

SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

January 9, 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 December Budget Amendments – 01/22/2013 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for December 1, 2012 through December 31, 2012, I have prepared the following summary. Please note the additional attachment to the December Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Transfers in from capital projects were increased by \$1,800,000 for sales tax funded renovation projects.
- ✓ Fund balance increased by a net amount of \$2,667,288 - \$3,577,748 was returned to fund balance due to FTE adjustments (based upon the October student survey period) for charter schools (reduced FTE and delay of opening of Step Up Academies); fund balance was appropriated (\$79,565) for renovation, repair and maintenance projects funded by LCI and fuel taxes (\$830,895) 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:

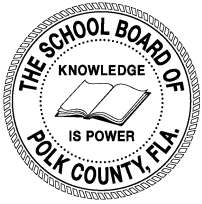
- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Projects previously approved by the board were appropriated from restricted fund balance (\$389,661).
- ✓ Transfers out to general fund were increased (\$1,800,000) for sales tax funded renovation projects.
- ✓ Restricted fund balance was decreased as a result of the above listed appropriations and transfers (\$2,189,661).
- ✓ 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):

- ✓ 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.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	751,521,271.58	1,800,050.00	-	753,321,321.58
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			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	146,333,752.00			146,333,752.00
3425 Rent	585,000.00			585,000.00
3431 Interest on Investments				
3440 Gifts, Grant, and Bequests	156,893.19	50.00		156,943.19
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			3,776,128.87
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	49,496,217.26	1,800,000.00		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	471,325,079.10		3,752,204.75	467,572,874.35
6100 Pupil Personnel Services	24,514,519.72		16,658.00	24,497,861.72
6200 Instructional Media Services	7,057,617.72	15,453.95		7,073,071.67
6300 Instr Curriculum Dev Serv	3,659,419.88	7,734.26		3,667,154.14
6400 Instr Staff Training Services	877,405.51	17,176.04		894,581.55
6500 Instructional Technology Services	10,870,537.54	1,187.37		10,871,724.91
7100 Board	2,442,561.34	100,000.00		2,542,561.34
7200 General Administration	3,276,557.48	11,148.80		3,287,706.28
7300 School Administration	38,105,908.72		79,683.08	38,026,225.64
7400 Facilities Acq & Construction	18,674,686.81	3,017,859.68		21,692,546.49
7500 Fiscal Services	3,253,609.47	78,727.16		3,332,336.63
7700 Central Services	10,870,093.09		102,310.60	10,767,782.49
7800 Pupil Transportation Services	38,218,904.35		1,922.84	38,216,981.51
7900 Operation of Plant	46,468,514.65	21,533.30		46,490,047.95
8100 Maintenance of Plant	20,323,373.01		199,594.26	20,123,778.75
8200 Administrative Technology Services	5,012,991.54	1,440.00		5,014,431.54
9100 Community Services	398,654.20	12,875.00		411,529.20
9200 Debt Services	1,429,931.84			1,429,931.84
9700 Transfer of funds				
2700 Ending Fund Balance	44,740,905.61	2,667,287.97		47,408,193.58
TOTAL REVISIONS	751,521,271.58	5,952,423.53	4,152,373.53	753,321,321.58

ADOPTED BY BOARD: January 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 18
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	199,083,225.90	-	-	199,083,225.90
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	3,530.84			3,530.84
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	50,764,751.04	389,661.07		51,154,412.11
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	96,990,762.72	1,800,000.00		98,790,762.72
2700 Ending Fund Balance	51,327,712.14		2,189,661.07	49,138,051.07
TOTAL REVISIONS	199,083,225.90	2,189,661.07	2,189,661.07	199,083,225.90

ADOPTED BY BOARD: January 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 19
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	88,390,163.48	-	-	88,390,163.48
2800 Beginning Fund Balance	205,269.90			205,269.90
3199 Misc Federal Direct	13,227,114.77			13,227,114.77
3201 Vocational Education Acts	1,315,869.75			1,315,869.75
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				
3299 Other Federal through State	2,646,346.75			2,646,346.75
3399 Other Misc State	149,256.36			149,256.36
349* Other Misc Local State	319,196.62			319,196.62
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	42,853,910.94	62,361.45		42,916,272.39
6100 Pupil Personnel Services	6,974,025.24		295,926.11	6,678,099.13
6200 Instructional Media Services	1,212,514.29	16,259.54		1,228,773.83
6300 Instr Curriculum Dev Serv	13,551,441.69	13,764.41		13,565,206.10
6400 Instr Staff Training Services	12,765,526.04	63,831.06		12,829,357.10
6500 Instr Related Technology	24,848.38	7,931.00		32,779.38
7100 Board				
7200 General Administration	3,577,162.13		774.00	3,576,388.13
7300 School Administration	165,911.05			165,911.05
7400 Facilities Acq & Construction		78,201.36		78,201.36
7500 Fiscal Services	107,064.19	144.05		107,208.24
7600 Food Services	48,865.18			48,865.18
7700 Central Services	3,514,050.21	21,179.00		3,535,229.21
7800 Pupil Transportation Services	674,384.80	9,200.00		683,584.80
7900 Operation of Plant	54,733.13	664.76		55,397.89
8100 Maintenance of Plant	46,426.70	2,131.48		48,558.18
8200 Administrative Technology	252,324.00			252,324.00
9100 Community Services	2,361,705.61	21,032.00		2,382,737.61
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,269.90			205,269.90

TOTAL REVISIONS	88,390,163.48	296,700.11	296,700.11	88,390,163.48
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ADOPTED BY BOARD: January 22, 2013

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2011-2012

RESOLUTION NO 20
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	7,989,788.94	-	-	7,989,788.94
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	7,132,674.27			7,132,674.27
3230 Indiv with Disabilities Educ	-			-
3240 Elem & Sec Educ Act T1	857,114.67			857,114.67
3399 Other Misc State	-			-
3431 Interest	-			-

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	1,940,828.58		129.00	1,940,699.58
6100 Pupil Personnel Services	96,001.00	129.00		96,130.00
6200 Instructional Media Services	5,550.00			5,550.00
6300 Instr Curriculum Dev Serv	2,103,075.02			2,103,075.02
6400 Instr Staff Training Services	1,652,720.73		1,503.00	1,651,217.73
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	326,585.88			326,585.88
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	1,593,470.32	1,503.00		1,594,973.32
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	3,318.77			3,318.77
8100 Maintenance of Plant	-			-
8200 Administrative Technology	200,400.00			200,400.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	7,989,788.94	1,632.00	1,632.00	7,989,788.94

ADOPTED BY BOARD: January 22, 2013

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