

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 20, 2013		ITEM NUMBER: V. b. 2. C. 2. a. - Resolution 11 – General Operating Fund b. - Resolution 11 – Special Revenue – Federal Programs c. - Resolution 11 – Capital Projects Fund d. - Resolution 2 – Special Revenue – Food Service Fund e. - Resolution 1 – Debt Service Funds 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 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department ASSISTANT SUPERINTENDENT		DATE August 7, 2013	
Terry St. Cyr Finance and Business Services		DATE August 7, 2013	APPROVED ESCAMBIA COUNTY SCHOOL BOARD DATE OF BOARD APPROVAL <i>AUG 20 2013</i> MALCOLM THOMAS, SUPERINTENDENT

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 20, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,679,414.35	329,438,848.74	684,208.57	162,057.77	329,960,999.54
3121 Fedl Impact Funds--Cur Op	500,000.00	701,600.00			701,600.00
3191 ROTC	400,000.00	400,000.00		55,026.52	344,973.48
3199 Misc Federal Direct	350,000.00	350,000.00			350,000.00
3202 Medicaid	1,000,000.00	1,104,327.48	145,052.93		1,249,380.41
3299 Misc Fedl Through State	463,885.50	670,074.50		3,720.14	666,354.36
3310 FL Ed Finance Program	114,864,684.00	113,112,565.00			113,112,565.00
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	184,913.37			184,913.37
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		10,134.48	64,865.52
3355 Class Size Reduction	43,547,769.00	43,510,059.00	130,777.00		43,640,836.00
3361 School Recognition Funds	2,148,515.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	843,038.00	908,925.59			908,925.59
3399 Other Misc State Revenue	215,827.00	280,863.21	51,305.25		332,168.46
3411 District School Tax	90,019,167.00	90,019,167.00			90,019,167.00
3425 Rent	314,263.00	314,263.00	43,605.05		357,868.05
3431 Interest on Investments	103,100.00	103,100.00	89,521.81		192,621.81
3440 Gifts, Grants & Bequests	210,000.00	225,262.69		47,855.88	177,406.81
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	24,576.28	6,472.97		31,049.25
3465 Postsecondary Lab Fees	60,000.00	70,231.92	18,214.61		88,446.53
3467 GED Testing Fees	0.00	12,378.37	2,534.00		14,912.37
3468 Financial Aid Fees	40,000.00	45,416.21	7,030.27		52,446.48
3469 Other Student Fees	45,200.00	82,081.21		8,090.03	73,991.18
3473 School Age Child Care Fees	409,000.00	409,000.00		14,861.61	394,138.39
3491 Bus Fees	365,000.00	365,000.00			365,000.00
3493 Sale of Junk	83,000.00	83,000.00	9,664.38		92,664.38
3494 Fedl Indirect Cost Rate	700,000.00	762,136.46			762,136.46
3495 Other Misc Local Sources	669,147.21	709,482.06	78,542.40		788,024.46
3497 Refunds of Prior Year Exp	0.00	19,643.36			19,643.36
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
3630 Trans from Cap Proj Funds	11,390,820.16	11,428,980.16		22,369.11	11,406,611.05
3741 Insurance Loss Recoveries	1,000,000.00	1,000,000.00	79,751.40		1,079,751.40
3742 Other Loss Recovery	0.00	46,355.39	21,736.50		68,091.89
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2013
 MALCOLM THOMAS, SUPERINTENDENT

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 20, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		331,518,567.14	329,438,848.74	671,118.90	148,968.10
5100 Basic (K-12)	143,931,043.98	145,376,903.01		28,781.12	145,348,121.89
5200 Exceptional	37,392,757.87	37,031,686.15	71,114.14		37,102,800.29
5300 Vocational	6,956,400.82	7,031,622.09		81,273.76	6,950,348.33
5400 Adult General	620,197.00	643,646.71			643,646.71
5500 Prekindergarten	1,459,267.25	1,634,328.16		9,533.23	1,624,794.93
5900 Other Instruction	54,842.93	59,842.93		16,411.00	43,431.93
6110 Attendance and Social Work	2,509,591.00	2,544,433.25			2,544,433.25
6120 Guidance Services	7,762,425.00	7,921,077.46			7,921,077.46
6130 Health Services	845,511.71	860,910.00			860,910.00
6140 Psychological Services	950,868.00	985,044.05	1,262.29		986,306.34
6150 Parental Involvement	0.00	22,982.32			22,982.32
6190 Other Pupil Personnel Services	374,771.00	397,624.77			397,624.77
6200 Instructional Media Services	4,269,237.31	4,319,024.65			4,319,024.65
6300 Instruction and Curr Development Svcs	4,407,569.00	4,460,444.63	13,498.23		4,473,942.86
6400 Instructional Staff Training Services	3,317,853.13	3,007,127.08		3,720.14	3,003,406.94
6500 Instruction Related Technology	1,788,942.00	1,810,080.64			1,810,080.64
7100 Board	1,562,228.60	1,734,365.06			1,734,365.06
7200 General Administration (Supt & Staff)	709,542.00	721,742.00			721,742.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,990,068.49			13,990,068.49
7400 Facilities Acquisition and Construction	1,784,198.86	1,651,996.14	82,822.97		1,734,819.11
7500 Fiscal Services	2,267,445.01	2,403,180.03			2,403,180.03
7600 Food Services	150,968.00	164,373.55			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	3,407,194.76	3,014.00		3,410,208.76
7760 Internal Services	1,714,605.00	1,767,419.00			1,767,419.00
7800 Pupil Transportation Services	17,325,295.31	17,405,841.29			17,405,841.29
7900 Operation of Plant	30,800,318.00	31,242,905.25			31,242,905.25
8100 Maintenance of Plant	15,688,058.59	16,168,852.25	36,519.20		16,205,371.45
8200 Administrative Technology Services	3,296,784.51	3,321,374.51			3,321,374.51
9100 Community Services	495,135.90	786,584.25		9,248.85	777,335.40
9200 Debt Services	0.00	5,000.00			5,000.00
9800 Reserves	20,888,116.50	15,815,068.31	462,888.07		16,277,956.38

ADOPTED BY BOARD: _____ August 20, 2013
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2013
 MALCOLM THOMAS, SUPERINTENDENT

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 11
Board Meeting August 20, 2013**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
ROTC		(55,026.52)
State License Tax		(10,134.48)
Class Size Reduction		130,777.00
Other Misc State Revenue		51,305.25
Rent		47,605.05
Rent		(4,000.00)
Interest on Investments		89,521.81
Gifts, Grants & Bequests		(53,820.88)
Financial Aid Fees		7,030.27
Other Student Fees		228.00
Other Student Fees		(16,411.00)
School Age Child Care Fees		(37,346.61)
Sale of Junk		9,664.38
Other Misc Local Sources		56,913.93
Other Misc Local Sources		3,014.00
Other Misc Local Sources		10,725.00
Other Misc Local Sources		(12,763.59)
Other Misc Local Sources		76,350.00
Other Misc Local Sources		1,750.00
Other Misc Local Sources		5,317.15
Trans from Cap Proj Funds		5,522.10
Trans from Cap Proj Funds		(13,742.82)
Trans from Cap Proj Funds		(14,148.39)
		278,329.65
Classroom Teacher - Regular Pay	Basic (K-12)	(55,026.52)
Rentals	Basic (K-12)	(0.26)
Other Non-Prof. Purchased Services	Basic (K-12)	5,522.10
Supplies	Basic (K-12)	(12,763.59)
Computer Hardware - Non-Capitalized	Basic (K-12)	5,317.15
Rentals	Vocational	(14,148.87)
Temporary Employment	Other Instruction	(16,411.00)
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	76,350.00
Supplies	Staff Services	3,014.00
Other Support - Regular Pay	Maintenance of Plant	(13,742.82)
Repairs and Maintenance	Maintenance of Plant	(53,820.88)
Temporary Employment	Community Services	(37,346.61)
Other Miscellaneous Expenses	Community Services	7,030.27
Reserve for Contingencies	Unrestricted Reserve	253,579.68
Reserve for Contingencies	Constitutional Amendment for Class Size Reducti	130,777.00
		278,329.65

Explanation: To adjust various revenue objects to actual collections.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 11
Board Meeting August 20, 2013**

Account Name	Function	Increase (Decrease)
b) <u>Child Care (After School) (Contracted)</u>		
School Age Child Care Fees		22,485.00
		<u>22,485.00</u>
Supplies	Community Services	22,485.00
		<u>22,485.00</u>

Explanation: To appropriate revenue collected to Child Care project.

c) <u>Adlt Fees-Cap Imprv,Tech Enhnc Equip Bldg</u>		
Capital Improvement Fees		6,472.97
		<u>6,472.97</u>
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	6,472.97
		<u>6,472.97</u>

Explanation: To appropriate capital improvement fees collected through June, 2013.

d) <u>Various Projects</u>		
Postsecondary Lab Fees		4,455.57
Postsecondary Lab Fees		10,794.00
Postsecondary Lab Fees		2,965.04
GED Testing Fees		2,534.00
Other Student Fees		6,472.97
Other Student Fees		540.00
Other Student Fees		1,080.00
		<u>28,841.58</u>
Supplies	Vocational	4,455.57
Supplies	Vocational	10,794.00
Supplies	Vocational	2,965.04
Supplies	Vocational	2,534.00
Supplies	Vocational	6,472.97
Supplies	Vocational	540.00
Supplies	Vocational	1,080.00
		<u>28,841.58</u>

Explanation: To appropriate fee revenue to George Stone fee projects.

e) <u>Pensacola Electrical Apprenticeship</u>		
Gifts, Grants & Bequests		3,965.00
		<u>3,965.00</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	3,965.00
		<u>3,965.00</u>

Explanation: To appropriate Pensacola Electric Apprenticeship revenue received through June, 2013.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 11
Board Meeting August 20, 2013

Account Name	Function	Increase (Decrease)
f) <u>Medicaid - Direct Services</u>		
Medicaid		145,052.93
		<u>145,052.93</u>
Supplies	Exceptional	71,114.14
Supplies	Psychological Services	1,262.29
Reserve for Contingencies	Medicaid - Direct Services	72,676.50
		<u>145,052.93</u>

Explanation: To allocate February through June, 2013 Medicaid - Direct Services revenue received.

g) <u>BIOSCOPEs</u>		
Misc Fedl Through State		(3,720.14)
		<u>(3,720.14)</u>
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	(111.60)
Other Certified Instructional - Supplements	Instructional Staff Training Services	32.50
Retirement	Instructional Staff Training Services	31.03
Social Security	Instructional Staff Training Services	(0.79)
Group Insurance - Life	Instructional Staff Training Services	(2.20)
Group Insurance - Dental	Instructional Staff Training Services	(70.10)
Worker's Compensation	Instructional Staff Training Services	(111.15)
Travel - Local	Instructional Staff Training Services	198.03
Travel - Away	Instructional Staff Training Services	(3,000.00)
Supplies	Instructional Staff Training Services	(685.86)
		<u>(3,720.14)</u>

Explanation: To adjust appropriations to reflect actual revenue received.

h) <u>Escambia County Road Prison</u>		
Other Misc Local Sources		(62,764.09)
		<u>(62,764.09)</u>
Classroom Teacher - Regular Pay	Vocational	(38,124.56)
Classroom Teacher - Other	Vocational	(3,928.40)
Retirement	Vocational	(307.08)
Social Security	Vocational	(293.40)
Group Insurance - Health & Hospital	Vocational	103.75
Group Insurance - Life	Vocational	(0.68)
Group Insurance - Dental	Vocational	(2.16)
Worker's Compensation	Vocational	(211.56)
Supplies	Vocational	(20,000.00)
		<u>(62,764.09)</u>

Explanation: To adjust revenue and appropriations to actual collections.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 11
Board Meeting August 20, 2013**

Account Name	Function	Increase (Decrease)
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i) <u>Vocational Education</u>		
Gifts, Grants & Bequests		2,000.00
		<u>2,000.00</u>
Supplies	Vocational	2,000.00
		<u>2,000.00</u>
Explanation: To appropriate revenue from Pen Air Federal Credit Union for career academics.		
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j) <u>Hurricane Isaac 2012</u>		
Insurance Loss Recoveries		79,751.40
		<u>79,751.40</u>
Repairs and Maintenance	Maintenance of Plant	79,751.40
		<u>79,751.40</u>
Explanation: To adjust revenue and appropriations to actual collections.		
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k) <u>Hurricane Ivan 2004 - Temporary</u>		
Other Loss Recovery		21,736.50
		<u>21,736.50</u>
Repairs and Maintenance	Maintenance of Plant	21,736.50
		<u>21,736.50</u>
Explanation: To adjust revenue and appropriations to actual collections.		
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II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Professional and Technical Services	Basic (K-12)	27,396.00
Professional and Technical Services	Basic (K-12)	774.00
Reserve for Contingencies	Unrestricted Reserve	(28,170.00)
		<u>0.00</u>
Explanation: To adjust appropriations to contract amount for PACE.		
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b) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	1,417.51
Temporary Employment	Community Services	(1,417.51)
		<u>0.00</u>
Explanation: To appropriate 4% of district operated child care revenue received through June, 2013.		
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Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 11
 Board Meeting August 20, 2013

Account Name	Function	Increase (Decrease)
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c) <u>Min Self-Insured Losses-Property</u>		
Repairs and Maintenance	Maintenance of Plant	2,595.00
Reserve for Contingencies	Unrestricted Reserve	(2,595.00)
		<u>0.00</u>

Explanation: To appropriate funds for fire alarm repairs at Molino Park Elementary.

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d) <u>Various Projects</u>		
Reserve for Contingencies	Unrestricted Reserve	35,202.38
Supplies	Vocational	(8,285.69)
Furn., Fixtures, and Equip. - Capitalized	Vocational	(26,916.69)
		<u>0.00</u>

Explanation: To adjust budget to actual collections.

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e) <u>Head Start/Title I Pre-School Program</u>		
Supplies	Instruction and Curr Development Svcs	9,533.23
Computer Hardware - Non-Capitalized	Prekindergarten	849.94
Supplies	Prekindergarten	(10,383.17)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

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f) <u>Reserve-Inventory</u>		
Reserve for Contingencies	Reserve-Inventory	133,693.66
Reserve for Contingencies	Unrestricted Reserve	(133,693.66)
		<u>0.00</u>

Explanation: To adjust Inventory Reserve to actual.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 20, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		39,302,256.65	39,959,152.69	92,791.56	25,543.16
3199 Misc Federal Direct	2,166,922.34	2,250,550.97	92,500.00		2,343,050.97
3201 Vocational Ed Acts	636,433.15	649,101.90			649,101.90
3220 Workforce Investment Act	389,251.00	389,251.00		25,543.16	363,707.84
3230 Indiv with Disab Ed Act	12,843,528.75	12,909,521.99			12,909,521.99
3240 Elem & Sec Ed Act, Title I	19,168,659.81	19,504,954.52			19,504,954.52
3251 Adult General Education	203,269.88	203,215.08			203,215.08
3280 Misc Fedl Through Local	178,258.58	103,323.68	291.56		103,615.24
3299 Misc Fedl Through State	3,715,501.14	3,948,801.55			3,948,801.55
9999 Beginning Fund Balance	432.00	432.00			432.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 20, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,302,256.65	39,959,152.69	177,659.17	110,410.77	40,026,401.09
5000 Instruction	17,541,340.44	16,883,485.86	113,290.29		16,996,776.15
6100 Pupil Personnel Services	3,505,281.38	3,213,767.30		22,051.73	3,191,715.57
6200 Instruct Media Services	54,690.00	57,903.05			57,903.05
6300 Instruct & Curr Develop Services	5,752,929.94	5,630,466.91		62,490.77	5,567,976.14
6400 Instruct Staff Training Services	5,679,059.35	9,726,502.06	27,341.40		9,753,843.46
6500 Instruction Related Technology	1,841,008.00	1,960,672.01		13,609.12	1,947,062.89
7200 General Administration	2,497,499.67	855,969.35		11,740.56	844,228.79
7300 School Administration	52,967.00	52,967.00	2,691.27		55,658.27
7400 Facil Acquisition & Construction	15,157.06	14,811.14			14,811.14
7600 Food Services	0.00	0.00	941.94		941.94
7710 Planning, Research, Development	4,000.00	2,500.00			2,500.00
7730 Staff Services	61,181.45	48,852.97		518.59	48,334.38
7800 Pupil Transportation Services	1,344,074.05	404,747.69	3,331.18		408,078.87
7900 Operation of Plant	30,586.31	26,221.31	989.77		27,211.08
8100 Maintenance of Plant	6,358.00	3,000.00			3,000.00
8200 Admin Tech Serv	65,572.00	65,122.00			65,122.00
9100 Community Services	850,552.00	1,012,164.04	29,073.32		1,041,237.36
9800 Reserves		0.00			0.00

ADOPTED BY BOARD: August 20, 2013
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2013
 MALCOLM THOMAS, SUPERINTENDENT

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
PART IV - SPECIAL REVENUES
BOARD MEETING August 20, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
P063P114159	Pell Grant <i>Explanation: To decrease budget to close project.</i>	(40,269.48)
P063P124159	Pell Grant <i>Explanation: To increase budget per Florida Department of Education.</i>	140,269.48
P007A126086	Supplemental Educ Opportunity Grant (SEOG) <i>Explanation: To decrease budget to close project.</i>	(7,500.00)
170-1612A-3CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: To decrease budget to close project.</i>	(25,543.16)
WIA-2011-2012-05	Summer Youth Employment-WIA <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	291.56
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	397,619.00
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(397,619.00)
170-2243B-3CT01	Title II - Social Studies <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	800.00
170-2243B-3CT01	Title II - Fine Arts <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	10,008.61
170-2242A-2CT01	Title II - Reading <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	61.04

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
PART IV - SPECIAL REVENUES
BOARD MEETING August 20, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2243B-3CT01	Title II - Reading <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(61.04)
170-2243B-3CT01	Title II - Language Arts <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	23,491.39
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>	(67.32)
170-2243B-3CT01	Title II - Staff Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(34,232.68)

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 20, 2013

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,587,666.09	127,212,346.06	991,734.32	71,515.50	128,132,564.88
3419 PECO Construction Fund - FY2009	2,667.12	2,667.12			2,667.12
3421 PECO Maintenance Fund - FY2011	200,256.51	200,256.51			200,256.51
3610 Capital Outlay & Debt Serv Fd (CO&DS)	705,476.49	705,476.49		1,404.56	704,071.93
3710 Capital Improve Tax Constr Fd - FY2010	3,030,056.68	3,030,056.68	250.74		3,030,307.42
3711 Capital Improve Tax Constr Fd - FY2011	5,048,993.44	5,048,993.44	1,991.03		5,050,984.47
3712 Capital Improve Tax Constr Fd - FY2012	4,797,583.90	4,797,583.90	9,946.09		4,807,529.99
3713 Capital Improve Tax Constr Fd - FY2013	21,576,981.00	21,576,981.00		70,100.95	21,506,880.05
3719 Capital Improve Tax Constr Fd - FY2009	3,269,318.96	3,269,318.96	1,993.85		3,271,312.81
3910 Local Capital Improvement Fund	1,714,325.20	3,339,005.17		9.99	3,338,995.18
3940 Half Cent Sales Tax	1,564,017.69	1,564,017.69			1,564,017.69
3943 Half Cent Sales Tax - FY2003	12,383,166.09	12,383,166.09	13,097.60		12,396,263.69
3948 Half Cent Sales Tax - FY2008	71,004,319.11	71,004,319.11	958,932.91		71,963,252.02
3980 Charter Schools-Capital Outlay	290,503.90	290,503.90	5,522.10		296,026.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 20, 2013

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		125,587,666.09	127,212,346.06	1,572,233.38	652,014.56
7400 Facilities Acquisition and Construction	93,094,687.43	96,212,741.01	759,546.81		96,972,287.82
9700 Transfer of Funds	16,390,820.16	16,401,005.62		652,014.56	15,748,991.06
9800 Reserves	16,102,158.50	14,598,599.43	812,686.57		15,411,286.00

ADOPTED BY BOARD: _____ August 20, 2013
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas*
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2013
 MALCOLM THOMAS, SUPERINTENDENT

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Capital Outlay & Debt Serv Fd (CO&DS)</u>		
Interest on Undistr CO&DS		14,364.02
CO&DS Distributed		(15,768.58)
		<u>(1,404.56)</u>
Reserve for Contingencies	Unrestricted Reserve	(1,404.56)
		<u>(1,404.56)</u>

Explanation: To adjust 2012-2013 CO&DS budget to distribution and interest amount received.

b) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Interest on Investments		7,115.49
Net Inc (Dec) in Fair Value of Investments		(6,864.75)
		<u>250.74</u>
Reserve for Contingencies	Unrestricted Reserve	250.74
		<u>250.74</u>

Explanation: To appropriate interest earned and adjust interest to the reserve project.

c) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Interest on Investments		22,560.79
Net Inc (Dec) in Fair Value of Investments		(17,112.23)
Net Inc (Dec) in Fair Value of Investments		(3,457.53)
		<u>1,991.03</u>
Reserve for Contingencies	Unrestricted Reserve	1,991.03
		<u>1,991.03</u>

Explanation: To appropriate interest earned and adjust interest to the reserve project.

d) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Interest on Investments		15,137.90
Net Inc (Dec) in Fair Value of Investments		(5,191.81)
		<u>9,946.09</u>
Reserve for Contingencies	Unrestricted Reserve	9,946.09
		<u>9,946.09</u>

Explanation: To appropriate interest earned and adjust interest to the reserve project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
<hr/>		
e) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Interest on Investments		7,142.19
Local Capital Improve Tax		1,336,877.05
Local Capital Improve Tax		(1,395,299.47)
Net Inc (Dec) in Fair Value of Investments		(14,366.00)
Net Inc (Dec) in Fair Value of Investments		(4,454.72)
		<u>(70,100.95)</u>
Reserve for Contingencies	Unrestricted Reserve	<u>(70,100.95)</u>
		<u>(70,100.95)</u>

Explanation: To appropriate interest earned and beach tax revenue and to adjust interest and the 2012-2013 capital improvement tax construction fund revenue to the reserve project.

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f) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Interest on Investments		1,993.85
		<u>1,993.85</u>
Reserve for Contingencies	Unrestricted Reserve	<u>1,993.85</u>
		<u>1,993.85</u>

Explanation: To appropriate interest earned to the reserve project.

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g) <u>3910 - Local Capital Improvement Fund</u>		
Trans from Int Serv Funds		(9.99)
		<u>(9.99)</u>
Buildings and Fixed Equipment - Construction	District Health Clinic Building Purchase	<u>(9.99)</u>
		<u>(9.99)</u>

Explanation: To adjust revenue to actual amount received in the fiscal year 2012-2013.

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h) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Interest on Investments		40,216.28
Net Inc (Dec) in Fair Value of Investments		(15,020.35)
Net Inc (Dec) in Fair Value of Investments		(12,098.33)
		<u>13,097.60</u>
Reserve for Contingencies	Unrestricted Reserve	<u>13,097.60</u>
		<u>13,097.60</u>

Explanation: To appropriate interest earned and adjust interest to the reserve project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
i) 3948 - Half Cent Sales Tax - FY2008		
Interest on Investments		168,400.94
Local Sales Tax		944,665.60
Net Inc (Dec) in Fair Value of Investments		(95,033.42)
Net Inc (Dec) in Fair Value of Investments		(59,100.21)
		958,932.91
Reserve for Contingencies	Unrestricted Reserve	958,932.91
		958,932.91

Explanation: To appropriate interest earned and 2012-2013 half cent sales tax revenue to reserve project and adjust interest to reserve project.

j) 3980 - Charter Schools-Capital Outlay		
Charter School Capital Outlay		5,522.10
		5,522.10
Transfers to General Fund	Charter School Capital Outlay	5,522.10
		5,522.10

Explanation: To appropriate funds for charter school allocation.

II. Amendments Between Appropriations

a) 3710 - Capital Improve Tax Constr Fd - FY2010		
Furn., Fixtures, and Equip. - Capitalized	Equipment-Shop	0.01
Reserve for Contingencies	Unrestricted Reserve	(0.01)
		0.00

Explanation: To transfer funds from reserve project to Equipment-Shop project.

b) 3710 - Capital Improve Tax Constr Fd - FY2010		
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	2,739.18
Improvements Other Than Bldgs. - Non-Cap	Environmentl & Hazardous Matl Disposal	(1,330.00)
Reserve for Contingencies	Unrestricted Reserve	(1,409.18)
		0.00

Explanation: To transfer funds from reserve project and within the Environmental & Hazardous Material Disposal project to facilitate the proper classification of expenditures.

c) 3712 - Capital Improve Tax Constr Fd - FY2012		
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	448.00
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	224.00
Remodeling and Renovations - Non-Cap	Port Class Hookups	(672.00)
		0.00

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
d) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Reserve for Contingencies	Unrestricted Reserve	0.05
Remodeling and Renovations - Non-Cap	Fire Protection Sys	(0.05)
		0.00

Explanation: To transfer funds from Fire Protection Systems project to reserve project.

e) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	2,244.40
Remodeling and Renovations - Non-Cap	School Level Equipment	158.35
Remodeling and Renovations - Non-Cap	School Closing and Consolidation Costs	1,874.63
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	88,809.68
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	550.38
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	3,269.28
Buildings and Fixed Equipment - Architect/Engineer	Classrooms	290.07
Buildings and Fixed Equipment - Construction	Classrooms	1,806.94
Remodeling and Renovations - Non-Cap	Energy Conservation	518.88
Remodeling and Renovations - Non-Cap	Energy Conservation	1,658.54
Remodeling and Renovations - Non-Cap	Energy Conservation	306.96
Remodeling and Renovations - Non-Cap	Energy Management Systems	4,532.25
Remodeling and Renovations - Non-Cap	Fencing	399.76
Remodeling and Renovations - Non-Cap	Fire Protection Sys	31,581.69
Remodeling and Renovations - Non-Cap	General Renovations	54,761.67
Improvements Other Than Bldgs. - Cap	Lighting-Outdoor	221.95
Improvements Other Than Bldgs. - Non-Cap	Sitework	9,022.20
Remodeling and Renovations - Non-Cap	Port Class Hookups	17,854.05
Improvements Other Than Bldgs. - Non-Cap	Environmentl & Hazardous Matl Disposal	65.48
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	192.70
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	531.97
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	467.78
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	83.12
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	197.45
Remodeling and Renovations - Non-Cap	Safety Renovations	512.30
Remodeling and Renovations - Non-Cap	Safety Renovations	2,507.04
Remodeling and Renovations - Non-Cap	Doors	2,406.77
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utilit	2,160.59
Remodeling and Renovations - Non-Cap	Bleacher Repair and Replacement	3,201.61
Remodeling and Renovations - Non-Cap	Indoor Air Quality	906.53
Remodeling and Renovations - Non-Cap	Flooring	3,240.01
Remodeling and Renovations - Non-Cap	Security Systems	8,405.59
Buildings and Fixed Equipment - Architect/Engineer	New Downtown Elementary School	537.98
Buildings and Fixed Equipment - Construction	New Downtown Elementary School	137.91
Improvements Other Than Bldgs. - Cap	New Downtown Elementary School	4,513.43
Improvements Other Than Bldgs. - Non-Cap	New Downtown Elementary School	2,546.58
Remodeling and Renovations - Non-Cap	Ancillary Facility	254.32
Remodeling and Renovations - Non-Cap	Mechanical & Life Safety Systems	33,005.23
Remodeling and Renovations - Non-Cap	District Health Clinic Building Purchase	47,170.24
Remodeling and Renovations - Non-Cap	Ensley Elem Renovations/Sitework	1,895.97
Remodeling and Renovations - Non-Cap	Bellview Middle General Renovations	6,735.15
Remodeling and Renovations - Non-Cap	Oakcrest Elem General Renovations	779.24
Remodeling and Renovations - Non-Cap	Roofing Program	76,815.26
Remodeling and Renovations - Non-Cap	Escambia High Additions & Renovations	6,100.63

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
<u>Capital Improve Tax Constr Fd - FY2013 Continued</u>		
Remodeling and Renovations - Non-Cap	Tate High General Renovations	2,598.27
Buildings and Fixed Equipment - Construction	Northview High PE Facilities & Sitework	1,468.35
Buildings and Fixed Equipment - Architect/Engineer	Workman Middle 10 Classrooms Addition	1,121.91
Remodeling and Renovations - Non-Cap	Holm Elementary General Renovations	19,787.94
Remodeling and Renovations - Non-Cap	Workman Middle Renovations/Remodeling	6,258.72
Improvements Other Than Bldgs. - Cap	Washington High Sitework	4,110.11
Buildings and Fixed Equipment - Architect/Engineer	Pine Forest New Constr/Naval Reserve Training Corp	695.50
Buildings and Fixed Equipment - Construction	Pine Forest New Constr/Naval Reserve Training Corp	518.55
Improvements Other Than Bldgs. - Cap	Pine Forest New Constr/Naval Reserve Training Corp	1,337.26
Improvements Other Than Bldgs. - Cap	West Florida High Sitework	189.99
Buildings and Fixed Equipment - Construction	George Stone Culinary Arts/Walk in Freezer	5,251.40
Improvements Other Than Bldgs. - Cap	Blue Angels Elem Sitework	3,399.78
Remodeling and Renovations - Non-Cap	Escambia High New Construction & General Renov	242.35
Improvements Other Than Bldgs. - Cap	Myrtle Grove Elem Sitework	326.79
Remodeling and Renovations - Non-Cap	Pleasant Grove General Renov/New Const/Sitework	15.27
Buildings and Fixed Equipment - Construction	Warrington Middle New Construction	27,970.20
Buildings and Fixed Equipment - Construction	Navy Point Elementary New Construction & Sitework	1,460.74
Remodeling and Renovations - Non-Cap	McMillan Center General Renov and Sitework	508.90
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	2,725.21
Remodeling and Renovations - Non-Cap	Weis Elementary General Renovations	1,827.59
Improvements Other Than Bldgs. - Cap	Bratt Elementary Sitework	10,451.61
Improvements Other Than Bldgs. - Cap	Ransom Middle Sitework	291.77
Improvements Other Than Bldgs. - Cap	Northview High School Sitework	928.99
Remodeling and Renovations - Non-Cap	Escambia Westgate General Renovations	139.03
Remodeling and Renovations - Non-Cap	Molino Park Elementary General Renovations	225.55
Buildings and Fixed Equipment - Construction	Warrington Middle Core Facilities Addition	575.44
Remodeling and Renovations - Non-Cap	Warrington Middle Core Facilities Addition	4,403.13
Remodeling and Renovations - Non-Cap	Security Residence	1,186.42
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	69,416.38
Remodeling and Renovations - Non-Cap	AK Suter Rebuild	1,851.58
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	32,699.64
Improvements Other Than Bldgs. - Non-Cap	Ernest Ward Middle Rebuild	33.93
Remodeling and Renovations - Non-Cap	Ernest Ward Middle Rebuild	664.05
Buildings and Fixed Equipment - Construction	School Project Requests	862.62
Buildings and Fixed Equipment - Construction	School Project Requests	4,903.28
Improvements Other Than Bldgs. - Cap	School Project Requests	4,977.95
Improvements Other Than Bldgs. - Cap	School Project Requests	8,738.90
Improvements Other Than Bldgs. - Cap	School Project Requests	6,170.63
Improvements Other Than Bldgs. - Cap	School Project Requests	6,032.06
Improvements Other Than Bldgs. - Cap	School Project Requests	5,136.46
Improvements Other Than Bldgs. - Cap	School Project Requests	141.14
Improvements Other Than Bldgs. - Cap	School Project Requests	685.56
Improvements Other Than Bldgs. - Cap	School Project Requests	1,968.20
Improvements Other Than Bldgs. - Cap	School Project Requests	855.16
Improvements Other Than Bldgs. - Cap	School Project Requests	345.71
Improvements Other Than Bldgs. - Cap	School Project Requests	693.99
Improvements Other Than Bldgs. - Cap	School Project Requests	228.35
Improvements Other Than Bldgs. - Cap	School Project Requests	558.83
Improvements Other Than Bldgs. - Cap	School Project Requests	1,239.59
Improvements Other Than Bldgs. - Cap	School Project Requests	6,640.10
Improvements Other Than Bldgs. - Cap	School Project Requests	5,123.80
Improvements Other Than Bldgs. - Cap	School Project Requests	938.94
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	456.74
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	227.31

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
<u>Capital Improve Tax Constr Fd - FY2013 Continued</u>		
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	688.65
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	152.13
Remodeling and Renovations - Non-Cap	School Project Requests	5,881.24
Remodeling and Renovations - Non-Cap	School Project Requests	664.31
Remodeling and Renovations - Non-Cap	School Project Requests	2,522.86
Remodeling and Renovations - Non-Cap	School Project Requests	2,357.70
Remodeling and Renovations - Non-Cap	School Project Requests	4,107.15
Remodeling and Renovations - Non-Cap	School Project Requests	621.65
Remodeling and Renovations - Non-Cap	School Project Requests	1,990.17
Remodeling and Renovations - Non-Cap	School Project Requests	994.01
Remodeling and Renovations - Non-Cap	School Project Requests	3,754.18
Remodeling and Renovations - Non-Cap	School Project Requests	5,250.06
Remodeling and Renovations - Non-Cap	School Project Requests	5,073.49
Remodeling and Renovations - Non-Cap	School Project Requests	1,005.71
Remodeling and Renovations - Non-Cap	School Project Requests	5,216.66
Remodeling and Renovations - Non-Cap	School Project Requests	1,860.76
Remodeling and Renovations - Non-Cap	School Project Requests	2,443.27
Remodeling and Renovations - Non-Cap	School Project Requests	3,948.85
Remodeling and Renovations - Non-Cap	School Project Requests	1,102.87
Remodeling and Renovations - Non-Cap	School Project Requests	5,428.47
Remodeling and Renovations - Non-Cap	School Project Requests	5,665.28
Remodeling and Renovations - Cap	Hall Center Security Improvements	4,924.61
Remodeling and Renovations - Non-Cap	Hall Center Security Improvements	130.75
Improvements Other Than Bldgs. - Non-Cap	Playground Equipment Relocation	728.55
Improvements Other Than Bldgs. - Non-Cap	Playground Equipment Relocation	289.23
Reserve for Contingencies	Unrestricted Reserve	(753,642.84)
		<u>0.00</u>

Explanation: To reallocate funds from reserve project to various projects for salary abatement and adjust budget to facilitate the proper classification of expenditures.

f) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Reserve for Contingencies	Unrestricted Reserve	13,742.82
Transfers to General Fund	Painting	(13,742.82)
		<u>0.00</u>

Explanation: To adjust budget to 2012-2013 painting crew expenses.

g) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Reserve for Contingencies	Unrestricted Reserve	629,645.45
Transfers to General Fund	Expenditures Transferred to 2 Mill	(629,645.45)
		<u>0.00</u>

Explanation: To adjust budget to 2012-2013 allowable expenses for maintenance transfers.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
h) 3713 - Capital Improve Tax Constr Fd - FY2013		
Reserve for Contingencies	Unrestricted Reserve	14,148.39
Transfers to General Fund	Millage Fund Transfer for Leased Equipment	(14,148.39)
		<u>0.00</u>

Explanation: To adjust budget to computer lease agreement and transfer the remaining funds to reserve project.

i) 3719 - Capital Improve Tax Constr Fd - FY2009		
Reserve for Contingencies	Unrestricted Reserve	2,432.41
Remodeling and Renovations - Non-Cap	General Renovations	(959.28)
Remodeling and Renovations - Non-Cap	General Renovations	(1,473.13)
		<u>0.00</u>

Explanation: To transfer funds from General Renovations project to reserve project.

j) 3719 - Capital Improve Tax Constr Fd - FY2009		
Furn., Fixtures, and Equip. - Capitalized	Equipment	5,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	4,000.00
Reserve for Contingencies	Unrestricted Reserve	(9,000.00)
		<u>0.00</u>

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

k) 3910 - Local Capital Improvement Fund		
Remodeling and Renovations - Non-Cap	District Health Clinic Building Purchase	45,076.72
Buildings and Fixed Equipment - Construction	District Health Clinic Building Purchase	(45,076.72)
		<u>0.00</u>

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

l) 3943 - Half Cent Sales Tax - FY2003		
Buildings and Fixed Equipment - Construction	Navy Point Elementary New Construction & Sitework	0.01
Reserve for Contingencies	Unrestricted Reserve	(0.01)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Navy Point Elementary New Construction & Sitework project.

m) 3943 - Half Cent Sales Tax - FY2003		
Reserve for Contingencies	Unrestricted Reserve	2,750.00
Remodeling and Renovations - Non-Cap	Pine Forest PE Facilities Renovations	(2,750.00)
		<u>0.00</u>

Explanation: To transfer funds from Pine Forest PE Facilities Renovations project to reserve project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 11
Board Meeting August 20, 2013**

Fund Name	Project	Increase (Decrease)
n) 3943 - Half Cent Sales Tax - FY2003		
Remodeling and Renovations - Non-Cap	Workman Middle Renovations/Remodeling	687.68
Reserve for Contingencies	Unrestricted Reserve	(687.68)
		<u>0.00</u>

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

o) 3943 - Half Cent Sales Tax - FY2003		
Reserve for Contingencies	Unrestricted Reserve	0.46
Buildings and Fixed Equipment - Construction	Pine Forest New Constr/Naval Reserve Training Corp	(0.46)
		<u>0.00</u>

Explanation: To transfer funds from Pine Forest Naval Reserve Training Corp project to reserve project.

p) 3948 - Half Cent Sales Tax - FY2008		
Furn., Fixtures, and Equip. - Capitalized	Warrington Middle Core Facilities Addition	25,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Warrington Middle Core Facilities Addition	15,000.00
Remodeling and Renovations - Non-Cap	Warrington Middle Core Facilities Addition	(40,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Warrington Middle Core Facilities Addition project to facilitate the proper classification of expenditures.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FOOD SERVICE FUND

August 20, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	28,403,707.43	28,403,707.43	445,500.00	779,960.00	28,069,247.43
3261 School Lunch Reimb	10,400,000.00	10,400,000.00	100,000.00		10,500,000.00
3262 School Breakfast Reimb	3,500,000.00	3,500,000.00	50,000.00		3,550,000.00
3263 After School Snack Reimbursement	35,000.00	35,000.00	65,000.00		100,000.00
3265 USDA Donated Foods	850,000.00	850,000.00	210,000.00		1,060,000.00
3267 Summer Food Serv Program	60,000.00	60,000.00	10,000.00		70,000.00
3268 Fresh Fruit and Vegetable Program	40,000.00	40,000.00			40,000.00
3337 School Breakfast Supplmt	150,000.00	150,000.00			150,000.00
3338 School Lunch Supplmt	155,000.00	155,000.00		4,000.00	151,000.00
3399 Other Misc State Revenue	3,000.00	3,000.00	5,000.00		8,000.00
3431 Interest on Investments	2,500.00	2,500.00		500.00	2,000.00
3451 Student Lunches	1,600,000.00	1,600,000.00		120,000.00	1,480,000.00
3452 Student Breakfasts	125,000.00	125,000.00		15,000.00	110,000.00
3453 Adult Breakfast/Lunch	200,000.00	200,000.00			200,000.00
3454 Student & Adlt A La Carte	2,700,000.00	2,700,000.00		610,000.00	2,090,000.00
3456 Other Food Sales	1,500.00	1,500.00	5,500.00		7,000.00
3495 Other Misc Local Sources	145,000.00	145,000.00		30,000.00	115,000.00
3497 Refunds of Prior Year Exp	0.00	500.00		460.00	40.00
3506 Cash Collection Overage	3,000.00	2,500.00			2,500.00
9999 Beginning Fund Balance	8,433,707.43	8,433,707.43			8,433,707.43

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FOOD SERVICE FUND

August 20, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		28,403,707.43	28,403,707.43	0.00	334,460.00
7600 Food Services	19,926,959.57	24,471,459.57			24,471,459.57
9800 Reserves	8,476,747.86	3,932,247.86		334,460.00	3,597,787.86

ADOPTED BY BOARD: _____ August 20, 2013 _____
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2013
 MALCOLM THOMAS, SUPERINTENDENT

Explanation of Budget Amendment as Follows:
 Part IV - Special Revenue - Food Service Fund
 Resolution Number 2
 Board Meeting August 20, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Revenue Objects</u>		
School Lunch Reimb		100,000.00
School Breakfast Reimb		50,000.00
After School Snack Reimbursement		65,000.00
USDA Donated Foods		210,000.00
Summer Food Serv Program		10,000.00
School Lunch Supplmt		(4,000.00)
Other Misc State Revenue		5,000.00
Interest on Investments		(500.00)
Student Lunches		(120,000.00)
Student Breakfasts		(15,000.00)
Student & Adlt A La Carte		(610,000.00)
Other Food Sales		5,500.00
Other Misc Local Sources		(30,000.00)
Refunds of Prior Year Exp		(460.00)
		<u>(334,460.00)</u>
Reserve for Contingencies	Unrestricted Reserve	<u>(334,460.00)</u>
		<u>(334,460.00)</u>

Explanation: To adjust revenue budgets to reflect actual collections.

Explanation of Budget Amendment as Follows:
Part II - Debt Service
Resolution Number 1
Board Meeting August 20, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>SBE/COBI Bonds</u>		
SBE/COBI Bond Interest		6,143.02
CO&DS For SBE/COBI Bonds		<u>(45,911.17)</u>
		<u>(39,768.15)</u>
Debt Service/Issuance Fees	Debt Services	15,909.87
Interest	Debt Services	(21,195.50)
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	<u>(34,482.52)</u>
		<u>(39,768.15)</u>

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

b) <u>Certificates of Participation Rent Service Fund</u>		
Bank Interest		<u>727.99</u>
		<u>727.99</u>
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	<u>727.99</u>
		<u>727.99</u>

Explanation: To appropriate interest earned to reserves.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Certificates of Participation Rent Service Fund</u>		
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	22,010.13
Redemption of Principal	Debt Services	(0.77)
Interest	Debt Services	(9.36)
Debt Service/Issuance Fees	Debt Services	<u>(22,000.00)</u>
		<u>0.00</u>

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