SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

Board Members

BOARD CHAIR
KAY FIELDS
DISTRICT 5

FRANK J. O'REILLY
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

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DISTRICT 4

DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration

SHERRIE B. NICKELL, Ed.D.
Superintendent

April 5, 2011

TO: Dr. Sherrie Nickell, Superintendent of Schools

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

SUBJECT: 2010/11 March Budget Amendments – 04/26/2011 Board Meeting

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In an effort to assist in better understanding the changes in our budgets for March 1, 2011 through March 31, 2011, I have prepared the following summary:

General Fund: Revenue and corresponding appropriations were increased for various donations & recycling proceeds. Fund balance was appropriated for maintenance/repair projects previously approved by the board, CAPE (career and industry certifications) funding required to be allocated to certain high schools, and additional funding ($946K) due to Alternatives Unlimited (i.e. Drop Back In) for enrollment over original contract projections. School recognition funds were transferred out to Food Service for awards made to school foodservice personnel. Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Funds: Amended debt service for COPs refunded/issued earlier in the fiscal year.

Capital Projects Funds: Recorded year to date interest revenue on capital projects funds. Transfers to debt service were reduced due to amendments on COPs refunded/issued earlier in the fiscal year. Fund balance was appropriated for projects previously approved by the board.

Special Revenue Fund (Food Service): Transfers in from the General Fund were recorded for school recognition awards paid year to date to foodservice personnel.

Special Revenue Fund (Other-Grants): Additional revenue and corresponding appropriations were recorded for grant awards previously approved by the board including renewal and/or carryforwards of Carl Perkins Secondary, Title I and Ford Corporate grant. 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 revenue was reclassified between revenue accounts. 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.

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 27

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: GENERAL FUND

* * * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	760,189,181.64	14,155.88	-	760,203,337.52
2800 Beginning Fund Balance	68,818,030.26			68,818,030.26
3191 R.O.T.C.	685,000.00			685,000.00
3202 Medicaid Reimbursements	1,300,000.00			1,300,000.00
32** Miscellaneous	-			-
3310 Florida Educ Fin Program	326,754,066.00			326,754,066.00
3315 Workforce Development	9,700,491.00			9,700,491.00
3317 Workforce Development Performance	133,256.00			133,256.00
3318 Adults with Disabilities	242,551.00			242,551.00
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	255,750.00			255,750.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	102,605,643.00			102,605,643.00
3361 School Recognition Funds	2,979,719.00			2,979,719.00
3371 Voluntary Prekindergarten Program	2,692,000.00			2,692,000.00
3372 Preschool Projects	1,693,593.00			1,693,593.00
3399 Misc State	-			-
3411 District School Taxes	171,723,901.00			171,723,901.00
3425 Rent	460,000.00			460,000.00
3431 Interest on Investments	700,000.00			700,000.00
3440 Gifts, Grant, and Bequests	1,886,299.12	6,796.78		1,893,095.90
3462 Postsecondary Course Fees	1,450,000.00			1,450,000.00
3463 Continuing Workforce Education Course Fees	-			-
3466 Lifelong Learning Fees	-			-
3471/2 Prekindergarten Early Intervention Fees	318,174.00			318,174.00
3473 School Age Child Care Fees	15,000.00			15,000.00
349* Other Misc Local Sources	6,617,057.82	7,359.10		6,624,416.92
3720 Proceeds from Loans	-			-
3630 Tfers From Capital Proj Funds	56,324,236.44			56,324,236.44
3670 Tfers From Internal Service Funds	1,934,414.00			1,934,414.00
3*** All Other revenue items	-			-

* * * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	464,227,950.23	772,329.70		465,000,279.93
6100 Pupil Personnel Services	12,533,247.92		376,436.05	12,156,811.87
6200 Instructional Media Services	2,886,489.49	23,434.77		2,909,924.26
6300 Instr Curriculum Dev Serv	3,333,491.75		40,620.96	3,292,870.79
6400 Instr Staff Training Services	951,295.44	8,266.84		959,562.28
6500 Instructional Technology Services	5,660,445.40		1,060.23	5,659,385.17
7100 Board	2,971,612.00			2,971,612.00
7200 General Administration	3,525,208.03		7,596.27	3,517,611.76
7300 School Administration	40,362,197.11	67,746.49		40,429,943.60
7400 Facilities Acq & Construction	12,069,005.77	136,718.28		12,205,724.05
7500 Fiscal Services	3,277,789.50		619.96	3,277,169.54
7700 Central Services	21,747,642.60	49,045.08		21,796,687.68
7800 Pupil Transportation Services	39,246,173.50	875.67		39,247,049.17
7900 Operation of Plant	50,100,585.46	395,148.92		50,495,734.38
8100 Maintenance of Plant	28,947,720.41	5,641.63		28,953,362.04
8200 Administrative Technology Services	5,208,582.34	3,224.46		5,211,806.80
9100 Community Services	332,184.49	9.00		332,193.49
9200 Debt Services	1,379,857.02			1,379,857.02
9700 Transfer of funds	69,747.09	24,263.00		94,010.09
2700 Ending Fund Balance	61,357,956.09		1,046,214.49	60,311,741.60
TOTAL REVISIONS	760,189,181.64	1,486,703.84	1,472,547.96	760,203,337.52
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 28

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: DEBT SERVICE

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	96,546,725.17	157,171.12	307,382.11	96,396,514.18
2800 Beginning Fund Balance	3,788,067.26			3,788,067.26
3322 CO&DS Withheld SBE/COBI Bonds	2,910,656.25			2,910,656.25
3431 Interest on Investments		46,134.27		46,134.27
349* Other Misc Local Sources				
3630 Tfers From Capital Proj Funds	45,728,001.66		307,382.11	45,420,619.55
3710 Long Term Bonds Issued	-	111,036.85		111,036.85
3715 Proceeds of Refunding Bonds	44,120,000.00			44,120,000.00
3721 Section 237.161 Loans	-			
3*** All Other revenue items	-			

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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	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	-			-
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
9100 Community Services	-			-
9200 Debt Services	91,654,131.04		108,656.06	91,545,474.98
9700 Transfer of funds				
2700 Ending Fund Balance	4,892,594.13		41,554.93	4,851,039.20
TOTAL REVISIONS	96,546,725.17	-	150,210.99	96,396,514.18
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 29

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: CAPITAL PROJECTS

* * * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
TRANSFER AND BALANCES	318,357,331.52	45,446.55	-	318,402,778.07
2800 Beginning Fund Balance	235,428,023.79			235,428,023.79
3321 CO&DS Distributed	410,000.00			410,000.00
3325 Interest on Undistributed CO&DS	30,000.00			30,000.00
3391 Public Educ Cap Outlay (PECO)	7,854,662.00			7,854,662.00
3396 Class Size Reduction/Capital Funds	-			-
3397 Charter School Capital Outlay	1,789,502.00			1,789,502.00
339* Other Misc State revenue	-			-
3413 District Local Capital Impr Tax	40,938,629.00			40,938,629.00
3418 Local Sales Tax	28,500,000.00			28,500,000.00
3431 Interest on Investments	406,514.73	45,446.55		451,961.28
3440 Gifts, Grants, and Bequests	-			-
3496 Impact Fees	3,000,000.00			3,000,000.00
349* Other Misc Local Sources	-			-
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	-			-

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

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	159,093,006.50	80,612.42		159,173,618.92
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	102,052,238.10		307,382.11	101,744,855.99
2700 Ending Fund Balance	57,212,086.92	272,216.24		57,484,303.16
TOTAL REVISIONS	318,357,331.52	352,828.66	307,382.11	318,402,778.07
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 30

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: SPEC REV/FOOD SERVICE

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	52,249,279.67	24,263.00	-	52,273,542.67
2880 Beginning Fund Balance	8,516,052.58			8,516,052.58
3260 National School Lunch Act	31,285,880.00			31,285,880.00
3265 U.S.D.A. Donated Foods	2,350,000.00			2,350,000.00
33* State Revenue	705,000.00			705,000.00
3430 Interest, Incl Profit on Investments	20,000.00			20,000.00
3450 Food Service	9,302,600.00			9,302,600.00
36* Transfers In	69,747.09	24,263.00		94,010.09

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

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	45,177,947.09	24,263.00		45,202,210.09
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	7,071,332.58			7,071,332.58
TOTAL REVISIONS	52,249,279.67	24,263.00	-	52,273,542.67
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 31

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: SPECIAL REVENUE - OTHER

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	113,213,359.58	367,567.00	-	113,580,926.58
2800 Beginning Fund Balance	199,829.66			199,829.66
3199 Misc Federal Direct	18,901,869.34			18,901,869.34
3201 Vocational Education Acts	1,339,633.93	95,319.00		1,434,952.93
3220 Workforce Investment Act	397,372.18			397,372.18
3226 Eisenhower Math and Science	10,515,529.13			10,515,529.13
3227 Drug Free Schools	112,825.72			112,825.72
3230 Indiv with Disabilities Educ	27,505,837.45			27,505,837.45
3240 Elem & Sec Educ Act T1	43,302,248.29	72,248.00		43,374,496.29
3251 Adult General Education	894,671.68			894,671.68
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	6,077,935.20			6,077,935.20
3399 Other Misc State	248,191.00			248,191.00
3495 Other Misc Local State	3,717,416.00	200,000.00		3,917,416.00
3610 Transfers In from General Fund	-			-

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FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	56,978,739.56	795,033.97		57,773,773.53
6100 Pupil Personnel Services	6,548,003.04	35,519.80		6,583,522.84
6200 Instructional Media Services	916,720.13	61,299.69		978,019.82
6300 Instr Curriculum Dev Serv	20,034,964.46		218,272.55	19,816,691.91
6400 Instr Staff Training Services	15,814,935.31		425,048.45	15,389,886.86
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	2,981,554.76	29,016.06		3,010,570.82
7300 School Administration	265,897.97	1,783.17		267,681.14
7400 Facilities Acq & Construction	446,872.62			446,872.62
7500 Fiscal Services	201,447.75			201,447.75
7600 Food Services	69,110.20			69,110.20
7700 Central Services	2,919,843.10		5,011.65	2,914,831.45
7800 Pupil Transportation Services	2,997,335.87	12,082.96		3,009,418.83
7900 Operation of Plant	392,946.93			392,946.93
8100 Maintenance of Plant	148,356.31	164.00		148,520.31
8200 Administrative Technology	-			-
9100 Community Services	2,285,746.73	81,000.00		2,366,746.73
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	210,884.84			210,884.84
TOTAL REVISIONS	113,213,359.58	1,015,899.65	648,332.65	113,580,926.58
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 32

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

FUND: SPECIAL REVENUE - ARRA

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	71,100,297.94	1,218,321.00	1,218,322.00	71,100,296.94
2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	286,549.59			286,549.59
3210 State Fiscal Stabilization K-12	30,215,033.00			30,215,033.00
3211 State Fiscal Stabilization Workforce	680,062.00			680,062.00
3214 Race to the Top Funds	-	1,218,321.00		1,218,321.00
3215 Education Jobs Funds	19,233,534.00			19,233,534.00
3230 Indiv with Disabilities Educ	7,399,897.83			7,399,897.83
3240 Elem & Sec Educ Act T1	11,927,252.03			11,927,252.03
3269 Other Food Services	3,203.50			3,203.50
3299 Other Federal through State	1,354,765.99		1,218,322.00	136,443.99
3399 Other Misc State	-			
3431 Interest	-			

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FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,508,972.51		4,537.70	33,504,434.81
6100 Pupil Personnel Services	18,853,259.33	165.00		18,853,424.33
6200 Instructional Media Services	7,006,669.00	16.79		7,006,685.79
6300 Instr Curriculum Dev Serv	426,385.05	50,425.08		476,810.13
6400 Instr Staff Training Services	8,838,454.63		46,678.31	8,791,776.32
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	1,583,645.52			1,583,645.52
7300 School Administration	9,553.00			9,553.00
7400 Facilities Acq & Construction	76,213.98			76,213.98
7500 Fiscal Services	27,975.00		9,374.00	18,601.00
7600 Food Services	118,597.92			118,597.92
7700 Central Services	561,521.96	9,982.14		571,504.10
7800 Pupil Transportation Services	9,423.00			9,423.00
7900 Operation of Plant	2,941.04			2,941.04
8100 Maintenance of Plant	-			-
8200 Administrative Technology	76,686.00			76,686.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	71,100,297.94	60,589.01	60,590.01	71,100,296.94
				-

ADOPTED BY BOARD: April 26, 2011

CERTIFIED CORRECT _____