



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

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1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

March 5, 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 February Budget Amendments – 3/20/2012 Board Meeting

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In an effort to assist in better understanding the changes in our budgets for February 1, 2012 through February 29, 2012, I have prepared the following summary. Please note the additional attachment to the February Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ Final School Recognition awards were provided by Florida DOE during February and resulted in a decrease of (\$83,315) to our original budget.
- ✓ Other revenue was recorded for recycling receipts (\$1,838), ACE certification revenue (\$3,250), and an internal system entry to facilitate carryforward budgets on various repair & renovation projects from the prior year (\$1,221,400). The internal system entry reflects corresponding (matching) appropriations in function 7400 and was necessary to allow proper project balancing in the PASS system.
- ✓ Transfers in from capital projects fund were budgeted to record the carryforward of the prior year SAP project budget necessary to complete the previously approved PASS project (\$274,140) and budget project (BPC) (\$530,000).
- ✓ Transfers in from internal services funds were increased \$62,809 for risk management expenditures required under current board approved contracts.
- ✓ Instructional expenditures were reduced primarily by the transfer of budgeted terminal leave pay across functions for actual projected usage by various classes of employees retiring or leaving the district.
- ✓ 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 (\$384,150) and unrestricted fund balance was appropriated to allocate add-on FTE earned on industry certifications (3<sup>rd</sup> calculation FEFP for 2010-11 exams) to the schools' career programs (\$267,911) as required by Florida Statutes.

### Debt Service Funds:

- ✓ No amendment necessary.

### Capital Projects Funds:

- ✓ Restricted fund balance was appropriated for transfer to general fund for SAP project carryovers (\$804,140), and for other projects previously approved by the board (\$3,871,618).

- ✓ Interest earnings on capital projects funds year to date were recorded (\$9,370) along with a donation (\$6,000) for LWHS's baseball lighting project.
- ✓ An internal system entry to facilitate carryforward budgets on all prior year construction projects (in process at year end) was made (\$72,205,691). The internal system entry reflects corresponding (matching) appropriations in function 7400 and was necessary to allow proper project balancing in the PASS system.
- ✓ Transfers out to the general fund were budgeted to record the carryforward of the prior year SAP project budget necessary to complete the previously approved PASS project (\$274,140) and budget project (BPC) (\$530,000).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.
- ✓ Restricted fund balance was appropriated for construction projects previously approved by the board (\$4,666,388)

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

- ✓ No amendment necessary.

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

- ✓ Additional grant revenues (and corresponding appropriations) were made for awards previously approved by the board including:
  - (3201) Carl Perkins Secondary (\$39,491)
  - (3299) Voluntary Public School Choice (\$100,000), PERT Testing (-10,468), and Advanced Placement (\$17,300)
  - (34\*\*) Internal system entry to grants containing funding for construction projects to facilitate carryforward budgets for PASS system (\$37,288)
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

**Special Revenue Fund (ARRA):**

- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

**Internal Service Funds:**

- ✓ Restricted fund balance was appropriated to increase the transfer to general fund for risk management expenditures required under current board approved contracts (\$62,809).

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

RESOLUTION NO 24  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	737,660,730.69	2,097,085.65	83,315.00	739,674,501.34
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	315,832,805.00			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	268,605.00			268,605.00
3354 Transportation				
3355 Class Size Reduction/Operating Funds	103,638,051.00			103,638,051.00
3361 School Recognition Funds	2,781,071.00		83,315.00	2,697,756.00
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	3,649.00		981,821.00
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	4,287,761.69	1,226,487.90		5,514,249.59
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	50,426,149.11	804,140.00		51,230,289.11
3670 Tfers From Internal Service Funds	1,727,071.00	62,808.75		1,789,879.75
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	452,327,216.24		719,463.13	451,607,753.11
6100 Pupil Personnel Services	21,452,973.07	119,314.94		21,572,288.01
6200 Instructional Media Services	6,963,886.74	21,263.09		6,985,149.83
6300 Instr Curriculum Dev Serv	2,660,937.87	38,856.90		2,699,794.77
6400 Instr Staff Training Services	1,010,905.89	8,372.18		1,019,278.07
6500 Instructional Technology Services	10,909,856.46	63,324.33		10,973,180.79
7100 Board	2,372,796.00	2,951.42		2,375,747.42
7200 General Administration	3,126,276.26	66,809.46		3,193,085.72
7300 School Administration	38,514,054.07	263,240.58		38,777,294.65
7400 Facilities Acq & Construction	14,691,641.13	1,637,433.73		16,329,074.86
7500 Fiscal Services	2,989,727.00	74,884.90		3,064,611.90
7700 Central Services	11,848,828.81	1,002,197.12		12,851,025.93
7800 Pupil Transportation Services	38,657,596.97		83,708.16	38,573,888.81
7900 Operation of Plant	46,404,786.20	138,261.77		46,543,047.97
8100 Maintenance of Plant	23,177,392.48	29,709.14		23,207,101.62
8200 Administrative Technology Services	5,408,353.00	2,383.06		5,410,736.06
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	53,329,527.20		652,060.68	52,677,466.52
<b>TOTAL REVISIONS</b>	<b>737,660,730.69</b>	<b>3,469,002.62</b>	<b>1,455,231.97</b>	<b>739,674,501.34</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 20, 2012 \_\_\_\_\_

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

RESOLUTION NO 28  
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	130,701,806.05	-	-	130,701,806.05
2880 Beginning Retained Earnings	34,559,716.93			34,559,716.93
3484 Premium Revenue	90,607,967.12			90,607,967.12
3431 Interest on Investments	485,029.00			485,029.00
349* Other Misc Local Sources	5,049,093.00			5,049,093.00
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	-			-
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	95,218,157.00			95,218,157.00
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,727,071.00	62,808.75		1,789,879.75
2780 Ending Retained Earnings	33,756,578.05		62,808.75	33,693,769.30
<b>TOTAL REVISIONS</b>	<b>130,701,806.05</b>	<b>62,808.75</b>	<b>62,808.75</b>	<b>130,701,806.05</b>

ADOPTED BY BOARD: March 20, 2012

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