



Agenda Item Details

Meeting	Feb 10, 2025 - Regular Meeting
Category	7. Consent Agenda
Subject	7.9 Budget Amendment #4 - 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	416,176.44
Budgeted	Yes
Budget Source	Various - See attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #4 - 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 December 2024:

Fund Name	Fund No.	Amount
General Fund	1010	\$258,769.29
Debt Service Funds	2xxx	13,973.49
Capital Project Funds	3xxx	723,694.87
Other Special Revenue Funds - Federal	42xx/44xx	(591,316.33)
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	11,055.12
Internal Service Funds (Self-Insured Medical)	7xxx	0.00
Total - All Funds		\$416,176.44

!BA 04 - Dec 2024.pdf (1,857 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 Parker Destin.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,207,365.00	\$ 2,207,365.00	\$ -	\$ -	\$ 2,207,365.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	350,000.00	350,000.00	-	-	350,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	-	-	-
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	245.00	-	245.00
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	-	159,352.00	-	-	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	5,511,718.00	-	-	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	-	1,000.00	2,250.00	-	3,250.00
3425 RENT/USE OF FACILITY	-	10,670.91	3,233.24	-	13,904.15
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	74,640.73	1,371.00	-	76,011.73
3462 PURCHASED CUSTODIAL SERVICE	-	1,629.09	366.76	-	1,995.85
3463 BOB SIKES CHILD CARE	165,000.00	160,000.00	-	-	160,000.00
3465 PURCHASED POSITIONS - OTHER	-	308,324.42	5,790.00	-	314,114.42
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	129,701.81	-	-	129,701.81
3467 PURCHASED - SCHOOLS - OTHER	-	113,069.71	23,264.90	-	136,334.61
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	165,000.00	208,500.00	-	-	208,500.00
3470 NORTHWOOD CHILD CARE	218,000.00	225,000.00	-	-	225,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	33,000.00	-	-	33,000.00
3475 BLUEWATER CHILD CARE	557,000.00	620,500.00	-	-	620,500.00
3477 PLEW CHILD CARE	431,000.00	450,000.00	-	-	450,000.00
3478 WRIGHT CHILD CARE	206,000.00	235,500.00	-	-	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 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3480 PUBLIC INFORMATION REQUESTS	-	216.54	-	-	216.54
3482 FUEL MAINTENANCE FEE	-	27,911.36	4,993.08	-	32,904.44
3483 SOUTHSIDE CHILD CARE	-	-	169,785.00	-	169,785.00
3484 FINANCIAL AID FEES	-	63,934.43	-	-	63,934.43
3485 RESTITUTION PAYMENTS - OTHER	-	700.00	-	-	700.00
3487 CERTIFICATE FEES - SUBSTITUTES	-	2,580.00	120.00	-	2,700.00
3488 FINGERPRINT PROGRAM	-	14,298.00	2,595.00	-	16,893.00
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490 MISCELLANEOUS REVENUE	16,695.96	259,370.69	26,040.72	-	285,411.41
3491 E-RATE REFUNDS	-	-	-	-	-
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	52,705.33	849.50	-	53,554.83
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	7,765.39	-	-	7,765.39
3497 REFUND - PRIOR YEAR EXPENDITURES	-	377,296.08	2,748.99	-	380,045.07
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	21,133,193.92	-	-	21,133,193.92
3731 SALE OF LAND	-	-	-	-	-
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	87,866.25	-	-	87,866.25
3741 INSURANCE LOSS RECOVERY	-	439.96	-	-	439.96
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	21,301.62	15,116.10	-	36,417.72
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	\$ 416,469,791.73	\$ 258,769.29	\$ -	\$ 416,728,561.02

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 185,768,826.63	\$ -	\$ 75,405.09	\$ 185,693,421.54	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	38,617,904.74	421,099.97	-	39,039,004.71	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	8,926,851.22	86,287.47	-	9,013,138.69	
5400 ADULT GENERAL EDUCATION	-	2,099.19	-	-	2,099.19	
5500 PREKINDERGARTEN	525,945.14	533,113.01	45.65	-	533,158.66	
5900 OTHER INSTRUCTION	3,661,995.02	4,505,646.09	-	53,586.12	4,452,059.97	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	3,784,641.65	-	1,292.23	3,783,349.42	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	232,647.72	-	-	232,647.72	
6120 GUIDANCE SERVICES	5,467,228.22	5,669,882.37	64,009.22	-	5,733,891.59	
6130 HEALTH SERVICES	2,095,225.93	2,107,570.66	5,090.00	-	2,112,660.66	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,939,195.63	11,197.58	-	3,950,393.21	
6141 TESTING	181,794.00	182,332.25	-	-	182,332.25	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,157,040.93	2,196,126.05	8,738.00	-	2,204,864.05	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,648,395.85	21,516.45	-	4,669,912.30	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	2,849,450.96	12,555.17	-	2,862,006.13	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	526,151.82	-	-	526,151.82	
7100 SCHOOL BOARD	1,268,910.73	1,270,528.48	4,341.71	-	1,274,870.19	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	521,523.36	4,750.00	-	526,273.36	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	23,416,215.89	116,771.67	-	23,532,987.56	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	10,209,761.84	5,364.75	-	10,215,126.59	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,521,152.21	-	-	2,521,152.21	
7600 FOOD SERVICE (SCHOOLS)	-	15,636.86	2,244.23	-	17,881.09	
7610 FOOD SERVICE - DEPARTMENT	-	5,382.50	-	-	5,382.50	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	452,266.81	453,881.56	-	-	453,881.56	
7730 STAFF SERVICES	7,122,411.11	5,468,988.40	19,531.10	-	5,488,519.50	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,145,742.60	9,073.68	-	1,154,816.28	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,665,427.60	-	10,243.74	1,655,183.86	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,958,634.68	9,524.07	-	6,968,158.75	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,731,474.83	2,972.42	-	3,734,447.25	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,427,557.88	12,573.26	-	5,440,131.14	
7900 OPERATION OF PLANT	32,405,681.37	32,697,368.89	13,789.32	-	32,711,158.21	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,716,489.25	-	6,092.96	5,710,396.29	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,559,606.36	-	-	3,559,606.36	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,555,468.68	-	61,719.50	5,493,749.18	
9100 COMMUNITY SERVICE	3,326,375.54	3,732,491.56	158,137.39	-	3,890,628.95	
9700 TRANSFER FUNDS	-	16,204.38	-	-	16,204.38	
9890 RESERVES	37,923,641.59	37,795,730.08	-	522,504.18	37,273,225.90	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 416,469,791.73	\$ 989,613.11	\$ 730,843.82	\$ 416,728,561.02	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3199	Miscellaneous Federal Direct				\$ 245.00
0790	Miscellaneous Expense	9100	Community Service		\$ 245.00
<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>					
8001	Purchased - Schools - Other	\$	245.00		
3424	Continuing Workforce Education Course Fees				\$ 2,250.00
0510	Supplies	5900	Other Instruction		\$ 2,025.00
0990	Fund Balance - Unappropriated	9890	Reserves		225.00
					<u>\$ 2,250.00</u>
<i>Explanation: To appropriate revenue for workforce continuing education course fees based on actual collections.</i>					
....	Discretionary	\$	225.00	6110	Adult Education Tuition
					2,025.00
				Total	<u>\$ 2,250.00</u>
3425	Rent/Use Of Facility				\$ 3,233.24
0430	Electricity	7900	Operation of Plant		\$ 1,939.94
0987	Reserve Schools/Departments	9890	Reserves		1,293.30
					<u>\$ 3,233.24</u>
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
....	Discretionary	\$	1,293.30	5099	School Utilities
					1,939.94
				Total	<u>\$ 3,233.24</u>
3448	Donations				\$ 1,371.00
0510	Supplies	6300	Instruction & Curriculum		\$ 1.00
0510	Supplies	7730	Staff Services		1,370.00
					<u>\$ 1,371.00</u>
<i>Explanation: To adjust donations for Superintendent's Initiative (-\$5,000.00) and to appropriate donations for leadership meetings (\$1.00), Thanksgiving Meal Initiative (\$5,000.00), Teacher of Year banquet (\$1,365.00), and Human Resources (\$5.00) based on actual collections.</i>					
1018	Donations - Superintendent's Initiative	\$	(5,000.00)	6027	Donations/Tickets - TOY Banquet
4008	Donations - Principal/District Meetings		1.00	6030	Donations - Human Resources
5042	Donation - Thanksgiving Meal Initiative		5,000.00		
					1,365.00
					5.00
				Total	<u>\$ 1,371.00</u>
3462	Purchased Custodial Services				\$ 366.76
0102	Salary - Other Compensation	7900	Operation of Plant		\$ 302.48
0210	Florida Retirement System	7900	Operation of Plant		41.23
0220	Social Security	7900	Operation of Plant		23.05
					<u>\$ 366.76</u>
<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	\$	366.76		
3465	Purchased Positions - Other				\$ 5,790.00
0102	Salary - Other Compensation	5100	Basic Education (K-12)		\$ 2,300.00
0130	Salary - Overtime	5100	Basic Education (K-12)		1,941.28
0210	Florida Retirement System	5100	Basic Education (K-12)		536.29
0220	Social Security	5100	Basic Education (K-12)		283.56
0231	Group Insurance - Health	5100	Basic Education (K-12)		708.25
0232	Group Insurance - Life	5100	Basic Education (K-12)		1.24
0233	Group Insurance - Dental	5100	Basic Education (K-12)		19.38
					<u>\$ 5,790.00</u>
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>					
2051	Purchased - Other Positions	\$	5,790.00		
3467	Purchased - Schools - Other				\$ 23,264.90
0365	Software Subscriptions	5100	Basic Education (K-12)		\$ 1,795.00
0320	Insurance and Bond Premiums	7300	School Admin - Principal Office		2,500.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object			Increase (Decrease)
	0398 Field Trips		7801 Transportation - North	6,371.50
	0398 Field Trips		7802 Transportation - Central	1,266.25
	0398 Field Trips		7803 Transportation - South	11,332.15
				<u>\$ 23,264.90</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>				
	8001 Purchased - Schools - Other	\$	23,264.90	
3482 <u>Fuel Maintenance Fee</u>				<u>\$ 4,993.08</u>
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	<u>\$ 4,993.08</u>
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$	4,993.08	
3483 <u>Southside Child Care</u>				<u>\$ 169,785.00</u>
	0100 Salary - Non-Instructional		9100 Community Service	\$ 44,851.00
	0210 Florida Retirement System		9100 Community Service	6,279.00
	0220 Social Security		9100 Community Service	3,431.00
	0231 Group Insurance - Health		9100 Community Service	9,337.00
	0232 Group Insurance - Life		9100 Community Service	24.00
	0233 Group Insurance - Dental		9100 Community Service	319.00
	0510 Supplies		9100 Community Service	105,544.00
				<u>\$ 169,785.00</u>
<i>Explanation: To appropriate estimated revenue for Southside Child Care based on projected enrollment.</i>				
	2183 Child Care - Southside School	\$	169,785.00	
3487 <u>Certificate Fees - Substitutes</u>				<u>\$ 120.00</u>
	0730 Dues and Fees		7730 Staff Services	<u>\$ 120.00</u>
<i>Explanation: To appropriate estimated revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$	120.00	
3488 <u>Fingerprint Program</u>				<u>\$ 2,595.00</u>
	0730 Dues and Fees		7730 Staff Services	<u>\$ 2,595.00</u>
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	2,595.00	
3490 <u>Miscellaneous Revenue</u>				<u>\$ 26,040.72</u>
	0510 Supplies		7730 Staff Services	\$ 330.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	5,340.18
	0510 Supplies		7801 Transportation - North	121.45
	0510 Supplies		7803 Transportation - South	91.97
	0990 Fund Balance - Unappropriated		9890 Reserves	20,157.12
				<u>\$ 26,040.72</u>
<i>Explanation: To appropriate revenue for dividends (\$16,334.50), record requests from State of Florida (\$190.00), Okaloosa UP Grant indirect costs (\$3,632.62), fuel reimbursements (\$5,340.18), vending commissions (\$213.42), and parapro testing fees (\$330.00) based on actual collections.</i>				
	.... Discretionary	\$	20,157.12	3033 Vending Commission - Transportation - South 91.97
	2093 Fuel System Repairs		5,340.18	5020 Parapro Testing Fees 330.00
	3031 Vending Commission - Transportation - North		121.45	Total <u>\$ 26,040.72</u>
3493 <u>Sale of Junk</u>				<u>\$ 849.50</u>
	0990 Fund Balance - Unappropriated		9890 Reserves	<u>\$ 849.50</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$	849.50	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 2,748.99
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 2,748.99
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
....	Discretionary	\$ 2,748.99	
3746	<u>Health Reimbursement Arrangement</u>		\$ 15,116.10
0310	Professional & Technical Service	7730 Staff Services	\$ 15,116.10
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
5006	Health Reimbursement Arrangement	\$ 15,116.10	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>	5100 Basic Education (K-12)	\$ 43,025.19
		5200 Exceptional Child	21,429.54
		5300 Vocational	314.54
		5500 Prekindergarten	45.65
		6100 Pupil Personnel Services	6,573.00
		6120 Guidance Services	42,857.17
		6130 Health Services	458.25
		6200 Instructional Media Services	1,670.21
		6400 Instructional Staff Training Services	150.00
		7200 General Administration	4,750.00
		7300 School Admin - Principal Office	26,742.04
		7900 Operation of Plant	2,739.91
		9890 Reserves	35,278.80
			\$ 186,034.30

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate school positions (Project 2095), unanticipated operating expenditures (Project 2095), and Teacher Salary Increase Allocation funding to NWFL Ballet Academie Discretionary budget (Project 4090) by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ (174,799.30)	4090	Teacher Salary Increase Allocation - BSA	(11,235.00)
					<u>Total \$ (186,034.30)</u>

0023 Itinerant - Speech

0103	Salary - Supplements	5200 Exceptional Child	\$ 2,664.00
0131	Salary - Instructional	5200 Exceptional Child	18,190.00
0210	Florida Retirement System	5200 Exceptional Child	2,920.00
0220	Social Security	5200 Exceptional Child	1,595.00
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	(39,525.00)
			\$ (1,684.00)

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):

2095	Salary Resynching	\$ 1,684.00
------	-------------------	-------------

2008 Itinerant Teachers - Hearing Impaired

0310	Professional & Technical Service	5200 Exceptional Child	\$ 276.00
0331	Out of County Travel	5200 Exceptional Child	203.66
0350	Repair and Maintenance	5200 Exceptional Child	(203.66)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(276.00)
			\$ -

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

2011 Custodial Services

0100	Salary - Non-Instructional	7900 Operation of Plant	\$ (7,879.18)
0102	Salary - Other Compensation	7900 Operation of Plant	7,245.43
0750	Other Personnel Services	7900 Operation of Plant	633.75
			\$ -

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 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
2015	<u>Adult Student Fees</u>		
	0376 Telecommunications - Internet	5900 Other Instruction	\$ (1,000.00)
	0519 Technology Supplies	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	\$ (1,010.00)
	0519 Technology Supplies	5900 Other Instruction	1,000.00
	0648 Technology Equipment (Over \$1,000)	5900 Other Instruction	10.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2019	<u>Itinerant Teachers - OT/PT</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 30,720.00
	0519 Technology Supplies	5200 Exceptional Child	19.99
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	(19.99)
			<u>\$ 30,720.00</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 projects:</i>		
	2095 Salary Resynching	\$ (30,720.00)	
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (46.01)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	46.01
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (7,548.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(154,269.80)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(16,149.00)
	0220 Social Security	5100 Basic Education (K-12)	(12,375.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(10,089.00)
	0131 Salary - Instructional	5200 Exceptional Child	(38,250.00)
	0210 Florida Retirement System	5200 Exceptional Child	(4,827.00)
	0220 Social Security	5200 Exceptional Child	(3,702.00)
	0131 Salary - Instructional	5300 Vocational	(8,419.00)
	0210 Florida Retirement System	5300 Vocational	(835.00)
	0220 Social Security	5300 Vocational	(653.00)
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(944.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(13,428.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(1,452.00)
	0220 Social Security	6100 Pupil Personnel Services	(1,089.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(14,480.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(23,444.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(3,811.00)
	0220 Social Security	7300 School Admin - Principal Office	(2,903.00)
	0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(16,186.00)
	0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,343.00)
	0210 Florida Retirement System	7800 Pupil Transp Services - School	(1,742.00)
	0220 Social Security	7800 Pupil Transp Services - School	(1,306.00)
	0100 Salary - Non-Instructional	7900 Operation of Plant	(12,012.00)
	0111 Salary - Administrative Manager	7900 Operation of Plant	(726.00)
	0210 Florida Retirement System	7900 Operation of Plant	(1,270.00)
	0220 Social Security	7900 Operation of Plant	(980.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object				Increase (Decrease)
	0100 Salary - Non-Instructional		8100 Maintenance Administration		(6,496.00)
	0111 Salary - Administrative Manager		8100 Maintenance Administration		(871.00)
	0210 Florida Retirement System		8100 Maintenance Administration		(726.00)
	0220 Social Security		8100 Maintenance Administration		(581.00)
					<u>\$ (362,906.80)</u>

Explanation: Appropriate school positions (Discretionary), unanticipated operating expenditures (Discretionary & Projects 2019 & 3398), ESE non-gifted position(s) (Project 5075), and Board-approved materials and supplies stipends (Project 5080), and adjust instructional contracts in lieu of ESE Speech positions (Project 0023) and operating expenditures (Project 3009) by transferring to/(from) the following project(s):

....	Discretionary	\$	174,799.30	3398 District Wide - Enterprise Software	8,730.50
0023	Itinerant - Speech		(1,684.00)	5075 IDEA Supplemental Support - General Fund	220,041.00
2019	Itinerant Teachers - OT/PT		30,720.00	5080 Materials & Supplies Stipend	300.00
3009	Instructional & District-Wide Software		(70,000.00)	Total	<u>\$ 362,906.80</u>

2154 Advanced Placement

0390 Other Purchased Service	5100 Basic Education (K-12)	\$	500.00
0510 Supplies	5100 Basic Education (K-12)		(3,454.68)
0331 Out of County Travel	6400 Instructional Staff Training Services		2,954.68
		\$	<u>-</u>

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

2170 Child Care - Northwood Elementary School

0130 Salary - Overtime	9100 Community Service	\$	482.24
0210 Florida Retirement System	9100 Community Service		65.73
0220 Social Security	9100 Community Service		36.90
0510 Supplies	9100 Community Service		(584.87)
		\$	<u>-</u>

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

2174 Child Care - Plew Elementary School

0371 Telephone	7300 School Admin - Principal Office	\$	(300.00)
0371 Telephone	7900 Operation of Plant		300.00
0117 Workshops	9100 Community Service		153.75
0220 Social Security	9100 Community Service		11.76
0510 Supplies	9100 Community Service		(8,565.51)
0730 Dues and Fees	9100 Community Service		8,400.00
		\$	<u>-</u>

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

2175 Child Care - Bluewater Elementary School

0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$	11,243.04
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)		2,000.00
0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction		2,930.61
0510 Supplies	9100 Community Service		(16,173.65)
		\$	<u>-</u>

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

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$	(62,890.55)
0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance		3,419.56
0360 Lease and Rental Agreements	8120 Building and Ground Maintenance		3,881.07
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance		9,207.80
0510 Supplies	8120 Building and Ground Maintenance		37,969.06
0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance		2,069.86
0676 Other Permanent Improvements	8120 Building and Ground Maintenance		493.23
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance		4,040.00
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance		(137.03)
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance		1,947.00
		\$	<u>-</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
3009	<u>Instructional & District-Wide Software</u>		
	0365 Software Subscriptions	8200 Administrative Technology Services	\$ (70,000.00)
	<i>Explanation: Adjust operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 70,000.00	
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (200.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	200.00
			<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)	\$ 4,002.08
	0131 Salary - Instructional	5100 Basic Education (K-12)	(49,457.08)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,363.00)
	0220 Social Security	5100 Basic Education (K-12)	(3,478.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,470.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(19.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(255.00)
	0997 Reserve - Projects	9890 Reserves	63,040.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3162	<u>SAI - Attendance Officers</u>		
	0102 Salary - Other Compensation	6110 Attendance and Social Work	\$ 3,860.00
	0132 Salary - Hourly Teachers	6110 Attendance and Social Work	(3,700.00)
	0210 Florida Retirement System	6110 Attendance and Social Work	21.81
	0220 Social Security	6110 Attendance and Social Work	12.24
	0450 Gasoline	6110 Attendance and Social Work	(194.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3398	<u>District Wide - Enterprise Software</u>		
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ 450.00
	0365 Software Subscriptions	8200 Administrative Technology Services	8,280.50
			<u>\$ 8,730.50</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	\$ (8,730.50)	
4004	<u>Chorus Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 975.00
	0331 Out of County Travel	5100 Basic Education (K-12)	750.00
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	(975.00)
	0510 Supplies	5100 Basic Education (K-12)	(950.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1,000.00
	0350 Repair and Maintenance	5100 Basic Education (K-12)	3,000.00
	0510 Supplies	5100 Basic Education (K-12)	(4,160.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	160.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
4066	<u>Instructional Materials - Media - BSA</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 297.60
	0610 Library Books	6200 Instructional Media Services	(297.60)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (28,499.00)
	0510 Supplies	5300 Vocational	28,499.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4090	<u>Teacher Salary Increase Allocation - BSA</u>		
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (11,235.00)
	<i>Explanation: Appropriate Teacher Salary Increase Allocation funding to NWFL Ballet Academie Discretionary budget by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 11,235.00	
4119	<u>Workforce Dev. Capitalization Incentive Grant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (69,313.36)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	69,313.36
			<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)	\$ 1,500.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,489.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	170.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,319.00
			<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)	\$ 3,118.02
	0210 Florida Retirement System	5100 Basic Education (K-12)	423.31
	0220 Social Security	5100 Basic Education (K-12)	234.54
	0997 Reserve - Projects	9890 Reserves	(3,775.87)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5053	<u>AI/CE - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 1,250.00
	0220 Social Security	5100 Basic Education (K-12)	94.38
	0510 Supplies	5100 Basic Education (K-12)	(1,344.38)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0519 Technology Supplies	5300 Vocational	\$ 5,700.00
	0350 Repair and Maintenance	7400 Facilities Acquisition and Construction	2,434.14
	0997 Reserve - Projects	9890 Reserves	(8,134.14)
			<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 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
5065	<u>CAPE - Drafting/Engineering</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ 4,675.61
	0997 Reserve - Projects	9890 Reserves	(4,675.61)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0519 Technology Supplies	5300 Vocational	\$ 2,451.00
	0997 Reserve - Projects	9890 Reserves	(2,451.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0331 Out of County Travel	5300 Vocational	\$ 2,138.10
	0510 Supplies	5300 Vocational	(2,049.61)
	0519 Technology Supplies	5300 Vocational	4,062.76
	0642 Equipment (Under \$5,000)	5300 Vocational	179.99
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,429.15
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(285.68)
	0997 Reserve - Projects	9890 Reserves	(6,474.71)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5069	<u>CAPE - Robotics</u>		
	0519 Technology Supplies	5300 Vocational	\$ 250.68
	0997 Reserve - Projects	9890 Reserves	(250.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5072	<u>CAPE - Automotive</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ 4,090.00
	0997 Reserve - Projects	9890 Reserves	(4,090.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5075	<u>IDEA Supplemental Support - General Fund</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 59,506.00
	0131 Salary - Instructional	5200 Exceptional Child	91,478.00
	0210 Florida Retirement System	5200 Exceptional Child	21,140.00
	0220 Social Security	5200 Exceptional Child	11,551.00
	0231 Group Insurance - Health	5200 Exceptional Child	35,077.00
	0232 Group Insurance - Life	5200 Exceptional Child	90.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,199.00
			<u>\$ 220,041.00</u>
	<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (220,041.00)	
5080	<u>Materials & Supplies Stipend</u>		
	0510 Supplies	6140 Psychological Services	\$ 300.00
	<i>Explanation: Appropriate Board-approved materials and supplies stipends by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (300.00)	
5090	<u>Special Stipends</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (149,022.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(20,312.93)
	0220 Social Security	5100 Basic Education (K-12)	(11,399.02)
	0102 Salary - Other Compensation	5200 Exceptional Child	108,812.00
	0210 Florida Retirement System	5200 Exceptional Child	14,831.84
	0220 Social Security	5200 Exceptional Child	8,323.32

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	5300 Vocational	2,250.00
	0210 Florida Retirement System	5300 Vocational	306.71
	0220 Social Security	5300 Vocational	172.10
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	2,000.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	272.63
	0220 Social Security	6100 Pupil Personnel Services	152.97
	0102 Salary - Other Compensation	6120 Guidance Services	7,398.00
	0210 Florida Retirement System	6120 Guidance Services	1,008.40
	0220 Social Security	6120 Guidance Services	565.88
	0102 Salary - Other Compensation	6140 Psychological Services	4,725.00
	0210 Florida Retirement System	6140 Psychological Services	644.04
	0220 Social Security	6140 Psychological Services	361.44
	0102 Salary - Other Compensation	6200 Instructional Media Services	250.00
	0210 Florida Retirement System	6200 Instructional Media Services	34.08
	0220 Social Security	6200 Instructional Media Services	19.12
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	15,087.50
	0210 Florida Retirement System	6300 Instruction & Curriculum	2,056.51
	0220 Social Security	6300 Instruction & Curriculum	1,154.11
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	2,750.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	374.88
	0220 Social Security	6400 Instructional Staff Training Services	210.32
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	5,750.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	783.84
	0220 Social Security	7300 School Admin - Principal Office	439.76
			<u>\$ -</u>

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

5095 Dual Enrollment Courses

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (28,908.00)
0730 Dues and Fees	5300 Vocational	28,908.00
		<u>\$ -</u>

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

5110 Workforce Development

0102 Salary - Other Compensation	5900 Other Instruction	\$ 272.00
0131 Salary - Instructional	5900 Other Instruction	30,621.00
0210 Florida Retirement System	5900 Other Instruction	4,324.07
0220 Social Security	5900 Other Instruction	2,363.81
0231 Group Insurance - Health	5900 Other Instruction	5,229.00
0232 Group Insurance - Life	5900 Other Instruction	13.00
0233 Group Insurance - Dental	5900 Other Instruction	179.00
0510 Supplies	5900 Other Instruction	(105,642.00)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	38,902.00
0210 Florida Retirement System	7300 School Admin - Principal Office	5,446.00
0220 Social Security	7300 School Admin - Principal Office	2,976.00
0231 Group Insurance - Health	7300 School Admin - Principal Office	10,270.00
0232 Group Insurance - Life	7300 School Admin - Principal Office	26.00
0233 Group Insurance - Dental	7300 School Admin - Principal Office	350.00
0381 Water and Sewage	7900 Operation of Plant	5,000.00
0997 Reserve - Projects	9890 Reserves	(329.88)
		<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)	\$ 364,930.71
0220 Social Security	5100 Basic Education (K-12)	26,521.77
0105 Salary - Bonus	5200 Exceptional Child	70,646.22
0220 Social Security	5200 Exceptional Child	4,848.05
0105 Salary - Bonus	5300 Vocational	11,589.03
0220 Social Security	5300 Vocational	886.56
0105 Salary - Bonus	6100 Pupil Personnel Services	6,063.87
0220 Social Security	6100 Pupil Personnel Services	463.88
0105 Salary - Bonus	6120 Guidance Services	11,314.24
0220 Social Security	6120 Guidance Services	865.53
0105 Salary - Bonus	6130 Health Services	4,631.75
0105 Salary - Bonus	6140 Psychological Services	4,806.68
0220 Social Security	6140 Psychological Services	360.42
0105 Salary - Bonus	6200 Instructional Media Services	6,283.88
0220 Social Security	6200 Instructional Media Services	480.71

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
0105	Salary - Bonus	6300 Instruction & Curriculum	2,988.70
0220	Social Security	6300 Instruction & Curriculum	228.63
0105	Salary - Bonus	6400 Instructional Staff Training Services	3,271.55
0220	Social Security	6400 Instructional Staff Training Services	250.27
0105	Salary - Bonus	7300 School Admin - Principal Office	48,094.75
0220	Social Security	7300 School Admin - Principal Office	3,679.21
0105	Salary - Bonus	7600 Food Service (Schools)	2,236.95
0220	Social Security	7600 Food Service (Schools)	7.28
0105	Salary - Bonus	7802 Transportation - Central	95.22
0220	Social Security	7802 Transportation - Central	7.28
0105	Salary - Bonus	7803 Transportation - South	428.49
0220	Social Security	7803 Transportation - South	32.76
0105	Salary - Bonus	7900 Operation of Plant	15,480.43
0220	Social Security	7900 Operation of Plant	1,176.97
0105	Salary - Bonus	8100 Maintenance Administration	151.57
0220	Social Security	8100 Maintenance Administration	11.60
0105	Salary - Bonus	9100 Community Service	3,976.81
0220	Social Security	9100 Community Service	304.23
0997	Reserve - Projects	9890 Reserves	(597,116.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909 <u>School Maintenance - School Control</u>			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (2,392.63)
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,392.63
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110 <u>Adult Education Tuition</u>			
0220	Social Security	5900 Other Instruction	\$ 29.00
0393	Contracts - Nonprofessional	5900 Other Instruction	5,000.00
0750	Other Personnel Services	5900 Other Instruction	2,000.00
0331	Out of County Travel	7300 School Admin - Principal Office	5,000.00
0310	Professional & Technical Service	7900 Operation of Plant	5,000.00
0997	Reserve - Projects	9890 Reserves	(17,029.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6113 <u>SAI - Plan of Care</u>			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 47,678.95
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	8,814.98
0210	Florida Retirement System	5100 Basic Education (K-12)	7,593.68
0220	Social Security	5100 Basic Education (K-12)	4,278.48
0510	Supplies	5100 Basic Education (K-12)	(69,507.68)
0750	Other Personnel Services	5100 Basic Education (K-12)	1,141.59
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 <u>Professional Learning - GF</u>			
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 210.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	36.28
0220	Social Security	6400 Instructional Staff Training Services	10.44
0750	Other Personnel Services	6400 Instructional Staff Training Services	(256.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 <u>Purchased Positions/Other - External</u>			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 0.27
0210	Florida Retirement System	5100 Basic Education (K-12)	0.19
0220	Social Security	5100 Basic Education (K-12)	(0.46)
			<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 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,430.64)
	0519 Technology Supplies	5100 Basic Education (K-12)	930.64
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ 400.00
	0997 Reserve - Projects	9890 Reserves	(400.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7119	<u>SAI - Closing The Gap</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,388.75)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(598.19)
	0220 Social Security	5100 Basic Education (K-12)	(335.74)
	0100 Salary - Non-Instructional	7801 Transportation - North	2,499.28
	0210 Florida Retirement System	7801 Transportation - North	340.65
	0220 Social Security	7801 Transportation - North	191.19
	0100 Salary - Non-Instructional	7802 Transportation - Central	1,322.29
	0210 Florida Retirement System	7802 Transportation - Central	180.23
	0220 Social Security	7802 Transportation - Central	101.15
	0100 Salary - Non-Instructional	7803 Transportation - South	567.19
	0210 Florida Retirement System	7803 Transportation - South	77.31
	0220 Social Security	7803 Transportation - South	43.39
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001	<u>Purchased - Schools - Other</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (730.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	730.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (32.00)
	0510 Supplies	6130 Health Services	(200.00)
	0642 Equipment (Under \$5,000)	6130 Health Services	200.00
	0730 Dues and Fees	6130 Health Services	32.00
	0510 Supplies	7900 Operation of Plant	(975.00)
	0730 Dues and Fees	7900 Operation of Plant	975.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (5,000.00)
	0519 Technology Supplies	5900 Other Instruction	5,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,320.00
	0730 Dues and Fees	5300 Vocational	50.00
	0997 Reserve - Projects	9890 Reserves	(1,370.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (2,417.87)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(7,782.19)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(7,403.81)
	0220 Social Security	5100 Basic Education (K-12)	(5,847.19)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object		Increase (Decrease)
	0220 Social Security	6100 Pupil Personnel Services	94.42
	0320 Insurance and Bond Premiums	7100 School Board	4,341.71
	0210 Florida Retirement System	7300 School Admin - Principal Office	5,114.06
	0220 Social Security	7300 School Admin - Principal Office	5,636.01
	0123 Salary - Annual Leave Payoff	7760 Internal Service	7,668.81
	0210 Florida Retirement System	7760 Internal Service	2,289.75
	0220 Social Security	7760 Internal Service	115.12
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	113.38
	0220 Social Security	7900 Operation of Plant	1.64
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(4,341.71)
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	2,417.87
			<u>\$ -</u>

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

9121 Print Shop

0510 Supplies	7760 Internal Service	\$ (1,000.00)
0510 Supplies	7900 Operation of Plant	1,000.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 86,070.00	\$ 86,070.00	\$ -	\$ -	\$ 86,070.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	-	884.96	13,973.49	-	14,858.45
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	\$ 13,973.49	\$ -	\$ 27,683,428.53

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 17,731,000.00	\$ 17,731,000.00	\$ -	\$ -	\$ 17,731,000.00
	0720	INTEREST	8,524,599.86	8,524,599.86	-	-	8,524,599.86
	0730	DUES & FEES	176,150.46	176,150.46	-	-	176,150.46
	0733	COST OF ISSUANCE	727,884.91	727,884.91	-	-	727,884.91
	0734	DISCOUNT EXPENSE	367,575.21	367,575.21	-	-	367,575.21
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0930	TRANSFERS TO CAPITAL	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-	-
	0998	RESERVES - DEBT SERVICE	141,359.64	142,244.60	13,973.49	-	156,218.09
		TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,669,455.04	\$ 13,973.49	\$ -	\$ 27,683,428.53

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 4

Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 13,973.49
	0998 Reserve - Debt Service	9890 Reserves	\$ 13,973.49
Explanation: To appropriate revenue for interest on investments based on actual collections.			
	.... Discretionary	\$13,973.49	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3209	FEMA - CLAIMS	-	-	-	-	-
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,060,251.00	1,060,251.00	-	-	1,060,251.00
3325	INTEREST ON UNDIST CO & DS	-	-	-	-	-
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	1,386,922.92	-	-	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	-	1,025,118.41	723,694.87	-	1,748,813.28
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	\$ 332,874,901.88	\$ 723,694.87	\$ -	\$ 333,598,596.75

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	BUDGET AS OF 12/31/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	170,813,439.88	43,627.10	170,857,066.98
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	390,663.59	11,914,216.06
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	3,159,993.57	38,042.52	3,198,036.09
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	1,032,667.00	7,103.92	1,039,770.92
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	213,442.80	-	213,442.80
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	5,000.00	27,452.56	32,452.56
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	-	88,323.38
7400	0660	LAND	2,691,928.25	2,798,533.20	-	2,798,533.20
7400	0671	LAND IMPROVEMENTS	26,781.38	26,781.38	3,500.00	30,281.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	7,500.00	-	7,500.00
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	918,828.05	33,763.90	952,591.95
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	52,488.43	-	5,404.00
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	1,435,580.38	160,438.24	1,596,018.62
7400	0677	REPLACEMENT SYSTEMS	511,087.58	915,220.51	-	47,712.42
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	573,689.02	-	500,000.00
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	71,645,458.43	4,426.77	71,649,885.20
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	769,339.25	-	9,786.80
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	5,907,099.39	723,694.87	6,630,794.26
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	21,133,193.92	-	21,133,193.92
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	26,040,196.86	-	57,792.00
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	\$ 332,874,901.88	\$ 1,432,713.47	\$ 333,598,596.75

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 4
Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 723,694.87
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 723,694.87
Explanation: To appropriate revenue for interest on investments based on actual collections.			
	.... Discretionary	\$ 723,694.87	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0920 Transfer to Debt Service Fund	9700 Transfer Funds	\$ (57,792.00)
Explanation: Transfer(s) to/(from) the following project(s):			
	8342 Project Contingency	\$ 57,792.00	
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (542,956.90)
Explanation: Transfer(s) to/(from) the following project(s):			
	8342 Project Contingency	\$ 542,956.90	
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 95,323.38
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(88,323.38)
			\$ 7,000.00
Explanation: Transfer(s) to/(from) the following project(s):			
	8342 Project Contingency	\$ (7,000.00)	
2202	<u>FWBHS Field House F&G P6TO14</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (92.00)
Explanation: Close task order by transferring to/(from) the following project(s):			
	8342 Project Contingency	\$ 92.00	
2203	<u>FWBHS Field House ODP P6TO14</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (26,296.15)
Explanation: Close task order by transferring to/(from) the following project(s):			
	8342 Project Contingency	\$ 26,296.15	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (230,403.43)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	200,350.74
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	30,052.69
			\$ -
Explanation: Changes between objects to better utilize funds.			
2210	<u>Roof Replacement P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (246,716.59)
Explanation: Close task order by transferring to/(from) the following project(s):			
	8342 Project Contingency	\$ 246,716.59	
2213	<u>Gym Floor Replacement P6TO15</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (138,948.30)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(9,786.80)
			\$ (148,735.10)
Explanation: Close task order by transferring to/(from) the following project(s):			
	8342 Project Contingency	\$ 148,735.10	
2216	<u>Roof & Canopy Proj F&G P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (774.00)
Explanation: Close task order by transferring to/(from) the following project(s):			
	8342 Project Contingency	\$ 774.00	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 0.01
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	25,744.97
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	12,292.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(38,036.98)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
2222	<u>Roofing Projects - ODP - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (262,500.00)</u>
	Explanation: Partial shared savings transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 262,500.00	
2223	<u>Roofing Projects - P6TO20</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (500,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(737,500.00)
			<u>\$ (1,237,500.00)</u>
	Explanation: Partial shared savings transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 1,237,500.00	
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (50,000.00)</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	4208 Maintenance Central Facility Relocation	\$ 50,000.00	
2368	<u>DW - Paving/Resurfacing</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 19,227.30
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	7,390.72
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(16,054.77)
			<u>\$ 10,563.25</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (10,563.25)	
3209	<u>Central Complex Reno - ODP - P6TO24</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 327,545.49</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (327,545.49)	
3224	<u>Concrete Repair at Ramp Schools-T&M-P6TO36</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ (75,000.00)</u>
	Explanation: Adjust task order by transferring to/(from) the following project(s):		
	8342 Project Contingency	\$ 75,000.00	
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (5,404.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	5,404.00
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
3367	<u>DW - Security Cameras</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 12,297.55
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12,297.55)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
3381	<u>Roofing ODP P6TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (604,704.90)</u>
	Explanation: Close task order by transferring to/(from) the following project(s):		
	8342 Project Contingency	\$ 604,704.90	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
3388	<u>DW - Sales Tax Construct - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 238,571.10
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	(32,205.29)
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	(5,188.08)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(36,412.50)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(164,765.23)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4201	<u>DW - Security Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 14,492.86
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(14,492.86)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4204	<u>DW - Athletic Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (100,000.00)</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 100,000.00	
4208	<u>Maintenance Central Facility Relocation</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 35,459.43
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	14,540.57
			<u>\$ 50,000.00</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	2310 DW - Minor Repair & Maint.	\$ (50,000.00)	
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 14,536.60
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(14,536.60)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
5341	<u>DW - Playgrounds</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 3,500.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(3,500.00)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
7343	<u>DW - Intercom Upg</u>		
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 27,452.56
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(27,452.56)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 3,207,958.90</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	.... Discretionary	\$ (57,792.00)	2222 Roofing Projects - ODP - P6TO20 (262,500.00)
	0319 DW - HVAC Replacement	(542,956.90)	2223 Roofing Projects - P6TO20 (1,237,500.00)
	0369 DW - Vehicles	7,000.00	2368 DW - Paving/Resurfacing 10,563.25
	2202 FWBHS Field House F&G P6TO14	(92.00)	3209 Central Complex Reno - ODP - P6TO24 327,545.49
	2203 FWBHS Field House ODP P6TO14	(26,296.15)	3224 Concrete Repair at Ramp Schools-T&M-P6TO36 (75,000.00)
	2210 Roof Replacement P6TO17	(246,716.59)	3381 Roofing ODP P6TO11 (604,704.90)
	2213 Gym Floor Replacement P6TO15	(148,735.10)	4204 DW - Athletic Facilities (100,000.00)
	2216 Roof & Canopy Proj F&G P6TO17	(774.00)	8389 Natural Disaster (250,000.00)
			<u>\$ (3,207,958.90)</u>
8389	<u>Natural Disaster</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (250,000.00)</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 250,000.00	

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,457,061.88	\$ 1,974,884.88	\$ -	\$ -	\$ 1,974,884.88
3201	VOCATIONAL EDUCATIONAL ARTS	420,508.01	364,113.00	-	-	364,113.00
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	5,093.34	423,313.00	-	-	423,313.00
3231	IDEA	11,622,332.26	9,449,452.00	-	-	9,449,452.00
3241	TITLE I	9,244,035.58	8,114,382.40	-	-	8,114,382.40
3242	TITLE IV	753,095.55	607,638.00	-	-	607,638.00
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	1,596,460.80	1,539,910.51	-	180,898.13	1,359,012.38
3272	ED. STABILIZATION FUNDS - WORKFORCE	-	-	-	-	-
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	-	-	-
3274	TITLE III	658,532.20	469,266.00	-	-	469,266.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,724,951.58	1,724,951.58	-	416,472.58	1,308,479.00
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	147,584.07	136,079.97	6,054.38	-	142,134.35
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 24,803,991.34	\$ 6,054.38	\$ 597,370.71	\$ 24,212,675.01

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 9,283,269.13	\$ -	\$ 141,237.43	\$ 9,142,031.70
5200	EXCEPTIONAL CHILD	8,897,493.29	7,019,876.61	-	-	7,019,876.61
5300	VOCATIONAL	410,070.34	391,474.69	-	-	391,474.69
5400	ADULT GENERAL EDUCATION	3,541.89	313,814.00	-	-	313,814.00
5500	PREKINDERGARTEN	407,921.61	375,981.96	-	-	375,981.96
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	151,475.91	-	-	151,475.91
6110	ATTENDANCE AND SOCIAL WORK	-	-	-	-	-
6120	GUIDANCE SERVICES	0.02	-	-	-	-
6130	HEALTH SERVICES	880.00	600.00	-	-	600.00
6140	PSYCHOLOGICAL SERVICES	233,642.27	231,373.97	-	-	231,373.97
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	159,443.58	500.00	-	159,943.58
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,803,333.13	-	-	2,803,333.13
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,777,928.82	-	425,008.54	2,352,920.28
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	637,378.57	-	17,419.36	619,959.21
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	29,778.10	-	1,151.00	28,627.10
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	26,721.29	-	7,000.00	19,721.29
7801	TRANSPORTATION - NORTH	182.50	31,788.07	-	-	31,788.07
7802	TRANSPORTATION - CENTRAL	-	29,987.38	-	-	29,987.38
7803	TRANSPORTATION - SOUTH	756.25	20,443.13	-	-	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	\$ 24,803,991.34	\$ 500.00	\$ 591,816.33	\$ 24,212,675.01

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 4
Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3271	<u>Education Stabilization Funds - K-12</u>		\$ (180,898.13)
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ (17,112.71)
0510	Supplies	5100 Basic Education (K-12)	(151,262.10)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(7,822.22)
0791	Indirect Costs	7200 General Administration	(4,701.10)
			<u>\$ (180,898.13)</u>
<i>Explanation: Close American Rescue Plan - ESSER III - Supplemental Programming (Project 3453), ARP - Instructional Materials (Project 3455), ARP - Targeted Math and STEM Activities (Project 3457), and ARP - HIRITS (Project 3458) grants per project award notification.</i>			
3453	ESSER III - Supplemental Programming	\$ (7,130.69)	3457 ARP - Targeted Math and STEM Activities (136,200.20)
3455	ARP - Instructional Materials	(2,859.00)	3458 ARP - HIRITS (34,708.24)
			<u>\$ (180,898.13)</u>
3277	<u>Title II</u>		\$ (416,472.58)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (33,779.00)
0117	Workshops	6400 Instructional Staff Training Services	(2,080.00)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(4,583.81)
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(4,813.39)
0310	Professional & Technical Services	6400 Instructional Staff Training Services	(26,945.00)
0330	In County Travel	6400 Instructional Staff Training Services	(2,400.00)
0331	Out of County Travel	6400 Instructional Staff Training Services	(8,008.36)
0360	Lease and Rental Agreements	6400 Instructional Staff Training Services	(38,859.86)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(4,235.23)
0510	Supplies	6400 Instructional Staff Training Services	(129,326.87)
0730	Dues and Fees	6400 Instructional Staff Training Services	(5,951.73)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(142,771.07)
0791	Indirect Costs	7200 General Administration	(12,718.26)
			<u>\$ (416,472.58)</u>
<i>Explanation: Close fiscal year 2023-2024 Title II - Part A (Project 4405) grant per project award notification.</i>			
4405	Title II - Part A	\$ (416,472.58)	
3299	<u>Miscellaneous Federal Through State</u>		\$ 6,054.38
0510	Supplies	5100 Basic Education (K-12)	\$ 6,054.38
<i>Explanation: Appropriate additional FY 2024-2025 Title IX - Homeless Children and Youth allocation per project award notification.</i>			
5412	Title IX - Homeless Children & Youth	\$ 6,054.38	
II. Amendments Between Appropriations & Reserves			
5401	<u>Title I - Part A</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (16,509.12)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	3,000.00
0210	Florida Retirement System	5100 Basic Education (K-12)	(1,823.15)
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(934.87)
0310	Professional & Technical Services	5100 Basic Education (K-12)	700.00
0319	Technology - Professional & Technical Services	5100 Basic Education (K-12)	2,190.00
0365	Software Subscriptions	5100 Basic Education (K-12)	(22,348.78)
0390	Other Purchased Service	5100 Basic Education (K-12)	(8,064.20)
0510	Supplies	5100 Basic Education (K-12)	(242,602.07)
0519	Technology - Supplies	5100 Basic Education (K-12)	29,055.24
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	6,516.96
0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	124,568.25
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	132,950.99
0649	Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	7,100.00
0730	Dues and Fees	5100 Basic Education (K-12)	500.00
0750	Other Personnel Services	5100 Basic Education (K-12)	6,783.75
0390	Other Purchased Service	5200 Exceptional Child	(218.00)
0510	Supplies	5200 Exceptional Child	905.70
0519	Technology - Supplies	5200 Exceptional Child	(2,313.85)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	1,771.15
0644	Computer Hardware (Under \$5,000)	5200 Exceptional Child	(145.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 4
Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	6150 Parental Involvement	(1,436.00)
	0210 Florida Retirement System	6150 Parental Involvement	(196.00)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(158.00)
	0310 Professional & Technical Services	6150 Parental Involvement	475.00
	0365 Software Subscriptions	6150 Parental Involvement	(300.00)
	0370 Postage/Shipping/Telegram	6150 Parental Involvement	500.00
	0390 Other Purchased Service	6150 Parental Involvement	(1,000.00)
	0510 Supplies	6150 Parental Involvement	2,882.24
	0519 Technology - Supplies	6150 Parental Involvement	(74.23)
	0642 Equipment (Under \$5,000)	6150 Parental Involvement	(193.01)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(810.00)
	0117 Workshops	6400 Instructional Staff Training Services	810.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(158.00)
	0510 Supplies	6400 Instructional Staff Training Services	(1,129.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(7,645.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(4,500.00)
	0331 Out of County Travel	7730 Staff Services	(575.00)
	0730 Dues and Fees	7730 Staff Services	(576.00)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(7,000.00)
			<u>\$ -</u>

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

5407 Carl Perkins - Postsecondary Education

0510 Supplies	5300 Vocational	\$ (15,450.00)
0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	15,450.00
		<u>\$ -</u>

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

5475 IDEA - K-12

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (322.90)
0130 Salary - Overtime	5200 Exceptional Child	322.90
0510 Supplies	5200 Exceptional Child	(67.81)
0519 Technology - Supplies	5200 Exceptional Child	67.81
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
3490	MISCELLANEOUS LOCAL REVENUE	\$ 14,000,000.00	\$ 14,000,000.00	\$ -	\$ -	\$ 14,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,308,905.09	6,308,905.09	-	-	6,308,905.09
TOTAL - INTERNAL SERVICE FUNDS		\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

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

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09
		TOTAL - INTERNAL SERVICE FUNDS	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 4
Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
---------	--------	----------	------------------------

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	7,064,800.00	7,064,800.00	-	-	7,064,800.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,729,600.00	1,729,600.00	-	-	1,729,600.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	118,700.00	118,700.00	-	-	118,700.00	
3265 USDA DONATED COMMODITIES	793,200.00	793,200.00	-	-	793,200.00	
3267 SUMMER FOOD SERVICE PROGRAM	80,076.44	81,191.40	-	-	81,191.40	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	62,300.00	62,300.00	-	-	62,300.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	43,500.00	43,500.00	-	-	43,500.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	3,263.00	777.38	-	4,040.38	
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	-	54,873.72	10,159.25	-	65,032.97	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	118.49	-	118.49	
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	\$ 25,549,507.38	\$ 11,055.12	\$ -	\$ 25,560,562.50	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 654,467.03	\$ 654,467.03	\$ -	\$ -	\$ 654,467.03
	0102	SALARY - OTHER COMPENSATION	4,116.82	3,316.75	-	-	3,316.75
	0103	SALARY - SUPPLEMENTS	-	900.00	-	-	900.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	487,925.00	-	-	487,925.00
	0117	WORKSHOPS	-	3,635.00	120.00	-	3,755.00
	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	-	4,553.79	1,719.79	-	6,273.58
	0161	SALARY - PROFESSIONAL/TECHNICAL	201,828.44	201,828.44	-	-	201,828.44
	0210	FLORIDA RETIREMENT SYSTEM	189,400.25	190,270.46	234.39	-	190,504.85
	0220	FICA (SOCIAL SECURITY)	103,921.70	104,688.27	140.76	-	104,829.03
	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	118.49	-	10,157,634.06
	0330	IN COUNTY TRAVEL	4,050.65	4,148.47	42.69	-	4,191.16
	0331	OUT OF COUNTY TRAVEL	4,050.00	5,037.80	585.50	-	5,623.30
	0350	REPAIR AND MAINTENANCE	122,701.62	113,056.86	-	1,984.32	111,072.54
	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	4,010.00	-	-	4,010.00
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	28,782.08	29,635.11	13,532.76	-	43,167.87
	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	47,493.43	740.45	-	48,233.88
	0519	TECHNOLOGY SUPPLIES	7,745.31	7,475.84	5,000.00	-	12,475.84
	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	1,062,443.71	-	13,051.33	1,049,392.38
	0642	EQUIPMENT (UNDER \$5,000)	212,082.25	313,203.37	13,727.01	-	326,930.38
	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	-	54,873.72	10,159.25	-	65,032.97
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	21,902.93	23,449.20	-	5,000.00	18,449.20
	0791	INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00
	0990	FUND BALANCE UNAPPROPRIATED	10,284,527.62	9,767,687.76	-	14,970.32	9,752,717.44
	0991	RESERVES - INVENTORY	435,151.63	435,151.63	-	-	435,151.63
	0997	RESERVES - PROJECTS	122,716.23	122,596.23	-	60.00	122,536.23
		TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,549,507.38	\$ 46,121.09	\$ 35,065.97	\$ 25,560,562.50

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 4

Board Meeting February 10, 2025

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 777.38
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 777.38
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 777.38	
3460	<u>On-Line Credit Card Fees</u>		\$ 10,159.25
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 10,159.25
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 10,159.25	
3490	<u>Miscellaneous Revenue</u>		\$ 118.49
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 118.49
<i>Explanation: Appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
....	Discretionary	\$ 118.49	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0117	Workshops	7600 Food Service (Schools)	\$ 120.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,591.47
0210	Florida Retirement System	7600 Food Service (Schools)	216.90
0220	Social Security	7600 Food Service (Schools)	130.94
0310	Professional & Technical Service	7600 Food Service (Schools)	940,829.83
0330	In County Travel	7600 Food Service (Schools)	306.38
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	13,062.76
0510	Supplies	7600 Food Service (Schools)	118.71
0130	Salary - Overtime	7610 Food Service - Departments	128.32
0210	Florida Retirement System	7610 Food Service - Departments	17.49
0220	Social Security	7610 Food Service - Departments	9.82
0310	Professional & Technical Service	7610 Food Service - Departments	(940,829.83)
0330	In County Travel	7610 Food Service - Departments	(306.38)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	470.00
0510	Supplies	7610 Food Service - Departments	(118.71)
0519	Technology-Related Supplies	7610 Food Service - Departments	5,000.00
0750	Other Personnel Services	7610 Food Service - Departments	(5,000.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(15,747.70)
		\$ -	
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
0510	Supplies	7600 Food Service (Schools)	\$ 680.45
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	40,007.83
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	13,427.03
0330	In County Travel	7610 Food Service - Departments	42.69
0331	Out of County Travel	7610 Food Service - Departments	585.50
0350	Repair and Maintenance	7610 Food Service - Departments	(1,984.32)
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(53,059.16)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	299.98
		\$ -	
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
 Part VI - School Food Service Fund
 Amendment Number 4
 Board Meeting February 10, 2025

Account	Object	Function	(Decrease)
5044	<u>Vending Commissions</u>		
	0510 Supplies	7610 Food Service - Departments	\$ 60.00
	0997 Reserve - Projects	9890 Reserves	(60.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD: FEBRUARY 10, 2025

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	DECREASE	BUDGET AS OF 12/31/2024
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	\$ 52,290,746.28	\$ -	\$ -	\$ 52,290,746.28

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2024	INCREASE	BUDGET AS OF 12/31/2024
9900		PROPRIETARY FUNDS				
	0310	PROFESSIONAL & TECHNICAL SERV	625,000.00	\$ 625,000.00	\$ -	\$ 625,000.00
	0320	INSURANCE AND BOND PREMIUMS	1,420,000.00	1,420,000.00	-	1,420,000.00
	0365	SOFTWARE SUBSCRIPTIONS	107,000.00	107,000.00	-	107,000.00
	0730	DUES AND FEES	9,437.80	72,357.54	-	72,357.54
	0739	HEALTH CARE REFORM FEES	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	32,097,129.62	-	32,097,129.62
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-
	0772	PHARMACY REBATES	-	-	-	-
	0773	REBATES - OTHER	-	-	-	-
9890		RESERVES				
	0992	RESERVES - INSURANCE	18,032,178.86	17,969,259.12	-	17,969,259.12
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,290,746.28	\$ -	\$ 52,290,746.28

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 4

Board Meeting February 10, 2025

Account	Object	Function	Increase (Decrease)
---------	--------	----------	------------------------

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 10, 2025