



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

October 13, 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: 2011/12 September Budget Amendments – 10/25/2011 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for September 1, 2011 through September 30, 2011, I have prepared the following summary:

General Fund: Minor changes in revenue and appropriations were recorded to properly record final FEFP and other funds sources including donations, recycling proceeds, and budgeted reimbursements for AmeriCorps and Polk Education Foundation. Transfers from capital projects were amended for LCI allocations and for a chiller upgrade at Bartow Senior from sales tax funds. Budgeted transportation payments to charter schools were reclassified from instructional to the proper function subsequent to the publishing of the original budget. Fund balance was reduced for appropriations made for renovation and maintenance/repair projects 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: Additional revenue was recorded for interest earned on capital projects funds. Transfers out to the general fund were amended for LCI allocations and for a chiller upgrade at Bartow Senior from sales tax funds. Additional appropriations were made for projects previously approved by the board from fund balance. 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): Additional grant revenues (and corresponding appropriations) were made for awards previously approved by the board and received subsequent to the publishing of the original budget including: Voluntary Public School Choice, Middle School Choice, Carl Perkins Secondary and Postsecondary, Florida Inclusion Network, Title I Migrant, Adult Family Corrections, and Advanced Placement. 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 funds were increased for awards (previously approved by the board) from DOE through September 30, 2011 in accordance with DOE amendment requirements. Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds: No amendment necessary.

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

RESOLUTION NO 1
FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	732,477,698.83	794,857.27	43,230.00	733,229,326.10
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	312,483,125.00		43,230.00	312,439,895.00
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			267,320.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	103,383,824.00			103,383,824.00
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	2,000.00			2,000.00
3431 Interest on Investments	400,000.00			400,000.00
3440 Gifts, Grant, and Bequests	900,530.00	5,141.00		905,671.00
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	3,879,923.26	572,716.27		4,452,639.53
3720 Proceeds from Loans	-			-
3630 Tfers From Capital Proj Funds	49,734,109.11	217,000.00		49,951,109.11
3670 Tfers From Internal Service Funds	1,727,071.00			1,727,071.00
3*** All Other revenue items	-			-

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	453,569,102.03		2,488,010.63	451,081,091.40
6100 Pupil Personnel Services	21,386,853.12	95,001.80		21,481,854.92
6200 Instructional Media Services	6,948,429.24		4,082.27	6,944,346.97
6300 Instr Curriculum Dev Serv	2,609,697.00	43,548.94		2,653,245.94
6400 Instr Staff Training Services	1,053,892.21	31,749.71		1,085,641.92
6500 Instructional Technology Services	10,905,181.91	2,486.85		10,907,668.76
7100 Board	2,344,686.00	12,000.00		2,356,686.00
7200 General Administration	3,070,222.50		17,627.50	3,052,595.00
7300 School Administration	38,531,288.58	15,467.79		38,546,756.37
7400 Facilities Acq & Construction	9,463,199.67	2,532,766.72		11,995,966.39
7500 Fiscal Services	2,987,277.00			2,987,277.00
7700 Central Services	8,983,983.81	568,229.54		9,552,213.35
7800 Pupil Transportation Services	35,999,907.43	2,326,193.84		38,326,101.27
7900 Operation of Plant	46,257,648.94	58,153.80		46,315,802.74
8100 Maintenance of Plant	23,909,580.38	1,261,638.38		25,171,218.76
8200 Administrative Technology Services	5,913,443.00		504,090.00	5,409,353.00
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	56,729,330.71		3,181,799.70	53,547,531.01
TOTAL REVISIONS	732,477,698.83	6,947,237.37	6,195,610.10	733,229,326.10

ADOPTED BY BOARD: October 25, 2011

CERTIFIED CORRECT

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

RESOLUTION NO 2
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	250,311,832.39	18,754.17	-	250,330,586.56
2800 Beginning Fund Balance	178,256,192.39			178,256,192.39
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	-	18,754.17		18,754.17
3440 Gifts, Grants, and Bequests	252,136.00			252,136.00
3496 Impact Fees	1,500,000.00			1,500,000.00
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	89,562,567.62	200,000.00		89,762,567.62
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	96,832,259.93	217,000.00		97,049,259.93
2700 Ending Fund Balance	63,917,004.84		398,245.83	63,518,759.01
TOTAL REVISIONS	250,311,832.39	417,000.00	398,245.83	250,330,586.56

ADOPTED BY BOARD: October 25, 2011

CERTIFIED CORRECT

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

RESOLUTION NO 3
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	90,728,335.24	5,994,798.84	-	96,723,134.08
2800 Beginning Fund Balance	209,797.36			209,797.36
3199 Misc Federal Direct	8,065,893.68	4,303,248.86		12,369,142.54
3201 Vocational Education Acts	981,098.70	147,957.00		1,129,055.70
3220 Workforce Investment Act	517,062.82			517,062.82
3226 Eisenhower Math and Science	7,805,545.03			7,805,545.03
3227 Drug Free Schools	14,781.68			14,781.68
3230 Indiv with Disabilities Educ	26,232,522.07	282,911.20		26,515,433.27
3240 Elem & Sec Educ Act T1	43,228,864.52	114,883.12		43,343,747.64
3251 Adult General Education	1,308,043.98	99,553.58		1,407,597.56
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,313,377.72	1,046,245.08		3,359,622.80
3399 Other Misc State	34,099.96			34,099.96
3495 Other Misc Local State	17,247.72			17,247.72
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	44,983,424.01	733,855.85		45,717,279.86
6100 Pupil Personnel Services	6,594,577.53	1,372,561.44		7,967,138.97
6200 Instructional Media Services	881,903.69	3,303.41		885,207.10
6300 Instr Curriculum Dev Serv	13,461,203.35	1,330,683.59		14,791,886.94
6400 Instr Staff Training Services	14,387,803.52	1,277,893.75		15,665,697.27
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	3,183,339.05	217,929.39		3,401,268.44
7300 School Administration	28,985.17	125,742.86		154,728.03
7400 Facilities Acq & Construction	39,916.42			39,916.42
7500 Fiscal Services	33,732.76	35,000.00		68,732.76
7600 Food Services	-			-
7700 Central Services	1,830,383.74	885,993.54		2,716,377.28
7800 Pupil Transportation Services	2,604,712.12		9,384.63	2,595,327.49
7900 Operation of Plant	87,720.05	9,552.00		97,272.05
8100 Maintenance of Plant	69,468.59	14,799.87		84,268.46
8200 Administrative Technology	185,000.00		22,000.00	163,000.00
9100 Community Services	2,146,367.88	23,441.58		2,169,809.46
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	209,797.36		4,573.81	205,223.55

TOTAL REVISIONS	90,728,335.24	6,030,757.28	35,958.44	96,723,134.08
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ADOPTED BY BOARD: October 25, 2011

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