



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

May 2, 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, Interim Assistant Superintendent, Business Services

SUBJECT: 2012/13 April Budget Amendments – 05/28/2013 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for April 1, 2013 through April 30, 2013, I have prepared the following summary. Please note the additional attachment to the April Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Donations in the amount of \$1,000, and recycling proceeds in the amount of \$6,819 were recorded.
- ✓ Transfers in from capital projects/sales tax were increased \$1,500,000 and transfers in for charters school capital outlay were decreased \$367,785 (net \$1,132,215 increase)
- ✓ Restricted fund balance was appropriated for renovation, repair and maintenance projects funded by LCI previously approved by the board in the amount of \$57,117 and unassigned fund balance was appropriated for charter school FTE revenue adjustments of \$194,906 (total \$252,023 decrease).
- ✓ Transfers out to the Special Revenue Food Service funds were appropriated for school recognition awards to food service personnel (\$91,523).
- ✓ 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:

- ✓ Charter school capital outlay revenue was decreased (\$367,785) in accordance with state calculations.
- ✓ Appropriations were made for capital projects previously approved by the board (\$330,000).
- ✓ Transfers out to the general fund were increased (\$1,132,215 net).
- ✓ Restricted fund balance was decreased as a result of the above appropriations (\$1,830,505 net).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

Special Revenue Fund (Food Service):

- ✓ Transfers in from the General Fund and corresponding appropriations were recorded for school recognition awards to food service personnel (\$91,523).

Special Revenue Fund (Other-Grants):

- ✓ Minor adjustment was made to federal direct grant revenue (\$3,110).
- ✓ School improvement grant revenues and corresponding appropriations were recorded (\$603,323) as previously approved by the board.
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

Special Revenue Fund (ARRA):

- ✓ Additional revenues and corresponding appropriations were recorded for Race to the Top/UCF/Solar Grant Improvements previously approved by the board (\$70,626).
- ✓ 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.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

***** ESTIMATED REVENUE *****

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	753,382,413.55	1,140,033.58	-	754,522,447.13
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	343,953,620.00			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	105,668,664.00			105,668,664.00
3361 School Recognition Funds	2,809,632.00			2,809,632.00
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	205,003.79	1,000.00		206,003.79
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	3,847,920.24	6,818.58		3,854,738.82
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	52,921,217.26	1,132,215.00		54,053,432.26
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	465,508,616.99		799,765.94	464,708,851.05
6100 Pupil Personnel Services	24,822,000.55	66,216.38		24,888,216.93
6200 Instructional Media Services	7,097,181.51	40,861.29		7,138,042.80
6300 Instr Curriculum Dev Serv	3,710,652.67	218,364.83		3,929,017.50
6400 Instr Staff Training Services	983,949.13	12,717.23		996,666.36
6500 Instructional Technology Services	10,901,081.80	6,672.25		10,907,754.05
7100 Board	2,552,611.74	60.00		2,552,671.74
7200 General Administration	3,316,855.22	8,494.98		3,325,350.20
7300 School Administration	38,377,095.39	158,043.89		38,535,139.28
7400 Facilities Acq & Construction	24,463,554.96		1,777,029.89	22,686,525.07
7500 Fiscal Services	3,351,870.66	203.06		3,352,073.72
7700 Central Services	10,812,894.89	15,138.48		10,828,033.37
7800 Pupil Transportation Services	38,415,577.88	60,596.06		38,476,173.94
7900 Operation of Plant	46,490,781.69		45,025.67	46,445,756.02
8100 Maintenance of Plant	19,912,659.95	3,360,925.77		23,273,585.72
8200 Administrative Technology Services	5,071,413.68		22,200.00	5,049,213.68
9100 Community Services	411,529.20		3,738.51	407,790.69
9200 Debt Services	1,429,931.84			1,429,931.84
9700 Transfer of funds		91,522.62		91,522.62
2700 Ending Fund Balance	45,752,153.80		252,023.25	45,500,130.55
TOTAL REVISIONS	753,382,413.55	4,039,816.84	2,899,783.26	754,522,447.13

ADOPTED BY BOARD: May 28, 2013

CERTIFIED CORRECT _____

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

RESOLUTION NO 34
 FUND: CAPITAL PROJECTS

***** ESTIMATED REVENUE *****

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	199,096,165.93	-	368,289.58	198,727,876.35
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		367,785.00	1,207,346.00
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	10,535.12		504.58	10,030.54
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	5,935.75			5,935.75
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	53,919,386.43	330,000.00		54,249,386.43
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	100,415,762.72	1,132,215.00		101,547,977.72
2700 Ending Fund Balance	44,761,016.78		1,830,504.58	42,930,512.20
TOTAL REVISIONS	199,096,165.93	1,462,215.00	1,830,504.58	198,727,876.35

ADOPTED BY BOARD: May 28, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 35
 FUND: SPEC REV/FOOD SERVICE

***** ESTIMATED REVENUE *****

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	54,306,856.10	91,522.62	-	54,398,378.72
2880 Beginning Fund Balance	10,994,879.90			10,994,879.90
3260 National School Lunch Act	32,644,880.00			32,644,880.00
3265 U.S.D.A. Donated Foods	2,400,000.00			2,400,000.00
33* State Revenue	705,000.00			705,000.00
3430 Interest, Incl Profit on Investments	20,000.00			20,000.00
3450 Food Service	7,542,096.20			7,542,096.20
36* Transfers In	-	91,522.62		91,522.62

***** APPROPRIATIONS *****

FUNCTION	PRESENT 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	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	44,026,500.00	91,522.62		44,118,022.62
7700 Central Services	-			-
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2720 Ending Fund Balance	10,280,356.10			10,280,356.10
TOTAL REVISIONS	54,306,856.10	91,522.62	-	54,398,378.72

ADOPTED BY BOARD: _____ May 28, 2013 _____

CERTIFIED CORRECT _____

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

RESOLUTION NO 36
 FUND: SPECIAL REVENUE - OTHER

***** ESTIMATED REVENUE *****

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	96,835,975.42	606,433.00	-	97,442,408.42

2800 Beginning Fund Balance	205,269.90			205,269.90
3199 Misc Federal Direct	21,231,803.77	3,110.00		21,234,913.77
3201 Vocational Education Acts	1,355,831.75			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	25,621,962.07			25,621,962.07
3240 Elem & Sec Educ Act T1	37,195,414.35	603,323.00		37,798,737.35
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	2,947,577.37			2,947,577.37
3399 Other Misc State	223,980.74			223,980.74
349* Other Misc Local State	244,196.62			244,196.62
3610 Transfers In from General Fund				

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	48,353,546.55	296,668.73		48,650,215.28
6100 Pupil Personnel Services	8,213,552.83	22,876.10		8,236,428.93
6200 Instructional Media Services	1,296,787.21		8,961.65	1,287,825.56
6300 Instr Curriculum Dev Serv	13,684,237.04	134,708.86		13,818,945.90
6400 Instr Staff Training Services	12,602,288.52	134,534.20		12,736,822.72
6500 Instr Related Technology	32,530.38			32,530.38
7100 Board				
7200 General Administration	3,908,555.60	20,856.00		3,929,411.60
7300 School Administration	164,472.11	783.70		165,255.81
7400 Facilities Acq & Construction	91,377.61			91,377.61
7500 Fiscal Services	158,071.04			158,071.04
7600 Food Services	165,814.82		150.88	165,663.94
7700 Central Services	3,797,985.35	2,988.46		3,800,973.81
7800 Pupil Transportation Services	707,565.51	5,866.93		713,432.44
7900 Operation of Plant	125,446.53		480.34	124,966.19
8100 Maintenance of Plant	90,611.90		3,025.20	87,586.70
8200 Administrative Technology	222,324.00			222,324.00
9100 Community Services	3,015,538.52		231.91	3,015,306.61
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,269.90			205,269.90

TOTAL REVISIONS	96,835,975.42	619,282.98	12,849.98	97,442,408.42
-----------------	---------------	------------	-----------	---------------

ADOPTED BY BOARD: _____ May 28, 2013 _____
 CERTIFIED CORRECT _____

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

RESOLUTION NO 37
 FUND: SPECIAL REVENUE - ARRA

*****ESTIMATED REVENUE*****

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	8,595,775.94	70,626.00	-	8,666,401.94
2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	-			-
3210 State Fiscal Stabilization K-12	-			-
3211 State Fiscal Stabilization Workforce	-			-
3214 State Fisc Stab - Race to the Top	7,738,661.27			7,738,661.27
3230 Indiv with Disabilities Educ	-			-
3240 Elem & Sec Educ Act T1	857,114.67			857,114.67
3299 Other Misc Federal Through State	-	70,626.00		70,626.00
3399 Other Misc State	-			-
3431 Interest	-			-

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	2,079,323.66		117.70	2,079,205.96
6100 Pupil Personnel Services	112,330.00	36.06		112,366.06
6200 Instructional Media Services	5,550.00	81.64		5,631.64
6300 Instr Curriculum Dev Serv	2,133,075.02		7,400.00	2,125,675.02
6400 Instr Staff Training Services	1,869,590.42		22,239.38	1,847,351.04
6500 Instr Related Technology	-	20,000.00		20,000.00
7100 Board	-			-
7200 General Administration	226,537.08			226,537.08
7300 School Administration	8,694.00			8,694.00
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	53,711.64			53,711.64
7600 Food Services	5,433.00			5,433.00
7700 Central Services	1,653,796.92	9,639.38		1,663,436.30
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	3,318.77			3,318.77
8100 Maintenance of Plant	-	70,626.00		70,626.00
8200 Administrative Technology	444,415.43			444,415.43
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	8,595,775.94	100,383.08	29,757.08	8,666,401.94

ADOPTED BY BOARD: May 28, 2013

CERTIFIED CORRECT