



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

June 3, 2011

Board Members

BOARD CHAIR
KAY FIELDS
DISTRICT 5

FRANK J. O'REILLY
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

DICK MULLENAX
DISTRICT 4

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: 2010/11 May Budget Amendments – 06/28/2011 Board Meeting

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

General Fund: FEFP/Lottery revenues and general fund appropriations were adjusted in accordance with the FEFP 4th calculation. Revenue and appropriations were recorded for the National Board (Excellent Teaching Program) certification bonuses of district instructional personnel received from the state for 2010-11. Revenue and corresponding appropriations were increased for various donations & recycling proceeds. Fund balance was appropriated for maintenance/repair projects previously approved by the board and for a required transfer to Internal Service Funds due to the health plan deficit as of the end of the calendar year. 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: No amendment necessary.

Capital Projects Funds: Additional revenue for interest earned on capital projects funds was recorded and fund balance increased accordingly. Fund balance was appropriated for construction 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 various Florida Learn & Serve and Teen Trendsetters. Anticipated revenue for the Ford grant was reclassified from local to federal through state/Workforce. Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function.

Special Revenue Fund (ARRA): FEFP/Stabilization revenues and appropriations were adjusted in accordance with the FEFP 4th calculation. Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds: Recorded Transfer In from General Fund required due to the health plan deficit as of the end of the calendar year.

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	760,269,019.46	855,203.13	-	761,124,222.59
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	157,607.00		326,911,673.00
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	91,025.00		346,775.00
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
3363 Excellent Teaching Program	-	558,537.12		558,537.12
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	1,899,463.78	16,075.00		1,915,538.78
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	6,683,730.98	31,959.01		6,715,689.99
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	-			-

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	464,934,284.73	501,417.52		465,435,702.25
6100 Pupil Personnel Services	12,149,520.86		3,291.08	12,146,229.78
6200 Instructional Media Services	2,919,016.74	502.14		2,919,518.88
6300 Instr Curriculum Dev Serv	3,294,365.75		49.95	3,294,315.80
6400 Instr Staff Training Services	962,467.38	3,608.86		966,076.24
6500 Instructional Technology Services	5,661,864.82	4,676.49		5,666,541.31
7100 Board	2,971,612.00		559.72	2,971,052.28
7200 General Administration	3,517,611.76	559.72		3,518,171.48
7300 School Administration	40,463,911.08	4,837.76		40,468,748.84
7400 Facilities Acq & Construction	12,220,724.05	919,221.24		13,139,945.29
7500 Fiscal Services	3,277,169.54			3,277,169.54
7700 Central Services	21,801,235.28	9,882.99		21,811,118.27
7800 Pupil Transportation Services	39,247,391.69	112,840.47		39,360,232.16
7900 Operation of Plant	50,537,485.87		35,116.82	50,502,369.05
8100 Maintenance of Plant	29,339,221.45		707,747.77	28,631,473.68
8200 Administrative Technology Services	5,211,806.80			5,211,806.80
9100 Community Services	332,193.49			332,193.49
9200 Debt Services	1,379,857.02			1,379,857.02
9700 Transfer of funds	105,249.09	157,034.28		262,283.37
2700 Ending Fund Balance	59,942,030.06		112,613.00	59,829,417.06
TOTAL REVISIONS	760,269,019.46	1,714,581.47	859,378.34	761,124,222.59

ADOPTED BY BOARD: June 28, 2011

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

RESOLUTION NO 37
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	318,402,778.07	31,679.83	-	318,434,457.90
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	451,961.28	31,679.83		483,641.11
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	-			-

***** 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	159,173,618.92	11,167.75		159,184,786.67
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	101,744,855.99			101,744,855.99
2700 Ending Fund Balance	57,484,303.16	20,512.08		57,504,815.24
TOTAL REVISIONS	318,402,778.07	31,679.83	-	318,434,457.90

ADOPTED BY BOARD: June 28, 2011

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

RESOLUTION NO 40
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	71,100,296.94	-	33,035.00	71,067,261.94
2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	286,549.59			286,549.59
3210 State Fiscal Stabilization K-12	30,215,033.00		33,035.00	30,181,998.00
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	136,443.99			136,443.99
3399 Other Misc State	-			-
3431 Interest	-			-

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,504,434.81		31,672.00	33,472,762.81
6100 Pupil Personnel Services	18,853,424.33		328.00	18,853,096.33
6200 Instructional Media Services	7,006,685.79			7,006,685.79
6300 Instr Curriculum Dev Serv	476,810.13			476,810.13
6400 Instr Staff Training Services	8,791,776.32	553.04		8,792,329.36
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	1,583,645.52		1,035.00	1,582,610.52
7300 School Administration	9,553.00			9,553.00
7400 Facilities Acq & Construction	76,213.98			76,213.98
7500 Fiscal Services	18,601.00			18,601.00
7600 Food Services	118,597.92			118,597.92
7700 Central Services	571,504.10			571,504.10
7800 Pupil Transportation Services	9,423.00			9,423.00
7900 Operation of Plant	2,941.04		553.04	2,388.00
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	71,100,296.94	553.04	33,588.04	71,067,261.94

ADOPTED BY BOARD: June 28, 2011

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2010-2011

RESOLUTION NO 41
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	129,940,300.56	-	-	130,096,300.56
2880 Beginning Retained Earnings	26,251,343.56			26,251,343.56
3484 Premium Revenue	101,553,244.00			101,553,244.00
3431 Interest on Investments	357,719.00			357,719.00
349* Other Misc Local Sources	1,777,994.00			1,777,994.00
36* Transfers In	-			156,000.00
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	101,537,417.00	156,000.00		101,693,417.00
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,934,414.00			1,934,414.00
2780 Ending Retained Earnings	26,468,469.56			26,468,469.56
TOTAL REVISIONS	129,940,300.56	156,000.00	-	130,096,300.56

ADOPTED BY BOARD: June 28, 2011

CERTIFIED CORRECT _____