

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: October 20, 2015		ITEM NUMBER: V. b. 2. C. 3.  a. Resolution 1 – General Operating Fund b. Resolution 1 – Special Revenue - Federal Programs c. Resolution 1 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend 2015-2016 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2015, the School Board adopted the budget for fiscal year 2015-2016. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT  GOAL: F.3: Improve transparency of financial information to all stakeholders.  OBJECTIVE: n/a			
REQUESTED BY  <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE  October 7, 2015	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  October 7, 2015	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - GENERAL OPERATING FUND

October 20, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,258,044.46	58,050.00	0.00	354,316,094.46
3121 Fedl Impact Funds--Cur Op	550,000.00	550,000.00			550,000.00
3191 ROTC	350,000.00	350,000.00			350,000.00
3199 Misc Federal Direct	175,000.00	175,000.00			175,000.00
3202 Medicaid	1,400,000.00	1,400,000.00			1,400,000.00
3299 Misc Fedl Through State	871,456.00	871,456.00			871,456.00
3310 FL Ed Finance Program	144,674,076.00	144,674,076.00			144,674,076.00
3315 Workforce Development	4,449,147.00	4,449,147.00	50.00		4,449,197.00
3317 Performance Based Incentive	60,000.00	60,000.00			60,000.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	139,295.00	139,295.00			139,295.00
3355 Class Size Reduction	43,352,102.00	43,352,102.00			43,352,102.00
3361 School Recognition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	451,541.62			451,541.62
3411 District School Tax	90,623,293.00	90,623,293.00			90,623,293.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	215,000.00	215,000.00			215,000.00
3461 Adult General Education Course Fees	15,000.00	15,000.00			15,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	50,000.00	50,000.00			50,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	63,000.00	63,000.00			63,000.00
3467 GED Testing Fees	5,000.00	5,000.00			5,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	23,000.00	23,000.00			23,000.00
3473 School Age Child Care Fees	350,000.00	350,000.00	58,000.00		408,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale of Junk	150,000.00	150,000.00			150,000.00
3494 Fedl Indirect Cost Rate	1,300,000.00	1,300,000.00			1,300,000.00
3495 Other Misc Local Sources	347,911.00	347,911.00			347,911.00
3497 Refunds of Prior Year Exp	200,000.00	200,000.00			200,000.00
3498 Lost, Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Serv Indir Cost Rate	252,089.00	252,089.00			252,089.00
3630 Trans from Cap Proj Funds	8,412,830.00	8,412,830.00			8,412,830.00
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - GENERAL OPERATING FUND

October 20, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,258,044.46	1,782,705.07	1,724,655.07	354,316,094.46
5100 Basic (K-12)	142,534,895.90	142,534,895.90		1,621,853.18	140,913,042.72
5200 Exceptional	39,031,642.00	39,031,642.00	200.00		39,031,842.00
5300 Vocational	8,813,159.02	8,813,159.02		75,000.00	8,738,159.02
5400 Adult General	341,131.81	341,131.81	50,000.00		391,131.81
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	33,772.79			33,772.79
6110 Attendance and Social Work	2,639,687.00	2,639,687.00			2,639,687.00
6120 Guidance Services	8,774,581.09	8,774,581.09			8,774,581.09
6130 Health Services	2,405,152.14	2,405,152.14			2,405,152.14
6140 Psychological Services	49,883.70	49,883.70	1,000,000.00		1,049,883.70
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	149,174.38			149,174.38
6200 Instructional Media Services	4,447,261.46	4,447,261.46			4,447,261.46
6300 Instruction and Curr Development Svcs	5,410,460.98	5,410,460.98	280,000.00		5,690,460.98
6400 Instructional Staff Training Services	3,310,798.52	3,310,798.52	52,250.07		3,363,048.59
6500 Instruction Related Technology	2,435,641.42	2,435,641.42			2,435,641.42
7100 Board	1,459,901.94	1,459,901.94			1,459,901.94
7200 General Administration (Supt & Staff)	898,149.70	898,149.70			898,149.70
7300 School Administration (Office of the Prin)	15,913,125.97	15,913,125.97	10,325.00		15,923,450.97
7400 Facilities Acquisition and Construction	1,549,299.26	1,549,299.26	360,000.00		1,909,299.26
7500 Fiscal Services	2,859,433.93	2,859,433.93			2,859,433.93
7600 Food Services	137,000.02	137,000.02			137,000.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	778,317.14			778,317.14
7720 Information Services	221,511.17	221,511.17		25,000.00	196,511.17
7730 Staff Services	3,780,226.56	3,780,226.56			3,780,226.56
7760 Internal Services	1,781,045.47	1,781,045.47			1,781,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,677,527.62	29,930.00		27,707,457.62
8100 Maintenance of Plant	11,870,640.79	11,870,640.79			11,870,640.79
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	860,912.73		686.16	860,226.57
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	41,022,113.68		2,115.73	41,019,997.95

ADOPTED BY BOARD: \_\_\_\_\_ October 20, 2015 \_\_\_\_\_

(Date)

CERTIFIED CORRECT: \_\_\_\_\_

*Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Resolution Number 1  
Board Meeting October 20, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>Child Care (After School) (Dist Oper)</u></b>		
School Age Child Care Fees		250,000.00
School Age Child Care Fees		(192,000.00)
		<u>58,000.00</u>
Reserve for Contingencies	Unrestricted Reserve	58,000.00
		<u>58,000.00</u>

**Explanation: To adjust Child Care revenue budget.**

<b>b) <u>Workforce Development</u></b>		
Workforce Development		50.00
		<u>50.00</u>
Reserve for Contingencies	Unrestricted Reserve	50.00
		<u>50.00</u>

**Explanation: To adjust Workforce Development revenue budget.**

<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
<b>a) <u>Positive Behavior Support</u></b>		
Supplies	Basic (K-12)	1,200.00
Supplies	Exceptional	200.00
Reserve for Contingencies	Positive Behavior Support	(1,400.00)
		<u>0.00</u>

**Explanation: To appropriate Positive Behavior Support funds to cost centers.**

<b>b) <u>Child Care (After School) (Dist Oper)</u></b>		
Reserve for Contingencies	Unrestricted Reserve	686.16
Temporary Employment	Community Services	(686.16)
		<u>0.00</u>

**Explanation: To appropriate 4% of district operated child care revenue received in September.**

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

**Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Resolution Number 1  
Board Meeting October 20, 2015**

Account Name	Function	Increase (Decrease)
<b>c) Discretionary Lottery Funds-Sch Impr Activity</b>		
Professional and Technical Services	Instructional Staff Training Services	12,250.07
Supplies	Basic (K-12)	79.00
Supplies	School Administration (Office of the Prin)	62.30
Supplies	Operation of Plant	700.00
Tires and Tubes	Operation of Plant	500.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	1,767.82
Furn., Fixtures, and Equip. - Non-Capitalized	School Administration (Office of the Prin)	262.70
Furn., Fixtures, and Equip. - Non-Capitalized	Operation of Plant	800.00
Furn., Fixtures, and Equip. - Non-Capitalized	Operation of Plant	2,930.00
Computer Hardware - Non-Capitalized	Basic (K-12)	3,500.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	<u>(22,851.89)</u>
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for supplies, equipment and professional and technical services.**

<b>d) Safe Schools--School Resource Officers</b>		
Supplies	Basic (K-12)	6,600.00
Reserve for Contingencies	Safe Schools--School Resource Officers	<u>(6,600.00)</u>
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.**

<b>e) Various Projects</b>		
Salaries	Instruction and Curr Development Svcs	250,000.00
Salaries	Facilities Acquisition and Construction	360,000.00
Other Certified Instructional - Regular Pay	Psychological Services	900,000.00
Retirement	Psychological Services	100,000.00
Salaries	Basic (K-12)	(1,610,000.00)
Salaries	Instruction and Curr Development Svcs	30,000.00
Reserve for Contingencies	Terminal Annual Leave	(30,000.00)
Supplies	Adult General	50,000.00
Supplies	Instructional Staff Training Services	40,000.00
Supplies	Operation of Plant	25,000.00
Supplies	School Administration (Office of the Prin)	10,000.00
Supplies	Vocational	(75,000.00)
Supplies	Information Services	(25,000.00)
Supplies	Basic (K-12)	<u>(25,000.00)</u>
		<u>0.00</u>

**Explanation: To adjust budgets between functions and objects.**

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 20, 2015

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
	32,318,713.87	32,318,713.87	0.00	78.82	32,318,635.05
3199 Misc Federal Direct	2,531,449.43	2,531,449.43			2,531,449.43
3201 Vocational Ed Acts	627,206.66	627,206.66			627,206.66
3220 Workforce Investment Act	295,469.00	295,469.00			295,469.00
3221 Adult Geographic	198,408.96	198,408.96			198,408.96
3230 Indiv with Disab Ed Act	11,241,962.70	11,241,962.70		78.82	11,241,883.88
3240 Elem & Sec Ed Act, Title I	14,999,324.21	14,999,324.21			14,999,324.21
3299 Misc Fedl Through State	2,423,202.95	2,423,202.95			2,423,202.95
9999 Beginning Fund Balance	1,689.96	1,689.96			1,689.96

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 20, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	32,318,713.87	32,318,713.87	202,067.70	202,146.52	32,318,635.05
5000 Instruction	10,828,999.02	10,828,999.02	35,639.90		10,864,638.92
6100 Pupil Personnel Services	2,347,375.81	2,347,375.81	166,377.80		2,513,753.61
6200 Instruct Media Services	40,765.00	40,765.00			40,765.00
6300 Instruct & Curr Develop Services	6,938,646.58	6,938,646.58		169,156.33	6,769,490.25
6400 Instruct Staff Training Services	5,738,061.84	5,738,061.84		29,263.66	5,708,798.18
6500 Instruction Related Technology	1,877,786.00	1,877,786.00			1,877,786.00
7200 General Administration	1,078,653.95	1,078,653.95		212.03	1,078,441.92
7300 School Administration	17,047.00	17,047.00			17,047.00
7400 Facil Acquisition & Construction	19,447.19	19,447.19			19,447.19
7710 Planning, Research, Development	0.00	0.00	50.00		50.00
7720 Information Services	16,531.13	16,531.13			16,531.13
7730 Staff Services	57,541.09	57,541.09			57,541.09
7800 Pupil Transportation Services	2,246,007.84	2,246,007.84		3,514.50	2,242,493.34
7900 Operation of Plant	28,652.92	28,652.92			28,652.92
8200 Admin Tech Serv	76,052.00	76,052.00			76,052.00
9100 Community Services	1,007,146.50	1,007,146.50			1,007,146.50
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: October 20, 2015  
(Date)

CERTIFIED CORRECT: Malcolm Thomas  
(District Superintendent Signature)

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 1  
PART IV - SPECIAL REVENUES  
BOARD MEETING October 20, 2015**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-14-1-0011	Military Precision : Shipshape  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
107-1616A-6CS01	Carl Perkins Secondary  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CDT1	Sednet/Idea Part B - Trust  Explanation: To decrease budget to close project.	(78.82)
170-2636B-6CB01	IDEA, Part B, Entitlement  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236A-6CD01	Title I, Delinquent  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2126B-6CB01	Title I, Part A, Basic - Salaries & Benefits  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	8,083.00
170-2126B-6CB01	Title I, Part A, Basic  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(8,083.00)
170-2126B-6CB01	Title I, Basic - Private School Services  Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**



**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. I  
PART IV - SPECIAL REVENUES  
BOARD MEETING October 20, 2015**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1915A-5CG01	Adult Geographic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2246A-6CT01	Title II - Science  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	650.00
170-2246A-6CT01	Title II - Staff Development  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(650.00)

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND

October 20, 2015

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	126,234,678.55	322,411.00	322,411.00	126,234,678.55
7400 Facilities Acquisition and Construction	89,087,321.29	89,087,321.29	322,411.00		89,409,732.29
9700 Transfer of Funds	12,111,795.00	12,111,795.00			12,111,795.00
9800 Reserves	25,035,562.26	25,035,562.26		322,411.00	24,713,151.26

ADOPTED BY BOARD: \_\_\_\_\_ October 20, 2015 \_\_\_\_\_  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_ *Malcolm Thomas* \_\_\_\_\_  
 (District Superintendent Signature)

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part III - Capital Projects Fund  
 Resolution Number 1  
 Board Meeting October 20, 2015

OCT 20 2015

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
<b>ii. Amendments Between Appropriations</b>			
<b>a) 3711 - Capital Improve Tax Constr Fd - FY2011</b>			
Computer Hardware - Non-Capitalized	Computer Equipment		2,457,712.40
Reserve for Contingencies	Reserve-Major Self Insured Losses		(1,469,817.40)
Reserve for Contingencies	Reserve-Prior Year Beach Taxes		(987,895.00)
			<u>0.00</u>

**Explanation: To transfer funds between projects to re-establish project transferred from Fund 3716.**

<b>b) 3712 - Capital Improve Tax Constr Fd - FY2012</b>			
Computer Hardware - Non-Capitalized	School Printers		80,000.00
Reserve for Contingencies	Unrestricted Reserve		(80,000.00)
			<u>0.00</u>

**Explanation: To transfer funds between projects to re-establish project transferred from Fund 3716.**

<b>c) 3713 - Capital Improve Tax Constr Fd - FY2013</b>			
Computer Software - Non-Capitalized	ERP Project		237,411.00
Reserve for Contingencies	Unrestricted Reserve		(237,411.00)
			<u>0.00</u>

**Explanation: To transfer funds from reserve project to ERP Project.**

<b>d) 3716 - Capital Improve Tax Constr Fd - FY2016</b>			
Reserve for Contingencies	Unrestricted Reserve		145,000.00
Computer Hardware - Capitalized	Computer Equipment		(65,000.00)
Computer Hardware - Non-Capitalized	School Printers		(80,000.00)
			<u>0.00</u>

**Explanation: To transfer funds between projects to facilitate utilizing the balance remaining in Fund 3712.**

<b>e) 3716 - Capital Improve Tax Constr Fd - FY2016</b>			
Reserve for Contingencies	Reserve-Major Self Insured Losses		1,469,817.40
Reserve for Contingencies	Reserve-Prior Year Beach Taxes		987,895.00
Computer Hardware - Capitalized	Computer Equipment		(2,457,712.40)
			<u>0.00</u>

**Explanation: To transfer funds between projects to facilitate utilizing the balance remaining in Fund 3711.**

<b>f) 3948 - Half Cent Sales Tax - FY2008</b>			
Buildings and Fixed Equipment - Construction	New Gymnasium - Workman Middle		150,000.00
Reserve for Contingencies	Unrestricted Reserve		(150,000.00)
			<u>0.00</u>

**Explanation: To transfer funds from reserve project to Workman Middle Gymnasium project.**