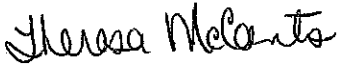
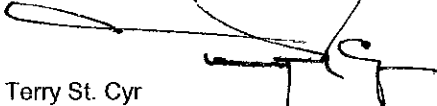


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 18, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 12 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 11 – Capital Projects Fund d. Resolution 1 – Special Revenue - Food Service Fund e. Resolution 2 – Debt Service Fund f. Resolution 4 – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend 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 16, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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  Theresa McCants, Director Budgeting Department		DATE August 5, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE August 5, 2015	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

AUG 18 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

August 18, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	348,854,141.74	7,622,923.11	628,345.05	355,848,719.80
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00	115,565.46		615,565.46
3191 ROTC	400,000.00	400,000.00	38,955.45		438,955.45
3199 Misc Federal Direct	200,000.00	200,000.00		13,122.34	186,877.66
3202 Medicaid	1,250,000.00	1,384,202.19	379,626.69		1,763,828.88
3299 Misc Fedl Through State	871,456.00	1,101,584.76	94,314.12		1,195,898.88
3310 FL Ed Finance Program	137,020,707.00	133,079,212.00			133,079,212.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3317 Performance Based Incentive	0.00	69,000.00	11,398.00		80,398.00
3318 Adults with Disabilities	177,755.96	170,000.00		2,702.00	167,298.00
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	58,000.00	688.88		58,688.88
3344 Dist Disc Lottery Funds	387,861.00	130,251.00	11,842.00		142,093.00
3355 Class Size Reduction	44,048,794.00	43,749,431.00	1,237.00		43,750,668.00
3361 School Recognition Funds	809,820.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,349,145.33		7,671.03	1,341,474.30
3399 Other Misc State Revenue	299,424.00	649,980.94	33,784.78		683,765.72
3411 District School Tax	91,051,655.00	91,051,655.00	4,050,389.79		95,102,044.79
3425 Rent	325,000.00	325,000.00		22,686.62	302,313.38
3431 Interest on Investments	50,000.00	50,000.00	47,288.50		97,288.50
3440 Gifts, Grants & Bequests	455,743.00	507,035.00		179,872.80	327,162.20
3461 Adult General Education Course Fees	30,000.00	30,000.00		14,155.00	15,845.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00	110,106.38		610,106.38
3463 Continuing Workforce Educ Course Fee	25,000.00	25,000.00	45,808.41		70,808.41
3464 Capital Improvement Fees	23,000.00	23,000.00	5,758.73		28,758.73
3465 Postsecondary Lab Fees	60,000.00	63,000.33	43,783.84		106,784.17
3467 GED Testing Fees	12,000.00	12,000.00		4,531.25	7,468.75
3468 Financial Aid Fees	45,000.00	45,000.00	7,696.24		52,696.24
3469 Other Student Fees	54,600.00	59,063.73		6,440.73	52,623.00
3473 School Age Child Care Fees	409,000.00	409,000.00	15,982.60		424,982.60
3491 Bus Fees	0.00	241,944.10			241,944.10
3493 Sale of Junk	0.00	0.00	137,648.77		137,648.77
3494 Fedl Indirect Cost Rate	1,753,929.00	1,753,929.00		340,264.81	1,413,664.19
3495 Other Misc Local Sources	71,071.00	226,142.11	309,745.67		535,887.78
3497 Refunds of Prior Year Exp	0.00	0.00	185,921.90		185,921.90
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00		36,898.47	18,101.53
3499 Food Serv Indir Cost Rate	0.00	371,884.24	134,503.21		506,387.45
3501 Misc Local Revenue	0.00	0.00	37,130.66		37,130.66
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00	577,985.63		8,585,934.63
3670 Trans from Int Serv Funds		46,970.14			46,970.14
3741 Insurance Loss Recoveries	0.00	451,891.51			451,891.51
3742 Other Loss Recovery	0.00	1,607,707.20	1,225,726.46		2,833,433.66
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

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

August 18, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	348,854,141.74	11,531,306.80	4,536,728.74	355,848,719.80
5100 Basic (K-12)	138,650,618.80	144,242,609.86	6,168,838.48		150,411,448.34
5200 Exceptional	37,942,418.57	39,304,516.63	915,295.34		40,219,811.97
5300 Vocational	7,593,492.33	8,495,131.59	593,710.00		9,088,841.59
5400 Adult General	486,906.15	572,036.18		16,857.00	555,179.18
5500 Prekindergarten	1,789,067.30	1,891,223.39	12,328.97		1,903,552.36
5900 Other Instruction	65,877.87	65,877.87		22,609.00	43,268.87
6100 Pupil Personnel Services	8,972,669.00	41,524.00		41,524.00	0.00
6110 Attendance and Social Work	2,457,051.98	3,064,932.56		290,625.00	2,774,307.56
6120 Guidance Services	854,242.75	8,442,091.16	2,000.00		8,444,091.16
6130 Health Services	2,037,293.09	2,292,832.16	97,895.12		2,390,727.28
6140 Psychological Services	36,840.34	1,135,114.37	1,174.02		1,136,288.39
6150 Parental Involvement	15,000.00	16,077.00			16,077.00
6190 Other Pupil Personnel Services	89,433.21	573,383.05	53,000.00		626,383.05
6200 Instructional Media Services	4,449,915.16	4,512,038.32	299,300.00		4,811,338.32
6300 Instruction and Curr Development Svcs	4,775,243.59	5,096,455.00	119,216.43		5,215,671.43
6400 Instructional Staff Training Services	3,234,896.94	3,511,850.57	295,464.24		3,807,314.81
6500 Instruction Related Technology	2,355,900.38	2,368,816.24	39,000.00		2,407,816.24
7100 Board	1,295,166.87	1,648,082.96	31,000.00		1,679,082.96
7200 General Administration (Supt & Staff)	679,395.42	841,783.02	18,000.14		859,783.16
7300 School Administration (Office of the Prin)	15,025,249.58	15,485,260.48	410,666.45		15,895,926.93
7400 Facilities Acquisition and Construction	1,920,437.50	2,109,338.87		518,991.99	1,590,346.88
7500 Fiscal Services	3,115,440.69	3,115,440.69	104,964.00		3,220,404.69
7600 Food Services	0.00	126,040.76	26,400.00		152,440.76
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	920,214.57		118,393.00	801,821.57
7720 Information Services	116,300.00	210,300.00		29,327.07	180,972.93
7730 Staff Services	1,212,428.36	4,095,556.37	59,888.00		4,155,444.37
7760 Internal Services	135,770.72	1,723,846.04		2,123.00	1,721,723.04
7800 Pupil Transportation Services	16,111,873.42	16,032,542.74	1,420,088.70		17,452,631.44
7900 Operation of Plant	29,487,302.34	28,926,432.34	545,022.00		29,471,454.34
8100 Maintenance of Plant	11,866,400.43	14,475,581.44	222,103.89		14,697,685.33
8200 Administrative Technology Services	3,306,665.85	3,306,665.85	73,000.00		3,379,665.85
9100 Community Services	783,703.18	850,420.28	22,951.02		873,371.30
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	29,350,125.38		3,496,278.68	25,853,846.70

ADOPTED BY BOARD: _____ August 18, 2015
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Resolution Number 12

Board Meeting August 18, 2015

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Charter School Capital Outlay</u>		
Trans from Cap Proj Funds		11,814.00
		<u>11,814.00</u>
Other Non-Prof. Purchased Services	Basic (K-12)	11,814.00
		<u>11,814.00</u>

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

b) <u>Summer Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		(7,671.03)
		<u>(7,671.03)</u>
Classroom Teacher - Regular Pay	Prekindergarten	(4,064.60)
Classroom Teacher - Regular Pay	Prekindergarten	(1,788.34)
Teacher Aides - Regular Pay	Prekindergarten	(1,367.28)
Retirement	Prekindergarten	(450.81)
		<u>(7,671.03)</u>

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

c) <u>Medicaid - Direct Services</u>		
Medicaid		(71,961.31)
		<u>(71,961.31)</u>
Supplies	Exceptional	25,295.34
Supplies	Psychological Services	1,174.02
Reserve for Contingencies	Medicaid - Direct Services	151,569.33
Reserve for Contingencies	Unrestricted Reserve	(250,000.00)
		<u>(71,961.31)</u>

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

d) <u>Various Projects</u>		
Fedl Impact Funds--Cur Op		115,565.46
ROTC		38,955.45
Medicaid		451,588.00
Misc Fedl Through State		957.00
Misc Fedl Through State		97,895.12
Performance Based Incentive		11,398.00
CO&DS for Admin Expense		34.14
State License Tax		688.68
Dist Disc Lottery Funds		11,842.00
Class Size Reduction		1,237.00
Other Misc State Revenue		45,043.10
District School Tax		10,289,827.54

**Explanation of Budget Amendment as Follows:
Part i - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
<u>Various Projects (Continued)</u>		
Rent		13,501.65
Interest on Investments		47,288.50
Gifts, Grants & Bequests		1,300.00
Postsecondary Vocational Course Fees		110,106.38
Continuing Workforce Educ Course Fee		39,380.07
Capital Improvement Fees		5,758.73
Postsecondary Lab Fees		9,490.40
Postsecondary Lab Fees		26,107.17
Postsecondary Lab Fees		8,186.27
Financial Aid Fees		7,696.24
Other Student Fees		8,628.27
Other Student Fees		2,460.00
Other Student Fees		5,080.00
Sale of Junk		137,648.77
Fedl Indirect Cost Rate		3,437.90
Other Misc Local Sources		56,257.66
Other Misc Local Sources		5,622.25
Other Misc Local Sources		45,716.00
Other Misc Local Sources		1,631.45
Other Misc Local Sources		15,888.00
Other Misc Local Sources		155,844.07
Other Misc Local Sources		3,600.00
Other Misc Local Sources		15,555.63
Other Misc Local Sources		3,850.00
Other Misc Local Sources		21,000.00
Other Misc Local Sources		11,401.22
Refunds of Prior Year Exp		185,921.90
Food Serv Indir Cost Rate		134,503.21
Misc Local Revenue		37,130.66
Trans from Cap Proj Funds		934,001.10
Trans from Cap Proj Funds		136,851.39
Other Loss Recovery		1,225,726.46
Misc Federal Direct		(13,122.34)
Adults with Disabilities		(2,702.00)
Other Misc State Revenue		(8,000.00)
District School Tax		(6,239,437.75)
Rent		(36,188.27)
Gifts, Grants & Bequests		(171,060.80)
Adult General Education Course Fees		(14,155.00)
GED Testing Fees		(4,531.25)
Other Student Fees		(22,609.00)
Fedl Indirect Cost Rate		(343,702.71)
Other Misc Local Sources		(1,036.00)
Lost, Damaged & Sale Txbks		(36,898.47)
Trans from Cap Proj Funds		(457,210.75)
Trans from Cap Proj Funds		(47,470.11)
		<u>7,083,478.39</u>
Classroom Teacher - Regular Pay	Basic (K-12)	25,844.07
Other Support - Other	Maintenance of Plant	1,369.61
Retirement	Maintenance of Plant	2,656.02
Professional and Technical Services	Health Services	97,895.12
Professional and Technical Services	General Administration (Supt & Staff)	0.14

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015

Account Name	Function	Increase (Decrease)
<u>Various Projects (Continued)</u>		
Rentals	Vocational	138,974.39
Other Non-Prof. Purchased Services	Staff Services	15,888.00
Supplies	Vocational	1,300.00
Supplies	Operation of Plant	9,490.40
Supplies	Vocational	26,107.17
Supplies	Vocational	15,555.63
Supplies	Vocational	8,186.27
Supplies	Vocational	7,958.87
Supplies	Vocational	2,460.00
Supplies	Vocational	5,080.00
Furn., Fixtures, and Equip. - Capitalized	Vocational	1,097.81
Furn., Fixtures, and Equip. - Non-Capitalized	Vocational	4,660.92
Computer Hardware - Non-Capitalized	Basic (K-12)	11,401.22
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	3,850.00
Other Miscellaneous Expenses	Community Services	7,696.24
Reserve for Contingencies	Unrestricted Reserve	7,395,223.15
Reserve for Contingencies	Vendor Fingerprinting - Jessica Lunsford Act	3,600.00
Reserve for Contingencies	Constitutional Amendment for Class Size Reducti	1,237.00
Classroom Teacher - Regular Pay	Adult General	(2,702.00)
Other Support - Regular Pay	Maintenance of Plant	(30,936.80)
Social Security	Maintenance of Plant	(2,510.83)
Group Insurance - Health & Hospital	Maintenance of Plant	(5,477.80)
Group Insurance - Life	Maintenance of Plant	(81.66)
Group Insurance - Dental	Maintenance of Plant	(317.35)
Worker's Compensation	Maintenance of Plant	(12,171.30)
Professional and Technical Services	Instructional Staff Training Services	(8,000.00)
Professional and Technical Services	Fiscal Services	(1,036.00)
Insurance and Bond Premiums	Operation of Plant	(390,134.53)
Rentals	Internal Services	(2,123.00)
Data Communication Lines	Operation of Plant	(171,060.80)
Other Non-Prof. Purchased Services	Vocational	(3,861.85)
Supplies	Adult General	(14,155.00)
Textbooks	Basic (K-12)	(36,875.72)
Temporary Employment	Other Instruction	(22,609.00)
		<u>7,083,478.39</u>

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

e) <u>Law Enf Trng-General</u>		
Continuing Workforce Educ Course Fee		6,428.34
Other Misc State Revenue		(3,258.32)
		<u>3,170.02</u>
Training Tuition Fees	Vocational	5,078.06
Professional and Technical Services	Vocational	(1,250.00)
Travel - Away	Instructional Staff Training Services	(658.04)
		<u>3,170.02</u>

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

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
f) Leadership & Faculty Development		
Misc Fedl Through State		(4,538.00)
		<u>(4,538.00)</u>
Professional and Technical Services	Instructional Staff Training Services	(4,045.00)
Supplies	Instructional Staff Training Services	(493.00)
		<u>(4,538.00)</u>

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

g) Child Care (After School) (Contracted)		
School Age Child Care Fees		37,045.00
School Age Child Care Fees		(21,062.40)
		<u>15,982.60</u>
Teacher Aides - Other	Community Services	749.88
Retirement	Community Services	1,787.30
Retirement	Community Services	824.39
Social Security	Community Services	1,746.01
Social Security	Community Services	1,409.16
Group Insurance - Health & Hospital	Community Services	3,338.06
Group Insurance - Life	Community Services	39.68
Group Insurance - Life	Community Services	34.12
Group Insurance - Dental	Community Services	139.80
Group Insurance - Dental	Community Services	139.80
Worker's Compensation	Community Services	76.29
Worker's Compensation	Community Services	676.48
Supplies	Community Services	26,084.03
Temporary Employment	Community Services	(21,062.40)
		<u>15,982.60</u>

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

h) Pensacola Electrical Apprenticeship		
Gifts, Grants & Bequests		(10,112.00)
		<u>(10,112.00)</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	(2,248.67)
Retirement	Instruction and Curr Development Svcs	(1,192.47)
Social Security	Instruction and Curr Development Svcs	(1,135.98)
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	(5,214.37)
Group Insurance - Dental	Instruction and Curr Development Svcs	(128.15)
Worker's Compensation	Instruction and Curr Development Svcs	(192.36)
		<u>(10,112.00)</u>

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

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
i) Escambia County Road Prison		
Other Misc Local Sources		(25,584.61)
		<u>(25,584.61)</u>
Classroom Teacher - Regular Pay	Vocational	(1,827.13)
Classroom Teacher - Other	Vocational	(1,477.43)
Retirement	Vocational	(510.08)
Social Security	Vocational	(1,243.09)
Group Insurance - Health & Hospital	Vocational	(288.00)
Group Insurance - Life	Vocational	(29.37)
Group Insurance - Dental	Vocational	(5.83)
Worker's Compensation	Vocational	(203.68)
Supplies	Vocational	(20,000.00)
		<u>(25,584.61)</u>

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

II. Amendments Between Appropriations & Reserves

a) Discretionary Lottery Funds-Sch Impr Activity		
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	142,093.00
Reserve for Contingencies	Unrestricted Reserve	(142,093.00)
		<u>0.00</u>

Explanation: To appropriate Discretionary Lottery funds to cost centers.

b) Ancillary Facility		
Reserve for Contingencies	Unrestricted Reserve	302,648.79
Professional and Technical Services	Facilities Acquisition and Construction	(302,648.79)
		<u>0.00</u>

Explanation: To transfer funds to Reserve for Contingencies project.

c) Workforce Education		
Classroom Teacher - Regular Pay	Vocational	157,942.27
Advertising	Information Services	(29,327.07)
Other Non-Prof. Purchased Services	Vocational	(3,750.00)
Furn., Fixtures, and Equip. - Capitalized	Vocational	(14,975.00)
Reserve for Contingencies	Reserve-Workforce Development	(109,890.20)
		<u>0.00</u>

Explanation: To appropriate funds from Workforce Reserve for Contingencies to Workforce Education project.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
d) <u>Constitutional Amendment for Class Size Reduction</u>		
Retirement	Basic (K-12)	1,743,312.38
Social Security	Basic (K-12)	1,657,211.56
Group Insurance - Life	Basic (K-12)	54,159.40
Group Insurance - Dental	Basic (K-12)	61,351.27
Worker's Compensation	Basic (K-12)	273,440.29
Substitute Teachers	Basic (K-12)	40,092.52
Reserve for Contingencies	Constitutional Amendment for Class Size Reducti	(3,829,567.42)
		0.00

Explanation: To adjust budget to actual expenditures.

e) <u>Salaries & Benefits</u>		
Salaries	General Administration (Supt & Staff)	18,000.00
Salaries	Fiscal Services	55,000.00
Salaries	Administrative Technology Services	42,000.00
Classroom Teacher - Sick Leave	Basic (K-12)	1,053,827.00
Other Certified Instructional - Sick Leave	Instructional Media Services	110,000.00
Other Support - Sick Leave	School Administration (Office of the Prin)	150,000.00
Other Support - Sick Leave	Food Services	7,000.00
Other Support - Sick Leave	Fiscal Services	51,000.00
Other Support - Sick Leave	Maintenance of Plant	54,000.00
Other Support - Sick Leave	Pupil Transportation Services	8,000.00
Other Support - Sick Leave	Operation of Plant	76,000.00
Classroom Teacher - Sick Leave	Exceptional	205,000.00
Classroom Teacher - Sick Leave	Vocational	76,000.00
Administrative - Regular Pay	Instruction and Curr Development Svcs	24,000.00
Administrative - Regular Pay	School Administration (Office of the Prin)	327,000.00
Administrative - Regular Pay	Staff Services	6,000.00
Administrative - Regular Pay	Pupil Transportation Services	46,088.70
Administrative - Regular Pay	Maintenance of Plant	18,000.00
Classroom Teacher - Other	Basic (K-12)	649,235.00
Classroom Teacher - Other	Exceptional	285,000.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	29,747.03
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	97,845.47
Other Certified Instructional - Regular Pay	Instruction Related Technology	39,000.00
Other Certified Instructional - Other	Instructional Staff Training Services	36,000.00
Teacher Aides - Regular Pay	Prekindergarten	20,000.00
Other Support - Regular Pay	Other Pupil Personnel Services	53,000.00
Other Support - Regular Pay	Instructional Media Services	147,000.00
Other Support - Regular Pay	Instructional Staff Training Services	178,000.00
Other Support - Regular Pay	Board	12,000.00
Other Support - Regular Pay	Staff Services	38,000.00
Other Support - Regular Pay	Pupil Transportation Services	775,000.00
Other Support - Regular Pay	Maintenance of Plant	184,000.00
Other Support - Sick Leave	Food Services	17,000.00
Other Support - Other	School Administration (Office of the Prin)	31,000.00
Retirement	Instruction and Curr Development Svcs	8,975.25
Retirement	Pupil Transportation Services	172,000.00

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
Salaries & Benefits (Continued)		
Social Security	Food Services	2,400.00
Group Insurance - Health & Hospital	Attendance and Social Work	342,000.00
Group Insurance - Health & Hospital	Operation of Plant	636,000.00
Group Insurance - Health & Hospital	Maintenance of Plant	20,000.00
Worker's Compensation	Vocational	27,088.08
Professional and Technical Services	Basic (K-12)	101,482.78
Professional and Technical Services	Basic (K-12)	1,956,681.73
Professional and Technical Services	Instruction and Curr Development Svcs	5,000.00
Other Non-Prof. Purchased Services	Instructional Media Services	7,300.00
Other Non-Prof. Purchased Services	Administrative Technology Services	21,000.00
Natural Gas	Operation of Plant	502,286.00
Supplies	Basic (K-12)	209,415.11
Supplies	Instruction and Curr Development Svcs	48,617.15
Supplies	Instructional Staff Training Services	32,551.21
Supplies	Facilities Acquisition and Construction	10,806.80
Furn., Fixtures, and Equip. - Capitalized	Instruction and Curr Development Svcs	5,126.00
Furn., Fixtures, and Equip. - Capitalized	School Administration (Office of the Prin)	9,600.00
Temporary Employment	Board	19,000.00
Temporary Employment	School Administration (Office of the Prin)	14,000.00
Temporary Employment	Maintenance of Plant	8,300.00
Substitute Employment - Non-Instructional	Pupil Transportation Services	419,000.00
Substitute Employment - Non-Instructional	Operation of Plant	343,047.93
Substitute Teachers	Basic (K-12)	1,399.00
Substitute Teachers	Exceptional	400,000.00
Substitute Teachers	Guidance Services	2,000.00
Substitute Teachers	Instructional Media Services	35,000.00
High School Student Employment	Vocational	213,000.00
College Student Employment	Administrative Technology Services	10,000.00
Salaries	Facilities Acquisition and Construction	(231,000.00)
Salaries	School Administration (Office of the Prin)	(124,933.55)
Salaries	Operation of Plant	(460,607.00)
Classroom Teacher - Regular Pay	Basic (K-12)	(1,224,810.98)
Retirement	Basic (K-12)	(21,000.00)
Group Insurance - Health & Hospital	Attendance and Social Work	(675,400.00)
Group Insurance - Health & Hospital	Basic (K-12)	(444,000.00)
Group Insurance - Health & Hospital	Planning, Research, Dev, & Eval Svcs	(118,393.00)
Professional and Technical Services	Instructional Staff Training Services	(33,762.40)
Repairs and Maintenance	Maintenance of Plant	(14,726.00)
Supplies	Vocational	(43,358.01)
Supplies	Basic (K-12)	(48,617.15)
Textbooks	Basic (K-12)	(7,300.00)
Computer Software - Non-Capitalized	Instructional Staff Training Services	(5,000.00)
Reserve for Contingencies	Salaries & Benefits	(56,000.00)
Reserve for Contingencies	Other Personal Services	(1,463,347.93)
Reserve for Contingencies	Sick Leave Pay upon Retirement	(1,790,827.00)
Reserve for Contingencies	Utilities & Communications	(502,286.00)
Reserve for Contingencies	Unrestricted Reserve	(2,052,306.51)
Reserve for Contingencies	SAI Operational Cost - Regular Term	(8,492.00)
Reserve for Contingencies	Reading Allocation	(175,652.71)
Reserve for Contingencies	SAI - Low Performing Schools	(1,000,000.00)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting August 18, 2015**

Account Name	Function	Increase (Decrease)
f) <u>Class Size Reduction - SAI</u>		
Other Certified Instructional - Regular Pay	Attendance and Social Work	43,085.00
Retirement	Attendance and Social Work	3,176.00
Social Security	Attendance and Social Work	3,151.00
Group Insurance - Life	Attendance and Social Work	110.00
Group Insurance - Dental	Attendance and Social Work	140.00
Worker's Compensation	Attendance and Social Work	513.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	7,863.00
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	3,026.00
Salaries	Basic (K-12)	(6,282.00)
Salaries	Pupil Personnel Services	(41,524.00)
Group Insurance - Health & Hospital	Attendance and Social Work	(7,400.00)
Reserve for Contingencies	Constitutional Amendment for Class Size Reducti	(5,858.00)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

g) <u>DJJ Supplemental Allocation</u>		
Classroom Teacher - Regular Pay	Basic (K-12)	58,641.00
Classroom Teacher - Regular Pay	Basic (K-12)	33,717.00
Professional and Technical Services	Basic (K-12)	14,699.00
Reserve for Contingencies	Unrestricted Reserve	20,900.00
Reserve for Contingencies	DJJ Supplemental Allocation	(127,957.00)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

h) <u>Object Reserves</u>		
Supplies	School Administration (Office of the Prin)	4,000.00
Supplies	Vocational	(4,000.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

i) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	727.82
Temporary Employment	Community Services	(727.82)
		<u>0.00</u>

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
PART IV - SPECIAL REVENUES
BOARD MEETING August 18, 2015**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
P063P134159	Pell Grant Explanation: To decrease budget to close project.	(551.42)
P063P144159	Pell Grant Explanation: To decrease budget to close project.	(380,678.03)
P063Q144159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	1,175.00
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: To decrease budget to close project.	(125,479.66)
HE1254-14-1-0011	Military Precision : Shipshape Explanation: To decrease budget to close project.	(302,323.40)
170-1615A-5CP01	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1615A-5CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-5CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: To decrease budget to close project.	(10,313.85)
170-2625B-SCD01	FDLRS/Westgate IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement 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
PART IV - SPECIAL REVENUES
BOARD MEETING August 18, 2015**

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

Project No.	Project Name	Increase (Decrease)
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2235A-5CD01	Title I, Delinquent Explanation: To increase budget per Florida Department of Education.	45,178.00
170-2120A-0CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(634,670.00)
170-2125A-5CB01	Title I, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	612,670.00
170-2125A-5CB01	Title I, PK - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	22,000.00
170-2245A-5CT01	Title II - Teacher & Principal Training & Recruiting Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	29,071.00
170-2245B-5CT01	Title II - Social Studies Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	1,600.00
170-2245A-5CT01	Title II - Fine Arts Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	1,800.00
170-2245A-5CT01	Title II - Science Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	7,150.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
PART IV - SPECIAL REVENUES
BOARD MEETING August 18, 2015**

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

Project No.	Project Name	Increase (Decrease)
170-2245B-5CT01	Title II - Staff Development Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(39,621.00)
170-1025A-5C001	Title III - English Language Acquisition Explanation: Changes by schools & 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.: 11 - CAPITAL PROJECTS FUND

August 18, 2015

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	135,776,884.53	137,631,587.87	6,945,665.06	0.00	144,577,252.93
3425 PECO Maintenance Fund - FY2015	787,693.00	787,693.00			787,693.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,035,390.73	1,035,390.73	94,818.64		1,130,209.37
3710 Capital Improve Tax Constr Fd - FY2010	2,566,242.96	2,566,242.96			2,566,242.96
3711 Capital Improve Tax Constr Fd - FY2011	4,100,799.10	4,102,051.82			4,102,051.82
3712 Capital Improve Tax Constr Fd - FY2012	1,534,449.96	1,535,830.56			1,535,830.56
3713 Capital Improve Tax Constr Fd - FY2013	799,000.32	799,000.32			799,000.32
3714 Capital Improve Tax Constr Fd - FY2014	7,427,648.54	7,427,648.54	9,084.86		7,436,733.40
3715 Capital Improve Tax Constr Fd - FY2015	20,340,194.00	20,340,194.00	1,181,002.80		21,521,196.80
3719 Capital Improve Tax Constr Fd - FY2009	2,975,291.98	2,977,522.00			2,977,522.00
3910 Local Capital Improvement Fund	2,445,347.44	4,295,187.44	29,887.00		4,325,074.44
3940 Half Cent Sales Tax	4,244.48	4,244.48			4,244.48
3943 Half Cent Sales Tax - FY2003	6,315,967.36	6,315,967.36	6,732.70		6,322,700.06
3948 Half Cent Sales Tax - FY2008	85,044,063.66	85,044,063.66	5,612,325.06		90,656,388.72
3980 Charter Schools-Capital Outlay	400,551.00	400,551.00	11,814.00		412,365.00

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

August 18, 2015

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		135,776,884.53	137,631,587.87	7,786,466.24	840,801.18
7400 Facilities Acquisition and Construction	103,750,378.52	110,884,760.98		840,801.18	110,043,959.80
9200 Debt Services	0.00	0.00	892.62		892.62
9700 Transfer of Funds	13,007,949.00	12,550,738.25	1,035,196.38		13,585,934.63
9800 Reserves	19,018,557.01	14,196,088.64	6,750,377.24		20,946,465.88

ADOPTED BY BOARD: _____ August 18, 2015
 (Date)

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Capital Outlay & Debt Serv Fd (CO&DS)</u>		
CO&DS Distributed		84,225.20
Interest on Undistr CO&DS		10,593.44
		<u>94,818.64</u>
Dues and Fees	DOE Administrative Expense	892.62
Reserve for Contingencies	Unrestricted Reserve	93,926.02
		<u>94,818.64</u>
Explanation: To adjust the 2014-2015 CO&DS to actual revenue received.		
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b) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Interest on Investments		12,125.37
Local Capital Improve Tax		280.86
Net Inc (Dec) in Fair Value of Investments		(3,321.37)
		<u>9,084.86</u>
Reserve for Contingencies	Unrestricted Reserve	9,084.86
		<u>9,084.86</u>
Explanation: To appropriate and adjust interest and revenue to reserve project.		
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c) <u>3715 - Capital Improve Tax Constr Fd - FY2015</u>		
Local Capital Improve Tax		2,372,919.08
Interest on Investments		29,304.88
Net Inc (Dec) in Fair Value of Investments		9,137.49
Local Capital Improve Tax		(1,220,686.44)
Gain on Sale of Invest		(9,672.21)
		<u>1,181,002.80</u>
Reserve for Contingencies	Unrestricted Reserve	1,181,002.80
		<u>1,181,002.80</u>
Explanation: To appropriate and adjust interest and revenue received to reserve project.		
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d) <u>3910 - Local Capital Improvement Fund</u>		
Interest on Investments		2,717.00
		<u>2,717.00</u>
Reserve for Contingencies	Unrestricted Reserve	2,717.00
		<u>2,717.00</u>
Explanation: To appropriate interest to reserve project.		

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
<hr/>		
e) <u>3910 - Local Capital Improvement Fund</u>		
Sale of Land		17,170.00
Sale of Buildings		10,000.00
		<u>27,170.00</u>
Reserve for Contingencies	Unrestricted Reserve	27,170.00
		<u>27,170.00</u>

Explanation: To appropriate proceeds from the sale of land on Bauer Road and the forfeit of deposit on sale of Edgewater Elementary School.

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f) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Interest on Investments		8,872.17
Net Inc (Dec) in Fair Value of Investments		4,246.14
Gain on Sale of Invest		(6,385.61)
		<u>6,732.70</u>
Reserve for Contingencies	Unrestricted Reserve	6,732.70
		<u>6,732.70</u>

Explanation: To appropriate and adjust interest to reserve project.

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g) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Local Sales Tax		5,184,329.75
Interest on Investments		335,548.43
Net Inc (Dec) in Fair Value of Investments		105,288.40
Net Inc (Dec) in Fair Value of Investments		2,547.19
Gain on Sale of Invest		(15,388.71)
		<u>5,612,325.06</u>
Reserve for Contingencies	Unrestricted Reserve	5,612,325.06
		<u>5,612,325.06</u>

Explanation: To appropriate and adjust revenue and interest received to reserve project.

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h) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay		11,814.00
		<u>11,814.00</u>
Transfers to General Fund	Charter School Capital Outlay	11,814.00
		<u>11,814.00</u>

Explanation: To adjust Charter School Capital Outlay budget to actual revenue received.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3425 - PECO Maintenance Fund - FY2015		
Remodeling and Renovations - Non-Cap	Energy Management Systems	47,470.11
Transfers to General Fund	Painting	(47,470.11)
		<u>0.00</u>

Explanation: To adjust budget for 2014-2015 painting crew expenditures.

b) 3710 - Capital Improve Tax Constr Fd - FY2010		
Computer Hardware - Capitalized	Computer Equipment	13,599.74
Renovations - Network/Retrofit	Computer Equipment	277,172.83
Renovations - Network/Retrofit	Computer Equipment	311.83
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	1,212.47
Remodeling and Renovations - Non-Cap	General Renovations	398.13
	Portable Classroom Renovation, Relocation, Setup & Utility	
Improvements Other Than Bldgs. - Cap	Connections	43,470.00
Remodeling and Renovations - Non-Cap	General Renovations	(0.03)
Remodeling and Renovations - Non-Cap	Min Self-Insured Losses-Property	(7,710.10)
	Portable Classroom Renovation, Relocation, Setup & Utility	
Remodeling and Renovations - Non-Cap	Connections	(43,276.20)
Reserve for Contingencies	Reserve-Major Self Insured Losses	(285,178.67)
		<u>0.00</u>

Explanation: To transfer funds between projects to reallocate budgets between funds.

c) 3711 - Capital Improve Tax Constr Fd - FY2011		
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	9,501.00
Furn., Fixtures, and Equip. - Capitalized	Spencer Bibbs Elementary Renov/Remodeling	8,654.10
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	128,101.40
Computer Hardware - Capitalized	Spencer Bibbs Elementary Renov/Remodeling	19,973.09
Computer Hardware - Non-Capitalized	Spencer Bibbs Elementary Renov/Remodeling	634.12
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	55,000.00
Remodeling and Renovations - Non-Cap	General Renovations	45,000.00
Reserve for Contingencies	Unrestricted Reserve	31,476.97
Furn., Fixtures, and Equip. - Capitalized	Min Self-Insured Losses-Property	(100,000.00)
Computer Hardware - Capitalized	Equipment	(39.68)
Remodeling and Renovations - Non-Cap	School Closing and Consolidation Costs	(21,983.28)
Remodeling and Renovations - Non-Cap	School Closing and Consolidation Costs	(8,617.97)
Remodeling and Renovations - Non-Cap	School Closing and Consolidation Costs	(7,854.20)
Renovations - Network/Retrofit	School Closing and Consolidation Costs	(26,045.55)
Computer Software - Capitalized	Focus Software	(133,800.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to reallocate budgets between funds.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
d) 3713 - Capital Improve Tax Constr Fd - FY2013		
Reserve for Contingencies	Unrestricted Reserve	1,242.21
Improvements Other Than Bldgs. - Non-Cap	Sitework	(1,242.21)
		<u>0.00</u>

Explanation: To transfer funds from completed Sitework project to reserve project.

e) 3714 - Capital Improve Tax Constr Fd - FY2014		
Furn., Fixtures, and Equip. - Capitalized	Min Self-Insured Losses-Property	100,000.00
Remodeling and Renovations - Non-Cap	Min Self-Insured Losses-Property	7,710.10
Computer Software - Capitalized	Focus Software	133,800.00
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	10,000.00
Reserve for Contingencies	Unrestricted Reserve	568,167.26
Furn., Fixtures, and Equip. - Capitalized	Flood Disaster 2014	(133,800.00)
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	(17,382.74)
Furn., Fixtures, and Equip. - Capitalized	Aquatic Center	(1,567.00)
Computer Hardware - Capitalized	Aquatic Center	(2,000.00)
Furn., Fixtures, and Equip. - Non-Capitalized	Health	(3,212.50)
Computer Hardware - Capitalized	Health	(198.53)
Computer Hardware - Non-Capitalized	Health	(31,938.23)
Renovations - Network/Retrofit	Computer Equipment	(418,731.85)
Renovations - Network/Retrofit	Computer Equipment	(210,846.51)
		<u>0.00</u>

Explanation: To transfer funds between projects to reallocate budgets between funds.

f) 3715 - Capital Improve Tax Constr Fd - FY2015		
Improvements Other Than Bldgs. - Cap	Fencing	696.65
Improvements Other Than Bldgs. - Cap	Sitework	156.37
Improvements Other Than Bldgs. - Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	2,918.53
Improvements Other Than Bldgs. - Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	3,253.69
Improvements Other Than Bldgs. - Cap	Northview High School Sitework	3,786.08
Improvements Other Than Bldgs. - Cap	School Project Requests	6,694.33
Improvements Other Than Bldgs. - Non-Cap	Sitework	50,325.12
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	1,952.07
Improvements Other Than Bldgs. - Non-Cap	Soil Remediation	127.56
Improvements Other Than Bldgs. - Non-Cap	Soil Remediation	21,227.60
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	2,181.75
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	34.68
Remodeling and Renovations - Cap	Security Systems	1,173.69
Remodeling and Renovations - Cap	Spencer Bibbs Elementary Renov/Remodeling	2,771.53
Remodeling and Renovations - Cap	School Project Requests	13,774.64
Remodeling and Renovations - Non-Cap	Min Self-Insured Losses-Property	371.33
Remodeling and Renovations - Non-Cap	School Closing and Consolidation Costs	4,030.98

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
<u>Capital Improve Tax Constr Fd - FY2015 (Cont.)</u>		
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	173,801.18
Remodeling and Renovations - Non-Cap	Equipment	7,338.29
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	11,841.82
Remodeling and Renovations - Non-Cap	Energy Conservation	61.10
Remodeling and Renovations - Non-Cap	Energy Management Systems	3,365.52
Remodeling and Renovations - Non-Cap	Fire Protection Sys	19,629.28
Remodeling and Renovations - Non-Cap	General Renovations	105,034.56
Remodeling and Renovations - Non-Cap	Roofing	2,029.01
Remodeling and Renovations - Non-Cap	Port Class Hookups	89.09
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	5,788.56
Remodeling and Renovations - Non-Cap	Safety Renovations	11,300.84
Remodeling and Renovations - Non-Cap	Doors	4,636.57
Remodeling and Renovations - Non-Cap	Gym Renovations	6,516.24
	Portable Classroom Renovation, Relocation, Setup & Utility	
Remodeling and Renovations - Non-Cap	Connections	26,044.49
Remodeling and Renovations - Non-Cap	Bleacher Repair and Replacement	3,615.26
Remodeling and Renovations - Non-Cap	Indoor Air Quality	678.94
Remodeling and Renovations - Non-Cap	Flooring	4,768.09
Remodeling and Renovations - Non-Cap	Security Systems	2,365.54
Remodeling and Renovations - Non-Cap	Mechanical & Life Safety Systems	157,041.16
Remodeling and Renovations - Non-Cap	Bellview Middle General Renovations	772.59
Remodeling and Renovations - Non-Cap	Roofing Program	69,039.20
Remodeling and Renovations - Non-Cap	HVAC Renovations	4,051.97
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	69,481.24
Remodeling and Renovations - Non-Cap	Pine Meadow Elementary General Renovations	388.50
Remodeling and Renovations - Non-Cap	Warrington Middle Core Facilities Addition	3,259.30
Remodeling and Renovations - Non-Cap	AK Suter Rebuild	8,224.60
Remodeling and Renovations - Non-Cap	Ernest Ward Middle Rebuild	3,548.85
Remodeling and Renovations - Non-Cap	School Project Requests	5,571.24
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	16,496.81
Transfers to General Fund	Expenditures Transferred to 2 Mill	934,001.10
Transfers to General Fund	Millage Fund Transfer for Leased Equipment	138,974.39
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(10,000.00)
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(9,501.00)
Furn., Fixtures, and Equip. - Capitalized	Equipment	(10,000.00)
Furn., Fixtures, and Equip. - Capitalized	Equipment	(7,000.00)
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	(346,500.00)
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	(3,235.00)
Computer Hardware - Capitalized	Computer Equipment	(5,439.96)
Computer Hardware - Capitalized	Computer Equipment	(16,671.60)
Computer Hardware - Non-Capitalized	Computer Equipment	(225,357.44)
Computer Hardware - Non-Capitalized	School Printers	(2,582.73)
Buses	School Bus Replacement	(4,288.00)
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	(50,740.58)
Remodeling and Renovations - Non-Cap	Abatement - Capital Outlay	(684,732.00)
Renovations - Network/Retrofit	Computer Equipment	(70,175.89)
Transfers to General Fund	Millage Fund Transfer for Leased Equipment	(2,123.00)
Reserve for Contingencies	Unrestricted Reserve	(466,884.73)
		<u>0.00</u>

Explanation: To transfer funds between projects for capital outlay abatement and maintenance transfer and to reallocate budgets between funds.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 18, 2015**

Fund Name	Project	Increase (Decrease)
<hr/>		
g) 3910 - Local Capital Improvement Fund		
Land	Land Purchase	16,377.24
Reserve for Contingencies	Unrestricted Reserve	(16,377.24)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Land Purchase project for the purchase of land located in Walnut Hill.

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h) 3943 - Half Cent Sales Tax - FY2003		
Remodeling and Renovations - Cap	Security Systems	1,787.18
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	6,983.35
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	3,090.93
Remodeling and Renovations - Non-Cap	Doors	2,498.96
Remodeling and Renovations - Non-Cap	Bellview Middle General Renovations	116.51
Remodeling and Renovations - Non-Cap	HVAC Renovations	556.48
Improvements Other Than Bldgs. - Cap	Northview High School Sitework	(6.41)
Reserve for Contingencies	Unrestricted Reserve	(15,027.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to various Half Cent Sales Tax projects.

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i) 3948 - Half Cent Sales Tax - FY2008		
Computer Hardware - Capitalized	Ernest Ward Middle Rebuild	15,285.49
Furn., Fixtures, and Equip. - Capitalized	Ernest Ward Middle Rebuild	3,982.37
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(19,267.86)
		<u>0.00</u>

Explanation: To transfer funds within Ernest Ward Middle Rebuild project to facilitate the proper classification of expenditures.

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

August 18, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	26,113,187.78	26,113,187.78	2,037,895.42	2,037,895.42	26,113,187.78
3261 School Lunch Reimb	11,000,000.00	11,000,000.00	174,056.36		11,174,056.36
3262 School Breakfast Reimb	3,600,000.00	3,600,000.00	163,837.97		3,763,837.97
3263 After School Snack Reimbursement	80,000.00	80,000.00		43,226.28	36,773.72
3265 USDA Donated Foods	1,000,000.00	1,000,000.00	90,955.04		1,090,955.04
3267 Summer Food Serv Program	100,000.00	100,000.00	12,560.07		112,560.07
3268 Fresh Fruit and Vegetable Program	30,000.00	30,000.00		8,552.07	21,447.93
3337 School Breakfast Supplmt	150,000.00	150,000.00		19,725.00	130,275.00
3338 School Lunch Supplmt	150,000.00	150,000.00	4,149.00		154,149.00
3399 Other Misc State Revenue	5,000.00	5,000.00		5,000.00	0.00
3431 Interest on Investments	3,000.00	3,000.00	2,544.95		5,544.95
3451 Student Lunches	1,400,000.00	1,400,000.00		160,629.31	1,239,370.69
3452 Student Breakfasts	100,000.00	100,000.00	2,148.67		102,148.67
3453 Adult Breakfast/Lunch	2,000,000.00	2,000,000.00		1,788,468.11	211,531.89
3454 Student & Adlt A La Carte	200,000.00	200,000.00	1,584,828.76		1,784,828.76
3456 Other Food Sales	111,000.00	111,000.00		12,294.65	98,705.35
3495 Other Misc Local Sources	0.00	0.00	2,814.60		2,814.60
9999 Beginning Fund Balance	6,184,187.78	6,184,187.78			6,184,187.78

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

August 18, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		26,113,187.78	26,113,187.78	0.00	0.00
7600 Food Services	21,592,817.31	21,592,817.31			21,592,817.31
9800 Reserves	4,520,370.47	4,520,370.47			4,520,370.47

ADOPTED BY BOARD: _____ August 18, 2015 _____
 (Date)

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

Explanation of Budget Amendment as Follows:
 Part IV - Special Revenue - Food Service Fund
 Resolution Number 1
 Board Meeting August 18, 2015

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Revenue Objects</u>		
School Lunch Reimb		174,056.36
School Breakfast Reimb		163,837.97
USDA Donated Foods		90,955.04
Summer Food Serv Program		12,560.07
School Lunch Supplmt		4,149.00
Interest on Investments		2,544.95
Student Breakfasts		2,148.67
Student & Adlt A La Carte		1,584,828.76
Other Misc Local Sources		2,814.60
After School Snack Reimbursement		(43,226.28)
Fresh Fruit and Vegetable Program		(8,552.07)
School Breakfast Supplmt		(19,725.00)
Other Misc State Revenue		(5,000.00)
Student Lunches		(160,629.31)
Adult Breakfast/Lunch		(1,788,468.11)
Other Food Sales		(12,294.65)
		<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>Reserve-Inventory</u>		
Reserve for Contingencies	Reserve-Inventory	902,836.97
Reserve for Contingencies	Unrestricted Reserve	(902,836.97)
		<u>0.00</u>

Explanation: To adjust inventory reserves.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

August 18, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	10,963,060.43	33,309,405.12	3,176,885.06	2,539,502.73	33,946,787.45
3322 CO & DS for SBE/COBI Bonds	1,322,952.90	1,322,952.90		34,164.03	1,288,788.87
3326 SBE/COBI Bond Interest	0.00	0.00	1,128.74		1,128.74
3431 Interest on Investments	0.00	1,005.99	34.48		1,040.47
3630 Trans from Cap Proj Funds	5,000,000.00	5,000,000.00			5,000,000.00
3715 Sale of Refunding Bonds	0.00	0.00	627,000.00		627,000.00
3750 Proceeds Certs of Participation	0.00	22,345,338.70		2,505,338.70	19,840,000.00
3792 Premium on Sale of Bond Refund	0.00	0.00	43,383.14		43,383.14
3794 Prem-Refunding Lease-Purchase	0.00	0.00	2,505,338.70		2,505,338.70
9999 Beginning Fund Balance	4,640,107.53	4,640,107.53			4,640,107.53

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

August 18, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	10,963,060.43	33,309,405.12	684,866.89	47,484.56	33,946,787.45
9200 Debt Services	6,482,801.90	28,829,146.59	684,866.89		29,514,013.48
9800 Reserves	4,480,258.53	4,480,258.53		47,484.56	4,432,773.97

ADOPTED BY BOARD: August 18, 2015
 (Date)

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

**Explanation of Budget Amendment as Follows:
Part II - Debt Service
Resolution Number 2
Board Meeting August 18, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>SBE/COBI Bonds</u>		
CO&DS for SBE/COBI Bonds		(34,164.03)
SBE/COBI Bond Interest		1,128.74
Proceeds Refunding Bonds		627,000.00
Premium on Refunded Bonds		43,383.14
		<u>637,347.85</u>
Interest	Debt Services	(17,287.51)
Debt Service/Issuance Fees	Debt Services	1,707.18
Refund Bond Escrow Agent	Debt Services	763,006.97
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	(110,078.79)
		<u>637,347.85</u>

Explanation: To adjust budgets to actual per DOE.

b) <u>Certificates of Participation Rent Service Fund</u>		
Bank Interest Earned		34.48
COP Refunding Proceeds		(2,505,338.70)
Premium on COP Refunding Proceeds		2,505,338.70
		<u>34.48</u>
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	34.48
		<u>34.48</u>

Explanation: To appropriate interest earned to reserves and COP Refunding Proceeds to Premium on Refunding Proceeds.

II. Amendments Between Appropriations & Reserves

a) <u>Certificates of Participation Rent Service Fund</u>		
Debt Service/Issuance Fees	Debt Services	9,350.00
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	62,559.75
Interest	Debt Services	(71,909.75)
		<u>0.00</u>

Explanation: To reappropriate interest to fees and reserves.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - RACE TO THE TOP FUND

August 18, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	98,578.27	524,823.73	0.00	0.00	524,823.73
3214 Race to the Top	98,578.27	524,823.73			524,823.73

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
 EXPLANATION OF BUDGET AMENDMENT NO. 4
 PART IV - RACE TO THE TOP FUND
 BOARD MEETING August 18, 2015**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-RA111-5C001	Race to the Top - Prof Development for Digital Learning Explanation: Changes by schools & departments between objects & functions to better utilize funds.	0.00