



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

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

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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. Please note the format has changed from prior months in an effort to highlight items which may be of particular interest to the board. 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:
  - (3199) Renewal of the federal Physical Education (PEP) grant (\$425,982) and reduction of the carryover budget for Head Start (-\$30,000).
  - (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).
  - (3299) Revenue for Teaching American History Grant (\$17,446.13)
  - (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.

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

RESOLUTION NO 5  
 FUND: GENERAL FUND

\*\*\*\*\*ESTIMATED REVENUE\*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	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	1,500,000.00			1,500,000.00
32** Miscellaneous				
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)	-	29,019.43		29,019.43
3*** All Other revenue items	-			-

\*\*\*\*\*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
<b>TOTAL REVISIONS</b>	<b>733,229,326.10</b>	<b>912,646.51</b>	<b>781,217.58</b>	<b>733,360,755.03</b>

ADOPTED BY BOARD: November 15, 2011

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

RESOLUTION NO 7  
 FUND: CAPITAL PROJECTS

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	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	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	89,762,567.62		100,000.00	89,662,567.62
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	97,049,259.93	25,040.00		97,074,299.93
2700 Ending Fund Balance	63,518,759.01		429,333.85	63,089,425.16
<b>TOTAL REVISIONS</b>	<b>250,330,586.56</b>	<b>25,040.00</b>	<b>529,333.85</b>	<b>249,826,292.71</b>

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