



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE:  February 19, 2013		ITEM NUMBER:  V. B. 3. a. - Resolution 5 – General Operating Fund V. B. 3. b. - Resolution 5 – Special Revenue – Federal Programs V. B. 3. c. - Resolution 5 – Capital Projects Fund V. B. 3. d. - No item submitted – Special Revenue – Food Service Fund V. B. 3. e. - No item submitted – Debt Service Funds V. B. 3. f. - No item submitted – Targeted ARRA Stimulus Fund V. B. 3. g. – Resolution 2 – 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 18, 2012, the School Board adopted the budget for fiscal year 2012-2013. 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   Laura F. Shaud, Director Budgeting Department		DATE  February 6, 2013	
ASSISTANT SUPERINTENDENT   Terry St. Cyr Finance and Business Services		DATE  February 6, 2013	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  <b>FEB 19 2013</b>

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 19, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,845,833.34	47,434.38	1,389,502.00	330,503,765.72
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	350,000.00	350,000.00			350,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	463,885.50	568,635.50			568,635.50
3310 FL Ed Finance Program	114,864,684.00	114,864,684.00		1,351,792.00	113,512,892.00
3315 Workforce Development	4,778,222.00	4,778,222.00			4,778,222.00
3317 Performance Based Incentive	75,721.00	75,721.00			75,721.00
3318 Adults with Disabilities	170,000.00	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	75,000.00	75,000.00			75,000.00
3355 Class Size Reduction	43,547,769.00	43,547,769.00		37,710.00	43,510,059.00
3361 School Recognition Funds	2,148,515.00	2,148,515.00			2,148,515.00
3371 Voluntary Prekindergarten Program	843,038.00	843,038.00	35,596.87		878,634.87
3400 Other Misc State Revenue	215,827.00	251,341.00	10,097.51		261,438.51
3411 District School Tax	90,019,167.00	90,019,167.00			90,019,167.00
3425 Rent	314,263.00	314,263.00			314,263.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	210,000.00	222,783.34			222,783.34
3461 Adult General Education Course Fees	3,000.00	3,000.00			3,000.00
3462 Postsecondary Vocational Course Fees	490,000.00	490,000.00			490,000.00
3463 Continuing Workforce Educ Course Fee	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00			60,000.00
3467 GED Testing Fees	0.00	14,880.00			14,880.00
3468 Financial Aid Fees	40,000.00	40,000.00			40,000.00
3469 Other Student Fees	45,200.00	67,017.26	1,740.00		68,757.26
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	365,000.00	365,000.00			365,000.00
3493 Sale of Junk	83,000.00	83,000.00			83,000.00
3494 Fedl Indirect Cost Rate	700,000.00	700,000.00			700,000.00
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	460,300.00	551,466.21			551,466.21
3507 Misc Rev Prof Cert Fees	48,000.00	48,000.00			48,000.00
3630 Trans from Cap Proj Funds	11,390,820.16	11,390,820.16			11,390,820.16
3741 Insurance Loss Recoveries	1,000,000.00	1,000,000.00			1,000,000.00
3742 Other Loss Recovery	0.00	46,355.39			46,355.39
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2013

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 19, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,845,833.34	178,808.90	1,520,876.52	330,503,765.72
5100 Basic (K-12)	143,931,043.98	144,387,260.67	73,697.18		144,460,957.85
5200 Exceptional	37,392,757.87	36,932,487.08	5,134.91		36,937,621.99
5300 Vocational	6,956,400.82	7,095,098.08	1,740.00		7,096,838.08
5400 Adult General	620,197.00	641,085.34			641,085.34
5500 Prekindergarten	1,459,267.25	1,551,229.25	35,596.87		1,586,826.12
5900 Other Instruction	54,842.93	67,842.93			67,842.93
6110 Attendance and Social Work	2,509,591.00	2,532,349.00			2,532,349.00
6120 Guidance Services	7,762,425.00	7,825,435.00	11,504.50		7,836,939.50
6130 Health Services	845,511.71	860,511.71	740.00		861,251.71
6140 Psychological Services	950,868.00	988,860.64			988,860.64
6150 Parental Involvement	0.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	374,771.00	389,896.00			389,896.00
6200 Instructional Media Services	4,269,237.31	4,294,750.23	2,044.15		4,296,794.38
6300 Instruction and Curr Development Svcs	4,407,569.00	4,440,464.00	23,580.03		4,464,044.03
6400 Instructional Staff Training Services	3,317,853.13	2,918,824.83		27,558.80	2,891,266.03
6500 Instruction Related Technology	1,788,942.00	1,824,629.00			1,824,629.00
7100 Board	1,562,228.60	1,672,228.60			1,672,228.60
7200 General Administration (Supt & Staff)	709,542.00	717,542.00			717,542.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,919,949.74	3,563.22		13,923,512.96
7400 Facilities Acquisition and Construction	1,784,198.86	1,626,878.86			1,626,878.86
7500 Fiscal Services	2,267,445.01	2,333,360.03			2,333,360.03
7600 Food Services	150,968.00	150,968.00	1,991.53		152,959.53
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	591,145.44	10,097.51		601,242.95
7720 Information Services	128,490.00	138,490.00			138,490.00
7730 Staff Services	3,602,597.68	3,209,627.41			3,209,627.41
7760 Internal Services	1,714,605.00	1,767,419.00			1,767,419.00
7800 Pupil Transportation Services	17,325,295.31	17,345,295.31	1,564.00		17,346,859.31
7900 Operation of Plant	30,800,318.00	31,065,084.07	3,555.00		31,068,639.07
8100 Maintenance of Plant	15,688,058.59	16,167,897.59			16,167,897.59
8200 Administrative Technology Services	3,296,784.51	3,317,374.51	4,000.00		3,321,374.51
9100 Community Services	495,135.90	760,209.12		501.08	759,708.04
9200 Debt Services	0.00	5,000.00			5,000.00
9700 Transfer of Funds	0.00	0.00			0.00
9800 Reserves	20,888,116.50	20,291,639.90		1,492,816.64	18,798,823.26

ADOPTED BY BOARD: \_\_\_\_\_ February 19, 2013  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 19 2013**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 19, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u>		
a) <u>TABE Testing Fees</u>		
Other Student Fees		620.00
		<u>620.00</u>
Supplies	Vocational	620.00
		<u>620.00</u>

Explanation: To appropriate TABE testing fees collected to TABE Testing Fees project.

b) <u>CJBAT Fees</u>		
Other Student Fees		1,120.00
		<u>1,120.00</u>
Supplies	Vocational	1,120.00
		<u>1,120.00</u>

Explanation: To appropriate Criminal Justice Basic Abilities Test fees to CJBAT Fees project.

c) <u>Various Cateboricals</u>		
FL Ed Finance Program		(1,367,094.00)
FL Ed Finance Program		(46,457.00)
FL Ed Finance Program		678.00
FL Ed Finance Program		(24,648.00)
FL Ed Finance Program		860.00
FL Ed Finance Program		(43,563.00)
FL Ed Finance Program		235.00
FL Ed Finance Program		898.00
FL Ed Finance Program		127,299.00
Class Size Reduction		(37,710.00)
		<u>(1,389,502.00)</u>
Supplies	Basic (K-12)	235.00
Textbooks	Basic (K-12)	(43,563.00)
Library Books - Existing Library	Instructional Media Services	860.00
Reserve for Contingencies	Unrestricted Reserve	(110,900.00)
Reserve for Contingencies	Reserve-McKay Scholarships	(1,200,000.00)
Reserve for Contingencies	Constitutional Amendment for Class Size Reduct	(37,710.00)
Reserve for Contingencies	Reading Allocation	678.00
Reserve for Contingencies	Safe Schools	898.00
		<u>(1,389,502.00)</u>

Explanation: To adjust budgets for 3rd FEFP calculation.

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2013

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 19, 2013

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
 FEB 19 2013  
 MALCOLM THOMAS, SUPERINTENDENT  
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Account Name	Function	Increase (Decrease)
d) <u>Testing</u>		
Other Misc State Revenue		10,097.51
		<u>10,097.51</u>
Supplies	Planning, Research, Dev, & Eval Svcs	10,097.51
		<u>10,097.51</u>

Explanation: To adjust budget to reflect actual revenue collected.

e) <u>Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		2,052.33
Voluntary Prekindergarten Program		33,544.54
		<u>35,596.87</u>
Supplies	Prekindergarten	2,052.33
Supplies	Prekindergarten	33,544.54
		<u>35,596.87</u>

Explanation: To adjust budget to reflect actual revenue collected.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	501.08
Supplies	Community Services	(12.02)
Temporary Employment	Community Services	(489.06)
		<u>0.00</u>

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

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	4,905.00
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	8,970.00
Other Miscellaneous Expenses	Pupil Transportation Services	1,564.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(8,970.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(6,469.00)
		<u>0.00</u>

Explanation: To appropriate funds from project reserve for supplies and field trips at Lipscomb Elementary and equipment at Ransom Middle.

c) <u>ERP Project</u>		
Travel - Away	Administrative Technology Services	4,000.00
Reserve for Contingencies	ERP Project	(4,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from project reserve for travel away.

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 19, 2013

Account Name	Function	Increase (Decrease)
d) <u>Safe Schools</u>		
Retirement	Guidance Services	1,593.00
Retirement	Instruction and Curr Development Svcs	5,361.26
Social Security	Guidance Services	2,330.53
Social Security	Instruction and Curr Development Svcs	7,765.41
Group Insurance - Health & Hospital	Guidance Services	5,346.00
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	8,519.04
Group Insurance - Life	Guidance Services	78.50
Group Insurance - Life	Instruction and Curr Development Svcs	263.29
Group Insurance - Dental	Guidance Services	139.80
Group Insurance - Dental	Instruction and Curr Development Svcs	209.66
Worker's Compensation	Guidance Services	434.21
Worker's Compensation	Instruction and Curr Development Svcs	1,461.37
Travel Away - Out of State	Instructional Staff Training Services	149.20
Professional and Technical Services	Basic (K-12)	(33,651.27)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

e) <u>Employee &amp; Vendor Credentialing</u>		
Supplies	Operation of Plant	3,000.00
Reserve for Contingencies	Unrestricted Reserve	(3,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for supplies.

f) <u>Supplemental Academic Instruction</u>		
Supplies	Basic (K-12)	27,708.00
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	(21,147.00)
Retirement	Instructional Staff Training Services	(1,119.00)
Social Security	Instructional Staff Training Services	(1,618.00)
Group Insurance - Health & Hospital	Instructional Staff Training Services	(2,970.00)
Group Insurance - Life	Instructional Staff Training Services	(54.00)
Group Insurance - Dental	Instructional Staff Training Services	(70.00)
Worker's Compensation	Instructional Staff Training Services	(730.00)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**FEB 19 2013**  
**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 19, 2013

Account Name	Function	Increase (Decrease)
g) <u>Florida School Recognition Program</u>		
Administrative - Other	School Administration (Office of the Prin)	2,200.00
Classroom Teacher - Other	Basic (K-12)	47,890.00
Classroom Teacher - Other	Exceptional	4,400.00
Other Certified Instructional - Other	Guidance Services	1,100.00
Other Certified Instructional - Other	Instructional Media Services	1,100.00
Teacher Aides - Other	Exceptional	370.00
Other Support - Other	Guidance Services	370.00
Other Support - Other	School Administration (Office of the Prin)	1,110.00
Other Support - Other	Food Services	1,850.00
Social Security	Basic (K-12)	3,758.45
Social Security	Exceptional	364.91
Social Security	Guidance Services	112.46
Social Security	Instructional Media Services	84.15
Social Security	School Administration (Office of the Prin)	253.22
Social Security	Food Services	141.53
Professional and Technical Services	Basic (K-12)	56,205.00
Temporary Employment	Basic (K-12)	1,240.00
Other Miscellaneous Expenses	Health Services	740.00
Other Miscellaneous Expenses	Operation of Plant	555.00
Reserve for Contingencies	Florida School Recognition Program	3,712.28
Reserve for Contingencies	Florida School Recognition Program	(56,205.00)
Reserve for Contingencies	Florida School Recognition Program	(71,352.00)
		<u>0.00</u>

Explanation: To reallocate funds from project reserve for use at various schools.

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2013

MALCOLM THOMAS, SUPERINTENDENT  
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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
PART IV - SPECIAL REVENUES  
BOARD MEETING February 19, 2013**

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)
HE1254-10-1-0020	DoDEA Military Grant  <i>Explanation: To decrease budget to close project.</i>	(470,213.49)
HE1254-10-1-0029	DoDEA Military Grant  <i>Explanation: To increase budget per DODEA rollforward.</i>	102,882.12
170-1613A-3CP01	Carl Perkins Postsecondary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1613A-3CS01	Carl Perkins Secondary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2623B-3CD01	FDLRS/Westgate IDEA Part B Discretionary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2673A-3CP01	IDEA, Part B, Pre-School Entitlement  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	Title I, Part A, Basic - Salaries & Benefits  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	30,640.33
170-2123A-3CB01	Title I, Part A, Basic  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	22,246.57

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**FEB 19 2013**  
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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
PART IV - SPECIAL REVENUES  
BOARD MEETING February 19, 2013**

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>
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	40.75
170-2123A-3CB01	Title I, Part A Basic - SES Monitoring  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	3.84
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(46,736.47)
170-2123A-3CB01	Title I, Part A, Basic - Technology  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	2,693.08
170-2123A-3CB01	Title I, Basic - Private School Services  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	651.00
170-2123A-3CB01	Title I Basic - Professional Development  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(9,539.10)

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 19 2013**

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





**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 5  
Board Meeting February 19, 2013**

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 19 2013**

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

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations</b>		
a) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	Fire Protection Sys	3,100.00
Reserve for Contingencies	Unrestricted Reserve	(3,100.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Fire Protection Systems project.**

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	818.35
Remodeling and Renovations - Non-Cap	Port Class Hookups	(818.35)
		<u>0.00</u>

**Explanation: To transfer funds within Portable Classroom Hookups project to facilitate the proper classification of expenditures.**

c) <u>3910 - Local Capital Improvement Fund</u>		
Improvements Other Than Bldgs. - Cap	Washington High Sitework	500.00
Remodeling and Renovations - Non-Cap	Washington High Sitework	(500.00)
		<u>0.00</u>

**Explanation: To transfer funds within Washington High Sitework project to facilitate the proper classification of expenditures.**

d) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	124,329.38
Buildings and Fixed Equipment - Construction	Covered PE Play Area	(39,253.97)
Buildings and Fixed Equipment - Construction	Covered PE Play Area	(39,532.00)
Buildings and Fixed Equipment - Construction	Covered PE Play Area	(5,650.60)
Buildings and Fixed Equipment - Construction	Covered PE Play Area	(24,007.32)
Furn., Fixtures, and Equip. - Capitalized	Covered PE Play Area	(8,617.87)
Furn., Fixtures, and Equip. - Capitalized	Covered PE Play Area	(3,697.34)
Furn., Fixtures, and Equip. - Capitalized	Covered PE Play Area	(3,043.33)
Furn., Fixtures, and Equip. - Non-Capitalized	Covered PE Play Area	(372.01)
Computer Hardware - Non-Capitalized	Covered PE Play Area	(154.94)
		<u>0.00</u>

**Explanation: To transfer funds from Covered PE Play Area project to reserve project.**

e) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Remodeling and Renovations - Non-Cap	Tate High General Renovations	4,002.95
Improvements Other Than Bldgs. - Non-Cap	Tate High General Renovations	(115.00)
Reserve for Contingencies	Unrestricted Reserve	(3,887.95)
		<u>0.00</u>

**Explanation: To transfer funds within Tate High General Renovations project and from reserve project to Tate High General Renovations project.**

**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 5  
Board Meeting February 19, 2013**

Fund Name	Project	Increase (Decrease)
f) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	735.57
Furn., Fixtures, and Equip. - Non-Capitalized	Warrington Middle Additions/Renovations	(10.45)
Remodeling and Renovations - Non-Cap	Holm Elementary General Renovations	(725.12)
		<u>0.00</u>

**Explanation: To transfer funds from Warrington Middle Additions/Renovations project and Holm Elementary General Renovations project to reserve project.**

g) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Buildings and Fixed Equipment - Construction	Ferry Pass Elem New Construction/Renovations	0.39
Remodeling and Renovations - Non-Cap	Ferry Pass Elem New Construction/Renovations	(0.39)
		<u>0.00</u>

**Explanation: To transfer funds within Ferry Pass Elementary New Construction/Renovations project to facilitate the proper classification of expenditures.**

h) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Remodeling and Renovations - Non-Cap	Weis Elementary General Renovations	2,495.20
Reserve for Contingencies	Unrestricted Reserve	(2,495.20)
		<u>0.00</u>

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

i) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Improvements Other Than Bldgs. - Non-Cap	New Downtown Elementary School	31,590.47
Reserve for Contingencies	Unrestricted Reserve	(31,590.47)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to New Downtown Elementary School project.**

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 19 2013**

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







**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 2  
PART IV - RACE TO THE TOP FUND  
BOARD MEETING February 19, 2013**

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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-RL111-1C301	Race to the Top - Local Instructional Improvement System  <i>Explanation: To increase budget per Department of Education.</i>	5,000.00

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**FEB 19 2013**  
**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**