



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: 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 reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2011, the School Board adopted the budget for fiscal year 2011-2012. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budgets in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget.			
STRATEGIC ALIGNMENT GOAL: F.3: Improve transparency of financial information to all stakeholders. OBJECTIVE: n/a			
REQUESTED BY  Laura F. Shaud, Director Budgeting Department		DATE February 8, 2012	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE February 8, 2012	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD FEB 21 2012 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 21, 2012

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 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	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 21 2012
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 21, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		332,058,010.66	332,155,359.98	442,233.47	625,633.48
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: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
FEB 21 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 5
 Board Meeting February 21, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Classroom Technology</u>		
Misc Local Revenue		3,532.98
		<u>3,532.98</u>
Computer Hardware - Non-Capitalized	Basic (K-12)	3,532.98
		<u>3,532.98</u>
Explanation: To appropriate Dealer Tax Revenue to Classroom Technology project.		
b) <u>Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		9,029.63
		<u>9,029.63</u>
Supplies	Prekindergarten	9,029.63
		<u>9,029.63</u>
Explanation: To appropriate Voluntary Pre-K revenue received through December.		
c) <u>Summer Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		34,964.99
		<u>34,964.99</u>
Supplies	Prekindergarten	34,964.99
		<u>34,964.99</u>
Explanation: To appropriate Summer Voluntary Pre-K revenue received through December.		
d) <u>TABE Testing - Escambia County Road Prison</u>		
Misc Local Revenue		6,421.39
		<u>6,421.39</u>
Classroom Teacher - Regular Pay	Vocational	4,924.89
Classroom Teacher - Other	Vocational	111.20
Retirement	Vocational	246.75
Social Security	Vocational	385.27
Group Insurance - Health & Hospital	Vocational	700.31
Group Insurance - Life	Vocational	12.33
Group Insurance - Dental	Vocational	17.46
Worker's Compensation	Vocational	23.18
		<u>6,421.39</u>
Explanation: To adjust project budget to agree with revenue received.		

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 ESCAMBIA COUNTY SCHOOL BOARD
FEB 21 2012
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Account Name	Function	Increase (Decrease)
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e) <u>Migrant Pre-Kindergarten Program</u>		
Misc Fedl Through State		86,000.00
		<u>86,000.00</u>
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
		<u>86,000.00</u>

Explanation: To set up budget for Migrant Pre-Kindergarten project.

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f) <u>Pensacola Electrical Apprenticeship</u>		
Gifts, Grants & Bequests		7,930.00
		<u>7,930.00</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	7,930.00
		<u>7,930.00</u>

Explanation: To appropriate revenue to Pensacola Electric Apprenticeship project.

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Account Name	Function	Increase (Decrease)
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
		<u>(331,279.00)</u>
Reserve for Contingencies	Reading Allocation	6,516.00
Reserve for Contingencies	DJJ Supplemental Allocation	3,881.00
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 Schools--School 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
		<u>(331,279.00)</u>

Explanation: To adjust revenue and expenditure budgets per 3rd FEFP calculation.

II. Amendments Between Appropriations & Reserves

a) <u>Unrestricted Reserve</u>		
Reserve for Contingencies	Unrestricted Reserve	248.48
Redemption of Principal	Debt Services	31.72
Interest	Debt Services	(280.20)
		<u>0.00</u>

Explanation: To appropriate additional funds for interest payments on Energy Performance Contract.

b) <u>Child Care (After School) (Dist Oper)</u>		
Temporary Employment	Community Services	954.61
Reserve for Contingencies	Unrestricted Reserve	(954.61)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through December, 2011 to Reserve for Contingencies.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
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APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2012

MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Function	Increase (Decrease)
c) Salaries & Benefits		
Classroom Teacher - Regular Pay	Basic (K-12)	152,222.00
Classroom Teacher - Regular Pay	Exceptional	41,538.00
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)
Group Insurance - Dental	Basic (K-12)	455.00
Group Insurance - Dental	Exceptional	140.00
Group Insurance - Dental	Vocational	(350.00)
Group Insurance - Dental	Instruction and Curr Development Svcs	(140.00)
Group Insurance - Dental	Instructional Staff Training Services	(35.00)
Group Insurance - Dental	School Administration (Office of the Prin)	(70.00)
		<u>0.00</u>

Explanation: To adjust budgets for staff changes.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 5
 Board Meeting February 21, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
FEB 21 2012
 MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Function	Increase (Decrease)
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d) <u>Contracted Virtual School Programs</u>		
Professional and Technical Services	Basic (K-12)	77,408.00
Reserve for Contingencies	Unrestricted Reserve	<u>(77,408.00)</u>
		<u>0.00</u>
Explanation: To appropriate funds from closing prior year purchase order to Reserve for Contingencies.		
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e) <u>Medicaid - Direct Services</u>		
Professional and Technical Services	Exceptional	30,000.00
Reserve for Contingencies	Unrestricted Reserve	<u>(30,000.00)</u>
		<u>0.00</u>
Explanation: To appropriate funds from closing prior year purchase order to Reserve for Contingencies.		
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f) <u>Medicaid - Direct Services</u>		
Reserve for Contingencies	Medicaid - Direct Services	63,549.58
Supplies	Exceptional	(44,071.72)
Supplies	Exceptional	<u>(19,477.86)</u>
		<u>0.00</u>

Explanation: To appropriate project reserves to supplies.

**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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1611A-1CP01	Carl Perkins Postsecondary <i>Explanation: To decrease budget to close project.</i>	(6,120.39)
170-1610A-0CS01	Carl Perkins Secondary <i>Explanation: To decrease budget to close project.</i>	(13,070.86)
170-1612A-2CS01	Carl Perkins Secondary <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2622A-2CD01	FDLRS/Westgate IDEA Part B Discretionary <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2661A-1CD01	FDLRS/Westgate Associate <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2630A-0CB01	IDEA, Part B, Entitlement <i>Explanation: To decrease budget to close project.</i>	(821,533.45)
170-2632A-2CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2621A-1C002	Florida Inclusion Network <i>Explanation: To decrease budget to close project.</i>	(3,762.88)
170-2122A-2CB01	Title I, Part A, Basic <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	(12,595.00)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2012

**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 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2122A-2CB01	Title I, Basic - Private School Services <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	4,200.00
170-2121A-1CB01	Title I Basic - Professional Development <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	8,395.00
170-1910A-OCG01	Adult Geographic <i>Explanation: To decrease budget to close project.</i>	(1,436.85)
170-1912A-2CG01	Adult Geographic <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1910A-0CC01	Adult Education & Family Literacy, Corrections <i>Explanation: To decrease budget to close project.</i>	(956.60)
170-2122A-2CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2241A-ICT01	Title II - Teacher & Principal Training & Recruiting <i>Explanation: To decrease budget to close project.</i>	(145,331.26)
170-2241A-ICT01	Title II - Social Studies <i>Explanation: To decrease budget to close project.</i>	(14,104.19)
170-2241A-ICT01	Title II - Private Schools <i>Explanation: To decrease budget to close project.</i>	(1,886.14)

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ESCAMBIA COUNTY SCHOOL BOARD

FEB 21 2012

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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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2241A-1CT01	Title II - Fine Arts <i>Explanation: To decrease budget to close project.</i>	(29,700.61)
170-2241A-1CT01	Title II - Reading <i>Explanation: To decrease budget to close project.</i>	(31,138.74)
170-2241A-1CT01	Title II - Science <i>Explanation: To decrease budget to close project.</i>	(28,459.35)
170-2241A-1CT01	Title II - Language Arts <i>Explanation: To decrease budget to close project.</i>	(32,438.78)
170-2241A-1CT01	Title II - Class Size Reduction <i>Explanation: To decrease budget to close project.</i>	(106,703.34)
170-2241A-1CT01	Title II - Staff Development <i>Explanation: To decrease budget to close project.</i>	(552,750.50)
170-2251A-1C001	Florida Teacher Quality Grant <i>Explanation: To decrease budget to close project.</i>	(5,657.26)
170-1271A-1CH01	Title X, Part C - Homeless Children & Youth <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00

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FEB 21 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1021A-1C001	Title III - English Language Acquisition <i>Explanation: To decrease budget to close project.</i>	(435.88)
170-1021A-1CI01	Enhanced Education of Recently Arrived Immigrant Children <i>Explanation: To decrease budget to close project.</i>	(23,283.00)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
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**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 5
 Board Meeting February 21, 2012**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Bank Interest		122.69
		<u>122.69</u>
Reserve for Contingencies	Unrestricted Reserve	122.69
		<u>122.69</u>

Explanation: To appropriate interest earned to the reserve project.

II. <u>Amendments Between Appropriations</u>		
a) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Reserve for Contingencies	Unrestricted Reserve	100.00
Improvements Other Than Bldgs. - Non-Cap	Track and Tennis Court Repair and Replacement	<u>(100.00)</u>
		<u>0.00</u>

Explanation: To reallocate funds from the reserve project to track and tennis court repair and replacement project.

b) <u>3910 - Local Capital Improvement Fund</u>		
Reserve for Contingencies	Unrestricted Reserve	7,143.07
Remodeling and Renovations - Non-Cap	Ancillary Facility	<u>(7,143.07)</u>
		<u>0.00</u>

Explanation: To reallocate funds from the reserve project to the ancillary facility project.

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**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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1210S-0CY01	Educational Technology Entitlement ARRA <i>Explanation: To decrease budget to close project.</i>	(21,604.29)

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