

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 1
Board Meeting October 18, 2011**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3610 - Capital Outlay & Debt Serv Fd (CO&DS)</u>		
CO&DS Distributed		(18,239.27)
Interest on Undistr CO&DS		18,239.27
		<u>0.00</u>

Explanation: To appropriate 2011-2012 interest for CO & DS.

II. Amendments Between Appropriations		
a) <u>3610 - Capital Outlay & Debt Serv Fd (CO&DS)</u>		
Remodeling and Renovations - Non-Cap	Roofing	(0.89)
Reserve for Contingencies	Unrestricted Reserve	0.89
		<u>0.00</u>

Explanation: To reallocate funds from remodeling and renovations to the reserve project.

b) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Computer Hardware - Capitalized	Computer Equipment	(11,548.00)
Renovations - Network/Retrofit	Computer Equipment	11,548.00
		<u>0.00</u>

Explanation: To reallocate funds within computer hardware project to facilitate the proper classification of expenditures.

c) <u>3712 - Capital Improve Tax Constr Fd - FY2002</u>		
Computer Hardware - Capitalized	Computer Equipment	(168.00)
Renovations - Network/Retrofit	Computer Equipment	168.00
		<u>0.00</u>

Explanation: To reallocate funds within computer hardware project to facilitate the proper classification of expenditures.

d) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Improvements Other Than Bldgs - Non-Cap	Environmentl & Hazardous Matl Disposal	(0.50)
Remodelling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	0.50
		<u>0.00</u>

Explanation: To reallocate funds within environmental hazards project to facilitate the proper classification of expenditures.

e) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Buildings and Fixed Equipment - Construction	Escambia High Additions & Renovations	60,000.00
Buildings and Fixed Equipment - Construction	Escambia High New Construction & General Renov	(60,000.00)
		<u>0.00</u>

Explanation: To reallocate funds from Escambia High additions and renovations project to Escambia High new construction/general renovations project.

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Fund Name	Project	Increase (Decrease)
f) 3943 - Half Cent Sales Tax - FY2003		
Improvements Other Than Bldgs - Cap	McArthur Elementary Sitework	11,000.00
Improvements Other Than Bldgs - Non-Cap	Sitework	<u>(11,000.00)</u>
		<u>0.00</u>

Explanation: To reallocate funds from McArthur Elementary sitework project to sitework project.