

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: June 21, 2016		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 10 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 9 – 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 June 7, 2016	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE June 7, 2016	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JUN 21 2016

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 21, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	353,562,470.63	165,657.84	0.00
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	159,817.84		1,559,817.84
3299 Misc Fedl Through State	871,456.00	969,916.00			969,916.00
3310 FL Ed Finance Program	144,674,076.00	141,838,381.00			141,838,381.00
3315 Workforce Development	4,449,147.00	4,449,197.00			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	0.00			0.00
3355 Class Size Reduction	43,352,102.00	43,441,343.00			43,441,343.00
3361 School Recognition Funds	1,420,617.00	1,553,986.00			1,553,986.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	878,228.58			878,228.58
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	88,488.02			88,488.02
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	26,718.51	5,840.00		32,558.51
3473 School Age Child Care Fees	350,000.00	408,000.00			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 Txbs	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
3742 Other Loss Recovery	0.00	1,444,402.68			1,444,402.68
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 21 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 21, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	353,562,470.63	1,866,734.90	1,701,077.06
5100 Basic (K-12)	142,534,895.90	140,188,809.10	1,101,711.15		141,290,520.25
5200 Exceptional	39,031,642.00	40,799,787.04	278,955.66		41,078,742.70
5300 Vocational	8,813,159.02	9,781,063.81			9,781,063.81
5400 Adult General	341,131.81	613,211.82			613,211.82
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	34,924.79	5,840.00		40,764.79
6100 Pupil Personnel Services	0.00	146,344.62			146,344.62
6110 Attendance and Social Work	2,639,687.00	2,689,687.00			2,689,687.00
6120 Guidance Services	8,774,581.09	8,831,787.60			8,831,787.60
6130 Health Services	2,405,152.14	2,705,152.14	40,000.00		2,745,152.14
6140 Psychological Services	49,883.70	1,051,424.02	4,228.09		1,055,652.11
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	249,174.38			249,174.38
6200 Instructional Media Services	4,447,261.46	4,459,977.64			4,459,977.64
6300 Instruction and Curr Development Svcs	5,410,460.98	5,987,264.32	10,000.00		5,997,264.32
6400 Instructional Staff Training Services	3,310,798.52	3,475,572.29			3,475,572.29
6500 Instruction Related Technology	2,435,641.42	2,457,614.99			2,457,614.99
7100 Board	1,459,901.94	1,459,901.94		55,000.00	1,404,901.94
7200 General Administration (Supt & Staff)	898,149.70	898,149.70		5,000.00	893,149.70
7300 School Administration (Office of the Prin)	15,913,125.97	16,046,848.03			16,046,848.03
7400 Facilities Acquisition and Construction	1,549,299.26	1,928,299.26			1,928,299.26
7500 Fiscal Services	2,859,433.93	2,859,433.93	10,000.00		2,869,433.93
7600 Food Services	137,000.02	137,000.02	107,000.00		244,000.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	778,317.14	129,000.00		907,317.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,780,226.56		20,000.00	3,760,226.56
7760 Internal Services	1,781,045.47	1,781,045.47	100,000.00		1,881,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,689,028.66	80,000.00		27,769,028.66
8100 Maintenance of Plant	11,870,640.79	11,870,912.31		80,000.00	11,790,912.31
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	928,275.70		1,198.50	927,077.20
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	36,665,128.91		1,539,878.56	35,125,250.35

ADOPTED BY BOARD: _____ June 21, 2016 _____
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas* _____
 (District Superintendent Signature)

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 10
Board Meeting June 21, 2016

JUN 21 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Medicaid - Direct Services</u>		
Medicaid		159,817.84
		<u>159,817.84</u>
Supplies	Exceptional	75,680.81
Supplies	Psychological Services	4,228.09
Reserve for Contingencies	Medicaid - Direct Services	79,908.94
		<u>159,817.84</u>

Explanation: To adjust revenue and appropriations to actual revenue received.

b) <u>Community School</u>		
Other Student Fees		4,820.00
Other Student Fees		1,020.00
		<u>5,840.00</u>
Supplies	Other Instruction	4,820.00
Supplies	Other Instruction	1,020.00
		<u>5,840.00</u>

Explanation: To adjust revenue and appropriations to actual revenue received.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	1,198.50
Temporary Employment	Community Services	(1,198.50)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Professional and Technical Services	Fiscal Services	5,000.00
Cell Phones/Radio Phones	Operation of Plant	10,000.00
Other Miscellaneous Expenses	Basic (K-12)	181,000.00
Other Miscellaneous Expenses	Fiscal Services	5,000.00
Other Miscellaneous Expenses	Operation of Plant	70,000.00
Group Insurance - Health & Hospital	Staff Services	(100,000.00)
Professional and Technical Services	Board	(55,000.00)
Gasoline	Maintenance of Plant	(50,000.00)
Diesel Fuel	Maintenance of Plant	(20,000.00)
Tires and Tubes	Maintenance of Plant	(10,000.00)
Tax Collection Commission	General Administration (Supt & Staff)	(5,000.00)
Other Miscellaneous Expenses	Internal Services	(5,000.00)
Reserve for Contingencies	Finance & Business Services	(26,000.00)
		<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting June 21, 2016**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
c) <u>Florida School Recognition Program</u>		
Supplies	Basic (K-12)	1,512,781.00
Professional and Technical Services	Basic (K-12)	27,808.00
Professional and Technical Services	Basic (K-12)	13,397.00
Reserve for Contingencies	Florida School Recognition Program	<u>(1,553,986.00)</u>
		<u>0.00</u>

Explanation: To appropriate School Recognition budgets at various schools from project Reserve for Contingencies.

d) <u>Various Projects</u>		
Supplies	Exceptional	203,274.85
Salaries	Internal Services	105,000.00
Salaries	Staff Services	80,000.00
Salaries	Planning, Research, Dev, & Eval Svcs	74,000.00
Salaries	Planning, Research, Dev, & Eval Svcs	55,000.00
Supplies	Food Services	43,000.00
Other Support - Terminal Pay	Food Services	41,000.00
Salaries	Health Services	40,000.00
Other Support - Sick Leave	Food Services	23,000.00
Salaries	Instruction and Curr Development Svcs	10,000.00
Salaries	Basic (K-12)	(309,000.00)
Supplies	Basic (K-12)	(246,274.85)
Classroom Teacher - Sick Leave	Basic (K-12)	(78,000.00)
Reserve for Contingencies	Terminal Annual Leave	<u>(41,000.00)</u>
		<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 21, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	32,318,713.87	34,638,164.95	0.00	0.00	34,638,164.95
3199 Misc Federal Direct	2,531,449.43	2,845,819.78			2,845,819.78
3201 Vocational Ed Acts	627,206.66	662,482.66			662,482.66
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	11,436,712.37			11,436,712.37
3240 Elem & Sec Ed Act, Title I	14,999,324.21	15,773,605.32			15,773,605.32
3299 Misc Fedl Through State	2,423,202.95	3,423,976.90			3,423,976.90
9999 Beginning Fund Balance	1,689.96	1,689.96			1,689.96

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUN 21 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 21, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		32,318,713.87	34,638,164.95	113,763.19	113,763.19
5000 Instruction	10,828,999.02	11,752,185.36	88,881.74		11,841,067.10
6100 Pupil Personnel Services	2,347,375.81	2,306,893.83	1.00		2,306,894.83
6200 Instruct Media Services	40,765.00	93,015.33	5,000.00		98,015.33
6300 Instruct & Curr Develop Services	6,938,646.58	6,777,587.83	17,167.01		6,794,754.84
6400 Instruct Staff Training Services	5,738,061.84	6,897,819.60		47,603.68	6,850,215.92
6500 Instruction Related Technology	1,877,786.00	1,870,762.22			1,870,762.22
7200 General Administration	1,078,653.95	1,125,070.65			1,125,070.65
7300 School Administration	17,047.00	8,919.84		5,231.37	3,688.47
7400 Facil Acquisition & Construction	19,447.19	19,412.97			19,412.97
7710 Planning, Research, Development	0.00	25,059.50		10,928.14	14,131.36
7720 Information Services	16,531.13	18,931.13	2,500.00		21,431.13
7730 Staff Services	57,541.09	82,342.00	213.44		82,555.44
7800 Pupil Transportation Services	2,246,007.84	2,549,885.83		50,000.00	2,499,885.83
7900 Operation of Plant	28,652.92	26,080.36			26,080.36
8200 Admin Tech Serv	76,052.00	77,052.00			77,052.00
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: June 21, 2016

(Date)

CERTIFIED CORRECT: Malcolm Thomas

(District Superintendent Signature)

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 21, 2016**

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>
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1616A-6CP01	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1616A-6CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-6CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2626B-6CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2636B-6CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1916B-6CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 21, 2016**

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>
170-2126B-6CB01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1276B-6CH01	Title X, Part C - Homeless Children & Youth Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 9
Board Meeting June 21, 2016

JUN 21 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3711 - Capital Improve Tax Constr Fd - FY2011		
Computer Hardware - Non-Capitalized	Computer Equipment	242,629.63
Remodeling and Renovations - Non-Cap	Gym Renovations	63,618.25
Remodeling and Renovations - Non-Cap	Tornado Disaster - 2016	16,115.00
Remodeling and Renovations - Non-Cap	Tornado Disaster - 2016	14,162.92
Furn., Fixtures, and Equip. - Capitalized	Tornado Disaster - 2016	8,391.97
Improvements Other Than Bldgs. - Cap	Tornado Disaster - 2016	4,875.00
Remodeling and Renovations - Non-Cap	General Renovations	3,638.37
Improvements Other Than Bldgs. - Non-Cap	Tornado Disaster - 2016	3,552.00
Renovations - Network/Retrofit	Computer Equipment	3,126.62
Furn., Fixtures, and Equip. - Non-Capitalized	Gym Renovations	3,051.50
Remodeling and Renovations - Non-Cap	General Renovations	1,274.86
Furn., Fixtures, and Equip. - Non-Capitalized	Tornado Disaster - 2016	819.86
Other Motor Vehicles	Trucks	(128,272.00)
Computer Software - Non-Capitalized	ERP Project	(101,401.25)
Computer Software - Capitalized	ERP Project	(60,494.80)
Furn., Fixtures, and Equip. - Capitalized	Equipment	(13,212.53)
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(8,266.00)
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	(6,639.60)
Computer Hardware - Non-Capitalized	Computer Equipment	(3,126.62)
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	(1,488.31)
Reserve for Contingencies	Unrestricted Reserve	(42,354.87)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the remaining balances and close out Fund 3711.

b) 3713 - Capital Improve Tax Constr Fd - FY2013		
Computer Hardware - Capitalized	Computer Equipment	70,441.36
Computer Hardware - Non-Capitalized	Computer Equipment	13,728.48
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	10,000.00
Remodeling and Renovations - Non-Cap	Escambia High School Fire	(92,472.28)
Furn., Fixtures, and Equip. - Capitalized	Equipment	(1,697.56)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the remaining balances and close out Fund 3713.

c) 3714 - Capital Improve Tax Constr Fd - FY2014		
Remodeling and Renovations - Non-Cap	Escambia High School Fire	92,472.28
Reserve for Contingencies	Unrestricted Reserve	13,720.83
Remodeling and Renovations - Non-Cap	Fire Protection Sys	(1,872.99)
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(10,000.00)
Remodeling and Renovations - Non-Cap	Gym Renovations	(94,320.12)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects from Fund 3713.

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 9
 Board Meeting June 21, 2016**

JUN 21 2016

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

Fund Name	Project	Increase (Decrease)
d) 3715 - Capital Improve Tax Constr Fd - FY2015		
Other Motor Vehicles	Trucks	128,272.00
Computer Software - Capitalized	ERP Project	97,557.00
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	8,266.00
Reserve for Contingencies	Unrestricted Reserve	(234,095.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to re-establish projects from Fund 3711.

e) 3716 - Capital Improve Tax Constr Fd - FY2016		
Reserve for Contingencies	Unrestricted Reserve	320,159.87
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	6,639.60
Computer Hardware - Capitalized	Computer Equipment	(326,799.47)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish project from Fund 3711.

f) 3943 - Half Cent Sales Tax - FY2003		
Buildings and Fixed Equipment - Construction	Covered PE Play Area	1,250,000.00
Remodeling and Renovations - Non-Cap	Escambia High Additions & Renovations	(713.30)
Reserve for Contingencies	Unrestricted Reserve	(1,249,286.70)
		<u>0.00</u>

Explanation: To transfer funds from reserve project and between projects to facilitate funding for McArthur Elementary Covered PE Play Area project.

g) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	New Gymnasium - Workman Middle	16,982.49
Furn., Fixtures, and Equip. - Non-Capitalized	Ernest Ward Middle Rebuild	2,563.73
Land	Northwest Middle School New Construction	1.00
Furn., Fixtures, and Equip. - Non-Capitalized	New Gymnasium - Workman Middle	(16,982.49)
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(2,563.73)
Reserve for Contingencies	Unrestricted Reserve	(1.00)
		<u>0.00</u>

Explanation: To transfer funds within Workman Middle New Gymnasium project and Ernest Ward Middle Rebuild project to facilitate the proper classification of expenditures and from reserve project to Northwest Middle School New Construction project.

h) 3948 - Half Cent Sales Tax - FY2008		
Reserve for Contingencies	Unrestricted Reserve	250,000.00
Buildings and Fixed Equipment - Construction	Covered PE Play Area	(250,000.00)
		<u>0.00</u>

Explanation: To transfer funds from McArthur Elementary Covered PE Play Area project to reserve project.

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 9
 Board Meeting June 21, 2016**

Fund Name	Project	Increase (Decrease)
i) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	Northwest K-5 School	1,391,984.72
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	<u>(1,391,984.72)</u>
		<u>0.00</u>

Explanation: To transfer funds from Debt Service reserve project to the new Northwest K-5 School project.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JUN 21 2016

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