THE SCHOOL DISTRICT OF ESCAMBIA COUNTY	SCHOOL BOARD AGENDA	
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Finance and Business Services	EXECUTIVE SUMMARY	
AGENDA DATE:	ITEM NUMBER: II. I.	
September 9, 2016	TIEWINGONDEIX. II. I.	
	Resolution 13 – General Operat	
	Resolution 12 – Special Revenu Resolution 12 – Capital Projects	le - Federal Programs
	Resolution 1 – Special Revenue	e - Food Service Fund
	Resolution 3 – Debt Service Fur	
AGENDA REFERENCE:	FISCAL IMPACT / AMOUNT:	
Resolutions to Amend 2015-2016 District School Budget	These amendments properly refle	ct the estimated revenues and
_	appropriations, and allow for bette	
	These amendments show the esti	
	appropriations for each fund and p	provide a description of items
	amended.	
FUND SOURCE:		
Various		
BACKGROUND INFORMATION / DESCRIPTION		
On September 15, 2015, the School Board adopted the budget f		
to amend the budget to more accurately reflect estimated revenu	ues and appropriations. The amend	lments are the results of various
factors including: increases or decreases in estimated revenues		
appropriations to more accurately reflect estimated expenditures budget in order to better utilize funds.	s; and schools, departments, and pr	ojects make changes to their
budget at order to better damze iditus.		
EDUCATIONAL IMPACT	** (	- d-
These amendments facilitate the effective operations of the Dist	rict through more eπicient use of fur	10S.
OTHER REFERENCES OR NOTES		
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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	DATE	
I UI	1	
Theresa Helant		
Theresa McCants, Director)		
Budgeting Department /	August 31, 2016	
ASSISTANT SUPERINTENDENT	DATE	DATE OF BOARD APPROVAL
C'		
		APPROVED
Terry St. Cyr		AMBIA COUNTY SCHOOL BOARD
Finance and Business Services	August 31, 2016	

### SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 13 - GENERAL OPERATING FUND

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	355,157,191.71	34.14	0.00	355,157,225.85
3121 Fedl Impact FundsCur Op	550,000.00	520,324.15			520,324.15
3191 ROTC	350,000.00	457,308.87	:		457,308.87
3199 Misc Federal Direct	175,000.00	0.00			0.00
3202 Medicaid	1,400,000.00	1,679,078.82			1,679,078.82
3299 Misc Fedl Through State	871,456.00	1,065,538.72			1,065,538.72
3310 FL Ed Finance Program	144,674,076.00	141,767,900.00			141,767,900.00
3315 Workforce Development	4,449,147.00	4,449,197.00			4,449,197.00
3317 Performance Based Incentive	60,000.00	137,727.00			137,727.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00	34.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	61,657.57	ľ		61,657.57
3344 Dist Disc Lottery Funds	139,295.00	0.00			0.00
3355 Class Size Reduction	43,352,102.00	43,443,387.00			43,443,387.00
3361 School Recognition Funds	1,420,617.00	1,553,986.00			1,553,986.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,500,041.77			1,500,041.77
3399 Other Misc State Revenue	451,541.62	774,148.07			774,148.07
3411 District School Tax	90,623,293.00	91,336,026.04			91,336,026.04
3425 Rent	200,000.00	296,817.40			296,817.40
3431 Interest on Investments	50,000.00	138,682.54			138,682.54
3440 Gifts, Grants & Bequests	215,000.00	262,435.96		1	262,435.96
3461 Adult General Education Course Fees	15,000.00	13,910.00			13,910.00
3462 Postsecondary Vocational Course Fees	500,000.00	798,103.39			798,103.39
3463 Continuing Workforce Educ Course Fee	50,000.00	87,642.05			87,642.05
3464 Capital Improvement Fees	23,000.00	38,707.14			38,707.14
3465 Postsecondary Lab Fees	63,000.00	164,727.75			164,727.75
3467 GED Testing Fees	5,000.00	7,892.50			7,892.50
3468 Financial Aid Fees	45,000.00	70,568.00			70,568.00
3469 Other Student Fees	23,000.00	54,781.06			54,781.06
3473 School Age Child Care Fees	350,000.00	471,105.20			471,105.20
3491 Bus Fees	300,000.00	259,827.36			259,827.36
3493 Sale of Junk	150,000.00	162,515.74			162,515.74
3494 FedI Indirect Cost Rate	1,300,000.00	1,300,000.00			1,300,000.00
3495 Other Misc Local Sources	347,911.00	547,496.80			547,496.80
3497 Refunds of Prior Year Exp	200,000.00	17,184.69			17,184.69
3498 Lost, Damaged & Sale Txbks	30,000.00	24,511.84			24,511.84
3499 Food Serv Indir Cost Rate	252,089.00	394,835.05			394,835.05
3630 Trans from Cap Proj Funds	8,412,830.00	8,115,754.81			8,115,754.81
3742 Other Loss Recovery	0.00	1,446,626.25			1,446,626.25
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

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### SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 13 - GENERAL OPERATING FUND

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
·	354,258,044.46	355,157,191.71	1,929,038.25	1,929,004.11	355,157,225.85
5100 Basic (K-12)	142,534,895.90	142,715,739.58	1,913,672.38		144,629,411.96
5200 Exceptional	39,031,642.00	41,577,601.87			41,577,601.87
5300 Vecational	8,813,159.02	9,774,343.68	·		9,774,343.68
5400 Adult General	341,131.81	689,075.69			689,075.69
5500 Prekindergarten	1,832,811.60	2,024,545.40			2,024,545.40
5900 Other Instruction	33,772.79	40,764.79			40,764.79
6110 Attendance and Social Work	2,639,687.00	2,988,089.62			2,988,089.62
6120 Guidance Services	8,774,581.09	9,468,346.97	2,159.90		9,470,506.87
6130 Health Services	2,405,152.14	2,745,152.14			2,745,152.14
6140 Psychological Services	49,883.70	1,221,191.34			1,221,191.34
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	635,132.38			635,132.38
6200 Instructional Media Services	4,447,261.46	4,908,414.65			4,908,414.65
6300 Instruction and Curr Development Svcs	5,410,460.98	6,411,903.96	139.44		6,412,043.40
6400 Instructional Staff Training Services	3,310,798.52	3,691,724.76		174.15	3,691,550.61
6500 Instruction Related Technology	2,435,641.42	2,974,397.14			2,974,397.14
7100 Board	1,459,901.94	1,438,388.86			1,438,388.86
7200 General Administration (Supt & Staff)	898,149.70	900,567.70	34.14		900,601.84
7300 School Administration (Office of the Prin)	15,913,125.97	16,181,375.30			16,181,375.30
7400 Facilities Acquisition and Construction	1,549,299.26	1,255,887.83	5,616.80		1,261,504.63
7500 Fiscal Services	2,859,433.93	2,882,198.16			2,882,198.16
7600 Food Services	137,000.02	377,316.02			377,316.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	919,424.14			919,424.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,676,775.66			3,676,775.66
7760 Internal Services	1,781,045.47	1,881,045.47			1,881,045.47
7800 Pupil Transportation Services	17,884,717.10	18,864,709.36			18,864,709.36
7900 Operation of Plant	27,677,527.62	28,085,246.94	1,501.62		28,086,748.56
8100 Maintenance of Plant	11,870,640.79	11,754,519.58			11,754,519.58
8200 Administrative Technology Services	3,329,470.71	3,310,470.71	5,913.97	•	3,316,384.68
9100 Community Services	860,912.73	1,014,603.49			1,014,603.49
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	30,527,130.49		1,928,829.96	28,598,300.53
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ADOPTED BY BOARD:	September 9, 2016
CERTIFIED CORRECT: —	Malcohn Thomas
OLIVIII ILD OOMILOI. —	(District Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

Explanation of Budget Amendment as Follows: General Operating Fund Resolution Number 13 Board Meeting September 9, 2016

Account Name		Increase (Decrease)
l. Revenue - Amendments Between F	Revenue, Appropriations & Reserves	
a) DOE Administrative Expense		
CO&DS for Admin Expense		34.14
		34.14
		· ·
Pro & Tech Services	General Administration	34.14
		34.14
Explanation: To adjust revenu	ie and appropriations to actual rev	enue received.
	0.5	
II. Amendments Between Appropriation	ons & Reserves	
a) <u>Various Projects</u>		
Clsrm Tchr-Reg-Pay	Basic (K-12)	1,000,000.00
Textbooks	Basic (K-12)	395.041.72
Clsrm Tchr-Other Pay	Basic (K-12)	316,392.16
Clsrm Tchr-Reg-Pay	Basic (K-12)	217,396.08
Reserve For Contingencies	Reserves	65,570.31
Supplies	Admin Tech Svc	5,913.97
Supplies	Facility Acq & Construc	5,616.80
Furn Fixtures & Equip-Non-Cap	<u> </u>	2,159.90
Supplies	Operation Of Plant	1,501.62
Clsrm Tchr-Other Pay	Basic (K-12)	174.15
Supplies	Instruct & Curr Dev Svc	139.44
Reserve For Contingencies	Reserves	(1,217,396.08)
Reserve For Contingencies	Reserves	(395,041.72)
Reserve For Contingencies	Reserves	(381,962.47)
Supplies	Basic (K-12)	(13,171.83)
Supplies	Basic (K-12)	(2,159.90)
Clsrm Tchr-Other Pay	Instruct Staff Trng Svc	(174.15)
		0.00
Explanation: To adjust budge	ets to actual expenditures.	
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

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### SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
REVEROE OBSECT NOMBER & NAME	32,318,713.87	33,613,575.17	0.00	0.00	33,613,575.17
3199 Misc Federal Direct	2,531,449.43	1,787,012.66			1,787,012.66
3201 Vocational Ed Acts	627,206.66	662,482.66			662,482.66
3220 Workforce Investment Act	295,469.00	245,731.34			245,731.34
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	15,857,560.32			15,857,560.32
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
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

## SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

EXPENDITURE, FUNCTION NUMBER &	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
NAME	32,318,713.87	33,613,575.17	51,536.25	51,536.25	33,613,575.17
5000 Instruction	10,828,999.02	11,446,064.48		51,536.25	11,394,528.23
6100 Pupil Personnel Services	2,347,375.81	2,109,104.89	51,133.84		2,160,238.73
6200 Instruct Media Services	40,765.00	113,015.33	402.41		113,417.74
6300 Instruct & Curr Develop Services	6,938,646.58	6,090,437.68			6,090,437.68
6400 Instruct Staff Training Services	5,738,061.84	6,887,758.49			6,887,758.49
6500 Instruction Related Technology	1,877,786.00	1,873,942.85			1,873,942.85
7200 General Administration	1,078,653.95	1,127,278.21			1,127,278.21
7300 School Administration	17,047.00	2,700.09			2,700.09
7400 Facil Acquisition & Construction	19,447.19	19,254.99			19,254.99
7710 Planning, Research, Development	0.00	6,774.89			6,774.89
7720 Information Services	16,531.13	22,970.02			22,970.02
7730 Staff Services	57,541.09	82,254.41			82,254.41
7800 Pupil Transportation Services	2,246,007.84	2,921,856.34	·		2,921,856.34
7900 Operation of Plant	28,652.92	26,130.49			26,130.49
8200 Admin Tech Serv	76,052.00	77,052.00			77,052.00
9100 Community Services	1,007,146.50	806,980.01			806,980.01
9800 Reserves	0.00	0.00			0.00
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ADOPTED BY BOARD:	September 9, 2016
	(Date)
CERTIFIED CORRECT:	Malcohn Thomas
	(District Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

# THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 12 SPECIAL REVENUES

#### **BOARD MEETING September 9, 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.

Project No.	Project Name	Increase (Decrease)
170-2126B-6CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	193,548,227.23	116,791.02	0.00	193,665,018.25
3425 PECO Maintenance Fund - FY2015	132,362.84	132,362.84			132,362.84
3426 PECO Maintenance Fund - FY2016	912,198.00	912,198.00			912,198.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,287,445.78	1,962,431.73	1,164.60		1,963,596.33
3710 Capital Improve Tax Constr Fd - FY2010	545,632.63	545,632.63			545,632.63
3711 Capital Improve Tax Constr Fd - FY2011	3,486,312.67	3,486,312.67			3,486,312.67
3712 Capital Improve Tax Constr Fd - FY2012	1,099,456.94	1,099,456.94			1,099,456.94
3713 Capital Improve Tax Constr Fd - FY2013	449,571.86	449,571.86			449,571.86
3714 Capital Improve Tax Constr Fd - FY2014	3,217,860.03	3,217,860.03			3,217,860.03
3715 Capital Improve Tax Constr Fd - FY2015	3,945,945.95	3,954,132.21			3,954,132.21
3716 Capital Improve Tax Constr Fd - FY2016	21,540,180.00	22,035,246.08	5,164.68		22,040,410.76
3910 Local Capital Improvement Fund	1,853,105.03	3,225,234.11	162.84		3,225,396.95
3943 Half Cent Sales Tax - FY2003	5,194,471.84	5,194,471.84			5,194,471.84
3948 Half Cent Sales Tax - FY2008	82,280,456.98	87,007,491.38	93,747.25		87,101,238.63
3949 Sales Tax Revenue Bonds	0.00	60,035,721.91	16,551.65		60,052,273.56
3980 Charter Schools-Capital Outlay	289,678.00	290,103.00			290,103.00
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

## SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	193,548,227.23	116,791.02	0.00	193,665,018.25
7400 Facilities Acquisition and Construction	89,087,321.29	153,939,859.16	16,551.65		153,956,410.81
9200 Debt Services	0.00	0.00	1,164.60		1,164.60
9700 Transfer of Funds	12,111,795.00	16,884,490.33			16,884,490.33
9800 Reserves	25,035,562.26	22,723,877.74	99,074.77		22,822,952.51
		-			

ADOPTED BY BOARD:	September 9, 2016
	(Date)
CERTIFIED CORRECT:	Malcohn Thomas
•	(District-Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

#### APPROVED

Explanation of Budget Amendment as Follows:

Capital Projects Fund Resolution Number 12

**Board Meeting September 9, 2016** 

### ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

	Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. <u>R</u>	evenue - Amendments Between Re	venue, Appr	opriations & Reserves	
a)	3610 - Cap Outlay & Debt Srv (Co Interest On Undistr CO&DS	<u>0&amp;DS)</u>		1,164.60 1,164.60
	Dues & Fees	DOE Admi	nistrative Expense	1,164.60 1,164.60
	Explanation: To record 2015-20	016 CO&DS	administrative dues and fees.	
b)	3716 - Cap Imprv Tax Constr Fd Interest On Investments Net Inc/Dec Fmv Of Investment	<u>Fy 16</u>		3,799.64 1,365.04 5,164.68
	Reserve For Contingencies	Unrestricte	ed Reserve	5,164.68 5,164.68
	Explanation: To appropriate Ju	ıne 2016 inte	erest to reserve project.	
<b>c</b> )	3910 - Local Capital Improvement Interest On Investments	t Fund	- - - -	162.84 162.84
	Reserve For Contingencies	Unrestricte	ed Reserve	162.84 162.84
	Explanation: To appropriate Ju	une 2016 inte	erest to reserve project.	
d)	3948 - Half Cent Sales Tax 2008 Interest On Investments Net Inc/Dec Fmv Of Investment Net Inc/Dec Fmv Of Investment			45,603.66 11,607.94 36,535.65 93,747.25
	Reserve For Contingencies	Unrestricte	ed Reserve	93,747.25 93,747.25
	Explanation: To appropriate J	une 2016 int	erest to reserve project.	
e)	3949 - Sales Tax Revenue Bond Interest On Investments	s 2016	- -	16,551.65 16,551.65
	Remod/Renov-Non-Cap	West Flor	ida Tech Repurpose	16,551.65 16,551.65

Explanation: To appropriate June 2016 interest to West Florida Technical Repurpose project.

### APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

SEP 0 9 2016

September 9, 2016

	VERIFIED BY RECORDING SECRETARY				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	26,710,760.45	26,710,760.45	1,188,035.26	1,188,035.26	26,710,760.45
3261 School Lunch Reimb	11,360,000.00	11,360,000.00	767,707.01		12,127,707.01
3262 School Breakfast Reimb	3,850,000.00	3,850,000.00	246,004.11		4,096,004.11
3263 After School Snack Reimbursement	45,000.00	45,000.00	•	15,673.92	29,326.08
3265 USDA Donated Foods	1,300,000.00	1,300,000.00	18,703.65		1,318,703.65
3267 Summer Food Serv Program	60,000.00	60,000.00	87,324.79		147,324.79
3268 Fresh Fruit and Vegetable Program	20,000.00	20,000.00	9,279.50		29,279.50
3299 Misc Fedl Through State	0.00	0.00	47,780.00		47,780.00
3337 School Breakfast Supplmt	150,000.00	150,000.00		18,539.00	131,461.00
3338 School Lunch Supplimt	150,000.00	150,000.00		1,767.00	148,233.00
3399 Other Misc State Revenue	3,000.00	3,000.00		3,000.00	0.00
3431 Interest on Investments	5,500.00	5,500.00		112.28	5,387.72
3451 Student Lunches	1,490,000.00	1,490,000.00		606,621.50	883,378.50
3452 Student Breakfasts	140,000.00	140,000.00		69,162.09	70,837.91
3453 Adult Breakfast/Lunch	225,000.00	225,000.00		67,242.02	157,757.98
3454 Student & Adlt A La Carte	1,900,000.00	1,900,000.00	_	405,917.45	1,494,082.55
3456 Other Food Sales	100,000.00	100,000.00		, , , , , , , , , , , , , , , , , , , ,	101,079.96
3495 Other Misc Local Sources	2,000.00	2,000.00	2,285.74		4,285.74
3497 Refunds of Prior Year Exp	0.00	0.00	7,794.50		7,794.50
3501 Misc Local Revenue	0.00	0.00	76.00		76.00
9999 Beginning Fund Balance	5,910,260.45	5,910,260.45			5,910,260.45
		_	<b> </b>		

## SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

ADOPTED BY BOARD:

CERTIFIED CORRECT:

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	26,710,760.45	26,710,760.45	0.00	0.00	26,710,760.45
600 Food Services	21,723,144.63	21,723,144.63			21,723,144.63
800 Reserves	4,987,615.82	4,987,615.82			4,987,615.82
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

September 9, 2016

(Date)

(District Superintendent Signature)

Explanation of Budget Amendment as Follows: Special Revenue - Food Service Fund Resolution Number 1 Board Meeting September 9, 2016

	Account Name	Function	Increase (Decrease)
l.	Revenue - Amendments Between Revenue, Appropriation	ons & Reserves	
a)	Various Revenue Objects		
	School Lunch Reimb School Breakfast Reimb Summer Food Serv Program Misc Fedl Through State USDA Donated Foods Fresh Fruit and Vegetable Program Refunds of Prior Year Exp Other Misc Local Sources Other Food Sales Misc Local Revenue Student Lunches Student Lunches Student & Adlt A La Carte Student Breakfasts Adult Breakfast/Lunch School Breakfast Supplmt After School Snack Reimbursement Other Misc State Revenue School Lunch Supplmt Interest on Investments  Explanation: To adjust revenue to actual revenue re	eceived.	767,707.01 246,004.11 87,324.79 47,780.00 18,703.65 9,279.50 7,794.50 2,285.74 1,079.96 76.00 (606,621.50) (405,917.45) (69,162.09) (67,242.02) (18,539.00) (15,673.92) (3,000.00) (1,767.00) (112.28) 0.00
	Explanation. To adjust foreing to detail foreing to		
II.	Amendments Between Appropriations & Reserves		
a)	Various Reserve for Contingencies Projects Reserve for Contingencies Reserve for Contingencies	Reserve-Inventory Unrestricted Reserve	979,279.67 (979,279.67) 0.00
	Explanation: To adjust inventory reserves.		

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

### APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - DEBT SERVICE FUND

SEP 0 9 2016

September 9, 2016

	VERIFIED BY RECORDING SECRETARY				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
REVENUE OBJECT NUMBER & NAME	9,481,281.18	<b>74</b> ,641,109. <b>4</b> 5	118.27	16,202.24	74,625,025.48
3322 CO & DS for SBE/COBI Bonds	637,927.21	637,927.21		16,202.24	621,724.97
3326 SBE/COBI Bond Interest	0.00	0.00	118.27		118.27
3431 Interest on Investments	0.00	62.24			62.24
3630 Trans from Cap Proj Funds	4,410,580.00	9,018,595.28			9,018,595.28
3716 Sales Surtax Bonds	0.00	51,910,000.00			51,910,000.00
3791 Premium on Sale of Bonds	0.00	8,641,750.75		·	8,641,750.75
9999 Beginning Fund Balance	4,432,773.97	4,432,773.97			4,432,773.97
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## SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 3 - DEBT SERVICE FUND

EXPENDITURE, FUNCTION NUMBER	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
& NAME	9,481,281.18	74,641,109.45	192.99	16,276.96	74,625,025.48
9200 Debt Services	5,750,778.17	5,965,273.26	192.99		5,965,466.25
9700 Transfer of Funds	0.00	60,000,000.00			60,000,000.00
9800 Reserves	3,730,503.01	8,675,836.19		16,276.96	8,659,559.23
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ADOPTED BY BOARD:	September 9, 2016
	(Date)
CERTIFIED CORRECT:	Halcohn Thomas
	(District-Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016

Explanation of Budget Amendment as Follows: Debt Service Fund Resolution Number 3 Board Meeting September 9, 2016

	Account Name	Function	Increase (Decrease)
ł.	Revenue - Amendments Between Revenue, Appropriation	ns & Reserves	
a)	SBE/COBI Bonds Fund SBE/COBI Bond Interest CO&DS for SBE/COBI Bonds		118.27 (16,202.24) (16,083.97)
	Debt Service/Issuance Fees Reserve for Contingencies	Debt Services Reserve-Contingency Future Yrs Debt Svc	192.99 (16,276.96) (16,083.97)
	Explanation: To adjust budgets to actual per DOE.		

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 0 9 2016