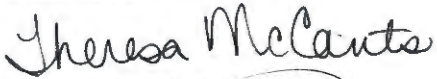



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: May 20, 2014		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 8 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 8 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Targeted ARRA Stimulus Fund 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 17, 2013, the School Board adopted the budget for fiscal year 2013-2014. 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  Theresa McCants, Director Budgeting Department		DATE May 7, 2014	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE May 7, 2014	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

May 20, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	337,375,670.86	410,548.32	0.00
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3199 Misc Federal Direct	300,000.00	300,000.00			300,000.00
3202 Medicaid	1,000,000.00	1,026,103.40			1,026,103.40
3299 Misc Fedl Through State	467,859.00	556,859.00	7,122.00		563,981.00
3310 FL Ed Finance Program	132,432,736.00	130,080,961.00	4,189.00		130,085,150.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
3318 Adults with Disabilities	181,079.45	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
3344 Dist Disc Lottery Funds	0.00	0.00	387,403.00		387,403.00
3355 Class Size Reduction	43,630,289.00	43,317,417.00			43,317,417.00
3361 School Recognition Funds	751,448.00	809,820.00			809,820.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	261,619.09			261,619.09
3411 District School Tax	87,995,309.00	87,995,309.00			87,995,309.00
3425 Rent	356,531.00	356,531.00			356,531.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	276,000.00	290,331.00	2,000.00		292,331.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	48,000.00	48,000.00			48,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	70,352.36	7,854.32		78,206.68
3467 GED Testing Fees	12,000.00	12,712.00			12,712.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	53,537.00	1,980.00		55,517.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3493 Sale of Junk	50,000.00	50,000.00			50,000.00
3494 Fedl Indirect Cost Rate	900,000.00	900,000.00			900,000.00
3495 Other Misc Local Sources	543,371.00	590,859.60			590,859.60
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	650,000.00	650,000.00			650,000.00
3630 Trans from Cap Proj Funds	10,678,082.00	10,678,082.00			10,678,082.00
9999 Beginning Fund Balance	50,586,370.58	50,586,370.58			50,586,370.58

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

May 20, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	337,375,670.86	1,004,268.20	593,719.88	337,786,219.18
5100 Basic (K-12)	148,881,910.31	150,658,597.70	696,207.04		151,354,804.74
5200 Exceptional	38,006,437.04	39,810,112.95	120,225.13		39,930,338.08
5300 Vocational	6,960,756.39	7,936,109.52	31,357.59		7,967,467.11
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,796,231.89			1,796,231.89
5900 Other Instruction	42,914.07	53,271.07			53,271.07
6110 Attendance and Social Work	2,482,089.00	2,613,377.00	2,656.27		2,616,033.27
6120 Guidance Services	8,039,863.74	8,716,103.71	24,103.63		8,740,207.34
6130 Health Services	1,529,203.66	1,840,903.66	7,504.60		1,848,408.26
6140 Psychological Services	1,166,710.15	1,168,285.91			1,168,285.91
6150 Parental Involvement	18,416.35	20,416.35	1,559.77		21,976.12
6190 Other Pupil Personnel Services	604,854.30	607,904.30			607,904.30
6200 Instructional Media Services	4,450,830.81	4,447,743.81	12,435.43		4,460,179.24
6300 Instruction and Curr Development Svcs	4,556,253.98	4,745,122.67	2,058.90		4,747,181.57
6400 Instructional Staff Training Services	2,297,091.05	2,795,527.05	10,978.58		2,806,505.63
6500 Instruction Related Technology	1,784,786.48	1,805,586.48	7,152.76		1,812,739.24
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	780,638.36			780,638.36
7300 School Administration (Office of the Prin)	14,319,183.00	15,596,183.00	40,364.73		15,636,547.73
7400 Facilities Acquisition and Construction	1,643,133.56	2,095,560.06			2,095,560.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	149,870.00	15,919.31		165,789.31
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	693,802.78			693,802.78
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,704,476.00			3,704,476.00
7760 Internal Services	1,763,797.85	1,788,797.85			1,788,797.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,441,122.88	31,744.46		30,472,867.34
8100 Maintenance of Plant	15,300,788.24	14,893,588.24			14,893,588.24
8200 Administrative Technology Services	3,213,487.61	3,383,087.61			3,383,087.61
9100 Community Services	747,422.29	801,039.83		851.27	800,188.56
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	10,916,480.91		592,868.61	10,323,612.30

ADOPTED BY BOARD: _____ May 20, 2014
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting May 20, 2014

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Consumable Supply Fee-Law Enforce Trng</u>		
Postsecondary Lab Fees		6,296.58
Postsecondary Lab Fees		1,557.74
Other Student Fees		1,020.00
Other Student Fees		960.00
		9,834.32
Supplies	Vocational	6,296.58
Supplies	Vocational	1,557.74
Supplies	Vocational	1,020.00
Supplies	Vocational	960.00
		9,834.32

Explanation: To appropriate revenue to actual fees collected.

b) <u>Contributions to Special Education</u>		
Misc Fedl Through State		7,122.00
		7,122.00
Travel - Away	Instructional Staff Training Services	6,447.00
Training Tuition Fees	Instructional Staff Training Services	675.00
		7,122.00

Explanation: To appropriate Transition Education Network grant to ESE Department.

c) <u>Special Contributions</u>		
Gifts, Grants & Bequests		2,000.00
		2,000.00
Supplies	Guidance Services	2,000.00
		2,000.00

Explanation: To appropriate American Psychiatric Foundation grant to Student Services Department.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

MAY 20 2014

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 8
 Board Meeting May 20, 2014**

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) Various Projects		
FL Ed Finance Program		53,935.00
FL Ed Finance Program		4,478.00
FL Ed Finance Program		(1,170.00)
FL Ed Finance Program		(8,648.00)
FL Ed Finance Program		(4,627.00)
FL Ed Finance Program		(946.00)
FL Ed Finance Program		(12,955.00)
FL Ed Finance Program		(259.00)
FL Ed Finance Program		148.00
FL Ed Finance Program		(25,767.00)
Dist Disc Lottery Funds		387,403.00
		<u>391,592.00</u>
Reserve for Contingencies	Unrestricted Reserve	58,413.00
Reserve for Contingencies	Reading Allocation	(1,170.00)
Reserve for Contingencies	DJJ Supplemental Allocation	(8,648.00)
Professional and Technical Services	Basic (K-12)	(4,627.00)
Library Books - Existing Library	Instructional Media Services	(946.00)
Textbooks	Basic (K-12)	(12,955.00)
Supplies	Basic (K-12)	(259.00)
Reserve for Contingencies	Safe Schools--School Resource Officers	148.00
Reserve for Contingencies	Unrestricted Reserve	(25,767.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	387,403.00
		<u>391,592.00</u>

Explanation: To adjust revenue and appropriation budgets per 4th FEFP calculation.

II. Amendments Between Appropriations & Reserves

a) <u>Florida School Recognition Program</u>		
Administrative - Other	School Administration (Office of the Prin)	20,890.71
Classroom Teacher - Other	Basic (K-12)	374,841.62
Classroom Teacher - Other	Exceptional	70,925.95
Classroom Teacher - Other	Vocational	4,085.00
Classroom Teacher - Other	Vocational	15,908.75
Other Certified Instructional - Other	Basic (K-12)	510.92
Other Certified Instructional - Other	Attendance and Social Work	1,021.25
Other Certified Instructional - Other	Attendance and Social Work	1,446.25
Other Certified Instructional - Other	Guidance Services	12,992.67
Other Certified Instructional - Other	Instructional Media Services	9,134.03
Other Certified Instructional - Other	Instruction and Curr Development Svcs	1,835.34
Other Certified Instructional - Other	Instructional Staff Training Services	510.63
Other Certified Instructional - Other	Instructional Staff Training Services	1,446.25
Other Certified Instructional - Other	Instruction Related Technology	6,644.46
Teacher Aides - Other	Basic (K-12)	510.92
Teacher Aides - Other	Exceptional	33,100.23
Other Support - Other	Guidance Services	7,540.19
Other Support - Other	Health Services	543.56

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 8
 Board Meeting May 20, 2014

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
<u>Florida School Recognition Program (Continued)</u>		
Other Support - Other	Health Services	307.72
Other Support - Other	Instructional Media Services	3,326.85
Other Support - Other	School Administration (Office of the Prin)	16,605.61
Other Support - Other	Food Services	14,689.07
Other Support - Other	Operation of Plant	26,499.41
Retirement	Basic (K-12)	294.00
Social Security	Basic (K-12)	29,338.71
Social Security	Exceptional	8,119.26
Social Security	Vocational	312.50
Social Security	Vocational	1,217.02
Social Security	Attendance and Social Work	78.13
Social Security	Attendance and Social Work	110.64
Social Security	Guidance Services	1,570.77
Social Security	Health Services	440.12
Social Security	Parental Involvement	110.85
Social Security	Instructional Media Services	870.11
Social Security	Instruction and Curr Development Svcs	223.56
Social Security	Instructional Staff Training Services	39.06
Social Security	Instructional Staff Training Services	110.64
Social Security	Instruction Related Technology	508.30
Social Security	School Administration (Office of the Prin)	2,868.41
Social Security	Food Services	1,076.38
Social Security	Operation of Plant	2,027.21
Worker's Compensation	Basic (K-12)	86.00
Supplies	Basic (K-12)	5,762.58
Supplies	Exceptional	100.23
Library Books - Existing Library	Instructional Media Services	50.44
Computer Hardware - Capitalized	Basic (K-12)	23,362.19
Computer Hardware - Capitalized	Exceptional	5,737.00
Temporary Employment	Basic (K-12)	7,117.75
Temporary Employment	Exceptional	300.00
Temporary Employment	Parental Involvement	1,448.92
Substitute Employment - Non-Instructional	Exceptional	1,692.46
Substitute Employment - Non-Instructional	Food Services	153.86
Substitute Teachers	Instructional Staff Training Services	1,750.00
Other Miscellaneous Expenses	Basic (K-12)	554.46
Other Miscellaneous Expenses	Basic (K-12)	1,556.89
Other Miscellaneous Expenses	Exceptional	250.00
Other Miscellaneous Expenses	Health Services	6,213.20
Other Miscellaneous Expenses	Operation of Plant	3,217.84
Reserve for Contingencies	Florida School Recognition Program	(733,986.88)
		<u>0.00</u>

Explanation: To appropriate School Recognition budgets at various schools from project Reserve for Contingencies.

MAY 20 2014

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 8
 Board Meeting May 20, 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
b) <u>Charter Schools</u>		
Professional and Technical Services	Basic (K-12)	267,960.00
Reserve for Contingencies	Unrestricted Reserve	(267,960.00)
		<u>0.00</u>

Explanation: To adjust Charter Schools allocation per October FTE.

c) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	2,152.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(2,152.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for music supplies at Warrington Elementary.

d) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	851.27
Temporary Employment	Community Services	(851.27)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through March 2014.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 20, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	40,239,864.73	1,164,436.08	97,893.74	41,306,407.07
5000 Instruction	20,119,861.86	20,160,466.71	47,201.10		20,207,667.81
6100 Pupil Personnel Services	2,975,751.27	3,030,906.67		64,452.55	2,966,454.12
6200 Instruct Media Services	16,721.00	40,310.25	6,018.91		46,329.16
6300 Instruct & Curr Develop Services	5,577,393.21	5,709,720.86		16,374.73	5,693,346.13
6400 Instruct Staff Training Services	5,839,992.36	6,333,797.32	956,954.57		7,290,751.89
6500 Instruction Related Technology	1,983,502.94	2,008,184.39		2,299.00	2,005,885.39
7200 General Administration	1,205,129.40	1,167,045.11	142,540.00		1,309,585.11
7300 School Administration	1,176.00	114,373.58		5,187.81	109,185.77
7400 Facil Acquisition & Construction	26,792.00	11,827.11			11,827.11
7500 Fiscal Services	20,000.00	0.00			0.00
7600 Food Services	0.00	960.00			960.00
7710 Planning, Research, Development	5,340.00	1,744.99		893.23	851.76
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	55,651.58		8,686.42	46,965.16
7800 Pupil Transportation Services	457,331.87	459,089.44	8,944.17		468,033.61
7900 Operation of Plant	20,582.55	31,913.18	2,777.33		34,690.51
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	909,929.42			909,929.42
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD: _____ May 20, 2014
 (Date)

CERTIFIED CORRECT: _____
 (District Superintendent's Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
PART IV - SPECIAL REVENUES
BOARD MEETING May 20, 2014**

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)
170-1612A-4CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2624B-4CD01	FDLRS/Westgate IDEA Part B Discretionary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2634A-4CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2674A-4CP01	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
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(27,873.00)
170-2124A-4CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	27,873.00
170-2124A-4CB01	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>	0.00
170-2124A-4CB01	Title I, Basic - Private School Services <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1263A-4C001	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

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

MAY 20 2014

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
PART IV - SPECIAL REVENUES
BOARD MEETING May 20, 2014**

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>
170-2124A-4CB01	Title I, Basic - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	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
170-2244B-4CT01	Title II - Teacher & Principal Training & Recruiting <i>Explanation: To increase budget per Florida Department of Education.</i>	125,000.00
170-2244B-4CT01	Title II - Social Studies <i>Explanation: To increase budget per Florida Department of Education.</i>	25,000.00
170-2244B-4CT01	Title II - Reading <i>Explanation: To increase budget per Florida Department of Education.</i>	25,000.00
170-2244B-4CT01	Title II - Science <i>Explanation: To increase budget per Florida Department of Education.</i>	25,000.00
170-2244B-4CT01	Title II - Language Arts <i>Explanation: To increase budget per Florida Department of Education.</i>	25,000.00
170-2244B-4CT01	Title II - Staff Development <i>Explanation: To increase budget per Florida Department of Education.</i>	841,542.34
170-1024A-4C001	Title III - English Language Acquisition <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 8
Board Meeting May 20, 2014**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	11,996.67
Computer Hardware - Capitalized	Computer Equipment	7,473.97
Computer Hardware - Non-Capitalized	Computer Equipment	1,378.59
Reserve for Contingencies	Unrestricted Reserve	(20,849.23)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment project and Computer Equipment project.

b) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	3,000.00
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	4,000.00
Renovations - Network/Retrofit	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(7,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Portable Classroom project to facilitate the proper classification of expenditures.

c) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Renovations - Network/Retrofit	Computer Equipment	64,096.32
Computer Hardware - Capitalized	Computer Equipment	(64,096.32)
		<u>0.00</u>

Explanation: To transfer funds within Computer Equipment project to facilitate the proper classification of expenditures.

d) <u>3910 - Local Capital Improvement Fund</u>		
Remodeling and Renovations - Non-Cap	District Health Clinic Building Purchase	762.63
Buildings and Fixed Equipment - Construction	District Health Clinic Building Purchase	(762.63)
		<u>0.00</u>

Explanation: To transfer funds within District Health Clinic Building project to facilitate the proper classification of expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

MAY 20 2014

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY