



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

June 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
KATHRYN M. LeROY
Superintendent

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

FROM: Audra K. Curts-Whann, Acting Assistant Superintendent, Business Services
Cyndi Wolfe, Acting Senior Director of Finance

SUBJECT: 2012/13 May Budget Amendments – 07/30/2013 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for May 1, 2013 through May 31, 2013, we have prepared the following summary. Please note the additional attachment to the May 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 \$9,438 were recorded.
- ✓ Recycling proceeds in the amount of \$15,376 and a prior year refund in the amount of \$3,117 (total \$18,493) were recorded.
- ✓ Transfers in from Internal Service was increased \$116,730 for Risk Management encumbrances carried-over from the prior year.
- ✓ Restricted fund balance was appropriated for renovation, repair and maintenance projects funded by LCI previously approved by the board in the amount of \$124,149, and completed paving projects returned \$25,011 to restricted fund balance (total \$99,138 decrease); Unassigned fund balance increased by \$116,730 due to increased transfers in from Internal Service and charter school FTE revenue adjustments in the amount of \$165,695; unassigned fund balance was appropriated in the amount of \$40,000 for summer custodial supplies and \$5,338 for Lake Wales ROTC (total \$237,087 increase). Total change to fund balance \$137,949 increase.
- ✓ Transfers out to the Special Revenue Food Service funds were appropriated for school recognition awards to food service personnel (\$249).
- ✓ 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:

- ✓ A donation in the amount of \$16,125 was recorded to build a shade structure at Spessard Holland Elementary.
- ✓ Tangible property tax revenue increased \$51,157, and interest revenue increased \$217.
- ✓ Appropriations were made for capital projects previously approved by the board (\$36,125).
- ✓ Restricted fund balance was increased as a result of the above revenue and appropriations (\$31,375 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 (\$249).

Special Revenue Fund (Other-Grants):

- ✓ Additional revenues and corresponding appropriations were recorded for various rollforwards previously approved by the board including: Title I (\$590,924), Title II (\$666,818), and Emergency Immigrant Education (\$146,444).
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function.

Special Revenue Fund (ARRA):

- ✓ Reduction of revenues and corresponding appropriations were recorded in the amount of \$429,347 for an amendment to the Race to the Top (RTTT) grant.
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds:

- ✓ Transfers out to General Fund increased \$116,730 for Risk Management encumbrances carried-over from the prior year, and fund balance was reduced accordingly.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	754,522,447.13	144,660.05	-	754,667,107.18
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	206,003.79	9,438.00		215,441.79
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	3,854,738.82	18,492.55		3,873,231.37
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	54,053,432.26			54,053,432.26
3670 Tfers From Internal Service Funds	1,675,508.00	116,729.50		1,792,237.50
3*** All Other revenue items	-			

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	464,708,851.05		429,246.15	464,279,604.90
6100 Pupil Personnel Services	24,888,216.93	4,884.89		24,893,101.82
6200 Instructional Media Services	7,138,042.80	38,929.52		7,176,972.32
6300 Instr Curriculum Dev Serv	3,929,017.50	20,714.39		3,949,731.89
6400 Instr Staff Training Services	996,666.36	19,177.92		1,015,844.28
6500 Instructional Technology Services	10,907,754.05	5,329.68		10,913,083.73
7100 Board	2,552,671.74		600.00	2,552,071.74
7200 General Administration	3,325,350.20	1,980.71		3,327,330.91
7300 School Administration	38,535,139.28	86,545.34		38,621,684.62
7400 Facilities Acq & Construction	22,686,525.07	135,616.20		22,822,141.27
7500 Fiscal Services	3,352,073.72	1,478.87		3,353,552.59
7700 Central Services	10,828,033.37	32,352.25		10,860,385.62
7800 Pupil Transportation Services	38,476,173.94		193,070.60	38,283,103.34
7900 Operation of Plant	46,445,756.02	97,387.24		46,543,143.26
8100 Maintenance of Plant	23,273,585.72	212,016.68		23,485,602.40
8200 Administrative Technology Services	5,049,213.68		31,045.06	5,018,168.62
9100 Community Services	407,790.69	4,010.00		411,800.69
9200 Debt Services	1,429,931.84			1,429,931.84
9700 Transfer of funds	91,522.62	249.05		91,771.67
2700 Ending Fund Balance	45,500,130.55	137,949.12		45,638,079.67
TOTAL REVISIONS	754,522,447.13	798,621.86	653,961.81	754,667,107.18

ADOPTED BY BOARD: July 30, 2013

CERTIFIED CORRECT _____

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

RESOLUTION NO 39
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	198,727,876.35	67,499.84	-	198,795,376.19
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	1,207,346.00			1,207,346.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	36,632,281.00	51,157.48		36,683,438.48
3418 Local Sales Tax	30,000,000.00			30,000,000.00
3431/2 Interest/Gain/Loss on Investments	10,030.54	217.36		10,247.90
3440 Gifts, Grants, and Bequests		16,125.00		16,125.00
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	54,249,386.43	36,125.00		54,285,511.43
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	101,547,977.72			101,547,977.72
2700 Ending Fund Balance	42,930,512.20	31,374.84		42,961,887.04
TOTAL REVISIONS	198,727,876.35	67,499.84	-	198,795,376.19

ADOPTED BY BOARD: July 30, 2013

CERTIFIED CORRECT _____

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

RESOLUTION NO 40
 FUND: SPEC REV/FOOD SERVICE

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

TOTAL REVENUE	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
TRANSFER AND BALANCES	54,398,378.72	249.05	-	54,398,627.77
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	249.05		91,771.67

***** 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	44,118,022.62	249.05		44,118,271.67
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	54,398,378.72	249.05	-	54,398,627.77
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ADOPTED BY BOARD: July 30, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 41
FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	97,442,408.42	1,404,186.54	-	98,846,594.96
2800 Beginning Fund Balance	205,269.90			205,269.90
3199 Misc Federal Direct	21,234,913.77			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	666,817.98		6,842,081.86
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	37,798,737.35	590,924.38		38,389,661.73
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	146,444.18		3,094,021.55
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	48,650,215.28	658,866.77		49,309,082.05
6100 Pupil Personnel Services	8,236,428.93		222,425.76	8,014,003.17
6200 Instructional Media Services	1,287,825.56		4,704.51	1,283,121.05
6300 Instr Curriculum Dev Serv	13,818,945.90		246,082.16	13,572,863.74
6400 Instr Staff Training Services	12,736,822.72	1,020,612.66		13,757,435.38
6500 Instr Related Technology	32,530.38			32,530.38
7100 Board				
7200 General Administration	3,929,411.60	70,984.28		4,000,395.88
7300 School Administration	165,255.81		170.70	165,085.11
7400 Facilities Acq & Construction	91,377.61			91,377.61
7500 Fiscal Services	158,071.04	783.72		158,854.76
7600 Food Services	165,663.94			165,663.94
7700 Central Services	3,800,973.81	207,416.31		4,008,390.12
7800 Pupil Transportation Services	713,432.44		64,002.37	649,430.07
7900 Operation of Plant	124,966.19	223.90		125,190.09
8100 Maintenance of Plant	87,586.70		356.76	87,229.94
8200 Administrative Technology	222,324.00		17,158.84	205,165.16
9100 Community Services	3,015,306.61	200.00		3,015,506.61
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,269.90			205,269.90
TOTAL REVISIONS	97,442,408.42	1,959,087.64	554,901.10	98,846,594.96

ADOPTED BY BOARD: _____ July 30, 2013 _____

CERTIFIED CORRECT _____

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

RESOLUTION NO 43
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	115,741,065.07	-	-	115,741,065.07
2880 Beginning Retained Earnings	23,029,185.07			23,029,185.07
3484 Premium Revenue	91,332,375.00			91,332,375.00
3431 Interest on Investments	231,223.00			231,223.00
349* Other Misc Local Sources	1,148,282.00			1,148,282.00
3*** All Other revenue items	-			-

***** 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	34,383.32			34,383.32
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	91,885,276.20			91,885,276.20
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	75,080.00			75,080.00
8100 Maintenance of Plant	5,170.00			5,170.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,675,508.00	116,729.50		1,792,237.50
2780 Ending Retained Earnings	22,065,647.55		116,729.50	21,948,918.05
TOTAL REVISIONS	115,741,065.07	116,729.50	116,729.50	115,741,065.07

ADOPTED BY BOARD: July 30, 2013

CERTIFIED CORRECT