



Agenda Item Details

Meeting	Feb 24, 2025 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #5 - 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	861,003.76
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2025:

Fund Name	Fund No.	Amount
General Fund	1010	\$310,359.10
Debt Service Funds	2xxx	145.07
Capital Project Funds	3xxx	382,888.48
Other Special Revenue Funds - Federal	42xx/44xx	61,428.67
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	13,549.58
Internal Service Funds (Self-Insured Medical)	7xxx	92,632.86
Total - All Fund		\$861,003.76

!BA 05 - Jan 2025.pdf (2,172 KB)

Administrative Content

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

Motion & Voting

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

Motion by Linda Evanchyk, second by Tim Bryant.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
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	132,229.00	-	5,643,947.00
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	-	3,250.00	-	-	3,250.00
3425 RENT/USE OF FACILITY	-	13,904.15	-	-	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	76,011.73	40,063.00	-	116,074.73
3462 PURCHASED CUSTODIAL SERVICE	-	1,995.85	486.30	-	2,482.15
3463 BOB SIKES CHILD CARE	165,000.00	160,000.00	-	-	160,000.00
3465 PURCHASED POSITIONS - OTHER	-	314,114.42	6,730.41	-	320,844.83
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	129,701.81	139.97	-	129,841.78
3467 PURCHASED - SCHOOLS - OTHER	-	136,334.61	32,593.20	-	168,927.81
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 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
3480 PUBLIC INFORMATION REQUESTS	-	216.54	-	-	216.54
3482 FUEL MAINTENANCE FEE	-	32,904.44	4,672.64	-	37,577.08
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	100.00	-	800.00
3487 CERTIFICATE FEES - SUBSTITUTES	-	2,700.00	60.00	-	2,760.00
3488 FINGERPRINT PROGRAM	-	16,893.00	1,601.00	-	18,494.00
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490 MISCELLANEOUS REVENUE	16,695.96	285,411.41	52,874.95	-	338,286.36
3491 E-RATE REFUNDS	-	-	-	-	-
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	53,554.83	24,153.49	-	77,708.32
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	7,765.39	1,040.44	-	8,805.83
3497 REFUND - PRIOR YEAR EXPENDITURES	-	380,045.07	3,875.22	-	383,920.29
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	2,492.31	-	21,135,686.23
3731 SALE OF LAND	-	-	-	-	-
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	87,866.25	-	-	87,866.25
3741 INSURANCE LOSS RECOVERY	-	439.96	7,128.90	-	7,568.86
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	36,417.72	118.27	-	36,535.99
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	\$ 416,728,561.02	\$ 310,359.10	\$ -	\$ 417,038,920.12

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 185,693,421.54	\$ -	\$ 383,504.32	\$ 185,309,917.22	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	39,039,004.71	-	865,113.48	38,173,891.23	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	9,013,138.69	217,861.09	-	9,230,999.78	
5400 ADULT GENERAL EDUCATION	-	2,099.19	-	-	2,099.19	
5500 PREKINDERGARTEN	525,945.14	533,158.66	1,766.89	-	534,925.55	
5900 OTHER INSTRUCTION	3,661,995.02	4,452,059.97	-	45,359.01	4,406,700.96	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	3,783,349.42	305,568.16	-	4,088,917.58	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	232,647.72	8,719.23	-	241,366.95	
6120 GUIDANCE SERVICES	5,467,228.22	5,733,891.59	173,201.67	-	5,907,093.26	
6130 HEALTH SERVICES	2,095,225.93	2,112,660.66	1,475.08	-	2,114,135.74	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,950,393.21	27,251.49	-	3,977,644.70	
6141 TESTING	181,794.00	182,332.25	1,758.44	-	184,090.69	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,157,040.93	2,204,864.05	19,800.28	-	2,224,664.33	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,669,912.30	-	215,413.21	4,454,499.09	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	2,862,006.13	121,505.46	-	2,983,511.59	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	526,151.82	4,109.26	-	530,261.08	
7100 SCHOOL BOARD	1,268,910.73	1,274,870.19	-	55,572.77	1,219,297.42	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	526,273.36	79,539.20	-	605,812.56	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	23,532,987.56	834,576.63	-	24,367,564.19	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	10,215,126.59	93,362.28	-	10,308,488.87	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,521,152.21	-	3,958.88	2,517,193.33	
7600 FOOD SERVICE (SCHOOLS)	-	17,881.09	4,582.13	-	22,463.22	
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	3,066.16	-	456,947.72	
7730 STAFF SERVICES	7,122,411.11	5,488,519.50	1,962,463.58	-	7,450,983.08	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,154,816.28	24,922.38	-	1,179,738.66	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,655,183.86	88,598.12	-	1,743,781.98	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,968,158.75	-	105,440.15	6,862,718.60	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,734,447.25	-	44,625.59	3,689,821.66	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,440,131.14	-	247,445.66	5,192,685.48	
7900 OPERATION OF PLANT	32,405,681.37	32,711,158.21	249,336.54	-	32,960,494.75	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,710,396.29	-	13,594.53	5,696,801.76	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,559,606.36	-	59,516.74	3,500,089.62	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,493,749.18	74,566.76	-	5,568,315.94	
9100 COMMUNITY SERVICE	3,326,375.54	3,890,628.95	94,525.75	-	3,985,154.70	
9700 TRANSFER FUNDS	-	16,204.38	-	-	16,204.38	
9890 RESERVES	37,923,641.59	37,273,225.90	-	2,042,653.14	35,230,572.76	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 416,728,561.02	\$ 4,392,556.58	\$ 4,082,197.48	\$ 417,038,920.12	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3399	Other Miscellaneous State Revenue				\$ 132,229.00
0510	Supplies		5900	Other Instruction	\$ 7,436.00
0102	Salary - Other Compensation		7200	General Administration	3,092.00
0210	Florida Retirement System		7200	General Administration	421.00
0220	Social Security		7200	General Administration	237.00
0790	Miscellaneous Expense		9100	Community Service	117,293.00
0997	Reserve - Projects		9890	Reserves	3,750.00
					<u>\$ 132,229.00</u>
<i>Explanation: To appropriate revenue for Chief Executive Officer Leadership Development Program (\$7,500.00), Florida Student Assistance Grant - Career Education (\$9,107.00), Open Door Grant - Career Centers (\$108,186.00), and Student Success in CTE Incentive Fund (\$7,436.00) based on award notifications and actual collections.</i>					
....	Discretionary	\$ 3,750.00	3139	Open Door - Career Centers	108,186.00
2095	Salary Resynching	3,750.00	4124	Student Success in CTE Incentive Fund	7,436.00
3124	FSAG - CE	9,107.00			<u>Total \$ 132,229.00</u>
3424	Continuing Workforce Education Course Fees				\$ -
0510	Supplies		5900	Other Instruction	\$ (65.00)
0990	Fund Balance - Unappropriated		9890	Reserves	65.00
					<u>\$ -</u>
<i>Explanation: To adjust revenue for workforce continuing education course fees based on actual collections.</i>					
....	Discretionary	\$ 65.00	6110	Adult Education Tuition	(65.00)
					<u>Total \$ -</u>
3448	Donations				\$ 40,063.00
0510	Supplies		7200	General Administration	\$ 12,750.00
0510	Supplies		7730	Staff Services	27,313.00
					<u>\$ 40,063.00</u>
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$12,750.00), Teacher of the Year Banquet (\$26,988.00) and Human Resources (\$325.00) based on actual collections.</i>					
1018	Donations - Superintendent's Initiative	\$ 12,750.00	6030	Donations - Human Resources	325.00
6027	Donations/Tickets - TOY Banquet	26,988.00			<u>Total \$ 40,063.00</u>
3462	Purchased Custodial Services				\$ 486.30
0102	Salary - Other Compensation		7900	Operation of Plant	\$ 250.00
0130	Salary - Overtime		7900	Operation of Plant	151.00
0210	Florida Retirement System		7900	Operation of Plant	54.66
0220	Social Security		7900	Operation of Plant	30.64
					<u>\$ 486.30</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>					
2051	Purchased - Other Positions	\$ 303.20	7020	Purchased Positions/Other - External	183.10
					<u>Total \$ 486.30</u>
3465	Purchased Positions - Other				\$ 6,730.41
0102	Salary - Other Compensation		5100	Basic Education (K-12)	\$ 600.00
0130	Salary - Overtime		5100	Basic Education (K-12)	748.09
0132	Salary - Hourly Teachers		5100	Basic Education (K-12)	2,846.76
0210	Florida Retirement System		5100	Basic Education (K-12)	493.93
0220	Social Security		5100	Basic Education (K-12)	327.00
0231	Group Insurance - Health		5100	Basic Education (K-12)	245.00
0232	Group Insurance - Life		5100	Basic Education (K-12)	0.43
0233	Group Insurance - Dental		5100	Basic Education (K-12)	6.70
0750	Other Personnel Services		5100	Basic Education (K-12)	1,462.50
					<u>\$ 6,730.41</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	\$ 6,730.41			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object			Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>			\$ 139.97
	0510 Supplies		7802 Transportation - Central	\$ 139.97
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>				
	7020 Purchased Positions/Other - External	\$	139.97	
3467	<u>Purchased - Schools - Other</u>			\$ 32,593.20
	0510 Supplies		5100 Basic Education (K-12)	\$ 5,000.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure		5100 Basic Education (K-12)	8,780.18
	0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)	1,603.00
	0398 Field Trips		7801 Transportation - North	5,208.13
	0398 Field Trips		7802 Transportation - Central	3,684.80
	0398 Field Trips		7803 Transportation - South	8,179.96
	0460 Diesel Fuel		7900 Operation of Plant	137.13
				\$ 32,593.20
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>				
	8001 Purchased - Schools - Other	\$	32,593.20	
3482	<u>Fuel Maintenance Fee</u>			\$ 4,672.64
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	\$ 4,672.64
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$	4,672.64	
3485	<u>Restitution Payments - Other</u>			\$ 100.00
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 100.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>				
	.... Discretionary	\$	100.00	
3487	<u>Certificate Fees - Substitutes</u>			\$ 60.00
	0730 Dues and Fees		7730 Staff Services	\$ 60.00
<i>Explanation: To appropriate estimated revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$	60.00	
3488	<u>Fingerprint Program</u>			\$ 1,601.00
	0730 Dues and Fees		7730 Staff Services	\$ 1,601.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	1,601.00	
3490	<u>Miscellaneous Revenue</u>			\$ 52,874.95
	0510 Supplies		7730 Staff Services	\$ 50,110.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	2,316.48
	0510 Supplies		7801 Transportation - North	132.50
	0510 Supplies		7802 Transportation - Central	69.97
	0990 Fund Balance - Unappropriated		9890 Reserves	246.00
				\$ 52,874.95
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$246.00), fuel reimbursements (\$2,316.48), vending commissions (\$202.47), United Healthcare Wellness Program (\$50,000.00), and parapro testing fees (\$110.00) based on actual collections.</i>				
	.... Discretionary	\$	246.00	3032 Vending Commission - Transportation - Central 69.97
	2093 Fuel System Repairs		2,316.48	3072 Wellness 50,000.00
	3031 Vending Commission - Transportation - North		132.50	5020 Parapro Testing Fees 110.00
				Total \$ 52,874.95

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object				Increase (Decrease)
3493	<u>Sale of Junk</u>				\$ 24,153.49
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)		\$ 24,109.95
	0990 Fund Balance - Unappropriated		9890 Reserves		43.54
					\$ 24,153.49
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$ 43.54	3390 School Computers	24,109.95	
				<u>\$ 24,153.49</u>	
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 1,040.44
	0550 Repair Parts		7801 Transportation - North		\$ 1,040.44
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$ 1,040.44			
3497	<u>Refund - Prior Year Expenditures</u>				\$ 3,875.22
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 3,875.22
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>				
	.... Discretionary	\$ 3,875.22			
3630	<u>Transfer from Capital Improvement Funds</u>				\$ 2,492.31
	0796 Charter School State Capital Outlay		7400 Facilities Acquisition and Construction		\$ 2,492.31
	<i>Explanation: To appropriate Charter School Capital Outlay transfer for Safety & Security Grant from Capital Improvement Funds.</i>				
	3345 Safety & Security Grant	\$ 2,492.31			
3741	<u>Insurance Loss Recovery</u>				\$ 7,128.90
	0742 Insurance Claims Current Year		8120 Building and Ground Maintenance		\$ 7,128.90
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>				
	9015 Fixed Charges	\$ 7,128.90			
3746	<u>Health Reimbursement Arrangement</u>				\$ 118.27
	0310 Professional & Technical Service		7730 Staff Services		\$ 118.27
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>				
	5006 Health Reimbursement Arrangement	\$ 118.27			

II. Amendments Between Appropriations & Reserves

.... Discretionary	5100 Basic Education (K-12)	\$ (756,257.01)
	5200 Exceptional Child	(435,218.34)
	5300 Vocational	127,879.31
	5500 Prekindergarten	0.02
	6100 Pupil Personnel Services	240,425.32
	6120 Guidance Services	170,221.10
	6130 Health Services	155.91
	6141 Testing	1,758.44
	6200 Instructional Media Services	18,356.38
	6300 Instruction & Curriculum	(101,666.80)
	6400 Instructional Staff Training Services	21,136.08
	6500 Instruction Related Technology	1,963.20
	7100 School Board	17,435.23
	7200 General Administration	63,039.20
	7300 School Admin - Principal Office	575,693.94
	7400 Facilities Acquisition and Construction	47,900.83
	7500 Fiscal Services	1,965.79
	7720 Information Services	3,066.16
	7730 Staff Services	86,575.85
	7760 Internal Service	25,240.28

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object	Increase (Decrease)
	7801 Transportation - North	(123,954.96)
	7802 Transportation - Central	(59,212.01)
	7803 Transportation - South	(268,796.29)
	7900 Operation of Plant	(39,759.15)
	8100 Maintenance Administration	(204,316.95)
	8200 Administrative Technology Services	64,135.13
	9100 Community Service	0.71
	9890 Reserves	85,253.53
		<u>\$ (436,979.10)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), and adjust salaries to actual (Project 2095) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 436,979.10

0023 Itinerant - Speech

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (14,096.40)
0131 Salary - Instructional	5200 Exceptional Child	(103,252.15)
0210 Florida Retirement System	5200 Exceptional Child	(17,572.20)
0220 Social Security	5200 Exceptional Child	(13,786.96)
0231 Group Insurance - Health	5200 Exceptional Child	(35,355.93)
0232 Group Insurance - Life	5200 Exceptional Child	(77.13)
0233 Group Insurance - Dental	5200 Exceptional Child	(2,018.10)
0234 Group Insurance - Other	5200 Exceptional Child	(341.80)
		<u>\$ (186,500.67)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 186,500.67

0132 VPK - Year Long Program

0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (5,915.42)
0131 Salary - Instructional	5500 Prekindergarten	4,268.89
0210 Florida Retirement System	5500 Prekindergarten	(755.15)
0220 Social Security	5500 Prekindergarten	(46.23)
0231 Group Insurance - Health	5500 Prekindergarten	4,116.66
0232 Group Insurance - Life	5500 Prekindergarten	(1.39)
0233 Group Insurance - Dental	5500 Prekindergarten	142.74
0234 Group Insurance - Other	5500 Prekindergarten	(43.23)
0210 Florida Retirement System	7300 School Admin - Principal Office	0.02
0220 Social Security	7300 School Admin - Principal Office	6.99
0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.02)
0510 Supplies	7300 School Admin - Principal Office	(1,631.86)
0642 Equipment (Under \$5,000)	7300 School Admin - Principal Office	1,631.86
0997 Reserve - Projects	9890 Reserves	(1,773.86)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

1084 Medicaid Reimbursement

0161 Salary - Professional/Technical	7500 Fiscal Services	\$ (5,063.00)
0210 Florida Retirement System	7500 Fiscal Services	(928.37)
0220 Social Security	7500 Fiscal Services	(857.07)
0231 Group Insurance - Health	7500 Fiscal Services	924.61
0232 Group Insurance - Life	7500 Fiscal Services	(0.44)
0233 Group Insurance - Dental	7500 Fiscal Services	(0.40)
0997 Reserve - Projects	9890 Reserves	5,924.67
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2004 Itinerant - Visually Impaired

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 812.83
0131 Salary - Instructional	5200 Exceptional Child	4,240.99
0210 Florida Retirement System	5200 Exceptional Child	62.95
0220 Social Security	5200 Exceptional Child	245.11

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(581.96)
	0232 Group Insurance - Life	5200 Exceptional Child	(1.08)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.56)
	0234 Group Insurance - Other	5200 Exceptional Child	(0.20)
			<u>\$ 4,778.08</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (4,778.08)	
2008 Itinerant Teachers - Hearing Impaired			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 4,827.00
	0210 Florida Retirement System	5200 Exceptional Child	(74.27)
	0220 Social Security	5200 Exceptional Child	(125.34)
	0231 Group Insurance - Health	5200 Exceptional Child	(2,816.64)
	0232 Group Insurance - Life	5200 Exceptional Child	(1.32)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1.20)
			<u>\$ 1,808.23</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,808.23)	
2011 Custodial Services			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (12,406.40)
	0102 Salary - Other Compensation	7900 Operation of Plant	8,016.58
	0111 Salary - Administrative Manager	7900 Operation of Plant	6,105.00
	0130 Salary - Overtime	7900 Operation of Plant	16,694.37
	0210 Florida Retirement System	7900 Operation of Plant	13,244.71
	0220 Social Security	7900 Operation of Plant	(2,672.60)
	0231 Group Insurance - Health	7900 Operation of Plant	113,363.21
	0232 Group Insurance - Life	7900 Operation of Plant	1,462.75
	0233 Group Insurance - Dental	7900 Operation of Plant	6,074.08
	0234 Group Insurance - Other	7900 Operation of Plant	805.85
	0750 Other Personnel Services	7900 Operation of Plant	819.12
			<u>\$ 151,506.67</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (151,506.67)	
2013 Consulting Teachers			
	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ (35,909.24)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(3,212.77)
	0220 Social Security	6400 Instructional Staff Training Services	(3,953.57)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	7,635.24
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.59
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(374.32)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.20)
			<u>\$ (35,814.27)</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 35,814.27	
2015 Adult Student Fees			
	0350 Repair and Maintenance	5900 Other Instruction	\$ 813.69
	0360 Lease and Rental Agreements	5900 Other Instruction	(200.00)
	0370 Postage	5900 Other Instruction	(100.52)
	0376 Telecommunications - Internet	5900 Other Instruction	(513.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
2017 Itinerant Teachers - Adaptive P. E.			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 2,980.00
	0210 Florida Retirement System	5200 Exceptional Child	4,977.85
	0220 Social Security	5200 Exceptional Child	100.92

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(938.88)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.88)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.80)
	0234 Group Insurance - Other	5200 Exceptional Child	(0.20)
			<u>\$ 7,118.01</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (7,118.01)	
2019 <u>Itinerant Teachers - OT/PT</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ (11,800.55)
	0210 Florida Retirement System	5200 Exceptional Child	(5,320.67)
	0220 Social Security	5200 Exceptional Child	(5,729.26)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,410.67)
	0232 Group Insurance - Life	5200 Exceptional Child	(4.03)
	0233 Group Insurance - Dental	5200 Exceptional Child	228.30
	0234 Group Insurance - Other	5200 Exceptional Child	(43.00)
			<u>\$ (24,079.88)</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 24,079.88	
2024 <u>Itinerant Teachers - ESE Instructional Coaches</u>			
	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ (41,658.21)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(5,888.31)
	0220 Social Security	6400 Instructional Staff Training Services	(3,187.62)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(12,046.00)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(19.48)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(298.14)
			<u>\$ (63,097.76)</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 63,097.76	
2027 <u>Itinerant - School Psychologists</u>			
	0100 Salary - Non-Instructional	6140 Psychological Services	\$ 509.20
	0131 Salary - Instructional	6140 Psychological Services	40,206.71
	0210 Florida Retirement System	6140 Psychological Services	2,157.77
	0220 Social Security	6140 Psychological Services	691.53
	0231 Group Insurance - Health	6140 Psychological Services	24,533.84
	0232 Group Insurance - Life	6140 Psychological Services	(12,018.64)
	0233 Group Insurance - Dental	6140 Psychological Services	936.02
	0234 Group Insurance - Other	6140 Psychological Services	(528.20)
			<u>\$ 56,488.23</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (56,488.23)	
2031 <u>District Transfers</u>			
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ (96,154.27)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(11,089.69)
	0220 Social Security	6300 Instruction & Curriculum	(7,503.05)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(10,955.07)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(19.61)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(300.10)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(299.01)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(1,849.11)
	0210 Florida Retirement System	7300 School Admin - Principal Office	5,343.41
	0220 Social Security	7300 School Admin - Principal Office	(458.72)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(430.72)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.21
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.52)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0111 Salary - Administrative Manager	7760 Internal Service	(1,034.02)
	0210 Florida Retirement System	7760 Internal Service	1,444.06
	0220 Social Security	7760 Internal Service	(305.00)
	0231 Group Insurance - Health	7760 Internal Service	(422.51)
	0232 Group Insurance - Life	7760 Internal Service	(0.23)
	0233 Group Insurance - Dental	7760 Internal Service	(0.20)
	0111 Salary - Administrative Manager	7801 Transportation - North	9,854.48
	0210 Florida Retirement System	7801 Transportation - North	1,342.80
	0220 Social Security	7801 Transportation - North	686.24
	0231 Group Insurance - Health	7801 Transportation - North	163.14
	0232 Group Insurance - Life	7801 Transportation - North	(0.29)
	0233 Group Insurance - Dental	7801 Transportation - North	(0.13)
	0111 Salary - Administrative Manager	7802 Transportation - Central	9,564.75
	0210 Florida Retirement System	7802 Transportation - Central	1,303.64
	0220 Social Security	7802 Transportation - Central	665.47
	0231 Group Insurance - Health	7802 Transportation - Central	158.50
	0232 Group Insurance - Life	7802 Transportation - Central	(0.58)
	0233 Group Insurance - Dental	7802 Transportation - Central	(0.10)
	0111 Salary - Administrative Manager	7803 Transportation - South	9,564.77
	0210 Florida Retirement System	7803 Transportation - South	1,303.60
	0220 Social Security	7803 Transportation - South	665.47
	0231 Group Insurance - Health	7803 Transportation - South	158.57
	0232 Group Insurance - Life	7803 Transportation - South	(0.58)
	0233 Group Insurance - Dental	7803 Transportation - South	(0.16)
	0111 Salary - Administrative Manager	8100 Maintenance Administration	74,313.00
	0210 Florida Retirement System	8100 Maintenance Administration	10,128.68
	0220 Social Security	8100 Maintenance Administration	5,684.98
	0231 Group Insurance - Health	8100 Maintenance Administration	5,212.98
	0232 Group Insurance - Life	8100 Maintenance Administration	12.56
	0233 Group Insurance - Dental	8100 Maintenance Administration	199.60
			<u>\$ 6,947.24</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (6,947.24)

2045 ROTC

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 10,805.38
0131 Salary - Instructional	5100 Basic Education (K-12)	30,650.90
0210 Florida Retirement System	5100 Basic Education (K-12)	12,562.55
0220 Social Security	5100 Basic Education (K-12)	3,009.83
0231 Group Insurance - Health	5100 Basic Education (K-12)	(32,113.25)
0232 Group Insurance - Life	5100 Basic Education (K-12)	8.31
0233 Group Insurance - Dental	5100 Basic Education (K-12)	83.52
0234 Group Insurance - Other	5100 Basic Education (K-12)	272.74
0510 Supplies	5100 Basic Education (K-12)	(72.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	72.00
0997 Reserve - Projects	9890 Reserves	(25,279.98)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2081 ESSER - General Fund - Triumph AI Portion

0131 Salary - Instructional	5300 Vocational	\$ (23,881.51)
0210 Florida Retirement System	5300 Vocational	(5,091.33)
0220 Social Security	5300 Vocational	(2,721.99)
0231 Group Insurance - Health	5300 Vocational	(1,776.81)
0232 Group Insurance - Life	5300 Vocational	14.95
0233 Group Insurance - Dental	5300 Vocational	310.85
0234 Group Insurance - Other	5300 Vocational	51.14
0131 Salary - Instructional	6100 Pupil Personnel Services	(1,972.41)
0210 Florida Retirement System	6100 Pupil Personnel Services	(353.02)
0220 Social Security	6100 Pupil Personnel Services	(179.53)
0231 Group Insurance - Health	6100 Pupil Personnel Services	587.23
0232 Group Insurance - Life	6100 Pupil Personnel Services	0.21
0233 Group Insurance - Dental	6100 Pupil Personnel Services	31.84
		<u>\$ (34,980.38)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 34,980.38

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
2088	<u>Certification</u>		
0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ 324.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	(2.03)
0220	Social Security	6400 Instructional Staff Training Services	24.58
0231	Group Insurance - Health	6400 Instructional Staff Training Services	(254.93)
0232	Group Insurance - Life	6400 Instructional Staff Training Services	0.37
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(0.06)
0331	Out of County Travel	6400 Instructional Staff Training Services	(91.93)
			<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2095 Salary Resynching

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 29,937.00
0131	Salary - Instructional	5100 Basic Education (K-12)	611,834.60
0210	Florida Retirement System	5100 Basic Education (K-12)	64,049.00
0220	Social Security	5100 Basic Education (K-12)	49,080.00
0100	Salary - Non-Instructional	5200 Exceptional Child	40,012.00
0131	Salary - Instructional	5200 Exceptional Child	151,700.00
0210	Florida Retirement System	5200 Exceptional Child	19,142.00
0220	Social Security	5200 Exceptional Child	14,681.00
0131	Salary - Instructional	5300 Vocational	33,391.00
0210	Florida Retirement System	5300 Vocational	3,311.00
0220	Social Security	5300 Vocational	2,590.00
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	3,742.00
0131	Salary - Instructional	6100 Pupil Personnel Services	53,253.00
0210	Florida Retirement System	6100 Pupil Personnel Services	5,758.00
0220	Social Security	6100 Pupil Personnel Services	4,317.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	57,427.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	92,977.00
0210	Florida Retirement System	7300 School Admin - Principal Office	15,112.00
0220	Social Security	7300 School Admin - Principal Office	11,514.00
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	64,192.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	5,326.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	6,909.00
0220	Social Security	7800 Pupil Transp Services - School	5,182.00
0100	Salary - Non-Instructional	7900 Operation of Plant	47,640.00
0111	Salary - Administrative Manager	7900 Operation of Plant	2,878.00
0210	Florida Retirement System	7900 Operation of Plant	5,037.00
0220	Social Security	7900 Operation of Plant	3,887.00
0100	Salary - Non-Instructional	8100 Maintenance Administration	25,763.00
0111	Salary - Administrative Manager	8100 Maintenance Administration	3,455.00
0210	Florida Retirement System	8100 Maintenance Administration	2,878.00
0220	Social Security	8100 Maintenance Administration	2,303.00
0997	Reserve - Projects	9890 Reserves	(3,750.00)
			<u>\$ 1,435,527.60</u>

Explanation: Changes by schools & department between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Discretionary) and ESE non-gifted position(s) (Project 5075), adjust salaries to actual (Discretionary & Projects 0023, 2004, 2008, 2011, 2013, 2017, 2019, 2024, 2027, 2031, 2081, 2099, 3058, 4016, 4021, 4031, 5012, 5024, 5060 & 5075), close Teacher Salary Increase Allocation-BSA project (Project 4090) and reimburse fixed charges for employee bonuses (Project 9015) by transferring to/(from) the following project(s):

....	Discretionary	\$ (436,979.10)	2099 Stadium & Athletic Field Maintenance	(66,645.64)
0023	Itinerant - Speech	(186,500.67)	3058 Innovative Program - Science Fair	633.37
2004	Itinerant - Visually Impaired	4,778.08	4016 SM - Administrative	2,146.06
2008	Itinerant Teachers - Hearing Impaired	1,808.23	4021 Itinerant - Social Workers	(9,520.06)
2011	Custodial Services	151,506.67	4031 Itinerant - Behavior Analysts/Interventionists	9,886.95
2013	Consulting Teachers	(35,814.27)	4090 Teacher Salary Increase Allocation - BSA	(2,101,750.00)
2017	Itinerant Teachers - Adaptive P. E.	7,118.01	5012 Itinerant - Staffing Specialist	(8,959.56)
2019	Itinerant Teachers - OT/PT	(24,079.88)	5024 Instructional Coaches - GF	15,182.39
2024	Itinerant Teachers - ESE Instructional Coaches	(63,097.76)	5060 Best Chance - General Fund	14,085.81
2027	Itinerant - School Psychologists	56,488.23	5075 IDEA Supplemental Support - General Fund	(533,384.87)
2031	District Transfers	6,947.24	9015 Fixed Charges	1,795,603.55
2081	ESSER - General Fund - Triumph AI Portion	(34,980.38)	Total	<u>\$ (1,435,527.60)</u>

2099 Stadium & Athletic Field Maintenance

0100	Salary - Non-Instructional	8120 Building and Ground Maintenance	\$ (36,625.43)
0210	Florida Retirement System	8120 Building and Ground Maintenance	(6,088.77)
0220	Social Security	8120 Building and Ground Maintenance	(2,802.47)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	8120 Building and Ground Maintenance	(20,170.62)
	0232 Group Insurance - Life	8120 Building and Ground Maintenance	(24.75)
	0233 Group Insurance - Dental	8120 Building and Ground Maintenance	(933.60)
			<u>\$ (66,645.64)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 66,645.64

2154 Advanced Placement

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 47,622.49
0210 Florida Retirement System	5100 Basic Education (K-12)	16,998.35
0220 Social Security	5100 Basic Education (K-12)	2,211.47
0231 Group Insurance - Health	5100 Basic Education (K-12)	5,518.84
0232 Group Insurance - Life	5100 Basic Education (K-12)	10.31
0233 Group Insurance - Dental	5100 Basic Education (K-12)	24.76
0234 Group Insurance - Other	5100 Basic Education (K-12)	(72,386.22)
0360 Lease and Rental Agreements	5100 Basic Education (K-12)	28,426.28
0390 Other Purchased Service	5100 Basic Education (K-12)	500.00
0510 Supplies	5100 Basic Education (K-12)	(29,626.28)
0519 Technology Supplies	5100 Basic Education (K-12)	200.00
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	500.00
0331 Out of County Travel	6400 Instructional Staff Training Services	(670.00)
0730 Dues and Fees	6400 Instructional Staff Training Services	670.00
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2170 Child Care - Northwood Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ 49.14
0130 Salary - Overtime	9100 Community Service	920.93
0210 Florida Retirement System	9100 Community Service	261.09
0220 Social Security	9100 Community Service	200.06
0231 Group Insurance - Health	9100 Community Service	(1,292.51)
0510 Supplies	9100 Community Service	(138.71)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2174 Child Care - Plew Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (13,444.70)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,832.51)
0220 Social Security	5100 Basic Education (K-12)	(777.88)
0231 Group Insurance - Health	5100 Basic Education (K-12)	4,668.17
0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.63)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	238.33
0234 Group Insurance - Other	5100 Basic Education (K-12)	(99.40)
0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	2,481.84
0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	33,250.00
0100 Salary - Non-Instructional	9100 Community Service	(8,306.91)
0210 Florida Retirement System	9100 Community Service	(903.81)
0220 Social Security	9100 Community Service	(436.29)
0231 Group Insurance - Health	9100 Community Service	6,704.51
0232 Group Insurance - Life	9100 Community Service	0.35
0233 Group Insurance - Dental	9100 Community Service	321.54
0510 Supplies	9100 Community Service	(21,858.61)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2175 Child Care - Bluewater Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (360.91)
0210 Florida Retirement System	5100 Basic Education (K-12)	(49.20)
0220 Social Security	5100 Basic Education (K-12)	(17.21)
0131 Salary - Instructional	6100 Pupil Personnel Services	(326.25)
0210 Florida Retirement System	6100 Pupil Personnel Services	(44.48)
0220 Social Security	6100 Pupil Personnel Services	(326.31)
0231 Group Insurance - Health	6100 Pupil Personnel Services	266.64
0100 Salary - Non-Instructional	9100 Community Service	(1,428.42)
0210 Florida Retirement System	9100 Community Service	(180.69)
0220 Social Security	9100 Community Service	646.18

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	(4,410.33)
	0232 Group Insurance - Life	9100 Community Service	(2.49)
	0233 Group Insurance - Dental	9100 Community Service	(100.26)
	0510 Supplies	9100 Community Service	6,333.73
			<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2178 Child Care - Wright Elementary School

0117 Workshops	7730 Staff Services	\$ 105.00
0220 Social Security	7730 Staff Services	8.03
0371 Telephone	7900 Operation of Plant	78.86
0100 Salary - Non-Instructional	9100 Community Service	(10,278.50)
0102 Salary - Other Compensation	9100 Community Service	182.04
0210 Florida Retirement System	9100 Community Service	(1,376.11)
0220 Social Security	9100 Community Service	(772.69)
0231 Group Insurance - Health	9100 Community Service	2,655.84
0232 Group Insurance - Life	9100 Community Service	(10.65)
0233 Group Insurance - Dental	9100 Community Service	99.90
0234 Group Insurance - Other	9100 Community Service	(85.20)
0510 Supplies	9100 Community Service	8,490.60
0730 Dues and Fees	9100 Community Service	820.38
0750 Other Personnel Services	9100 Community Service	82.50
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2179 Child Care - Antioch Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (351.14)
0210 Florida Retirement System	5100 Basic Education (K-12)	57.08
0220 Social Security	5100 Basic Education (K-12)	(22.54)
0117 Workshops	7730 Staff Services	900.00
0220 Social Security	7730 Staff Services	68.88
0100 Salary - Non-Instructional	9100 Community Service	(17,790.09)
0210 Florida Retirement System	9100 Community Service	(2,424.79)
0220 Social Security	9100 Community Service	(907.86)
0232 Group Insurance - Life	9100 Community Service	17.04
0510 Supplies	9100 Community Service	21,353.42
0750 Other Personnel Services	9100 Community Service	(900.00)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2181 Child Care - Bob Sikes Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 0.01
0220 Social Security	5100 Basic Education (K-12)	(0.02)
0210 Florida Retirement System	9100 Community Service	67.49
0220 Social Security	9100 Community Service	373.42
0234 Group Insurance - Other	9100 Community Service	(2,786.06)
0510 Supplies	9100 Community Service	2,345.16
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

2183 Child Care - Southside School

0510 Supplies	9100 Community Service	\$ (693.96)
0642 Equipment (Under \$5,000)	9100 Community Service	693.96
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds.

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (47,739.48)
0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	9,607.50
0370 Postage	8120 Building and Ground Maintenance	230.16
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	5,000.00
0510 Supplies	8120 Building and Ground Maintenance	9,154.12
0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	13,578.70

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0671 Land Improvements	8120 Building and Ground Maintenance	265.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,178.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	4,009.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,717.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
3058	<u>Innovative Program - Science Fair</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 582.40
	0210 Florida Retirement System	5100 Basic Education (K-12)	3.96
	0220 Social Security	5100 Basic Education (K-12)	45.76
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(15.79)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	17.04
			<u>\$ 633.37</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (633.37)	
3095	<u>Dual Enrollment Additional WFTE</u>		
	0131 Salary - Instructional	6120 Guidance Services	\$ (16,004.85)
	0210 Florida Retirement System	6120 Guidance Services	(2,152.74)
	0220 Social Security	6120 Guidance Services	(1,340.68)
	0231 Group Insurance - Health	6120 Guidance Services	8,420.70
	0232 Group Insurance - Life	6120 Guidance Services	11.64
	0233 Group Insurance - Dental	6120 Guidance Services	262.24
	0234 Group Insurance - Other	6120 Guidance Services	10,803.69
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.</i>			
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	6141 Testing	\$ (5,036.25)
	0519 Technology Supplies	6141 Testing	119.00
	0644 Computer Hardware (Under \$1,000)	6141 Testing	(119.00)
	0750 Other Personnel Services	6141 Testing	5,036.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
3109	<u>Instructional Materials - Science</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 275.00
	0510 Supplies	5100 Basic Education (K-12)	(275.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
3117	<u>Pipeline Grant</u>		
	0232 Group Insurance - Life	5100 Basic Education (K-12)	\$ (26.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(128.00)
	0131 Salary - Instructional	5900 Other Instruction	(24,513.24)
	0210 Florida Retirement System	5900 Other Instruction	4,726.91
	0220 Social Security	5900 Other Instruction	(1,971.83)
	0231 Group Insurance - Health	5900 Other Instruction	(4,546.46)
	0232 Group Insurance - Life	5900 Other Instruction	23.40
	0233 Group Insurance - Dental	5900 Other Instruction	(533.83)
	0234 Group Insurance - Other	5900 Other Instruction	127.40
	0510 Supplies	5900 Other Instruction	27,910.01
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	1.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	(0.02)
	0220 Social Security	7300 School Admin - Principal Office	(66.98)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(1,001.52)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.44)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.40)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object				Increase (Decrease)
3118 <u>Triumph Healthcare Academy Grant</u>					
	0365 Software Subscriptions		5300 Vocational	\$	(1,740.76)
	0510 Supplies		5300 Vocational		1,740.76
				\$	-
<i>Explanation: Changes by schools & department between objects & function 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)		(42,881.18)
	0210 Florida Retirement System		5100 Basic Education (K-12)		(17,828.85)
	0220 Social Security		5100 Basic Education (K-12)		(11,464.06)
	0231 Group Insurance - Health		5100 Basic Education (K-12)		(31,796.53)
	0232 Group Insurance - Life		5100 Basic Education (K-12)		(309.60)
	0233 Group Insurance - Dental		5100 Basic Education (K-12)		(11,006.98)
	0234 Group Insurance - Other		5100 Basic Education (K-12)		1,204.98
	0111 Salary - Administrative Manager		6300 Instruction & Curriculum		2,671.00
	0210 Florida Retirement System		6300 Instruction & Curriculum		7,801.88
	0220 Social Security		6300 Instruction & Curriculum		204.14
	0231 Group Insurance - Health		6300 Instruction & Curriculum		(1,017.71)
	0232 Group Insurance - Life		6300 Instruction & Curriculum		(0.44)
	0233 Group Insurance - Dental		6300 Instruction & Curriculum		(0.40)
	0997 Reserve - Projects		9890 Reserves		417,344.11
				\$	316,922.44
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>					
	3162 SAI - Attendance Officers	\$ 8,719.23	7162 SAI - Twilight School	(1,063.20)	
	4110 SAI - ESOL	(289,077.90)	8111 SAI - Best Chance	(35,500.57)	
			Total	\$ (316,922.44)	
3162 <u>SAI - Attendance Officers</u>					
	0131 Salary - Instructional		6110 Attendance and Social Work	\$	3,206.00
	0210 Florida Retirement System		6110 Attendance and Social Work		(70.98)
	0220 Social Security		6110 Attendance and Social Work		169.06
	0231 Group Insurance - Health		6110 Attendance and Social Work		5,258.08
	0232 Group Insurance - Life		6110 Attendance and Social Work		(0.88)
	0233 Group Insurance - Dental		6110 Attendance and Social Work		232.70
	0234 Group Insurance - Other		6110 Attendance and Social Work		(74.75)
				\$	8,719.23
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>					
	3161 SAI - Supplemental Academic Instruction	\$ (8,719.23)			
4004 <u>Chorus Program</u>					
	0310 Professional & Technical Service		5100 Basic Education (K-12)	\$	1,550.00
	0331 Out of County Travel		5100 Basic Education (K-12)		200.00
	0510 Supplies		5100 Basic Education (K-12)		(2,450.00)
	0519 Technology Supplies		5100 Basic Education (K-12)		500.00
	0730 Dues and Fees		5100 Basic Education (K-12)		200.00
				\$	-
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>					
4005 <u>Band Program</u>					
	0510 Supplies		5100 Basic Education (K-12)	\$	(858.00)
	0730 Dues and Fees		5100 Basic Education (K-12)		379.00
	0398 Field Trips		7802 Transportation - Central		(1,000.00)
	0398 Field Trips		7803 Transportation - South		1,479.00
				\$	-
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>					

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 6,628.90
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (6,628.90)	
4016	<u>SM - Administrative</u>		
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,208.00
	0210 Florida Retirement System	6500 Instruction Related Technology	(9.57)
	0220 Social Security	6500 Instruction Related Technology	(52.25)
	0231 Group Insurance - Health	6500 Instruction Related Technology	0.72
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.44)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(0.40)
			<u>\$ 2,146.06</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (2,146.06)	
4021	<u>Itinerant - Social Workers</u>		
	0131 Salary - Instructional	6140 Psychological Services	\$ 5,256.42
	0210 Florida Retirement System	6140 Psychological Services	728.27
	0220 Social Security	6140 Psychological Services	346.15
	0231 Group Insurance - Health	6140 Psychological Services	(10,202.87)
	0232 Group Insurance - Life	6140 Psychological Services	19.17
	0233 Group Insurance - Dental	6140 Psychological Services	(233.12)
	0234 Group Insurance - Other	6140 Psychological Services	(5,434.08)
			<u>\$ (9,520.06)</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 9,520.06	
4031	<u>Itinerant - Behavior Analysts/Interventionists</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ 23,481.00
	0210 Florida Retirement System	5200 Exceptional Child	1,419.74
	0220 Social Security	5200 Exceptional Child	1,426.06
	0231 Group Insurance - Health	5200 Exceptional Child	(16,284.28)
	0232 Group Insurance - Life	5200 Exceptional Child	(3.52)
	0233 Group Insurance - Dental	5200 Exceptional Child	(268.80)
	0234 Group Insurance - Other	5200 Exceptional Child	116.75
			<u>\$ 9,886.95</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (9,886.95)	
4066	<u>Instructional Materials - Media - BSA</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 146.82
	0610 Library Books	6200 Instructional Media Services	(146.82)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		
4090	<u>Teacher Salary Increase Allocation - BSA</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (2,101,750.00)
	<i>Explanation: Close Teacher Salary Increase Allocation-BSA by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 2,101,750.00	
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (130,213.14)
	0131 Salary - Instructional	5100 Basic Education (K-12)	34.66
	0210 Florida Retirement System	5100 Basic Education (K-12)	(10,282.74)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object		Increase (Decrease)
	0220 Social Security	5100 Basic Education (K-12)	(11,371.41)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(135,397.50)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(16.97)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(2,966.80)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,136.00
	0330 In County Travel	6100 Pupil Personnel Services	95.81
	0330 In County Travel	6300 Instruction & Curriculum	(95.81)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(500.00)
	0510 Supplies	6300 Instruction & Curriculum	500.00
			<u>\$ (289,077.90)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 289,077.90

4115 Triumph OTC North Grant

0131 Salary - Instructional	6100 Pupil Personnel Services	\$ (3,788.50)
0210 Florida Retirement System	6100 Pupil Personnel Services	(515.63)
0220 Social Security	6100 Pupil Personnel Services	(578.57)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(2,285.03)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(2.57)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(67.00)
0234 Group Insurance - Other	7400 Facilities Acquisition and Construction	7,237.30
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

4125 Class Size Reduction

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,593.75
0131 Salary - Instructional	5100 Basic Education (K-12)	111,233.85
0210 Florida Retirement System	5100 Basic Education (K-12)	49,666.66
0220 Social Security	5100 Basic Education (K-12)	(19,439.54)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(195,571.91)
0232 Group Insurance - Life	5100 Basic Education (K-12)	378.99
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(102.56)
0234 Group Insurance - Other	5100 Basic Education (K-12)	6,172.75
0997 Reserve - Projects	9890 Reserves	36,698.52
		<u>\$ (9,369.49)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):

8105 CSR - Science Initiatives \$ 9,369.49

4162 SAI - Student Training Program

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,133.32
0210 Florida Retirement System	5100 Basic Education (K-12)	425.51
0220 Social Security	5100 Basic Education (K-12)	240.94
0750 Other Personnel Services	5100 Basic Education (K-12)	435.00
0997 Reserve - Projects	9890 Reserves	(4,234.77)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds.

5007 SSTRIDE District Supplement

0510 Supplies	5100 Basic Education (K-12)	\$ (87.50)
0398 Field Trips	7801 Transportation - North	87.50
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds.

5012 Itinerant - Staffing Specialist

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (3,744.17)
0210 Florida Retirement System	6300 Instruction & Curriculum	(1,088.51)
0220 Social Security	6300 Instruction & Curriculum	(427.15)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(3,650.49)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.07)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(56.91)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	11.74
			<u>\$ (8,959.56)</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 8,959.56	
5024 <u>Instructional Coaches - GF</u>			
	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 6,407.23
	0210 Florida Retirement System	6400 Instructional Staff Training Services	873.54
	0220 Social Security	6400 Instructional Staff Training Services	571.72
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	6,975.60
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	21.30
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	333.00
			<u>\$ 15,182.39</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (15,182.39)	
5037 <u>High School Athletics</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (10,000.00)
	0641 Equipment (Over \$5,000)	7900 Operation of Plant	10,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5053 <u>AICE - Bonuses & Exams</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 12,250.00
	0220 Social Security	5100 Basic Education (K-12)	819.55
	0510 Supplies	5100 Basic Education (K-12)	(9,647.65)
			<u>\$ 3,421.90</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and reallocate AICE appropriations between projects by transferring to/(from) the following project(s):</i>			
	9004 Advanced International Certificate of Education	\$ (3,421.90)	
5054 <u>AP - Bonuses & Exams</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 28,950.00
	0220 Social Security	5100 Basic Education (K-12)	2,078.81
	0510 Supplies	5100 Basic Education (K-12)	(31,028.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5055 <u>IB - Bonuses & Exams</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 6,800.00
	0220 Social Security	5100 Basic Education (K-12)	468.36
	0510 Supplies	5100 Basic Education (K-12)	3,984.00
			<u>\$ 11,252.36</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and reallocate IB appropriations between projects by transferring to/(from) the following project(s):</i>			
	7055 International Baccalaureate	\$ (11,252.36)	
5056 <u>IB - Academically Disadvantaged</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (563.76)
	0210 Florida Retirement System	5100 Basic Education (K-12)	940.86
	0220 Social Security	5100 Basic Education (K-12)	(79.39)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(278.01)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.63)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(18.07)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
5060	<u>Best Chance - General Fund</u>		
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 4,554.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	946.50
0210	Florida Retirement System	7300 School Admin - Principal Office	4,057.30
0220	Social Security	7300 School Admin - Principal Office	364.94
0231	Group Insurance - Health	7300 School Admin - Principal Office	4,165.46
0232	Group Insurance - Life	7300 School Admin - Principal Office	(1.18)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(1.01)
0234	Group Insurance - Other	7300 School Admin - Principal Office	(0.20)
			<u>\$ 14,085.81</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (14,085.81)	
5065	<u>CAPE - Drafting/Engineering</u>		
0510	Supplies	5300 Vocational	\$ 2,250.65
0519	Technology Supplies	5300 Vocational	575.46
0642	Equipment (Under \$5,000)	5300 Vocational	2,010.00
0997	Reserve - Projects	9890 Reserves	(4,836.11)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5067	<u>CAPE - Health Science</u>		
0730	Dues and Fees	5300 Vocational	\$ 399.00
0997	Reserve - Projects	9890 Reserves	(399.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5068	<u>CAPE - Information Technology</u>		
0220	Social Security	5300 Vocational	\$ 8.15
0365	Software Subscriptions	5300 Vocational	1,320.00
0519	Technology Supplies	5300 Vocational	7,933.80
0642	Equipment (Under \$5,000)	5300 Vocational	390.00
0644	Computer Hardware (Under \$1,000)	5300 Vocational	54,188.00
0692	Software (Under \$1,000)	5300 Vocational	1,821.00
0750	Other Personnel Services	5300 Vocational	562.50
0997	Reserve - Projects	9890 Reserves	(66,223.45)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5072	<u>CAPE - Automotive</u>		
0510	Supplies	5300 Vocational	\$ 2,796.63
0997	Reserve - Projects	9890 Reserves	(2,796.63)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5073	<u>CAPE - Building Trades</u>		
0310	Professional & Technical Service	5300 Vocational	\$ 4,000.00
0331	Out of County Travel	5300 Vocational	624.86
0510	Supplies	5300 Vocational	780.40
0997	Reserve - Projects	9890 Reserves	(5,405.26)
			<u>\$ -</u>
<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>			
5075	<u>IDEA Supplemental Support - General Fund</u>		
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (192,299.51)
0131	Salary - Instructional	5200 Exceptional Child	(119,851.34)
0210	Florida Retirement System	5200 Exceptional Child	(48,392.11)
0220	Social Security	5200 Exceptional Child	(25,282.56)
0231	Group Insurance - Health	5200 Exceptional Child	(143,100.92)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	5200 Exceptional Child	(93.26)
	0233 Group Insurance - Dental	5200 Exceptional Child	(4,563.97)
	0234 Group Insurance - Other	5200 Exceptional Child	198.80
			<u>\$ (533,384.87)</u>

Explanation: Changes by schools & department between objects & function to better utilize funds, adjust salaries to actual, and appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 533,384.87

5090 Special Stipends

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (15,750.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,146.80)
0220 Social Security	5100 Basic Education (K-12)	(1,204.80)
0102 Salary - Other Compensation	5200 Exceptional Child	15,487.50
0210 Florida Retirement System	5200 Exceptional Child	2,111.02
0220 Social Security	5200 Exceptional Child	1,184.72
0102 Salary - Other Compensation	6120 Guidance Services	262.50
0210 Florida Retirement System	6120 Guidance Services	35.78
0220 Social Security	6120 Guidance Services	20.08
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds.

5110 Workforce Development

0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,000.00
0131 Salary - Instructional	5900 Other Instruction	(74,606.78)
0210 Florida Retirement System	5900 Other Instruction	(8,464.95)
0220 Social Security	5900 Other Instruction	(4,953.95)
0231 Group Insurance - Health	5900 Other Instruction	(13,805.02)
0232 Group Insurance - Life	5900 Other Instruction	(30.37)
0233 Group Insurance - Dental	5900 Other Instruction	(445.74)
0510 Supplies	5900 Other Instruction	(31,158.00)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(17,557.18)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1.66
0130 Salary - Overtime	7300 School Admin - Principal Office	2,126.36
0210 Florida Retirement System	7300 School Admin - Principal Office	(2,028.70)
0220 Social Security	7300 School Admin - Principal Office	(1,217.53)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(12,499.12)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(31.30)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(428.04)
0750 Other Personnel Services	7300 School Admin - Principal Office	3,000.00
0100 Salary - Non-Instructional	7900 Operation of Plant	(3,600.03)
0210 Florida Retirement System	7900 Operation of Plant	(441.63)
0220 Social Security	7900 Operation of Plant	(249.56)
0231 Group Insurance - Health	7900 Operation of Plant	420.99
0232 Group Insurance - Life	7900 Operation of Plant	(10.82)
0233 Group Insurance - Dental	7900 Operation of Plant	9.99
0430 Electricity	7900 Operation of Plant	50,000.00
0997 Reserve - Projects	9890 Reserves	114,969.72
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

5160 Lottery - School Recognition

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 138,256.82
0220 Social Security	5100 Basic Education (K-12)	9,994.65
0510 Supplies	5100 Basic Education (K-12)	100.00
0105 Salary - Bonus	5200 Exceptional Child	43,279.96
0220 Social Security	5200 Exceptional Child	3,276.95
0105 Salary - Bonus	5300 Vocational	1,341.29
0220 Social Security	5300 Vocational	102.61
0105 Salary - Bonus	6100 Pupil Personnel Services	1,341.29
0220 Social Security	6100 Pupil Personnel Services	102.61
0105 Salary - Bonus	6120 Guidance Services	2,638.34
0220 Social Security	6120 Guidance Services	201.83
0105 Salary - Bonus	6130 Health Services	1,319.17
0105 Salary - Bonus	6140 Psychological Services	1,100.01
0220 Social Security	6140 Psychological Services	84.14
0105 Salary - Bonus	6200 Instructional Media Services	1,341.29
0220 Social Security	6200 Instructional Media Services	102.61
0105 Salary - Bonus	6300 Instruction & Curriculum	1,967.69
0220 Social Security	6300 Instruction & Curriculum	150.52

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0105 Salary - Bonus	6400 Instructional Staff Training Services	4,345.85
	0220 Social Security	6400 Instructional Staff Training Services	332.46
	0105 Salary - Bonus	7300 School Admin - Principal Office	20,534.24
	0220 Social Security	7300 School Admin - Principal Office	1,570.85
	0105 Salary - Bonus	7600 Food Service (Schools)	4,456.41
	0220 Social Security	7600 Food Service (Schools)	125.72
	0105 Salary - Bonus	7900 Operation of Plant	6,746.14
	0220 Social Security	7900 Operation of Plant	416.85
	0105 Salary - Bonus	9100 Community Service	1,632.36
	0220 Social Security	9100 Community Service	65.34
	0997 Reserve - Projects	9890 Reserves	(246,928.00)
			<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds.

5171 District Threat Coordinator Management Grant

0161 Salary - Professional/Technical	6100 Pupil Personnel Services	\$ (408.20)
0210 Florida Retirement System	6100 Pupil Personnel Services	(55.63)
0220 Social Security	6100 Pupil Personnel Services	(124.05)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(276.01)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.65)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(4.24)
0234 Group Insurance - Other	6100 Pupil Personnel Services	868.78
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

6023 Reading Instruction - BSA

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 1,276.00
0210 Florida Retirement System	6300 Instruction & Curriculum	(50.90)
0220 Social Security	6300 Instruction & Curriculum	(21.97)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,017.71)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.44)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.40)
0131 Salary - Instructional	6400 Instructional Staff Training Services	122,866.02
0210 Florida Retirement System	6400 Instructional Staff Training Services	25,820.92
0220 Social Security	6400 Instructional Staff Training Services	7,888.43
0231 Group Insurance - Health	6400 Instructional Staff Training Services	22,356.29
0232 Group Insurance - Life	6400 Instructional Staff Training Services	47.63
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	1,249.75
0234 Group Insurance - Other	6400 Instructional Staff Training Services	191.67
0997 Reserve - Projects	9890 Reserves	(180,605.29)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

6110 Adult Education Tuition

0131 Salary - Instructional	5900 Other Instruction	\$ 96,763.40
0210 Florida Retirement System	5900 Other Instruction	(2,805.76)
0220 Social Security	5900 Other Instruction	(1,674.09)
0231 Group Insurance - Health	5900 Other Instruction	(13,033.76)
0232 Group Insurance - Life	5900 Other Instruction	(8.68)
0233 Group Insurance - Dental	5900 Other Instruction	(399.76)
0131 Salary - Instructional	6100 Pupil Personnel Services	2.86
0210 Florida Retirement System	6100 Pupil Personnel Services	13.19
0220 Social Security	6100 Pupil Personnel Services	(1.09)
0131 Salary - Instructional	6120 Guidance Services	(391.37)
0210 Florida Retirement System	6120 Guidance Services	(53.34)
0220 Social Security	6120 Guidance Services	(29.86)
0210 Florida Retirement System	7300 School Admin - Principal Office	0.01
0220 Social Security	7300 School Admin - Principal Office	131.80
0231 Group Insurance - Health	7300 School Admin - Principal Office	(197.34)
0450 Gasoline	7300 School Admin - Principal Office	109.00
0997 Reserve - Projects	9890 Reserves	(78,425.21)
		<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

6113 SAI - Plan of Care

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,486.57
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	6,921.70
0210 Florida Retirement System	5100 Basic Education (K-12)	2,551.49

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0220 Social Security	5100 Basic Education (K-12)	1,519.96
	0510 Supplies	5100 Basic Education (K-12)	(30,737.22)
	0750 Other Personnel Services	5100 Basic Education (K-12)	13,257.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,000.00
	0510 Supplies	5100 Basic Education (K-12)	(5,500.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,200.00
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	500.00
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	800.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (1,436.44)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(285.71)
	0220 Social Security	5100 Basic Education (K-12)	(219.75)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,168.49
	0232 Group Insurance - Life	5100 Basic Education (K-12)	1.01
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	92.11
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(12,572.07)
	0370 Postage	5100 Basic Education (K-12)	840.00
	0510 Supplies	5100 Basic Education (K-12)	(840.00)
			<u>\$ (11,252.36)</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds, adjust salaries to actual, and reallocate IB appropriations between projects by transferring to/(from) the following project(s):</i>		
	5055 IB - Bonuses & Exams	\$ 11,252.36	
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (310.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	310.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0132 Salary - Hourly Teachers	6100 Pupil Personnel Services	\$ 6,642.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	905.00
	0220 Social Security	6100 Pupil Personnel Services	508.00
	0997 Reserve - Projects	9890 Reserves	(8,055.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		
7162	<u>SAI - Twilight School</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (532.57)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(72.51)
	0220 Social Security	5100 Basic Education (K-12)	(60.38)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(397.56)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.05)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.13)
			<u>\$ (1,063.20)</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 1,063.20	
8084	<u>Student Safety</u>		
	0365 Software Subscriptions	6130 Health Services	\$ (3,000.00)
	0510 Supplies	6130 Health Services	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
8105	<u>CSR - Science Initiatives</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 8,200.54
	0210 Florida Retirement System	6300 Instruction & Curriculum	649.65
	0220 Social Security	6300 Instruction & Curriculum	456.62
	0231 Group Insurance - Health	6300 Instruction & Curriculum	37.86
	0232 Group Insurance - Life	6300 Instruction & Curriculum	1.17
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	23.65
			<u>\$ 9,369.49</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	4125 Class Size Reduction	\$ (9,369.49)	
8111	<u>SAI - Best Chance</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (24,989.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(115.93)
	0220 Social Security	5100 Basic Education (K-12)	(1,977.38)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,541.10)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(13.86)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(467.16)
	0100 Salary - Non-Instructional	5200 Exceptional Child	672.13
	0210 Florida Retirement System	5200 Exceptional Child	(4.27)
	0220 Social Security	5200 Exceptional Child	(61.64)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,001.52)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.44)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.40)
			<u>\$ (35,500.57)</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 35,500.57	
8113	<u>Workforce Ed. Performance Incentive</u>		
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ (271.20)
	0210 Florida Retirement System	5900 Other Instruction	(36.96)
	0220 Social Security	5900 Other Instruction	(20.75)
	0510 Supplies	5900 Other Instruction	(10,000.00)
	0519 Technology Supplies	5900 Other Instruction	5,000.00
	0684 Replacement Roofing & Systems	5900 Other Instruction	5,000.00
	0997 Reserve - Projects	9890 Reserves	328.91
			<u>\$ -</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 14,253.05
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,234.69
	0220 Social Security	5100 Basic Education (K-12)	777.59
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,296.60)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.35)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(341.41)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(10,050.92)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	10,000.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	2,304.00
	0510 Supplies	5100 Basic Education (K-12)	(12,304.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(1,642.40)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(223.39)
	0220 Social Security	6100 Pupil Personnel Services	(128.37)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.23
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(0.15)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	0.13
			<u>\$ (3,421.90)</u>
	<i>Explanation: Changes by schools & department between objects & function to better utilize funds, adjust salaries to actual, and reallocate AICE appropriations between projects by transferring to/(from) the following project(s):</i>		
	5053 AICE - Bonuses & Exams	\$ 3,421.90	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object			Increase (Decrease)
9007	<u>Career and Professional Education</u>			
	0510 Supplies	5300 Vocational	\$	1,297.67
	0519 Technology Supplies	5300 Vocational		1,332.46
	0730 Dues and Fees	5300 Vocational		50.00
	0997 Reserve - Projects	9890 Reserves		(2,680.13)
			\$	-
Explanation: Changes by schools & department between objects & function to better utilize funds.				
9015	<u>Fixed Charges</u>			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$	(9,138.87)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)		(49,631.11)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)		(19,237.49)
	0210 Florida Retirement System	5100 Basic Education (K-12)		(5,118.87)
	0220 Social Security	5100 Basic Education (K-12)		(2,526.32)
	0220 Social Security	6120 Guidance Services		296.61
	0313 Attorney Fees	7100 School Board		(73,008.00)
	0365 Software Subscriptions	7300 School Admin - Principal Office		57,720.00
	0376 Telecommunications - Internet	7300 School Admin - Principal Office		15,288.00
	0231 Group Insurance - Health	7730 Staff Services		1,795,603.55
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant		3,953.00
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant		8,206.37
	0210 Florida Retirement System	7900 Operation of Plant		1,734.01
	0220 Social Security	7900 Operation of Plant		259.42
	0121 Salary Retirement Bonus	8100 Maintenance Administration		7,558.51
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration		38,644.15
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration		11,031.12
	0210 Florida Retirement System	8100 Maintenance Administration		2,774.17
	0220 Social Security	8100 Maintenance Administration		763.67
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance		(6,628.90)
	0121 Salary Retirement Bonus	8200 Administrative Technology Services		1,580.36
	0122 Salary - Sick Leave Payoff	8200 Administrative Technology Services		7,033.96
	0210 Florida Retirement System	8200 Administrative Technology Services		610.69
	0220 Social Security	8200 Administrative Technology Services		1,206.62
			\$	1,788,974.65
Explanation: Changes by schools & department between objects & function to better utilize funds, reimburse for employee bonuses (Project 2095) and appropriate insurance claims (Project 4011) by transferring to/(from)the following project(s):				
2095	Salary Resynching	\$ (1,795,603.55)	4011 Insurance Claims - Equipment	6,628.90
				Total \$ (1,788,974.65)
9110	<u>Mental Health Assistance</u>			
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	\$	1,424.01
	0210 Florida Retirement System	6100 Pupil Personnel Services		(314.72)
	0220 Social Security	6100 Pupil Personnel Services		9.43
	0231 Group Insurance - Health	6100 Pupil Personnel Services		(1,107.33)
	0232 Group Insurance - Life	6100 Pupil Personnel Services		(0.65)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services		(0.24)
	0131 Salary - Instructional	6140 Psychological Services		(13,514.69)
	0210 Florida Retirement System	6140 Psychological Services		(1,955.66)
	0220 Social Security	6140 Psychological Services		(1,946.69)
	0231 Group Insurance - Health	6140 Psychological Services		(4,139.59)
	0232 Group Insurance - Life	6140 Psychological Services		(2.63)
	0233 Group Insurance - Dental	6140 Psychological Services		(533.25)
	0234 Group Insurance - Other	6140 Psychological Services		191.68
	0390 Other Purchased Service	6140 Psychological Services		1,000.00
	0510 Supplies	6400 Instructional Staff Training Services		(1,000.00)
	0997 Reserve - Projects	9890 Reserves		21,890.33
			\$	-
Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.				
9121	<u>Print Shop</u>			
	0100 Salary - Non-Instructional	7760 Internal Service	\$	2,337.63
	0111 Salary - Administrative Manager	7760 Internal Service		(1,033.98)
	0210 Florida Retirement System	7760 Internal Service		1,626.18
	0220 Social Security	7760 Internal Service		(130.45)
	0231 Group Insurance - Health	7760 Internal Service		(70.97)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	7760 Internal Service	(0.64)
	0233 Group Insurance - Dental	7760 Internal Service	32.70
	0510 Supplies	7760 Internal Service	(2,760.47)
			<u>\$ -</u>

Explanation: Changes by schools & department between objects & function to better utilize funds and adjust salaries to actual.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2025

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025	
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	-	14,858.45	145.07	-	15,003.52	
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	\$ 27,683,428.53	\$ 145.07	\$ -	\$ 27,683,573.60	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	BUDGET AS OF 1/31/2025
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	-	-	-	-
	0997	RESERVES - DEBT SERVICE	-	-	-	-
	0998	RESERVES - DEBT SERVICE	141,359.64	156,218.09	145.07	156,363.16
		TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,683,428.53	\$ 145.07	\$ 27,683,573.60

Explanation of Budget Amendment as Follows:
Part II - Debt Service Funds
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 145.07</u>
0998	Reserve - Debt Service	9890 Reserves	<u>\$ 145.07</u>

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

.... Discretionary \$145.07

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD: FEBRUARY 24, 2025

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
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	2,492.31	-	1,389,415.23
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	-	1,748,813.28	380,396.17	-	2,129,209.45
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	\$ 333,598,596.75	\$ 382,888.48	\$ -	\$ 333,981,485.23

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	170,857,066.98	-	4,048.53	170,853,018.45
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,622,986.67	11,914,216.06	-	327,545.49	11,586,670.57
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	3,198,036.09	380,444.03	-	3,578,480.12
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	1,039,770.92	39,747.00	-	1,079,517.92
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	213,442.80	8,376.00	-	221,818.80
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	32,452.56	-	-	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	40,800.38	-	-	40,800.38
7400	0660	LAND	2,691,928.25	2,798,533.20	-	-	2,798,533.20
7400	0671	LAND IMPROVEMENTS	26,781.38	30,281.38	-	-	30,281.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	7,500.00	-	-	7,500.00
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	952,591.95	1,258.07	-	953,850.02
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	47,084.43	-	-	47,084.43
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	1,596,018.62	4,048.53	-	1,600,067.15
7400	0677	REPLACEMENT SYSTEMS	511,087.58	867,508.09	119,957.15	-	987,465.24
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	73,689.02	133,148.35	-	206,837.37
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	71,649,885.20	145,946.52	-	71,795,831.72
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	759,552.45	31,520.58	-	791,073.03
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	0794	CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT	-	-	736,710.00	-	736,710.00
7400	0796	CHARTER STATE CAPITAL OUTLAY	-	-	-	-	-
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	4,870,481.86	6,630,794.26	53,885.96	-	6,684,680.22
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	-	943,052.00	2,871,666.78
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	2,492.31	-	21,135,686.23
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	25,982,404.86	-	-	25,982,404.86
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	4,131,126.43	4,131,126.43	-	-	4,131,126.43
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 325,868,693.54	\$ 333,598,596.75	\$ 1,657,534.50	\$ 1,274,646.02	\$ 333,981,485.23

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 2,492.31
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 2,492.31
	Explanation: To appropriate revenue for the Safety and Security Grant to Charter Schools.		
	.... Discretionary	\$ 2,492.31	
3431	<u>Interest on Investments</u>		\$ 380,396.17
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 380,396.17
	Explanation: To appropriate revenue for interest on investments based on actual collections.		
	.... Discretionary	\$ 380,396.17	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (845,605.68)
	Explanation: Transfer(s) to/(from) the following project(s):		
	3223 COP Rebate Liability	\$ 519,095.47	
		8342 Project Contingency	326,510.21
			Total \$ 845,605.68
0311	<u>BD - Landscape/Sod</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 15,750.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	2303 Board Projects	\$ (15,750.00)	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (4,048.53)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	4,048.53
			\$ -
	Explanation: Changes between objects to better utilize funds.		
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,794.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,794.00)
			\$ -
	Explanation: Changes between objects to better utilize funds.		
2243	<u>Sales Tax Projects Meigs MS & Destin MS-ODP - P6TO34</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,109.95
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,109.95)
			\$ -
	Explanation: Changes between objects to better utilize funds.		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (62,930.44)
	Explanation: Transfer(s) to/(from) the following project(s):		
	0311 BD - Landscape/Sod	\$ 15,750.00	
	2347 BD - Flooring	26,937.00	
		2364 BD - School Equipment	17,265.00
		6318 BD - Fence	2,978.44
			Total \$ 62,930.44
2310	<u>DW - Minor Repair & Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 22,550.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,773.27)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,223.27
			\$ -
	Explanation: Changes between objects to better utilize funds.		
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 293.98
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(293.98)
			\$ -
	Explanation: Changes between objects to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 26,937.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	2303 Board Projects	\$ (26,937.00)	
2353	<u>DW - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,360.31)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,360.31
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
2364	<u>BD - School Equipment</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 11,634.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	5,631.00
			<u>\$ 17,265.00</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	2303 Board Projects	\$ (17,265.00)	
2368	<u>DW - Paving/Resurfacing</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ (90.90)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	90.90
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
2395	<u>DW - Safety/ADA</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 644.61
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	74,455.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(72,669.28)
			<u>\$ 2,430.33</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (2,430.33)	
3200	<u>Auditorium Upgrades - P6TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 125,000.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (125,000.00)	
3205	<u>Central Complex Reno P6TO24</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 133,148.35
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(133,148.35)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
3209	<u>Central Complex Reno - ODP - P6TO24</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (327,545.49)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	327,545.49
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
3215	<u>DW - Phase 2 Security Upgrades Mod #1 - P6TO28</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 129,792.00
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (129,792.00)	
3223	<u>COP Rebate Liability</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 519,095.47
	Explanation: Transfer(s) to/(from) the following project(s):		
	.... Discretionary	\$ (519,095.47)	
4201	<u>DW - Security Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,132.81
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,132.81)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 1,348.97
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,348.97)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
4220	<u>DW - Safety/ADA - Radios</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 50,850.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(50,850.00)
			<u>\$ -</u>
	Explanation: Changes between objects to better utilize funds.		
4225	<u>DW - Classroom Technology</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 25,319.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	2,745.00
			<u>\$ 28,064.00</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (28,064.00)	
4391	<u>Sales Tax - Charter Schools</u>		
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	<u>\$ (143,052.00)</u>
	Explanation: Adjust Charter Schools sales tax based on information provided by DOE by transferring to/(from) the following project(s):		
	8342 Project Contingency	\$ 143,052.00	
5206	<u>Sales Tax Priority Restroom Projects - P6TO45</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 150,000.00</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	8342 Project Contingency	\$ (150,000.00)	
6318	<u>BD - Fence</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 2,978.44</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	2303 Board Projects	\$ (2,978.44)	
8052	<u>Capital 1.5 Mill Charter Schools</u>		
	0794 Charter School Local Capital Improvement	7430 Charter School Local Capital Improvement	\$ 736,710.00
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	(800,000.00)
			<u>\$ (63,290.00)</u>
	Explanation: Changes between objects and functions to better utilize funds and adjust charter school revenue based on information provided by DOE by transferring to/(from) the following project(s):		
	8342 Project Contingency	\$ 63,290.00	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 97,565.88</u>
	Explanation: Transfer(s) to/(from) the following project(s):		
	.... Discretionary	\$ (326,510.21)	4225 DW - Classroom Technology 28,064.00
	2395 DW - Safety/ADA	2,430.33	4391 Sales Tax - Charter Schools (143,052.00)
	3200 Auditorium Upgrades - P6TO23	125,000.00	5206 Sales Tax Priority Restroom Projects - P6TO45 150,000.00
	3215 DW - Phase 2 Security Upgrades Mod #1 - P6TO28	129,792.00	8052 Capital 1.5 Mill Charter Schools (63,290.00)
			<u>Total \$ (97,565.88)</u>

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2025

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
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	151,112.73	-	8,265,495.13
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	1,359,012.38	-	89,684.06	1,269,328.32
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	1,308,479.00	-	-	1,308,479.00
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	147,584.07	142,134.35	-	-	142,134.35
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 24,212,675.01	\$ 151,112.73	\$ 89,684.06	\$ 24,274,103.68

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 9,142,031.70	\$ 167,306.13	\$ -	\$ 9,309,337.83
5200	EXCEPTIONAL CHILD	8,897,493.29	7,019,876.61	134,445.85	-	7,154,322.46
5300	VOCATIONAL	410,070.34	391,474.69	292.47	-	391,767.16
5400	ADULT GENERAL EDUCATION	3,541.89	313,814.00	-	-	313,814.00
5500	PREKINDERGARTEN	407,921.61	375,981.96	2,311.44	-	378,293.40
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	151,475.91	-	235.28	151,240.63
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	-	1,802.67	229,571.30
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	159,943.58	-	32,879.55	127,064.03
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,803,333.13	-	192,118.50	2,611,214.63
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,352,920.28	-	8,959.32	2,343,960.96
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	619,959.21	2,401.92	-	622,361.13
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	28,627.10	-	1,512.53	27,114.57
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	19,721.29	-	7,821.29	11,900.00
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	\$ 24,212,675.01	\$ 306,757.81	\$ 245,329.14	\$ 24,274,103.68

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3241	<u>Title I</u>		\$ 151,112.73
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,979.01)
0210	Florida Retirement System	5100 Basic Education (K-12)	(168.28)
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(178.73)
0365	Software Subscriptions	5100 Basic Education (K-12)	108.00
0390	Other Purchased Service	5100 Basic Education (K-12)	(3,385.15)
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	105,216.15
0510	Supplies	5100 Basic Education (K-12)	48,538.46
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	3,594.00
0649	Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,500.00
0642	Equipment (Under \$5,000)	6150 Parental Involvement	413.00
0102	Salary - Other Compensation	6300 Instruction & Curriculum	(537.40)
0210	Florida Retirement System	6300 Instruction & Curriculum	(30.74)
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(42.00)
0117	Workshops	6400 Instructional Staff Training Services	(7,725.00)
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(591.38)
0310	Professional & Technical Services	6400 Instructional Staff Training Services	4,000.00
0791	Indirect Costs	7200 General Administration	5,074.10
0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	(3,693.29)
			<u>\$ 151,112.73</u>

Explanation: Close fiscal year 2023-2024 Title I - School Improvement Support Plan (Project 4413) grant, and appropriate fiscal year 2024-2025 Title I - UniSIG (Project 5403) grant per project award notifications.

4413	Title I - School Improvement Support Plan	\$ (73,887.27)	5403	Title I - UniSIG	225,000.00
					<u>\$ 151,112.73</u>
3271	<u>Education Stabilization Funds - K-12</u>				\$ (89,684.06)
0510	Supplies	5100 Basic Education (K-12)	\$ (28,783.37)		
0102	Salary - Other Compensation	6150 Parental Involvement	(4,000.00)		
0210	Florida Retirement System	6150 Parental Involvement	(542.80)		
0220	FICA (Social Security & Medicare)	6150 Parental Involvement	(306.00)		
0390	Other Purchased Service	6150 Parental Involvement	(24,425.00)		
0510	Supplies	6150 Parental Involvement	(4,018.75)		
0390	Other Purchased Service	6300 Instruction & Curriculum	(8,106.25)		
0510	Supplies	6300 Instruction & Curriculum	(7,519.66)		
0644	Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(139.90)		
0331	Out of County Travel	6400 Instructional Staff Training Services	(3,530.58)		
0791	Indirect Costs	7200 General Administration	(2,672.18)		
0331	Out of County Travel	7730 Staff Services	(1,511.57)		
0390	Other Purchased Service	7800 Pupil Transp Services - School	(4,128.00)		
			<u>\$ (89,684.06)</u>		

Explanation: Close American Rescue Plan - Homeless Children & Youth (Project 2492) grant per project award notification.

2492 ARP - Homeless Children & Youth \$ (89,684.06)

II. Amendments Between Appropriations & Reserves

1488	<u>DODEA - ENGAGE</u>				
0510	Supplies	5100 Basic Education (K-12)	\$ 55,697.36		
0111	Salary - Administrative/Managerial	6300 Instruction & Curriculum	(6,250.98)		
0210	Florida Retirement System	6300 Instruction & Curriculum	(852.01)		
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(479.86)		
0231	Group Insurance - Health	6300 Instruction & Curriculum	(655.17)		
0232	Group Insurance - Life	6300 Instruction & Curriculum	(1.53)		
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(23.97)		
0131	Salary - Instructional	6400 Instructional Staff Training Services	(32,590.52)		
0210	Florida Retirement System	6400 Instructional Staff Training Services	(4,442.10)		
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(2,493.17)		
0231	Group Insurance - Health	6400 Instructional Staff Training Services	(7,662.17)		
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(12.78)		
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(233.10)		
			<u>\$ -</u>		

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (46,936.30)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	0.03
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(12.60)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	0.02
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.01
	0131 Salary - Instructional	6400 Instructional Staff Training Services	32,190.63
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4,387.58
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	2,462.58
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	7,662.17
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	12.78
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	233.10
			<u>\$ -</u>

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

5401 Title I - Part A

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (26,270.83)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(7,501.85)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,170.76)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(3,814.14)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,446.81)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(13.76)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	36.20
	0234 Group Insurance - Other	5100 Basic Education (K-12)	85.19
	0510 Supplies	5100 Basic Education (K-12)	61,486.08
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(327.51)
	0750 Other Personnel Services	5100 Basic Education (K-12)	112.50
	0100 Salary - Non-Instructional	5500 Prekindergarten	(1,931.00)
	0210 Florida Retirement System	5500 Prekindergarten	(727.89)
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(191.62)
	0231 Group Insurance - Health	5500 Prekindergarten	5,071.15
	0232 Group Insurance - Life	5500 Prekindergarten	0.10
	0233 Group Insurance - Dental	5500 Prekindergarten	133.30
	0234 Group Insurance - Other	5500 Prekindergarten	(42.60)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(4,897.98)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(10,650.59)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(2,120.59)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(1,188.71)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.23)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(66.28)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(21.21)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(1,350.17)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(176.25)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(879.61)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	1,923.80
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.19)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(18.72)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(34.06)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	(0.96)
			<u>\$ -</u>

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

5405 Title II - Part A

	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ (37.03)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(5.04)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(2.82)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(222.31)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(11.14)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	1.82
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.01
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(637.60)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	86.16
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(108.50)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	5,080.28
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	1.51
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	20.03
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(51.12)
	0510 Supplies	6400 Instructional Staff Training Services	(4,114.27)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.		
5407	<u>Carl Perkins - Postsecondary Education</u>		
	0510 Supplies	5300 Vocational	\$ 292.47
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(211.10)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(28.77)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(52.60)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.		
5409	<u>Title I - Part D</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,126.25
	0131 Salary - Instructional	5100 Basic Education (K-12)	(6,648.49)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(691.08)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(375.40)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,094.77)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.01
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(149.85)
	0510 Supplies	5100 Basic Education (K-12)	9,831.08
	0210 Florida Retirement System	6100 Pupil Personnel Services	2.00
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	0.25
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.		
5412	<u>Title IX - Homeless Children & Youth</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 28.23
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1.32)
	0510 Supplies	5100 Basic Education (K-12)	13,816.20
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	1,015.12
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(9,009.73)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(2,504.61)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(587.21)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,751.23)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.59)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(25.08)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	21.22
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.		
5415	<u>Title IV - SS & AEG</u>		
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 342.30
	0510 Supplies	5100 Basic Education (K-12)	1,532.89
	0519 Technology - Supplies	5100 Basic Education (K-12)	(149.97)
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	149.97
	0510 Supplies	5200 Exceptional Child	3.66
	0131 Salary - Instructional	6140 Psychological Services	(1,480.25)
	0210 Florida Retirement System	6140 Psychological Services	(201.31)
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	(121.11)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(63.31)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(8.62)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(4.25)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
5418	<u>Title III - English Language Acquisition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 192.64
	0131 Salary - Instructional	6100 Pupil Personnel Services	(126.87)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(56.09)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(9.68)
			<u>\$ -</u>

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

5426	<u>Adult General Education</u>		
	0131 Salary - Instructional	5400 Adult General Education	\$ (412.85)
	0210 Florida Retirement System	5400 Adult General Education	(56.54)
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	(42.27)
	0231 Group Insurance - Health	5400 Adult General Education	(1,148.64)
	0232 Group Insurance - Life	5400 Adult General Education	0.02
	0233 Group Insurance - Dental	5400 Adult General Education	(23.34)
	0510 Supplies	5400 Adult General Education	1,683.62
			<u>\$ -</u>

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

5475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (106,091.15)
	0130 Salary - Overtime	5200 Exceptional Child	262.93
	0131 Salary - Instructional	5200 Exceptional Child	(1,289.15)
	0210 Florida Retirement System	5200 Exceptional Child	(10,903.22)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(7,368.11)
	0231 Group Insurance - Health	5200 Exceptional Child	(14,625.39)
	0232 Group Insurance - Life	5200 Exceptional Child	(70.47)
	0233 Group Insurance - Dental	5200 Exceptional Child	(991.93)
	0234 Group Insurance - Other	5200 Exceptional Child	(411.80)
	0510 Supplies	5200 Exceptional Child	274,577.27
	0519 Technology - Supplies	5200 Exceptional Child	1,353.21
	0131 Salary - Instructional	6300 Instruction & Curriculum	(88,404.52)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(11,059.77)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6,752.59)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(28,044.07)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(22.15)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(286.88)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	127.79
			<u>\$ -</u>

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

5476	<u>IDEA - Pre-Kd</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ (62.61)
	0210 Florida Retirement System	5200 Exceptional Child	(8.39)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(3.92)
	0510 Supplies	5200 Exceptional Child	74.92
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2025

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
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 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
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 5
Board Meeting February 24, 2025

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2025

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025	
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	-	4,040.38	-	-	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	1,157.50	-	2,801.50	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	65,032.97	8,914.44	-	73,947.41	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	118.49	3,477.64	-	3,596.13	
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	\$ 25,560,562.50	\$ 13,549.58	\$ -	\$ 25,574,112.08	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025	
0100 SALARY - NON-INSTRUCTIONAL	\$ 654,467.03	\$ 654,467.03	\$ -	\$ 70,331.92	\$ 584,135.11	
0102 SALARY - OTHER COMPENSATION	4,116.82	3,316.75	960.36	-	4,277.11	
0103 SALARY - SUPPLEMENTS	-	900.00	-	-	900.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	487,925.00	-	22,495.64	465,429.36	
0117 WORKSHOPS	-	3,755.00	-	-	3,755.00	
0121 SALARY - RETIREMENT BONUS	-	2,554.05	-	-	2,554.05	
0122 SALARY - SICK LEAVE PAYOFF	-	2,544.56	10,240.95	-	12,785.51	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	6,273.58	1,097.65	-	7,371.23	
0161 SALARY - PROFESSIONAL/TECHNICAL	201,828.44	201,828.44	-	8,353.44	193,475.00	
0210 FLORIDA RETIREMENT SYSTEM	189,400.25	190,504.85	-	3,960.17	186,544.68	
0220 FICA (SOCIAL SECURITY)	103,921.70	104,829.03	-	8,055.37	96,773.66	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	338,296.61	338,296.61	-	27,867.51	310,429.10	
0232 GROUP INSURANCE - LIFE	922.01	922.01	-	73.41	848.60	
0233 GROUP INSURANCE - DENTAL	3,630.04	3,630.04	8,314.16	-	11,944.20	
0234 GROUP INSURANCE - OTHER	128.46	128.46	485.69	-	614.15	
0310 PROFESSIONAL & TECHNICAL SERVICES	10,155,871.57	10,157,634.06	3,922.50	-	10,161,556.56	
0330 IN COUNTY TRAVEL	4,050.65	4,191.16	206.19	-	4,397.35	
0331 OUT OF COUNTY TRAVEL	4,050.00	5,623.30	117.07	-	5,740.37	
0350 REPAIR AND MAINTENANCE	122,701.62	111,072.54	-	6,038.13	105,034.41	
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	3,477.64	-	7,852.24	
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	43,167.87	-	-	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	48,233.88	817.43	-	49,051.31	
0519 TECHNOLOGY SUPPLIES	7,745.31	12,475.84	-	-	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	1,049,392.38	-	7,353.48	1,042,038.90	
0642 EQUIPMENT (UNDER \$5,000)	212,082.25	326,930.38	9,485.92	-	336,416.30	
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	-	65,032.97	8,914.44	-	73,947.41	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	21,902.93	18,449.20	-	-	18,449.20	
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00	
0990 FUND BALANCE UNAPPROPRIATED	10,284,527.62	9,752,717.44	120,038.65	-	9,872,756.09	
0991 RESERVES - INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
0997 RESERVES - PROJECTS	122,716.23	122,536.23	-	-	122,536.23	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,560,562.50	\$ 168,078.65	\$ 154,529.07	\$ 25,574,112.08	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 5

Board Meeting February 24, 2025

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 1,157.50
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,157.50
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 1,157.50	
3460	<u>On-Line Credit Card Fees</u>		\$ 8,914.44
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 8,914.44
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 8,914.44	
3490	<u>Miscellaneous Revenue</u>		\$ 3,477.64
0365	Software Subscriptions	7610 Food Service - Departments	\$ 3,477.64
<i>Explanation: Appropriate revenue for Digital Signage Rebates based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 3,477.64	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (67,371.57)
0102	Salary - Other Compensation	7600 Food Service (Schools)	960.36
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(17,872.64)
0130	Salary - Overtime	7600 Food Service (Schools)	1,065.57
0210	Florida Retirement System	7600 Food Service (Schools)	(3,247.56)
0220	Social Security	7600 Food Service (Schools)	(6,523.08)
0231	Group Insurance - Health	7600 Food Service (Schools)	(20,949.92)
0232	Group Insurance - Life	7600 Food Service (Schools)	(67.64)
0233	Group Insurance - Dental	7600 Food Service (Schools)	8,347.80
0234	Group Insurance - Other	7600 Food Service (Schools)	411.80
0310	Professional & Technical Service	7600 Food Service (Schools)	792,615.11
0330	In County Travel	7600 Food Service (Schools)	114.03
0510	Supplies	7600 Food Service (Schools)	429.67
0100	Salary - Non-Instructional	7610 Food Service - Departments	(2,960.35)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(1,912.00)
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	10,240.95
0130	Salary - Overtime	7610 Food Service - Departments	32.08
0161	Salary - Professional/Technical	7610 Food Service - Departments	(6,636.44)
0210	Florida Retirement System	7610 Food Service - Departments	626.65
0220	Social Security	7610 Food Service - Departments	(740.05)
0231	Group Insurance - Health	7610 Food Service - Departments	(5,975.73)
0232	Group Insurance - Life	7610 Food Service - Departments	(4.89)
0233	Group Insurance - Dental	7610 Food Service - Departments	(32.84)
0234	Group Insurance - Other	7610 Food Service - Departments	73.89
0310	Professional & Technical Service	7610 Food Service - Departments	(792,615.11)
0330	In County Travel	7610 Food Service - Departments	(114.03)
0510	Supplies	7610 Food Service - Departments	(429.67)
0990	Fund Balance - Unappropriated	9890 Reserves	120,038.65
			\$ 7,503.04
<i>Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and appropriation of excluded expenditure(s) per contract:</i>			
3510	SFS Contract Exclusions	\$ (7,503.04)	
3510	<u>SFS Contract Exclusions</u>		
0510	Supplies	7600 Food Service (Schools)	\$ 817.43
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	9,485.92
0111	Salary - Administrative Manager	7610 Food Service - Departments	(2,711.00)
0161	Salary - Professional/Technical	7610 Food Service - Departments	(1,717.00)
0210	Florida Retirement System	7610 Food Service - Departments	(1,339.26)

Explanation of Budget Amendment as Follows:
Part VI - School Food Service Fund
Amendment Number 5
Board Meeting February 24, 2025

Account	Object	Function	(Decrease)
	0220 Social Security	7610 Food Service - Departments	(792.24)
	0231 Group Insurance - Health	7610 Food Service - Departments	(941.86)
	0232 Group Insurance - Life	7610 Food Service - Departments	(0.88)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(0.80)
	0310 Professional & Technical Service	7610 Food Service - Departments	2,765.00
	0330 In County Travel	7610 Food Service - Departments	206.19
	0331 Out of County Travel	7610 Food Service - Departments	117.07
	0350 Repair and Maintenance	7610 Food Service - Departments	(6,038.13)
	0641 Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(7,353.48)
			<u>\$ (7,503.04)</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and appropriation of excluded expenditure(s) per contract:

.... Discretionary \$ 7,503.04

ADOPTED BY SCHOOL BOARD: FEBRUARY 24, 2025

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	DECREASE	BUDGET AS OF 1/31/2025
3431	INTEREST ON INVESTMENT	-	\$ 249,129.62	\$ 92,632.86	\$ -	\$ 341,762.48
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	\$ 92,632.86	\$ -	\$ 52,383,379.14

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2024	INCREASE	BUDGET AS OF 1/31/2025
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	79,874.76	152,232.30
	0739	HEALTH CARE REFORM FEES	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	32,097,129.62	92,632.86	32,189,762.48
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-
	0772	PHARMACY REBATES	-	-	-	-
	0773	REBATES - OTHER	-	-	-	-
9890		RESERVES				
	0992	RESERVES - INSURANCE	18,032,178.86	17,969,259.12	-	79,874.76
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,290,746.28	\$ 172,507.62	\$ 52,383,379.14

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 5

Board Meeting February 24, 2025

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 92,632.86
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	\$ 92,632.86

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

.... Discretionary \$ 92,632.86

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>			
	0730 Dues and Fees	9900	Proprietary Funds	\$ 79,874.76
	0992 Reserves - Insurance	9890	Reserves	(79,874.76)
				\$ -

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2025