
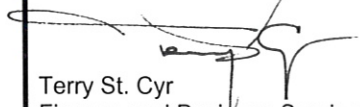


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: April 23, 2013		ITEM NUMBER: V. B. 3. a. - Resolution 7 – General Operating Fund V. B. 3. b. - Resolution 7 – Special Revenue – Federal Programs V. B. 3. c. - Resolution 7 – Capital Projects Fund V. B. 3. d. - No item submitted – Special Revenue – Food Service Fund V. B. 3. e. - No item submitted – Debt Service Funds V. B. 3. f. - No item submitted – 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 April 10, 2013	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE April 10, 2013	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD APR 23 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 23, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	330,553,494.72	47,931.00	0.00	330,601,425.72
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	614,774.50			614,774.50
3310 FL Ed Finance Program	114,864,684.00	113,512,892.00			113,512,892.00
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	43,510,059.00			43,510,059.00
3361 School Recognition Funds	2,148,515.00	2,148,515.00			2,148,515.00
3371 Voluntary Prekindergarten Program	843,038.00	878,634.87			878,634.87
3400 Other Misc State Revenue	215,827.00	261,438.51			261,438.51
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	222,783.34			222,783.34
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	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	72,347.26			72,347.26
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	551,466.21	47,931.00		599,397.21
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
3742 Other Loss Recovery	0.00	46,355.39			46,355.39
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 23 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 23, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	330,553,494.72	987,871.97	939,940.97	330,601,425.72
5100 Basic (K-12)	143,931,043.98	144,446,923.85	601,781.33		145,048,705.18
5200 Exceptional	37,392,757.87	36,909,218.99	75,478.07		36,984,697.06
5300 Vocational	6,956,400.82	7,024,216.11	19,286.74		7,043,502.85
5400 Adult General	620,197.00	641,085.34		10,000.00	631,085.34
5500 Prekindergarten	1,459,267.25	1,586,676.12		4,138.68	1,582,537.44
5900 Other Instruction	54,842.93	67,842.93		8,000.00	59,842.93
6110 Attendance and Social Work	2,509,591.00	2,532,349.00	12,084.25		2,544,433.25
6120 Guidance Services	7,762,425.00	7,867,466.50	28,610.96		7,896,077.46
6130 Health Services	845,511.71	861,251.71		341.71	860,910.00
6140 Psychological Services	950,868.00	988,860.64		5,000.00	983,860.64
6150 Parental Involvement	0.00	15,000.00		4,587.68	10,412.32
6190 Other Pupil Personnel Services	374,771.00	389,455.07	8,000.00		397,455.07
6200 Instructional Media Services	4,269,237.31	4,296,794.38	11,843.27		4,308,637.65
6300 Instruction and Curr Development Svcs	4,407,569.00	4,460,133.34		8,014.87	4,452,118.47
6400 Instructional Staff Training Services	3,317,853.13	2,972,356.65		15,700.00	2,956,656.65
6500 Instruction Related Technology	1,788,942.00	1,824,629.00	5,451.64		1,830,080.64
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	13,951,915.96	38,152.53		13,990,068.49
7400 Facilities Acquisition and Construction	1,784,198.86	1,554,658.86	39,931.00		1,594,589.86
7500 Fiscal Services	2,267,445.01	2,343,560.03	58,120.00		2,401,680.03
7600 Food Services	150,968.00	152,959.53	11,414.02		164,373.55
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	601,242.95			601,242.95
7720 Information Services	128,490.00	144,863.00			144,863.00
7730 Staff Services	3,602,597.68	3,209,627.41			3,209,627.41
7760 Internal Services	1,714,605.00	1,767,419.00			1,767,419.00
7800 Pupil Transportation Services	17,325,295.31	17,347,009.31	30,671.98		17,377,681.29
7900 Operation of Plant	30,800,318.00	31,195,859.07	47,046.18		31,242,905.25
8100 Maintenance of Plant	15,688,058.59	16,167,897.59		30,778.00	16,137,119.59
8200 Administrative Technology Services	3,296,784.51	3,321,374.51			3,321,374.51
9100 Community Services	495,135.90	757,961.50		364.92	757,596.58
9200 Debt Services	0.00	5,000.00			5,000.00
9800 Reserves	20,888,116.50	18,758,115.77		853,015.11	17,905,100.66

ADOPTED BY BOARD: _____ April 23, 2013
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
APR 23 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 7
Board Meeting April 23, 2013**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 23 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Increase
(Decrease)

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Energy Conservation</u>		
Misc Local Revenue		47,931.00
		<u>47,931.00</u>
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	47,931.00
		<u>47,931.00</u>

Explanation: To appropriate revenue received for Energy Conservation.

II. Amendments Between Appropriations & Reserves

a) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Social Security	Basic (K-12)	7.93
Worker's Compensation	Basic (K-12)	5.72
Professional and Technical Services	Basic (K-12)	2,000.00
Supplies	Basic (K-12)	10,000.00
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	2,457.00
Computer Hardware - Capitalized	Basic (K-12)	2,599.95
Computer Hardware - Non-Capitalized	Basic (K-12)	5,889.37
Substitute Teachers	Basic (K-12)	476.00
Supplies	Exceptional	1,667.00
Substitute Teachers	Instructional Staff Training Services	300.00
Other Miscellaneous Expenses	Operation of Plant	2,000.00
Supplies	Basic (K-12)	(2,345.32)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(25,057.65)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

b) <u>Florida School Recognition Program</u>		
Classroom Teacher - Other	Basic (K-12)	349,679.81
Teacher Aides - Other	Basic (K-12)	303.31
Social Security	Basic (K-12)	26,841.89
Supplies	Basic (K-12)	20,203.01
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	15,680.36
Temporary Employment	Basic (K-12)	643.22
Other Miscellaneous Expenses	Basic (K-12)	485.50
Other Miscellaneous Expenses	Basic (K-12)	186.58
Classroom Teacher - Other	Exceptional	53,797.31
Teacher Aides - Other	Exceptional	16,807.14
Social Security	Exceptional	5,401.23
Supplies	Exceptional	5,105.39
Computer Hardware - Non-Capitalized	Exceptional	700.00
Classroom Teacher - Other	Vocational	17,916.15
Social Security	Vocational	1,370.59
Classroom Teacher - Other	Prekindergarten	2,448.00
Teacher Aides - Other	Prekindergarten	1,138.92
Social Security	Prekindergarten	274.40
Other Certified Instructional - Other	Attendance and Social Work	1,469.69
Other Supported - Other	Attendance and Social Work	466.45

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 7
Board Meeting April 23, 2013

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 23 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
<u>Florida School Recognition Program (Continued)</u>		
Social Security	Attendance and Social Work	148.11
Other Certified Instructional - Other	Guidance Services	13,318.59
Other Support - Other	Guidance Services	3,969.80
Social Security	Guidance Services	1,322.57
Other Miscellaneous Expenses	Health Services	3,658.29
Social Security	Parental Involvement	17.70
Social Security	Parental Involvement	11.60
Temporary Employment	Parental Involvement	231.37
Temporary Employment	Parental Involvement	151.65
Other Certified Instructional - Other	Instructional Media Services	8,034.99
Other Support - Other	Instructional Media Services	2,966.66
Social Security	Instructional Media Services	841.62
Other Certified Instructional - Other	Instruction and Curr Development Svcs	1,028.06
Other Certified Instructional - Other	Instruction and Curr Development Svcs	816.00
Social Security	Instruction and Curr Development Svcs	78.65
Social Security	Instruction and Curr Development Svcs	62.42
Social Security	Instructional Staff Training Services	284.26
Substitute Teachers	Instructional Staff Training Services	3,715.74
Other Certified Instructional - Other	Instruction Related Technology	4,279.04
Social Security	Instruction Related Technology	387.41
Temporary Employment	Instruction Related Technology	785.19
Administrative - Other	School Administration (Office of the Prin)	18,026.23
Other Support - Other	School Administration (Office of the Prin)	9,983.57
Social Security	School Administration (Office of the Prin)	2,142.73
Other Support - Other	Food Services	10,647.32
Social Security	Food Services	766.70
Other Support - Other	Pupil Transportation Services	373.20
Other Support - Other	Pupil Transportation Services	52.14
Social Security	Pupil Transportation Services	246.64
Other Support - Other	Operation of Plant	11,812.80
Social Security	Operation of Plant	689.58
Other Miscellaneous Expenses	Operation of Plant	2,543.80
Reserve for Contingencies	Florida School Recognition Program	(422.66)
Reserve for Contingencies	Florida School Recognition Program	(623,890.72)
		<u>0.00</u>

Explanation: To appropriate School Recognition budgets at various schools from project reserves.

c) <u>Escambia Virtual Academy</u>		
Classroom Teacher - Other	Basic (K-12)	138,517.00
Classroom Teacher - Regular Pay	Basic (K-12)	(20,000.00)
Retirement	Basic (K-12)	(10,000.00)
Reserve for Contingencies	Unrestricted Reserve	(108,517.00)
		<u>0.00</u>

Explanation: To increase extra pay budget for Escambia Virtual Academy.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 7
 Board Meeting April 23, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
APR 23 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>Min Self-Insured Losses-Property</u>		
Repairs and Maintenance	Maintenance of Plant	27,342.00
Reserve for Contingencies	Unrestricted Reserve	(27,342.00)
		0.00

Explanation: To increase budget from Reserve for Contingencies for various school repairs.

e) <u>Child Care (After School) (Dist Oper)</u>		
Supplies	Community Services	2,793.17
Reserve for Contingencies	Unrestricted Reserve	364.92
Temporary Employment	Community Services	(3,158.09)
		0.00

Explanation: To appropriate 4% of district operated child care revenue received through February, 2013.

f) <u>Supplemental Academic Instruction</u>		
Supplies	Attendance and Social Work	10,000.00
Supplies	Guidance Services	10,000.00
Supplies	Other Pupil Personnel Services	8,000.00
Supplies	School Administration (Office of the Prin)	8,000.00
Supplies	Pupil Transportation Services	30,000.00
Supplies	Operation of Plant	30,000.00
Supplies	Basic (K-12)	(10,000.00)
Supplies	Exceptional	(8,000.00)
Supplies	Adult General	(10,000.00)
Supplies	Prekindergarten	(8,000.00)
Supplies	Other Instruction	(8,000.00)
Supplies	Health Services	(4,000.00)
Supplies	Psychological Services	(5,000.00)
Supplies	Parental Involvement	(5,000.00)
Supplies	Instruction and Curr Development Svcs	(10,000.00)
Supplies	Instructional Staff Training Services	(20,000.00)
Supplies	Facilities Acquisition and Construction	(8,000.00)
		0.00

Explanation: To appropriate funds within the project to reflect actual expenditures.

g) <u>SAI Operational Cost - Regular Term</u>		
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	2,006.10
Supplies	Basic (K-12)	(2,006.10)
		0.00

Explanation: To appropriate funds for copier purchase at Montclair Elementary.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 7
 Board Meeting April 23, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 23 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
h) <u>Federal Stimulus - Indirect Cost</u>		
Professional and Technical Services	Fiscal Services	58,120.00
Repairs and Maintenance	Maintenance of Plant	(58,120.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

i) <u>Safe Schools</u>		
Computer Software - Non-Capitalized	Basic (K-12)	68,150.00
Reserve for Contingencies	Safe Schools--School Resource Officers	(68,150.00)
		<u>0.00</u>

Explanation: To provide funds from project Reserve for Contingencies for Compass Learning system.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
PART IV - SPECIAL REVENUES
BOARD MEETING April 23, 2013**

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)
170-2623B-3C002	Florida Inclusion Network <i>Explanation: To decrease budget to close project.</i>	(205,283.61)
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>	66,778.12
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>	(66,583.74)
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>	(199.00)
170-2123A-3CB01	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>	26,308.54
170-2123A-3CB01	Title I Basic - Professional Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	1,962.24
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>	(28,266.16)
170-2243B-3CT01	Title II - Teacher & Principal Training & Recruiting <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(978,682.00)
170-2243B-3CT01	Title II - Staff Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	978,682.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

APR 23 2013

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

Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 7
Board Meeting April 23, 2013

APPROVED
 ESCAMBA COUNTY SCHOOL BOARD

APR 23 2013

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>		
Remodeling and Renovations - Non-Cap	Security Residence	17,485.00
Remodeling and Renovations - Non-Cap	Hall Center Security Improvements	(17,485.00)
		<u>0.00</u>
Explanation: To transfer funds from Hall Center Security Improvements project to Security Residence project.		
b) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	10,000.00
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	10,000.00
Reserve for Contingencies	Unrestricted Reserve	(20,000.00)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Subsidy - High School Bands project.		
c) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Remodeling and Renovations - Non-Cap	Hall Center Security Improvements	203.87
Reserve for Contingencies	Unrestricted Reserve	(203.87)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Hall Center Security Improvements project.		
d) <u>3943 - Half Cent Sales Tax - FY2013</u>		
Remodeling and Renovations - Cap	Security Systems	80,000.00
Remodeling and Renovations - Cap	Security Systems	60,000.00
Reserve for Contingencies	Unrestricted Reserve	(140,000.00)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Security Systems project.		
e) <u>3943 - Half Cent Sales Tax - FY2013</u>		
Remodeling and Renovations - Non-Cap	Tate High General Renovations	161.21
Reserve for Contingencies	Unrestricted Reserve	(161.21)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Tate High General Renovations project.		
f) <u>3943 - Half Cent Sales Tax - FY2013</u>		
Remodeling and Renovations - Non-Cap	Holm Elementary General Renovations	2.00
Reserve for Contingencies	Unrestricted Reserve	(2.00)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Holm Elementary General Renovations project.		

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 7
Board Meeting April 23, 2013**

Fund Name	Project	Increase (Decrease)
g) <u>3943 - Half Cent Sales Tax - FY2013</u>		
Computer Hardware - Capitalized	Pine Forest New Constr/Naval Reserve Training Corp	3,716.29
Improvements Other Than Bldgs. - Cap	Pine Forest New Constr/Naval Reserve Training Corp	13,408.00
Buildings and Fixed Equipment - Construction	Pine Forest New Constr/Naval Reserve Training Corp	<u>(17,124.29)</u>
		<u>0.00</u>

Explanation: To transfer funds within Pine Forest Naval Reserve Training Corp project to facilitate the proper classification of expenditures.

h) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Furn., Fixtures, and Equip. - Capitalized	AK Suter Rebuild	500,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	AK Suter Rebuild	500,000.00
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	<u>(1,000,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds within AK Suter Rebuild project to facilitate the proper classification of expenditures.

i) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Furn., Fixtures, and Equip. - Capitalized	Ernest Ward Middle Rebuild	437,500.00
Furn., Fixtures, and Equip. - Non-Capitalized	Ernest Ward Middle Rebuild	437,500.00
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	<u>(875,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds within Ernest Ward Middle Rebuild project to facilitate the proper classification of expenditures.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

APR 23 2013

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