



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: February 21, 2017		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 5 – General Operating Fund b. Resolution 5 – Special Revenue - Federal Programs c. Resolution 5 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2016-2017 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 15, 2016, the School Board adopted the budget for fiscal year 2016-2017. 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 February 8, 2017	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE February 8, 2017	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

February 21, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	520,000.00	520,000.00			520,000.00
3191 ROTC	360,000.00	360,000.00			360,000.00
3202 Medicaid	1,620,000.00	1,620,000.00			1,620,000.00
3299 Misc Fedl Thru State	1,025,290.73	1,047,778.74			1,047,778.74
3310 FL Ed Finance Program (FEFP)	150,553,374.00	147,431,158.00			147,431,158.00
3315 Workforce Development	4,382,422.00	4,382,422.00			4,382,422.00
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	133,369.00	133,369.00			133,369.00
3355 Class Size Reduction/Operating	43,217,500.00	42,987,789.00			42,987,789.00
3361 School Recongnition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Pre-K Program	1,477,449.99	1,477,449.99			1,477,449.99
3399 Other Misc State Revenue	375,295.00	376,948.00			376,948.00
3411 District School Taxes	88,904,049.00	88,904,049.00			88,904,049.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	100,000.00	100,000.00			100,000.00
3440 Gifts Grants & Bequests	211,292.00	211,292.00			211,292.00
3461 Adult General Ed Course Fees	20,000.00	20,000.00			20,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	30,000.00	30,000.00	2,044.80		32,044.80
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	135,000.00	135,000.00			135,000.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	33,000.00	33,000.00			33,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale Of Junk	150,000.00	150,000.00			150,000.00
3494 Fedl Indirect Cost Rate	1,200,000.00	1,200,000.00			1,200,000.00
3495 Other Misc Local Sources	409,507.00	409,894.19	9,731.88		419,626.07
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	300,000.00	300,000.00			300,000.00
3630 Trans From CP Proj Funds	8,246,350.00	8,246,350.00			8,246,350.00
3742 Other Loss Recovery	1,000,000.00	1,000,000.00			1,000,000.00
9999 Beginning Fund Balance	48,543,839.04	48,543,839.04			48,543,839.04
TOTAL:	356,716,933.48	353,389,534.68	11,776.68	0.00	353,401,311.36

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 21, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	141,164,032.41	841,874.89		142,005,907.30
5200 Exceptional	40,066,266.85	40,470,168.85			40,470,168.85
5300 Vocational-Technical	8,840,113.79	8,707,052.79	11,776.68		8,718,829.47
5400 Adult General	353,769.01	506,269.01			506,269.01
5500 Pre-K	2,123,629.38	2,048,774.39			2,048,774.39
5900 Other Instr	31,126.54	31,126.54			31,126.54
6110 Attendance & Social Wrk	2,393,614.97	2,794,014.97			2,794,014.97
6120 Guidance Services	11,537,901.23	10,352,209.23			10,352,209.23
6130 Health Services	2,519,397.45	2,579,397.45			2,579,397.45
6140 Psychological Services	494,294.85	794,294.85			794,294.85
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	570,221.67			570,221.67
6200 Instructional Media Svc	4,928,279.41	4,938,579.41		94.00	4,938,485.41
6300 Instruct & Curr Dev Svc	6,777,691.63	6,837,578.63			6,837,578.63
6400 Instruct Staff Trng Svc	3,046,529.64	3,078,195.20		3,001.00	3,075,194.20
6500 Instr Tech Svc	2,859,193.23	2,859,593.23			2,859,593.23
7100 Board	1,497,695.29	1,499,195.29			1,499,195.29
7200 General Administration	895,349.78	899,349.78			899,349.78
7300 School Administration	15,794,639.88	15,796,339.88	500,000.00		16,296,339.88
7400 Facility Acq & Construc	2,153,820.34	2,216,012.34			2,216,012.34
7500 Fiscal Services	3,039,918.74	3,065,418.74			3,065,418.74
7600 Food Services	155,000.00	155,000.00			155,000.00
7710 Plan,Research,Dev,Eval	835,235.00	885,235.00			885,235.00
7720 Information Services	224,217.39	230,217.39			230,217.39
7730 Staff Services	2,745,436.91	3,511,636.91			3,511,636.91
7760 Internal Services	1,540,491.90	1,590,491.90			1,590,491.90
7800 Transportation Services	16,804,316.60	17,266,316.60	13,200.00		17,279,516.60
7900 Operation Of Plant	26,064,943.87	26,158,765.83		13,200.00	26,145,565.83
8100 Maintenance Of Plant	10,890,994.42	11,283,911.42			11,283,911.42
8200 Admin Tech Svc	3,184,959.00	3,186,259.00			3,186,259.00
9100 Community Services	989,755.27	988,179.55		1,163.07	987,016.48
9200 Debt Service	10,000.00	10,000.00			10,000.00
9800 Reserves	41,686,986.98	36,902,080.19		1,337,616.82	35,564,463.37
TOTAL:	356,716,933.48	353,389,534.68	1,366,851.57	1,355,074.89	353,401,311.36

ADOPTED BY BOARD: _____ February 21, 2017
 (Date)

CERTIFIED CORRECT: _____
 (District Superintendent Signature)

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BO.

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:

General Operating Fund
 Resolution Number 5
 Board Meeting February 21, 2017

FEB 21 2017

Account Name	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Other Misc Local Sources		9,731.88
Continuing Workforce Ed Fees		2,044.80
		11,776.68
Supplies	Vocational-Technical	9,731.88
Training Tuition Fees	Vocational-Technical	2,044.80
		11,776.68

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

II. Amendments Between Appropriations & Reserves

a) <u>Safe Schools</u>		
Pro & Tech Services	Basic (K-12)	843,536.89
Training Tuition Fees	Basic (K-12)	1,900.00
Reserve For Contingencies	Safe Schools-Security	(845,436.89)
		0.00

Explanation: To appropriate funds from project Reserve For Contingencies for Safe Schools project.

b) <u>Various Projects</u>		
Admin-Sick Pay	School Administration	500,000.00
Other Support-Reg Pay	Transportation Services	13,200.00
Reserve For Contingencies	Sai Operational Cost-Reg Term	5,081.00
Reserve For Contingencies	Reading Allocation	3,001.00
Reserve For Contingencies	Instruct Materials-Library	94.00
Reserve For Contingencies	Science Lab Materials	26.00
Reserve For Contingencies	Sick Leave Pay Upon Retirement	(500,000.00)
Other Support-Reg Pay	Operation Of Plant	(13,200.00)
Pro & Tech Services	Basic (K-12)	(5,081.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	(3,001.00)
Library Books-Exist Libr	Instructional Media Svc	(94.00)
Supplies	Basic (K-12)	(26.00)
		0.00

Explanation: To adjust budgets between functions and objects.

c) <u>Md Sc Orchestra-Dist Level App</u>		
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	1,400.00
Repairs & Maintenance	Basic (K-12)	145.00
Reserve For Contingencies	Md Sc Orchestra-Dist Level App	(1,545.00)
		0.00

Explanation: To appropriate funds from project Reserve For Contingencies for Middle School Orchestra project.

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 5
 Board Meeting February 21, 2017

Account Name	Increase (Decrease)
d) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies Unrestricted Reserve	1,163.07
Temporary Employment Community Services	<u>(1,163.07)</u>
	<u>0.00</u>

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 21, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,605,249.35			3,605,249.35
3201 Vocational Education Acts	544,312.00	544,312.00			544,312.00
3220 Workforce Investment Act	207,352.00	207,352.00			207,352.00
3221 Adult General Education	195,036.46	195,036.46			195,036.46
3230 Individuals With Disab Ed Act	11,653,137.53	11,653,137.53			11,653,137.53
3240 Elem & Sec Ed Act, Title I	13,976,232.81	14,007,851.81	95,352.12		14,103,203.93
3299 Misc Fedl Thru State	2,442,311.72	2,442,311.72		410.51	2,441,901.21
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
TOTAL:	32,025,779.23	32,656,354.97	95,352.12	410.51	32,751,296.58

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 21, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	11,814,996.21	196,700.55		12,011,696.76
6100 Pupil Personnel Services	1,847,883.84	2,008,864.27	7,620.35		2,016,484.62
6200 Instructional Media Svc	10,000.00	45,350.00	15,994.25		61,344.25
6300 Instruct & Curr Dev Svc	6,737,539.54	7,137,467.92		172,999.82	6,964,468.10
6400 Instruct Staff Trng Svc	4,836,866.73	4,872,850.93		98,381.54	4,774,469.39
6500 Instr Tech Svc	1,588,627.08	1,678,027.08	30,446.12		1,708,473.20
7200 General Administration	1,120,637.74	1,134,587.72	25,070.48		1,159,658.20
7300 School Administration	1,869.47	1,869.47	2,500.00		4,369.47
7400 Facility Acq & Construc	11,662.97	11,662.97	1,225.90		12,888.87
7710 Plan,Research,Dev,Eval	9,297.78	14,297.78			14,297.78
7720 Information Services	9,766.87	9,766.87			9,766.87
7730 Staff Services	71,341.46	76,514.51		500.00	76,014.51
7800 Transportation Services	2,849,399.58	2,739,897.76	87,265.32		2,827,163.08
7900 Operation Of Plant	29,957.00	29,731.56			29,731.56
8200 Admin Tech Svc	75,372.00	75,372.00			75,372.00
9100 Community Services	1,005,097.92	1,005,097.92			1,005,097.92
TOTAL:	32,025,779.23	32,656,354.97	366,822.97	271,881.36	32,751,296.58

ADOPTED BY BOARD: _____ February 21, 2017
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

FEB 21 2017

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 21, 2017**

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

FEB 21 2017

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

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>
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2626A-6C002	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2637B-7CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236A-6CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2267B-7CS01	Title I School Improvement Initiative Explanation: To set up budget per Florida Department of Education.	601,841.00
170-2127B-7CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: To decrease budget per Florida Department of Education.	(349,076.71)
170-2127B-7CB01	Title I, Part A, Basic Explanation: To decrease budget per Florida Department of Education.	(73,585.58)
170-2127B-7CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: To decrease budget per Florida Department of Education.	(85,285.41)
170-2127B-7CB01	Title I, Part A, Basic - Technology Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	1,225.90

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 21, 2017**

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

FEB 21 2017

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

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>
170-2127B-7CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	232.92
170-1910A-0CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(133,790.00)
170-2127B-7CB01	Title I, Part A, Basic - Foster Student Transportation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	133,790.00
170-2247B-7CT01	Title II - Private Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	23,915.00
170-2247B-7CT01	Title II - Staff Development Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(23,915.00)
170-1027B-7C001	Title III - English Language Acquisition Explanation: To decrease budget per Florida Department of Education.	(410.51)
170-1027B-7CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth 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.: 5 - CAPITAL PROJECTS FUND

February 21, 2017

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3426 PECO Maintenance Fund Fy 16	73,156.62	73,156.62			73,156.62
3427 PECO Maintenance Fund Fy 17	1,388,480.00	1,388,480.00			1,388,480.00
3610 Cap Outlay & Debt Srv (CO & DS)	2,552,541.86	2,552,541.86			2,552,541.86
3712 Cap Imprv Tax Constr Fd Fy 12	458,963.82	458,963.82			458,963.82
3714 Cap Imprv Tax Constr Fd Fy 14	2,536,421.12	2,536,421.12			2,536,421.12
3715 Cap Imprv Tax Constr Fd Fy 15	3,532,898.96	3,532,898.96			3,532,898.96
3716 Cap Imprv Tax Constr Fd Fy 16	4,314,428.95	4,314,428.95			4,314,428.95
3717 Cap Imprv Tax Constr Fd Fy 17	24,007,706.00	24,007,706.00			24,007,706.00
3910 Local Capital Improvement Fund	1,988,416.77	1,988,416.77			1,988,416.77
3943 Half Cent Sales Tax 2003	4,257,469.39	4,257,469.39			4,257,469.39
3948 Half Cent Sales Tax 2008	91,208,157.16	91,208,157.16			91,208,157.16
3949 Sales Tax Revenue Bonds 2016	56,616,004.84	56,616,004.84			56,616,004.84
3980 Charter Schools-Capital Outlay	290,103.00	290,103.00			290,103.00
TOTAL:	193,224,748.49	193,224,748.49	0.00	0.00	193,224,748.49

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 21, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	92,009,100.42	1,061,904.33		93,071,004.75
9700 Transfer Of Funds	19,095,828.00	19,095,828.00			19,095,828.00
9800 Reserves	82,155,773.38	82,119,820.07		1,061,904.33	81,057,915.74
TOTAL:	193,224,748.49	193,224,748.49	1,061,904.33	1,061,904.33	193,224,748.49

ADOPTED BY BOARD: _____ February 21, 2017
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 5
 Board Meeting February 21, 2017**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Reserve For Contingencies	Unrestricted Reserve	678,843.00
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(678,843.00)
Other Motor Vehicles	Vans	1,000.00
Reserve For Contingencies	Unrestricted Reserve	(1,000.00)
		0.00

Explanation: To transfer funds between projects to utilize balances in Fund 3714.

b) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Reserve For Contingencies	Reserve-Major Self Ins Losses	2,642.85
Remod/Renov-Non-Cap	Min Self-Ins Loss-Property	(2,642.85)
		0.00

Explanation: To transfer funds from Minor Self-Insured Losses-Property project to Reserve- Major Self-Insured Losses project.

c) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>		
Reserve For Contingencies	Unrestricted Reserve	1,000.00
Other Motor Vehicles	Vans	(1,000.00)
		0.00

Explanation: To transfer funds between projects to re-establish project from Fund 3714.

d) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	678,843.00
Reserve For Contingencies	Unrestricted Reserve	(678,843.00)
		0.00

Explanation: To transfer funds between projects to re-establish project from Fund 3714.

e) <u>3943 - Half Cent Sales Tax 2003</u>		
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	1,096,000.00
Furn Fixtures & Equip-Non-Cap	Roy Hyatt Rebuild	54,000.00
Reserve For Contingencies	Unrestricted Reserve	(1,064,547.18)
Bldgs & Fixed Equip-Contractor	Const Amend Classsize Red	(85,452.82)
		0.00

Explanation: To transfer funds between projects to facilitate funding for Roy Hyatt Rebuild project.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

FEB 21 2017

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

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 5
Board Meeting February 21, 2017

Fund Name	Project	Increase (Decrease)
f) <u>3943 - Half Cent Sales Tax 2003</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	7,100.00
Imprv Not Bldg Cap /Acq-Const	Sitework	4,896.00
Remod/Renov-Non-Cap	Sitework	(9,883.55)
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(1,950.23)
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(162.22)
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within Sitework project to facilitate the proper classification of expenditures.

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Gymnasium Construction/Reno	92,685.00
Furn Fixtures & Equip-Cap/ld	Gymnasium Construction/Reno	(85,260.00)
Furn Fixtures & Equip-Non-Cap	Gymnasium Construction/Reno	(7,425.00)
		<u>0.00</u>

Explanation: To transfer funds between objects within Gymnasium Construction/Renovation project to facilitate the proper classification of expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY