THE SCHOOL DISTRICT OF ESCAMBIA COUNTY	SCHOOL BOARD AGENDA	A
Finance and Business Services	EXECUTIVE SUMMARY	
AGENDA DATE:	ITEM NUMBER: V. b. 2. C. 2.	
January 21, 2014	a. Resolution 4 – General Operati	ng Eund
	b. Resolution 4 – Special Revenue	
	c. Resolution 4 – Capital Projects	Fund
	<ul> <li>d. No item submitted – Special Re</li> <li>e. No item submitted – Debt Servi</li> </ul>	venue - Food Service Fund ce Fund
	f. Resolution 1 – Targeted ARRA	Stimulus Fund
	g. No item submitted – Race to the	e Top Fund
AGENDA REFERENCE:	FISCAL IMPACT / AMOUNT:	
Resolutions to Amend District School Budget	These amendments properly refle	ect the estimated revenues and
	appropriations, and allow for bette These amendments show the est	
	appropriations for each fund and	
	amended.	provide a accompaint of Romo
FUND SOURCE:		
Various		
BACKGROUND INFORMATION / DESCRIPTION		
On September 17, 2013, the School Board adopted the budget f	or fiscal year 2013-2014. As the fis	scal year progresses, we ask you
to amend the budget to more accurately reflect estimated revenu	ues and appropriations. The amend	dments are the results of various
factors including: increases or decreases in estimated revenues appropriations to more accurately reflect estimated expenditures	s to more accurately reflect revenue s: and schools, departments, and pr	s; Increases or decreases in
budget in order to better utilize funds.	, and concert, departments, and pr	ojoota make changes to their
EDUCATIONAL IMPACT		
These amendments facilitate the effective operations of the Dist	rict through more efficient use of fur	nds.
OTHER REFERENCES OR NOTES		
OTHER RELIGIOUS OR NOTES		
ACTION REQUIRED		
Approval of resolutions to amend District School Budget		
STRATEGIC ALIGNMENT		
GOAL: F.3: Improve transparency of financial information	to all states and are	
GOAL: F.3: Improve transparency of financial information	to all stakeholders.	
OBJECTIVE: n/a		
REQUESTED BY	DATE	
Theresa McCanto		
Theresa McCants, Director		
Budgeting Départment /	January 8, 2014	
ASSISTANT SUPERINTENDENT	DATE	DATE OF BOARD APPROVAL  APPROVED
Lang of the state		ESCAMBIA COUNTY SCHOOL BOARD
Terry St. Cyr		
Finance and Business Services	January 8, 2014	JAN 2 1 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	339,845,863.04	3,350.00	0.00	339,849,213.04
3121 Fedi Impact FundsCur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3199 Misc Federal Direct	300,000.00	300,000.00			300,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	467,859.00	553,859.00			553,859.00
3310 FL Ed Finance Program	132,432,736.00	132,432,736.00			132,432,736.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
3318 Adults with Disabilities	181,079.45	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	43,630,289.00	43,630,289.00			43,630,289.00
3361 School Recognition Funds	751,448.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	224,632.00			224,632.00
3411 District School Tax	87,995,309.00	87,995,309.00			87,995,309.00
3425 Rent	356,531.00	356,531.00			356,531.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	276,000.00	276,000.00			276,000.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	48,000.00	48,000.00			48,000.00
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	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	46,617.00	3,350.00		49,967.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3493 Sale of Junk	50,000.00	50,000.00			50,000.00
3494 Fedl Indirect Cost Rate	900,000.00	900,000.00			900,000.00
3495 Other Misc Local Sources	543,371.00	553,182.63			553,182.63
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbks	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	650,000.00	650,000.00			650,000.00
3630 Trans from Cap Proj Funds	10,678,082.00	10,678,082.00			10,678,082.00
9999 Beginning Fund Balance	50,586,370.58	50,586,370.58			50,586,370.58

JAN 2 1 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	339,845,863.04	5,712.31	2,362.31	339,849,213.04
5100 Basic (K-12)	148,881,910.31	147,998,723.51	1,112.31		147,999,835.82
5200 Exceptional	38,006,437.04	38,006,737.04			38,006,737.04
5300 Vocational	6,960,756.39	7,088,870.98	3,350.00		7,092,220.98
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,796,231.89			1,796,231.89
5900 Other Instruction	42,914.07	53,271.07			53,271.07
6110 Attendance and Social Work	2,482,089.00	2,479,077.00			2,479,077.00
6120 Guidance Services	8,039,863.74	8,085,303.71			8,085,303.71
6130 Health Services	1,529,203.66	1,820,203.66			1,820,203.66
6140 Psychological Services	1,166,710.15	1,166,710.15			1,166,710.15
6150 Parental Involvement	18,416.35	20,416.35			20,416.35
6190 Other Pupil Personnel Services	604,854.30	607,304.30			607,304.30
6200 Instructional Media Services	4,450,830.81	4,450,830.81			4,450,830.81
6300 Instruction and Curr Development Svcs	4,556,253.98	4,532,691.67			4,532,691.67
6400 Instructional Staff Training Services	2,297,091.05	2,781,327.05			2,781,327.05
6500 Instruction Related Technology	1,784,786.48	1,784,786.48			1,784,786.48
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	762,577.36			762,577.36
7300 School Administration (Office of the Prin)	14,319,183.00	14,319,183.00			14,319,183.00
7400 Facilities Acquisition and Construction	1,643,133.56	2,063,676.06			2,063,676.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	149,870.00			149,870.00
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	683,622.69			683,622.69
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,078,937.10			3,078,937.10
7760 Internal Services	1,763,797.85	1,763,797.85			1,763,797.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,795,211.78	1,250.00		30,796,461.78
8100 Maintenance of Plant	15,300,788.24	15,390,788.24			15,390,788.24
8200 Administrative Technology Services	3,213,487.61	3,213,487.61			3,213,487.61
9100 Community Services	747,422.29	781,134.35		1,029.97	780,104.38
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	21,055,362.06		1,332.34	21,054,029.72

ADOPTED BY BOARD:	January 21, 2014			
CERTIFIED CORRECT: -	Malcoh Thomas			
00.0.2011	(District Superintendent Signature)			

JAN 2 1 2014

	Account Name	Function	Increase (Decrease)
1.	Revenue - Amendments Between Revenue, Appropriation	ns & Reserves	
a)	Various Projects Other Student Fees Other Student Fees		1,950.00 1,400.00 3,350.00
	Supplies Supplies	Vocational Vocational	1,950.00 1,400.00 3,350.00
	Explanation: To adjust revenue and appropriations to act	ual revenue received.	
II.	Amendments Between Appropriations & Reserves		
a)	Unrestricted Reserve Reserve for Contingencies Temporary Employment	Unrestricted Reserve Community Services	1,029.97 (1,029.97) 0.00
	Explanation: To appropriate 4% of district operated child	care revenue received through November, 2013.	
b)	Discretionary Lottery Funds-Sch Impr Activity Supplies Supplies Reserve for Contingencies Reserve for Contingencies	Basic (K-12) Basic (K-12) Discretionary Lottery Funds-Sch Impr Activity Discretionary Lottery Funds-Sch Impr Activity	424.30 688.01 (424.30) (688.01) 0.00
	Explanation: To appropriate funds from Reserve for Conti High School.	ingencies for supplies at Navy Point Elementary Sc	
c)	Regular OperationsDepartments Supplies Computer Hardware - Non-Capitalized Computer Software - Non-Capitalized Reserve for Contingencies	Operation of Plant Operation of Plant Operation of Plant Unrestricted Reserve	136.00 634.00 480.00 (1,250.00)
	Explanation: To appropriate funds from Reserve for Conti	ingencies for Raptor Security Systems.	

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REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	39,485,211.01	0.00	84,422.29	39,400,788.72
3199 Misc Federal Direct	1,969,094.79	1,944,214.80		49,029.81	1,895,184.99
3201 Vocational Ed Acts	513,391.74	533,861.74			533,861.74
3220 Workforce Investment Act	366,250.00	366,250.00			366,250.00
3230 Indiv with Disab Ed Act	13,268,115.72	13,268,115.72			13,268,115.72
3240 Elem & Sec Ed Act, Title I	19,268,221.64	19,263,505.64		35,392.48	19,228,113.16
3251 Adult General Education	275,536.78	281,575.78			281,575.78
3299 Misc Fedl Through State	3,827,687.18	3,827,687.33			3,827,687.33
9999 Beginning Fund Balance	0.00	0.00			0.00

JAN 2 1 2014

EXPENDITURE, FUNCTION NUMBER &	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
NAME	39,488,297.85	39,485,211.01	153,344.00	237,766.29	39,400,788.72
5000 Instruction	20,119,861.86	20,214,437.05		156,102.00	20,058,335.05
6100 Pupil Personnel Services	2,975,751.27	2,933,497.06	7,945.91	,	2,941,442.97
6200 Instruct Media Services	16,721.00	16,054.00	,		16,054.00
6300 Instruct & Curr Develop Services	5,577,393.21	5,437,544.95	108,889.45		5,546,434.40
6400 Instruct Staff Training Services	5,839,992.36	5,969,758.16	,	38,075.15	5,931,683.01
6500 Instruction Related Technology	1,983,502.94	1,973,259.88	33,884.23		2,007,144.11
7200 General Administration	1,205,129.40	1,201,237.28	,	5,414.17	1,195,823.11
7300 School Administration	1,176.00	40,416.03	237.55	-,	40,653.58
7400 Facil Acquisition & Construction	26,792.00	6,792.00			6,792.00
7500 Fiscal Services	20,000.00	0.00			0.00
7710 Planning, Research, Development	5,340.00	2,594.99			2,594.99
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	52,324.88			52,324.88
7800 Pupil Transportation Services	457,331.87	452,800.00	2,000.00		454,800.00
7900 Operation of Plant	20,582.55	32,446.22	386.86		32,833.08
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	948,104.39		38,174.97	909,929.42
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD:

January 21, 2014

(Date)

CERTIFIED CORRECT:

(District Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JAN 2-1 2014

## THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 4 PART IV - SPECIAL REVENUES BOARD MEETING January 21, 2014

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)
P063P124159	Pell Grant	(49,029.81)
	Explanation: To decrease budget to close project.	
170-1614A-4CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1612A-4CS01	Workforce Escarosa - Workforce Investment Act	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2624B-4CD01	FDLRS/Westgate IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2263A-3CS01	Title I School Improvement Initiative	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits	169,713.88
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2123A-3CB01	Title I, Part A, Basic	58,958.84
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic	(145,868.70)
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement	159.35
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JAN 2 1 2014

## THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 4 PART IV - SPECIAL REVENUES BOARD MEETING January 21, 2014

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)
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K	(59,111.82)
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2124A-4CB01	Title I, Basic - Private School Services	1,860.20
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2123A-3CB01	Title I Basic - Professional Development	(128.03)
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair	(35,392.48)
	Explanation: To decrease budget to close project.	
170-2123A-3CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed	121.66
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed	(25,705.38)
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 2 1 2014

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	137,976,142.07	137,976,142.07	0.00	0.00	137,976,142.07
3419 PECO Construction Fund - FY2009	333.39	333.39			333.39
3610 Capital Outlay & Debt Serv Fd (CO&DS)	858,169.19	858,169.19			858,169.19
3710 Capital Improve Tax Constr Fd - FY2010	2,777,851.80	2,777,851.80			2,777,851.80
3711 Capital Improve Tax Constr Fd - FY2011	4,433,339.66	4,433,339.66			4,433,339.66
3712 Capital Improve Tax Constr Fd - FY2012	2,142,165.29	2,142,165.29			2,142,165.29
3713 Capital Improve Tax Constr Fd - FY2013	3,320,668.53	3,320,668.53			3,320,668.53
3714 Capital Improve Tax Constr Fd - FY2014	21,791,805.17	21,791,805.17			21,791,805.17
3719 Capital Improve Tax Constr Fd - FY2009	3,089,158.59	3,089,158.59			3,089,158.59
3910 Local Capital Improvement Fund	2,520,241.92	2,520,241.92			2,520,241.92
3940 Half Cent Sales Tax	897,585.49	897,585.49			897,585.49
3943 Half Cent Sales Tax - FY2003	8,951,615.39	8,951,615.39			8,951,615.39
3948 Half Cent Sales Tax - FY2008	86,897,181.65	86,897,181.65			86,897,181.65
3980 Charter Schools-Capital Outlay	296,026.00	296,026.00			296,026.00

JAN 2 1 2014

	FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		137,976,142.07	137,976,142.07	500,000.00	500,000.00	137,976,142.07
7400	Facilities Acquisition and Construction	106,880,225.84	108,469,664.38	500,000.00		108,969,664.38
9700	Transfer of Funds	15,678,082.00	15,678,082.00			15,678,082.00
9800	Reserves	15,417,834.23	13,828,395.69		500,000.00	13,328,395.69
-		-				
77						

ADOPTED BY BOARD:	January 21, 2014			
	(Date)			
CERTIFIED CORRECT:	yelish Thomas			
	(District Superintendent Signature)			

JAN 2 1 2014

Explanation of Budget Amendment as Follows: Part III - Capital Projects Fund Resolution Number 4 Board Meeting January 21, 2014

the proper classification of expenditures.

	Fund Name	Project	Increase (Decrease)
II.	Amendments Between Appropriations 3910 - Local Capital Improvement Fund Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	500,000.00
	Reserve for Contingencies	Unrestricted Reserve	(500,000.00)
		=	0.00
	Explanation: To transfer funds from reserve project	to Spencer Bibbs Elementary Renovation/Remodeli	ng project.
b)	3948 - Half Cent Sales Tax - FY2008		
	Remodeling and Renovations - Non-Cap	Bellview Elementary 12 Classrooms Addition	33,340.91
	Furn., Fixtures, and Equip Capitalized	Bellview Elementary 12 Classrooms Addition	(31,940.91)
	Improvements Other Than Bldgs Cap	Bellview Elementary 12 Classrooms Addition	(1,400.00)
		_	

Explanation: To transfer funds between objects within Bellview Elementary 12 Classrooms Addition project to facilitate

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 2 1 2014

394,286.36 394,286.36 0.00	394,286.36 394,286.36	0.00	394,286.36	0.00
394,286.36	394,286.36			0.00
			394,286.36	0.00
	0.00			0.00

JAN 2 1 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	394,286.36	394,286.36	0.00	394,286.36	0.00
5000 Instruction	394,286.36	394,286.36		394,286.36	0.00

ADOPTED BY BOARD:

January 21, 2014

(Date)

CERTIFIED CORRECT:

(District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 2 1 2014

## THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 1 PART IV - TARGETED ARRA STIMULUS FUND BOARD MEETING January 21, 2014

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)
170-1260S-3C001	School Improvement Grants-Section 1003(g) ARRA	(394,286.36)
	Explanation: To decrease budget to close project.	

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 2 1 2014