| THE SCHOOL DISTRICT OF ESCAMBIA COUNTY | SCHOOL BOARD AGENI | DA T | |
|--|--|--|--|
| | | | |
| r mance and Dusiness Services | EXECUTIVE SUMMARY | I | |
| February 21, 2012 | 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 Fund V. B. 3. f. – Resolution 4 - 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. – No item submitted - Race to the Top Fund | | |
| AGENDA REFERENCE: Resolutions to amend District School Budget | FISCAL IMPACT / AMOUNT: These amendments properly refle appropriations, and allow for bette These amendments show the estir each fund and provide a description | er utilization of budgeted funds. nated revenues and appropriations for | |
| FUND SOURCE: | | | |
| Various | | i i | |
| | | l | |
| | | l | |
| BACKGROUND INFORMATION / DESCRIPTION On September 15, 2011, the School Board adopted the budget for fit the budget to more accurately reflect estimated revenues and approprince increases or decreases in estimated revenues to more accurately reflect estimated expenditures; and schools, departments, and project | riations. The amendments are the r ect revenues; increases or decreases | esults of various factors including: in appropriations to more accurately | |
| 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 s | takeholders. | | |
| OBJECTIVE: n/a | | | |
| | | | |
| REQUESTED BY | DATE | | |
| Haus A. Shand | | | |
| Laura F. Shaud, Director | February 8, 2012 | | |
| Budgeting Department | DATE | DATE OF DOADD ADDROVAL | |
| ASSISTANT SUPERINTENDENT | DATE | DATE OF BOARD APPROVAL APPROVED | |
| 1 | | ESCAMBIA COUNTY SCHOOL BOARD | |
| Towns Ct. Com | | 5 F 17 F 1 | |
| Terry St. Cyr Finance and Business Services | February 8, 2012 | FEB 2 1 2012 | |
| I mance and Dusiness Services | | | |

VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|--------------------|-------------------|------------|------------|-------------------|
| | 332,058,010.66 | 332,155,359.98 | 438,366.99 | 621,767.00 | 331,971,959.97 |
| 3121 FedI Impact FundsCur 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 | 451,571.76 | 451,571.76 | 86,000.00 | | 537,571.76 |
| 3310 FL Ed Finance Program | 106,419,488.00 | 106,419,488.00 | | 621,767.00 | 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 | 110,505.00 | 648.00 | | 111,153.00 |
| 3355 Class Size Reduction | 42,407,015.00 | 42,407,015.00 | 289,840.00 | | 42,696,855.00 |
| 3361 School Recognition Funds | 797,002.00 | 797,002.00 | | | 797,002.00 |
| 3371 Voluntary Prekindergarten Program | 908,085.00 | 908,085.00 | 43,994.62 | | 952,079.62 |
| 3400 Other Misc State Revenue | 587,668.00 | 683,775.50 | | | 683,775.50 |
| 3411 District School Tax | 90,240,041.00 | 90,240,041.00 | | | 90,240,041.00 |
| 3425 Rent | 227,763.00 | 227,763.00 | | | 227,763.00 |
| 3431 Interest on Investments | 96,000.00 | 96,000.00 | | | 96,000.00 |
| 3440 Gifts, Grants & Bequests | 306,000.00 | 306,000.00 | 7,930.00 | | 313,930.00 |
| 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 | | | 70,000.00 |
| 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 | | | 9,000.00 |
| 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 | 270,980.00 | 272,221.82 | 9,954.37 | | 282,176.19 |
| 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 | | | 11,819,873.00 |
| 9999 Beginning Fund Balance | 66,894,753.90 | 66,894,753.90 | | | 66,894,753.90 |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND

| EXPENDITURE. FUNCTION NUMBER & NAME | ORIGINAL PRE EXPENDITURE, FUNCTION NUMBER & NAME BUDGET BUI | | INCREASE | DECREASE | REVISED BUDGET |
|---|---|----------------|------------|------------|-------------------|
| | 332,058,010.66 | 332,155,359.98 | 442,233.47 | 625,633.48 | 331,971,959.97 |
| 5100 Basic (K-12) | 145,405,223.62 | 145,471,627.69 | 54,083.98 | | 145,525,711.67 |
| 5200 Exceptional | 38,509,891.99 | 38,509,891.99 | | 19,141.42 | 38,490,750.57 |
| 5300 Vocational | 6,796,912.25 | 6,803,912.25 | 138,149.39 | | 6,942,061.64 |
| 5400 Adult General | 1,046,245.20 | 1,046,245.20 | | | 1,046,245.20 |
| 5500 Prekindergarten | 1,516,282.34 | 1,516,282.34 | 120,956.95 | | 1,637,239.29 |
| 5900 Other Instruction | 76,037.66 | 76,037.66 | | | 76,037.66 |
| 6110 Attendance and Social Work | 2,510,286.16 | 2,510,286.16 | | | 2,510,286.16 |
| 6120 Guidance Services | 7,664,069.03 | 7,656,569.03 | 17,160.67 | | 7,673,729.70 |
| 6130 Health Services | 829,505.62 | 829,505.62 | | | 829,505.62 |
| 6140 Psychological Services | 906,418.99 | 914,418.99 | | | 914,418.99 |
| 6150 Parental Involvement | 24,461.62 | 24,461.62 | | | 24,461.62 |
| 6190 Other Pupil Personnel Services | 449,151.90 | 449,308.68 | | | 449,308.68 |
| 6200 Instructional Media Services | 4,523,207.34 | 4,523,207.34 | 1,394.00 | | 4,524,601.34 |
| 6300 Instruction and Curr Development Svcs | 5,140,571.33 | 5,120,127.05 | 60,621.00 | | 5,180,748.05 |
| 6400 Instructional Staff Training Services | 2,519,417.29 | 2,616,966.11 | 13,174.00 | | 2,630,140.11 |
| 6500 Instruction Related Technology | 1,627,514.82 | 1,627,514.82 | | | 1,627,514.82 |
| 7100 Board | 1,734,052.44 | 1,734,052.44 | 16,751.00 | | 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 | 13,774,878.69 | 19,694.00 | | 13,794,572.69 |
| 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 | 126,040.00 | | | 126,040.00 |
| 7710 Planning, Research, Dev, & Eval Svcs | 582,213.51 | 582,213.51 | | | 582,213.51 |
| 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 | 17,380,167.53 | | | 17,380,167.53 |
| 7900 Operation of Plant | 31,296,868.23 | 31,296,868.23 | | | 31,296,868.23 |
| 8100 Maintenance of Plant | 12,474,957.45 | 12,475,043.45 | | | 12,475,043.45 |
| 8200 Administrative Technology Services | 3,387,266.40 | 3,464,253.40 | | | 3,464,253.40 |
| 9100 Community Services | 700,062.46 | 734,534.90 | | 954.61 | 733,580.29 |
| 9200 Debt Services | 83,338.00 | 83,338.00 | 248.48 | | 83,586.48 |
| 9800 Reserves | 21,050,430.23 | 20,873,249.73 | | 605,537.45 | 20,267,712.28 |
| | | | | | |

| ADOPTED BY BOARD: February 21, 2012 | | |
|-------------------------------------|-------------------------------------|--|
| _ | (Date) | |
| CERTIFIED CORRECT: - | Malcohn Thomas | |
| CENTIFIED CORRECT | (District Superintendent Signature) | |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

Account Name

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase (Decrease)

| | Account Name | Function | (Decrease) |
|-------------|---|--|-----------------|
| | | | |
| . ! | Revenue - Amendments Between Revenue, Appr | opriations & Reserves | |
| a) <u>(</u> | Classroom Technology | | |
| - | Misc Local Revenue | | 3,532.9 |
| | | | 3,532.9 |
| | Computer Hardware - Non-Capitalized | Basic (K-12) | 3,532.9 |
| | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 3,532.9 |
| | Explanation: To appropriate Dealer Tax Revenue | to Classroom Technology project. | |
| | Valuation Pro V. Education Program | | |
| | <u>Voluntary Pre-K Education Program</u> Voluntary Prekindergarten Program | | 9,029.6 |
| | voluntary Frekindergarten Frogram | | 9,029.6 |
| | Supplies | Prekindergarten | 9,029.6 |
| | Supplies | Freditidelgalteri | 9,029.6 |
| | | | |
| | Explanation: To appropriate Voluntary Pre-K reve | enue received through December. | |
| :) | Summer Voluntary Pre-K Education Program | | |
| | Voluntary Prekindergarten Program | | 34,964.9 |
| | | | 34,964.9 |
| | Supplies | Prekindergarten | 34,964.9 |
| | | | 34,964.9 |
| | Explanation: To appropriate Summer Voluntary F | Pre-K revenue received through December. | |
| d) | TABE Testing - Escambia County Road Prison | | |
| | Misc Local Revenue | | 6,421.3 |
| | | | 6,421.3 |
| | Classroom Teacher - Regular Pay | Vocational | 4,924.8 |
| | Classroom Teacher - Other | Vocational | 111.2 |
| | Retirement | Vocational | 246.7 |
| | Social Security | Vocational | 385.2 |
| | Group Insurance - Health & Hospital | Vocational | 700.3 |
| | Group Insurance - Life | Vocational | 12.3 |
| | | | 17.4 |
| | | Vocational | |
| | Group Insurance - Dental | Vocational Vocational | |
| | | | 23.1 6,421.3 |

Function

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase (Decrease)

| December 1 | Account Name | Function | (Decrease) |
|------------|--|---------------------------------------|------------|
| e) | Migrant Pre-Kindergarten Program | | |
| , | Misc Fedl Through State | | 86,000.00 |
| | | | 86,000.00 |
| | Classroom Teacher - Regular Pay | Prekindergarten | 40,732.20 |
| | Teacher Aides - Regular Pay | Prekindergarten | 17,166.62 |
| | Retirement | Prekindergarten | 5,703.03 |
| | Social Security | Prekindergarten | 1,833.37 |
| | Group Insurance - Health & Hospital | Prekindergarten | 8,791.20 |
| | Group Insurance - Life | Prekindergarten | 130.50 |
| | Group Insurance - Dental | Prekindergarten | 252.00 |
| | Worker's Compensation | Prekindergarten | 1,505.37 |
| | Substitute Employment - Non-Instructional | Prekindergarten | 325.00 |
| | Substitute Teachers | Prekindergarten | 325.00 |
| | Other Certified Instructional - Regular Pay | Guidance Services | 6,798.98 |
| | Retirement | Guidance Services | 669.70 |
| | Social Security | Guidance Services | 520.12 |
| | Group Insurance - Health & Hospital | Guidance Services | 830.28 |
| | Group Insurance - Life | Guidance Services | 18.02 |
| | Group Insurance - Dental | Guidance Services | 23.80 |
| | Worker's Compensation | Guidance Services | 176.77 |
| | Supplies | Prekindergarten | 198.04 |
| | | | 86,000.00 |
| | Explanation: To set up budget for Migrant Pre-Kind | lergarten project. | |
| f) | Pensacola Electrical Apprenticeship | | |
| | Gifts, Grants & Bequests | | 7,930.00 |
| | | | 7,930.00 |
| | Other Support - Regular Pay | Instruction and Curr Development Svcs | 7,930.00 |
| | | | 7,930.00 |
| | Explanation: To appropriate revenue to Pensacola | Electric Apprenticeship project. | |

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase

| | Account Name | Function | (Decrease) |
|-----|---|--|----------------|
| ~\ | Various Catagoricals | | |
| g) | <u>Various Categoricals</u> FL Ed Finance Program | | (650,128.00) |
| | FL Ed Finance Program | | 48,343.00 |
| | FL Ed Finance Program | | (61,176.00) |
| | FL Ed Finance Program | | 6,516.00 |
| | FL Ed Finance Program | | 4,312.00 |
| | FL Ed Finance Program | | (86.00) |
| | FL Ed Finance Program | | 1,394.00 |
| | FL Ed Finance Program | | 27,294.00 |
| | FL Ed Finance Program | | 381.00 |
| | FL Ed Finance Program | | 1,383.00 |
| | Dist Disc Lottery Funds | | 648.00 |
| | Class Size Reduction | | 289,840.00 |
| | Class Size Neddelloff | _ | (331,279.00) |
| | December 6 - Continuos inc | Donding Allocation | 6,516.00 |
| | Reserve for Contingencies | Reading Allocation | 3,881.00 |
| | Reserve for Contingencies | DJJ Supplemental Allocation | |
| | Professional and Technical Services | Basic (K-12) | (86.00) |
| | Library Books - Existing Library | Instructional Media Services | 1,394.00 |
| | Textbooks | Basic (K-12) | 27,294.00 |
| | Supplies | Basic (K-12) | 381.00 |
| | Reserve for Contingencies | Safe SchoolsSchool Resource Officers | 1,383.00 |
| | Reserve for Contingencies | Reserve-McKay Scholarships | (1,200,000.00) |
| | Reserve for Contingencies | Unrestricted Reserve | 538,118.00 |
| | Classroom Teacher - Regular Pay | Basic (K-12) | 289,840.00 |
| | | = | (331,279.00) |
| | Explanation: To adjust revenue and expenditure budgets | per 3rd FEFP calculation. | |
| II. | Amendments Between Appropriations & Reserves | | |
| a) | Unrestricted Reserve | | 0.40.40 |
| | Reserve for Contingencies | Unrestricted Reserve | 248.48 |
| | Redemption of Principal | Debt Services | 31.72 |
| | Interest | Debt Services | (280.20) |
| | | - | 0.00 |
| | Explanation: To appropriate additional funds for interest | payments on Energy Performance Contract. | |
| | | | |
| b) | Child Care (After School) (Dist Oper) | | 054.04 |
| | Temporary Employment | Community Services | 954.61 |
| | Reserve for Contingencies | Unrestricted Reserve | (954.61) |
| | | | 0.00 |
| | Explanation: To appropriate 4% of district operated child | care revenue received through December, 2011 to Re | eserve for |

Explanation: To adjust budgets for staff changes.

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase (Decrease)

| | Account Name | Function | (Decrease) |
|----|---|--|--------------|
| | | | |
| c) | Salaries & Benefits | Pagia (IV 12) | 152,222.00 |
| | Classroom Teacher - Regular Pay | Basic (K-12) | 41,538.00 |
| | Classroom Teacher - Regular Pay | Exceptional | |
| | Classroom Teacher - Regular Pay | Vocational | (103,845.00) |
| | Other Certified Instructional - Regular Pay | Instruction and Curr Development Svcs | (41,538.00) |
| | Other Certified Instructional - Regular Pay | Instructional Staff Training Services | (10,385.00) |
| | Other Support - Regular Pay | Guidance Services | (7,200.00) |
| | Other Support - Regular Pay | School Administration (Office of the Prin) | (16,052.00) |
| | Board and Attorney - Regular Pay | Board | (14,740.00) |
| | Retirement | Basic (K-12) | 8,226.00 |
| | Retirement | Exceptional | 2,040.00 |
| | Retirement | Vocational | (5,100.00) |
| | Retirement | Guidance Services | (354.00) |
| | Retirement | Instruction and Curr Development Svcs | (2,040.00) |
| | Retirement | Instructional Staff Training Services | (510.00) |
| | Retirement | Board | (1,474.00) |
| | Retirement | School Administration (Office of the Prin) | (788.00) |
| | Social Security | Basic (K-12) | 11,019.00 |
| | Social Security | Exceptional | 3,178.00 |
| | Social Security | Vocational | (7,945.00) |
| | Social Security | Guidance Services | (551.00) |
| | Social Security | Instruction and Curr Development Svcs | (3,178.00) |
| | Social Security | Instructional Staff Training Services | (795.00) |
| | Social Security | Board | (500.00) |
| | Social Security | School Administration (Office of the Prin) | (1,228.00) |
| | Group Insurance - Health & Hospital | Basic (K-12) | 17,148.00 |
| | Group Insurance - Health & Hospital | Exceptional | 5,690.00 |
| | Group Insurance - Health & Hospital | Vocational | (14,225.00) |
| | Group Insurance - Health & Hospital | Instruction and Curr Development Svcs | (5,690.00) |
| | Group Insurance - Health & Hospital | Instructional Staff Training Services | (1,423.00) |
| | Group Insurance - Health & Hospital | School Administration (Office of the Prin) | (1,500.00) |
| | Group Insurance - Life | Basic (K-12) | 400.00 |
| | Group Insurance - Life | Exceptional | 105.00 |
| | Group Insurance - Life | Vocational | (263.00) |
| | Group Insurance - Life | Guidance Services | (18.00) |
| | Group Insurance - Life | Instruction and Curr Development Svcs | (105.00) |
| | Group Insurance - Life | Instructional Staff Training Services | (26.00) |
| | Group Insurance - Life | Board | (37.00) |
| | Group Insurance - Life | School Administration (Office of the Prin) | (56.00) |
| | · · · · · · · · · · · · · · · · · · · | Basic (K-12) | 455.00 |
| | Group Insurance - Dental Group Insurance - Dental | Exceptional | 140.00 |
| | | Vocational | (350.00) |
| | Group Insurance - Dental | | (140.00) |
| | Group Insurance - Dental | Instruction and Curr Development Svcs | (35.00) |
| | Group Insurance - Dental | Instructional Staff Training Services | , , |
| | Group Insurance - Dental | School Administration (Office of the Prin) | (70.00) |
| | | | |

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase

| | Account Name | Function | (Decrease) |
|----|--|--|---|
| d) | Contracted Virtual School Programs Professional and Technical Services Reserve for Contingencies | Basic (K-12) Unrestricted Reserve | 77,408.00 (77,408.00) 0.00 |
| | Explanation: To appropriate funds from closing prior year | purchase order to Reserve for Contingencies. | |
| e) | Medicaid - Direct Services Professional and Technical Services Reserve for Contingencies | Exceptional Unrestricted Reserve | 30,000.00 (30,000.00) 0.00 |
| | Explanation: To appropriate funds from closing prior year | purchase order to Reserve for Contingencies. | |
| f) | Medicaid - Direct Services Reserve for Contingencies Supplies Supplies | Medicaid - Direct Services Exceptional Exceptional | 63,549.58 (44,071.72) (19,477.86) 0.00 |
| | Explanation: To appropriate project reserves to supplies. | _ | |

SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---------------------------------|-----------------|----------------|----------|--------------|----------------|
| REVENUE OBJECT NUMBER & NAME | 36,083,514.62 | 37,634,850.60 | 0.00 | 1,818,770.08 | 35,816,080.52 |
| 3199 Misc Federal Direct | 1,127,696.61 | 2,135,286.61 | | | 2,135,286.61 |
| 3201 Vocational Ed Acts | 675,283.17 | 666,418.17 | | 19,191.25 | 647,226.92 |
| 3220 Workforce Investment Act | 283,312.00 | | | | 283,312.00 |
| 3230 Indiv with Disab Ed Act | 12,190,624.01 | | | 825,296.33 | 11,365,327.68 |
| 3240 Elem & Sec Ed Act, Title I | 18,090,019.72 | | | | 18,090,019.72 |
| 3251 Adult General Education | 2,393.45 | | | 2,393.45 | 202,000.00 |
| 3299 Misc Fedl Through State | 3,710,209.77 | 4,060,820.75 | | 971,889.05 | 3,088,931.70 |
| 9999 Beginning Fund Balance | 3,975.89 | 3,975.89 | | | 3,975.89 |
| | | | | | |
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APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

| EXPENDITURE, FUNCTION NUMBER & | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---------------------------------------|-----------------|----------------|----------|--------------|----------------|
| NAME | 36,083,514.62 | 37,634,850.60 | 3,609.75 | 1,822,379.83 | 35,816,080.52 |
| 5000 Instruction | 15,708,564.77 | 16,949,721.48 | | 340,202.19 | 16,609,519.29 |
| 6100 Pupil Personnel Services | 3,674,927.76 | 3,487,781.81 | | 176,953.50 | 3,310,828.31 |
| 6200 Instruct Media Services | 133,111.00 | 139,553.00 | | | 139,553.00 |
| 6300 Instruct & Curr Develop Services | 5,879,740.88 | 5,893,095.10 | | 304,416.79 | 5,588,678.31 |
| 6400 Instruct Staff Training Services | 6,058,889.15 | 5,949,658.93 | | 857,296.60 | 5,092,362.33 |
| 6500 Instruction Related Technology | 1,913,790.71 | 1,958,859.24 | | 31,606.19 | 1,927,253.05 |
| 7200 General Administration | 999,744.27 | 1,007,895.36 | | 79,505.53 | 928,389.83 |
| 7300 School Administration | 52,747.30 | 52,747.30 | | 8.13 | 52,739.17 |
| 7400 Facil Acquisition & Construction | 85,483.87 | 97,690.77 | | 60.87 | 97,629.90 |
| 7710 Planning, Research, Development | 23,115.41 | 23,115.41 | | 8,515.41 | 14,600.00 |
| 7730 Staff Services | 81,800.82 | 81,000.82 | | 11,176.96 | 69,823.86 |
| 7800 Pupil Transportation Services | 1,118,072.34 | 1,120,931.32 | 3,609.75 | | 1,124,541.07 |
| 7900 Operation of Plant | 34,072.09 | 34,072.09 | | 693.97 | 33,378.12 |
| 8100 Maintenance of Plant | 6,646.96 | 6,870.68 | | | 6,870.68 |
| 8200 Admin Tech Serv | 73,989.69 | 73,989.69 | | 11,943.69 | 62,046.00 |
| 9100 Community Services | 238,817.60 | 757,867.60 | | | 757,867.60 |
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| ADOPTED BY BOARD: | February 21, 2012 |
|--------------------|-------------------------------------|
| | (Date) |
| CERTIFIED CORRECT: | Malcohn Thomas |
| | (District Superintendent Signature) |

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 5 PART IV - SPECIAL REVENUES BOARD MEETING February 21, 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) |
|-----------------------------------|--|------------------------|
| 170-1611A-1CP01 | Carl Perkins Postsecondary Explanation: To decrease budget to close project. | (6,120.39) |
| 170-1610A-0CS01 | Carl Perkins Secondary Explanation: To decrease budget to close project. | (13,070.86) |
| 170-1612A-2CS01 | Carl Perkins Secondary Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2622A-2CD01 | FDLRS/Westgate IDEA Part B Discretionary Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2661A-1CD01 | FDLRS/Westgate Associate Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2630A-0CB01 | IDEA, Part B, Entitlement Explanation: To decrease budget to close project. | (821,533.45) |
| 170-2632A-2CB01 | IDEA, Part B, Entitlement Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2621A-1C002 | Florida Inclusion Network Explanation: To decrease budget to close project. | (3,762.88) |
| 170-2122A-2CB01 | Title I, Part A, Basic Explanation: Changes by schools & departments between objects, functions and projects | (12,595.00) |
| APPROVED MBIA COUNTY SCHOOL BOARD | to better utilize funds. | |

FEB 2 1 2012

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 5 PART IV - SPECIAL REVENUES BOARD MEETING February 21, 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) |
|--|---|------------------------|
| 170-2122A-2CB01 | Title I, Basic - Private School Services Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 4,200.00 |
| 170-2121A-1CB01 | Title I Basic - Professional Development Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 8,395.00 |
| 170-1910A-OCG01 | Adult Geographic Explanation: To decrease budget to close project. | (1,436.85) |
| 170-1912A-2CG01 | Adult Geographic Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-1910A-0CC01 | Adult Education & Family Literacy, Corrections Explanation: To decrease budget to close project. | (956.60) |
| 170-2122A-2CB01 | Title I, Part A, Basic - Fam Res Act Mod Early Ed Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2241A-1CT01 | Title II - Teacher & Principal Training & Recruiting Explanation: To decrease budget to close project. | (145,331.26) |
| 170-2241A-1CT01 | Title II - Social Studies Explanation: To decrease budget to close project. | (14,104.19) |
| 170-2241A-1CT01 APPROVED ESCAMBIA COUNTY SCHOOL BOARD | Title II - Private Schools Explanation: To decrease budget to close project. | (1,886.14) |

FEB 2 1 2012

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 5 PART IV - SPECIAL REVENUES BOARD MEETING February 21, 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) |
|-----------------|---|------------------------|
| 170-2241A-1CT01 | Title II - Fine Arts Explanation: To decrease budget to close project. | (29,700.61) |
| 170-2241A-1CT01 | Title II - Reading Explanation: To decrease budget to close project. | (31,138.74) |
| 170-2241A-1CT01 | Title II - Science Explanation: To decrease budget to close project. | (28,459.35) |
| 170-2241A-1CT01 | Title II - Language Arts Explanation: To decrease budget to close project. | (32,438.78) |
| 170-2241A-1CT01 | Title II - Class Size Reduction Explanation: To decrease budget to close project. | (106,703.34) |
| 170-2241A-1CT01 | Title II - Staff Development Explanation: To decrease budget to close project. | (552,750.50) |
| 170-2251A-1C001 | Florida Teacher Quality Grant Explanation: To decrease budget to close project. | (5,657.26) |
| 170-1271A-1CH01 | Title X, Part C - Homeless Children & Youth Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds. | 0.00 |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 5 PART IV - SPECIAL REVENUES BOARD MEETING February 21, 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) |
|-----------------|--|------------------------|
| 170-1021A-1C001 | Title III - English Language Acquisition | (435.88) |
| | Explanation: To decrease budget to close project. | |
| 170-1021A-1CI01 | Enhanced Education of Recently Arrived Immigrant Children Explanation: To decrease budget to close project. | (23,283.00) |
| | 2. quintilloni To accrease oranger to close projecti | |

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND

| | FUND NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------|---|--------------------|-------------------|----------|----------|-------------------|
| | | 122,447,241.11 | 122,908,914.11 | 122.69 | 0.00 | 122,909,036.80 |
| 3111 | Capt Outlay Bond Indbt Fd (COBI) - FY2011 | 242,573.72 | 242,573.72 | | | 242,573.72 |
| 3419 | PECO Construction Fund - FY2009 | 23,004.70 | 23,004.70 | | | 23,004.70 |
| 3421 | PECO Maintenance Fund - FY2011 | 955,318.05 | 955,318.05 | | | 955,318.05 |
| 3610 | Capital Outlay & Debt Serv Fd (CO&DS) | 1,083,520.61 | 1,083,520.61 | | | 1,083,520.61 |
| 3710 | Capital Improve Tax Constr Fd - FY2010 | 4,261,240.15 | 4,261,240.15 | | | 4,261,240.15 |
| 3711 | Capital Improve Tax Constr Fd - FY2011 | 6,554,504.47 | 6,554,504.47 | | | 6,554,504.47 |
| 3712 | Capital Improve Tax Constr Fd - FY2002 | 21,414,343.00 | 21,414,343.00 | | | 21,414,343.00 |
| 3717 | Capital Improve Tax Constr Fd - FY2007 | 13,872.00 | 13,872.00 | | | 13,872.00 |
| 3719 | Capital Improve Tax Constr Fd - FY2009 | 3,592,029.95 | 3,592,029.95 | | | 3,592,029.95 |
| 3910 | Local Capital Improvement Fund | 990,704.30 | 1,452,377.30 | 122.69 | | 1,452,499.99 |
| 3940 | Half Cent Sales Tax | 1,565,690.27 | 1,565,690.27 | | | 1,565,690.27 |
| 3943 | Half Cent Sales Tax - FY2003 | 23,812,516.39 | 23,812,516.39 | | | 23,812,516.39 |
| 3948 | Half Cent Sales Tax - FY2008 | 57,605,567.50 | 57,605,567.50 | | | 57,605,567.50 |
| 3980 | Charter Schools-Capital Outlay | 332,356.00 | 332,356.00 | | | 332,356.00 |
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APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--|--------------------|-------------------|----------|----------|-------------------|
| | 122,447,241.11 | 122,908,914.11 | 7,243.07 | 7,120.38 | 122,909,036.80 |
| 7400 Facilities Acquisition and Construction | 82,237,990.08 | 82,670,589.73 | 7,243.07 | | 82,677,832.80 |
| 9700 Transfer of Funds | 16,819,873.00 | 17,719,873.00 | | | 17,719,873.00 |
| 9800 Reserves | 23,389,378.03 | 22,518,451.38 | | 7,120.38 | 22,511,331.00 |
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| ADOPTED BY BOARD: | February 21, 2012 |
|--------------------|-------------------------------------|
| | (Date) |
| CERTIFIED CORRECT: | Malcoln Thomas |
| | (District Superintendent Signature) |

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

Explanation of Budget Amendment as Follows: Part III - Capital Projects Fund Resolution Number 5 Board Meeting February 21, 2012

| | Fund Name | Project | Increase (Decrease) |
|-----|---|--|--------------------------------|
| l. | Revenue - Amendments Between Revenue, Appropriation | ns & Reserves | |
| a) | 3910 - Local Capital Improvement Fund Bank Interest | _ - - | 122.69 122.69 |
| | Reserve for Contingencies | Unrestricted Reserve | 122.69 122.69 |
| | Explanation: To appropriate interest earned to the res | serve project. | |
| II. | Amendments Between Appropriations | | |
| a) | 3719 - Capital Improve Tax Constr Fd - FY2009 Reserve for Contingencies Improvements Other Than Bldgs Non-Cap | Unrestricted Reserve Track and Tennis Court Repair and Replacement | 100.00 (100.00) 0.00 |
| | Explanation: To reallocate funds from the reserve pro | oject to track and tennis court repair and replacemen | t project. |
| b) | 3910 - Local Capital Improvement Fund | _ | |
| | Reserve for Contingencies Remodeling and Renovations - Non-Cap | Unrestricted Reserve Ancillary Facility | 7,143.07 (7,143.07) 0.00 |
| | Explanation: To reallocate funds from the reserve pro- | oject to the ancillary facility project. | |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 4 - TARGETED ARRA STIMULUS FUND FEB 2 1 2012

February 21, 2012

| REVENUE OBJECT NUMBER & | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---------------------------------|-----------------|----------------|----------|-----------|----------------|
| NAME | 631,200.14 | 1,273,610.14 | 0.00 | 21,604.29 | 1,252,005.85 |
| 3230 Indiv with Disab Ed Act | 455,627.63 | 455,627.63 | | | 455,627.63 |
| 3240 Elem & Sec Ed Act, Title I | 126,353.43 | 768,763.43 | | | 768,763.43 |
| 3299 Misc Fedl Through State | 49,219.08 | 49,219.08 | | 21,604.29 | 27,614.79 |
| 9999 Beginning Fund Balance | 0.00 | 0.00 | | | 0.00 |
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SCHOOL BOARD OF ESCAMBIA COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET RESOLUTION NO.: 4 - TARGETED ARRA STIMULUS FUND

| EXPENDITURE, FUNCTION | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---------------------------------------|-----------------|----------------|----------|-----------|----------------|
| NUMBER & NAME | 631,200.14 | 1,273,610.14 | 0.00 | 21,604.29 | 1,252,005.85 |
| 5000 Instruction | 301,492.19 | 713,844.16 | | | 713,844.16 |
| 6100 Pupil Personnel Services | 38,544.11 | 118,271.24 | | | 118,271.24 |
| 6200 Instruct Media Services | 2,993.50 | 0.00 | | | 0.00 |
| 6300 Instruct & Curr Develop Service | 17,768.06 | 24,257.95 | | | 24,257.95 |
| 6400 Instruct Staff Training Services | 94,413.98 | 100,399.57 | | 1,251.48 | 99,148.09 |
| 6500 Instruction Related Technology | 72,820.72 | 34,138.77 | | 5,669.97 | 28,468.80 |
| 7200 General Administration | 64,414.43 | 49,599.50 | | 690.84 | 48,908.66 |
| 7300 School Administration | 3,410.68 | 45,324.35 | | | 45,324.35 |
| 7400 Facil Acquisition & Construction | 15,626.70 | 14,587.54 | | 13,992.00 | 595.54 |
| 7600 Food Services | 41.24 | 50,000.00 | | | 50,000.00 |
| 7730 Staff Services | 3.47 | 29,999.69 | | | 29,999.69 |
| 7800 Pupil Transportation Services | 19,401.37 | 23,062.37 | | | 23,062.37 |
| 7900 Operation of Plant | 144.69 | 70,000.00 | | | 70,000.00 |
| 8100 Maintenance of Plant | 125.00 | 125.00 | | | 125.00 |
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ADOPTED BY BOARD:

February 21, 2012

(Date)

CERTIFIED CORRECT:

Malcoh Shoma (District Superintendent Signature)

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 4 PART IV - TARGETED ARRA STIMULUS FUND BOARD MEETING February 21, 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) |
|-----------------|---|------------------------|
| 170-1210S-0CY01 | Educational Technology Entitlement ARRA | (21,604.29) |
| | Explanation: To decrease budget to close project. | |
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APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 2 1 2012