



|   |  |  |   |
|---|--|--|---|
| <b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b><br><b>Finance and Business Services</b>   |  | <b>SCHOOL BOARD AGENDA</b><br><b>EXECUTIVE SUMMARY</b>   |   |
| AGENDA DATE:<br>January 17, 2012  |  | ITEM NUMBER: V. B. 3. a. – Resolution 4 - General Operating Fund<br>V. B. 3. b. – Resolution 4 - Special Revenue – Federal Programs<br>V. B. 3. c. – Resolution 4 - Capital Projects Fund<br>V. B. 3. d. – No item submitted - Special Revenue-Food Service Fund<br>V. B. 3. e. – No item submitted - Debt Service Fund<br>V. B. 3. f. – No item submitted - Targeted ARRA Stimulus Fund<br>V. B. 3. g. – No item submitted - Other ARRA Stimulus Grants<br>V. B. 3. h. – No item submitted - Employee Benefit Trust Fund<br>V. B. 3. i. – Resolution 4 - Race to the Top Fund |   |
| AGENDA REFERENCE:<br>Resolutions to amend District School Budget  |  | FISCAL IMPACT / AMOUNT:<br>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:<br>Various   |  |  |   |
| BACKGROUND INFORMATION / DESCRIPTION<br>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<br>These amendments facilitate the effective operations of the District through more efficient use of funds.   |  |  |   |
| OTHER REFERENCES OR NOTES   |  |  |   |
| ACTION REQUIRED<br>Approval of resolutions to amend District School Budget.   |  |  |   |
| STRATEGIC ALIGNMENT<br><br>GOAL: F.3: Improve transparency of financial information to all stakeholders.<br><br>OBJECTIVE: n/a  |  |  |   |
| REQUESTED BY<br><br>Laura F. Shaud, Director<br>Budgeting Department<br>ASSISTANT SUPERINTENDENT   |  | DATE<br>January 4, 2012  |   |
| <br>Terry St. Cyr<br>Finance and Business Services   |  | DATE<br>January 4, 2012  | DATE OF BOARD APPROVAL<br>APPROVED<br>ESCAMBIA COUNTY SCHOOL BOARD<br><b>JAN 17 2012</b><br>MALCOLM THOMAS, SUPERINTENDENT<br>VERIFIED BY RECORDING SECRETARY |

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 17, 2012

| REVENUE OBJECT NUMBER & NAME              | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE  | DECREASE | REVISED BUDGET |
|---|-----------------|----------------|-----------|----------|----------------|
|   | 332,058,010.66  | 332,059,364.98 | 95,995.00 | 0.00     | 332,155,359.98 |
| 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     |           |          | 451,571.76     |
| 3310 FL Ed Finance Program                | 106,419,488.00  | 106,419,488.00 |           |          | 106,419,488.00 |
| 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     |           |          | 110,505.00     |
| 3355 Class Size Reduction                 | 42,407,015.00   | 42,407,015.00  |           |          | 42,407,015.00  |
| 3361 School Recognition Funds             | 797,002.00      | 797,002.00     |           |          | 797,002.00     |
| 3371 Voluntary Prekindergarten Program    | 908,085.00      | 908,085.00     |           |          | 908,085.00     |
| 3400 Other Misc State Revenue             | 587,668.00      | 587,780.50     | 95,995.00 |          | 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     |           |          | 306,000.00     |
| 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     |           |          | 272,221.82     |
| 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  
 JAN 17 2012  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 17, 2012

| EXPENDITURE, FUNCTION NUMBER & NAME             | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE   | DECREASE  | REVISED BUDGET |
|---|-----------------|----------------|------------|-----------|----------------|
|   | 332,058,010.66  | 332,059,364.98 | 174,741.79 | 78,746.79 | 332,155,359.98 |
| 5100 Basic (K-12)                               | 145,405,223.62  | 145,471,627.69 |            |           | 145,471,627.69 |
| 5200 Exceptional                                | 38,509,891.99   | 38,509,891.99  |            |           | 38,509,891.99  |
| 5300 Vocational                                 | 6,796,912.25    | 6,796,912.25   | 7,000.00   |           | 6,803,912.25   |
| 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   |            |           | 1,516,282.34   |
| 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   |            |           | 7,656,569.03   |
| 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   |            |           | 4,523,207.34   |
| 6300 Instruction and Curr Development Svcs      | 5,140,571.33    | 5,120,127.05   |            |           | 5,120,127.05   |
| 6400 Instructional Staff Training Services      | 2,519,417.29    | 2,562,128.11   | 54,838.00  |           | 2,616,966.11   |
| 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   |            |           | 1,734,052.44   |
| 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  |            |           | 13,774,878.69  |
| 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    | 3,387,266.40   | 76,987.00  |           | 3,464,253.40   |
| 9100 Community Services                         | 700,062.46      | 698,618.11     | 35,916.79  |           | 734,534.90     |
| 9200 Debt Services                              | 83,338.00       | 83,338.00      |            |           | 83,338.00      |
| 9800 Reserves                                   | 21,050,430.23   | 20,951,996.52  |            | 78,746.79 | 20,873,249.73  |

ADOPTED BY BOARD: \_\_\_\_\_ January 17, 2012  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
 JAN 17 2012  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Resolution Number 4  
Board Meeting January 17, 2012**

| Account Name  | Function                              | Increase<br>(Decrease) |
|---|---------------------------------------|------------------------|
| <b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>  |                                       |                        |
| <b>a) <u>Learning for Life</u></b>  |                                       |                        |
| Other Misc State Revenue  |                                       | 54,838.00              |
|   |                                       | <u>54,838.00</u>       |
| Professional and Technical Services   | Instructional Staff Training Services | 54,838.00              |
|   |                                       | <u>54,838.00</u>       |
| Explanation: To set up budget for Learning for Life Project.  |                                       |                        |
| <hr/>   |                                       |                        |
| <b>b) <u>Scholarships and Grants - George Stone</u></b>   |                                       |                        |
| Other Misc State Revenue  |                                       | 7,000.00               |
|   |                                       | <u>7,000.00</u>        |
| Training Tuition Fees   | Vocational                            | 7,000.00               |
|   |                                       | <u>7,000.00</u>        |
| Explanation: To set up budget for Scholarships and Grants - George Stone Project.   |                                       |                        |
| <hr/>   |                                       |                        |
| <b>c) <u>Florida Student Assistance Grant - Career Ed</u></b>   |                                       |                        |
| Other Misc State Revenue  |                                       | 34,157.00              |
|   |                                       | <u>34,157.00</u>       |
| Other Miscellaneous Expenses  | Community Services                    | 34,157.00              |
|   |                                       | <u>34,157.00</u>       |
| Explanation: To set up budget for Florida Student Assistance Grant - Career Education Project.                                      |                                       |                        |
| <hr/>   |                                       |                        |
| <b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>  |                                       |                        |
| <b>a) <u>Child Care (After School) (Dist Oper)</u></b>  |                                       |                        |
| Temporary Employment  | Community Services                    | (740.21)               |
| Reserve for Contingencies   | Unrestricted Reserve                  | 740.21                 |
|   |                                       | <u>0.00</u>            |
| Explanation: To appropriate 4% of district operated child care revenue received through November 2011 to Reserve for Contingencies. |                                       |                        |
| <hr/>   |                                       |                        |

APPROVED  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**JAN 17 2012**  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 4  
 Board Meeting January 17, 2012**

| <u>Account Name</u>                | <u>Function</u>                    | <u>Increase<br/>(Decrease)</u> |
|------------------------------------|------------------------------------|--------------------------------|
| b) <u>Other Personal Services</u>  |                                    |                                |
| Other Non-Prof. Purchased Services | Administrative Technology Services | 76,987.00                      |
| Reserve for Contingencies          | Unrestricted Reserve               | (76,987.00)                    |
|                                    |                                    | <u>0.00</u>                    |

Explanation: To appropriate funds from Reserve for Contingencies for temporary contracted personnel - IT.

|  |                      |             |
|--|----------------------|-------------|
| c) <u>Supplemental Educ Opportunity Grant (SEOG)</u> |                      |             |
| Other Miscellaneous Expenses                         | Community Services   | 2,500.00    |
| Reserve for Contingencies                            | Unrestricted Reserve | (2,500.00)  |
|  |                      | <u>0.00</u> |

Explanation: To appropriate 25% project match from Reserve for Contingencies.

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
 JAN 17 2012  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY





**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 4  
PART IV - SPECIAL REVENUES  
BOARD MEETING January 17, 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<br/>(Decrease)</u> |
|--------------------|---|--------------------------------|
| 170-1612A-2CP01    | Carl Perkins Postsecondary<br><br><i>Explanation: To decrease budget per Florida Department of Education.</i>   | (2,222.00)                     |
| 170-1612A-2CS01    | Carl Perkins Secondary<br><br><i>Explanation: To decrease budget per Florida Department of Education.</i>   | (6,643.00)                     |
| 170-2632A-2CB01    | IDEA, Part B, Entitlement<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i>                          | 0.00                           |
| 170-2622A-2C002    | Florida Inclusion Network<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i>                          | 0.00                           |
|                    | Title I, Part A, Basic - Salaries & Benefits<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i>       | 20,542.00                      |
| 170-2122A-2CB01    | Title I, Part A, Basic<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i>                             | (20,542.00)                    |
| 170-2122A-2CB01    | Title I, Basic - Private School Services<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i>           | 0.00                           |
| 170-1261A-2C001    | School Improvement Grant 1003 (g) - Weis/Montclair<br><br><i>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</i> | 0.00                           |
| 170-2242A-2CT01    | Title II - Class Size Reduction<br><br><i>Explanation: To decrease budget per Florida Department of Education.</i>  | (24,845.00)                    |

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**JAN 17 2012**

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







**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 4  
Board Meeting January 17, 2012**

| Fund Name                                       | Project             | Increase<br>(Decrease) |
|---|---------------------|------------------------|
| <b>II. Amendments Between Appropriations</b>    |                     |                        |
| a) <u>3421 - PECO Maintenance Fund - FY2011</u> |                     |                        |
| Remodeling and Renovations - Non-Cap            | General Renovations | 20,000.00              |
| Remodeling and Renovations - Non-Cap            | General Renovations | (20,000.00)            |
|   |                     | <u>0.00</u>            |

**Explanation: To reallocate funds within general renovations project to facilitate the proper classification of expenditures.**

|   |                    |             |
|---|--------------------|-------------|
| b) <u>3712 - Capital Improve Tax Constr Fd - FY2002</u> |                    |             |
| Computer Hardware - Capitalized                         | Computer Equipment | 10,557.00   |
| Computer Hardware - Capitalized                         | Computer Equipment | (42,006.00) |
| Computer Hardware - Non-Capitalized                     | Computer Equipment | 31,449.00   |
|   |                    | <u>0.00</u> |

**Explanation: To reallocate funds within computer equipment project to facilitate the proper classification of expenditures.**

|   |                    |              |
|---|--------------------|--------------|
| c) <u>3712 - Capital Improve Tax Constr Fd - FY2002</u> |                    |              |
| Computer Hardware - Capitalized                         | Computer Equipment | (160,191.00) |
| Computer Hardware - Non-Capitalized                     | Computer Equipment | 160,191.00   |
|   |                    | <u>0.00</u>  |

**Explanation: To reallocate funds within computer equipment project to facilitate the proper classification of expenditures.**

|   |                            |             |
|---|----------------------------|-------------|
| d) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u> |                            |             |
| Remodeling and Renovations - Non-Cap                    | Media Equipment - Room 160 | 85,000.00   |
| Remodeling and Renovations - Non-Cap                    | Fire Protection Sys        | (85,000.00) |
|   |                            | <u>0.00</u> |

**Explanation: To reallocate funds from fire protection system project to media equipment - Room 160 project.**

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**JAN 17 2012**  
**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**

**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 4  
Board Meeting January 17, 2012**

| Fund Name                                | Project              | Increase<br>(Decrease) |
|--|----------------------|------------------------|
| e) 3910 - Local Capital Improvement Fund |                      |                        |
| Reserve for Contingencies                | Unrestricted Reserve | 900,000.00             |
| Transfers to Trust/Agency Funds          | Health Insurance     | (900,000.00)           |
|  |                      | <u>0.00</u>            |

**Explanation: To transfer funds from Local Capital Improvement Fund to Employee Benefit Trust Fund to offset increased insurance costs.**

|  |  |             |
|--|--|-------------|
| f) 3943 - Half Cent Sales Tax - FY2003       |  |             |
| Buildings and Fixed Equipment - Construction | Escambia High New Construction & General Renov | (4,475.34)  |
| Furn., Fixtures, and Equip. - Capitalized    | Escambia High New Construction & General Renov | 2,611.68    |
| Remodeling and Renovations - Non-Cap         | Escambia High New Construction & General Renov | 1,863.66    |
|  |  | <u>0.00</u> |

**Explanation: To reallocate funds within Helen Caro Elementary general renovations/sitework project to facilitate the proper classification of expenditures.**

|  |                            |             |
|--|----------------------------|-------------|
| g) 3943 - Half Cent Sales Tax - FY2003 |                            |             |
| Remodeling and Renovations - Non-Cap   | Air Conditioning & Heating | 18,000.00   |
| Remodeling and Renovations - Non-Cap   | Air Conditioning & Heating | (18,000.00) |
|  |                            | <u>0.00</u> |

**Explanation: To reallocate funds within air conditioning and heating project to facilitate the proper classification of expenditures.**

|  |  |              |
|--|--|--------------|
| h) 3948 - Half Cent Sales Tax - FY2008       |  |              |
| Buildings and Fixed Equipment - Construction | Warrington Middle Core Facilities Addition | 129,976.20   |
| Remodeling and Renovations - Non-Cap         | Warrington Middle Core Facilities Addition | (129,976.20) |
|  |  | <u>0.00</u>  |

**Explanation: To reallocate funds within Warrington Middle core facilities addition project to facilitate the proper classification of expenditures.**

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**Explanation of Budget Amendment as Follows:  
 Part III - Capital Projects Fund  
 Resolution Number 4  
 Board Meeting January 17, 2012**

| Fund Name                                     | Project                                   | Increase<br>(Decrease) |
|---|---|------------------------|
| i) 3948 - Half Cent Sales Tax - FY2008        |   |                        |
| Buildings and Fixed Equipment - Construction  | McArthur Elementary 6 Classrooms Addition | (8,099.56)             |
| Furn., Fixtures, and Equip. - Capitalized     | McArthur Elementary 6 Classrooms Addition | 1,646.98               |
| Furn., Fixtures, and Equip. - Non-Capitalized | McArthur Elementary 6 Classrooms Addition | 6,452.58               |
|   |   | <u>0.00</u>            |

**Explanation: To reallocate funds within McArthur Elementary - 6 classroom addition project to facilitate the proper classification of expenditures.**

|   |                                |             |
|---|--------------------------------|-------------|
| j) 3948 - Half Cent Sales Tax - FY2008    |                                |             |
| Furn., Fixtures, and Equip. - Capitalized | New Downtown Elementary School | (76,239.00) |
| Computer Software - Non-Capitalized       | New Downtown Elementary School | 76,239.00   |
|   |                                | <u>0.00</u> |

**Explanation: To reallocate funds within Global Learning Academy - construction project to facilitate the proper classification of expenditures.**

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**JAN 17 2012**  
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**VERIFIED BY RECORDING SECRETARY**





**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 4  
PART IV - RACE TO THE TOP FUND  
BOARD MEETING January 17, 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<br/>(Decrease)</u> |
|--------------------|---|--------------------------------|
| 170-RL111-1C301    | Race to the Top - Local Instructional Improvement System<br><br><i>Explanation: To increase budget per Department of Education.</i> | 28,000.00                      |

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