allocation per project award notification.</i>			
	4422 Carl Perkins - Secondary	\$ (33,507.01)	5422 Carl Perkins - Secondary 59,066.00
	4423 Carl Perkins - DJJ	(81,954.00)	\$ (56,395.01)
3221	<u>Adult General Education</u>		\$ 11,040.66
	0510 Supplies	5300 Vocational	\$ (1,021.34)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	16,134.00
	0363 Seat Managed - Computers	5400 Adult General Education	(1,000.00)
	0510 Supplies	5400 Adult General Education	(1,914.17)
	0519 Technology - Supplies	5400 Adult General Education	(35.72)
	0730 Dues and Fees	5400 Adult General Education	(592.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(309.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(41.93)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(23.64)
	0791 Indirect Costs	7200 General Administration	(155.54)
			\$ 11,040.66
<i>Explanation: Close fiscal year 2023-2024 Carl Perkins - Postsecondary Education (Project 4407), Adult General Education (Project 4426) grants, and appropriate fiscal year 24-25 Carl Perkins - Postsecondary Education (Project 5407) additional allocation per project award notification.</i>			
	4407 Carl Perkins - Postsecondary Education	\$ (1,439.88)	5407 Carl Perkins - Postsecondary Education 16,134.00
	4426 Adult General Education	(3,653.46)	\$ 11,040.66
3231	<u>IDEA</u>		\$ (2,172,880.26)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (3,113.68)
	0103 Salary - Supplements	5200 Exceptional Child	(6,292.35)
	0210 Florida Retirement System	5200 Exceptional Child	(1,276.40)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(754.36)
	0310 Professional & Technical Services	5200 Exceptional Child	(699,277.07)
	0330 In County Travel	5200 Exceptional Child	(2,063.43)
	0350 Repairs & Maintenance	5200 Exceptional Child	(52.20)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(120.00)
	0357 Support Managed - Computers	5200 Exceptional Child	(2,500.00)
	0395 Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	(1,268.91)
	0510 Supplies	5200 Exceptional Child	(1,260,152.97)
	0519 Technology - Supplies	5200 Exceptional Child	(145.17)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	(28,496.06)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(13,695.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
	0649 Technology Equipment (Under \$5,000)	5200 Exceptional Child	(62,694.00)
	0694 Software Apps. - Tablets	5200 Exceptional Child	(4,840.01)
	0730 Dues and Fees	5200 Exceptional Child	(14.04)
	0750 Other Personnel Services	5200 Exceptional Child	(2,400.00)
	0510 Supplies	6150 Parental Involvement	(500.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(790.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(107.20)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(60.44)
	0330 In County Travel	6300 Instruction & Curriculum	(1,234.97)
	0331 Out of County Travel	6300 Instruction & Curriculum	(3,071.06)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,144.25)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(4,000.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,079.00)
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	(1,468.15)
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(5,000.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(602.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(4,000.00)
	0117 Workshops	6400 Instructional Staff Training Services	(2,320.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(542.80)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(542.93)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(9,500.41)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(625.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(4,100.00)
	0791 Indirect Costs	7200 General Administration	(41,452.65)
	0117 Workshops	7730 Staff Services	(1,000.00)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	(83.75)
	0750 Other Personnel Services	7730 Staff Services	(500.00)
			<u>\$ (2,172,880.26)</u>

Explanation: Close fiscal year 2023-2024 IDEA - K-12 (Project 4475), IDEA - Pre-Kd (Project 4476), IDEA - K-12 - Proportionate (Project 4477), and
IDEA - Pre-Kd - Proportionate (Project 4478) grants per project award notification.

4475 IDEA - K-12	\$ (1,802,140.15)	4477 IDEA - K-12 - Proportionate	(316,572.96)
4476 IDEA - Pre-Kd	(41,238.54)	4478 IDEA - Pre-Kd - Proportionate	(12,928.61)
			<u>\$ (2,172,880.26)</u>

3241 Title I \$ (1,129,653.18)

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (24,577.63)
0210 Florida Retirement System	5100 Basic Education (K-12)	(3,033.17)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,866.49)
0310 Professional & Technical Services	5100 Basic Education (K-12)	(13,355.49)
0357 Support Managed - Computers	5100 Basic Education (K-12)	(20,832.00)
0365 Software Subscriptions	5100 Basic Education (K-12)	(7,357.34)
0370 Postage/Shipping/Telegram	5100 Basic Education (K-12)	(39.80)
0390 Other Purchased Service	5100 Basic Education (K-12)	(8,505.70)
0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(97,376.04)
0510 Supplies	5100 Basic Education (K-12)	(706,434.64)
0519 Technology - Supplies	5100 Basic Education (K-12)	(7,040.63)
0641 Equipment/Fixed Assets (Over \$5,000)	5100 Basic Education (K-12)	(8,779.00)
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(6,135.64)
0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(10,316.86)
0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(11,834.75)
0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(2,504.14)
0730 Dues and Fees	5100 Basic Education (K-12)	(7,752.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	(8,533.75)
0510 Supplies	5200 Exceptional Child	(26,211.17)
0519 Technology - Supplies	5200 Exceptional Child	(3,763.89)
0642 Equipment (Under \$5,000)	5200 Exceptional Child	(2,605.81)
0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(3,614.13)
0649 Technology Equipment (Under \$5,000)	5200 Exceptional Child	(1,848.00)
0220 FICA (Social Security & Medicare)	5300 Vocational	(0.01)
0510 Supplies	5300 Vocational	(987.15)
0642 Equipment (Under \$5,000)	5300 Vocational	(0.26)
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(115.18)
0510 Supplies	5500 Prekindergarten	(24,587.67)
0750 Other Personnel Services	5500 Prekindergarten	(7,943.76)
0310 Professional & Technical Services	6100 Pupil Personnel Services	(1,232.87)
0102 Salary - Other Compensation	6150 Parental Involvement	(427.00)
0210 Florida Retirement System	6150 Parental Involvement	(50.10)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(33.41)
	0370 Postage/Shipping/Telegram	6150 Parental Involvement	(817.00)
	0390 Other Purchased Service	6150 Parental Involvement	(2,793.60)
	0395 Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	(875.00)
	0510 Supplies	6150 Parental Involvement	(5,679.31)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(5,231.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(710.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(400.00)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(20.00)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(7.00)
	0330 In County Travel	6300 Instruction & Curriculum	(2,684.84)
	0331 Out of County Travel	6300 Instruction & Curriculum	(696.21)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,092.26)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(145.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(100.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(980.75)
	0510 Supplies	6300 Instruction & Curriculum	(669.65)
	0519 Technology - Supplies	6300 Instruction & Curriculum	(106.01)
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(300.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(530.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(5,922.84)
	0117 Workshops	6400 Instructional Staff Training Services	(6,982.30)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(803.73)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(1,062.28)
	0319 Technology - Professional & Technical Services	6400 Instructional Staff Training Services	(0.80)
	0330 In County Travel	6400 Instructional Staff Training Services	(857.35)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(14,682.02)
	0510 Supplies	6400 Instructional Staff Training Services	(2,788.03)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	(132.49)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(2,193.40)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(5,150.00)
	0791 Indirect Costs	7200 General Administration	(32,622.89)
	0117 Workshops	7730 Staff Services	(4,785.00)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	(372.52)
	0331 Out of County Travel	7730 Staff Services	(4,324.67)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(3,000.00)
	0398 Field Trips / Student Transportation	7801 Transportation - North	(182.50)
	0398 Field Trips / Student Transportation	7803 Transportation - South	(256.25)
			<u>\$ (1,129,653.18)</u>

Explanation: Close fiscal year 2023-2024 Title I - Part A (Project 4401), Title I - UniSIG (Project 4403), Title I - Part A - Homeless Set-Aside (Project 4408), and Title I - Part D (Project 4409) grants per project award notification.

4401 Title I - Part A	\$ (963,492.40)	4408 Title I - Part A - Homeless Set-Aside	(7,460.00)
4403 Title I - UniSIG	(106,069.81)	4409 Title I - Part D	(52,630.97)
			<u>\$ (1,129,653.18)</u>

3242 Title IV \$ (145,457.55)

0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (37.18)
0365 Software Subscriptions	5100 Basic Education (K-12)	(7,990.81)
0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(13,247.00)
0510 Supplies	5100 Basic Education (K-12)	(92,737.30)
0519 Technology - Supplies	5100 Basic Education (K-12)	(10,011.06)
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(2,741.76)
0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(728.28)
0510 Supplies	5200 Exceptional Child	(0.21)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(14,537.50)
0365 Software Subscriptions	6400 Instructional Staff Training Services	(700.00)
0791 Indirect Costs	7200 General Administration	(2,726.45)
		<u>\$ (145,457.55)</u>

Explanation: Close fiscal year 2023-2024 Title IV - Student Support & Academic Enrichment (Project 4415) grant per project award notification.

4415 Title IV - SS & AEG	\$ (145,457.55)
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Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
3271	<u>Education Stabilization Funds - K-12</u>		<u>\$ (56,550.29)</u>
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (3,870.29)
	0319 Technology - Professional & Technical Services	5100 Basic Education (K-12)	(23,403.46)
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(29,244.24)
	0395 Distributions to Charter Schools (Non-FEFP)	6100 Pupil Personnel Services	(32.28)
	0395 Distributions to Charter Schools (Non-FEFP)	6120 Guidance Services	(0.02)
			<u>\$ (56,550.29)</u>

Explanation: Close American Rescue Plan - ESSER III (Project 2461) grant per project award notification.

2461 ESSER III \$ (56,550.29)

3274	<u>Title III</u>		<u>\$ (235,043.20)</u>
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (47,227.00)
	0510 Supplies	5100 Basic Education (K-12)	(144,849.64)
	0519 Technology - Supplies	5100 Basic Education (K-12)	(525.35)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(912.00)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(2,000.00)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(200.00)
	0510 Supplies	6100 Pupil Personnel Services	(2,303.65)
	0102 Salary - Other Compensation	6150 Parental Involvement	(14,961.42)
	0210 Florida Retirement System	6150 Parental Involvement	(2,030.26)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(1,144.55)
	0390 Other Purchased Service	6150 Parental Involvement	(2,000.00)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	(5,400.00)
	0330 In County Travel	6300 Instruction & Curriculum	(709.92)
	0331 Out of County Travel	6300 Instruction & Curriculum	(193.07)
	0730 Dues and Fees	6300 Instruction & Curriculum	(125.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(2,863.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(388.51)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(219.02)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(1,000.00)
	0791 Indirect Costs	7200 General Administration	(4,590.81)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(1,000.00)
			<u>\$ (235,043.20)</u>

Explanation: Close fiscal year 2023-2024 Title III - English Language Acquisition (Project 4418) and Title III - Immigrant Children & Youth (Project 4419) grants per project award notification.

4418 Title III - English Language Acquisition \$ (228,756.72) 4419 Title III - Immigrant Children & Youth (6,286.48)
\$ (235,043.20)

3299	<u>Miscellaneous Federal Through State</u>		<u>\$ (11,504.10)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (2,977.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(403.98)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(227.74)
	0510 Supplies	5100 Basic Education (K-12)	(26.46)
	0730 Dues and Fees	5100 Basic Education (K-12)	(302.00)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(150.00)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(1,500.00)
	0310 Professional & Technical Services	6130 Health Services	(280.00)
	0390 Other Purchased Service	6150 Parental Involvement	(508.93)
	0510 Supplies	6150 Parental Involvement	(414.16)
	0330 In County Travel	6300 Instruction & Curriculum	(1,385.73)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,011.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(4.80)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,499.65)
	0510 Supplies	6400 Instructional Staff Training Services	(502.92)
	0791 Indirect Costs	7200 General Administration	(309.73)
			<u>\$ (11,504.10)</u>

Explanation: Close fiscal year 2023-2024 Title IX - Homeless Children & Youth (Project 4412) grant per project award notification.

4412 Title IX - Homeless Children & Youth \$ (11,504.10)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
3457	<u>ARP - Targeted Math and STEM Activities</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (85.35)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	101.83
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(16.48)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (9,805.82)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,336.18)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(749.98)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(10,235.61)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(20.23)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(311.15)
	0510 Supplies	5100 Basic Education (K-12)	8,595.84
	0519 Technology - Supplies	5100 Basic Education (K-12)	12,252.60
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	615.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	10.00
	0510 Supplies	6400 Instructional Staff Training Services	310.53
	0750 Other Personnel Services	6400 Instructional Staff Training Services	675.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5418	<u>Title III - English Language Acquisition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (112.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	112.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (20,804.15)
	0130 Salary - Overtime	5200 Exceptional Child	440.51
	0210 Florida Retirement System	5200 Exceptional Child	(2,775.56)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(1,557.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(10,235.61)
	0232 Group Insurance - Life	5200 Exceptional Child	(20.23)
	0233 Group Insurance - Dental	5200 Exceptional Child	(311.15)
	0510 Supplies	5200 Exceptional Child	35,263.19
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2025

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3490	MISCELLANEOUS LOCAL REVENUE	\$ 14,000,000.00	\$ 14,000,000.00	\$ -	\$ -	\$ 14,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,308,905.09	6,308,905.09	-	-	6,308,905.09
TOTAL - INTERNAL SERVICE FUNDS		\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

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

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09
		TOTAL - INTERNAL SERVICE FUNDS	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

Explanation of Budget Amendment as Follows:

Part V - Special Revenue Funds - Miscellaneous (Internal Funds)

Amendment Number 3

Board Meeting January 13, 2025

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:

JANUARY 13, 2025

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	7,064,800.00	7,064,800.00	-	-	7,064,800.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,729,600.00	1,729,600.00	-	-	1,729,600.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	118,700.00	118,700.00	-	-	118,700.00	
3265 USDA DONATED COMMODITIES	793,200.00	793,200.00	-	-	793,200.00	
3267 SUMMER FOOD SERVICE PROGRAM	80,076.44	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	3,000.00	-	3,263.00	
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	-	41,753.64	13,120.08	-	54,873.72	
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	\$ 25,533,387.30	\$ 16,120.08	\$ -	\$ 25,549,507.38	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024	
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	-	-	900.00	-	900.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	487,925.00	-	-	487,925.00	
0117 WORKSHOPS	-	2,917.50	717.50	-	3,635.00	
0121 SALARY - RETIREMENT BONUS	-	-	2,554.05	-	2,554.05	
0122 SALARY - SICK LEAVE PAYOFF	-	-	2,544.56	-	2,544.56	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	3,466.29	1,087.50	-	4,553.79	
0161 SALARY - PROFESSIONAL/TECHNICAL	201,828.44	201,828.44	-	-	201,828.44	
0210 FLORIDA RETIREMENT SYSTEM	189,400.25	190,111.79	158.67	-	190,270.46	
0220 FICA (SOCIAL SECURITY)	103,921.70	104,544.30	143.97	-	104,688.27	
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	4,148.47	-	-	4,148.47	
0331 OUT OF COUNTY TRAVEL	4,050.00	5,037.80	-	-	5,037.80	
0350 REPAIR AND MAINTENANCE	122,701.62	113,310.84	-	253.98	113,056.86	
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	-	1,500.00	4,010.00	
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	42,788.20	4,705.23	-	47,493.43	
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	1,126,121.83	-	63,678.12	1,062,443.71	
0642 EQUIPMENT (UNDER \$5,000)	212,082.25	248,025.25	65,178.12	-	313,203.37	
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	-	41,753.64	13,120.08	-	54,873.72	
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	9,777,125.26	-	9,437.50	9,767,687.76	
0991 RESERVES - INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
0997 RESERVES - PROJECTS	122,716.23	122,716.23	-	120.00	122,596.23	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,533,387.30	\$ 91,109.68	\$ 74,989.60	\$ 25,549,507.38	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 3

Board Meeting January 13, 2025

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 3,000.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 3,000.00

Explanation: Appropriate donations for unpaid Student Meals based on actual collections.

.... Discretionary \$ 3,000.00

3460	<u>On-Line Credit Card Fees</u>		\$ 13,120.08
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 13,120.08

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

3510 SFS Contract Exclusions \$ 13,120.08

II. Amendments Between Appropriations & Reserves

.... Discretionary

0117	Workshops	7600 Food Service (Schools)	\$ 307.50
0130	Salary - Overtime	7600 Food Service (Schools)	1,029.76
0210	Florida Retirement System	7600 Food Service (Schools)	150.80
0220	Social Security	7600 Food Service (Schools)	108.18
0310	Professional & Technical Service	7600 Food Service (Schools)	1,425,709.10
0510	Supplies	7600 Food Service (Schools)	4,843.86
0103	Salary - Supplements	7610 Food Service - Departments	900.00
0117	Workshops	7610 Food Service - Departments	410.00
0121	Salary - Retirement Bonus	7610 Food Service - Departments	2,554.05
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	2,544.56
0130	Salary - Overtime	7610 Food Service - Departments	57.74
0210	Florida Retirement System	7610 Food Service - Departments	7.87
0220	Social Security	7610 Food Service - Departments	35.79
0310	Professional & Technical Service	7610 Food Service - Departments	(1,425,709.10)
0510	Supplies	7610 Food Service - Departments	(512.61)
0990	Fund Balance - Unappropriated	9890 Reserves	(12,437.50)
			\$ -

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

3510	<u>SFS Contract Exclusions</u>		
0392	Shipping Charges	7600 Food Service (Schools)	\$ (1,500.00)
0510	Supplies	7600 Food Service (Schools)	287.97
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	264,583.45
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	65,178.12
0350	Repair and Maintenance	7610 Food Service - Departments	(253.98)
0510	Supplies	7610 Food Service - Departments	(33.99)
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(328,261.57)
			\$ -

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

5044	<u>Vending Commissions</u>		
0510	Supplies	7610 Food Service - Departments	\$ 120.00
0997	Reserve - Projects	9890 Reserves	(120.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2025

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	DECREASE	BUDGET AS OF 11/30/2024
3431	INTEREST ON INVESTMENT	-	\$ -	\$ 249,129.62	\$ -	\$ 249,129.62
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	\$ 249,129.62	\$ -	\$ 52,290,746.28

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2024	INCREASE	BUDGET AS OF 11/30/2024
9900		PROPRIETARY FUNDS				
	0310	PROFESSIONAL & TECHNICAL SERV	625,000.00	\$ 625,000.00	\$ -	\$ 625,000.00
	0320	INSURANCE AND BOND PREMIUMS	1,420,000.00	1,420,000.00	-	1,420,000.00
	0365	SOFTWARE SUBSCRIPTIONS	107,000.00	107,000.00	-	107,000.00
	0730	DUES AND FEES	9,437.80	64,084.55	8,272.99	72,357.54
	0739	HEALTH CARE REFORM FEES	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	31,848,000.00	249,129.62	32,097,129.62
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-
	0772	PHARMACY REBATES	-	-	-	-
	0773	REBATES - OTHER	-	-	-	-
9890		RESERVES	-			0.00
	0992	RESERVES - INSURANCE	18,032,178.86	17,977,532.11	-	17,969,259.12
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,041,616.66	\$ 257,402.61	\$ 52,290,746.28

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 3

Board Meeting January 13, 2025

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 249,129.62</u>
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	<u>\$ 249,129.62</u>

Explanation: To appropriate revenue for interest on investments based on actual collections.

.... Discretionary \$ 249,129.62

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>			
	0730 Dues and Fees	9900	Proprietary Funds	\$ 8,272.99
	0992 Reserves - Insurance	9890	Reserves	<u>(8,272.99)</u>
				<u>\$ -</u>

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2025