

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 16, 2013		ITEM NUMBER: V. b. 2. C. 2. a. - Resolution 10 – General Operating Fund b. - Resolution 10 – Special Revenue – Federal Programs c. - Resolution 10 – Capital Projects Fund d. - No item submitted – Special Revenue – Food Service Fund e. - No item submitted – Debt Service Funds f. - No item submitted – Targeted ARRA Stimulus Fund g. - No item submitted – 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 Terry St. Cyr Finance and Business Services ASSISTANT SUPERINTENDENT		DATE July 3, 2013	
Terry St. Cyr Finance and Business Services		DATE July 3, 2013	DATE OF BOARD APPROVAL ESCAMBIA COUNTY SCHOOL BOARD JUL 16 2013 MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

July 16, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,679,414.35	329,094,225.53	351,623.21	7,000.00	329,438,848.74
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00	201,600.00		701,600.00
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	1,104,327.48			1,104,327.48
3299 Misc Fedl Through State	463,885.50	669,774.50	300.00		670,074.50
3310 FL Ed Finance Program	114,864,684.00	113,112,565.00			113,112,565.00
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	14,913.37		184,913.37
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	43,510,059.00			43,510,059.00
3361 School Recognition Funds	2,148,515.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	843,038.00	878,634.87	30,290.72		908,925.59
3399 Other Misc State Revenue	215,827.00	287,863.21		7,000.00	280,863.21
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	225,262.69			225,262.69
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	1,576.28		24,576.28
3465 Postsecondary Lab Fees	60,000.00	64,482.56	5,749.36		70,231.92
3467 GED Testing Fees	0.00	10,572.37	1,806.00		12,378.37
3468 Financial Aid Fees	40,000.00	40,000.00	5,416.21		45,416.21
3469 Other Student Fees	45,200.00	77,257.26	4,823.95		82,081.21
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	62,136.46		762,136.46
3495 Other Misc Local Sources	669,147.21	706,114.56	3,367.50		709,482.06
3497 Refunds of Prior Year Exp	0.00	0.00	19,643.36		19,643.36
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
3630 Trans from Cap Proj Funds	11,390,820.16	11,428,980.16			11,428,980.16
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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

July 16, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		331,518,567.14	329,094,225.53	364,623.21	20,000.00
5100 Basic (K-12)	143,931,043.98	145,332,974.15	43,928.86		145,376,903.01
5200 Exceptional	37,392,757.87	37,031,686.15			37,031,686.15
5300 Vocational	6,956,400.82	7,026,587.78	5,034.31		7,031,622.09
5400 Adult General	620,197.00	628,733.34	14,913.37		643,646.71
5500 Prekindergarten	1,459,267.25	1,604,037.44	30,290.72		1,634,328.16
5900 Other Instruction	54,842.93	59,842.93			59,842.93
6110 Attendance and Social Work	2,509,591.00	2,544,433.25			2,544,433.25
6120 Guidance Services	7,762,425.00	7,921,077.46			7,921,077.46
6130 Health Services	845,511.71	860,910.00			860,910.00
6140 Psychological Services	950,868.00	985,044.05			985,044.05
6150 Parental Involvement	0.00	12,982.32	10,000.00		22,982.32
6190 Other Pupil Personnel Services	374,771.00	397,624.77			397,624.77
6200 Instructional Media Services	4,269,237.31	4,308,725.65	10,299.00		4,319,024.65
6300 Instruction and Curr Development Svcs	4,407,569.00	4,460,444.63			4,460,444.63
6400 Instructional Staff Training Services	3,317,853.13	2,987,127.08	20,000.00		3,007,127.08
6500 Instruction Related Technology	1,788,942.00	1,810,080.64			1,810,080.64
7100 Board	1,562,228.60	1,672,228.60	62,136.46		1,734,365.06
7200 General Administration (Supt & Staff)	709,542.00	721,742.00			721,742.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,990,068.49			13,990,068.49
7400 Facilities Acquisition and Construction	1,784,198.86	1,638,339.86	13,656.28		1,651,996.14
7500 Fiscal Services	2,267,445.01	2,403,180.03			2,403,180.03
7600 Food Services	150,968.00	164,373.55			164,373.55
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	601,242.95			601,242.95
7720 Information Services	128,490.00	144,863.00			144,863.00
7730 Staff Services	3,602,597.68	3,397,194.76	10,000.00		3,407,194.76
7760 Internal Services	1,714,605.00	1,767,419.00			1,767,419.00
7800 Pupil Transportation Services	17,325,295.31	17,425,841.29		20,000.00	17,405,841.29
7900 Operation of Plant	30,800,318.00	31,242,905.25			31,242,905.25
8100 Maintenance of Plant	15,688,058.59	16,157,044.25	11,808.00		16,168,852.25
8200 Administrative Technology Services	3,296,784.51	3,321,374.51			3,321,374.51
9100 Community Services	495,135.90	782,004.12	4,580.13		786,584.25
9200 Debt Services	0.00	5,000.00			5,000.00
9800 Reserves	20,888,116.50	15,687,092.23	127,976.08		15,815,068.31

ADOPTED BY BOARD: _____ July 16, 2013 _____

(Date)

CERTIFIED CORRECT: _____

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 16 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

JPD

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting July 16, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Postsecondary Lab Fees		1,251.46
Postsecondary Lab Fees		2,757.00
Postsecondary Lab Fees		1,740.90
GED Testing Fees		1,806.00
Other Student Fees		2,558.95
Other Student Fees		680.00
Other Student Fees		1,240.00
		<u>12,034.31</u>
Supplies	Vocational	1,251.46
Supplies	Vocational	2,757.00
Supplies	Vocational	1,740.90
Supplies	Vocational	1,806.00
Supplies	Vocational	2,558.95
Supplies	Vocational	680.00
Supplies	Vocational	1,240.00
		<u>12,034.31</u>

Explanation: To appropriate fee revenue to George Stone fee projects.

b) <u>Adults with Disabilities</u>		
Adults with Disabilities		14,913.37
		<u>14,913.37</u>
Social Security	Adult General	25.27
Worker's Compensation	Adult General	24.29
Temporary Employment	Adult General	14,863.81
		<u>14,913.37</u>

Explanation: To set up budget for Adults with Disabilities project.

c) <u>Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		9,532.72
		<u>9,532.72</u>
Supplies	Prekindergarten	9,532.72
		<u>9,532.72</u>

Explanation: To adjust revenue and appropriations budgets to actual collections.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 10
Board Meeting July 16, 2013**

Account Name	Function	Increase (Decrease)
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d) <u>Summer Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		20,758.00
		<u>20,758.00</u>
Classroom Teacher - Regular Pay	Prekindergarten	13,881.00
Teacher Aides - Regular Pay	Prekindergarten	3,399.00
Retirement	Prekindergarten	1,310.00
Social Security	Prekindergarten	1,322.00
Worker's Compensation	Prekindergarten	346.00
Supplies	Prekindergarten	500.00
		<u>20,758.00</u>

Explanation: To set up budget for Summer Voluntary Pre-K Education Program.

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e) <u>Various Projects</u>		
Fedl Impact Funds--Cur Op		201,600.00
Misc Fedl Through State		300.00
Capital Improvement Fees		1,576.28
Financial Aid Fees		5,416.21
Other Student Fees		345.00
Fedl Indirect Cost Rate		62,136.46
Other Misc Local Sources		3,367.50
Refunds of Prior Year Exp		19,643.36
		<u>294,384.81</u>
Professional and Technical Services	Board	62,136.46
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	1,576.28
Other Miscellaneous Expenses	Community Services	5,416.21
Reserve for Contingencies	Unrestricted Reserve	224,955.86
Reserve for Contingencies	Positive Behavior Support	300.00
		<u>294,384.81</u>

Explanation: To adjust revenue and appropriations budgets to reflect actual collections.

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f) <u>Scholarships and Grants - George Stone</u>		
Other Misc State Revenue		(7,000.00)
		<u>(7,000.00)</u>
Training Tuition Fees	Vocational	(7,000.00)
		<u>(7,000.00)</u>

Explanation: To adjust revenue and appropriations budgets to actual.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting July 16, 2013

Account Name	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	836.08
Temporary Employment	Community Services	(836.08)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through May, 2013.

b) <u>Facilities Planning</u>		
Rentals	Facilities Acquisition and Construction	2,080.00
Reserve for Contingencies	Unrestricted Reserve	(2,080.00)
		<u>0.00</u>

Explanation: To budget funds from Reserve for Contingencies for equipment rental to demolish portables at various schools.

c) <u>Instructional Contracts</u>		
Professional and Technical Services	Basic (K-12)	63,239.00
Reserve for Contingencies	Reserve-Contingency	(63,239.00)
		<u>0.00</u>

Explanation: To budget funds for purchase order increase for Camelot Academy.

d) <u>Federal Impact Aid</u>		
Professional and Technical Services	Basic (K-12)	20,373.86
Reserve for Contingencies	Unrestricted Reserve	(20,373.86)
		<u>0.00</u>

Explanation: To provide funds for impact aid funds earned by various charter schools.

e) <u>Min Self-Insured Losses-Property</u>		
Repairs and Maintenance	Maintenance of Plant	8,832.00
Repairs and Maintenance	Maintenance of Plant	2,976.00
Furn., Fixtures, and Equip. - Non-Capitalized	Instructional Media Services	299.00
Reserve for Contingencies	Unrestricted Reserve	(12,107.00)
		<u>0.00</u>

Explanation: To provide funds for minor self-insured losses at Ensley Elementary and Lipscomb Elementary.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting July 16, 2013

Account Name	Function	Increase (Decrease)
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f) <u>Elementary & Secondary Education</u>		
Rentals	Basic (K-12)	316.00
Reserve for Contingencies	Unrestricted Reserve	(316.00)
		<u>0.00</u>

Explanation: To increase budget for graduation expenditures.

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g) <u>Object Reserves</u>		
Supplies	Parental Involvement	10,000.00
Supplies	Instructional Media Services	10,000.00
Supplies	Instructional Staff Training Services	20,000.00
Supplies	Staff Services	10,000.00
Supplies	Facilities Acquisition and Construction	10,000.00
Supplies	Basic (K-12)	(40,000.00)
Supplies	Pupil Transportation Services	(20,000.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 16, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,302,256.65	39,959,152.69	0.00	0.00	39,959,152.69
3199 Misc Federal Direct	2,166,922.34	2,250,550.97			2,250,550.97
3201 Vocational Ed Acts	636,433.15	649,101.90			649,101.90
3220 Workforce Investment Act	389,251.00	389,251.00			389,251.00
3230 Indiv with Disab Ed Act	12,843,528.75	12,909,521.99			12,909,521.99
3240 Elem & Sec Ed Act, Title I	19,168,659.81	19,504,954.52			19,504,954.52
3251 Adult General Education	203,269.88	203,215.08			203,215.08
3280 Misc Fedl Through Local	178,258.58	103,323.68			103,323.68
3299 Misc Fedl Through State	3,715,501.14	3,948,801.55			3,948,801.55
9999 Beginning Fund Balance	432.00	432.00			432.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
PART IV - SPECIAL REVENUES
BOARD MEETING July 16, 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>
P063P114159	Pell Grant <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(38,187.95)
P063P124159	Pell Grant <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	38,187.95
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	397,619.00
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(397,619.00)
170-2243B-3CT01	Title II - Social Studies <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	800.00
170-2243B-3CT01	Title II - Fine Arts <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	10,000.00
170-2243B-3CT01	Title II - Language Arts <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	23,500.00
170-2243B-3CT01	Title II - Staff Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(34,300.00)

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

July 16, 2013

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,587,666.09	126,287,666.09	924,679.97	0.00	127,212,346.06
3419 PECO Construction Fund - FY2009	2,667.12	2,667.12			2,667.12
3421 PECO Maintenance Fund - FY2011	200,256.51	200,256.51			200,256.51
3610 Capital Outlay & Debt Serv Fd (CO&DS)	705,476.49	705,476.49			705,476.49
3710 Capital Improve Tax Constr Fd - FY2010	3,030,056.68	3,030,056.68			3,030,056.68
3711 Capital Improve Tax Constr Fd - FY2011	5,048,993.44	5,048,993.44			5,048,993.44
3712 Capital Improve Tax Constr Fd - FY2012	4,797,583.90	4,797,583.90			4,797,583.90
3713 Capital Improve Tax Constr Fd - FY2013	21,576,981.00	21,576,981.00			21,576,981.00
3719 Capital Improve Tax Constr Fd - FY2009	3,269,318.96	3,269,318.96			3,269,318.96
3910 Local Capital Improvement Fund	1,714,325.20	2,414,325.20	924,679.97		3,339,005.17
3940 Half Cent Sales Tax	1,564,017.69	1,564,017.69			1,564,017.69
3943 Half Cent Sales Tax - FY2013	12,383,166.09	12,383,166.09			12,383,166.09
3948 Half Cent Sales Tax - FY2008	71,004,319.11	71,004,319.11			71,004,319.11
3980 Charter Schools-Capital Outlay	290,503.90	290,503.90			290,503.90

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

July 16, 2013

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		125,587,666.09	126,287,666.09	3,353,541.20	2,428,861.23
7400 Facilities Acquisition and Construction	93,094,687.43	92,859,199.81	3,353,541.20		96,212,741.01
9700 Transfer of Funds	16,390,820.16	16,428,980.16		27,974.54	16,401,005.62
9800 Reserves	16,102,158.50	16,999,486.12		2,400,886.69	14,598,599.43

ADOPTED BY BOARD: _____ July 16, 2013
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 JUL 16 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY *JPB*

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 10
Board Meeting July 16, 2013**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Trans from Int Serv Funds		271.97
		<u>271.97</u>
Buildings and Fixed Equipment - Construction	District Health Clinic Building Purchase	271.97
		<u>271.97</u>

Explanation: To appropriate funds from Employee Benefits Fund to Local Capital Improvement Fund for the District Health Clinic.

b) <u>3910 - Local Capital Improvement Fund</u>		
Sale of Buildings		924,408.00
		<u>924,408.00</u>
Reserve for Contingencies	Unrestricted Reserve	924,408.00
		<u>924,408.00</u>

Explanation: To appropriate funds to reserve project from sale of building.

II. <u>Amendments Between Appropriations</u>		
a) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	Port Class Hookups	100,000.00
Reserve for Contingencies	Unrestricted Reserve	(100,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Portable Classroom Hookups project.

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	4,000.00
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	4,000.00
Remodeling and Renovations - Non-Cap	Port Class Hookups	(8,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Portable Classroom Hookups project.

c) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Renovations - Network/Retrofit	Computer Equipment	1,049.00
Computer Hardware - Non-Capitalized	Computer Equipment	(1,049.00)
		<u>0.00</u>

Explanation: To transfer funds within Computer Equipment project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 10
Board Meeting July 16, 2013**

Fund Name	Project	Increase (Decrease)
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d) 3713 - Capital Improve Tax Constr Fd - FY2013		
Reserve for Contingencies	Unrestricted Reserve	27,974.54
Transfers to General Fund	Excess Insurance Coverage-Property & Bonds	(27,974.54)
		<u>0.00</u>

Explanation: To adjust 2012-2013 budget to actual property expense.

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e) 3713 - Capital Improve Tax Constr Fd - FY2013		
Remodeling and Renovations - Non-Cap	Port Class Hookups	850.06
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	(437.00)
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	(200.00)
Remodeling and Renovations - Non-Cap	Port Class Hookups	(213.06)
		<u>0.00</u>

Explanation: To transfer funds within Portable Classroom Hookups project.

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f) 3719 - Capital Improve Tax Constr Fd - FY2009		
Furn., Fixtures, and Equip. - Capitalized	Equipment-Office	2,209.99
Reserve for Contingencies	Unrestricted Reserve	(2,209.99)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment-Office project.

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g) 3719 - Capital Improve Tax Constr Fd - FY2009		
Reserve for Contingencies	Unrestricted Reserve	15.76
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment-Office	(15.76)
		<u>0.00</u>

Explanation: To transfer funds from Equipment-Office project to reserve project.

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h) 3719 - Capital Improve Tax Constr Fd - FY2009		
Improvements Other Than Bldgs. - Non-Cap	Sitework	1,075.00
Reserve for Contingencies	Unrestricted Reserve	(1,075.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Sitework project.

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i) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	1,500,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,500,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to AK Suter Rebuild project.

Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 10
 Board Meeting July 16, 2013

Fund Name	Project	Increase (Decrease)
j) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	1,750,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,750,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Ernest Ward Middle Rebuild project.

k) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Non-Cap	Ernest Ward Middle Rebuild	5,000.00
Remodeling and Renovations - Non-Cap	Ernest Ward Middle Rebuild	(5,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Ernest Ward Middle Rebuild project.