
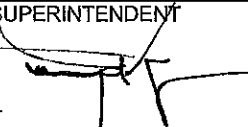


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 21, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 11 – General Operating Fund b. Resolution 10 – Special Revenue - Federal Programs c. Resolution 10 – Capital Projects Fund 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 July 7, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE July 7, 2015	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

July 21, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	348,666,225.74	187,916.00	0.00	348,854,141.74
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	1,384,202.19			1,384,202.19
3299 Misc Fedl Through State	871,456.00	1,069,084.76	32,500.00		1,101,584.76
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	0.00	69,000.00		69,000.00
3318 Adults with Disabilities	177,755.96	170,000.00			170,000.00
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	130,251.00			130,251.00
3355 Class Size Reduction	44,048,794.00	43,749,431.00			43,749,431.00
3361 School Recognition Funds	809,820.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,292,145.33	57,000.00		1,349,145.33
3399 Other Misc State Revenue	299,424.00	620,564.94	29,416.00		649,980.94
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	63,000.33			63,000.33
3467 GED Testing Fees	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	54,600.00	59,063.73			59,063.73
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	0.00	241,944.10			241,944.10
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	226,142.11			226,142.11
3498 Lost, Damaged & Sale Txbks	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	0.00	371,884.24			371,884.24
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00			8,007,949.00
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			1,607,707.20
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

July 21, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		348,974,456.45	348,666,225.74	385,703.86	197,787.86
5100 Basic (K-12)	138,650,618.80	144,149,909.86	92,700.00		144,242,609.86
5200 Exceptional	37,942,418.57	39,304,516.63			39,304,516.63
5300 Vocational	7,593,492.33	8,425,884.59	69,247.00		8,495,131.59
5400 Adult General	486,906.15	572,036.18			572,036.18
5500 Prekindergarten	1,789,067.30	1,815,342.39	75,881.00		1,891,223.39
5900 Other Instruction	65,877.87	65,877.87			65,877.87
6100 Pupil Personnel Services	8,972,669.00	41,524.00			41,524.00
6110 Attendance and Social Work	2,457,051.98	3,064,932.56			3,064,932.56
6120 Guidance Services	854,242.75	8,442,091.16			8,442,091.16
6130 Health Services	2,037,293.09	2,292,832.16			2,292,832.16
6140 Psychological Services	36,840.34	1,135,114.37			1,135,114.37
6150 Parental Involvement	15,000.00	15,577.00	500.00		16,077.00
6190 Other Pupil Personnel Services	89,433.21	573,383.05			573,383.05
6200 Instructional Media Services	4,449,915.16	4,512,038.32			4,512,038.32
6300 Instruction and Curr Development Svcs	4,775,243.59	5,071,455.00	25,000.00		5,096,455.00
6400 Instructional Staff Training Services	3,234,896.94	3,511,850.57			3,511,850.57
6500 Instruction Related Technology	2,355,900.38	2,368,816.24			2,368,816.24
7100 Board	1,295,166.87	1,648,082.96			1,648,082.96
7200 General Administration (Supt & Staff)	679,395.42	811,783.02	30,000.00		841,783.02
7300 School Administration (Office of the Prin)	15,025,249.58	15,485,260.48			15,485,260.48
7400 Facilities Acquisition and Construction	1,920,437.50	2,117,437.50		8,098.63	2,109,338.87
7500 Fiscal Services	3,115,440.69	3,115,440.69			3,115,440.69
7600 Food Services	0.00	106,040.76	20,000.00		126,040.76
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	920,214.57			920,214.57
7720 Information Services	116,300.00	210,300.00			210,300.00
7730 Staff Services	1,212,428.36	4,095,556.37			4,095,556.37
7760 Internal Services	135,770.72	1,723,846.04			1,723,846.04
7800 Pupil Transportation Services	16,111,873.42	16,047,623.74		15,081.00	16,032,542.74
7900 Operation of Plant	29,487,302.34	28,926,432.34			28,926,432.34
8100 Maintenance of Plant	11,866,400.43	14,430,581.44	45,000.00		14,475,581.44
8200 Administrative Technology Services	3,306,665.85	3,306,665.85			3,306,665.85
9100 Community Services	783,703.18	823,044.42	27,375.86		850,420.28
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	29,524,733.61		174,608.23	29,350,125.38

ADOPTED BY BOARD: _____ July 21, 2015
 (Date)

CERTIFIED CORRECT: Melcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

JUL 21 2015

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 11
 Board Meeting July 21, 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY Increase
 (Decrease)

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Migrant Pre-K School Readiness/Transition</u>		
Misc Fedl Through State		29,300.00
Misc Fedl Through State		700.00
Voluntary Prekindergarten Program		57,000.00
		<u>87,000.00</u>
Classroom Teacher - Regular Pay	Prekindergarten	9,950.00
Teacher Aides - Regular Pay	Prekindergarten	5,550.00
Retirement	Prekindergarten	1,143.00
Social Security	Prekindergarten	1,186.00
Worker's Compensation	Prekindergarten	186.00
Professional and Technical Services	Prekindergarten	500.00
Other Non-Prof. Purchased Services	Prekindergarten	100.00
Supplies	Prekindergarten	866.00
Supplies	Parental Involvement	500.00
Other Miscellaneous Expenses	Pupil Transportation Services	9,319.00
Supplies	Basic (K-12)	700.00
Classroom Teacher - Regular Pay	Prekindergarten	37,119.00
Teacher Aides - Regular Pay	Prekindergarten	9,720.00
Retirement	Prekindergarten	3,420.00
Social Security	Prekindergarten	3,582.00
Worker's Compensation	Prekindergarten	561.00
Other Miscellaneous Expenses	Pupil Transportation Services	600.00
Supplies	Prekindergarten	1,998.00
		<u>87,000.00</u>

Explanation: To set up budget for Migrant Pre-K School Readiness/Transition, FCAT Preparation, and Summer Voluntary Pre-K Education Program projects.

b) <u>Scholarships and Grants - George Stone</u>		
Other Misc State Revenue		247.00
		<u>247.00</u>
Training Tuition Fees	Vocational	247.00
		<u>247.00</u>

Explanation: To appropriate Bright Futures revenue received.

c) <u>Industry Certifications-Performance Based</u>		
Performance Based Incentive		69,000.00
		<u>69,000.00</u>
Supplies	Vocational	58,100.00
Classroom Teacher - Other	Vocational	10,000.00
Social Security	Vocational	800.00
Worker's Compensation	Vocational	100.00
		<u>69,000.00</u>

Explanation: To appropriate Performance Based Industry Certifications revenue received.

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 11
 Board Meeting July 21, 2015**

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>Positive Behavior Support</u>		
Misc Fedl Through State		2,500.00
Reserve for Contingencies	Positive Behavior Support	2,500.00
		<u>2,500.00</u>

Explanation: To appropriate Positive Behavior Support revenue received.

e) <u>Florida Student Assistance Grant - Career Ed</u>		
Other Misc State Revenue		29,169.00
		<u>29,169.00</u>
Other Miscellaneous Expenses	Community Services	29,169.00
		<u>29,169.00</u>

Explanation: To appropriate Term 2 FSAG revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	1,793.14
Temporary Employment	Community Services	(1,793.14)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Substitute Employment - Non-Instructional	Pupil Transportation Services	20,000.00
Retirement	Basic (K-12)	(20,000.00)
Other Support - Sick Leave	Food Services	20,000.00
Classroom Teacher - Terminal Pay	Basic (K-12)	(20,000.00)
Professional and Technical Services	Basic (K-12)	132,000.00
Administrative - Sick Leave	General Administration (Supt & Staff)	30,000.00
Other Certified Instructional - Sick Leave	Instruction and Curr Development Svcs	25,000.00
Reserve for Contingencies	Sick Leave Pay upon Retirement	(187,000.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

c) <u>Regular Operations--Departments</u>		
Repairs and Maintenance	Maintenance of Plant	5,000.00
Tires and Tubes	Maintenance of Plant	40,000.00
Diesel Fuel	Pupil Transportation Services	(45,000.00)
Reserve for Contingencies	Unrestricted Reserve	8,098.63
Renovations - Network/Retrofit	Facilities Acquisition and Construction	(8,098.63)
		<u>0.00</u>

Explanation: To adjust budget to transfer residual balances to reserve and to reflect actual expenditures.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
PART IV - SPECIAL REVENUES
BOARD MEETING July 21, 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>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
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
170-2625B-5CD01	FDLRS/Westgate IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CDT1	Sednet/Idea Part B - Trust 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
170-2235A-5CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
PART IV - SPECIAL REVENUES
BOARD MEETING July 21, 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)
170-2125A-5CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(199,026.59)
170-2125A-5CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	846,887.92
170-2125A-5CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(650,499.73)
170-2125A-5CB01	Title I, Part A, Basic - Technology Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	2,638.40
170-2125A-5CB01	Title I, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245B-5CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1025A-5C001	Title III - English Language Acquisition Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JUL 21 2015

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 10
Board Meeting July 21, 2015**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Interest on Investments		1,380.60
		<u>1,380.60</u>
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	1,380.60
		<u>1,380.60</u>

Explanation: To appropriate interest earned to Portable Classroom Renovation, Relocation, Setup & Utility Connections project.

II. Amendments Between Appropriations		
a) <u>3425 - PECO Maintenance Fund - FY2015</u>		
Remodeling and Renovations - Non-Cap	Energy Management Systems	982.84
Remodeling and Renovations - Non-Cap	Bleacher Repair and Replacement	(982.84)
		<u>0.00</u>

Explanation: To transfer funds from Bleacher Repair and Replacement project to Energy Management Systems project.

b) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment	19,000.00
Improvements Other Than Bldgs. - Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	48,462.01
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	14,696.00
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	374,565.06
Remodeling and Renovations - Non-Cap	General Renovations	374.27
Renovations - Network/Retrofit	Computer Equipment	346,922.29
Improvements Other Than Bldgs. - Non-Cap	Sitework	487,220.97
Furn., Fixtures, and Equip. - Capitalized	Gym Renovations	(55.06)
Improvements Other Than Bldgs. - Non-Cap	Soil Remediation	(2,586.32)
Remodeling and Renovations - Non-Cap	Energy Conservation - Non-Cap	(8,917.00)
Remodeling and Renovations - Non-Cap	Energy Conservation	(7,773.00)
Remodeling and Renovations - Non-Cap	Indoor Air Quality	(42.89)
Reserve for Contingencies	Reserve-Major Self Insured Losses	(593,023.33)
Reserve for Contingencies	Reserve-Prior Year Beach Taxes	(678,843.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to facilitate utilizing the balance remaining in Fund 3710.

c) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Computer Hardware - Capitalized	Equipment	2,546.65
Remodeling and Renovations - Non-Cap	General Renovations	(264.06)
Remodeling and Renovations - Non-Cap	Indoor Air Quality	(2,282.59)
		<u>0.00</u>

Explanation: To transfer funds from Indoor Air Quality project and General Renovations project to Equipment project.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JUL 21 2015

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 10
Board Meeting July 21, 2015**

Fund Name	Project	Increase (Decrease)
d) 3712 - Capital Improve Tax Constr Fd - FY2012		
Furn., Fixtures, and Equip. - Capitalized	Equipment	7,470.94
Computer Hardware - Non-Capitalized	Computer Equipment	10,359.91
Improvements Other Than Bldgs. - Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	48,462.01
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	8,694.66
Furn., Fixtures, and Equip. - Capitalized	Automated External Defibrillator Program	(6,342.66)
Remodeling and Renovations - Non-Cap	General Renovations	(2,300.00)
Computer Software - Non-Capitalized	ERP Project	(52.00)
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(2,714.00)
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(1,590.00)
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(34,158.01)
Reserve for Contingencies	Unrestricted Reserve	(27,830.85)
		<u>0.00</u>

Explanation: To transfer funds between projects to facilitate utilizing the balance remaining in Fund 3712.

e) 3713 - Capital Improve Tax Constr Fd - FY2013		
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	968.03
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(105.01)
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	(86.72)
Reserve for Contingencies	Unrestricted Reserve	(776.30)
		<u>0.00</u>

Explanation: To transfer funds from various completed projects and reserve project to Preventive Maintenance Program project.

f) 3714 - Capital Improve Tax Constr Fd - FY2014		
Furn., Fixtures, and Equip. - Capitalized	Flood Disaster 2014	151,182.74
Remodeling and Renovations - Non-Cap	Gym Renovations	171,436.61
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	4,190.07
Remodeling and Renovations - Non-Cap	Indoor Air Quality	2,282.59
Renovations - Network/Retrofit	Computer Equipment	370,691.88
Reserve for Contingencies	Unrestricted Reserve	952,616.14
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	(1,652,400.03)
		<u>0.00</u>

Explanation: To transfer funds from Flood Disaster 2014 project to various projects.

g) 3714 - Capital Improve Tax Constr Fd - FY2014		
Reserve for Contingencies	Reserve-Major Self Insured Losses	878,202.00
Reserve for Contingencies	Reserve-Prior Year Beach Taxes	678,843.00
Reserve for Contingencies	Unrestricted Reserve	(1,557,045.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to re-establish projects transferred from Fund 3710.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JUL 21 2015

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

Explanation of Budget Amendment as Follows:

Part III - Capital Projects Fund

Resolution Number 10

Board Meeting July 21, 2015

Fund Name	Project	Increase (Decrease)
h) 3715 - Capital Improve Tax Constr Fd - FY2015		
Reserve for Contingencies	Reserve-Major Self Insured Losses	71,552.32
Reserve for Contingencies	Reserve-Prior Year Beach Taxes	2,680,239.91
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	(918,695.23)
Renovations - Network/Retrofit	Computer Equipment	(506,657.21)
Transfers to General Fund	Excess Insurance Coverage-Property & Bonds	(457,210.75)
Reserve for Contingencies	Unrestricted Reserve	(869,229.04)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects transferred from Fund 3719.

i) 3719 - Capital Improve Tax Constr Fd - FY2009		
Furn., Fixtures, and Equip. - Capitalized	Flood Disaster 2014	16,709.54
Furn., Fixtures, and Equip. - Capitalized	Flood Disaster 2014	43,116.00
Furn., Fixtures, and Equip. - Non-Capitalized	Flood Disaster 2014	207,158.96
Computer Hardware - Capitalized	Flood Disaster 2014	48,831.22
Computer Hardware - Non-Capitalized	Flood Disaster 2014	4,371.12
Computer Hardware - Non-Capitalized	Flood Disaster 2014	25,447.59
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	2,588,676.51
Remodeling and Renovations - Non-Cap	Gym Renovations	(182,518.71)
Reserve for Contingencies	Reserve-Major Self Insured Losses	(71,552.32)
Reserve for Contingencies	Reserve-Prior Year Beach Taxes	(2,680,239.91)
		<u>0.00</u>

Explanation: To transfer funds between projects to facilitate utilizing the balance remaining in Fund 3719.

j) 3910 - Local Capital Improvement Fund		
Remodeling and Renovations - Non-Cap	General Renovations	174,930.00
Reserve for Contingencies	Unrestricted Reserve	(174,930.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project.

k) 3948 - Half Cent Sales Tax - FY2008		
Furn., Fixtures, and Equip. - Non-Capitalized	Gymnasium Construction/Renovation	195,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	New Gymnasium - Workman Middle	195,000.00
Remodeling and Renovations - Non-Cap	Warrington Middle Core Facilities Addition	29,156.79
Buildings and Fixed Equipment - Construction	Gymnasium Construction/Renovation	(195,000.00)
Buildings and Fixed Equipment - Construction	New Gymnasium - Workman Middle	(195,000.00)
Buildings and Fixed Equipment - Construction	Warrington Middle Core Facilities Addition	(29,156.79)
		<u>0.00</u>

Explanation: To transfer funds between objects within Bellview Middle Gymnasium project, Workman Middle New Gymnasium project, and Warrington Middle Core Facilities Addition project to facilitate the proper classification of expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:

Part III - Capital Projects Fund

Resolution Number 10

Board Meeting July 21, 2015

Fund Name	Project	Increase (Decrease)
i) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Land	Northwest Middle School New Construction	40,000.00
Remodeling and Renovations - Non-Cap	Energy Management Systems	102.58
Reserve for Contingencies	Unrestricted Reserve	(40,102.58)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Northwest Middle School New Construction and Workman Middle Energy Management Systems project.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY