

# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

February 4, 2013

## Board Members

BOARD CHAIR  
HAZEL SELLERS  
DISTRICT 3

HUNT BERRYMAN  
DISTRICT 1

LORI CUNNINGHAM  
DISTRICT 2

DICK MULLENAX  
DISTRICT 4

KAY FIELDS  
DISTRICT 5

DEBRA S. WRIGHT  
DISTRICT 6

TIM HARRIS  
DISTRICT 7

C. WESLEY BRIDGES, II  
General Counsel

**Administration**  
JOHN A. STEWART, Ed.D.  
Superintendent

TO: Dr. John Stewart, Superintendent of Schools

FROM: Audra K. Curts-Whann, Senior Director of Finance  
VIA: Mark Grey, Assistant Superintendent, Business Services

SUBJECT: 2012/13 January Budget Amendments – 02/19/2013 Board Meeting

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In an effort to assist in better understanding the final changes in our budgets for January 1, 2013 through January 31, 2013, I have prepared the following summary. Please note the additional attachment to the January Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ Operational funding decreased by \$1,217,545 as a result of the 3<sup>rd</sup> Calculation of the Florida Education Finance Program (FEFP).
- ✓ Donations in the amount of \$14,671, and recycling proceeds in the amount of \$37,893 were recorded.
- ✓ Fund balance decreased by a net amount of \$1,073,935 – this included the FEFP loss of funding, funds from reduced allocations to several charter schools, adjustments to estimates for McKay Scholarships, allocations for the CAPE (industry certification) program required by statute, adjustments to enrollment based allocations for Ridge and Traviss Career Centers; also fund balance was appropriated for renovation, repair and maintenance projects funded by LCI previously approved by the board.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

### Debt Service Funds:

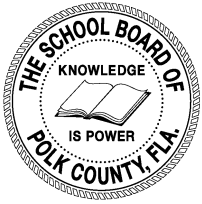
- ✓ No amendment necessary.

### Capital Projects Funds:

- ✓ Interest Income and Gains (Losses) on Investments were recorded (\$5,316)
- ✓ Appropriations were made for capital projects previously approved by the board (\$103,134).
- ✓ Restricted fund balance was decreased as a result of the above appropriations minus new revenue (\$97,818).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

### Special Revenue Fund (Food Service):

- ✓ No amendment necessary.



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## **Special Revenue Fund (Other-Grants):**

- ✓ Additional revenues and corresponding appropriations were recorded for various continuation grants and rollforwards previously approved by the board including: Head Start (\$7,403,887), Carl Perkins Secondary and Postsecondary (\$39,962), Community Garden Grant (\$3,272), Wellness (\$75,000 reclassification), PERT (\$23,769 reclassification), and VPK Assessment (\$15,750).
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

## **Special Revenue Fund (ARRA):**

- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

## **Internal Service Funds:**

- ✓ No amendment necessary. A routine transfer was made to reclassify an expenditure budget appropriately based upon actual needs and proper account.

## **Internal Accounts (Trust & Agency Funds):**

- ✓ No amendment necessary.

\*\*\*\*\*ESTIMATED REVENUE\*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	753,321,321.58	52,563.98	1,217,545.00	752,156,340.56
2800 Beginning Fund Balance	75,312,587.95			75,312,587.95
3191 R.O.T.C.	800,000.00			800,000.00
3202 Medicaid Reimbursements	1,500,000.00			1,500,000.00
32** Miscellaneous				
3310 Florida Educ Fin Program	345,082,784.00		1,129,164.00	343,953,620.00
3315 Workforce Development	9,862,470.00			9,862,470.00
3317 Workforce Development Performance	166,817.00			166,817.00
3318 Adults with Disabilities	185,011.31			185,011.31
3323 CO&DS Withheld For Admin Exp				
3334 Florida Teachers Lead Program				
3336 Instructional Materials				
3343 State License Tax	900,000.00			900,000.00
3344 Discretionary Lottery Funds				
3354 Transportation				
3355 Class Size Reduction/Operating Funds	105,757,045.00		88,381.00	105,668,664.00
3361 School Recognition Funds	3,275,847.00			3,275,847.00
3371 Voluntary Prekindergarten Program	2,853,000.00			2,853,000.00
3372 Preschool Projects	763,200.00			763,200.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	146,333,752.00			146,333,752.00
3425 Rent	585,000.00			585,000.00
3431 Interest on Investments				
3440 Gifts, Grant, and Bequests	156,943.19	14,671.26		171,614.45
346* Course Fees	1,950,000.00			1,950,000.00
347* Child Care Fees	839,010.00			839,010.00
349* Other Misc Local Sources	3,776,128.87	37,892.72		3,814,021.59
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	51,296,217.26			51,296,217.26
3670 Tfers From Internal Service Funds	1,675,508.00			1,675,508.00
3*** All Other revenue items	-			-

\*\*\*\*\*APPROPRIATIONS\*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	467,572,874.35		396,538.67	467,176,335.68
6100 Pupil Personnel Services	24,497,861.72	163,618.27		24,661,479.99
6200 Instructional Media Services	7,073,071.67	8,074.63		7,081,146.30
6300 Instr Curriculum Dev Serv	3,667,154.14	68.04		3,667,222.18
6400 Instr Staff Training Services	894,581.55	62,647.03		957,228.58
6500 Instructional Technology Services	10,871,724.91	1,182.34		10,872,907.25
7100 Board	2,542,561.34	10,050.40		2,552,611.74
7200 General Administration	3,287,706.28		178.00	3,287,528.28
7300 School Administration	38,026,225.64	11,558.26		38,037,783.90
7400 Facilities Acq & Construction	21,692,546.49	65,590.55		21,758,137.04
7500 Fiscal Services	3,332,336.63		4,500.00	3,327,836.63
7700 Central Services	10,767,782.49		4,791.24	10,762,991.25
7800 Pupil Transportation Services	38,216,981.51	71,134.09		38,288,115.60
7900 Operation of Plant	46,490,047.95		124,304.79	46,365,743.16
8100 Maintenance of Plant	20,123,778.75	38,142.89		20,161,921.64
8200 Administrative Technology Services	5,014,431.54	7,199.99		5,021,631.53
9100 Community Services	411,529.20			411,529.20
9200 Debt Services	1,429,931.84			1,429,931.84
9700 Transfer of funds				
2700 Ending Fund Balance	47,408,193.58		1,073,934.81	46,334,258.77
<b>TOTAL REVISIONS</b>	<b>753,321,321.58</b>	<b>439,266.49</b>	<b>1,604,247.51</b>	<b>752,156,340.56</b>

ADOPTED BY BOARD: February 19, 2013

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2012-2013**

RESOLUTION NO 22  
 FUND: CAPITAL PROJECTS

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	199,083,225.90	5,315.92	-	199,088,541.82
2800 Beginning Fund Balance	127,646,267.33			127,646,267.33
3321 CO&DS Distributed	414,000.00			414,000.00
3325 Interest on Undistributed CO&DS	37,000.00			37,000.00
3391 Public Educ Cap Outlay (PECO)				
3396 Class Size Reduction/Capital Funds				
3397 Charter School Capital Outlay	1,575,131.00			1,575,131.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	36,632,281.00			36,632,281.00
3418 Local Sales Tax	30,000,000.00			30,000,000.00
3431/2 Interest/Gain/Loss on Investments	3,530.84	5,315.92		8,846.76
3440 Gifts, Grants, and Bequests				
3496 Impact Fees	2,500,000.00			2,500,000.00
349* Other Misc Local Sources	275,015.73			275,015.73
3620 Transfers In from Debt Service Funds	-			-
3710 Sale of Bonds	-			-
3721 Section 237.161 Loans	-			-
3730 Sale of Fixed Assets	-			-
3750 Proc of Cert's of Part	-			-
3*** All Other revenue items	-			-

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	-			-
6100 Pupil Personnel Services	-			-
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	-			-
6400 Instr Staff Training Services	-			-
6500 Instructional Technology Services	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	51,154,412.11	103,134.24		51,257,546.35
7500 Fiscal Services				
7600 Food Services				
7700 Central Services				
7800 Pupil Transportation Services				
7900 Operation of Plant				
8100 Maintenance of Plant				
8200 Administrative Technology Services				
9100 Community Services				
9200 Debt Services				
9700 Transfer of funds	98,790,762.72			98,790,762.72
2700 Ending Fund Balance	49,138,051.07		97,818.32	49,040,232.75
<b>TOTAL REVISIONS</b>	<b>199,083,225.90</b>	<b>103,134.24</b>	<b>97,818.32</b>	<b>199,088,541.82</b>

ADOPTED BY BOARD: February 19, 2013

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2012-2013**

RESOLUTION NO 23  
 FUND: SPECIAL REVENUE - OTHER

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	88,390,163.48	7,537,871.40	75,000.00	95,853,034.88
2800 Beginning Fund Balance	205,269.90			205,269.90
3199 Misc Federal Direct	13,227,114.77	7,403,887.00		20,631,001.77
3201 Vocational Education Acts	1,315,869.75	39,962.00		1,355,831.75
3220 Workforce Investment Act	297,718.32			297,718.32
3226 Eisenhower Math and Science	6,175,263.88			6,175,263.88
3227 Drug Free Schools	218.60			218.60
3230 Indiv with Disabilities Educ	25,525,028.53			25,525,028.53
3240 Elem & Sec Educ Act T1	37,195,414.35			37,195,414.35
3251 Adult General Education	1,333,465.65			1,333,465.65
3270 Elem & Sec Ed Act Title IV		3,272.40		3,272.40
3299 Other Federal through State	2,646,346.75	51,230.62		2,697,577.37
3399 Other Misc State	149,256.36	39,519.38		188,775.74
349* Other Misc Local State	319,196.62		75,000.00	244,196.62
3610 Transfers In from General Fund	-			-

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	42,916,272.39	4,731,718.53		47,647,990.92
6100 Pupil Personnel Services	6,678,099.13	1,708,829.35		8,386,928.48
6200 Instructional Media Services	1,228,773.83	2,588.90		1,231,362.73
6300 Instr Curriculum Dev Serv	13,565,206.10	269,154.23		13,834,360.33
6400 Instr Staff Training Services	12,829,357.10		47,389.16	12,781,967.94
6500 Instr Related Technology	32,779.38			32,779.38
7100 Board				
7200 General Administration	3,576,388.13	303,850.86		3,880,238.99
7300 School Administration	165,911.05	470.10		166,381.15
7400 Facilities Acq & Construction	78,201.36	11,373.97		89,575.33
7500 Fiscal Services	107,208.24	51,502.60		158,710.84
7600 Food Services	48,865.18	117,523.17		166,388.35
7700 Central Services	3,535,229.21	172,198.19		3,707,427.40
7800 Pupil Transportation Services	683,584.80	31,113.53		714,698.33
7900 Operation of Plant	55,397.89	89,635.67		145,033.56
8100 Maintenance of Plant	48,558.18	50,359.90		98,918.08
8200 Administrative Technology	252,324.00		30,000.00	222,324.00
9100 Community Services	2,382,737.61		58.44	2,382,679.17
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,269.90			205,269.90

TOTAL REVISIONS	88,390,163.48	7,540,319.00	77,447.60	95,853,034.88
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ADOPTED BY BOARD: February 19, 2013

CERTIFIED CORRECT

