



| | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services | | SCHOOL BOARD AGENDA EXECUTIVE SUMMARY | |
| AGENDA DATE: June 26, 2012 | | ITEM NUMBER: V. B. 3. a. – Resolution 9 - General Operating Fund V. B. 3. b. – Resolution 9 - Special Revenue – Federal Programs V. B. 3. c. – Resolution 9 - Capital Projects Fund V. B. 3. d. – No item submitted –Special Revenue -Food Service Fund V. B. 3. e. – No item submitted - Debt Service Fund V. B. 3. f. – No item submitted - Targeted ARRA Stimulus Fund V. B. 3. g. – No item submitted - Other ARRA Stimulus Grants V. B. 3. h. – No item submitted - Employee Benefit Trust Fund V. B. 3. i. – Resolution 7 - 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 15, 2011, the School Board adopted the budget for fiscal year 2011-2012. 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 budgets 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  Laura F. Shaud, Director Budgeting Department | | DATE June 6, 2012 | |
| ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services | | DATE June 6, 2012 | DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JUN 26 2012 |

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 26, 2012

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------------|-----------------|----------------|--------------|----------|----------------|
| | 332,058,010.66 | 333,443,463.61 | 1,419,608.59 | 0.00 | 334,863,072.20 |
| 3121 Fedl Impact Funds--Cur Op | 500,000.00 | 500,000.00 | 163,841.38 | | 663,841.38 |
| 3191 ROTC | 400,000.00 | 400,000.00 | | | 400,000.00 |
| 3199 Misc Federal Direct | 350,000.00 | 742,999.38 | | | 742,999.38 |
| 3202 Medicaid | 1,000,000.00 | 1,043,335.31 | 59,141.84 | | 1,102,477.15 |
| 3299 Misc Fedl Through State | 451,571.76 | 537,571.76 | 73,000.00 | | 610,571.76 |
| 3310 FL Ed Finance Program | 106,419,488.00 | 105,797,721.00 | | | 105,797,721.00 |
| 3315 Workforce Development | 4,765,518.00 | 4,765,518.00 | | | 4,765,518.00 |
| 3317 Performance Based Incentive | 80,364.00 | 80,364.00 | | | 80,364.00 |
| 3318 Adults with Disabilities | 200,000.00 | 200,000.00 | | | 200,000.00 |
| 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 | 75,000.00 | 75,000.00 | | | 75,000.00 |
| 3344 Dist Disc Lottery Funds | 110,505.00 | 111,153.00 | | | 111,153.00 |
| 3355 Class Size Reduction | 42,407,015.00 | 42,696,855.00 | | | 42,696,855.00 |
| 3361 School Recognition Funds | 797,002.00 | 1,769,365.00 | | | 1,769,365.00 |
| 3371 Voluntary Prekindergarten Program | 908,085.00 | 963,553.54 | 73,214.00 | | 1,036,767.54 |
| 3400 Other Misc State Revenue | 587,668.00 | 718,795.52 | | | 718,795.52 |
| 3411 District School Tax | 90,240,041.00 | 90,240,041.00 | | | 90,240,041.00 |
| 3425 Rent | 227,763.00 | 227,763.00 | 86,500.00 | | 314,263.00 |
| 3431 Interest on Investments | 96,000.00 | 96,000.00 | 37,646.12 | | 133,646.12 |
| 3440 Gifts, Grants & Bequests | 306,000.00 | 319,695.00 | | | 319,695.00 |
| 3461 Adult General Education Course Fees | 5,000.00 | 5,000.00 | | | 5,000.00 |
| 3462 Postsecondary Vocational Course Fees | 531,000.00 | 531,000.00 | | | 531,000.00 |
| 3463 Continuing Workforce Educ Course Fee | 35,000.00 | 35,000.00 | | | 35,000.00 |
| 3464 Capital Improvement Fees | 28,000.00 | 28,000.00 | | | 28,000.00 |
| 3465 Postsecondary Lab Fees | 87,000.00 | 87,000.00 | | | 87,000.00 |
| 3468 Financial Aid Fees | 60,000.00 | 60,000.00 | | | 60,000.00 |
| 3469 Other Student Fees | 49,200.00 | 49,200.00 | | | 49,200.00 |
| 3473 School Age Child Care Fees | 409,000.00 | 409,000.00 | | | 409,000.00 |
| 3491 Bus Fees | 263,000.00 | 263,000.00 | | | 263,000.00 |
| 3493 Sale of Junk | 70,000.00 | 70,000.00 | 13,078.62 | | 83,078.62 |
| 3494 Fedl Indirect Cost Rate | 731,500.00 | 731,500.00 | | | 731,500.00 |
| 3497 Refunds of Prior Year Exp | 9,000.00 | 9,000.00 | 7,414.60 | | 16,414.60 |
| 3498 Lost, Damaged & Sale Txbks | 55,000.00 | 55,000.00 | | | 55,000.00 |
| 3499 Food Serv Indir Cost Rate | 295,000.00 | 295,000.00 | | | 295,000.00 |
| 3501 Misc Local Revenue | 270,980.00 | 292,723.20 | 5,772.03 | | 298,495.23 |
| 3507 Misc Rev Prof Cert Fees | 52,000.00 | 52,000.00 | | | 52,000.00 |
| 3630 Trans from Cap Proj Funds | 11,819,873.00 | 11,819,873.00 | 900,000.00 | | 12,719,873.00 |
| 9999 Beginning Fund Balance | 66,894,753.90 | 66,894,753.90 | | | 66,894,753.90 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 26 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 26, 2012

| EXPENDITURE, FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------------------|-----------------|----------------|----------------|--------------|----------------|
| | | 332,058,010.66 | 333,443,463.61 | 1,420,261.57 | 652.98 |
| 5100 Basic (K-12) | 145,405,223.62 | 147,024,136.27 | 45,179.57 | | 147,069,315.84 |
| 5200 Exceptional | 38,509,891.99 | 38,787,862.07 | 29,341.80 | | 38,817,203.87 |
| 5300 Vocational | 6,796,912.25 | 7,093,572.27 | 2,205.13 | | 7,095,777.40 |
| 5400 Adult General | 1,046,245.20 | 1,046,245.20 | | | 1,046,245.20 |
| 5500 Prekindergarten | 1,516,282.34 | 1,656,834.98 | 89,714.00 | | 1,746,548.98 |
| 5900 Other Instruction | 76,037.66 | 76,037.66 | | | 76,037.66 |
| 6110 Attendance and Social Work | 2,510,286.16 | 2,523,782.79 | | | 2,523,782.79 |
| 6120 Guidance Services | 7,664,069.03 | 7,721,972.38 | | | 7,721,972.38 |
| 6130 Health Services | 829,505.62 | 844,808.70 | | | 844,808.70 |
| 6140 Psychological Services | 906,418.99 | 876,563.70 | 229.10 | | 876,792.80 |
| 6150 Parental Involvement | 24,461.62 | 26,988.89 | 2,800.00 | | 29,788.89 |
| 6190 Other Pupil Personnel Services | 449,151.90 | 447,163.01 | | | 447,163.01 |
| 6200 Instructional Media Services | 4,523,207.34 | 4,558,832.35 | | | 4,558,832.35 |
| 6300 Instruction and Curr Development Svcs | 5,140,571.33 | 5,199,513.92 | | | 5,199,513.92 |
| 6400 Instructional Staff Training Services | 2,519,417.29 | 2,661,264.56 | 32,896.00 | | 2,694,160.56 |
| 6500 Instruction Related Technology | 1,627,514.82 | 1,647,101.11 | | | 1,647,101.11 |
| 7100 Board | 1,734,052.44 | 1,750,803.44 | | | 1,750,803.44 |
| 7200 General Administration (Supt & Staff) | 770,795.17 | 770,795.17 | | | 770,795.17 |
| 7300 School Administration (Office of the Prin) | 13,774,878.69 | 13,871,173.11 | | | 13,871,173.11 |
| 7400 Facilities Acquisition and Construction | 1,589,318.72 | 1,589,318.72 | | | 1,589,318.72 |
| 7500 Fiscal Services | 2,228,835.18 | 2,240,654.17 | | | 2,240,654.17 |
| 7600 Food Services | 126,040.00 | 165,966.22 | | | 165,966.22 |
| 7710 Planning, Research, Dev, & Eval Svcs | 582,213.51 | 586,991.53 | | | 586,991.53 |
| 7720 Information Services | 146,166.00 | 146,166.00 | | | 146,166.00 |
| 7730 Staff Services | 3,362,355.74 | 3,362,355.74 | | | 3,362,355.74 |
| 7760 Internal Services | 1,825,067.75 | 1,825,067.75 | | | 1,825,067.75 |
| 7800 Pupil Transportation Services | 17,380,167.53 | 17,389,174.55 | 8,500.00 | | 17,397,674.55 |
| 7900 Operation of Plant | 31,296,868.23 | 31,334,680.22 | | | 31,334,680.22 |
| 8100 Maintenance of Plant | 12,474,957.45 | 12,475,342.87 | | | 12,475,342.87 |
| 8200 Administrative Technology Services | 3,387,266.40 | 3,464,253.40 | | | 3,464,253.40 |
| 9100 Community Services | 700,062.46 | 757,304.94 | | 652.98 | 756,651.96 |
| 9200 Debt Services | 83,338.00 | 83,586.48 | | | 83,586.48 |
| 9700 Transfer of Funds | | 392,999.38 | | | 392,999.38 |
| 9800 Reserves | 21,050,430.23 | 19,044,150.06 | 1,209,395.97 | | 20,253,546.03 |

ADOPTED BY BOARD: _____ June 26, 2012
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 26 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting June 26, 2012**

| Account Name | Function | Increase (Decrease) |
|--------------------------------------------------------------------------------------|---------------------------------------|------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | |
| a) <u>BIOSCOPEs</u> | | |
| Misc Fedl Through State | | 28,000.00 |
| | | <u>28,000.00</u> |
| Other Certified Instructional - Regular Pay | Instructional Staff Training Services | 19,643.00 |
| Other Certified Instructional - Supplements | Instructional Staff Training Services | 1,209.94 |
| Retirement | Instructional Staff Training Services | 1,000.00 |
| Social Security | Instructional Staff Training Services | 1,600.00 |
| Group Insurance - Life | Instructional Staff Training Services | 50.00 |
| Group Insurance - Dental | Instructional Staff Training Services | 100.00 |
| Worker's Compensation | Instructional Staff Training Services | 107.00 |
| Travel - Local | Instructional Staff Training Services | 1,790.06 |
| Supplies | Basic (K-12) | 100.00 |
| Supplies | Instructional Staff Training Services | 900.00 |
| Computer Hardware - Non-Capitalized | Basic (K-12) | 1,500.00 |
| | | <u>28,000.00</u> |

Explanation: To set up budget for Bioscopes project.

| | | |
|----------------------------------------|----------------------|-------------------|
| b) <u>Various Revenue Items</u> | | |
| Fedl Impact Funds—Cur Op | | 163,841.38 |
| Rent | | 40,000.00 |
| Rent | | 46,500.00 |
| Interest on Investments | | 93.60 |
| SBA Interest | | 3,460.05 |
| Money Market Mutual Fd Interest | | 4,129.35 |
| Core Fund Interest | | 29,963.12 |
| Sale of Junk | | 13,078.62 |
| Refunds of Prior Year Exp | | 7,414.60 |
| | | <u>308,480.72</u> |
| Reserve for Contingencies | Unrestricted Reserve | 308,480.72 |
| | | <u>308,480.72</u> |

Explanation: To appropriate various revenue items received through April, 2012.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting June 26, 2012**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

| Account Name | Function | Increase (Decrease) |
|-------------------------------------|-------------------------------|------------------------|
| c) <u>Various Projects</u> | | |
| Misc Fedl Through State | | 21,500.00 |
| Misc Fedl Through State | | 21,500.00 |
| Misc Fedl Through State | | 2,000.00 |
| | | 45,000.00 |
| | | |
| Classroom Teacher - Regular Pay | Basic (K-12) | 11,733.00 |
| Retirement | Basic (K-12) | 1,146.00 |
| Social Security | Basic (K-12) | 898.00 |
| Professional and Technical Services | Basic (K-12) | 500.00 |
| Other Non-Prof. Purchased Services | Basic (K-12) | 100.00 |
| Supplies | Basic (K-12) | 3,123.00 |
| Other Miscellaneous Expenses | Pupil Transportation Services | 4,000.00 |
| Classroom Teacher - Regular Pay | Prekindergarten | 8,548.00 |
| Teacher Aides - Regular Pay | Prekindergarten | 4,828.00 |
| Retirement | Prekindergarten | 1,307.00 |
| Social Security | Prekindergarten | 1,023.00 |
| Professional and Technical Services | Prekindergarten | 500.00 |
| Other Non-Prof. Purchased Services | Prekindergarten | 100.00 |
| Supplies | Prekindergarten | 694.00 |
| Supplies | Parental Involvement | 500.00 |
| Other Miscellaneous Expenses | Pupil Transportation Services | 4,000.00 |
| Supplies | Basic (K-12) | 2,000.00 |
| | | 45,000.00 |

Explanation: To set up budgets for Migrant Reading & Writing Tech Camp, Migrant Pre-K School Readiness/Transition and FCAT Preparation projects.

| | | |
|-----------------------------------------------------------|-------------------------------|-----------|
| d) <u>Summer Voluntary Pre-K Education Program</u> | | |
| Voluntary Prekindergarten Program | | 73,214.00 |
| | | 73,214.00 |
| | | |
| Classroom Teacher - Regular Pay | Prekindergarten | 50,147.00 |
| Teacher Aides - Regular Pay | Prekindergarten | 14,084.00 |
| Retirement | Prekindergarten | 2,647.00 |
| Social Security | Prekindergarten | 3,836.00 |
| Supplies | Prekindergarten | 2,000.00 |
| Other Miscellaneous Expenses | Pupil Transportation Services | 500.00 |
| | | 73,214.00 |

Explanation: To appropriate revenue for Summer Voluntary Pre-K Education Program.

| | | |
|---------------------------------------------|----------------------------|-----------|
| e) <u>Medicaid - Direct Services</u> | | |
| Medicaid | | 59,141.84 |
| | | 59,141.84 |
| | | |
| Reserve for Contingencies | Medicaid - Direct Services | 29,570.94 |
| Supplies | Exceptional | 29,341.80 |
| Supplies | Psychological Services | 229.10 |
| | | 59,141.84 |

Explanation: To appropriate Medicaid - Direct Services revenue.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting June 26, 2012**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

| Account Name | Function | Increase (Decrease) |
|-------------------------------------------------------------|------------|------------------------|
| f) <u>TABE Testing - Escambia County Road Prison</u> | | |
| Misc Local Revenue | | 2,205.13 |
| | | <u>2,205.13</u> |
| Classroom Teacher - Regular Pay | Vocational | 1,641.63 |
| Retirement | Vocational | 85.53 |
| Social Security | Vocational | 134.09 |
| Group Insurance - Health & Hospital | Vocational | 222.75 |
| Group Insurance - Life | Vocational | 4.11 |
| Group Insurance - Dental | Vocational | 5.82 |
| Classroom Teacher - Other | Vocational | 111.20 |
| | | <u>2,205.13</u> |

Explanation: To appropriate TABE Testing revenue received through April, 2012.

| | | |
|---------------------------------------|--------------|-----------------|
| g) <u>Classroom Technology</u> | | |
| Misc Local Revenue | | 3,566.90 |
| | | <u>3,566.90</u> |
| Computer Hardware - Non-Capitalized | Basic (K-12) | 3,566.90 |
| | | <u>3,566.90</u> |

Explanation: To appropriate dealer tax revenue for Classroom Technology.

| | | |
|--------------------------------------------|----------------------|-------------------|
| h) <u>Capital Projects Transfer</u> | | |
| Trans from Cap Proj Funds | | 900,000.00 |
| | | <u>900,000.00</u> |
| Reserve for Contingencies | Unrestricted Reserve | 900,000.00 |
| | | <u>900,000.00</u> |

Explanation: To correct transfer from Capital Projects 3910 Fund which should have been to 1110 Fund.

II. Amendments Between Appropriations & Reserves

| | | |
|----------------------------------------------------------------|----------------------|-------------|
| a) <u>Child Care (After School) (District Operated)</u> | | |
| Reserve for Contingencies | Unrestricted Reserve | 652.98 |
| Temporary Employment | Community Services | (652.98) |
| | | <u>0.00</u> |

Explanation: To appropriate 4% of district operated child care revenue received for April, 2012 to Reserve for Contingencies.

| | | |
|----------------------------------------------------------------|-----------------------------------------------|--------------|
| b) <u>Discretionary Lottery Funds-Sch Impr Activity</u> | | |
| Reserve for Contingencies | Discretionary Lottery Funds-Sch Impr Activity | 315,092.00 |
| Reserve for Contingencies | Discretionary Lottery Funds-Sch Impr Activity | (265,828.00) |
| Reserve for Contingencies | Unrestricted Reserve | (49,264.00) |
| | | <u>0.00</u> |

Explanation: To appropriate School Improvement allocations to schools.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting June 26, 2012**

| Account Name | Function | Increase (Decrease) |
|---------------------------------------------------------|-----------------------------------------------|--------------------------------|
| c) <u>Discretionary Lottery Funds-Sch Impr Activity</u> | | |
| Computer Software - Non-Capitalized | Basic (K-12) | 4,905.00 |
| Supplies | Basic (K-12) | 1,564.00 |
| Temporary Employment | Parental Involvement | 2,000.00 |
| Retirement | Parental Involvement | 100.00 |
| Social Security | Parental Involvement | 200.00 |
| Travel Away - Out of State | Instructional Staff Training Services | 6,496.00 |
| Supplies | Basic (K-12) | 100.00 |
| Reserve for Contingencies | Discretionary Lottery Funds-Sch Impr Activity | (15,365.00) |
| | | <u>0.00</u> |

Explanation: To allocate funds from project Reserve for Contingencies for software and supplies at Lipscomb Elementary, parent education at Blue Angels Elementary, travel at Workman Middle and supplies at Global Learning Academy.

| | | |
|------------------------------------|----------------------|-------------|
| d) <u>Advanced Placement Test</u> | | |
| Other Non-Prof. Purchased Services | Basic (K-12) | 13,943.67 |
| Reserve for Contingencies | Unrestricted Reserve | (13,943.67) |
| | | <u>0.00</u> |

Explanation: To allocate funds from Reserve for Contingencies for Advanced Placement Test.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
PART IV - SPECIAL REVENUES
BOARD MEETING June 26, 2012**

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) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 170-1612A-2CP01 | Carl Perkins Postsecondary <i>Explanation: To increase budget per Florida Department of Education amendment.</i> | 2,215.00 |
| 170-1612A-2CS01 | Carl Perkins Secondary <i>Explanation: To increase budget per Florida Department of Education amendment.</i> | 6,620.00 |
| 170-2122A-2CB01 | Title I, Part A, Basic <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i> | (5,412.00) |
| 170-2122A-2CB01 | Title I, Basic - Private School Services <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i> | 5,412.00 |
| 170-2282A-2CB01 | Title I, Part A, - AYP Corrective Action Plan <i>Explanation: To increase budget per Florida Department of Education award letter for roll forward.</i> | 237,080.00 |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 9
 Board Meeting June 26, 2012**

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 26 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

| Fund Name | Project | Increase (Decrease) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------|
| II. Amendments Between Appropriations | | |
| a) 3710 - Capital Improve Tax Constr Fd - FY2010 | | |
| Computer Hardware - Capitalized | Computer Equipment | 4,316.69 |
| Renovations - Network/Retrofit | Computer Equipment | (4,316.69) |
| | | <u>0.00</u> |
| Explanation: To reallocate funds between objects within Computer Equipment project to facilitate the proper classification of expenditures. | | |
| b) 3711 - Capital Improve Tax Constr Fd - FY2011 | | |
| Renovations - Network/Retrofit | Computer Equipment | 1,121.61 |
| Renovations - Network/Retrofit | Computer Equipment | 36,940.88 |
| Computer Hardware - Capitalized | Computer Equipment | (38,062.49) |
| | | <u>0.00</u> |
| Explanation: To reallocate funds between objects within Computer Equipment project to facilitate the proper classification of expenditures. | | |
| c) 3719 - Capital Improve Tax Constr Fd - FY2009 | | |
| Renovations - Network/Retrofit | Equipment | 132.52 |
| Furn., Fixtures, and Equip. - Capitalized | Equipment | (132.52) |
| | | <u>0.00</u> |
| Explanation: To reallocate funds between objects within Equipment project to facilitate the proper classification of expenditures. | | |
| d) 3910 - Local Capital Improvement Fund | | |
| Remodeling and Renovations - Non-Cap | Spencer Bibbs Elementary Renov/Remodeling | 1,080,000.00 |
| Remodeling and Renovations - Non-Cap | Washington High Sitework | 120,000.00 |
| Reserve for Contingencies | Unrestricted Reserve | (1,200,000.00) |
| | | <u>0.00</u> |
| Explanation: To reallocate funds from Reserve for Contingencies project to Spencer Bibbs Elementary Renovation/Remodeling project and Washington High Sitework project. | | |
| e) 3943 - Half Cent Sales Tax - FY2003 | | |
| Remodeling and Renovations - Non-Cap | Holm Elementary General Renovations | 55,000.00 |
| Improvements Other Than Bldgs. - Cap | Bratt Elementary Sitework | 75,000.00 |
| Reserve for Contingencies | Unrestricted Reserve | (130,000.00) |
| | | <u>0.00</u> |
| Explanation: To reallocate funds from Reserve for Contingencies project to Holm Elementary General Renovations project and Bratt Elementary Sitework project. | | |

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 9
Board Meeting June 26, 2012**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

| Fund Name | Project | Increase (Decrease) |
|----------------------------------------------|----------------------------------------------|------------------------|
| f) 3943 - Half Cent Sales Tax - FY2003 | | |
| Computer Hardware - Capitalized | Security Systems | 8,215.00 |
| Remodeling and Renovations - Cap | Security Systems | (8,215.00) |
| Remodeling and Renovations - Non-Cap | Ensley Elem Renovations/Sitework | 748.14 |
| Improvements Other Than Bldgs. - Non-Cap | Ensley Elem Renovations/Sitework | (748.14) |
| Remodeling and Renovations - Non-Cap | Ferry Pass Elem New Construction/Renovations | 6.00 |
| Buildings and Fixed Equipment - Construction | Ferry Pass Elem New Construction/Renovations | (6.00) |
| | | <u>0.00</u> |

Explanation: To reallocate funds between objects within Security Systems project, Ensley Ceiling/Light/Floor/HVAC/Sitework project, and Ferry Pass Elementary New Construction/Renovations project to facilitate the proper classification of expenditures.

| | | |
|----------------------------------------|----------------------------------|-------------|
| g) 3943 - Half Cent Sales Tax - FY2003 | | |
| Remodeling and Renovations - Non-Cap | Ensley Elem Renovations/Sitework | 922.98 |
| Reserve for Contingencies | Unrestricted Reserve | (922.98) |
| | | <u>0.00</u> |

Explanation: To reallocate funds from Reserve for Contingencies project to Ensley Ceiling/Light/Floor/HVAC/Sitework project.

| | | |
|----------------------------------------------|-------------------------|--------------|
| h) 3948 - Half Cent Sales Tax - FY2008 | | |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 85,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (85,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 90,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (90,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 95,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (95,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 90,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (90,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 90,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (90,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 100,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (100,000.00) |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 90,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (90,000.00) |
| Remodeling and Renovations - Non-Cap | Security Residence | 11,294.30 |
| Buildings and Fixed Equipment - Construction | School Project Requests | (11,294.30) |
| Remodeling and Renovations - Non-Cap | Classrooms | 752.00 |
| Buildings and Fixed Equipment - Construction | Classrooms | (752.00) |
| | | <u>0.00</u> |

Explanation: To reallocate funds between objects within School Project Requests project, Security Residence project, and Classrooms project to facilitate the proper classification of expenditures.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 9
Board Meeting June 26, 2012**

| Fund Name | Project | Increase (Decrease) |
|-----------------------------------------------|-------------------------|------------------------|
| i) <u>3948 - Half Cent Sales Tax - FY2008</u> | | |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 90,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 95,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 75,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 75,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 100,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 100,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 100,000.00 |
| Improvements Other Than Bldgs. - Cap | School Project Requests | 100,000.00 |
| Remodeling and Renovations - Non-Cap | School Project Requests | (735,000.00) |
| | | <u>0.00</u> |

Explanation: To reallocate funds between objects within School Project Requests project to facilitate the proper classification of expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
PART IV - RACE TO THE TOP FUND
BOARD MEETING June 26, 2012**

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.

| Project No. | Project Name | Increase (Decrease) |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 170-RL111-1C301 | Race to the Top - Administration <i>Explanation: To decrease budget per Department of Education.</i> | (2,962.42) |
| 170-RL111-1C301 | Race to the Top - STEM <i>Explanation: To decrease budget per Department of Education.</i> | (87,018.16) |
| 170-RL111-1C301 | Race to the Top - Lesson Study <i>Explanation: To increase budget per Department of Education.</i> | 50,000.00 |
| 170-RL111-1C301 | Race to the Top - Computer Based Testing <i>Explanation: To decrease budget per Department of Education.</i> | (57,507.83) |
| 170-RL111-1C301 | Race to the Top - Local Instructional Improvement System <i>Explanation: To increase budget per Department of Education.</i> | 44,462.85 |
| 170-RL111-1C301 | Race to the Top - Great Teachers/Great Leaders <i>Explanation: To decrease budget per Department of Education.</i> | (158,032.49) |

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
JUN 26 2012
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY**