



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

October 9, 2012

## Board Members

BOARD CHAIR  
HAZEL SELLERS  
DISTRICT 3

FRANK J. O'REILLY  
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**  
SHERRIE B. NICKELL, Ed.D.  
Superintendent

TO: Dr. Sherrie Nickell, Superintendent of Schools

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

SUBJECT: 2012/13 September Budget Amendments – 10/23/2012 Board Meeting

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In an effort to assist in better understanding the final changes in our budgets for September 1, 2012 through September 30, 2012, I have prepared the following summary. Please note the additional attachment to the September Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ FEFP revenue (\$-55,000) and District School Taxes (\$146,528) corrected for required Dept of Education ESE139 budgeting edits
- ✓ Recycling receipts and miscellaneous revenue, and corresponding appropriations were increased by \$84,788.
- ✓ Transfers in from capital projects were increased (\$900,000) for sales tax projects previously approved by the board.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function
- ✓ Most carryovers from 11-12 to 12-13 (i.e. restricted funds, assigned funds) were recorded during the month of September resulting in appropriation of fund balance (\$11,590,478).

### Debt Service Funds:

- ✓ No amendment necessary.

### Capital Projects Funds:

- ✓ Various projects were finalized and others previously approved by the board were added resulting in a net reduction of appropriations (\$337,151).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.
- ✓ Transfers out to general fund were increased (\$900,000) for new sales tax projects previously approved by the board
- ✓ Restricted fund balance was increased as a result of completed projects (\$562,849)

### Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

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

- ✓ Grant revenue (and corresponding appropriations) were made for 12-13 fiscal year awards previously approved by the board including Magnet Schools (MSAP) program,

Enhancing Education through Technology, New Beginnings HS startup grant, Travis Dental Grant and Florida Student Access grants.

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

**Special Revenue Fund (ARRA):**

- ✓ Race to the Top revenues and corresponding appropriations were increased \$5,200,737 for the main year 3 RTTT grant and fine arts grants awards previously approved by the board).
- ✓ Title I ARRA revenue for Oscar J Pope (\$642,410) and corresponding appropriations were recorded
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

**Internal Service Funds:**

- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function
- ✓ Fund balance was appropriated for clinic operational costs (\$2,750)

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

- ✓ No amendment necessary.

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

RESOLUTION NO 1  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	749,927,114.03	1,135,097.07	55,000.00	751,007,211.10
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	345,137,784.00		55,000.00	345,082,784.00
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			105,757,045.00
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	146,187,224.00	146,528.00		146,333,752.00
3425 Rent	585,000.00			585,000.00
3431 Interest on Investments	-			-
3440 Gifts, Grant, and Bequests	147,168.99	3,781.00		150,949.99
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	3,583,223.52	84,788.07		3,668,011.59
3720 Proceeds from Loans	-			-
3630 Tfers From Capital Proj Funds	48,196,217.26	900,000.00		49,096,217.26
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	462,799,099.59	8,007,463.76		470,806,563.35
6100 Pupil Personnel Services	24,436,039.21	98,858.65		24,534,897.86
6200 Instructional Media Services	7,025,392.63	25,265.34		7,050,657.97
6300 Instr Curriculum Dev Serv	2,862,126.62	797,881.20		3,660,007.82
6400 Instr Staff Training Services	560,549.24	229,876.37		790,425.61
6500 Instructional Technology Services	10,938,485.08		76,193.25	10,862,291.83
7100 Board	2,398,523.00	44,038.34		2,442,561.34
7200 General Administration	3,236,113.00	15,444.48		3,251,557.48
7300 School Administration	38,067,006.87	14,068.43		38,081,075.30
7400 Facilities Acq & Construction	14,082,071.85	3,105,792.29		17,187,864.14
7500 Fiscal Services	3,104,829.00	131,130.47		3,235,959.47
7700 Central Services	10,698,645.11	140,851.91		10,839,497.02
7800 Pupil Transportation Services	38,140,456.06	98,373.25		38,238,829.31
7900 Operation of Plant	46,622,243.06	79,135.47		46,701,378.53
8100 Maintenance of Plant	21,674,011.95		356,617.85	21,317,394.10
8200 Administrative Technology Services	4,871,315.00	137,028.42		5,008,343.42
9100 Community Services	220,776.51	178,177.69		398,954.20
9200 Debt Services	1,429,931.84			1,429,931.84
9700 Transfer of funds	-			-
2700 Ending Fund Balance	56,759,498.41		11,590,477.90	45,169,020.51
<b>TOTAL REVISIONS</b>	<b>749,927,114.03</b>	<b>13,103,386.07</b>	<b>12,023,289.00</b>	<b>751,007,211.10</b>

ADOPTED BY BOARD: October 23, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 2  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	198,811,679.33	-	-	198,811,679.33
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 Interest on Investments	-			
3440 Gifts, Grants, and Bequests	-			
3496 Impact Fees	2,500,000.00			2,500,000.00
349* Other Misc Local Sources	7,000.00			7,000.00
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	50,916,207.61		337,150.79	50,579,056.82
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	95,299,443.55	900,000.00		96,199,443.55
2700 Ending Fund Balance	52,596,028.17		562,849.21	52,033,178.96
<b>TOTAL REVISIONS</b>	<b>198,811,679.33</b>	<b>900,000.00</b>	<b>900,000.00</b>	<b>198,811,679.33</b>

ADOPTED BY BOARD: October 23, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 3  
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	81,208,223.21	4,010,209.82	223,695.01	84,994,738.02
2800 Beginning Fund Balance	205,269.90			205,269.90
3199 Misc Federal Direct	8,527,627.87	3,822,329.82		12,349,957.69
3201 Vocational Education Acts	1,266,008.75	49,861.00		1,315,869.75
3220 Workforce Investment Act	297,718.32			297,718.32
3226 Eisenhower Math and Science	6,148,462.88			6,148,462.88
3227 Drug Free Schools	218.60			218.60
3230 Indiv with Disabilities Educ	25,498,533.53	26,495.00		25,525,028.53
3240 Elem & Sec Educ Act T1	34,921,225.18		193,508.83	34,727,716.35
3251 Adult General Education	1,333,465.65			1,333,465.65
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,652,763.55		30,186.18	2,622,577.37
3399 Other Misc State	91,550.36	57,706.00		149,256.36
3495 Other Misc Local State	265,378.62	53,818.00		319,196.62
3610 Transfers In from General Fund	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	38,986,731.83	1,710,553.92		40,697,285.75
6100 Pupil Personnel Services	7,054,340.08		87,793.33	6,966,546.75
6200 Instructional Media Services	838,757.79		57,416.44	781,341.35
6300 Instr Curriculum Dev Serv	12,277,356.61	1,175,383.94		13,452,740.55
6400 Instr Staff Training Services	12,502,393.99		29,081.43	12,473,312.56
6500 Instr Related Technology	-	96.25		96.25
7100 Board	-			-
7200 General Administration	3,428,493.75	119,850.11		3,548,343.86
7300 School Administration	39,546.79	140,929.30		180,476.09
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	29,895.07	74,200.00		104,095.07
7600 Food Services	41,044.32		1,535.71	39,508.61
7700 Central Services	2,539,797.59	682,891.36		3,222,688.95
7800 Pupil Transportation Services	629,881.43		764.29	629,117.14
7900 Operation of Plant	64,808.81	5,777.13		70,585.94
8100 Maintenance of Plant	38,603.95	5,820.00		44,423.95
8200 Administrative Technology	252,324.00			252,324.00
9100 Community Services	2,278,977.30	47,604.00		2,326,581.30
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	205,269.90			205,269.90

TOTAL REVISIONS	81,208,223.21	3,963,106.01	176,591.20	84,994,738.02
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ADOPTED BY BOARD: October 23, 2012

CERTIFIED CORRECT



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

RESOLUTION NO 5  
 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	-	4,528.82		4,528.82
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	91,922,080.00		1,949.30	91,920,130.70
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	75,080.00			75,080.00
8100 Maintenance of Plant	-	170.00		170.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,675,508.00			1,675,508.00
2780 Ending Retained Earnings	22,068,397.07		2,749.52	22,065,647.55
<b>TOTAL REVISIONS</b>	<b>115,741,065.07</b>	<b>4,698.82</b>	<b>4,698.82</b>	<b>115,741,065.07</b>

ADOPTED BY BOARD: October 23, 2012

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