



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

December 2, 2011

## Board Members

BOARD CHAIR  
HAZEL SELLERS  
DISTRICT 3

FRANK J. O'REILLY  
DISTRICT 1

LORI CUNNINGHAM  
DISTRICT 2

DICK MULLENAX  
DISTRICT 4

KAY FIELDS  
DISTRICT 5

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 November Budget Amendments – 01/17/2012 Board Meeting

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In an effort to assist in better understanding the changes in our budgets for November 1, 2011 through November 30, 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 additional attachment to the November Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ Additional income estimated by Facilities for facilities usage was recorded (\$21,300)
- ✓ Donations previously approved by the board were recorded (\$14,700)
- ✓ Recycling receipts and grants from SWFWMD previously approved by the board were recorded (\$75,720)
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function; larger reclassifications occurred between staff training and instructional (5000) for the Catapult contract previously approved by the board, and reclassification between maintenance (8100) and construction (7400) for maintenance, renovation & repair projects in the general fund.

### Debt Service Funds:

- ✓ As a result of last month's recorded audit adjustment for federal interest subsidy on Qualified School Construction Bonds, planned transfers from capital projects funds were reduced by the same amount, as the transfer will be unnecessary and accumulated fund balance will be used to pay debt service requirements.

### Capital Projects Funds:

- ✓ Interest earnings on capital projects funds (YTD) were recorded (\$47,478)
- ✓ Donation for the Lake Wales High School baseball lighting project was recorded (\$52,500)
- ✓ Fund balance was appropriated for multiple construction & HVAC projects previously approved by the board (\$2,109,228)
- ✓ Transfers out to debt service funds decreased (\$504,294) due to federal interest subsidies on Qualified School Construction bonds (available from the prior fiscal year) which are planned to be used to fund debt service instead
- ✓ 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:
  - (3240) Rollforward on Title I Part A (\$344,755).
  - (3299) Grant with USF (AVID) (\$129,630) for fiscal year 2011-12
  - (3399) Florida Student Assistance Grants (\$45,945) at our technical centers
- ✓ DOE requires a portion of adult school tuition to be credited to program income in various adult education grants (new 2011-12) and entries were made to record this requirement (\$4,640)
- ✓ Various routine transfers were made to reclassify revenue and expenditure budgets appropriately based upon actual needs and proper function

**Special Revenue Fund (ARRA):**

- ✓ Project PRIDE (funded through Race to the Top) revenues (\$400,000) and corresponding appropriations (previously approved by the board) were recorded
- ✓ 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 10  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	733,360,755.03	111,720.39	-	733,472,475.42
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	352,000.00	21,300.00		373,300.00
3431 Interest on Investments	400,000.00			400,000.00
3440 Gifts, Grant, and Bequests	960,671.00	14,700.00		975,371.00
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	4,125,009.03	75,720.39		4,200,729.42
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	49,976,149.11			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	451,196,189.95	125,840.88		451,322,030.83
6100 Pupil Personnel Services	21,464,488.34		2,970.41	21,461,517.93
6200 Instructional Media Services	6,952,017.41	2,900.00		6,954,917.41
6300 Instr Curriculum Dev Serv	2,657,545.94	1,089.50		2,658,635.44
6400 Instr Staff Training Services	1,050,680.87		77,680.72	973,000.15
6500 Instructional Technology Services	10,909,588.71		21,212.50	10,888,376.21
7100 Board	2,373,186.00			2,373,186.00
7200 General Administration	3,052,476.12	74,962.00		3,127,438.12
7300 School Administration	38,553,807.11		26,255.40	38,527,551.71
7400 Facilities Acq & Construction	12,536,797.55	529,834.57		13,066,632.12
7500 Fiscal Services	2,989,677.00	500.00		2,990,177.00
7700 Central Services	9,763,024.25		27,238.23	9,735,786.02
7800 Pupil Transportation Services	38,132,598.39	19,449.82		38,152,048.21
7900 Operation of Plant	46,321,867.51	14,227.78		46,336,095.29
8100 Maintenance of Plant	24,745,759.57		442,770.90	24,302,988.67
8200 Administrative Technology Services	5,409,353.00		1,000.00	5,408,353.00
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	53,437,722.01		57,956.00	53,379,766.01
TOTAL REVISIONS	733,360,755.03	768,804.55	657,084.16	733,472,475.42

ADOPTED BY BOARD: January 17, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 11  
 FUND: DEBT SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	55,678,769.26	-	504,293.85	55,174,475.41
2800 Beginning Fund Balance	4,520,032.29			4,520,032.29
3199 Federal Direct	1,141,797.40			1,141,797.40
3322 CO&DS Withheld SBE/COBI Bonds	2,918,788.75			2,918,788.75
3431 Interest on Investments				
349* Other Misc Local Sources				
3630 Tfers From Capital Proj Funds	47,098,150.82		504,293.85	46,593,856.97
3715 Proceeds of Refunding Bonds	-			
3721 Section 237.161 Loans	-			
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	-			
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	6,741,632.57		504,293.85	6,237,338.72
<b>TOTAL REVISIONS</b>	<b>55,678,769.26</b>	<b>-</b>	<b>504,293.85</b>	<b>55,174,475.41</b>

ADOPTED BY BOARD: January 17, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 12  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	249,826,292.71	99,031.67	-	249,925,324.38
2800 Beginning Fund Balance	177,751,898.54			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	46,478.09		65,232.26
3440 Gifts, Grants, and Bequests	252,136.00	52,500.00		304,636.00
3496 Impact Fees	1,500,000.00			1,500,000.00
349* Other Misc Local Sources	-	53.58		53.58
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	89,662,567.62	2,712,553.58		92,375,121.20
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	97,074,299.93		504,293.85	96,570,006.08
2700 Ending Fund Balance	63,089,425.16		2,109,228.06	60,980,197.10
<b>TOTAL REVISIONS</b>	<b>249,826,292.71</b>	<b>2,712,553.58</b>	<b>2,613,521.91</b>	<b>249,925,324.38</b>

ADOPTED BY BOARD: January 17, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 13  
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	96,500,204.21	524,970.00	-	97,025,174.21
2800 Beginning Fund Balance	209,797.36			209,797.36
3199 Misc Federal Direct	12,765,124.54			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	25,823,599.27			25,823,599.27
3240 Elem & Sec Educ Act T1	43,343,747.64	344,755.00		43,688,502.64
3251 Adult General Education	1,407,597.56			1,407,597.56
3270 Elem & Sec Ed Act Title IV				
3299 Other Federal through State	3,377,068.93	129,630.00		3,506,698.93
3399 Other Misc State	89,575.96	45,945.00		135,520.96
34* Other Misc Local State	17,247.72	4,640.00		21,887.72
3610 Transfers In from General Fund	-			-

\*\*\*\*\*APPROPRIATIONS\*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	44,949,828.55	338,434.47		45,288,263.02
6100 Pupil Personnel Services	8,005,224.21	231,140.00		8,236,364.21
6200 Instructional Media Services	867,706.93	8,083.55		875,790.48
6300 Instr Curriculum Dev Serv	15,036,729.47	81,571.34		15,118,300.81
6400 Instr Staff Training Services	15,844,050.78		190,676.97	15,653,373.81
6500 Instr Related Technology				
7100 Board				
7200 General Administration	3,410,203.60	7,697.10		3,417,900.70
7300 School Administration	162,113.68		1,485.32	160,628.36
7400 Facilities Acq & Construction	48,633.92			48,633.92
7500 Fiscal Services	68,732.76			68,732.76
7600 Food Services	60,290.60			60,290.60
7700 Central Services	2,699,680.11	15,561.95		2,715,242.06
7800 Pupil Transportation Services	2,590,172.49	13,614.36		2,603,786.85
7900 Operation of Plant	95,314.59			95,314.59
8100 Maintenance of Plant	59,198.32	84.52		59,282.84
8200 Administrative Technology	163,000.00			163,000.00
9100 Community Services	2,234,100.65	20,945.00		2,255,045.65
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,223.55			205,223.55

TOTAL REVISIONS	96,500,204.21	717,132.29	192,162.29	97,025,174.21
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ADOPTED BY BOARD: January 17, 2012  
 CERTIFIED CORRECT

