



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> Finance and Business Services		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: September 11, 2012		ITEM NUMBER: Resolution 12 - General Operating Fund Resolution 12 - Special Revenue – Federal Programs Resolution 12 - Capital Projects Fund Resolution 1 - Debt Service 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 September 11, 2012	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE September 11, 2012	DATE OF BOARD APPROVAL

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 11, 2012

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	332,058,010.66	334,797,689.73	4,213,332.30	1,640,602.67	337,370,419.36
3121 Fedl Impact Funds--Cur Op	500,000.00	663,841.38	60,616.08		724,457.46
3191 ROTC	400,000.00	400,000.00	24,205.84		424,205.84
3199 Misc Federal Direct	350,000.00	742,999.38	9,426.30		752,425.68
3202 Medicaid	1,000,000.00	1,225,599.81	631,457.91		1,857,057.72
3299 Misc Fedl Through State	451,571.76	633,485.04	5.97		633,491.01
3310 FL Ed Finance Program	106,419,488.00	105,659,076.00			105,659,076.00
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		14,913.37	185,086.63
3323 CO&DS for Admin Expense	24,183.00	24,183.00	0.18		24,183.18
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3342 State Forest Funds	0.00	0.00	896.50		896.50
3343 State License Tax	75,000.00	75,000.00		15,517.98	59,482.02
3344 Dist Disc Lottery Funds	110,505.00	125,912.00			125,912.00
3355 Class Size Reduction	42,407,015.00	42,696,855.00	263,245.00		42,960,100.00
3361 School Recognition Funds	797,002.00	1,769,365.00			1,769,365.00
3371 Voluntary Prekindergarten Program	908,085.00	1,036,767.54	4,829.45		1,041,596.99
3400 Other Misc State Revenue	587,668.00	675,749.41	39,472.25		715,221.66
3411 District School Tax	90,240,041.00	90,240,041.00	2,418,204.12		92,658,245.12
3425 Rent	227,763.00	314,263.00	23,076.05		337,339.05
3431 Interest on Investments	96,000.00	133,646.12		23,888.05	109,758.07
3440 Gifts, Grants & Bequests	306,000.00	323,910.00	18,013.40		341,923.40
3461 Adult General Education Course Fees	5,000.00	5,000.00		2,911.92	2,088.08
3462 Postsecondary Vocational Course Fees	531,000.00	531,000.00	82,146.86		613,146.86
3463 Continuing Workforce Educ Course Fee	35,000.00	35,000.00	31,657.06		66,657.06
3464 Capital Improvement Fees	28,000.00	28,000.00	1,608.30		29,608.30
3465 Postsecondary Lab Fees	87,000.00	71,119.56	15,224.95		86,344.51
3467 GED Testing Fees	0.00	0.00	13,280.00		13,280.00
3468 Financial Aid Fees	60,000.00	60,000.00		7,867.53	52,132.47
3469 Other Student Fees	49,200.00	42,598.52	4,354.30		46,952.82
3473 School Age Child Care Fees	409,000.00	391,964.33			391,964.33
3491 Bus Fees	263,000.00	263,000.00	174,997.81		437,997.81
3493 Sale of Junk	70,000.00	83,078.62	12,952.91		96,031.53
3494 Fedl Indirect Cost Rate	731,500.00	731,500.00	39,899.62		771,399.62
3497 Refunds of Prior Year Exp	9,000.00	16,414.60	18,967.78		35,382.38
3498 Lost, Damaged & Sale Txbks	55,000.00	27,648.62			27,648.62
3499 Food Serv Indir Cost Rate	295,000.00	295,000.00	17,083.05		312,083.05
3501 Misc Local Revenue	270,980.00	304,931.44	262,164.89		567,096.33
3507 Misc Rev Prof Cert Fees	52,000.00	52,000.00	200.21		52,200.21
3630 Trans from Cap Proj Funds	11,819,873.00	12,731,604.46		1,575,503.82	11,156,100.64
3742 Other Loss Recovery		0.00	45,345.51		45,345.51
9999 Beginning Fund Balance	66,894,753.90	66,894,753.90			66,894,753.90

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 11, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		332,058,010.66	334,797,689.73	3,594,169.48	1,021,439.85
5100 Basic (K-12)	145,405,223.62	146,966,701.47	108,597.04		147,075,298.51
5200 Exceptional	38,509,891.99	38,876,425.44			38,876,425.44
5300 Vocational	6,796,912.25	7,079,060.15	10,151.67		7,089,211.82
5400 Adult General	1,046,245.20	1,036,245.20		14,913.37	1,021,331.83
5500 Prekindergarten	1,516,282.34	1,721,911.16		6,694.27	1,715,216.89
5900 Other Instruction	76,037.66	68,440.66			68,440.66
6110 Attendance and Social Work	2,510,286.16	2,523,782.79			2,523,782.79
6120 Guidance Services	7,664,069.03	7,721,972.38	113,760.00		7,835,732.38
6130 Health Services	829,505.62	844,808.70			844,808.70
6140 Psychological Services	906,418.99	879,132.52	91,430.45		970,562.97
6150 Parental Involvement	24,461.62	29,788.89	50,000.00		79,788.89
6190 Other Pupil Personnel Services	449,151.90	442,158.97		11.30	442,147.67
6200 Instructional Media Services	4,523,207.34	4,558,702.35			4,558,702.35
6300 Instruction and Curr Development Svcs	5,140,571.33	5,148,290.13	3,388.29		5,151,678.42
6400 Instructional Staff Training Services	2,519,417.29	2,789,876.57		28,917.43	2,760,959.14
6500 Instruction Related Technology	1,627,514.82	1,667,101.11			1,667,101.11
7100 Board	1,734,052.44	1,753,803.44			1,753,803.44
7200 General Administration (Supt & Staff)	770,795.17	770,795.17		57,493.82	713,301.35
7300 School Administration (Office of the Prin)	13,774,878.69	13,891,173.11		26,136.25	13,865,036.86
7400 Facilities Acquisition and Construction	1,589,318.72	1,766,769.72		695,901.00	1,070,868.72
7500 Fiscal Services	2,228,835.18	2,245,654.17	1,814.94		2,247,469.11
7600 Food Services	126,040.00	165,966.22	132,800.00		298,766.22
7710 Planning, Research, Dev, & Eval Svcs	582,213.51	594,402.66			594,402.66
7720 Information Services	146,166.00	141,166.00		32,000.00	109,166.00
7730 Staff Services	3,362,355.74	3,411,329.74		4,392.25	3,406,937.49
7760 Internal Services	1,825,067.75	1,835,067.75			1,835,067.75
7800 Pupil Transportation Services	17,380,167.53	17,397,786.18		500.00	17,397,286.18
7900 Operation of Plant	31,296,868.23	31,374,233.52		50,357.19	31,323,876.33
8100 Maintenance of Plant	12,474,957.45	12,445,342.87		36,053.61	12,409,289.26
8200 Administrative Technology Services	3,387,266.40	3,642,895.40		60,000.00	3,582,895.40
9100 Community Services	700,062.46	737,119.24		8,069.36	729,049.88
9200 Debt Services	83,338.00	83,586.48			83,586.48
9700 Transfer of Funds		392,999.38			392,999.38
9800 Reserves	21,050,430.23	19,793,200.19	3,082,227.09		22,875,427.28

ADOPTED BY BOARD: \_\_\_\_\_ September 11, 2012  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 12  
 Board Meeting September 11, 2012

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>Various Projects</u></b>		
Postsecondary Lab Fees		3,463.29
Postsecondary Lab Fees		9,251.00
Postsecondary Lab Fees		2,510.66
		<u>15,224.95</u>
Supplies	Vocational	3,463.29
Supplies	Vocational	9,251.00
Supplies	Vocational	2,510.66
		<u>15,224.95</u>
Explanation: To appropriate fees collected through June 30, 2012.		
<b>b) <u>Adlt Fees-Cap Imprv,Tech Enhnc Equip Bldg</u></b>		
Capital Improvement Fees		1,608.30
		<u>1,608.30</u>
Furn., Fixtures, and Equip. - Capitalized	Vocational	1,608.30
		<u>1,608.30</u>
Explanation: To appropriate capital improvement fees collected through June 30, 2012.		
<b>c) <u>Technology Fees</u></b>		
Other Student Fees		4,876.30
		<u>4,876.30</u>
Computer Hardware - Capitalized	Vocational	4,876.30
		<u>4,876.30</u>
Explanation: To appropriate technology fees collected through June 30, 2012.		
<b>d) <u>Various Projects</u></b>		
Fedl Impact Funds--Cur Op		60,616.08
ROTC		24,205.84
State Forest Funds		896.50
State License Tax		15,517.98
Rent		(529.75)
Rent		23,627.80
Rent		(22.00)
SBA Interest		8,525.20
Bank Interest		(56,880.59)
Money Market Mutual Fd Interest		14,896.42
Core Fund Interest		15,570.92
Other Interest		(6,000.00)
		<u>100,424.40</u>
Reserve for Contingencies	Unrestricted Reserve	100,424.40
		<u>100,424.40</u>
Explanation: To adjust revenue budgets to reflect actual amounts collected as of June 30, 2012.		

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
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 ESCAMPIA COUNTY SCHOOL BOARD  
 SEP 11 2012  
 MALCOLM THOMAS, SUPERINTENDENT  
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Account Name	Function	Increase (Decrease)
e) <u>Law Enf Trng-General</u>		
Other Misc State Revenue		(2,676.92)
		<u>(2,676.92)</u>
Travel - Away	Instructional Staff Training Services	(277.82)
Training Tuition Fees	Vocational	(2,399.10)
		<u>(2,676.92)</u>

Explanation: To adjust revenue budget to agree with actual expenditures.

f) <u>Various Projects</u>		
Misc Fedl Through State		996.47
Gifts, Grants & Bequests		18,013.40
Class Size Reduction		263,245.00
Adult General Education Course Fees		(2,911.92)
Postsecondary Vocational Course Fees		82,146.86
Continuing Workforce Educ Course Fee		36,377.14
Financial Aid Fees		(7,867.53)
Other Student Fees		(522.00)
Bus Fees		174,997.81
Sale of Junk		12,952.91
Fedl Indirect Cost Rate		13,899.98
Fedl Indirect Cost Rate		68,016.95
Refunds of Prior Year Exp		16,017.78
Food Serv Indir Cost Rate		17,083.05
Misc Local Revenue		1,814.94
Misc Local Revenue		2,198.43
Misc Local Revenue		3,222.33
Misc Local Revenue		147,468.74
Misc Local Revenue		19,224.00
Misc Local Revenue		17,663.22
Misc Rev Prof Cert Fees		(12.79)
Misc Local Revenue		1,750.00
Trans from Cap Proj Funds		(69,685.56)
Trans from Cap Proj Funds		(41,852.10)
Trans from Cap Proj Funds		(54,066.33)
Trans from Cap Proj Funds		(713,997.83)
Trans from Cap Proj Funds		(1.00)
		<u>6,171.95</u>

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 12  
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 ESCAMBIA COUNTY SCHOOL BOARD  
 SEP 11 2012  
 MALCOLM THOMAS, SUPERINTENDENT  
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Account Name	Function	Increase (Decrease)
<u>Various Projects - Continued</u>		
Reserve for Contingencies	Unrestricted Reserve	(145,736.16)
Repairs and Maintenance	Maintenance of Plant	18,013.40
Classroom Teacher - Regular Pay	Basic (K-12)	263,245.00
Other Miscellaneous Expenses	Community Services	(7,867.53)
Furn., Fixtures, and Equip. - Capitalized	Fiscal Services	1,814.94
Reserve for Contingencies	Dori Slosberg Driver Education Safety Act	2,198.43
Computer Hardware - Non-Capitalized	Basic (K-12)	3,222.33
Other Non-Prof. Purchased Services	Operation of Plant	19,224.00
Supplies	Vocational	17,663.22
Insurance and Bond Premiums	Operation of Plant	(69,685.56)
Other Non-Prof. Purchased Services	Basic (K-12)	(41,852.11)
Other Support - Regular Pay	Maintenance of Plant	(29,752.10)
Retirement	Maintenance of Plant	(1,288.30)
Social Security	Maintenance of Plant	(3,413.39)
Group Insurance - Health & Hospital	Maintenance of Plant	(16,581.14)
Group Insurance - Life	Maintenance of Plant	(65.23)
Group Insurance - Dental	Maintenance of Plant	(254.24)
Worker's Compensation	Maintenance of Plant	(2,712.61)
Rentals	Vocational	(1.00)
		6,171.95

Explanation: To adjust revenues to actual amounts collected through June 30, 2012.

g) <u>School Readiness</u>		
Other Misc State Revenue		104.37
		104.37
Cell Phones/Radio Phones	Operation of Plant	104.37
		104.37

Explanation: To adjust revenue to agree with actual expenditures.

h) <u>Abatement - Capital Outlay</u>		
Trans from Cap Proj Funds		(695,901.00)
		(695,901.00)
Administrative - Regular Pay	Facilities Acquisition and Construction	(84,441.00)
Other Support - Regular Pay	Facilities Acquisition and Construction	(477,156.00)
Retirement	Facilities Acquisition and Construction	(27,305.00)
Social Security	Facilities Acquisition and Construction	(42,963.00)
Group Insurance - Health & Hospital	Facilities Acquisition and Construction	(49,843.00)
Group Insurance - Life	Facilities Acquisition and Construction	(1,420.00)
Group Insurance - Dental	Facilities Acquisition and Construction	(1,540.00)
Worker's Compensation	Facilities Acquisition and Construction	(11,233.00)
		(695,901.00)

Explanation: To adjust Abatement - Capital Outlay budget for expenditures posted to Capital Outlay funds.

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 12  
 Board Meeting September 11, 2012

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 ESCAMBA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
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Account Name	Function	Increase (Decrease)
i) <u>Various Projects</u>		
Other Misc State Revenue		44,808.60
GED Testing Fees		13,280.00
		<u>58,088.60</u>
Reserve for Contingencies	Unrestricted Reserve	58,088.60
		<u>58,088.60</u>

Explanation: To adjust revenue budgets to reflect actual amounts collected.

j) <u>State License Tax</u>		
State License Tax		(31,035.96)
		<u>(31,035.96)</u>
Reserve for Contingencies	Unrestricted Reserve	(31,035.96)
		<u>(31,035.96)</u>

Explanation: To adjust revenue budget to reflect actual amounts collected.

k) <u>Various Projects</u>		
Misc Federal Direct		9,246.30
Voluntary Prekindergarten Program		46,227.98
Voluntary Prekindergarten Program		(58,772.76)
Medicaid		591,027.00
Medicaid		40,430.91
Continuing Workforce Educ Course Fee		(4,720.08)
		<u>623,439.35</u>
Classroom Teacher - Regular Pay	Prekindergarten	46,227.98
Classroom Teacher - Regular Pay	Prekindergarten	(40,304.43)
Teacher Aides - Regular Pay	Prekindergarten	(12,214.94)
Retirement	Prekindergarten	(2,089.58)
Social Security	Prekindergarten	(2,940.06)
Worker's Compensation	Prekindergarten	408.12
Professional and Technical Services	Prekindergarten	28.43
Supplies	Prekindergarten	(1,160.30)
Other Miscellaneous Expenses	Pupil Transportation Services	(500.00)
Supplies	Psychological Services	20,215.45
Reserve for Contingencies	Unrestricted Reserve	595,553.22
Reserve for Contingencies	Medicaid - Direct Services	20,215.46
		<u>623,439.35</u>

Explanation: To adjust revenue budgets to reflect actual amounts collected.

l) <u>Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		12,023.72
		<u>12,023.72</u>
Social Security	Instructional Staff Training Services	59.97
Social Security	School Administration (Office of the Prin)	4,329.29
Administrative - Regular Pay	School Administration (Office of the Prin)	7,634.46
		<u>12,023.72</u>

Explanation: To appropriate VPK end of year revenue.

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
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Account Name	Function	Increase (Decrease)
m) <u>Various Projects</u>		
Other Misc State Revenue		(2,755.00)
Misc Local Revenue		51,755.55
Misc Local Revenue		4,516.37
District School Tax		6,923,869.12
District School Tax		(4,505,665.00)
		<u>2,471,721.04</u>
Training Tuition Fees	Vocational	(2,755.00)
Reserve for Contingencies	Unrestricted Reserve	2,474,476.04
		<u>2,471,721.04</u>

Explanation: To adjust revenue budgets to reflect actual amounts collected.

n) <u>Summer Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		5,350.51
		<u>5,350.51</u>
Supplies	Prekindergarten	5,350.51
		<u>5,350.51</u>

Explanation: To appropriate VPK June revenue.

o) <u>Various Projects</u>		
Misc Federal Direct		180.00
Fedl Indirect Cost Rate		14,156.85
Refunds of Prior Year Exp		2,950.00
Misc Local Revenue		12,551.31
Misc Rev Prof Cert Fees		213.00
Other Loss Recovery		45,345.51
		<u>75,396.67</u>
Supplies	Staff Services	213.00
Reserve for Contingencies	Unrestricted Reserve	75,183.67
		<u>75,396.67</u>

Explanation: To adjust revenue budgets to reflect actual amounts collected.

p) <u>Tobacco Prev/Intervention Teacher Training</u>		
Other Misc State Revenue		(8.80)
		<u>(8.80)</u>
Professional and Technical Services	Basic (K-12)	(5.98)
Supplies	Basic (K-12)	(2.82)
		<u>(8.80)</u>

Explanation: To adjust revenue to agree with actual expenditures.



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Account Name	Function	Increase (Decrease)
q) <u>Adults with Disabilities</u>		
Adults with Disabilities		(14,913.37)
		<u>(14,913.37)</u>
Worker's Compensation	Adult General	(4,006.84)
Temporary Employment	Adult General	(10,906.53)
		<u>(14,913.37)</u>

Explanation: To adjust revenue to agree with actual expenditures.

r) <u>DOE Administrative Expense</u>		
CO&DS for Admin Expense		0.18
		<u>0.18</u>
Reserve for Contingencies	Unrestricted Reserve	0.18
		<u>0.18</u>

Explanation: To adjust revenue budgets to reflect actual amounts collected.

s) <u>Individual Training Account Agreement</u>		
Misc Fedl Through State		(990.50)
		<u>(990.50)</u>
Travel - Away	Instructional Staff Training Services	(990.50)
Social Security	Community Services	(2.23)
Travel - Away	Instructional Staff Training Services	(1,201.08)
Travel - Away	Staff Services	448.00
High School Student Employment	Community Services	(199.60)
Reserve for Contingencies	Unrestricted Reserve	954.91
		<u>(990.50)</u>

Explanation: To adjust revenue budget to reflect actual amounts earned.

t) <u>Federal Indirect Cost</u>		
Fedl Indirect Cost Rate		(56,174.16)
		<u>(56,174.16)</u>
Reserve for Contingencies	Unrestricted Reserve	(56,174.16)
		<u>(56,174.16)</u>

Explanation: To adjust revenue budgets to reflect actual amounts earned.

II. Amendments Between Appropriations & Reserves

a) <u>Unrestricted Reserve</u>		
Reserve for Contingencies	Unrestricted Reserve	7,264.27
Reserve for Contingencies	Reserve-Inventory	(7,264.27)
		<u>0.00</u>

Explanation: To adjust Reserve for Contingencies for inventory adjustment.

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 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
b) <u>FL Diagnostic &amp; Learning Resrc Center</u>		
Administrative - Regular Pay	Instruction and Curr Development Svcs	0.27
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	0.59
Other Certified Instructional - Supplements	Other Pupil Personnel Services	0.95
Other Support - Regular Pay	Instruction and Curr Development Svcs	46.41
Retirement	Other Pupil Personnel Services	0.29
Retirement	Instruction and Curr Development Svcs	2.82
Social Security	Other Pupil Personnel Services	0.07
Social Security	Instruction and Curr Development Svcs	1.48
Group Insurance - Health & Hospital	Other Pupil Personnel Services	0.15
Group Insurance - Life	Other Pupil Personnel Services	1.19
Group Insurance - Life	Instruction and Curr Development Svcs	0.94
Group Insurance - Dental	Other Pupil Personnel Services	1.05
Group Insurance - Dental	Instruction and Curr Development Svcs	1.76
Supplies	Instruction and Curr Development Svcs	61.77
Other Certified Instructional - Regular Pay	Other Pupil Personnel Services	(0.04)
Other Certified Instructional - Supplements	Instruction and Curr Development Svcs	(0.89)
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	(0.41)
Worker's Compensation	Other Pupil Personnel Services	(14.96)
Worker's Compensation	Instruction and Curr Development Svcs	(103.44)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

c) <u>Sick Leave Pay upon Retirement</u>		
Administrative - Sick Leave	Food Services	77,800.00
Other Certified Instructional - Sick Leave	Guidance Services	34,200.00
Other Certified Instructional - Sick Leave	Parental Involvement	39,000.00
Other Support - Sick Leave	Food Services	55,000.00
Administrative - Sick Leave	General Administration (Supt & Staff)	(34,000.00)
Administrative - Sick Leave	School Administration (Office of the Prin)	(27,100.00)
Administrative - Sick Leave	Administrative Technology Services	(60,000.00)
Other Certified Instructional - Sick Leave	Instructional Staff Training Services	(29,900.00)
Other Support - Sick Leave	Staff Services	(19,000.00)
Classroom Teacher - Sick Leave	Basic (K-12)	(36,000.00)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

d) <u>Terminal Annual Leave</u>		
Other Certified Instructional - Terminal Pay	Guidance Services	19,980.00
Other Support - Terminal Pay	Guidance Services	56,580.00
Retirement	Guidance Services	2,000.00
Social Security	Guidance Services	1,000.00
Other Certified Instructional - Terminal Pay	Parental Involvement	11,000.00
Administrative - Terminal Pay	Information Services	(32,000.00)
Classroom Teacher - Terminal Pay	Vocational	(24,066.00)
Administrative - Terminal Pay	General Administration (Supt & Staff)	(23,494.00)
Other Support - Terminal Pay	School Administration (Office of the Prin)	(11,000.00)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 12  
 Board Meeting September 11, 2012

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
e) <u>DOE Administrative Expense</u>		
Professional and Technical Services	General Administration (Supt & Staff)	24,183.18
DOE Administrative Expense	General Administration (Supt & Staff)	(24,183.00)
Reserve for Contingencies	Unrestricted Reserve	(0.18)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual CO&DS transactions.

f) <u>Salaries &amp; Benefits</u>		
Other Certified Instructional - Regular Pay	Psychological Services	68,000.00
Retirement	Psychological Services	1,265.00
Social Security	Psychological Services	1,950.00
Classroom Teacher - Regular Pay	Basic (K-12)	(71,215.00)
		<u>0.00</u>

Explanation: To adjust budgets to reflect actual expenditures.

g) <u>Class Size Reduction - SAI</u>		
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	3,491.00
Group Insurance - Health & Hospital	Instructional Staff Training Services	3,392.00
Group Insurance - Health & Hospital	Basic (K-12)	(6,883.00)
		<u>0.00</u>

Explanation: To adjust budgets to reflect actual expenditures.

h) <u>Retiree Medicare</u>		
Professional and Technical Services	Staff Services	13,946.75
Reserve for Contingencies	Unrestricted Reserve	(13,946.75)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

i) <u>Tobacco Prev/Intervention Teacher Training</u>		
Supplies	Basic (K-12)	82.62
Professional and Technical Services	Basic (K-12)	(1,994.00)
Supplies	Instruction and Curr Development Svcs	(114.01)
Reserve for Contingencies	Unrestricted Reserve	2,025.39
		<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.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 11, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		36,083,514.62	38,014,644.56	168,243.38	182,023.12
5000 Instruction	15,708,564.77	17,418,752.60	34,934.89		17,453,687.49
6100 Pupil Personnel Services	3,674,927.76	3,441,360.48	3,915.88		3,445,276.36
6200 Instruct Media Services	133,111.00	146,768.41	5,905.21		152,673.62
6300 Instruct & Curr Develop Services	5,879,740.88	5,762,519.16	259.98		5,762,779.14
6400 Instruct Staff Training Services	6,058,889.15	5,804,009.63		149,284.87	5,654,724.76
6500 Instruction Related Technology	1,913,790.71	1,936,473.83	35,428.15		1,971,901.98
7100 Board	0.00	1,700.00		1,700.00	0.00
7200 General Administration	999,744.27	968,303.05	38,722.21		1,007,025.26
7300 School Administration	52,747.30	70,693.63	1,911.32		72,604.95
7400 Facil Acquisition & Construction	85,483.87	106,802.56		14,667.00	92,135.56
7500 Fiscal Services	0.00	8,133.00		8,133.00	0.00
7710 Planning, Research, Development	23,115.41	13,500.00			13,500.00
7720 Information Services	0.00	0.00	40,500.00		40,500.00
7730 Staff Services	81,800.82	69,875.90		2,038.25	67,837.65
7800 Pupil Transportation Services	1,118,072.34	1,148,578.88	3,258.84		1,151,837.72
7900 Operation of Plant	34,072.09	38,010.99		6,200.00	31,810.99
8100 Maintenance of Plant	6,646.96	13,040.68			13,040.68
8200 Admin Tech Serv	73,989.69	70,704.00			70,704.00
9100 Community Services	238,817.60	995,417.76	3,406.90		998,824.66

ADOPTED BY BOARD: \_\_\_\_\_ September 11, 2012  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**SEP 11 2012**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 12  
PART IV - SPECIAL REVENUES  
BOARD MEETING September 11, 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>
170-1612A-2CP01	Carl Perkins Postsecondary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1612A-2CS01	Carl Perkins Secondary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1612A-2CS01	Workforce Escarosa - Workforce Investment Act  <i>Explanation: Adjust revenue budget to actual receipts.</i>	(2,890.48)
WIA-2011-2012-05	Summer Youth Employment-WIA  <i>Explanation: Adjust revenue budget to actual receipts.</i>	(10,870.71)
170-2632A-2CB01	IDEA, Part B, Entitlement  <i>Explanation: Changes by schools and 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>	(18.55)
170-2262A-2CS01	Title I School Improvement Initiative  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2122A-2CB01	Title I, Part A, Basic - Salaries & Benefits  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	71,182.85
170-2122A-2CB01	Title I, Part A, Basic  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(96,223.02)

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**SEP 11 2012**

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 12  
PART IV - SPECIAL REVENUES  
BOARD MEETING September 11, 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, Part A Basic - Parental Involvement  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	2,538.47
170-2122A-2CB01	Title I, Part A, Basic - Summer School & Pre-K  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	19,770.37
170-2122A-2CB01	Title I, Part A, Basic - Technology  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2121A-1CB01	Title I Basic - Professional Development  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	2,731.33
170-1261A-2C001	School Improvement Grant 1003 (g) - Weis/Montclair  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1912A-2CG01	Adult Geographic  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2122A-2CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2242A-2CT01	Title II - Teacher & Principal Training & Recruiting  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2242A-2CT01	Title II - Social Studies  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

**SEP 11 2012**

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 12  
PART IV - SPECIAL REVENUES  
BOARD MEETING September 11, 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)
170-2242A-2CT01	Title II - Reading  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2242A-2CT01	Title II - Science  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2242A-2CT01	Title II - Class Size Reduction  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2242A-2CT01	Title II - Staff Development  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2989A-0C101	A A Dixon Charter School  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2982A-2C001	Newpoint Academy-Charter School Start Up Grant  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2982A-2C002	Newpoint Pensacola-Charter School Start Up Grant  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1022A-2C001	Title III - English Language Acquisition  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1022A-2CI01	Enhanced Education of Recently Arrived Immigrant Children  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**SEP 11 2012**

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



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

September 11, 2012

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	122,447,241.11	124,845,679.72	515.93	0.00	124,846,195.65
3111 Capt Outlay Bond Indbt Fd (COBI) - FY2011	242,573.72	242,604.63			242,604.63
3419 PECO Construction Fund - FY2009	23,004.70	23,004.70			23,004.70
3421 PECO Maintenance Fund - FY2011	955,318.05	955,345.59			955,345.59
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,083,520.61	1,055,607.49	515.93		1,056,123.42
3710 Capital Improve Tax Constr Fd - FY2010	4,261,240.15	4,261,773.43			4,261,773.43
3711 Capital Improve Tax Constr Fd - FY2011	6,554,504.47	6,561,028.91			6,561,028.91
3712 Capital Improve Tax Constr Fd - FY2002	21,414,343.00	21,991,168.23			21,991,168.23
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	3,595,434.68			3,595,434.68
3910 Local Capital Improvement Fund	990,704.30	2,660,799.99			2,660,799.99
3934 Class Size Reduction - FY2004	0.00	3.97			3.97
3940 Half Cent Sales Tax	1,565,690.27	1,566,185.54			1,566,185.54
3943 Half Cent Sales Tax - FY2003	23,812,516.39	23,839,459.33			23,839,459.33
3948 Half Cent Sales Tax - FY2008	57,605,567.50	57,788,887.33			57,788,887.33
3980 Charter Schools-Capital Outlay	332,356.00	290,503.90			290,503.90

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**SEP 11 2012**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

September 11, 2012

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		122,447,241.11	124,845,679.72	518.68	2.75
7400 Facilities Acquisition and Construction	82,237,990.08	93,047,921.62	2.75		93,047,924.37
9200 Debt Services	0.00	0.00	515.93		515.93
9700 Transfer of Funds	16,819,873.00	16,800,350.99			16,800,350.99
9800 Reserves	23,389,378.03	14,997,407.11		2.75	14,997,404.36

ADOPTED BY BOARD: \_\_\_\_\_ September 11, 2012 \_\_\_\_\_

(Date)

CERTIFIED CORRECT: \_\_\_\_\_  \_\_\_\_\_  
(District Superintendent Signature)

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD  
**SEP 11 2012**  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 12  
Board Meeting September 11, 2012**

Fund Name	Project	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
a) <u>3610 - Capital Outlay &amp; Debt Serv Fd (CO&amp;DS)</u>		
CO&DS Distributed		(288.06)
Interest on Undistr CO&DS		803.99
		<u>515.93</u>
Dues and Fees	DOE Administrative Expense	515.93
		<u>515.93</u>

**Explanation: To reallocate funds for administrative expenses.**

<b>II. Amendments Between Appropriations</b>		
a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Remodeling and Renovations - Non-Cap	Port Class Hookups	2.75
Reserve for Contingencies	Unrestricted Reserve	(2.75)
		<u>0.00</u>

**Explanation: To reallocate funds from reserve project to Portable Classroom Hookups project to facilitate the proper classification of expenditures.**

b) <u>3712 - Capital Improve Tax Constr Fd - FY2002</u>		
Transfers to General Fund	Excess Insurance Coverage-Property & Bonds	644,250.35
Transfers to General Fund	Abatement - Capital Outlay	(644,250.35)
		<u>0.00</u>

**Explanation: To reallocate funds from Abatement - Capital Outlay project to Excess Insurance Coverage-Property & Bonds project.**

c) <u>3910 - Local Capital Improvement Fund</u>		
Transfers to General Fund	Health Insurance	900,000.00
Transfers to Trust/Agency Funds	Health Insurance	(900,000.00)
		<u>0.00</u>

**Explanation: To reallocate funds within Health Insurance projects to facilitate the proper classification of expenditures.**

APPROVED  
**ESCAMBIA COUNTY SCHOOL BOARD**

**SEP 11 2012**

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - DEBT SERVICE FUND

September 11, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	11,422,246.85	11,422,246.85	3,983,524.50	0.00	15,405,771.35
9200 Debt Services	6,437,141.00	6,437,141.00	3,978,561.89		10,415,702.89
9700 Transfer of Funds	0.00	0.00			0.00
9800 Reserves	4,985,105.85	4,985,105.85	4,962.61		4,990,068.46

ADOPTED BY BOARD: \_\_\_\_\_ September 11, 2012 \_\_\_\_\_  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_ *Malcolm Thomas* \_\_\_\_\_  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
Part II - Debt Service  
Resolution Number 1  
Board Meeting September 11, 2012**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>SBE/COBI Bonds</u></b>		
CO&DS for SBE/COBI Bonds		(22,303.12)
SBE/COBI Bond Interest		(162.65)
Proceeds Refunding Bonds		2,625,000.00
Premium on Sale of Refunding Bonds		255,174.40
		<u>2,857,708.63</u>
Refund Bond Escrow Agent	Debt Services	2,872,719.02
Interest	Debt Services	99.75
Debt Service/Issuance Fees	Debt Services	8,289.86
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	(23,400.00)
		<u>2,857,708.63</u>

**Explanation: To adjust CO&DS for SBE/COBI Bonds revenue, appropriations to reserves and Bond refunding per DOE.**

<b>b) <u>Certificates of Participation Rent Service Fund</u></b>		
Bank Interest		1,193.27
Money Market Mutual Fd Interest		61.35
Proceeds Certificates of Participation		1,124,561.25
		<u>1,125,815.87</u>
Debt Service/Issuance Fees	Debt Services	11,000.00
Refund Bond Escrow Agent	Debt Services	1,113,561.25
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	1,254.62
		<u>1,125,815.87</u>

**Explanation: To appropriate Refunding proceeds to refund bond escrow agent and fees and interest earned to reserves.**

<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
<b>a) <u>SBE/COBI Bonds</u></b>		
Redemption of Principal	Debt Services	16,773.27
Interest	Debt Services	(29,231.26)
Debt Service/Issuance Fees	Debt Services	(14,650.00)
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	27,107.99
		<u>0.00</u>

**Explanation: To reappropriate balance of interest and fees to principal and reserves.**

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

SEP 11 2012

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY