



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 18, 2020		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 11 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 11 – Capital Projects Fund d. Resolution 1 – Special Revenue - Food Service Fund e. Resolution 1 – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2019-2020 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 17, 2019, the School Board adopted the budget for fiscal year 2019-2020. 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.1 – To increase fiscal efficiencies while maintaining good stewardship of the District’s fiscal assets in order to provide better educational resources to the students OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE August 5, 2020	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE August 5, 2020	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD AUG 18 2020

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 18, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00	49,663.42		499,663.42
3202 Medicaid	1,200,000.00	1,643,985.87	13,904.35		1,657,890.22
3299 Misc Fedl Thru State	1,136,174.43	1,224,986.43	289,414.14		1,514,400.57
3310 FL Ed Finance Program (FEFP)	162,863,669.00	158,121,503.00			158,121,503.00
3315 Workforce Development	3,794,637.00	3,794,637.00			3,794,637.00
3317 Performance Based Incentives	135,000.00	258,000.00			258,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3344 Dist Disc Lottery Funds	132,336.00	39,358.00	439.00		39,797.00
3355 Class Size Reduction/Operating	42,274,952.00	42,474,530.00	1,043.00		42,475,573.00
3361 School Recognition Funds	981,092.00	1,604,518.00			1,604,518.00
3371 Voluntary Pre-K Program	1,478,528.43	1,484,911.22		328,881.86	1,156,029.36
3399 Other Misc State Revenue	719,693.80	999,589.08	60,000.00		1,059,589.08
3411 District School Taxes	92,173,545.00	92,173,545.00	1,566,228.48		93,739,773.48
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	750,000.00	750,000.00			750,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00	59,837.30		143,987.30
3461 Adult General Ed Course Fees	50,000.00	50,000.00		32,510.00	17,490.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00	19,794.32		44,794.32
3465 Postsecondary Lab Fees	139,500.00	139,500.00	37,440.33		176,940.33
3467 GED Testing Fees	10,000.00	10,000.00	3,107.25		13,107.25
3468 Financial Aid Fees	65,000.00	65,000.00	10,363.42		75,363.42
3469 Other Student Fees	38,000.00	38,000.00	18,408.00		56,408.00
3473 School-Age Child Care Fees	409,000.00	409,000.00	15,372.73		424,372.73
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	480,754.72	490,529.38	38,170.34		528,699.72
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,238,196.00	11,614,072.10		3,423,236.10	8,190,836.00
9999 Beginning Fund Balance	44,115,277.79	44,115,277.79			44,115,277.79
TOTAL:	365,609,923.17	365,925,509.87	2,183,186.08	3,784,627.96	364,324,067.99

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 18, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	197,049,629.77	201,122,939.53	227,831.96		201,350,771.49
6100 Student Support Services	17,248,312.09	17,129,909.76	110,919.43		17,240,829.19
6200 Instructional Media Svc	4,756,576.63	4,822,753.62	197,108.58		5,019,862.20
6300 Instruct & Curr Dev Svc	7,342,984.94	7,776,845.91	269,878.86		8,046,724.77
6400 Instruct Staff Trng Svc	4,019,280.86	4,628,421.61	197,830.73		4,826,252.34
6500 Instr Tech Svc	3,057,665.75	3,118,180.33	20,783.70		3,138,964.03
7100 Board	1,703,277.43	5,850,892.32		4,303,392.85	1,547,499.47
7200 General Administration	893,468.00	911,468.00			911,468.00
7300 School Administration	15,895,344.33	17,395,643.49	492,660.26		17,888,303.75
7400 Facility Acq & Construc	2,842,042.85	2,023,905.74	62,088.22		2,085,993.96
7500 Fiscal Services	2,696,622.75	2,695,622.75	99,520.00		2,795,142.75
7600 Food Services	70,050.94	130,050.94	39,571.04		169,621.98
7700 Central Services	7,979,708.83	8,042,603.41		347,661.11	7,694,942.30
7800 Transportation Services	16,683,755.33	16,815,421.23		133,572.34	16,681,848.89
7900 Operation Of Plant	26,764,604.77	28,147,175.99		231,030.89	27,916,145.10
8100 Maintenance Of Plant	11,491,026.76	11,347,626.76	245,781.96		11,593,408.72
8200 Admin Tech Svc	3,330,918.73	3,620,918.73	99,156.72		3,720,075.45
9100 Community Services	1,252,346.19	1,246,437.70	25,109.23		1,271,546.93
9800 Reserves	40,532,306.22	29,098,692.05	1,325,974.62		30,424,666.67
TOTAL:	365,609,923.17	365,925,509.87	3,414,215.31	5,015,657.19	364,324,067.99

ADOPTED BY BOARD: _____ August 18, 2020
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Various Projects</u>	
Misc Fedl Thru State	349,713.99
Other Misc Local Sources	69,138.89
Medicaid	13,904.35
Other Misc Local Sources	2,917.50
Other Misc Local Sources	522.68
Dist Disc Lottery Funds	439.00
Gifts Grants & Bequests	(6,615.22)
	<u>430,021.19</u>
Reserve For Contingencies	Hurricane Ivan 2004-Permanent 349,713.99
Renovations-Network/Retrofit	Facility Acq & Construc 62,498.14
Imprv Not Bldg Noncap/Acq-Cons	Facility Acq & Construc 39,994.61
Reserve For Contingencies	Medicaid-Direct Services 6,952.19
Supplies	Exceptional 6,952.16
Remod/Renov-Non-Cap	Facility Acq & Construc 3,428.57
Technology-Related Supplies	Basic (K-12) 2,917.50
Supplies	Basic (K-12) 522.68
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act 439.00
Reserve For Contingencies	Unrestricted Reserve (40,375.89)
Group Ins-Health & Hosp	Instruct & Curr Dev Svc (3,021.76)
	<u>430,021.19</u>

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

b) <u>Various Child Care-After Sch Projects</u>	
School-Age Child Care Fees	8,462.23
School-Age Child Care Fees	6,910.50
	<u>15,372.73</u>
Temporary Employment	Community Services 8,462.23
Supplies	Community Services 6,910.50
	<u>15,372.73</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020**

Account Name	Increase (Decrease)
c) <u>Voluntary Pre-K Education Prgm</u>	
Voluntary Pre-K Program	(328,881.86)
	<u>(328,881.86)</u>
Substitute Teachers	Pre-K 18,631.84
Subst Employment-Non-Instr	Pre-K 9,049.90
Other Misc Expenses	Transportation Services (165,807.00)
Reserve For Contingencies	Voluntary Pre-K Education Prgm (100,000.00)
Supplies	Pre-K (40,543.00)
Group Ins-Health & Hosp	Pre-K (19,016.91)
Clstrm Tchr-Reg-Pay	Pre-K (18,066.33)
Aides-Reg Pay	Pre-K (13,130.36)
	<u>(328,881.86)</u>

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

d) <u>Various Projects</u>	
Other Student Fees	19,794.50
Capital Improvement Fees	19,794.32
Postsecondary Lab Fees	13,473.18
Financial Aid Fees	10,363.42
Postsecondary Lab Fees	9,223.31
Postsecondary Lab Fees	7,907.63
Postsecondary Lab Fees	6,836.21
Other Misc Local Sources	4,497.06
GED Testing Fees	3,107.25
Other Student Fees	3,037.50
Other Student Fees	936.00
Adult General Ed Course Fees	(32,510.00)
Other Student Fees	(5,360.00)
	<u>61,100.38</u>
Supplies	Vocational-Technical 19,794.50
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 19,794.32
Supplies	Vocational-Technical 13,473.18
Other Misc Expenses	Community Services 10,363.42
Supplies	Vocational-Technical 9,223.31
Regular Phones, Fax & Modems	Operation Of Plant 7,907.63
Supplies	Vocational-Technical 6,836.21
Supplies	Vocational-Technical 3,107.25
Student Reg/Admission Fees	Vocational-Technical 3,037.50
Supplies	Vocational-Technical 2,000.00
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 2,000.00
Reserve For Contingencies	Unrestricted Reserve 936.00
Technology-Related Supplies	Vocational-Technical 497.06
Supplies	Vocational-Technical (32,510.00)
Supplies	Vocational-Technical (5,360.00)
	<u>61,100.38</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020**

<u>Account Name</u>	<u>Increase (Decrease)</u>
e) <u>Various Projects</u>	
District School Taxes	1,560,090.56
Gifts Grants & Bequests	66,452.52
Other Misc State Revenue	60,000.00
ROTC	49,663.42
District School Taxes	6,137.92
Misc Fedl Thru State	3,386.35
Class Size Reduction/Operating	1,043.00
Trans From Cp Proj Funds	(3,375,876.10)
Misc Fedl Thru State	(63,686.20)
Trans From Cp Proj Funds	(47,360.00)
Other Misc Local Sources	(38,905.79)
	<u>(1,779,054.32)</u>
 <u>Various Projects (Continued)</u>	
Reserve For Contingencies	Unrestricted Reserve 2,560,120.42
Data Communication Lines	Operation Of Plant 46,452.52
Clsm Tchr-Other Pay	Basic (K-12) 46,446.80
Other Tchr-Other Pay	Psychological Services 9,289.36
Social Security Benefits	Basic (K-12) 3,553.18
Group Ins-Health & Hosp	Pre-K 3,386.35
Reserve For Contingencies	Const Amend Classsize Red 1,043.00
Social Security Benefits	Psychological Services 710.64
Judgements-Settlements	Board (4,302,873.60)
Other Misc Expenses	Transportation Services (63,686.20)
Clsm Tchr-Reg-Pay	Basic (K-12) (51,381.28)
Substitute Teachers	Basic (K-12) (22,915.51)
Rentals	Basic (K-12) (9,200.00)
	<u>(1,779,054.32)</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Reserve-Contingencies</u>	
Reserve For Contingencies	Sai Operational Cost-Reg Term 906,333.50
Reserve For Contingencies	Instruct Materials-Textbooks 129,220.00
Reserve For Contingencies	Reserve-Inventory 74,638.98
Reserve For Contingencies	Unrestricted Reserve (747,120.95)
Reserve For Contingencies	Safe Schools-Security (363,071.53)
	<u>0.00</u>

Explanation: To adjust budgets for projects Reserve For Contingencies.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020

Account Name	Increase (Decrease)
b) <u>Object Reserves</u>	
Supplies Exceptional	249,857.76
Supplies School Administration	142,660.26
Supplies Instruct & Curr Dev Svc	110,818.69
Supplies Instruct Staff Trng Svc	98,351.15
Supplies Instr Tech Svc	93,783.70
Supplies Operation Of Plant	91,401.24
Supplies Guidance Services	68,433.79
Supplies Instructional Media Svc	62,108.58
Supplies Facility Acq & Construc	51,372.58
Supplies Adult General	34,723.31
Supplies Pre-K	24,456.04
Supplies Health Services	13,831.29
Supplies Admin Tech Svc	13,156.72
Supplies Food Services	10,700.47
Supplies Maintenance Of Plant	10,185.38
Supplies Basic (K-12)	(888,498.66)
Supplies Vocational-Technical	(144,630.23)
Supplies Transportation Services	(29,079.14)
Supplies Fiscal Services	(4,480.00)
Supplies Information Services	(2,999.73)
Supplies Attendance & Social Wrk	(2,378.77)
Supplies Internal Services	(704.94)
Supplies Community Services	(626.92)
Supplies Staff Services	(544.99)
Supplies Board	(519.25)
Supplies Parental Involvement	(480.93)
Supplies Psychological Services	(467.74)
Supplies Plan,Research,Dev,Eval	(411.45)
Supplies Other Student Personl Svc	(18.21)
	0.00

Explanation: To adjust budget between functions.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020**

<u>Account Name</u>	<u>Increase (Decrease)</u>
c) <u>Various Projects</u>	
Admin-Regular Pay	305,000.00
Clsm Tchr-Sick Pay	265,000.00
Other Support-Reg Pay	174,000.00
Clsm Tchr-Reg-Pay	126,000.00
Other Support-Reg Pay	125,000.00
Admin-Sick Pay	122,000.00
Admin-Regular Pay	90,000.00
Other Support-Sick Pay	69,000.00
Other Support-Sick Pay	52,000.00
Admin-Regular Pay	50,000.00
Retirement Benefits	50,000.00
Subst Employment-Non-Instr	40,000.00
Other Support-Sick Pay	28,000.00
Other Support-Sick Pay	28,000.00
Other Tchr-Sick Pay	27,000.00
Admin-Sick Pay	25,000.00
Other Support-Sick Pay	25,000.00
Other Support-Other Pay	25,000.00
Admin-Terminal Pay	21,000.00
Other Support-Other Pay	20,000.00
Other Support-Sick Pay	20,000.00
Other Support-Reg Pay	19,000.00
Other Tchr-Reg-Pay	17,000.00
Other Tchr-Reg-Pay	16,000.00
Other Tchr-Reg-Pay	12,000.00
Clsm Tchr-Term Pay	11,000.00
Other Support-Reg Pay	10,000.00
Retirement Benefits	10,000.00
Admin-Regular Pay	(450,000.00)
Reserve For Contingencies	(380,000.00)
Other Support-Reg Pay	(375,000.00)
Clsm Tchr-Reg-Pay	(125,000.00)
Workers Compensation	(124,000.00)
Group Ins-Health & Hosp	(60,000.00)
Admin-Regular Pay	(55,000.00)
Admin-Regular Pay	(45,000.00)
Subst Employment-Non-Instr	(40,000.00)
Other Support-Term Pay	(32,000.00)
Clsm Tchr-Other Pay	(25,000.00)
Other Support-Other Pay	(20,000.00)
Admin-Regular Pay	(19,000.00)
Other Support-Reg Pay	(18,000.00)
Other Support-Reg Pay	(14,000.00)
	0.00

Explanation: To adjust budgets between functions, objects and projects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 18, 2020

Account Name		Increase (Decrease)
d) <u>Various Projects</u>		
Pro & Tech Services	Basic (K-12)	397,843.10
Technology-Related Supplies	Basic (K-12)	273,187.48
Furn Fixtures & Equip-Non-Cap	Maintenance Of Plant	235,596.58
Pro & Tech Services	Basic (K-12)	191,000.00
Pro & Tech Services	Instruct Staff Trng Svc	100,000.00
Technology-Related Rentals	Admin Tech Svc	91,000.00
Aides-Reg Pay	Exceptional	39,864.30
Group Ins-Health & Hosp	Exceptional	11,570.08
Furn Fixtures & Equip-Non-Cap	Admin Tech Svc	9,000.00
Technology-Related Rentals	Basic (K-12)	4,400.00
Retirement Benefits	Exceptional	3,376.43
Social Security Benefits	Exceptional	2,932.97
Other Tchr-Other Pay	Instruct & Curr Dev Svc	2,639.48
Cash Collection Shortage	Food Services	870.57
Workers Compensation	Exceptional	346.80
Retirement Benefits	Instruct & Curr Dev Svc	223.57
Regular Phones, Fax & Modems	Operation Of Plant	208.72
Social Security Benefits	Instruct & Curr Dev Svc	187.50
Group Ins-Life	Exceptional	96.55
Workers Compensation	Instruct & Curr Dev Svc	31.38
Reserve For Contingencies	Unrestricted Reserve	(509,654.63)
Reserve For Contingencies	Instructional Contracts	(397,843.10)
Other Support-Reg Pay	Operation Of Plant	(191,000.00)
Software-Non Capitalized	Instr Tech Svc	(100,000.00)
Reserve For Contingencies	Sai Operational Cost-Reg Term	(100,000.00)
Reserve For Contingencies	Safe Schools-Security	(65,356.36)
Travel-Away-In State	Instruct Staff Trng Svc	(520.42)
Technology-Related Rentals	Operation Of Plant	(1.00)
		0.00

Explanation: To adjust budgets between functions, objects and projects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 18, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,626,993.93	2,748,468.20	550,239.25		3,298,707.45
3201 Vocational Education Acts	704,111.50	758,477.50			758,477.50
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	315,000.00	315,000.00		83,141.62	231,858.38
3230 Individuals With Disab Ed Act	13,187,620.42	14,735,674.91			14,735,674.91
3240 Elem & Sec Ed Act, Title I	19,468,421.46	19,545,241.79		9.84	19,545,231.95
3299 Misc Fedl Thru State	3,482,907.71	3,655,824.75			3,655,824.75
TOTAL:	39,974,911.02	41,948,543.15	550,239.25	83,151.46	42,415,630.94

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 18, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,272,751.04	18,249,537.85		162,778.35	18,086,759.50
6100 Student Support Services	1,866,560.92	1,808,226.95		7,667.01	1,800,559.94
6200 Instructional Media Svc	48,190.89	43,589.97	2,529.21		46,119.18
6300 Instruct & Curr Dev Svc	8,474,700.60	8,322,357.02	3,721.54		8,326,078.56
6400 Instruct Staff Trng Svc	6,324,910.10	5,452,636.46		508.99	5,452,127.47
6500 Instr Tech Svc	1,511,770.58	1,502,056.33	179.37		1,502,235.70
7200 General Administration	1,820,583.47	1,683,549.05	147,254.48		1,830,803.53
7300 School Administration	6,319.68	15,800.00	44.93		15,844.93
7400 Facility Acq & Construc	2,000.00	5,947.75			5,947.75
7600 Food Services	0.00	0.00	63,485.54		63,485.54
7700 Central Services	227,092.60	214,097.61	1,454.62		215,552.23
7800 Transportation Services	3,289,297.79	3,297,544.66		10,475.37	3,287,069.29
7900 Operation Of Plant	17,846.35	14,613.32	61,537.72		76,151.04
8100 Maintenance Of Plant	0.00	0.00	726,792.02		726,792.02
8200 Admin Tech Svc	82,644.00	86,644.00	784.60		87,428.60
9100 Community Services	1,030,243.00	1,251,942.18		359,266.52	892,675.66
TOTAL:	39,974,911.02	41,948,543.15	1,007,784.03	540,696.24	42,415,630.94

ADOPTED BY BOARD: _____ August 18, 2020
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 18, 2020**

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)
170-1240A-1C001	Cares Act - ESSER Explanation: To set up 2019-2020 ESSER budget.	1,021,013.58
170-1230A-1C001	GEER-Cares Act Explanation: To set up 2019-2020 GEER budget.	31,757.47
PO63P084159	Pell Grant Explanation: To decrease budget to close project.	(210,127.28)
PO63P084159	Pell Grant Explanation: To decrease budget to close project.	(293,684.52)
PO63Q094159	Federal Administrative Cost Allowance Explanation: To increase budget per Department of Defense.	1,280.00
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
WIA-2009-2010-03	Workforce Innovation & Opportunity Act (WIOA) Explanation: To decrease budget to close project.	(83,141.62)
170-2620B-0CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2620B-0CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 18, 2020**

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)
170-2230B-0CD01	Title I, Delinquent	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2120B-0CB01	Title I, Part A, Basic	(9.84)
	Explanation: To decrease budget per Florida Department of Education.	
170-2260B-0C001	Title I, UniSIG	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2240B-0CT01	Title II - Staff Development	(40,999.08)
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2240B-0CT01	Title II - Transfer	40,999.08
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 18, 2020

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3428 PECO Maintenance Fund FY 18	61,374.45	61,374.45			61,374.45
3429 PECO Maintenance Fund FY 19	788,906.34	788,906.34			788,906.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,399,787.96	6,399,787.96	38,204.78		6,437,992.74
3710 Cap Imprv Tax Constr Fd FY 20	26,540,167.00	26,540,167.00	250,366.85		26,790,533.85
3717 Cap Imprv Tax Constr Fd FY 17	955,520.73	74,934.90			74,934.90
3718 Cap Imprv Tax Constr Fd FY 18	3,119,675.59	942,222.68			942,222.68
3719 Cap Imprv Tax Constr Fd FY 19	6,756,027.37	4,477,258.40	94,165.88		4,571,424.28
3910 Local Capital Improvement Fund	3,540,368.06	4,051,745.06	50,959.63		4,102,704.69
3920 Ed Fac Security Grant Fd FY 19	131,529.73	131,529.73			131,529.73
3921 Ed Fac Security Grant Fd FY 20	0.00	697,641.00			697,641.00
3948 Half Cent Sales Tax 2008	81,714,322.71	81,714,322.71	4,435,838.59		86,150,161.30
3949 Sales Tax Revenue Bonds 2016	9,026,455.88	9,026,455.88	110,797.20		9,137,253.08
3980 Charter Schools-Capital Outlay	397,526.00	397,526.00		23,138.00	374,388.00
TOTAL:	139,431,661.82	135,303,872.11	4,980,332.93	23,138.00	140,261,067.04

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 18, 2020

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	80,236,531.21	87,413,519.46	5,962,556.53		93,376,075.99
9700 Transfer Of Funds	18,855,696.00	18,855,696.00		70,498.00	18,785,198.00
9800 Reserves	40,339,434.61	29,034,656.65		934,863.60	28,099,793.05
TOTAL:	139,431,661.82	135,303,872.11	5,962,556.53	1,005,361.60	140,261,067.04

ADOPTED BY BOARD: _____ August 18, 2020
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING August 18, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Interest On Undistr CO&DS		45,690.12
CO&DS Distributed		(7,485.34)
		<u>38,204.78</u>
Reserve For Contingencies	Unrestricted Reserve	<u>38,204.78</u>
		<u>38,204.78</u>
Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.		
b) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Local Capital Improvement Tax		176,474.67
Interest On Investments		67,919.36
Net Inc/Dec Fmv Of Investment		4,205.12
Local Capital Improvement Tax	Reserve-Prior Year Beach Taxes	1,767.70
		<u>250,366.85</u>
Reserve For Contingencies	Unrestricted Reserve	<u>250,366.85</u>
		<u>250,366.85</u>
Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.		
c) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Interest On Investments		91,153.03
Refunds Of Prior Year Exp		5,064.83
Local Capital Improvement Tax		1,151.89
Net Inc/Dec Fmv Of Investment		(3,203.87)
		<u>94,165.88</u>
Reserve For Contingencies	Unrestricted Reserve	<u>94,165.88</u>
		<u>94,165.88</u>
Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.		
d) <u>3910 - Local Capital Improvement Fund</u>		
Interest On Investments		49,481.81
Net Inc/Dec Fmv Of Investment		1,477.82
		<u>50,959.63</u>
Reserve For Contingencies	Unrestricted Reserve	<u>50,959.63</u>
		<u>50,959.63</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING August 18, 2020**

FUND NAME	PROJECT	INCREASE (DECREASE)
e) <u>3948 - Half Cent Sales Tax 2008</u>		
School Distr Local Sales Tax		3,259,025.01
Interest On Investments		824,433.14
Net Inc/Dec Fmv Of Investment		351,101.70
Net Inc/Dec Fmv Of Investment		704.99
Refunds Of Prior Year Exp		573.75
		<u>4,435,838.59</u>
Reserve For Contingencies	Unrestricted Reserve	<u>4,435,838.59</u>
		<u>4,435,838.59</u>

Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.

f) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		109,932.07
Refunds Of Prior Year Exp		865.13
		<u>110,797.20</u>
Reserve For Contingencies	Unrestricted Reserve	<u>110,797.20</u>
		<u>110,797.20</u>

Explanation: To appropriate interest and adjust revenue to project Reserve for Contingencies.

g) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	<u>23,138.00</u>
		<u>23,138.00</u>
Transfer To General Fd	Charter School Capital Outlay	<u>23,138.00</u>
		<u>23,138.00</u>

Explanation: To adjust 2019-2020 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3429 - Peco Maintenance Fund FY 19</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	1,914.48
Remod/Renov-Non-Cap	Energy Conservation	<u>(1,914.48)</u>
		<u>0.00</u>

Explanation: To transfer funds between projects to facilitate additional funding for Capital Outlay Crew project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING August 18, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
b) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Remod/Renov-Non-Cap	Brown Barge General Renov	131,710.36
Remod/Renov-Non-Cap	West Florida Tech Repurpose	116,279.37
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	96,355.34
Remod/Renov-Non-Cap	Woodham Middle Repurpose	73,904.85
Remod/Renov-Non-Cap	Roofing	69,266.20
Imprv Not Bldg Cap /Acq-Const	School Project Req	41,150.60
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	37,206.31
Remod/Renov-Non-Cap	Ancillary Facility	36,900.54
Remod/Renov-Non-Cap	School Project Req	31,367.82
Imprv Not Bldg Cap /Acq-Const	PHS Bus Ramp & Tennis Ct Reloc	28,165.19
Remod/Renov-Non-Cap	Security Systems	19,094.77
Imprv Not Bldg Cap /Acq-Const	Sitework	18,775.84
Remod/Renov-Non-Cap	Window Replacement	18,738.13
Remod/Renov-Non-Cap	General Renovations	17,982.22
Remod/Renov-Non-Cap	Fire Protection Sys	13,996.32
Remod/Renov-Non-Cap	ESE Renovations	13,266.55
Remod/Renov-Non-Cap	Athletic/PE Improvements	12,945.38
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations	11,873.73
Remod/Renov-Non-Cap	Energy Management Systems	9,838.54
Remod/Renov-Non-Cap	Flooring	9,389.99
Remod/Renov-Non-Cap	Roofing Program	9,083.18
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	6,427.30
Remod/Renov-Non-Cap	Walk-In Freezer	6,031.42
Remod/Renov-Non-Cap	Preventive Maintenance Program	5,867.79
Remod/Renov-Non-Cap	Doors	5,736.53
Imprv Not Bldg Noncap/Acq-Cons	Sitework	5,317.91
Imprv Not Bldg Cap /Acq-Const	Woodham Middle Repurpose	4,175.02
Remod/Renov-Non-Cap	Blinds Replacement	3,575.01
Imprv Not Bldg Cap /Acq-Const	West Florida Tech Repurpose	2,996.98
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	2,745.22
Imprv Not Bldg Cap /Acq-Const	ADA Accomodations	2,645.25
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	2,466.50
Remod/Renov-Non-Cap	Asbestos Removal	2,387.27
Remod/Renov-Non-Cap	Indoor Air Quality	2,097.95
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	1,181.53
Remod/Renov-Non-Cap	Walls	1,146.75
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	1,125.25
Imprv Not Bldg Noncap/Acq-Cons	PHS Bus Ramp & Tennis Ct Reloc	721.33
Remod/Renov-Non-Cap	Tornado Disaster 2018	658.56
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	507.75
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	411.20
Imprv Not Bldg Cap /Acq-Const	Security Systems	348.49
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	318.46
Imprv Not Bldg Cap /Acq-Const	Aviation-Power Plant	53.68
Imprv Not Bldg Noncap/Acq-Cons	Kingsfield Elem New Const	28.64
Imprv Not Bldg Noncap/Acq-Cons	West Florida Tech Repurpose	14.32
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(876,277.34)
		0.00

Explanation: To spread 2019-2020 Salary Abatement to various projects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING August 18, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
c) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Reserve For Contingencies	Unrestricted Reserve	142,616.49
Computer Hardware-Capltzd	Computer Equipment	(95,256.49)
Transfer To General Fd	Millage Fnd Trans-Leased Equip	(47,360.00)
		<u>0.00</u>

Explanation: To transfer funds to project Reserve For Contingencies.

d) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Furn Fixtures & Equip-Capltzd	Equipment	27,249.42
Tech Furn Fixture&Equip-Noncap	Equipment	10,842.00
Furn Fixtures & Equip-Non-Cap	Equipment	8,683.83
Tech Furn Fixtures & Equip-Cap	Equipment	7,336.81
Computer Hardware-Non-Cap	Equipment	121.38
Furn Fixtures & Equip-Capltzd	Min Self-Ins Loss-Property	3,252.00
Reserve For Contingencies	Unrestricted Reserve	(57,485.44)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for various projects.

e) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Renovations-Network/Retrofit	Computer Equipment	79,833.18
Furn Fixtures & Equip-Capltzd	Equipment	40,413.01
Furn Fixtures & Equip-Non-Cap	Equipment	15,995.70
Computer Hardware-Capltzd	Computer Equipment	15,423.31
Tech Furn Fixtures & Equip-Cap	Equipment	11,623.50
Remod/Renov-Non-Cap	Fire Protection Sys	1,105.38
Reserve For Contingencies	Unrestricted Reserve	(164,394.06)
Imprv Not Bldg Cap /Acq-Const	Safety Renovations	(0.02)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between projects to facilitate additional funding for various projects.

f) <u>3910 - Local Capital Improvement Fund</u>		
Remod/Renov-Non-Cap	Ancillary Facility	120,118.12
Remod/Renov-Non-Cap	General Renovations	21,400.00
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	8,613.64
Remod/Renov-Non-Cap	Walk-In Freezer	1,110.77
Remod/Renov-Non-Cap	ESE Renovations	0.01
Reserve For Contingencies	Unrestricted Reserve	(151,242.54)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for various projects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING August 18, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
g) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Westside Elementary	4,888,494.21
Reserve For Contingencies	Westside Elementary	(4,888,494.21)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies within the Westside Elementary School project.

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Brown Barge New Gym And Track	47,571.93
Remod/Renov-Non-Cap	Brown Barge General Renov	35,536.54
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	34,025.68
Reserve For Contingencies	Unrestricted Reserve	(117,134.15)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for various projects.

i) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	320,931.72
Remod/Renov-Non-Cap	West Florida Tech Repurpose	155,927.81
Remod/Renov-Non-Cap	Woodham Middle Repurpose	115,393.09
Imprv Not Bldg Cap /Acq-Const	Woodham Middle Repurpose	82,357.68
Imprv Not Bldg Cap /Acq-Const	West Florida Tech Repurpose	2,847.38
Remod/Renov-Non-Cap	West Florida Tech Repurpose	1,604.94
Reserve For Contingencies	Unrestricted Reserve	(679,062.62)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for various projects.

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

August 18, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	13,464,000.00	13,464,000.00		163,831.06	13,300,168.94
3262 School Breakfast Reimb	4,567,953.00	4,567,953.00		1,126,998.48	3,440,954.52
3263 After School Snack Reimb	148,000.00	148,000.00		32,825.56	115,174.44
3264 Child Care Food Program	18,500.00	18,500.00	3,187.60		21,687.60
3265 USDA Donated Commodities	1,200,000.00	1,200,000.00	585,698.67		1,785,698.67
3266 Cash In Lieu Of Donated Foods	0.00	0.00	1,510.45		1,510.45
3267 Summer Food Srvs Program	45,000.00	45,000.00	1,216,350.12		1,261,350.12
3337 School Breakfast Supplement	128,500.00	128,500.00	1,191.00		129,691.00
3338 School Lunch Supplement	149,200.00	149,200.00	1,181.00		150,381.00
3399 Other Misc State Revenue	3,000.00	3,000.00	85,718.00		88,718.00
3431 Interest On Investments	17,000.00	17,000.00	2,313.62		19,313.62
3451 Student Lunches	540,000.00	540,000.00		162,614.54	377,385.46
3452 Student Breakfasts	50,000.00	50,000.00		10,262.60	39,737.40
3453 Adult Breakfasts/Lunches	65,000.00	65,000.00		16,951.75	48,048.25
3454 Student & Adult A La Carte	1,450,000.00	1,450,000.00		355,998.86	1,094,001.14
3456 Other Food Sales	100,000.00	100,000.00		36,186.46	63,813.54
3495 Other Misc Local Sources	10,000.00	10,000.00	5,009.65		15,009.65
3497 Refunds Of Prior Year Exp	0.00	0.00	3,509.20		3,509.20
9999 Beginning Fund Balance	7,707,207.84	7,707,207.84			7,707,207.84
TOTAL:	29,663,360.84	29,663,360.84	1,905,669.31	1,905,669.31	29,663,360.84

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

August 18, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	22,244,147.25	22,244,147.25			22,244,147.25
9800 Reserves	7,419,213.59	7,419,213.59			7,419,213.59
TOTAL:	29,663,360.84	29,663,360.84	0.00	0.00	29,663,360.84

ADOPTED BY BOARD: _____ August 18, 2020
 (Date)

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

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING August 18, 2020

Account Name	Increase (Decrease)
<u>I. Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
Summer Food Srvs Program	1,216,350.12
USDA Donated Commodities	585,698.67
Other Misc State Revenue	85,718.00
Other Misc Local Sources	5,009.65
Refunds Of Prior Year Exp	3,509.20
Child Care Food Program	3,187.60
Interest On Investments	2,313.62
Cash In Lieu Of Donated Foods	1,510.45
School Breakfast Supplement	1,191.00
School Lunch Supplement	1,181.00
Other Food Sales	669.26
School Breakfast Reimb	(1,126,998.48)
Student & Adult A La Carte	(355,998.86)
School Lunch Reimb	(163,831.06)
Student Lunches	(162,614.54)
Other Food Sales	(36,855.72)
After School Snack Reimb	(32,825.56)
Adult Breakfasts/Lunches	(16,951.75)
Student Breakfasts	(10,262.60)
	0.00

Explanation: To adjust revenue to actual revenue received.

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

August 18, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	217,355.00	217,355.00			217,355.00
3630 Trans From CP Proj Funds	10,617,500.00	10,617,500.00			10,617,500.00
9999 Beginning Fund Balance	10,008,532.54	10,008,532.54			10,008,532.54
TOTAL:	20,843,387.54	20,843,387.54	0.00	0.00	20,843,387.54

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

August 18, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	10,849,855.00	10,849,855.00	750.00		10,850,605.00
9800 Reserves	9,993,532.54	9,993,532.54		750.00	9,992,782.54
TOTAL:	20,843,387.54	20,843,387.54	750.00	750.00	20,843,387.54

ADOPTED BY BOARD: _____ August 18, 2020
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 DEBT SERVICE FUND
 RESOLUTION NUMBER 1
 BOARD MEETING August 18, 2020

Account Name	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>	
Debt Svc/Issuance Fees	Debt Service 750.00
Reserve For Contingencies	Reserves (750.00)
	<u>0.00</u>

Explanation: To adjust project Reserve For Contingencies for fees.