

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

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 November 4, 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: 2011/12 October Budget Amendments – 11/15/2011 Board Meeting

In an effort to assist in better understanding the changes in our budgets for October 1, 2011 through October 31, 2011, I have prepared the following summary. <u>Please note the format has changed from prior months in an effort to highlight items which may be of particular interest to the board.</u> Also, please note the NEW, additional attachment to the October Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Use of facilities/rental income (\$350,000) was reclassified from miscellaneous revenue
- ✓ Donations previously approved by the board were recorded (\$55,000)
- ✓ Transfers in from capital projects funds increased (\$25,040) for planned school-based LCI equipment purchases/replacements.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function; larger reclassifications occurred between construction (7400) and repairs & maintenance (8100), and increased fingerprinting retention costs (7700) moved from operation of plant (7900)

Debt Service Funds:

✓ Our external auditors required an audit adjustment to increase beginning fund balance (ie. 2010-11) for reclassification of federal interest subsidy received on our Qualified School Construction Bonds. See corresponding decrease to beginning fund balance in Capital Projects Funds.

Capital Projects Funds:

- ✓ Our external auditors required an audit adjustment to decrease beginning fund balance (ie. 2010-11) for reclassification of federal interest subsidy received on our Qualified School Construction Bonds. See corresponding increase to beginning fund balance in Debt Service Funds.
- ✓ Construction project budget amendments resulted in net \$100,000 decrease (7400) which is returned to ending fund balance for future projects.
- ✓ Transfers out to general fund increased (\$25,040) for planned school-based LCI equipment purchases/replacements.
- ✓ 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:
 - o (3199) Renewal of the federal Physical Education (PEP) grant (\$425,982) and reduction of the carryover budget for Head Start (-\$30,000).
 - o (3230) IDEA funding was decreased (-\$708,834 resulting in large corresponding decrease to function 5000 expenditures) and award from USF for Response to Intervention was increased (\$17,000).
 - o (3299) Revenue for Teaching American History Grant (\$17,446.13)
 - o (3399) Academic Tournament 2012 (\$55,476)
- ✓ 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 revenues and corresponding appropriations were increased for awards (previously approved by the board) from DOE through October 31, 2011 in accordance with DOE quarterly amendment requirements & release of funding.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds: No amendment necessary.

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2011-2012 FUND: GENERAL FUND * * * * * * * * E S T I M A T E D R E V E N U E * * * * * * * *

TOTAL REVENUE TRANSFER AND	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
BALANCES	733,229,326.10	459,059.43	327,630.50	733,360,755.03
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 32** Miscellaneous	1,500,000.00			1,500,000.00
3310 Florida Educ Fin Program	312,439,895.00			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	350,000.00		352,000.00
3431 Interest on Investments	400,000.00			400,000.00
3440 Gifts, Grant, and Bequests	905,671.00	55,000.00		960,671.00
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	4,452,639.53		327,630.50	4,125,009.03
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	49,951,109.11	25,040.00		49,976,149.11
3670 Tfers From Internal Service Funds	1,727,071.00			1,727,071.00
3680 Tfers From Trust & Agency Funds (Int Accts) 3*** All Other revenue items	-	29,019.43		29,019.43

* * * * * * * * * * APPROPRIATIONS* * * * * * * *

| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|-----------------|------------|------------|----------------|
| 5000 Instruction | 451,081,091.40 | 115,098.55 | | 451,196,189.95 |
| 6100 Pupil Personnel Services | 21,481,854.92 | | 17,366.58 | 21,464,488.34 |
| 6200 Instructional Media Services | 6,944,346.97 | 7,670.44 | | 6,952,017.41 |
| 6300 Instr Curriculum Dev Serv | 2,653,245.94 | 4,300.00 | | 2,657,545.94 |
| 6400 Instr Staff Training Services | 1,085,641.92 | | 34,961.05 | 1,050,680.87 |
| 6500 Instructional Technology Services | 10,907,668.76 | 1,919.95 | | 10,909,588.71 |
| 7100 Board | 2,356,686.00 | 16,500.00 | | 2,373,186.00 |
| 7200 General Administration | 3,052,595.00 | | 118.88 | 3,052,476.12 |
| 7300 School Administration | 38,546,756.37 | 7,050.74 | | 38,553,807.11 |
| 7400 Facilities Acq & Construction | 11,995,966.39 | 540,831.16 | | 12,536,797.55 |
| 7500 Fiscal Services | 2,987,277.00 | 2,400.00 | | 2,989,677.00 |
| 7700 Central Services | 9,552,213.35 | 210,810.90 | | 9,763,024.25 |
| 7800 Pupil Transportation Services | 38,326,101.27 | | 193,502.88 | 38,132,598.39 |
| 7900 Operation of Plant | 46,315,802.74 | 6,064.77 | | 46,321,867.51 |
| 8100 Maintenance of Plant | 25,171,218.76 | | 425,459.19 | 24,745,759.57 |
| 8200 Administrative Technology Services | 5,409,353.00 | | | 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 | 53,547,531.01 | | 109,809.00 | 53,437,722.01 |
| TOTAL REVISIONS | 733,229,326.10 | 912,646.51 | 781,217.58 | 733,360,755.03 |

| ADOPTED BY BOARD: | November 15, 2011 |
|-------------------|-------------------|
| | |
| CERTIFIED CORRECT | |

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

RESOLUTION NO 6 FUND: DEBT SERVICE

| * | * E S T | I M A | TED | REV | ENU | E * | * | * * | * | * | * | |
|---|---------|-------|-----|-----|-----|-----|---|-----|---|---|---|--|
|---|---------|-------|-----|-----|-----|-----|---|-----|---|---|---|--|

| TOTAL REVENUE
TRANSFER AND
BALANCES | ORIGINAL BUDGET
55,174,475.41 | INCREASE
504,293.85 | DECREASE
- | REVISED BUDGET
55,678,769.26 |
|---|--|------------------------|---------------|--|
| 2800 Beginning Fund Balance
3199 Federal Direct
3322 CO&DS Withheld SBE/COBI Bonds
3431 Interest on Investments
349* Other Misc Local Sources | 4,015,738.44
1,141,797.40
2,918,788.75 | 504,293.85 | | 4,520,032.29
1,141,797.40
2,918,788.75 |
| 3630 Tfers From Capital Proj Funds
3715 Proceeds of Refunding Bonds
3721 Section 237.161 Loans
3*** All Other revenue items | 47,098,150.82
-
-
- | 0.00 | | 47,098,150.82 |

* * * * * * * * * * 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 | - | | | |
| 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 | 48,937,136.69 | | | 48,937,136.69 |
| 9700 Transfer of funds | - | | | |
| 2700 Ending Fund Balance | 6,237,338.72 | 504,293.85 | | 6,741,632.57 |
| TOTAL REVISIONS | 55,174,475.41 | 504,293.85 | - | 55,678,769.26 |
| | | | | 0.00 |

| ADOPTED BY BOARD: | November 15, 2011 |
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| CERTIFIED CORRECT | |

SCHOOL BOARD OF POLK COUNTY RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2011-2012 FUND: CAPITAL PROJECTS * * * * * * * * ESTIMATED REVENUE* * * * * * * *

RESOLUTION NO 7

| TOTAL REVENUE | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|-----------------|----------|------------|----------------|
| TRANSFER AND | | | | |
| BALANCES | 250,330,586.56 | - | 504,293.85 | 249,826,292.71 |
| 2800 Beginning Fund Balance | 178,256,192.39 | | 504,293.85 | 177,751,898.54 |
| 3321 CO&DS Distributed | 406,000.00 | | | 406,000.00 |
| 3325 Interest on Undistributed CO&DS
3391 Public Educ Cap Outlay (PECO)
3396 Class Size Reduction/Capital Funds | 39,000.00 | | | 39,000.00 |
| 3397 Charter School Capital Outlay
339* Other Misc State revenue | 1,562,181.00 | | | 1,562,181.00 |
| 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 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 | -
-
-
-
-
-
-
-
89,762,567.62 | | 100,000.00 | 89,662,567.62 |
| 9200 Debt Services
9700 Transfer of funds
2700 Ending Fund Balance | 97,049,259.93
63,518,759.01 | 25,040.00 | 429,333.85 | 97,074,299.93
63,089,425.16 |
| TOTAL REVISIONS | 250,330,586.56 | 25,040.00 | 529,333.85 | 249,826,292.71 |

| ADOPTED BY BOARD: | November 15, 2011 |
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| CERTIFIED CORRECT | |

RESOLUTION NO 8 FUND: SPECIAL REVENUE - OTHER

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|-----|--------------|---------|------------|------|-------|---------|-----|
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| TOTAL REVENUE
TRANSFER AND | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--|-----------------|------------|------------|----------------|
| BALANCES | 96,723,134.08 | 468,904.13 | 691,834.00 | 96,500,204.21 |
| 2800 Beginning Fund Balance | 209,797.36 | | | 209,797.36 |
| 3199 Misc Federal Direct | 12,369,142.54 | 395,982.00 | | 12,765,124.54 |
| 3201 Vocational Education Acts | 1,129,055.70 | | | 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 | 26,515,433.27 | | 691,834.00 | 25,823,599.27 |
| 3240 Elem & Sec Educ Act T1 | 43,343,747.64 | | | 43,343,747.64 |
| 3251 Adult General Education
3270 Elem & Sec Ed Act Title IV | 1,407,597.56 | | | 1,407,597.56 |
| 3299 Other Federal through State | 3,359,622.80 | 17,446.13 | | 3,377,068.93 |
| 3399 Other Misc State | 34,099.96 | 55,476.00 | | 89,575.96 |
| 3495 Other Misc Local State
3610 Transfers In from General Fund | 17,247.72
- | , | | 17,247.72 |

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| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|-----------------|------------|------------|----------------|
| 5000 Instruction | 45,717,279.86 | | 767,451.31 | 44,949,828.55 |
| 6100 Pupil Personnel Services | 7,967,138.97 | 38,085.24 | | 8,005,224.21 |
| 6200 Instructional Media Services | 885,207.10 | | 17,500.17 | 867,706.93 |
| 6300 Instr Curriculum Dev Serv | 14,791,886.94 | 244,842.53 | | 15,036,729.47 |
| 6400 Instr Staff Training Services | 15,665,697.27 | 178,353.51 | | 15,844,050.78 |
| 6500 Instr Related Technology | | | | |
| 7100 Board | | | | |
| 7200 General Administration | 3,401,268.44 | 8,935.16 | | 3,410,203.60 |
| 7300 School Administration | 154,728.03 | 7,385.65 | | 162,113.68 |
| 7400 Facilities Acq & Construction | 39,916.42 | 8,717.50 | | 48,633.92 |
| 7500 Fiscal Services | 68,732.76 | | | 68,732.76 |
| 7600 Food Services | | 60,290.60 | | 60,290.60 |
| 7700 Central Services | 2,716,377.28 | | 16,697.17 | 2,699,680.11 |
| 7800 Pupil Transportation Services | 2,595,327.49 | | 5,155.00 | 2,590,172.49 |
| 7900 Operation of Plant | 97,272.05 | | 1,957.46 | 95,314.59 |
| 8100 Maintenance of Plant | 84,268.46 | | 25,070.14 | 59,198.32 |
| 8200 Administrative Technology | 163,000.00 | | | 163,000.00 |
| 9100 Community Services | 2,169,809.46 | 64,291.19 | | 2,234,100.65 |
| 9200 Debt Services | | | | |
| 9700 Transfer of funds | | | | |
| 2700 Ending Fund Balance | 205,223.55 | | | 205,223.55 |
| TOTAL REVISIONS | 96,723,134.08 | 610,901.38 | 833,831.25 | 96,500,204.21 |

| ADOPTED BY BOARD: | November 15, 2011 |
|-------------------|-------------------|
| | |
| CERTIFIED CORRECT | |

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

RESOLUTION NO 9 FUND: SPECIAL REVENUE - ARRA

| *ESTIMATED REVENUE* * * | * * * | * * | - × | IJF | NΙ | F١ | V F | F١ | R | D | F | Т | Α | M | ΤI | S | F | * |
|-------------------------|-------|-----|-----|-----|----|----|-----|----|---|---|---|---|---|---|----|---|---|---|
|-------------------------|-------|-----|-----|-----|----|----|-----|----|---|---|---|---|---|---|----|---|---|---|

| TOTAL REVENUE
TRANSFER AND
BALANCES | ORIGINAL BUDGET 5,396,356.23 | INCREASE
1,593,334.00 | DECREASE
- | REVISED BUDGET
6,989,690.23 |
|---|------------------------------|--------------------------|---------------|--------------------------------|
| 2800 Beginning Fund Balance | _ | | | |
| 3199 Misc Federal Direct | - | | | |
| 3210 State Fiscal Stabilization K-12 | - | | | |
| 3211 State Fiscal Stabilization Workforce | - | | | |
| 3214 State Fisc Stab - Race to the Top | 3,818,558.48 | 1,593,334.00 | | 5,411,892.48 |
| 3230 Indiv with Disabilities Educ | 52,042.62 | | | 52,042.62 |
| 3240 Elem & Sec Educ Act T1
3399 Other Misc State
3431 Interest | 1,505,132.08 | | | 1,505,132.08 |
| 3497 Refund of Prior Year Expenditures | 20,623.05 | | | 20,623.05 |

* * * * * * * * * APPROPRIATIONS* * * * * * * *

| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|-----------------|--------------|----------|----------------|
| 5000 Instruction | 1,620,871.98 | 1,146,463.00 | | 2,767,334.98 |
| 6100 Pupil Personnel Services | 66,787.26 | | | 66,787.26 |
| 6200 Instructional Media Services | 5,537.00 | | | 5,537.00 |
| 6300 Instr Curriculum Dev Serv | 1,612,296.05 | | | 1,612,296.05 |
| 6400 Instr Staff Training Services
6500 Instr Related Technology
7100 Board | 877,374.21 | 66,796.00 | | 944,170.21 |
| 7200 General Administration | 128,628.39 | 7,405.00 | | 136,033.39 |
| 7300 School Administration | 10,843.90 | , | | 10,843.90 |
| 7400 Facilities Acq & Construction | • | | | , |
| 7500 Fiscal Services | 7,654.00 | 7,620.00 | | 15,274.00 |
| 7600 Food Services | 10,965.43 | | | 10,965.43 |
| 7700 Central Services | 1,014,292.43 | 328,500.00 | | 1,342,792.43 |
| 7800 Pupil Transportation Services | | | | |
| 7900 Operation of Plant | 4,385.58 | | | 4,385.58 |
| 8100 Maintenance of Plant | | | | |
| 8200 Administrative Technology | 36,720.00 | 36,550.00 | | 73,270.00 |
| 9100 Community Services | | | | |
| 9200 Debt Services | - | | | |
| 9700 Transfer of funds | - | | | |
| 2700 Ending Fund Balance | - | | | |
| TOTAL REVISIONS | 5,396,356.23 | 1,593,334.00 | - | 6,989,690.23 |

| ADOPTED BY BOARD: | November 15, 2011 |
|-------------------|-------------------|
| | |
| CERTIFIED CORRECT | |