

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: February 16, 2021		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 5 – General Operating Fund b. Resolution 5 – Special Revenue - Federal Programs c. Resolution 5 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. Resolution 1 – Debt Service Fund f. Resolution 5 – CARES Act Fund	
AGENDA REFERENCE: Resolutions to Amend 2020-2021 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 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE February 3, 2021	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE February 3, 2021	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 16, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	490,000.00			490,000.00
3202 Medicaid	1,500,000.00	1,500,000.00			1,500,000.00
3299 Misc Fedl Thru State	917,609.00	961,001.00	18,750.00		979,751.00
3310 FL Ed Finance Program (FEFP)	161,293,098.00	161,293,098.00			161,293,098.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	135,000.00			135,000.00
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
3355 Class Size Reduction/Operating	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	1,001,361.35			1,001,361.35
3399 Other Misc State Revenue	401,685.87	381,429.65			381,429.65
3411 District School Taxes	95,662,518.00	95,662,518.00			95,662,518.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
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			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
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	449,348.57	450,698.00			450,698.00
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
TOTAL:	367,681,980.52	367,682,606.18	18,750.00	0.00	367,701,356.18

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 16, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	196,343,663.86		51,325.33	196,292,338.53
6100 Student Support Services	17,093,759.81	17,605,693.54	8,810.00		17,614,503.54
6200 Instructional Media Svc	4,547,293.91	4,555,293.91	3,330.42		4,558,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	6,988,410.65			6,988,410.65
6400 Instruct Staff Trng Svc	4,120,585.85	4,262,563.86	31,955.04		4,294,518.90
6500 Instr Tech Svc	3,886,881.69	3,964,975.39			3,964,975.39
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	865,147.00			865,147.00
7300 School Administration	16,775,451.60	17,309,409.05	90,000.00		17,399,409.05
7400 Facility Acq & Construc	1,305,677.63	3,440,721.64			3,440,721.64
7500 Fiscal Services	2,484,795.55	2,484,795.55			2,484,795.55
7600 Food Services	79,000.00	158,300.00			158,300.00
7700 Central Services	7,147,196.47	7,157,058.47	21,585.67		7,178,644.14
7800 Transportation Services	17,034,969.61	15,959,969.61	100,000.00		16,059,969.61
7900 Operation Of Plant	28,280,508.51	28,282,745.02			28,282,745.02
8100 Maintenance Of Plant	11,831,049.33	11,833,199.33			11,833,199.33
8200 Admin Tech Svc	3,211,961.00	3,331,769.00			3,331,769.00
9100 Community Services	1,038,085.64	980,363.12		837.92	979,525.20
9800 Reserves	43,062,857.71	40,690,780.18		184,767.88	40,506,012.30
TOTAL:	367,681,980.52	367,682,606.18	255,681.13	236,931.13	367,701,356.18

ADOPTED BY BOARD: _____ February 16, 2021
 (Date)

CERTIFIED CORRECT: Timothy A. Smith
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING February 16, 2020

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>CARES Act-VPK</u>	
Misc Fedl Thru State	18,750.00
	<u>18,750.00</u>
Computer Hardware-Non-Cap	9,940.00
Supplies	8,810.00
Pre-K	9,940.00
Parental Involvement	8,810.00
	<u>18,750.00</u>

Explanation: To adjust CARES Act-VPK project revenue and appropriations to actual revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	837.92
Temporary Employment	Community Services	(837.92)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Computer Hardware-Non-Cap	Basic (K-12)	10,000.00
Temporary Employment	Basic (K-12)	8,539.00
Furn Fixtures & Equip-Non-Cap	Instructional Media Svc	3,330.42
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	2,990.00
Technology-Related Supplies	Basic (K-12)	2,779.70
Supplies	Basic (K-12)	2,700.51
Clstrm Tchr-Other Pay	Basic (K-12)	960.00
Clstrm Tchr-Other Pay	Exceptional	288.00
Social Security Benefits	Basic (K-12)	194.56
Workers Compensation	Basic (K-12)	114.40
Retirement Benefits	Basic (K-12)	109.40
Retirement Benefits	Exceptional	35.50
Social Security Benefits	Exceptional	20.18
Workers Compensation	Exceptional	3.42
Reserve For Contingencies	Reserves	(32,065.09)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve For Contingencies for Discretionary Lottery.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING February 16, 2020

Account Name	Increase (Decrease)
c) <u>Various Projects</u>	
Clstrm Tchr-Sick Pay	100,000.00
Repair Parts	100,000.00
Admin-Sick Pay	50,000.00
Admin-Terminal Pay	40,000.00
Other Tchr-Reg-Pay	24,875.00
Supplies	19,695.67
Retirement Benefits	2,487.50
Group Ins-Health & Hosp	2,289.75
Training Tuition Fees	1,890.00
Social Security Benefits	1,880.48
Workers Compensation	295.76
Group Ins-Life	63.30
Group Ins-Dental	63.25
Clstrm Tchr-Reg-Pay	(190,000.00)
Reserve For Contingencies	(100,000.00)
Reserve For Contingencies	(31,955.04)
Reserve For Contingencies	(21,585.67)
	0.00

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 16, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	2,915,667.70			2,915,667.70
3201 Vocational Education Acts	877,424.23	865,470.79			865,470.79
3221 Adult General Education	266,361.87	245,572.26			245,572.26
3224 Other WIOA Programs	315,000.00	315,000.00			315,000.00
3230 Individuals With Disab Ed Act	14,663,773.10	14,663,773.10			14,663,773.10
3240 Elem & Sec Ed Act, Title I	18,976,066.88	18,987,306.58	598.00		18,987,904.58
3299 Misc Fedl Thru State	4,418,041.90	3,957,791.92		4,419.99	3,953,371.93
TOTAL:	41,866,420.13	41,950,582.35	598.00	4,419.99	41,946,760.36

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 16, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	19,008,844.15		54,139.11	18,954,705.04
6100 Student Support Services	1,504,974.04	1,626,745.78	54,665.00		1,681,410.78
6200 Instructional Media Svc	31,719.23	45,128.00			45,128.00
6300 Instruct & Curr Dev Svc	8,798,020.13	8,831,488.09		1,870.45	8,829,617.64
6400 Instruct Staff Trng Svc	5,824,790.46	5,312,292.60	1,853.50		5,314,146.10
6500 Instr Tech Svc	242,101.48	244,601.48	2,000.00		246,601.48
7200 General Administration	1,918,822.69	1,858,227.35		2,412.30	1,855,815.05
7300 School Administration	15,800.00	15,800.00			15,800.00
7400 Facility Acq & Construc	2,000.00	2,000.00		2,000.00	0.00
7700 Central Services	441,084.97	368,861.83		1,918.63	366,943.20
7800 Transportation Services	3,589,264.60	3,561,227.00			3,561,227.00
7900 Operation Of Plant	24,410.79	12,876.07			12,876.07
8200 Admin Tech Svc	84,383.00	94,383.00			94,383.00
9100 Community Services	968,694.00	968,107.00			968,107.00
TOTAL:	41,866,420.13	41,950,582.35	58,518.50	62,340.49	41,946,760.36

ADOPTED BY BOARD: _____ February 16, 2021
 (Date)

CERTIFIED CORRECT: Timothy A. Smith
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 16, 2021**

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)
170-2231B-1CD01	Title I, Delinquent Explanation: To increase budget per Florida Department of Education.	598.00
170-2121B-1CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(73,749.00)
170-2121B-1CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	73,749.00
170-2411A-1C001	Title IV, Student Academic Explanation: To decrease budget per Florida Department of Education.	(4,419.99)
170-2171B-1CF01	Title I, Pt C - Migrant Ed Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND

February 16, 2021

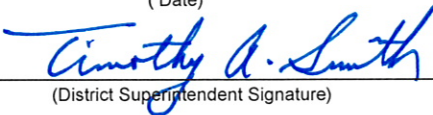
FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3429 PECO Maintenance Fund FY 19	352,697.34	352,697.34			352,697.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,518,517.03	6,556,722.03			6,556,722.03
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,095,811.62			6,095,811.62
3711 Cap Imprv Tax Constr Fd Fy 21	28,236,850.00	28,236,850.00			28,236,850.00
3718 Cap Imprv Tax Constr Fd FY 18	777,310.88	777,310.88			777,310.88
3719 Cap Imprv Tax Constr Fd FY 19	2,359,698.09	2,359,698.09			2,359,698.09
3910 Local Capital Improvement Fund	2,865,252.90	2,865,252.90			2,865,252.90
3920 Ed Fac Security Grant Fd FY 19	35,277.41	35,277.41			35,277.41
3921 Ed Fac Security Grant Fd FY 20	469,076.31	469,076.31			469,076.31
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00			44,650,000.00
3948 Half Cent Sales Tax 2008	83,249,079.18	83,249,079.18			83,249,079.18
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,130,599.29			2,130,599.29
3980 Charter Schools-Capital Outlay	400,021.00	400,021.00			400,021.00
TOTAL:	178,140,191.05	178,178,396.05	0.00	0.00	178,178,396.05

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND

February 16, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	120,106,315.35	47,400.00		120,153,715.35
9700 Transfer Of Funds	20,454,321.00	20,454,321.00			20,454,321.00
9800 Reserves	35,881,899.46	37,617,759.70		47,400.00	37,570,359.70
TOTAL:	178,140,191.05	178,178,396.05	47,400.00	47,400.00	178,178,396.05

ADOPTED BY BOARD: February 16, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 5
 BOARD MEETING February 16, 2021

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3429 - PECO Maintenance Fund FY 19</u>		
Remod/Renov-Non-Cap	Flooring	57,666.93
Remod/Renov-Non-Cap	Energy Management Systems	1,069.65
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	(50,127.07)
Remod/Renov-Non-Cap	Asbestos Removal	(8,609.51)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3429.

b) <u>3429 - PECO Maintenance Fund FY 19</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	42,010.81
Remod/Renov-Non-Cap	Indoor Air Quality	14,793.59
Remod/Renov-Non-Cap	Energy Conservation	(42,010.81)
Remod/Renov-Non-Cap	Asbestos Removal	(14,793.59)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in Fund 3429.

c) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Furn Fixtures & Equip-Capltzd	Equipment	47,400.00
Reserve For Contingencies	Unrestricted Reserve	(47,400.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to the Equipment project.

d) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Remod/Renov-Non-Cap	Gas Infrastructure Repair	50,127.07
Remod/Renov-Non-Cap	Asbestos Removal	8,609.51
Remod/Renov-Non-Cap	Flooring	(57,666.93)
Remod/Renov-Non-Cap	Energy Management Systems	(1,069.65)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3429.

e) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area	3,000,000.00
Remod/Renov-Non-Cap	School Project Req	2,000,000.00
Bldgs & Fixed Equip-Contractor	Tate Hs Agriscience Bldg	585,294.00
Remod/Renov-Non-Cap	Brown Barge General Renov	154,114.47
Remod/Renov-Non-Cap	Walls	100,000.00
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	18,561.78
Furn Fixtures & Equip-Non-Cap	Roy Hyatt Rebuild	3,878.78
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	(5,585,294.00)
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	(176,555.03)
Remod/Renov-Non-Cap	Window Replacement	(100,000.00)
		<u>0.00</u>

Explanation: To transfer funds between projects and objects to facilitate the proper classification of expenditures.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 5
 BOARD MEETING February 16, 2021

Fund Name	Project	Increase (Decrease)
f) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	Covered PE Play Area	45,000.00
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(45,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Covered PE Play Area projects.

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

February 16, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	215,605.00	215,605.00			215,605.00
3630 Trans From CP Proj Funds	12,128,936.00	12,128,936.00			12,128,936.00
3716 Sales Surtax Bonds	19,290,844.00	19,290,844.00			19,290,844.00
3750 Proceeds Certs Of Partici	25,359,156.00	25,359,156.00			25,359,156.00
9999 Beginning Fund Balance	9,764,749.17	9,764,749.17			9,764,749.17
TOTAL:	66,759,290.17	66,759,290.17	0.00	0.00	66,759,290.17

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

February 16, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	12,344,541.00	12,344,541.00			12,344,541.00
9700 Transfer Of Funds	44,650,000.00	44,650,000.00			44,650,000.00
9800 Reserves	9,764,749.17	9,764,749.17			9,764,749.17
TOTAL:	66,759,290.17	66,759,290.17	0.00	0.00	66,759,290.17

ADOPTED BY BOARD: _____ February 16, 2021
 (Date)

CERTIFIED CORRECT: _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 DEBT SERVICE FUND
 RESOLUTION NUMBER 1
 BOARD MEETING February 16, 2021

ACCOUNT NAME	INCREASE (DECREASE)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>2930 - Cert. Of Participation-2020</u>	
Transfer To Captl Proj Fd	44,650,000.00
Interest	1,501,136.00
Transfer To Captl Proj Fd	(44,650,000.00)
Interest	(855,642.00)
Interest	(645,494.00)
	<u>0.00</u>

Explanation: To transfer funds between projects for the 2020 Series Certificates of Participation.

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - CARES ACT FUND

February 16, 2021


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	5,179,741.00			5,179,741.00
4420 CARES Act Fund - Other	1,581,017.94	2,128,358.47			2,128,358.47
TOTAL:	6,760,758.94	7,308,099.47	0.00	0.00	7,308,099.47

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - CARES ACT FUND

February 16, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	3,275,820.91	2,796.95		3,278,617.86
6100 Student Support Services	796,049.94	788,250.46	285.74		788,536.20
6200 Instructional Media Svc	66,000.00	87,769.17			87,769.17
6300 Instruct & Curr Dev Svc	63,000.00	124,332.50			124,332.50
6400 Instruct Staff Trng Svc	158,000.00	247,438.95	1,369.53		248,808.48
6500 Instr Tech Svc	1,578,304.00	649,088.83		181,184.58	467,904.25
7100 Board	56,810.00	56,810.00			56,810.00
7200 General Administration	0.00	0.00	258,987.05		258,987.05
7300 School Administration	0.00	14,532.04			14,532.04
7700 Central Services	0.00	45,327.80			45,327.80
7800 Transportation Services	0.00	97,480.46			97,480.46
7900 Operation Of Plant	912,628.56	1,900,248.35		82,254.69	1,817,993.66
8100 Maintenance Of Plant	21,000.00	21,000.00			21,000.00
TOTAL:	6,760,758.94	7,308,099.47	263,439.27	263,439.27	7,308,099.47

ADOPTED BY BOARD: February 16, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

CARES ACT FUND

RESOLUTION NUMBER 5

BOARD MEETING February 16, 2021

Fund Name	Project	Increase (Decrease)
<u>II. Amendments Between Appropriations & Reserves</u>		
a) <u>4410 - CARES Act - ESSER Fund</u>		
Indirect Cost	CARES Act - ESSER	220,812.36
Other Communication Services	CARES Act - ESSER	86,917.62
Indirect Cost	ESSER-School Alloc	38,174.69
Tech Furn Fixture&Equip-Noncap	ESSER-School Alloc	2,334.40
Clstrm Tchr-Other Pay	CARES Act - ESSER	1,369.53
Technology-Related Supplies	ESSER-School Alloc	462.55
Supplies	ESSER-School Alloc	285.74
Supplies	ESSER-School Alloc	(3,082.69)
Supplies	CARES Act - ESSER	(166,089.62)
Other Non-Prof Purc Services	CARES Act - ESSER	(181,184.58)
		0.00

Explanation: To transfer funds between functions, objects and cost centers within the ESSER projects.