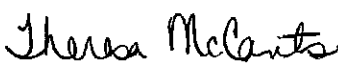
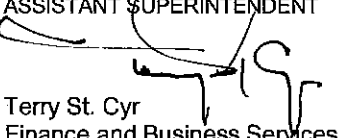


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: January 20, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 5 – General Operating Fund b. Resolution 4 – Special Revenue - Federal Programs c. Resolution 4 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend 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 January 7, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE January 7, 2015	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

January 20, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,872,296.29	140,032.94	34,903.75	349,777,425.48
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3199 Misc Federal Direct	200,000.00	200,000.00			200,000.00
3202 Medicaid	1,250,000.00	1,264,703.09			1,264,703.09
3299 Misc Fedl Through State	871,456.00	977,324.00	86,000.00		1,063,324.00
3310 FL Ed Finance Program	137,020,707.00	137,020,707.00			137,020,707.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3318 Adults with Disabilities	177,755.96	177,755.96			177,755.96
3323 CO&DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	387,861.00	387,861.00			387,861.00
3355 Class Size Reduction	44,048,794.00	44,048,794.00			44,048,794.00
3361 School Recognition Funds	809,820.00	809,820.00			809,820.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,292,145.33			1,292,145.33
3399 Other Misc State Revenue	299,424.00	300,009.00	54,032.94		354,041.94
3411 District School Tax	91,051,655.00	91,051,655.00			91,051,655.00
3425 Rent	325,000.00	325,000.00			325,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	455,743.00	507,035.00			507,035.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	25,000.00	25,000.00			25,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	80,594.39		20,594.39	60,000.00
3467 GED Testing Fees	12,000.00	14,120.00		2,120.00	12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	54,600.00	66,789.36		12,189.36	54,600.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3494 Fedl Indirect Cost Rate	1,753,929.00	1,753,929.00			1,753,929.00
3495 Other Misc Local Sources	71,071.00	58,759.00			58,759.00
3498 Lost, Damaged & Sale Txbks	55,000.00	55,000.00			55,000.00
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00			8,007,949.00
3742 Other Loss Recovery	0.00	502,800.00			502,800.00
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

January 20, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,672,296.29	731,678.80	626,549.61	349,777,425.48
5100 Basic (K-12)	138,650,618.80	139,337,506.89	11,946.81		139,349,453.70
5200 Exceptional	37,942,418.57	37,367,997.09	300,000.00		37,667,997.09
5300 Vocational	7,593,492.33	7,246,927.84		85,086.75	7,161,841.09
5400 Adult General	486,906.15	486,906.15	85,183.00		572,089.15
5500 Prekindergarten	1,789,067.30	1,777,087.72	74,712.00		1,851,799.72
5900 Other Instruction	65,877.87	65,877.87			65,877.87
6100 Pupil Personnel Services	8,972,669.00	0.00			0.00
6110 Attendance and Social Work	2,457,051.98	3,057,051.98			3,057,051.98
6120 Guidance Services	854,242.75	8,091,911.75	11,288.00		8,103,199.75
6130 Health Services	2,037,293.09	2,249,900.03			2,249,900.03
6140 Psychological Services	36,840.34	1,029,673.35			1,029,673.35
6150 Parental Involvement	15,000.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	89,433.21	89,433.21			89,433.21
6200 Instructional Media Services	4,449,915.16	4,454,631.16			4,454,631.16
6300 Instruction and Curr Development Svcs	4,775,243.59	4,801,535.59			4,801,535.59
6400 Instructional Staff Training Services	3,234,896.94	3,389,655.36			3,389,655.36
6500 Instruction Related Technology	2,355,900.38	2,355,900.38			2,355,900.38
7100 Board	1,295,166.87	1,595,166.87			1,595,166.87
7200 General Administration (Supt & Staff)	679,395.42	723,745.42	1,000.00		724,745.42
7300 School Administration (Office of the Prin)	15,025,249.58	15,220,049.58	100,000.00		15,320,049.58
7400 Facilities Acquisition and Construction	1,920,437.50	1,990,437.50			1,990,437.50
7500 Fiscal Services	3,115,440.69	3,115,440.69			3,115,440.69
7600 Food Services	0.00	50,000.00			50,000.00
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	1,241,040.12	10,279.94		1,251,320.06
7720 Information Services	116,300.00	116,300.00	94,000.00		210,300.00
7730 Staff Services	1,212,428.36	3,812,428.36			3,812,428.36
7760 Internal Services	135,770.72	1,374,059.72			1,374,059.72
7800 Pupil Transportation Services	16,111,873.42	15,708,272.42			15,708,272.42
7900 Operation of Plant	29,487,302.34	29,487,302.34	480.00		29,487,782.34
8100 Maintenance of Plant	11,866,400.43	13,369,200.43			13,369,200.43
8200 Administrative Technology Services	3,306,665.85	3,306,665.85			3,306,665.85
9100 Community Services	783,703.18	782,327.08	42,789.05		825,116.13
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	41,952,863.54		541,462.86	41,411,400.68

ADOPTED BY BOARD: _____ January 20, 2015
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 5
Board Meeting January 20, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Postsecondary Lab Fees		(4,034.75)
Postsecondary Lab Fees		(12,171.56)
Postsecondary Lab Fees		(4,388.08)
GED Testing Fees		(2,120.00)
Other Student Fees		(5,374.36)
Other Student Fees		(4,815.00)
Other Student Fees		(2,000.00)
		<u>(34,903.75)</u>
Supplies	Vocational	(4,034.75)
Supplies	Vocational	(12,171.56)
Supplies	Vocational	(4,388.08)
Other Non-Prof. Purchased Services	Vocational	(2,120.00)
Supplies	Vocational	(5,374.36)
Supplies	Vocational	(4,815.00)
Supplies	Vocational	(2,000.00)
		<u>(34,903.75)</u>

Explanation: To adjust revenue budget.

b) <u>Testing</u>		
Other Misc State Revenue		10,279.94
		<u>10,279.94</u>
Supplies	Planning, Research, Dev, & Eval Svcs	10,279.94
		<u>10,279.94</u>

Explanation: To set up budget per PERT award letter.

c) <u>Florida Student Assistance Grant - Career Ed</u>		
Other Misc State Revenue		43,753.00
		<u>43,753.00</u>
Other Miscellaneous Expenses	Community Services	43,753.00
		<u>43,753.00</u>

Explanation: To appropriate Florida Student Assistance Grant revenue.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 20 2015

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

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 5
Board Meeting January 20, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
d) <u>Migrant Pre-Kindergarten Program</u>		
Misc Fedl Through State		86,000.00
		86,000.00
Classroom Teacher - Regular Pay	Prekindergarten	36,344.00
Other Certified Instructional - Regular Pay	Guidance Services	11,288.00
Teacher Aides - Regular Pay	Prekindergarten	14,859.00
Retirement	Prekindergarten	4,562.00
Social Security	Prekindergarten	4,073.00
Group Insurance - Health & Hospital	Prekindergarten	12,915.00
Group Insurance - Life	Prekindergarten	285.00
Group Insurance - Dental	Prekindergarten	308.00
Worker's Compensation	Prekindergarten	759.00
Substitute Employment - Non-Instructional	Prekindergarten	367.00
Substitute Teachers	Prekindergarten	240.00
		86,000.00

Explanation: To set up budget for Migrant Pre-Kindergarten Program project.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	963.95
Temporary Employment	Community Services	(963.95)
		0.00

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

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Computer Hardware - Non-Capitalized	Basic (K-12)	4,066.95
Computer Software - Non-Capitalized	Basic (K-12)	360.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(4,426.95)
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	5,910.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(5,910.00)
Other Non-Prof. Purchased Services	Operation of Plant	480.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(480.00)
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for equipment purchases at Molino Park Elementary and Bellview Elementary and software purchases at Molino Park Elementary and Tate High.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 20 2015

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

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 5
Board Meeting January 20, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
c) <u>Workforce Education</u>		
Repairs and Maintenance	Vocational	5,000.00
Printing, Binding, and Reproduction	Information Services	5,000.00
Advertising	Information Services	89,000.00
Reserve for Contingencies	Reserve-Workforce Development	(99,000.00)
		<u>0.00</u>

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

d) <u>Adult General Ed Fees</u>		
Supplies	Adult General	85,183.00
Supplies	Vocational	(55,183.00)
Reserve for Contingencies	Unrestricted Reserve	(30,000.00)
		<u>0.00</u>

Explanation: To appropriate and adjust Adult General Ed Fees budget.

e) <u>High School Apparel</u>		
Supplies	Basic (K-12)	562.13
Supplies	Basic (K-12)	497.27
Supplies	Basic (K-12)	363.15
Supplies	Basic (K-12)	187.31
Reserve for Contingencies	Unrestricted Reserve	(1,609.86)
		<u>0.00</u>

Explanation: To appropriate High School Apparel Royalties.

f) <u>Salaries & Benefits</u>		
Salaries	Exceptional	300,000.00
Salaries	General Administration (Supt & Staff)	1,000.00
Salaries	School Administration (Office of the Prin)	100,000.00
Reserve for Contingencies	Salaries & Benefits	(401,000.00)
		<u>0.00</u>

Explanation: To adjust budget between functions.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 20, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	40,016,652.83	34,676,074.35	2.00	0.00	34,676,076.35
3199 Misc Federal Direct	1,400,430.70	2,600,430.70			2,600,430.70
3201 Vocational Ed Acts	577,364.30	577,140.39			577,140.39
3220 Workforce Investment Act	305,819.00	305,819.00			305,819.00
3230 Indiv with Disab Ed Act	12,084,239.15	11,205,702.49			11,205,702.49
3240 Elem & Sec Ed Act, Title I	21,399,004.25	17,419,493.66	2.00		17,419,495.66
3251 Adult General Education	404,487.32	209,476.32			209,476.32
3299 Misc Fedl Through State	3,844,938.15	2,357,641.83			2,357,641.83
9999 Beginning Fund Balance	369.96	369.96			369.96

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 JAN 20 2015
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 20, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		40,016,652.83	34,676,074.35	262,421.70	262,419.70
5000 Instruction	19,917,083.88	15,910,400.61		208,409.08	15,701,991.53
6100 Pupil Personnel Services	2,724,279.65	2,578,552.16		35,512.98	2,543,039.18
6200 Instruct Media Services	44,203.00	45,496.23			45,496.23
6300 Instruct & Curr Develop Services	5,789,591.88	5,418,743.91	11,366.80		5,430,110.71
6400 Instruct Staff Training Services	6,975,852.30	6,005,876.33	24,547.90		6,030,424.23
6500 Instruction Related Technology	1,928,262.52	1,932,669.93			1,932,669.93
7200 General Administration	1,211,630.08	568,066.65	226,002.00		794,068.65
7300 School Administration	3,266.00	102,266.00			102,266.00
7400 Facil Acquisition & Construction	80,519.23	73,422.78			73,422.78
7500 Fiscal Services	0.00	0.00	505.00		505.00
7710 Planning, Research, Development	9,300.00	9,300.00			9,300.00
7720 Information Services	18,000.00	8,000.00			8,000.00
7730 Staff Services	61,549.00	66,867.87		497.64	66,370.23
7800 Pupil Transportation Services	1,022,482.92	1,012,382.94			1,012,382.94
7900 Operation of Plant	37,981.14	30,377.71			30,377.71
8100 Maintenance of Plant	500.00	500.00			500.00
8200 Admin Tech Serv	71,555.00	92,555.00		18,000.00	74,555.00
9100 Community Services	120,596.23	820,596.23			820,596.23
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: January 20, 2015
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
PART IV - SPECIAL REVENUES
BOARD MEETING January 20, 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)
170-1615A-5CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2235A-5CD01	Title I, Delinquent <i>Explanation: To increase budget per Florida Department of Education.</i>	2.00
170-2264A-4CS01	Title I School Improvement Initiative Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2265B-5CS01	Title I School Improvement Initiative <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2125A-5CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(17,862.30)
170-2125A-5CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	242.80
170-2125A-5CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	17,619.50
170-2245A-5CT01	Title II - Fine Arts Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	2,078.90
170-2245B-5CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(2,078.90)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 20, 2015

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	135,776,884.53	135,894,454.53	0.00	0.00	135,894,454.53
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			1,035,390.73
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	4,100,799.10			4,100,799.10
3712 Capital Improve Tax Constr Fd - FY2012	1,534,449.96	1,534,449.96			1,534,449.96
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			7,427,648.54
3715 Capital Improve Tax Constr Fd - FY2015	20,340,194.00	20,340,194.00			20,340,194.00
3719 Capital Improve Tax Constr Fd - FY2009	2,975,291.98	2,975,291.98			2,975,291.98
3910 Local Capital Improvement Fund	2,445,347.44	2,562,917.44			2,562,917.44
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			6,315,967.36
3948 Half Cent Sales Tax - FY2008	85,044,063.66	85,044,063.66			85,044,063.66
3980 Charter Schools-Capital Outlay	400,551.00	400,551.00			400,551.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 20, 2015

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		135,776,884.53	135,894,454.53	6,579.12	6,579.12
7400 Facilities Acquisition and Construction	103,750,378.52	104,749,984.19	6,579.12		104,756,563.31
9700 Transfer of Funds	13,007,949.00	13,007,949.00			13,007,949.00
9800 Reserves	19,018,557.01	18,136,521.34		6,579.12	18,129,942.22

ADOPTED BY BOARD: _____ January 20, 2015 _____
(Date)

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

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 20 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 4
Board Meeting January 20, 2015**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment	1,500.00
Reserve for Contingencies	Unrestricted Reserve	(1,500.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment project.

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	1,196.21
Reserve for Contingencies	Unrestricted Reserve	(1,196.21)
		<u>0.00</u>

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

c) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Remodeling and Renovations - Non-Cap	Doors	422.85
Remodeling and Renovations - Non-Cap	Energy Management Systems	3,460.06
Reserve for Contingencies	Unrestricted Reserve	(3,882.91)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Doors project and Energy Management Systems project.

d) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Furn., Fixtures, and Equip. - Capitalized	Northview High PE Facilities & Sitework	5,000.00
Buildings and Fixed Equipment - Construction	Northview High PE Facilities & Sitework	(5,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Northview Field House project to facilitate the proper classification of expenditures.

e) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Computer Hardware - Capitalized	School Project Requests	8,215.00
Computer Hardware - Capitalized	School Project Requests	8,215.00
Remodeling and Renovations - Cap	School Project Requests	(8,215.00)
Remodeling and Renovations - Cap	School Project Requests	(8,215.00)
		<u>0.00</u>

Explanation: To transfer funds within School Project Requests project for Scenic Heights and Holm Elementary.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 20 2015

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