



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

November 1, 2010

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

MARGARET A. LOFTON
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 October Budget Amendments – 11/16/10 Board Meeting

In an effort to assist in better understanding the changes in our budgets for October 1, 2010 through October 31, 2010, I have prepared the following summary:

General Fund: Revenue and corresponding appropriations were reduced to reflect actual school recognition awards (noting high school grades are still pending). Revenue and corresponding appropriations were increased for various donations (including the new aerospace academy) and recycling receipts. Fund balance decreased due to appropriations from fund balance made for 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: Fund balance was appropriated to projects previously approved by the board.

Special Revenue Fund (Food Service): No amendment necessary.

Special Revenue Fund (Other-Grants): Additional revenue and corresponding appropriations were recorded for grant awards previously approved by the board including the MSAP and Physical Education federal grants, Title I Part A rollforward and Title I School Improvement, Voluntary Public School Choice, and Traviss' Dental Assisting Grant. Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function.

Special Revenue Fund (ARRA): ARRA revenue and corresponding appropriations were increased to reflect the award of the ARRA Food Service Equipment grant and Education Jobs Funds.

Internal Service Funds: No amendment necessary.

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

RESOLUTION NO 5
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	744,556,125.86	1,003,995.96	1,745,818.00	743,814,303.82
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	324,363,975.00			324,363,975.00
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	253,506.00			253,506.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	102,206,106.00			102,206,106.00
3361 School Recognition Funds	3,642,327.00		1,745,818.00	1,896,509.00
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	1,595,710.00	7,000.00		1,602,710.00
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	5,133,193.18	996,995.96		6,130,189.14
3720 Proceeds from Loans	-			-
3630 Tfers From Capital Proj Funds	44,594,898.42			44,594,898.42
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	481,396,722.56		1,107,554.77	480,289,167.79
6100 Pupil Personnel Services	12,490,632.35	29,370.21		12,520,002.56
6200 Instructional Media Services	2,880,256.36		2,251.64	2,878,004.72
6300 Instr Curriculum Dev Serv	3,324,081.96	655.08		3,324,737.04
6400 Instr Staff Training Services	780,929.11	114,154.03		895,083.14
6500 Instructional Technology Services	5,876,101.25	60.00		5,876,161.25
7100 Board	2,978,172.00		6,560.00	2,971,612.00
7200 General Administration	2,611,745.03			2,611,745.03
7300 School Administration	40,284,361.66	8,125.42		40,292,487.08
7400 Facilities Acq & Construction	10,507,628.07	95,000.00		10,602,628.07
7500 Fiscal Services	3,276,787.00			3,276,787.00
7700 Central Services	15,482,044.83		47,193.20	15,434,851.63
7800 Pupil Transportation Services	34,032,833.03	23,519.71		34,056,352.74
7900 Operation of Plant	49,871,793.42	7,359.65		49,879,153.07
8100 Maintenance of Plant	27,988,521.24	369,293.47		28,357,814.71
8200 Administrative Technology Services	5,174,637.27	2,200.00		5,176,837.27
9100 Community Services	323,784.49	1,000.00		324,784.49
9200 Debt Services	1,379,857.02			1,379,857.02
9700 Transfer of funds				
2700 Ending Fund Balance	43,895,237.21		229,000.00	43,666,237.21
TOTAL REVISIONS	744,556,125.86	650,737.57	1,392,559.61	743,814,303.82

ADOPTED BY BOARD: November 16, 2010

CERTIFIED CORRECT

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

RESOLUTION NO 6
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	318,115,704.74	-	-	318,115,704.74
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	164,887.95			164,887.95
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	157,059,290.08	540,712.50		157,600,002.58
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	90,322,900.08			90,322,900.08
2700 Ending Fund Balance	70,733,514.58		540,712.50	70,192,802.08
TOTAL REVISIONS	318,115,704.74	540,712.50	540,712.50	318,115,704.74

ADOPTED BY BOARD: November 16, 2010

CERTIFIED CORRECT

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

RESOLUTION NO 7
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	93,712,185.51	5,786,782.67	0.60	99,498,967.58
2800 Beginning Fund Balance	199,829.66			199,829.66
3199 Misc Federal Direct	7,218,720.34	4,331,631.00		11,550,351.34
3201 Vocational Education Acts	250,210.56	249.37		250,459.93
3220 Workforce Investment Act	390,791.18			390,791.18
3226 Eisenhower Math and Science	7,890,346.13			7,890,346.13
3227 Drug Free Schools	112,825.72			112,825.72
3230 Indiv with Disabilities Educ	28,595,012.05		0.60	28,595,011.45
3240 Elem & Sec Educ Act T1	41,974,753.99	1,222,793.30		43,197,547.29
3251 Adult General Education	869,583.68			869,583.68
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	4,283,645.20	180,609.00		4,464,254.20
3399 Other Misc State	98,431.00			98,431.00
3495 Other Misc Local State	1,828,036.00	51,500.00		1,879,536.00
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	48,156,348.99	3,223,908.07		51,380,257.06
6100 Pupil Personnel Services	5,252,366.57	140,866.89		5,393,233.46
6200 Instructional Media Services	800,696.10		19,423.81	781,272.29
6300 Instr Curriculum Dev Serv	16,614,148.13	793,244.78		17,407,392.91
6400 Instr Staff Training Services	12,508,242.77	657,676.29		13,165,919.06
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	2,475,840.54	154,311.80		2,630,152.34
7300 School Administration	220,390.30	39,264.99		259,655.29
7400 Facilities Acq & Construction	192,872.62			192,872.62
7500 Fiscal Services	43,057.78	35,000.00		78,057.78
7600 Food Services	21,410.20			21,410.20
7700 Central Services	1,858,495.58	736,374.08		2,594,869.66
7800 Pupil Transportation Services	2,916,734.19		12,073.00	2,904,661.19
7900 Operation of Plant	111,279.19	21,395.98		132,675.17
8100 Maintenance of Plant	59,417.71	1,256.00		60,673.71
8200 Administrative Technology	-			-
9100 Community Services	2,270,000.00	14,980.00		2,284,980.00
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	210,884.84			210,884.84

TOTAL REVISIONS	93,712,185.51	5,818,278.88	31,496.81	99,498,967.58
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ADOPTED BY BOARD: November 16, 2010

CERTIFIED CORRECT

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

RESOLUTION NO 8
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	50,291,258.94	19,162,208.00	-	69,453,466.94
2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	286,549.59			286,549.59
3210 State Fiscal Stabilization K-12	29,862,132.00	88,507.00		29,950,639.00
3211 State Fiscal Stabilization Workforce	675,780.00			675,780.00
3215 Education Jobs Funds	-	19,073,701.00		19,073,701.00
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	13,499,722.34	19,073,851.00		32,573,573.34
6100 Pupil Personnel Services	18,865,480.85	2,192.00		18,867,672.85
6200 Instructional Media Services	7,006,669.00			7,006,669.00
6300 Instr Curriculum Dev Serv	367,429.32	54,840.00		422,269.32
6400 Instr Staff Training Services	8,807,299.78		54,840.00	8,752,459.78
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	1,549,006.60			1,549,006.60
7300 School Administration	9,553.00			9,553.00
7400 Facilities Acq & Construction	98,000.00			98,000.00
7500 Fiscal Services	-			-
7600 Food Services	26,794.55	88,507.00		115,301.55
7700 Central Services	50,855.46			50,855.46
7800 Pupil Transportation Services	7,507.00		2,342.00	5,165.00
7900 Operation of Plant	2,941.04			2,941.04
8100 Maintenance of Plant	-			-
8200 Administrative Technology	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	50,291,258.94	19,219,390.00	57,182.00	69,453,466.94

ADOPTED BY BOARD: November 16, 2010

CERTIFIED CORRECT