



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

January 10, 2012

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 December Budget Amendments – 2/14/2012 Board Meeting

In an effort to assist in better understanding the changes in our budgets for December 1, 2011 through December 31, 2011, I have prepared the following summary. Please note the format remains 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 December Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Donations previously approved by the board were recorded (\$2,801)
- ✓ Recycling receipts and Insurance Recovery on a Bus previously approved by the board were recorded (\$76,193)
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function
- ✓ Restricted fund balance was appropriated for Local Capital Improvement funded repair and maintenance projects in the general fund (\$45,985)

Debt Service Funds:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Restricted fund balance was appropriated for project previously approved by the board (\$20,854)
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

Special Revenue Fund (Food Service): :

- ✓ Restricted fund balance was appropriated for the purchase of vans and meat slicers for the food service program (\$53,000)

Special Revenue Fund (Other-Grants):

- ✓ Grant award reduction for IDEA Preschool (\$5,071)
- ✓ Additional grant revenues (and corresponding appropriations) were made for awards previously approved by the board including:
 - (3240) Title I School Improvement (\$601,663).
 - (3299) Teaching American History & corrected Advanced Placement (\$912)
 - (34**) Local fees collected (\$300) in Wellness Program grant

- ✓ 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 appropriations reclassified for STEM project (\$153,000)
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds: No amendment necessary.

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	733,472,475.42	78,994.25	-	733,551,469.67
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	373,300.00			373,300.00
3431 Interest on Investments	400,000.00			400,000.00
3440 Gifts, Grant, and Bequests	975,371.00	2,801.00		978,172.00
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	4,200,729.42	76,193.25		4,276,922.67
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	451,322,030.83		19,892.00	451,302,138.83
6100 Pupil Personnel Services	21,461,517.93	3,042.76		21,464,560.69
6200 Instructional Media Services	6,954,917.41	293.48		6,955,210.89
6300 Instr Curriculum Dev Serv	2,658,635.44	2,401.67		2,661,037.11
6400 Instr Staff Training Services	973,000.15	6,715.92		979,716.07
6500 Instructional Technology Services	10,888,376.21	1,380.25		10,889,756.46
7100 Board	2,373,186.00	210.00		2,373,396.00
7200 General Administration	3,127,438.12		210.00	3,127,228.12
7300 School Administration	38,527,551.71		4,057.77	38,523,493.94
7400 Facilities Acq & Construction	13,066,632.12	42,163.79		13,108,795.91
7500 Fiscal Services	2,990,177.00		500.00	2,989,677.00
7700 Central Services	9,735,786.02		1,326.65	9,734,459.37
7800 Pupil Transportation Services	38,152,048.21	61,185.25		38,213,233.46
7900 Operation of Plant	46,336,095.29		3,573.43	46,332,521.86
8100 Maintenance of Plant	24,302,988.67	37,145.77		24,340,134.44
8200 Administrative Technology Services	5,408,353.00			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	53,379,766.01		45,984.79	53,333,781.22
TOTAL REVISIONS	733,472,475.42	154,538.89	75,544.64	733,551,469.67

ADOPTED BY BOARD: February 14, 2012

CERTIFIED CORRECT

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

RESOLUTION NO 16
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	249,925,324.38	-	-	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	65,232.26			65,232.26
3440 Gifts, Grants, and Bequests	304,636.00			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	92,375,121.20		20,854.27	92,354,266.93
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	96,570,006.08			96,570,006.08
2700 Ending Fund Balance	60,980,197.10	20,854.27		61,001,051.37
TOTAL REVISIONS	249,925,324.38	20,854.27	20,854.27	249,925,324.38

ADOPTED BY BOARD: February 14, 2012

CERTIFIED CORRECT

