



Agenda Item Details

Meeting	Sep 09, 2022 - SPECIAL MEETING AGENDA (8:30 AM)
Category	2. Finance
Subject	B. Resolutions to Amend 2021-2022 District School Budget
Access	Public
Type	Action
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

Public Content

Background Information/Description

On September 16, 2021, the School Board adopted the budget for fiscal year 2021-2022. 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.

Fiscal Impact

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.

Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

[General Operating Fund - Resolution 12.pdf \(239 KB\)](#)

[Capital Projects Fund - Resolution 10.pdf \(227 KB\)](#)

[CARES Act, CRRSA Act and ARP Act Funds - Resolution 12.pdf \(173 KB\)](#)

[Debt Service Fund - Resolution 2.pdf \(168 KB\)](#)

[Special Revenue - Food Service Fund - Resolution 1.pdf \(191 KB\)](#)

Workflow

Workflow Aug 30, 2022 10:13 AM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Aug 30, 2022 2:00 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Aug 30, 2022 3:09 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Aug 30, 2022 5:36 PM :: Final approval by Terry St Cyr

Motion & Voting

Approval of resolutions to amend District School Budget

Motion by Patty Hightower, second by Paul Fetsko.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, Laura Edler, Patty Hightower, Bill Slayton

Last Modified by Holley DeWees on September 9, 2022

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

September 9, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	1,600,000.00	2,079,118.31			2,079,118.31
3273 Educ Stabilization Fund-VPK	0.00	247,878.00			247,878.00
3299 Misc Fedl Thru State	962,589.50	977,162.51			977,162.51
3310 FL Ed Finance Program (FEFP)	159,040,972.00	144,772,052.00			144,772,052.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	100,000.00	268,000.00			268,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00	0.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,290,336.00	37,481,547.00			37,481,547.00
3371 Voluntary Pre-K Program	986,175.00	1,177,587.63			1,177,587.63
3373 Reading Programs	0.00	691,300.00			691,300.00
3399 Other Misc State Revenue	459,887.83	503,079.69		82,981.86	420,097.83
3411 District School Taxes	99,119,915.00	99,119,915.00			99,119,915.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	64,150.00	64,641.35			64,641.35
3461 Adult General Ed Course Fees	12,000.00	15,290.00			15,290.00
3462 Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	44,145.58			44,145.58
3465 Postsecondary Lab Fees	139,500.00	189,212.98			189,212.98
3467 GED Testing Fees	10,000.00	9,295.00			9,295.00
3468 Financial Aid Fees	65,000.00	73,416.17			73,416.17
3469 Other Student Fees	40,000.00	44,770.14		2,000.00	42,770.14
3473 School-Age Child Care Fees	409,000.00	529,879.00			529,879.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	460,300.00	472,921.01	19,291.91		492,212.92
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,483,232.00	8,483,232.00	80,125.00		8,563,357.00
9999 Beginning Fund Balance	47,912,637.11	47,912,637.11			47,912,637.11
TOTAL:	366,021,497.44	353,997,883.48	99,417.05	84,981.86	354,012,318.67

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

September 9, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	189,033,151.87	195,811,800.97		382,056.20	195,429,744.77
6100 Student Support Services	17,730,453.32	17,940,122.60			17,940,122.60
6200 Instructional Media Svc	4,799,339.39	4,853,722.58			4,853,722.58
6300 Instruct & Curr Dev Svc	7,733,316.71	7,753,388.24	488,000.00		8,241,388.24
6400 Instruct Staff Trng Svc	3,567,532.33	3,861,328.89		84,116.86	3,777,212.03
6500 Instr Tech Svc	4,258,316.62	4,397,755.34			4,397,755.34
7100 Board	1,667,230.00	1,666,930.00			1,666,930.00
7200 General Administration	1,002,440.00	1,005,606.58	24,217.14		1,029,823.72
7300 School Administration	18,768,896.52	18,295,829.83			18,295,829.83
7400 Facility Acq & Construc	2,547,819.45	2,591,388.22			2,591,388.22
7500 Fiscal Services	2,660,020.60	2,662,931.90			2,662,931.90
7600 Food Services	103,000.00	113,005.76			113,005.76
7700 Central Services	7,314,139.57	7,422,952.51			7,422,952.51
7800 Transportation Services	15,416,318.45	16,277,004.84			16,277,004.84
7900 Operation Of Plant	28,247,894.37	32,371,228.96			32,371,228.96
8100 Maintenance Of Plant	12,331,389.91	12,743,837.58			12,743,837.58
8200 Admin Tech Svc	3,733,649.28	3,987,831.95			3,987,831.95
9100 Community Services	964,184.75	1,114,610.74			1,114,610.74
9800 Reserves	44,142,404.30	19,126,605.99		31,608.89	19,094,997.10
TOTAL:	366,021,497.44	353,997,883.48	512,217.14	497,781.95	354,012,318.67

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 12
BOARD MEETING September 9, 2022**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Trans From CP Proj Funds	80,125.00
CO&DS For Admin Expense	0.14
Other Misc State Revenue	(82,981.86)
	<u>(2,856.72)</u>
Chtr Schl State Capital Outlay	80,125.00
Pro & Tech Services	24,217.14
Training Tuition Fees	(47,175.00)
Clstrm Tchr-Other Pay	(29,772.04)
Reserve For Contingencies	(24,217.00)
Other Tchr-Other Pay	(6,034.82)
	<u>(2,856.72)</u>

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

b) <u>Community School</u>	
Other Student Fees	(2,000.00)
	<u>(2,000.00)</u>
Clstrm Tchr-Other Pay	(2,000.00)
Other Instr	(2,000.00)
	<u>(2,000.00)</u>

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

c) <u>Lost/Damaged Chromebk/Supplies</u>	
Other Misc Local Sources	19,291.91
	<u>19,291.91</u>
Technology-Related Supplies	19,021.91
Technology-Related Supplies	270.00
	<u>19,291.91</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Workforce Education</u>	
Substitute Teachers	1,379.50
Social Security Benefits	20.00
Workers Compensation	16.40
Travel-Away-In State	(1,135.00)
Reserve For Contingencies	(280.90)
	<u>0.00</u>

Explanation: To appropriate funds from Workforce Development project Reserve For Contingencies to Workforce Education project and adjust budget between functions and objects.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 12
BOARD MEETING September 9, 2022**

<u>Account Name</u>	Increase (Decrease)
b) <u>Reserve-Contingencies</u>	
Reserve For Contingencies	Unrestricted Reserve 1,794,675.52
Reserve For Contingencies	Reserve-Inventory 314,640.12
Reserve For Contingencies	Reserve-Family Empowerment Sc (1,959,315.64)
Reserve For Contingencies	Reserve-Transportation Fuel (150,000.00)
	<u>0.00</u>

Explanation: To adjust budgets for projects Reserve For Contingencies.

c) <u>Various Projects</u>	
Admin-Sick Pay	Instruct & Curr Dev Svc 300,000.00
Admin-Regular Pay	Instruct & Curr Dev Svc 188,000.00
Clstrm Tchr-Reg-Pay	Vocational-Technical 7,005.99
Social Security Benefits	Vocational-Technical 105.00
Clstrm Tchr-Reg-Pay	Basic (K-12) (488,000.00)
Reserve For Contingencies	Unrestricted Reserve (7,110.99)
	<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

September 9, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO & DS)	5,387,656.04	5,387,656.04			5,387,656.04
3710 Cap Imprv Tax Constr Fd FY 20	1,823,174.11	1,823,174.11			1,823,174.11
3711 Cap Imprv Tax Constr Fd FY 21	5,186,241.18	5,186,241.18		8,679.71	5,177,561.47
3712 Cap Imprv Tax Constr Fd FY 22	27,083,407.00	27,083,407.00	212,056.19		27,295,463.19
3719 Cap Imprv Tax Constr Fd FY 19	144,875.95	144,875.95			144,875.95
3910 Local Capital Improvement Fund	2,800,322.07	2,800,322.07		10,684.80	2,789,637.27
3921 Ed Fac Security Grant Fd FY 20	114,944.81	114,944.81			114,944.81
3922 Ed Fac Security Grant Fd FY 21	480,684.62	480,684.62			480,684.62
3923 Ed Fac Security Grant Fd FY 22	0.00	580,575.00			580,575.00
3941 Series 2020 COP Proceeds	28,249,307.17	28,249,307.17			28,249,307.17
3948 Half Cent Sales Tax 2008	96,937,930.69	96,937,930.69	5,901,924.60		102,839,855.29
3949 Sales Tax Revenue Bonds 2016	1,481,170.07	1,481,170.07	2,849.41		1,484,019.48
3980 Charter Schools-Capital Outlay	347,991.00	383,187.00	44,929.00		428,116.00
TOTAL:	170,037,704.71	170,653,475.71	6,161,759.20	19,364.51	176,795,870.40

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

September 9, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	128,096,887.78	138,982,105.44	8,964.75		138,991,070.19
9200 Debt Service	0.00	0.00	1,825.63		1,825.63
9700 Transfer Of Funds	17,136,232.00	17,860,430.76	44,929.00		17,905,359.76
9800 Reserves	24,804,584.93	13,810,939.51	6,086,675.31		19,897,614.82
TOTAL:	170,037,704.71	170,653,475.71	6,142,394.69	0.00	176,795,870.40

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING September 9, 2022**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Interest On Investments		9,655.32
Net Inc/Dec FMV Of Investment		(18,335.03)
		<u>(8,679.71)</u>
Reserve For Contingencies	Unrestricted Reserve	(8,679.71)
		<u>(8,679.71)</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
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b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Local Capital Improvement Tax		232,165.25
Interest On Investments		26,207.73
Net Inc/Dec FMV Of Investment		(46,316.79)
		<u>212,056.19</u>
Reserve For Contingencies	Unrestricted Reserve	212,056.19
		<u>212,056.19</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
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c) <u>3910 - Local Capital Improvement Fund</u>		
Interest On Investments		10,877.50
Net Inc/Dec FMV Of Investment		(21,562.30)
		<u>(10,684.80)</u>
Reserve For Contingencies	Unrestricted Reserve	(10,684.80)
		<u>(10,684.80)</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
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d) <u>3948 - Half Cent Sales Tax 2008</u>		
School Distr Local Sales Tax		6,644,476.12
Refunds Of Prior Year Exp		1,671,068.19
Interest On Investments		243,877.70
Net Inc/Dec FMV Of Investment		(2,567,566.71)
Net Inc/Dec FMV Of Investment		(89,930.70)
		<u>5,901,924.60</u>
Reserve For Contingencies	Unrestricted Reserve	5,901,924.60
		<u>5,901,924.60</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
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e) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		2,849.41
		<u>2,849.41</u>
Reserve For Contingencies	Unrestricted Reserve	2,849.41
		<u>2,849.41</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING September 9, 2022**

Fund Name	Project	Increase (Decrease)
f) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	44,929.00
		<u>44,929.00</u>
Transfer To General Fd	Charter School Capital Outlay	44,929.00
		<u>44,929.00</u>

Explanation: To adjust 2021-2022 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Dues & Fees	DOE Administrative Expense	1,825.63
Reserve For Contingencies	Unrestricted Reserve	(1,825.63)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to the DOE Administrative Expense project.

b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Tech Furn Fixtures & Equip-Cap	Ancillary Facility	71,344.50
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	4,030.40
Furn Fixtures & Equip-Non-Cap	Ancillary Facility	(75,000.00)
Remod/Renov-Non-Cap	Ancillary Facility	(374.90)
		<u>0.00</u>

Explanation: To transfer funds between objects within the Ancillary Facility project to facilitate the proper classification of expenditures.

c) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Software-Non Capitalized	ERP Project	8,964.75
Reserve For Contingencies	Unrestricted Reserve	(8,964.75)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

September 9, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	1,212,712.15	1,093,960.89			1,093,960.89
4420 CARES Act Fund - Other	178,907.97	176,191.76			176,191.76
4430 ESSER II	48,476,112.00	41,730,952.50			41,730,952.50
4440 CRRSA-Other	0.00	400,179.00			400,179.00
4450 ARP Act ESSER III	0.00	109,906,907.00			109,906,907.00
4460 Other ARP Act Relief	0.00	3,285,716.00			3,285,716.00
TOTAL:	49,867,732.12	156,593,907.15	0.00	0.00	156,593,907.15

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

September 9, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,601,678.97	46,993,170.59			46,993,170.59
6100 Student Support Services	3,951,349.33	10,685,330.11			10,685,330.11
6200 Instructional Media Svc	3,000.00	79,322.94	275.82		79,598.76
6300 Instruct & Curr Dev Svc	3,086,944.67	6,152,641.94		275.82	6,152,366.12
6400 Instruct Staff Trng Svc	2,800,016.53	3,969,416.05			3,969,416.05
6500 Instr Tech Svc	316,600.00	65,800.00			65,800.00
7200 General Administration	1,312,907.66	3,684,316.63			3,684,316.63
7300 School Administration	888,682.00	1,704,644.00			1,704,644.00
7400 Facility Acq & Construc	15,681,394.00	73,708,430.58			73,708,430.58
7500 Fiscal Services	87,796.06	175,496.06			175,496.06
7600 Food Services	7,400.00	5,400.00			5,400.00
7700 Central Services	43,500.00	5,551,280.49			5,551,280.49
7800 Transportation Services	272,300.00	727,747.73			727,747.73
7900 Operation Of Plant	2,995,522.90	723,004.16			723,004.16
8100 Maintenance Of Plant	2,050,000.00	1,350,659.48			1,350,659.48
8200 Admin Tech Svc	768,640.00	813,790.00			813,790.00
9100 Community Services	0.00	203,456.39			203,456.39
TOTAL:	49,867,732.12	156,593,907.15	275.82	275.82	156,593,907.15

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 12
 BOARD MEETING SEPTEMBER 9, 2022**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>4430 - ESSER II</u>		
Other Tchr-Other Pay	ESSER II - CRRSA Act	245.02
Social Security Benefits	ESSER II - CRRSA Act	30.80
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	(275.82)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within the ESSER II - CRRSA Act project.

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

September 9, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	215,400.00	215,400.00		3,589.45	211,810.55
3326 SBE/COBI Bond Interest	0.00	0.00	17.76		17.76
3431 Interest On Investments	0.00	109.66			109.66
3630 Trans From CP Proj Funds	8,653,000.00	8,559,791.61			8,559,791.61
9999 Beginning Fund Balance	10,754,326.87	10,754,326.87			10,754,326.87
TOTAL:	19,622,726.87	19,529,628.14	17.76	3,589.45	19,526,056.45

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

September 9, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	12,769,702.85	12,765,487.85	78.89		12,765,566.74
9800 Reserves	6,853,024.02	6,764,140.29		3,650.58	6,760,489.71
TOTAL:	19,622,726.87	19,529,628.14	78.89	3,650.58	19,526,056.45

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 2
BOARD MEETING September 9, 2022**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>2110 - SBE/COBI Bonds Fund</u>	
SBE/COBI Bond Interest	17.76
CO&DS For SBE/COBI Bonds	<u>(3,589.45)</u>
	<u><u>(3,571.69)</u></u>
Dues & Fees	78.89
Reserve For Contingencies	<u>(3,650.58)</u>
	<u><u>(3,571.69)</u></u>

Explanation: To adjust revenue and appropriations to actual.

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

September 9, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	13,949,640.00	13,949,640.00		13,834,747.50	114,892.50
3262 School Breakfast Reimb	4,491,328.00	4,491,328.00		4,433,078.55	58,249.45
3263 After School Snack Reimb	0.00	0.00	161,820.00		161,820.00
3264 Child Care Food Program	124,859.00	124,859.00		91,886.06	32,972.94
3265 USDA Donated Commodities	1,600,000.00	1,600,000.00	428,129.33		2,028,129.33
3266 Cash In Lieu Of Donated Foods	200.00	200.00	2,142.34		2,342.34
3267 Summer Food Srvs Program	70,000.00	70,000.00	17,758,320.00		17,828,320.00
3299 Misc Fedl Thru State	0.00	0.00	3,568.09		3,568.09
3337 School Breakfast Supplement	131,268.00	131,268.00		50.00	131,218.00
3338 School Lunch Supplement	147,910.00	147,910.00	4,813.00		152,723.00
3399 Other Misc State Revenue	0.00	0.00			0.00
3431 Interest On Investments	1,800.00	1,800.00		297.76	1,502.24
3440 Gifts Grants & Bequests	0.00	0.00			0.00
3451 Student Lunches	0.00	0.00	2.00		2.00
3452 Student Breakfasts	0.00	0.00			0.00
3453 Adult Breakfasts/Lunches	30,000.00	30,000.00	3,104.50		33,104.50
3454 Student & Adult A La Carte	941,500.00	941,500.00		5,133.30	936,366.70
3456 Other Food Sales	0.00	0.00	1,880.98		1,880.98
3495 Other Misc Local Sources	600.00	600.00	1,069.66		1,669.66
3497 Refunds Of Prior Year Exp	0.00	0.00	343.27		343.27
9999 Beginning Fund Balance	8,400,053.81	8,400,053.81			8,400,053.81
TOTAL:	29,889,158.81	29,889,158.81	18,365,193.17	18,365,193.17	29,889,158.81

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

September 9, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	21,489,105.00	21,489,105.00			21,489,105.00
9800 Reserves	8,400,053.81	8,400,053.81			8,400,053.81
TOTAL:	29,889,158.81	29,889,158.81	0.00	0.00	29,889,158.81

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING September 9, 2022**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
Summer Food Srvs Program	17,758,320.00
USDA Donated Commodities	428,129.33
After School Snack Reimb	161,820.00
School Lunch Supplement	4,813.00
Misc Fedl Thru State	3,568.09
Adult Breakfasts/Lunches	3,104.50
Cash In Lieu Of Donated Foods	2,142.34
Other Food Sales	1,880.98
Other Misc Local Sources	1,069.66
Refunds Of Prior Year Exp	343.27
Student Lunches	2.00
School Lunch Reimb	(13,834,747.50)
School Breakfast Reimb	(4,433,078.55)
Child Care Food Program	(91,886.06)
Student & Adult A La Carte	(5,133.30)
Interest On Investments	(297.76)
School Breakfast Supplement	(50.00)
	<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.