



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

February 1, 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: 2011/12 January Budget Amendments – 2/28/2012 Board Meeting

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In an effort to assist in better understanding the changes in our budgets for January 1, 2012 through January 31, 2012, I have prepared the following summary. Please note the format remains changed from prior months in an effort to highlight items which may be of particular interest to the board. Also, 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:

- ✓ Upon receipt of the 3rd Calculation of the Florida Education Finance Program (FEFP) we amended the district budget to reflect additional anticipated revenues in FEFP (\$3,392,910), Discretionary Lottery (\$1,285), and Class Size Reduction (\$254,227). Corresponding changes in appropriations were recorded including prorata impacts to charter school budgets (function 5000), increased summer school planned appropriation (function 5000 - \$1,000,000) and planned appropriation for health clinic assessments in general fund (function 7700 - \$2,124,250).
- ✓ Recycling receipts were recorded (\$10,839)
- ✓ An additional transfer in from sales tax funds (capital projects) to the general fund was budgeted and appropriated in function 7400 for P-1326 previously approved by the board (\$450,000)
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function
- ✓ Restricted fund balance was appropriated for Local Capital Improvement funded repair and maintenance projects in the general fund (\$4,254)

### Debt Service Funds:

- ✓ No amendment necessary.

### Capital Projects Funds:

- ✓ Restricted fund balance was appropriated for P-1326 (\$450,000 to be transferred to general fund from sales taxes) and other projects previously approved by the board.
- ✓ Interest earnings on capital projects funds year to date were recorded (\$14,274).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

### Special Revenue Fund (Food Service): :

- ✓ No amendment necessary.

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

- ✓ Grant award reduction for IDEA Part B (\$915,227)
- ✓ Additional grant revenues (and corresponding appropriations) were made for awards previously approved by the board including:
  - (3199) Head Start (\$7,241,025 2012 & \$84,471 Carryover 2010)
  - (3199 moved to 3299) Voluntary Public School Choice (-\$460,000)
  - (3226) Title II (\$1,454,503)
  - (3240) Title I (\$11,125)
  - (3299 moved from 3199) Voluntary Public School Choice (\$460,000)
  - (3299) Emergency Immigrant Education (\$100,697)
  - (3399) Florida Student Assistance Grants (\$33,957)
  - (34\*\*) Traviss Dental Program local grant (\$53,818)
- ✓ 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 and supplemental Education Jobs Funds additional grant revenues (and corresponding appropriations) (\$417,517 and \$284,230 respectively) previously approved by the board were recorded.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

**Internal Service Funds:** No amendment necessary – see detail for minor reclassifications.

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

RESOLUTION NO 20  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	733,551,469.67	4,109,261.02	-	737,660,730.69
2800 Beginning Fund Balance	79,399,543.63			79,399,543.63
3191 R.O.T.C.	775,000.00			775,000.00
3202 Medicaid Reimbursements	1,500,000.00			1,500,000.00
32** Miscellaneous				
3310 Florida Educ Fin Program	312,439,895.00	3,392,910.00		315,832,805.00
3315 Workforce Development	9,979,527.00			9,979,527.00
3317 Workforce Development Performance	161,747.00			161,747.00
3318 Adults with Disabilities	200,000.00			200,000.00
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	267,320.00	1,285.00		268,605.00
3354 Transportation				
3355 Class Size Reduction/Operating Funds	103,383,824.00	254,227.00		103,638,051.00
3361 School Recognition Funds	2,781,071.00			2,781,071.00
3371 Voluntary Prekindergarten Program	2,692,000.00			2,692,000.00
3372 Preschool Projects	1,443,593.00			1,443,593.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	157,372,355.00			157,372,355.00
3425 Rent	373,300.00			373,300.00
3431 Interest on Investments	400,000.00			400,000.00
3440 Gifts, Grant, and Bequests	978,172.00			978,172.00
346* Course Fees	1,835,497.83			1,835,497.83
347* Child Care Fees	409,462.00			409,462.00
349* Other Misc Local Sources	4,276,922.67	10,839.02		4,287,761.69
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	49,976,149.11	450,000.00		50,426,149.11
3670 Tfers From Internal Service Funds	1,727,071.00			1,727,071.00
3680 Tfers From Trust & Agency Funds (Int Accts)	29,019.43			29,019.43
3*** All Other revenue items	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	451,302,138.83	1,025,077.41		452,327,216.24
6100 Pupil Personnel Services	21,464,560.69		11,587.62	21,452,973.07
6200 Instructional Media Services	6,955,210.89	8,675.85		6,963,886.74
6300 Instr Curriculum Dev Serv	2,661,037.11		99.24	2,660,937.87
6400 Instr Staff Training Services	979,716.07	31,189.82		1,010,905.89
6500 Instructional Technology Services	10,889,756.46	20,100.00		10,909,856.46
7100 Board	2,373,396.00		600.00	2,372,796.00
7200 General Administration	3,127,228.12		951.86	3,126,276.26
7300 School Administration	38,523,493.94		9,439.87	38,514,054.07
7400 Facilities Acq & Construction	13,108,795.91	1,582,845.22		14,691,641.13
7500 Fiscal Services	2,989,677.00	50.00		2,989,727.00
7700 Central Services	9,734,459.37	2,114,369.44		11,848,828.81
7800 Pupil Transportation Services	38,213,233.46	444,363.51		38,657,596.97
7900 Operation of Plant	46,332,521.86	72,264.34		46,404,786.20
8100 Maintenance of Plant	24,340,134.44		1,162,741.96	23,177,392.48
8200 Administrative Technology Services	5,408,353.00			5,408,353.00
9100 Community Services	409,387.86			409,387.86
9200 Debt Services	1,404,587.44			1,404,587.44
9700 Transfer of funds				
2700 Ending Fund Balance	53,333,781.22		4,254.02	53,329,527.20
<b>TOTAL REVISIONS</b>	<b>733,551,469.67</b>	<b>5,298,935.59</b>	<b>1,189,674.57</b>	<b>737,660,730.69</b>

ADOPTED BY BOARD: February 28, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 21  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	249,925,324.38	14,273.61	-	249,939,597.99
2800 Beginning Fund Balance	177,751,898.54			177,751,898.54
3321 CO&DS Distributed	406,000.00			406,000.00
3325 Interest on Undistributed CO&DS	39,000.00			39,000.00
3391 Public Educ Cap Outlay (PECO)				
3396 Class Size Reduction/Capital Funds				
3397 Charter School Capital Outlay	1,562,181.00			1,562,181.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	38,296,323.00			38,296,323.00
3418 Local Sales Tax	30,000,000.00			30,000,000.00
3431 Interest on Investments	65,232.26	14,273.61		79,505.87
3440 Gifts, Grants, and Bequests	304,636.00			304,636.00
3496 Impact Fees	1,500,000.00			1,500,000.00
349* Other Misc Local Sources	53.58			53.58
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	92,354,266.93	200.00		92,354,466.93
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	96,570,006.08	450,000.00		97,020,006.08
2700 Ending Fund Balance	61,001,051.37		435,926.39	60,565,124.98
<b>TOTAL REVISIONS</b>	<b>249,925,324.38</b>	<b>450,200.00</b>	<b>435,926.39</b>	<b>249,939,597.99</b>

ADOPTED BY BOARD: February 28, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 22  
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	97,622,977.93	8,979,491.65	915,227.42	105,687,242.16
2800 Beginning Fund Balance	209,797.36			209,797.36
3199 Misc Federal Direct	12,765,124.54	6,865,862.28		19,630,986.82
3201 Vocational Education Acts	1,129,055.70			1,129,055.70
3220 Workforce Investment Act	517,062.82			517,062.82
3226 Eisenhower Math and Science	7,805,545.03	1,454,503.30		9,260,048.33
3227 Drug Free Schools	14,781.68			14,781.68
3230 Indiv with Disabilities Educ	25,818,528.27		915,227.42	24,903,300.85
3240 Elem & Sec Educ Act T1	44,290,165.64	11,125.00		44,301,290.64
3251 Adult General Education	1,407,597.56			1,407,597.56
3270 Elem & Sec Ed Act Title IV				
3299 Other Federal through State	3,507,610.65	560,226.07		4,067,836.72
3399 Other Misc State	135,520.96	33,957.00		169,477.96
34* Other Misc Local State	22,187.72	53,818.00		76,005.72
3610 Transfers In from General Fund	-			

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	45,681,004.83	4,567,612.74		50,248,617.57
6100 Pupil Personnel Services	8,357,677.40	1,110,842.11		9,468,519.51
6200 Instructional Media Services	916,127.62	20,265.77		936,393.39
6300 Instr Curriculum Dev Serv	15,174,295.02	18,429.77		15,192,724.79
6400 Instr Staff Training Services	15,694,200.41	1,415,546.71		17,109,747.12
6500 Instr Related Technology	840.00			840.00
7100 Board	-			-
7200 General Administration	3,439,430.20	298,131.73		3,737,561.93
7300 School Administration	161,813.08	1,326.39		163,139.47
7400 Facilities Acq & Construction	48,633.92	84,471.00		133,104.92
7500 Fiscal Services	68,841.45	51,041.13		119,882.58
7600 Food Services	60,290.60	103,644.00		163,934.60
7700 Central Services	2,648,129.43	181,350.67		2,829,480.10
7800 Pupil Transportation Services	2,606,986.85	70,785.20		2,677,772.05
7900 Operation of Plant	79,256.83	81,152.13		160,408.96
8100 Maintenance of Plant	59,282.84	4,011.00		63,293.84
8200 Administrative Technology	163,000.00			163,000.00
9100 Community Services	2,257,943.90	55,653.88		2,313,597.78
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	205,223.55			205,223.55

TOTAL REVISIONS	97,622,977.93	8,064,264.23	-	105,687,242.16
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ADOPTED BY BOARD: February 28, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 23  
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	7,389,684.23	701,747.00	-	8,091,431.23
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	5,811,892.48	417,517.00		6,229,409.48
3215 State Fisc Stab - Education Jobs	-	284,230.00		284,230.00
3230 Indiv with Disabilities Educ	52,042.62			52,042.62
3240 Elem & Sec Educ Act T1	1,505,132.08			1,505,132.08
3399 Other Misc State				
3431 Interest				
3497 Refund of Prior Year Expenditures	20,617.05			20,617.05

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	2,887,674.13	284,230.00		3,171,904.13
6100 Pupil Personnel Services	66,787.26			66,787.26
6200 Instructional Media Services	5,537.00			5,537.00
6300 Instr Curriculum Dev Serv	1,637,000.05	25,634.40		1,662,634.45
6400 Instr Staff Training Services	1,271,948.21	35,329.00		1,307,277.21
6500 Instr Related Technology				
7100 Board				
7200 General Administration	175,196.24	6,768.00		181,964.24
7300 School Administration	10,843.90			10,843.90
7400 Facilities Acq & Construction				
7500 Fiscal Services	54,409.00	8,120.00		62,529.00
7600 Food Services	10,965.43			10,965.43
7700 Central Services	1,191,667.43	304,114.60		1,495,782.03
7800 Pupil Transportation Services				
7900 Operation of Plant	4,385.58			4,385.58
8100 Maintenance of Plant				
8200 Administrative Technology	73,270.00	37,551.00		110,821.00
9100 Community Services				
9200 Debt Services	-			
9700 Transfer of funds	-			
2700 Ending Fund Balance	-			
<b>TOTAL REVISIONS</b>	<b>7,389,684.23</b>	<b>701,747.00</b>	<b>-</b>	<b>8,091,431.23</b>

ADOPTED BY BOARD: February 28, 2012

CERTIFIED CORRECT