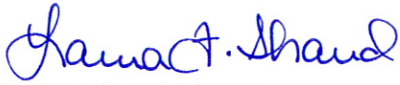



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: November 20, 2012		ITEM NUMBER: V. B. 3. a. - Resolution 2 – General Operating Fund V. B. 3. b. - Resolution 2 – Special Revenue – Federal Programs V. B. 3. c. - Resolution 2 – Capital Projects Fund V. B. 3. d. - Resolution 1 – Special Revenue – Food Service Fund V. B. 3. e. - No item submitted – Debt Service Funds V. B. 3. f. - Resolution 1 – Targeted ARRA Stimulus Fund V. B. 3. g. - 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 18, 2012, the School Board adopted the budget for fiscal year 2012-2013. 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 budget 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 November 7, 2012	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE November 7, 2012	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 20, 2012

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,518,567.14	168,879.00	0.00	331,687,446.14
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	463,885.50	463,885.50	18,750.00		482,635.50
3310 FL Ed Finance Program	114,864,684.00	114,864,684.00			114,864,684.00
3315 Workforce Development	4,778,222.00	4,778,222.00			4,778,222.00
3317 Performance Based Incentive	75,721.00	75,721.00			75,721.00
3318 Adults with Disabilities	170,000.00	170,000.00			170,000.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	75,000.00	75,000.00			75,000.00
3355 Class Size Reduction	43,547,769.00	43,547,769.00			43,547,769.00
3361 School Recognition Funds	2,148,515.00	2,148,515.00			2,148,515.00
3371 Voluntary Prekindergarten Program	843,038.00	843,038.00			843,038.00
3400 Other Misc State Revenue	215,827.00	215,827.00	35,389.00		251,216.00
3411 District School Tax	90,019,167.00	90,019,167.00			90,019,167.00
3425 Rent	314,263.00	314,263.00			314,263.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	210,000.00	210,000.00	15,860.00		225,860.00
3461 Adult General Education Course Fees	3,000.00	3,000.00			3,000.00
3462 Postsecondary Vocational Course Fees	490,000.00	490,000.00			490,000.00
3463 Continuing Workforce Educ Course Fee	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00			60,000.00
3467 GED Testing Fees	0.00	0.00	14,880.00		14,880.00
3468 Financial Aid Fees	40,000.00	40,000.00			40,000.00
3469 Other Student Fees	45,200.00	45,200.00			45,200.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	365,000.00	365,000.00			365,000.00
3493 Sale of Junk	83,000.00	83,000.00			83,000.00
3494 Fedl Indirect Cost Rate	700,000.00	700,000.00			700,000.00
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	460,300.00	460,300.00	84,000.00		544,300.00
3507 Misc Rev Prof Cert Fees	48,000.00	48,000.00			48,000.00
3630 Trans from Cap Proj Funds	11,390,820.16	11,390,820.16			11,390,820.16
3741 Insurance Loss Recoveries	1,000,000.00	1,000,000.00			1,000,000.00
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 20, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,518,567.14	604,675.86	435,796.86	331,687,446.14
5100 Basic (K-12)	143,931,043.98	144,127,638.17		59,591.86	144,068,046.31
5200 Exceptional	37,392,757.87	36,798,121.32	10,000.00		36,808,121.32
5300 Vocational	6,956,400.82	6,976,400.82	98,880.00		7,075,280.82
5400 Adult General	620,197.00	640,197.00			640,197.00
5500 Prekindergarten	1,459,267.25	1,474,267.25			1,474,267.25
5900 Other Instruction	54,842.93	67,842.93			67,842.93
6110 Attendance and Social Work	2,509,591.00	2,519,591.00	32,525.00		2,552,116.00
6120 Guidance Services	7,762,425.00	7,772,425.00			7,772,425.00
6130 Health Services	845,511.71	860,511.71			860,511.71
6140 Psychological Services	950,868.00	1,007,332.40			1,007,332.40
6150 Parental Involvement	0.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	374,771.00	389,771.00			389,771.00
6200 Instructional Media Services	4,269,237.31	4,289,250.23	500.00		4,289,750.23
6300 Instruction and Curr Development Svcs	4,407,569.00	4,427,569.00	16,860.00		4,444,429.00
6400 Instructional Staff Training Services	3,317,853.13	3,356,672.97	2,262.86		3,358,935.83
6500 Instruction Related Technology	1,788,942.00	1,808,942.00	3,645.00		1,812,587.00
7100 Board	1,562,228.60	1,672,228.60			1,672,228.60
7200 General Administration (Supt & Staff)	709,542.00	717,542.00			717,542.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,890,521.74	12,000.00		13,902,521.74
7400 Facilities Acquisition and Construction	1,784,198.86	1,799,198.86		172,320.00	1,626,878.86
7500 Fiscal Services	2,267,445.01	2,301,311.71	12,000.00		2,313,311.71
7600 Food Services	150,968.00	150,968.00			150,968.00
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	591,145.44			591,145.44
7720 Information Services	128,490.00	138,490.00			138,490.00
7730 Staff Services	3,602,597.68	3,209,627.41			3,209,627.41
7760 Internal Services	1,714,605.00	1,725,605.30			1,725,605.30
7800 Pupil Transportation Services	17,325,295.31	17,345,295.31			17,345,295.31
7900 Operation of Plant	30,800,318.00	30,835,408.07	229,244.00		31,064,652.07
8100 Maintenance of Plant	15,688,058.59	16,050,896.59	146,588.00		16,197,484.59
8200 Administrative Technology Services	3,296,784.51	3,312,374.51	5,000.00		3,317,374.51
9100 Community Services	495,135.90	726,612.66	35,171.00		761,783.66
9200 Debt Services	0.00	5,000.00			5,000.00
9700 Transfer of Funds	0.00	0.00			0.00
9800 Reserves	20,888,116.50	20,514,808.14		203,885.00	20,310,923.14

ADOPTED BY BOARD: _____ November 20, 2012
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 20 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 20, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 20 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>TABE Testing - Escambia County Road Prison</u>		
Misc Local Revenue		84,000.00
		<u>84,000.00</u>
Classroom Teacher - Regular Pay	Vocational	58,218.00
Retirement	Vocational	967.00
Social Security	Vocational	1,517.00
Group Insurance - Health & Hospital	Vocational	2,676.00
Group Insurance - Life	Vocational	50.00
Group Insurance - Dental	Vocational	72.00
Worker's Compensation	Vocational	500.00
Supplies	Vocational	20,000.00
		<u>84,000.00</u>

Explanation: To set up budget for TABE Testing at Escambia County Road Prison project.

b) <u>Pensacola Electrical Apprenticeship</u>		
Gifts, Grants & Bequests		15,860.00
		<u>15,860.00</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	15,860.00
		<u>15,860.00</u>

Explanation: To set up budget for Pensacola Electrical Apprenticeship project.

c) <u>Positive Behavior Support</u>		
Misc Fedl Through State		18,750.00
		<u>18,750.00</u>
Reserve for Contingencies	Positive Behavior Support	18,750.00
		<u>18,750.00</u>

Explanation: To set up budget for Positive Behavior Support project.

d) <u>GED Testing Fees</u>		
GED Testing Fees		14,880.00
		<u>14,880.00</u>
Supplies	Vocational	14,880.00
		<u>14,880.00</u>

Explanation: To set up budget for GED Testing Fees project.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 2
Board Meeting November 20, 2012**

Account Name	Function	Increase (Decrease)
e) <u>Florida Student Assistance Grant - Career Ed</u>		
Other Misc State Revenue		35,389.00
		<u>35,389.00</u>
Other Miscellaneous Expenses	Community Services	35,389.00
		<u>35,389.00</u>

Explanation: To set up budget for Florida Student Assistance Grant - Career Ed project for term 1.

II. Amendments Between Appropriations & Reserves

a) <u>Other Personal Services</u>		
Other Non-Prof. Purchased Services	Fiscal Services	12,000.00
Substitute Employment - Non-Instructional	Basic (K-12)	(12,000.00)
		<u>0.00</u>

Explanation: To provide funds for temporary contracted position in the Payroll Department.

b) <u>Regular Operations--Departments</u>		
Supplies	Instruction and Curr Development Svcs	1,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,000.00)
		<u>0.00</u>

Explanation: To provide funds from Unrestricted Reserves for supplies for Curriculum and Instruction Services.

c) <u>Reading Allocation</u>		
Computer Software - Non-Capitalized	Basic (K-12)	10,795.50
Computer Software - Non-Capitalized	Instructional Staff Training Services	(10,795.50)
		<u>0.00</u>

Explanation: To provide funds for software license.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 20, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 20 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Retirement	Basic (K-12)	806.00
Social Security	Basic (K-12)	674.00
Worker's Compensation	Basic (K-12)	183.00
Other Non-Prof. Purchased Services	Basic (K-12)	2,000.00
Supplies	Basic (K-12)	504.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	500.00
Computer Hardware - Capitalized	Basic (K-12)	2,000.00
Computer Hardware - Non-Capitalized	Basic (K-12)	3,320.00
Computer Hardware - Non-Capitalized	Basic (K-12)	500.00
Computer Software - Non-Capitalized	Basic (K-12)	500.00
Temporary Employment	Basic (K-12)	3,121.00
Library Books - Existing Library	Instructional Media Services	500.00
Travel - Away	Instructional Staff Training Services	3,000.00
Travel Away - Out of State	Instructional Staff Training Services	600.00
Social Security	Instruction Related Technology	52.10
College Student Employment	Instruction Related Technology	3,592.90
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(21,853.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies at various cost centers.

e) <u>Object Reserves</u>		
Supplies	Exceptional	10,000.00
Supplies	School Administration (Office of the Prin)	12,000.00
Supplies	Operation of Plant	10,000.00
Supplies	Maintenance of Plant	10,000.00
Supplies	Instructional Staff Training Services	15,000.00
Supplies	Administrative Technology Services	5,000.00
Supplies	Basic (K-12)	(62,000.00)
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

f) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	218.00
Supplies	Community Services	(218.00)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through September, 2012 to Reserve for Contingencies.

g) <u>E-Rate</u>		
Repairs and Maintenance	Maintenance of Plant	153,076.00
Data Communication Lines	Operation of Plant	19,244.00
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	(172,320.00)
		<u>0.00</u>

Explanation: To appropriate funds for data lines and maintenance.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 2
Board Meeting November 20, 2012**

Account Name	Function	Increase (Decrease)
h) <u>Supplemental Academic Instruction</u>		
Other Certified Instructional - Regular Pay	Attendance and Social Work	23,793.00
Other Certified Instructional - Supplements	Attendance and Social Work	1,485.00
Retirement	Attendance and Social Work	1,337.00
Social Security	Attendance and Social Work	1,934.00
Group Insurance - Health & Hospital	Attendance and Social Work	2,970.00
Group Insurance - Life	Attendance and Social Work	64.00
Group Insurance - Dental	Attendance and Social Work	70.00
Worker's Compensation	Attendance and Social Work	872.00
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	(4,229.00)
Retirement	Instructional Staff Training Services	(224.00)
Social Security	Instructional Staff Training Services	(324.00)
Group Insurance - Health & Hospital	Instructional Staff Training Services	(594.00)
Group Insurance - Life	Instructional Staff Training Services	(11.00)
Group Insurance - Dental	Instructional Staff Training Services	(14.00)
Worker's Compensation	Instructional Staff Training Services	(145.64)
Computer Software - Capitalized	Basic (K-12)	(8,000.00)
Computer Hardware - Capitalized	Basic (K-12)	(10,000.00)
Supplies	Basic (K-12)	(8,983.36)
		0.00

Explanation: To provide funds for 50% of a dean's position at Escambia High.

i) <u>Employee & Vendor Credentialing</u>		
Other Non-Prof. Purchased Services	Operation of Plant	200,000.00
Reserve for Contingencies	Unrestricted Reserve	(200,000.00)
		0.00

Explanation: To provide funds from reserve for increased cost of FDLE credentialing.

j) <u>Major Disaster</u>		
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	16,488.00
Supplies	Maintenance of Plant	(12,188.00)
Repairs and Maintenance	Maintenance of Plant	(4,300.00)
		0.00

Explanation: To provide funds for replacement of Pensacola High scoreboard as a result of Hurricane Isaac.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
PART IV - SPECIAL REVENUES
BOARD MEETING November 20, 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)
170-1613A-3CS01	Carl Perkins Secondary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1612A-3CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2663A-3CD01	FDLRS/Westgate Associate <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2633A-3CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2673A-3CP01	IDEA, Part B, Pre-School Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2233A-3CD01	Title I, Delinquent <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
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
170-2123A-3CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	33,660.58
170-2123A-3CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(878,411.67)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
PART IV - SPECIAL REVENUES
BOARD MEETING November 20, 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)
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	2,607.82
170-2123A-3CB01	Title I, Part A Basic - SES Monitoring <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	250.00
170-1262A-3C002	School Improvement Grants-Section 1003(g) <i>Explanation: To increase budget per Florida Department of Education.</i>	116,883.00
170-2123A-3CB01	Title I, Basic - Private School Services <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	25,311.83
170-2123A-3CB01	Title I, Basic - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	284,502.04
170-2123A-3CB01	Title I, PK - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	592,667.84
170-2123A-3CB01	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>	(60,588.44)
170-2243B-3CT01	Title II - Class Size Reduction <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(6,000.00)
170-2243B-3CT01	Title II - Staff Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	6,000.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 2
 Board Meeting November 20, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 20 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Improvements Other Than Bldgs. - Cap	Sitework	1,782.00
Reserve for Contingencies	Unrestricted Reserve	(1,782.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Sitework project.

b) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Improvements Other Than Bldgs. - Non-Cap	Playground Equipment Relocation	10,737.00
Improvements Other Than Bldgs. - Non-Cap	Playground Equipment Relocation	4,262.50
Reserve for Contingencies	Unrestricted Reserve	(14,999.50)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Playground Equipment Relocation project.

c) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	1,894,406.12
Buildings and Fixed Equipment - Architect/Engineer	Ferry Pass Middle New Gymnasium	(14,032.17)
Buildings and Fixed Equipment - Construction	Ferry Pass Middle New Gymnasium	(524,676.75)
Buildings and Fixed Equipment - Direct Purchases	Ferry Pass Middle New Gymnasium	(800.00)
Remodeling and Renovations - Non-Cap	Sid Nelson Pre-K General Renovations	(845,130.13)
Furn., Fixtures, and Equip. - Capitalized	Lipscomb Elementary Remodeling	(3,216.03)
Remodeling and Renovations - Cap	Lipscomb Elementary Remodeling	(506,551.04)
		<u>0.00</u>

Explanation: To transfer funds from Ferry Pass Middle New Gymnasium project, Sid Nelson Pre-K General Renovations project, and Lipscomb Elementary Remodeling project to reserve project.

d) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	836,141.97
Reserve for Contingencies	Half Cent Sales Tax Overage Account	(836,141.97)
		<u>0.00</u>

Explanation: To transfer funds from Half Cent Sales Tax Overage Account project to reserve project.

e) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Remodeling and Renovations - Non-Cap	Workman Middle Renovations/Remodeling	17,000.00
Reserve for Contingencies	Unrestricted Reserve	(17,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Workman Middle Renovations/Remodeling project.

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 2
 Board Meeting November 20, 2012**

Fund Name	Project	Increase (Decrease)
f) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	1,500,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,500,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Air Conditioning & Heating project.

g) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	300,000.00
Reserve for Contingencies	Unrestricted Reserve	(300,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Sitework project.

h) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Reserve for Contingencies	Unrestricted Reserve	827,403.94
Buildings and Fixed Equipment - Architect/Engineer	Classrooms	(8,040.00)
Buildings and Fixed Equipment - Construction	Classrooms	(411,567.08)
Buildings and Fixed Equipment - Architect/Engineer	Bellview Elementary 12 Classrooms Addition	(1,016.00)
Buildings and Fixed Equipment - Construction	Bellview Elementary 12 Classrooms Addition	(148,827.93)
Buildings and Fixed Equipment - Architect/Engineer	McArthur Elementary 6 Classrooms Addition	(888.16)
Buildings and Fixed Equipment - Construction	McArthur Elementary 6 Classrooms Addition	(257,064.77)
		<u>0.00</u>

Explanation: To transfer funds from Classrooms project, Bellview Elementary 12 Classrooms Addition project, and McArthur Elementary 6 Classrooms Addition project to reserve project.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 20 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part IV - Special Revenue - Food Service Fund
 Resolution Number 1
 Board Meeting November 20, 2012

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Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Revenue Objects</u>		
Refunds of Prior Year Exp		500.00
Cash Collection Overage		(500.00)
		0.00

Explanation: To budget for refunds of prior year expenditures not included in original budget.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Regular Operations--Departments</u>		
Travel - Local	Food Services	4,000.00
Travel - Away	Food Services	16,000.00
Travel Away - Out of State	Food Services	20,000.00
Cell Phones/Radio Phones	Food Services	4,500.00
Supplies	Food Services	30,000.00
Professional Organization Dues & Fees	Food Services	9,000.00
Training Tuition Fees	Food Services	15,000.00
Other Miscellaneous Expenses	Food Services	1,000.00
Printing, Binding, and Reproduction	Food Services	5,000.00
Food	Food Services	760,000.00
Reserve for Contingencies	Unrestricted Reserve	(864,500.00)
		0.00

Explanation: To provide improvements to the Food Services program based on new Director's plan.

b) <u>Computer Assisted Food Service System</u>		
Professional and Technical Services	Food Services	30,000.00
Computer Hardware - Capitalized	Food Services	10,000.00
Computer Hardware - Non-Capitalized	Food Services	35,000.00
Computer Software - Non-Capitalized	Food Services	10,000.00
Repairs and Maintenance	Food Services	60,000.00
Furn., Fixtures, and Equip. - Capitalized	Food Services	1,550,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Food Services	100,000.00
Remodeling and Renovations - Non-Cap	Food Services	500,000.00
Other Support - Other	Food Services	60,000.00
Retirement	Food Services	3,000.00
Social Security	Food Services	4,500.00
Other Non-Prof. Purchased Services	Food Services	22,500.00
Supplies	Food Services	5,000.00
Reserve for Contingencies	Unrestricted Reserve	(2,390,000.00)
		0.00

Explanation: To provide improvements to the Food Services program based on the new Director's plan.

**Explanation of Budget Amendment as Follows:
 Part IV - Special Revenue - Food Service Fund
 Resolution Number 1
 Board Meeting November 20, 2012**

Account Name	Function	Increase (Decrease)
c) <u>School Level Equipment</u>		
Remodeling and Renovations - Non-Cap	Food Services	1,165,000.00
Other Motor Vehicles	Food Services	125,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,290,000.00)
		<u>0.00</u>

Explanation: To provide improvements to the Food Services program based on the new Director's plan.

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
 EXPLANATION OF BUDGET AMENDMENT NO. 1
 PART IV - TARGETED ARRA STIMULUS FUND
 BOARD MEETING November 20, 2012**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures.

Project No.	Project Name	Increase (Decrease)
170-1260S-3C001	School Improvement Grants-Section 1003(g) ARRA	0.00
<i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>		

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