

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

October 7, 2011

**Subject:**

Budget Amendment Summary Report #1 – September 2011

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments from the original budget to September 30, 2011 increased the total budget by \$2,801 to \$61,658,175. Budget changes of \$10,000 or more per fund are detailed below:

None

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #1 for September 2011.

**Action Required:** Consent Agenda

The School Board of Hardee County  
Fiscal Impact of the Budget Summary

September 2011

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	\$2,801.00	\$47,703,875.17
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$846.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07	\$1.04	\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance		\$6,344,262.60
422	Federal Non-Cash Advance		\$91,341.47
432	Federal Targeted Stimulus	(\$0.64)	\$1,154,099.84
434	Federal Race to the Top		\$269,363.96
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>\$2,801.40</b>	<b>\$61,658,175.08</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

November 15, 2011

**Subject:**

Budget Amendment Summary Report #2 – October 2011

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during October 2011 decreased the total budget by \$120,083 to \$61,538,092. Budget changes of \$10,000 or more per fund are detailed below:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
110	<u>General Fund</u>	
	Donation from Hardee Education Foundation for iCats	\$ 12,369.54
	Donation from Hardee Education Foundation for Express Yourself	\$ 10,000.00
	Increase rent for Hardee Youth Football, Celebration Church, etc.	\$ 3,455.00
	Return unused donations from prior years to Ed Foundation	\$ (1,660.23)
		<u>\$ 24,164.31</u>
420	<u>Federal</u>	
	Increase Title I Choice, Supplemental Education Services 2011-12	\$ 217.00
	Reduce Title VI 2011-12 to match revised award letter	\$ (10,893.00)
	Reduce Title I 2011-12 to match revised award letter	\$ (26,137.00)
	Reduce Migrant 2010-11 for unspent funds after grant closed	\$ (107,927.53)
		<u>\$ (144,740.53)</u>

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #2 for October 2011.

**Action Required:** Consent Agenda

**The School Board of Hardee County  
Fiscal Impact of the Budget Summary**

**October 2011**

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	\$24,164.31	\$47,728,039.48
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$846.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance	(\$144,740.53)	\$6,199,522.07
422	Federal Non-Cash Advance	\$493.00	\$91,834.47
432	Federal Targeted Stimulus		\$1,154,099.84
434	Federal Race to the Top		\$269,363.96
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>(\$120,083.22)</b>	<b>\$61,538,091.86</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

January 3, 2012

**Subject:**

Budget Amendment Summary Report #3 – November 2011

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during November 2011 decreased the total budget by \$306,021 to **\$61,232,071**. Budget changes of \$10,000 or more per fund are detailed below:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
110	<u>General Fund</u>	
	Reduce FL Education Finance Program to match FLDOE 3rd calc.	\$ (365,205.00)
	Reduce Class Size Reduction to match FLDOE 3rd calculation	\$ (68,593.00)
	Net effect of smaller donations and reductions in Lottery	\$ 2,289.00
		<u>\$ (431,509.00)</u>
420	<u>Federal</u>	
	Eliminate unspent budgets of projects that closed on 11/20/11.	\$ (65,557.72)
	Net effect of smaller budget amendments	\$ (635.45)
	Increase Title II 2011-12 for accumulated roll-forward	\$ 30,640.86
		<u>\$ (35,552.31)</u>
434	<u>Federal- Race to the Top</u>	
	New RTTT Local Instructional Improvement System grant	\$ 83,720.91
	Increase Race to the Top after FLDOE approved amendment #5	\$ 77,319.45
		<u>\$ 161,040.36</u>

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #3 for November 2011.

**Action Required:** Consent Agenda

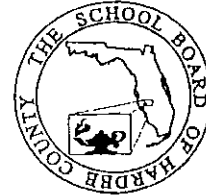
The School Board of Hardee County  
Fiscal Impact of the Budget Summary

November 2011

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	(\$431,509.00)	\$47,296,530.48
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$846.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance	(\$35,552.31)	\$6,163,969.76
422	Federal Non-Cash Advance		\$91,834.47
432	Federal Targeted Stimulus	\$0.45	\$1,154,100.29
434	Federal Race to the Top	\$161,040.36	\$430,404.32
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>(\$306,020.50)</b>	<b>\$61,232,071.36</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

January 18, 2012

**Subject:**

Budget Amendment Summary Report #4 – December 2011

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

Chapter 1001, Florida Statutes, requires that a budget system shall be established as prescribed by law and state board regulations.

State Board of Education Rule 6A-1.006 provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during November 2011 increased the total budget by \$17,185 to \$61,249,257. Budget changes of \$10,000 or more per fund are detailed below:

<b>Fund</b>	<b>Description</b>	<b>Amount</b>
422	Federal Non-Cash Advance	
	New grant from SFCC- Adult Pathways (ending 6/30/12)	\$ 12,876.58

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #4 for December 2011.

**Action Required:** Consent Agenda

**The School Board of Hardee County  
Fiscal Impact of the Budget Summary**

**December 2011**

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	\$476.58	\$47,297,007.06
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11	\$1,804.00	\$2,650.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance	\$2,028.09	\$6,165,997.85
422	Federal Non-Cash Advance	\$12,876.58	\$104,711.05
432	Federal Targeted Stimulus		\$1,154,100.29
434	Federal Race to the Top		\$430,404.32
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>\$17,185.25</b>	<b>\$61,249,256.61</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.



# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

February 16, 2012

**Subject:**

Budget Amendment Summary Report #5 - January 2012

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during January 2012 decreased the total budget by \$56,014 to \$61,193,243. Budget changes of \$10,000 or more per fund are detailed below:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
110	<u>General</u>	
	Payment to SCERP for Hurricane Charley over-advance in 2005	\$ (724,698.00)
	Expected FEMA recovery as Hurricane Charley is closed out	\$ 279,351.00
	Other immaterial adjustments	\$ 12,800.00
		\$ (432,547.00)
420	<u>Federal Cash Advance</u>	
	IDEA (ESE)- add in unspent 2010-11 funds into 2011-12 grant	\$ 180,449.88
	Title I School Improvement grant- new for 2011-12	\$ 176,056.00
	Title I Corrective Action grant- new for 2011-12	\$ 26,544.00
	Reduce Title I SES/ School Choice grant to match award letter	\$ (6,517.00)
		\$ 376,532.88

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #5 for January 2012.

**Action Required:** Consent Agenda

The School Board of Hardee County  
Fiscal Impact of the Budget Summary

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	(\$432,547.00)	\$46,864,460.06
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$2,650.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance	\$376,532.88	\$6,542,530.73
422	Federal Non-Cash Advance		\$104,711.05
432	Federal Targeted Stimulus		\$1,154,100.29
434	Federal Race to the Top		\$430,404.32
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>(\$56,014.12)</b>	<b>\$61,193,242.49</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

March 7, 2012

**Subject:**

Budget Amendment Summary Report #6 – February 2012

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during February 2012 increased the total budget by \$127,661 to **\$61,320,903**. Budget changes of \$10,000 or more per fund are detailed below:

<b>Fund</b>	<b>Decription</b>	<b>Amount</b>
110	General	
	Increase school recognition to match State award	\$ 127,661.00

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #6 for February 2012.

**Action Required:** Consent Agenda

**The School Board of Hardee County  
Fiscal Impact of the Budget Summary**

**Figure 20**

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	\$127,661.00	\$46,992,121.06
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$2,650.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,354,098.20
420	Federal Cash Advance		\$6,542,530.73
422	Federal Non-Cash Advance		\$104,711.05
432	Federal Targeted Stimulus		\$1,154,100.29
434	Federal Race to the Top		\$430,404.32
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>\$127,661.00</b>	<b>\$61,320,903.49</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



## 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

April 16, 2012

**Subject:**

Budget Amendment Summary Report #7 - March 2012

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

Chapter 1001, Florida Statutes, requires that a budget system shall be established as prescribed by law and state board regulations.

State Board of Education Rule 6A-1.006 provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during March 2012 decreased the total budget by \$46,506 to **\$61,274,397**. Budget changes of \$10,000 or more per fund are detailed below:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
110	General	
	Reduce Federal indirect costs	\$ (30,000.00)
	Reduce summer voluntary pre-k	\$ (27,800.00)
	Reduce interest income	\$ (10,625.00)
	Net effect of small budget amendments	\$ 2,898.00
	Increase bus transportation fees	\$ 4,700.00
	Increase misc. local, mostly for E-rate reimbursements	\$ 8,550.00
		\$ (52,277.00)

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #7 for March 2012.

**Action Required:** Consent Agenda

**The School Board of Hardee County  
Fiscal Impact of the Budget Summary**



Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	(\$52,277.00)	\$46,939,844.06
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$2,650.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service	\$2,400.00	\$3,356,498.20
420	Federal Cash Advance	\$937.00	\$6,543,467.73
422	Federal Non-Cash Advance	\$1,500.00	\$106,211.05
432	Federal Targeted Stimulus	\$933.63	\$1,155,033.92
434	Federal Race to the Top		\$430,404.32
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>(\$46,506.37)</b>	<b>\$61,274,397.12</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.

# Hardee County School Board Agenda Analysis



# 16.10

**Author:**

Greg Harrelson, Finance Director

**Date:**

May 18, 2012

**Subject:**

Budget Amendment Summary Report #8 – April 2012

**Background Information:**

Budget Amendment Summary Reports are submitted monthly for review and approval.

**Administrative Consideration:**

*Chapter 1001, Florida Statutes*, requires that a budget system shall be established as prescribed by law and state board regulations.

*State Board of Education Rule 6A-1.006* provides that the school board shall approve amendments to the district school budget whenever the function and object amounts are changed in the original budget approved by the school board.

**Fiscal Impact:**

Budget amendments during April 2012 increased the total budget by \$55,631 to **\$61,330,028**. Budget changes of \$10,000 or more per fund are detailed below:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
110	<u>General</u>	
	Increase insurance recovery for water damage at N.WE and Sr. High	\$ 52,773.00
	Increase State class size reduction funding	\$ 34,808.00
	Increase bus transportation fees	\$ 5,000.00
	Increase State lottery funding	\$ 1,792.00
	Reduce Florida Education Finance Program to match DOE calc.	\$ (56,663.00)
		<u>\$ 37,710.00</u>
435	<u>Federal- Education Jobs Bill</u>	
	Increase Education Jobs Bill funding through 9/30/12	\$ 15,119.00

**Proposed Recommendation to School Board:**

Recommend approval of the Budget Amendment Summary Report #8 for April 2012.

**Action Required:** Consent Agenda

**The School Board of Hardee County  
Fiscal Impact of the Budget Summary**

**April 2012**

Fund Number	Fund Description	Budget Increase (Decrease)	Budget
110	General Operating	\$37,710.00	\$46,977,554.06
112	General - Accounts Payable		\$13,238.38
113	General - Payroll		\$42,686.60
210	Debt Service SBE Bond Fund		\$169,045.12
221	Debt Service 2008A Bond Anticipation Notes		\$1,118.41
222	Debt Service 2009 Local Bonds		\$319,435.97
360	Capital Outlay & Debt Service		\$156,933.45
371	Tax .5 Mills 10-11		\$2,650.50
372	Tax .5 Mills 11-12		\$750,184.00
376	Tax 2 Mills 05-06		\$13,246.61
377	Tax 2 Mills 06-07		\$2,502.81
378	Tax 2 Mills 07-08		\$50,622.76
379	Tax 1.75 Mills 08-09		\$1,194,084.16
391	Classrooms for Kids		\$15,849.79
410	School Food Service		\$3,356,498.20
420	Federal Cash Advance		\$6,543,467.73
422	Federal Non-Cash Advance	\$2,802.00	\$109,013.05
432	Federal Targeted Stimulus		\$1,155,033.92
434	Federal Race to the Top		\$430,404.32
434	Federal Education Jobs Bill	\$15,119.00	\$15,119.00
850	Henry Gilliard Memorial Citrus		\$4,874.38
851	James G. Smith Vocational Award		\$1,063.39
852	Charles E. Myer Memorial		\$5,401.51
<b>Totals</b>		<b>\$55,631.00</b>	<b>\$61,330,028.12</b>

A more detailed budget amendment summary report is on file with the Board Secretary.  
Actual budget amendments are on file in the Finance Dept.