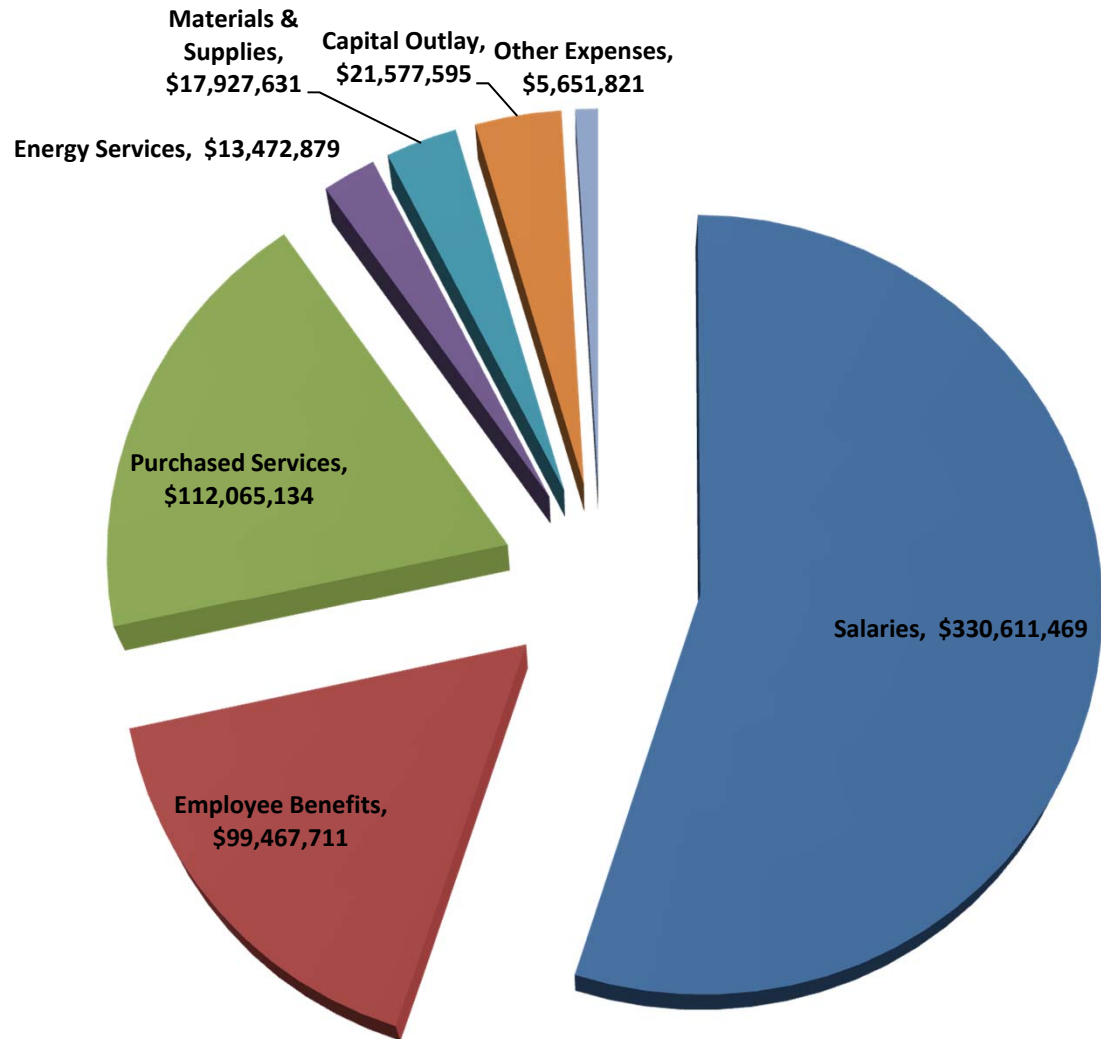


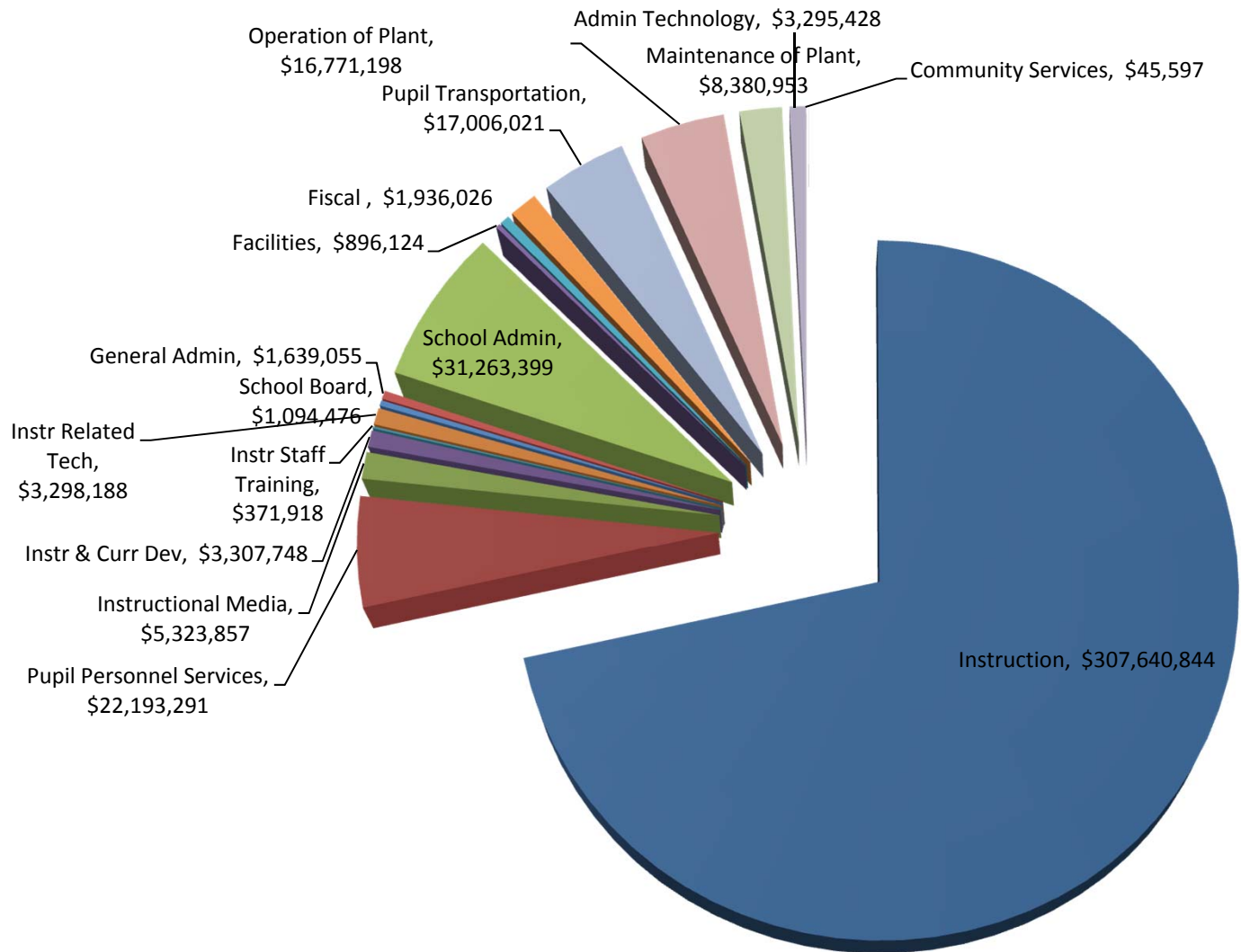
Polk County School Board
General Fund Expenditures Detail
For Period Ending April 30, 2015
(Does not Include Transfers Out)

	2014-2015 Budget	Apr 2015	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 500,128,698	\$ 409,180,786	\$ 238,707,756	\$ 68,933,088	\$ 86,445,161	\$ 2,424	\$ 9,555,026	\$ 3,082,524	\$ 2,454,807
Pupil Personnel Services	27,598,736	25,428,354	17,101,594	5,091,697	3,031,011	-	187,142	11,065	5,845
Instructional Media	7,562,868	6,238,773	4,140,275	1,183,582	373,822	-	117,140	423,079	876
Instr & Curr Dev	4,317,024	3,602,447	2,674,004	633,743	244,198	-	34,951	11,990	3,560
Instr Staff Training	1,210,704	772,086	313,654	58,264	262,800	-	118,150	171	19,046
Instr Related Tech	9,640,433	6,484,746	2,542,295	755,893	1,860,087	-	7,751	1,302,989	15,731
School Board	2,400,605	1,645,623	717,700	376,776	429,360	-	7,704	2,055	112,028
General Admin	3,040,569	2,325,506	1,307,449	331,606	676,923	-	6,524	1,639	1,365
School Admin	42,368,007	31,599,530	24,464,239	6,799,160	81,096	-	142,542	63,104	49,390
Facilities Construction	25,341,331	11,987,027	698,215	197,909	72,193	-	12,150	11,006,561	-
Fiscal Services	3,194,634	2,463,547	1,478,518	457,508	446,461	1,084	46,316	19,201	14,459
Food Services	-	-	-	-	-	-	-	-	-
Central Services	10,644,160	7,884,729	4,279,870	1,335,187	1,649,312	67,228	303,440	168,198	81,496
Pupil Transportation	42,980,574	31,980,760	11,778,347	5,227,674	3,402,385	3,957,600	1,392,193	5,218,228	1,004,333
Operation of Plant	44,995,975	35,271,297	11,465,427	5,305,771	8,059,347	8,831,747	963,933	49,584	595,488
Maintenance of Plant	24,499,192	18,141,395	6,332,132	2,048,821	3,978,923	612,485	5,016,108	152,749	177
Admin Technology	6,517,733	4,424,097	2,570,308	725,121	1,040,227	-	5,324	64,459	18,658
Community Services	379,341	285,120	39,685	5,912	11,828	311	11,238	-	216,145
Debt Service	1,267,832	1,058,417	-	-	-	-	-	-	1,058,417
			-	-	-	-	-	-	-
Totals	\$ 758,088,418	600,774,240	\$ 330,611,469	\$ 99,467,711	\$ 112,065,134	\$ 13,472,879	\$ 17,927,631	\$ 21,577,595	\$ 5,651,821
Percent of Total Expense			55.03%	16.56%	18.65%	2.24%	2.98%	3.59%	0.94%
Budget by Object	\$ 758,088,418		\$ 403,571,558	\$ 130,650,163	\$ 130,217,024	\$ 17,113,657	\$ 28,938,184	\$ 42,305,805	\$ 5,292,026
Percent of Total Budget			53.24%	17.23%	17.18%	2.26%	3.82%	5.58%	0.70%

Expenditures By Classification - General Fund



Salaries and Benefits by Function - General Fund



Function indicates the overall purpose or objective of the expenditure.

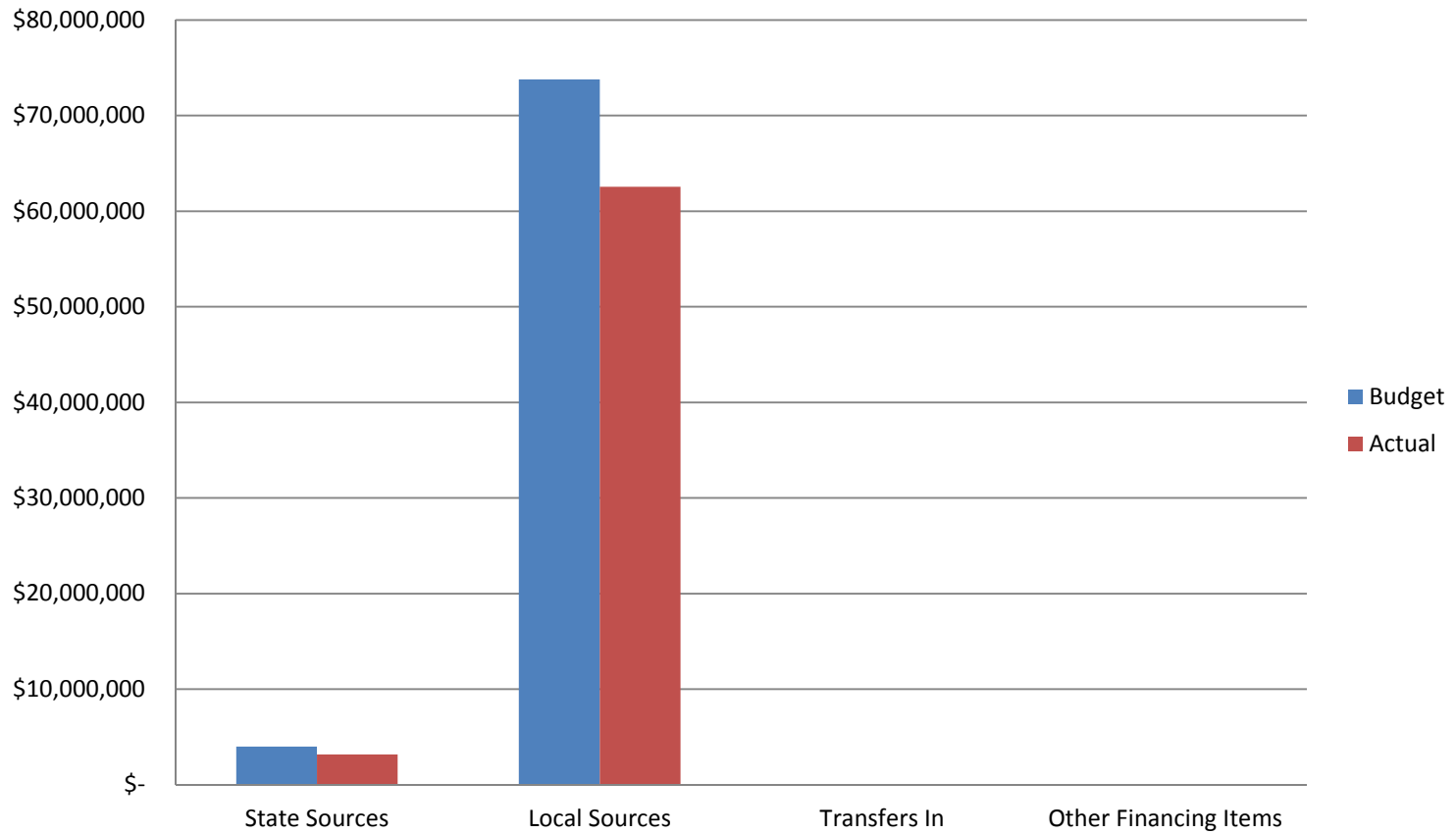
**Polk County School Board
Capital Projects 2014/2015
As of April 30, 2015**

	Original Budget	Current Budget	Encumbrances	Actuals	Available Budget	% of Budget Remaining
Revenues						
State Sources	\$ 4,223,253	\$ 3,989,342		\$ 3,189,042	\$ 800,300	20.06%
Local Sources	73,798,648	73,798,648		62,569,686	11,228,962	15.22%
Total Revenues	78,021,901	77,787,990		65,758,728	12,029,262	15.46%
Expenses						
Facilities Construction	45,812,282	55,064,499	11,319,588	5,912,706	37,832,205	68.71%
Transfers Out	92,455,708	104,995,129	-	78,821,631	26,173,497	24.93%
Total Expenses	138,267,990	160,059,628		84,734,337	64,005,703	39.99%
Excess (Deficit) of Revenues	(60,246,089)	(82,271,638)		(18,975,609)		
Beginning Fund Balance	95,180,502	95,180,502		95,180,502		
Ending Fund Balance	\$ 34,934,413	\$ 12,908,864		\$ 76,204,893		

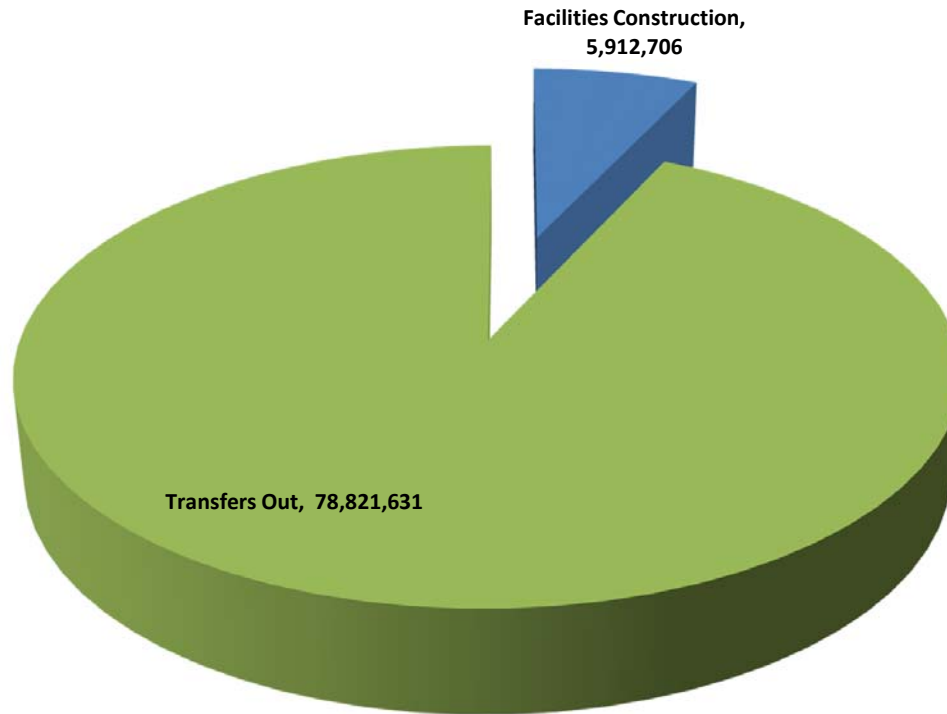
Polk County School Board
Capital Projects Fund 2014/2015 Compared to 2013/2014

	2014-2015 Budget	Apr 2015	Variance	% Expensed	Apr 2014	Change	% Change
Revenues							
State Sources	\$ 3,989,342	\$ 3,189,042	\$ (800,300)	79.94%	\$ 1,545,151	\$ 1,643,891	106.39%
Local Sources	73,798,648	62,569,686	(11,228,962)	84.78%	56,805,912	5,763,774	10.15%
Transfers In	-	-	-		1,388,565	(1,388,565)	-100.00%
Other Financing Items	-	-	-		-	-	
Total Revenues	77,787,990	65,758,728	(12,029,262)	84.54%	59,739,628	6,019,100	10.08%
Facilities Construction	55,064,499	5,912,706	(49,151,793)	10.74%	3,944,892	1,967,814	49.88%
Debt Service	-	-	-		124,183	(124,183)	-100.00%
Transfers Out	104,995,129	78,821,631	(26,173,497)	75.07%	76,089,203	2,732,428	3.59%
Total Expenses	160,059,628	84,734,337	(75,325,291)	52.94%	80,158,279	4,576,058	5.71%
Excess (Deficit) of Revenues	(82,271,638)	(18,975,609)	63,296,029	23.06%	(20,418,651)	1,443,042	7.07%
Beginning Fund Balance	95,180,502	95,180,502	-	100.00%	\$ 99,548,282	(4,367,780)	-4.39%
Ending Fund Balance	\$ 12,908,864	\$ 76,204,893	\$ 63,296,029	590.33%	\$ 79,129,631	\$ (2,924,738)	-3.70%

Capital Projects Revenue - Budget vs Actual



Capital Projects Expenses by Function



Polk County School Board
Special Revenue 2014/2015
As of April 30, 2015

	Original Budget	Current Budget	Encumbrances	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$ 9,751,679	\$ 22,717,722		\$ 11,674,010	\$ 11,043,712	48.61%
Federal Through State	127,593,169	141,275,129		89,154,809	52,120,320	36.89%
State Sources	1,205,791	1,517,189		980,968	536,221	35.34%
Local Sources	6,049,200	6,174,254		4,246,866	1,927,388	31.22%
Transfers In	-	56,531		56,531	56,531	100.00%
Other Financing Items	-	-		-	-	
Total Revenues	144,599,840	171,740,826		106,113,185	65,684,172	38.25%
Expenses						
Instruction	52,638,502	60,904,711	3,006,349	32,735,021	28,169,690	46.25%
Pupil Personnel Services	5,914,635	8,634,797	153,546	5,311,582	3,323,215	38.49%
Instructional Media	785,685	1,021,021	100,816	665,146	355,875	34.85%
Instr & Curr Dev	8,651,514	15,464,806	587,124	7,420,151	8,044,654	52.02%
Instr Staff Training	18,311,125	24,997,892	1,295,069	11,247,300	13,750,592	55.01%
Instr Related Tech	9,316	42,651	-	31,136	11,514	27.00%
School Board	-	432	-	484	(52)	-11.99%
General Admin	3,108,701	3,342,738	-	1,779,178	1,563,560	46.77%
School Admin	18,545	11,051	-	11,123	(71)	-0.64%
Facilities Construction	22,000	149,654	-	137,654	12,000	8.02%
Fiscal	109,795	249,328	39,265	149,138	100,190	40.18%
Food Services	52,587,583	52,801,165	198,134	41,882,655	10,918,510	20.68%
Central Services	2,734,972	3,387,617	511,591	1,270,920	2,116,697	62.48%
Pupil Transportation	1,407,584	1,754,037	21,500	367,280	1,386,757	79.06%
Operation of Plant	58,080	144,661	-	77,707	66,954	46.28%
Maintenance of Plant	80,693	132,462	2,880	75,257	57,204	43.19%
Admin Technology	102,598	551,997	-	516,247	35,750	6.48%
Community Services	2,620,685	2,711,980	2,000	2,305,145	406,834	15.00%
Total Expenses	149,162,012	176,302,999		105,983,125	70,319,874	39.89%
Excess (Deficit) of Revenues	(4,562,173)	(4,562,173)		130,060		
Beginning Fund Balance	9,311,577	9,311,577		9,311,577		
Ending Fund Balance	\$ 4,749,404	\$ 4,749,404		\$ 9,441,637		

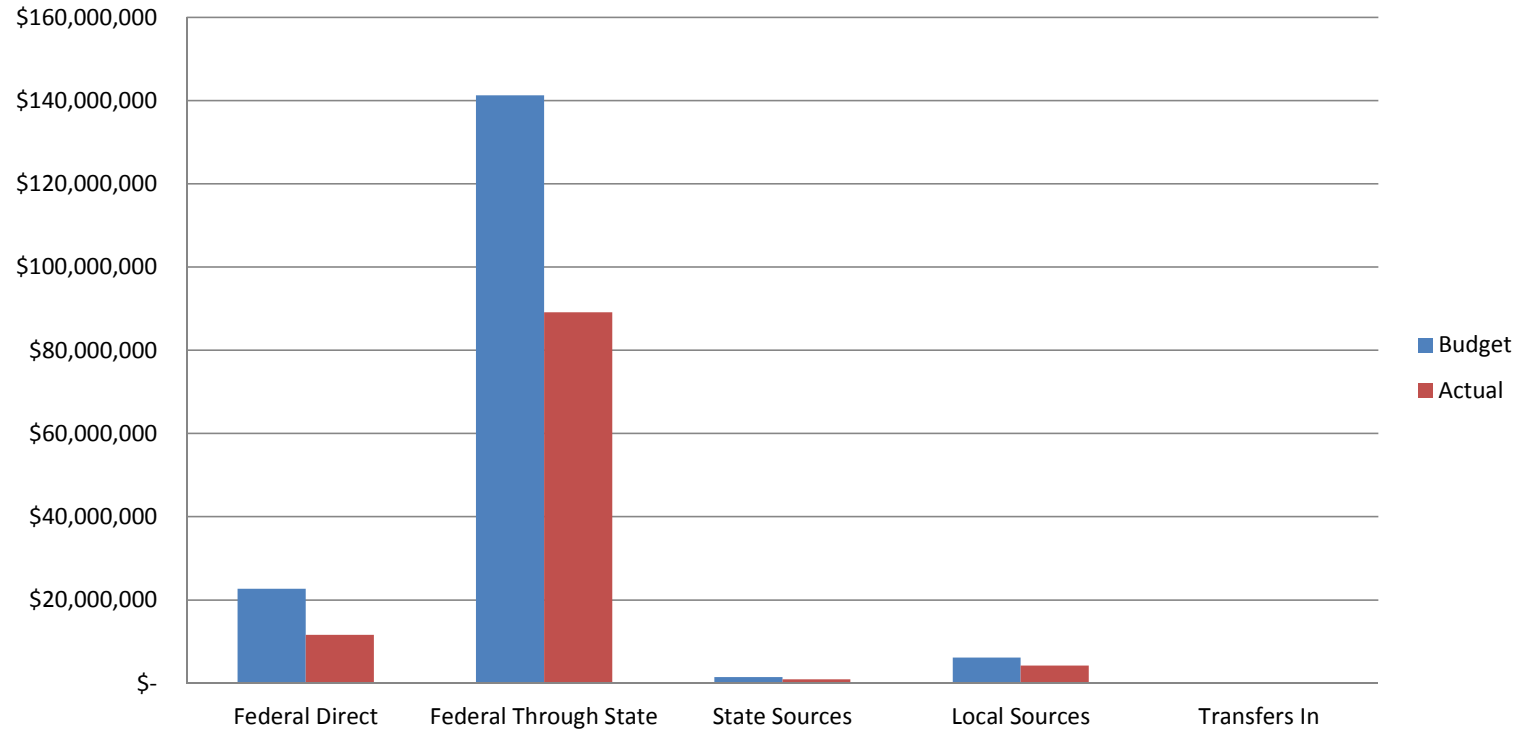
Polk County School Board
Special Revenue Fund 2014/2015 Compared to 2013/2014

	2014-2015 Budget	Apr 2015	Variance	% Expensed	Apr 2014	Change	% Change
Revenues							
Federal Direct	\$ 22,717,722	\$ 11,674,010	\$ (11,043,712)	51.39%	\$ 8,798,571	\$ 2,875,439	32.68%
Federal Through State	141,275,129	89,154,809	(52,120,320)	63.11%	70,179,683	18,975,126	27.04%
State Sources	1,517,189	980,968	(536,221)	64.66%	1,060,114	(79,146)	-7.47%
Local Sources	6,174,254	4,246,866	(1,927,388)	68.78%	4,915,672	(668,805)	-13.61%
Transfers In	56,531	56,531	-	100.00%	638	55,893	8766.35%
Total Revenues	171,740,826	106,113,185	(65,627,641)	61.79%	84,954,677	21,158,508	24.91%
Expenses							
Instruction	60,904,711	32,735,021	(28,169,690)	53.75%	24,303,687	8,431,334	34.69%
Pupil Personnel Services	8,634,797	5,311,582	(3,323,215)	61.51%	4,713,127	598,455	12.70%
Instructional Media	1,021,021	665,146	(355,875)	65.15%	723,279	(58,133)	-8.04%
Instr & Curr Dev	15,464,806	7,420,151	(8,044,654)	47.98%	9,705,925	(2,285,774)	-23.55%
Instr Staff Training	24,997,892	11,247,300	(13,750,592)	44.99%	5,983,254	5,264,045	87.98%
Instr Related Tech	42,651	31,136	(11,514)	73.00%	21,231	9,905	46.65%
General Admin	3,342,738	1,779,178	(1,563,560)	53.23%	1,376,754	402,424	29.23%
School Admin	11,051	11,123	71	100.64%	14,441	(3,318)	-22.98%
Facilities Construction	149,654	137,654	(12,000)	91.98%	-	137,654	
Fiscal Services	249,328	149,138	(100,190)	59.82%	110,928	38,210	34.45%
Food Services	52,801,165	41,882,655	(10,918,510)	79.32%	35,363,004	6,519,651	18.44%
Central Services	3,387,617	1,270,920	(2,116,697)	37.52%	1,341,652	(70,732)	-5.27%
Pupil Transportation	1,754,037	367,280	(1,386,757)	20.94%	142,875	224,405	157.06%
Operation of Plant	144,661	77,707	(66,954)	53.72%	61,224	16,483	26.92%
Maintenance of Plant	132,462	75,257	(57,204)	56.81%	33,999	41,258	121.35%
Admin Technology	551,997	516,247	(35,750)	93.52%	146,081	370,166	253.40%
Community Services	2,711,980	2,305,145	(406,834)	85.00%	2,126,486	178,659	8.40%
Transfers Out	-	-	-	-	-	-	-
Total Expenses	176,302,999	105,983,125	(70,319,874)	60.11%	86,167,949	19,815,176	23.00%
Excess (Deficit) of Revenues	(4,562,173)	130,060	4,692,233	-2.85%	(1,213,271)	1,343,332	110.72%
Beginning Fund Balance	9,311,577	9,311,577		100.00%	\$ 11,017,357	(1,705,780)	-15.48%
Ending Fund Balance	\$ 4,749,404	\$ 9,441,637	\$ 4,692,233	198.80%	\$ 9,804,086	\$ (362,449)	-3.70%

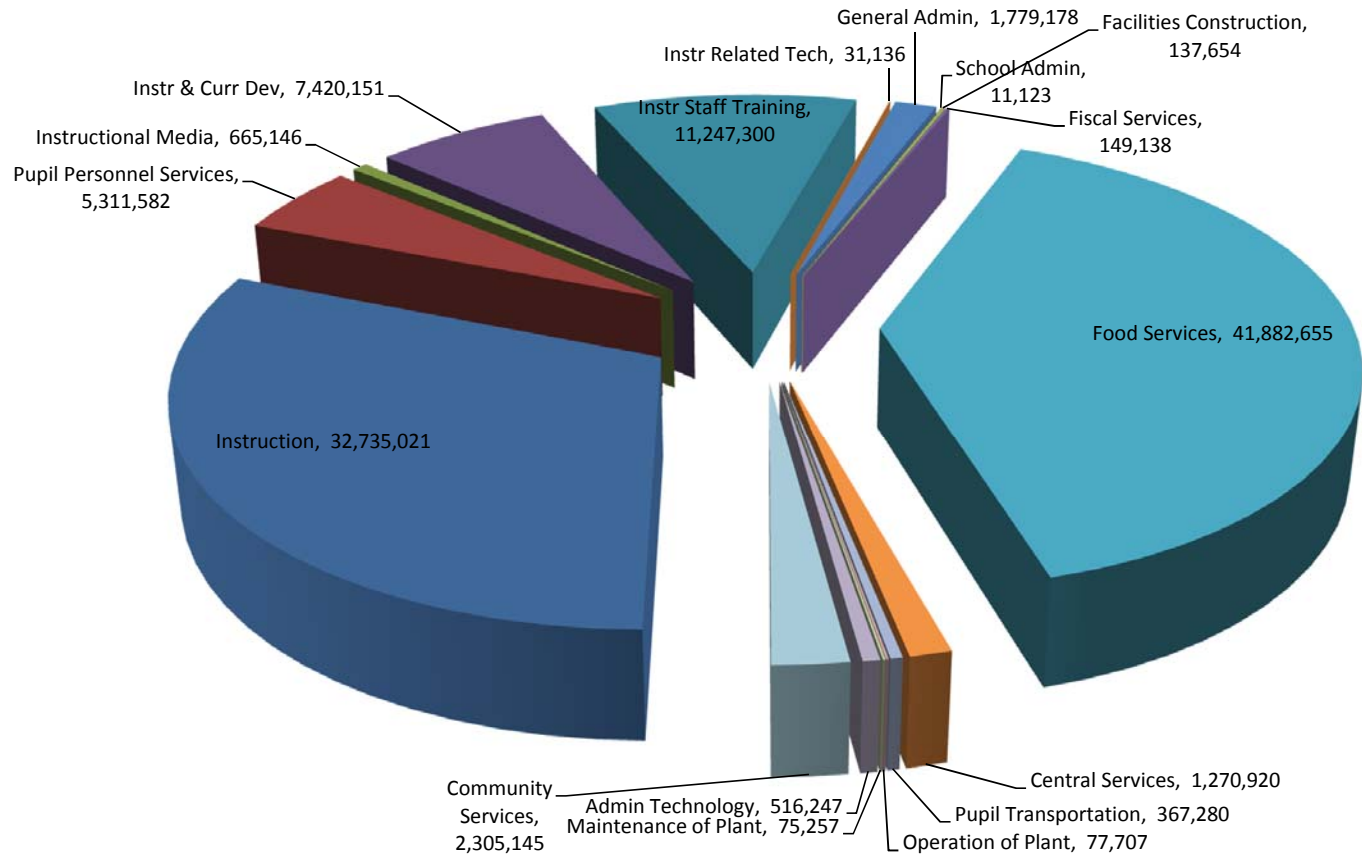
NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District.

Special Revenue - Budget vs Actual

(Includes ARRA Funding)



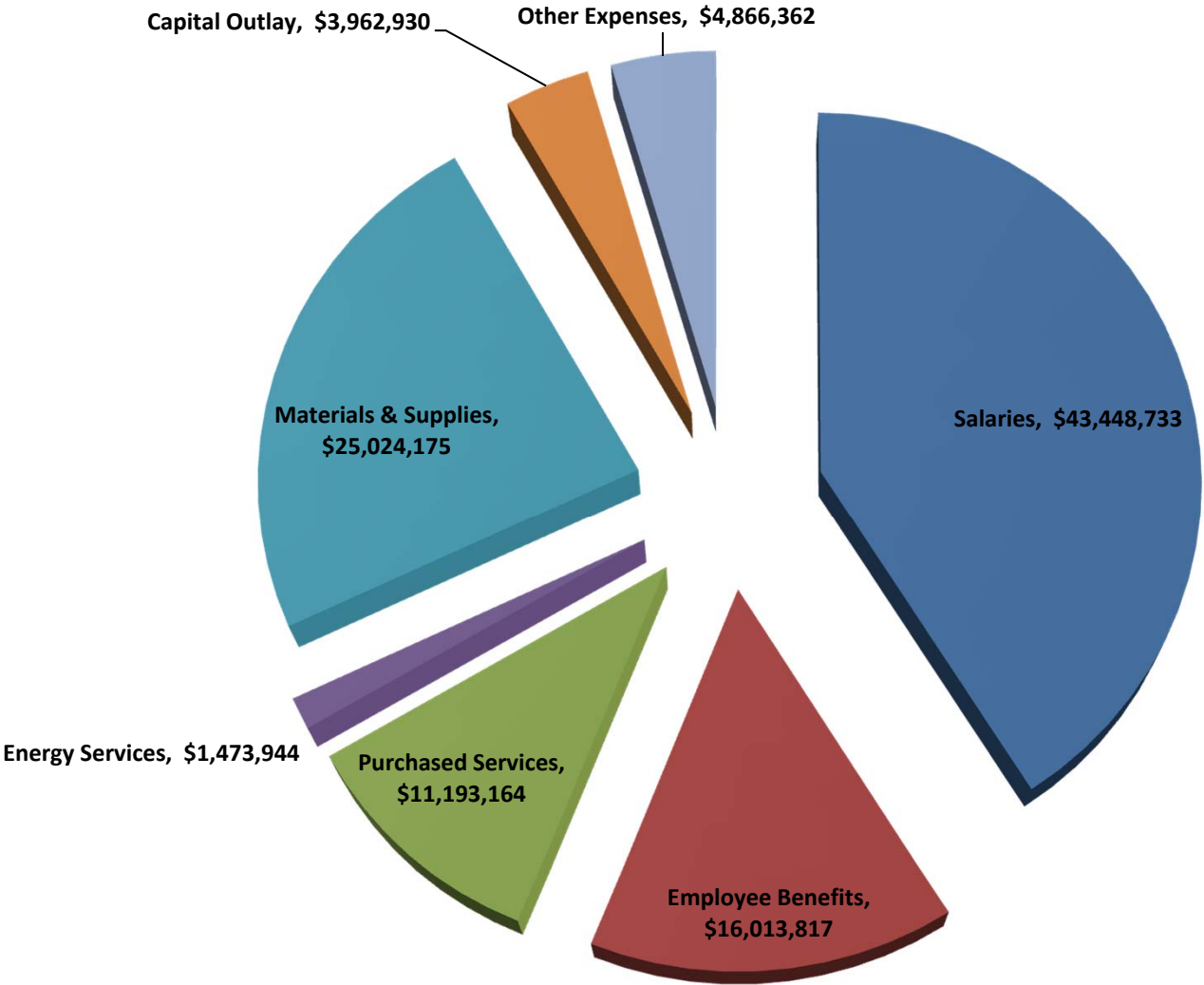
Special Revenue Expenses by Function (Includes ARRA Funding)



**Polk County School Board
Special Revenue Expenditures Detail
For Period Ending April 30, 2015**

	2014-2015 Budget	Apr 2015	Classification of Expenditures							
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	
Instruction	\$ 60,904,711	\$ 32,735,021	\$ 16,938,304	\$ 5,512,485	\$ 5,018,380	\$ -	\$ 2,273,310	\$ 2,676,427	\$ 316,116	
Pupil Personnel Services	8,634,797	5,311,582	3,157,022	1,068,314	618,733	10,263	392,562	64,070	619	
Instructional Media	1,021,021	665,146	416,616	139,775	9,189	1,928	19,945	77,707	(14)	
Instr & Curr Dev	15,464,806	7,420,151	5,115,336	1,385,738	714,301	13,529	60,337	130,761	150	
Instr Staff Training	24,997,892	11,247,300	6,448,092	1,647,670	2,548,450	360,930	218,454	23,703	-	
Instr Related Tech	42,651	31,136	5,052	779	-	-	25,306	-	-	
School Board	432	484	-	34	450	-	-	-	-	
General Admin	3,342,738	1,779,178	-	-	75	-	-	-	1,779,103	
School Admin	11,051	11,123	-	-	7,289	-	325	3,509	-	
Facilities Construction	149,654	137,654	-	-	-	-	-	137,654	-	
Fiscal Services	249,328	149,138	68,900	17,981	62,257	-	-	-	-	
Food Services	52,801,165	41,882,655	10,789,840	6,090,495	967,428	1,070,007	21,920,408	766,657	277,820	
Central Services	3,387,617	1,270,920	411,145	124,725	546,500	-	74,446	82,444	31,661	
Pupil Transportation	1,754,037	367,280	-	-	198,842	3,751	3,966	-	160,720	
Operation of Plant	144,661	77,707	-	-	52,987	13,535	11,184	-	-	
Maintenance of Plant	132,462	75,257	-	-	56,284	-	18,973	-	-	
Admin Technology	551,997	516,247	98,426	25,820	392,000	-	-	-	-	
Community Services	2,711,980	2,305,145	-	-	-	-	4,957	-	2,300,188	
Transfers Out	-	-	-	-	-	-	-	-	-	
Totals	\$ 176,302,999	\$ 105,983,125	\$ 43,448,733	\$ 16,013,817	\$ 11,193,164	\$ 1,473,944	\$ 25,024,175	\$ 3,962,930	\$ 4,866,362	
Percent of Total Expense			41.00%	15.11%	10.56%	1.39%	23.61%	3.74%	4.59%	
Budget by Object	\$ 176,302,999		\$ 66,121,181	\$ 23,807,803	\$ 25,420,067	\$ 1,307,841	\$ 43,045,138	\$ 6,708,174	\$ 9,892,796	
Percent of Total Budget			37.50%	13.50%	14.42%	0.74%	24.42%	3.80%	5.61%	

Expenditures By Classification - Special Revenue



**Polk County School Board
Debt Service 2014/2015
As of April 30, 2015**

	Original Budget	Current Budget	Encumbrances	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$ 1,141,797	\$ 1,141,797		\$ 1,058,446	\$ 83,351	7.30%
State Sources	2,931,874	2,931,874		-	2,931,874	100.00%
Local Sources	-	-		105,032	(105,032)	
Transfers In	46,381,274	45,655,065		43,620,983	2,034,082	4.46%
Other Financing Items	-	148,255		148,255	-	0.00%
Total Revenues	50,454,946	49,876,993		44,932,717	4,944,276	9.91%
Expenses						
Debt Service	48,308,642	47,730,689	-	42,646,418	5,084,271	10.65%
Total Expenses	48,308,642	47,730,689		42,646,418	5,084,271	10.65%
Excess (Deficit) of Revenues	2,146,304	2,146,304		2,286,299		
Beginning Fund Balance	11,694,540	11,694,540		11,694,540		
Ending Fund Balance	\$ 13,840,844	\$ 13,840,844		\$ 13,980,839		

Polk County School Board
Debt Service Fund 2014/2015 Compared to 2013/2014

	2014-2015 Budget	Apr 2015	Variance	% Expensed	Apr 2014	Change	% Change
Revenues							
Federal Direct	\$ 1,141,797	\$ 1,058,446	\$ (83,351)	92.70%	\$ 1,051,025	\$ 7,422	0.71%
State Sources	2,931,874	-	(2,931,874)	0.00%	-	-	
Local Sources	-	105,032	105,032		87,601	17,431	19.90%
Transfers In	46,381,274	43,620,983	(2,760,291)	94.05%	44,228,738	(607,755)	-1.37%
Other Financing Items	-	148,255	148,255		-	148,255	
Total Revenues	50,454,946	44,932,717	(5,522,229)	89.06%	45,367,364	(434,647)	-0.96%
Expenses							
Debt Service	48,308,642	42,646,418	(5,662,225)	88.28%	43,108,109	(461,691)	-1.07%
Total Expenses	48,308,642	42,646,418	(5,662,225)	88.28%	43,108,109	(461,691)	-1.07%
Excess (Deficit) of Revenues	2,146,304	2,286,299	139,995	106.52%	2,259,255	27,045	-1.20%
Beginning Fund Balance	11,694,540	11,694,540	-	100.00%	8,652,903	3,041,637	35.15%
Ending Fund Balance	\$ 13,840,844	\$ 13,980,839	\$ 139,995	101.01%	\$ 10,912,158	\$ 3,068,681	28.12%

NOTE: A **RED** Variance / Change notes a negative impact to the District; a **BLACK** Variance / Change notes a positive impact to the District.

Polk County School Board
Combining state of Revenues, Expenses, and Changes in Retained Earnings - Internal Service Funds
For Period Ending April 30, 2015

Description	Worker's Compensation	General Liability / Fleet Liability	Errors & Omissions /Boiler & Machinery	Group Insurance	Totals
Operating Revenues					
Premium Revenue	\$ 2,195	\$ 1,333,333	\$ -	71,018,818	72,354,347
Other Operating Revenues	-	-	-	-	-
Total Operating Revenues	2,195	1,333,333	-	71,018,818	72,354,347
Operating Expenses (Function 9900)					
Salaries				(400)	(400)
Employee Benefits				279	279
Purchased Services	1,883,388	378,188	-	4,372,396	6,633,972
Energy Services	-	-	-	5,069	5,069
Materials and Supplies	101,519	203	-	767	102,488
Capital Outlay	-	-	-	-	-
Other Expenses	3,771,571	545,865	-	76,066,311	80,383,747
Depreciation Expense				4,931	4,931
Total Operating Expense	5,756,477	924,257	-	80,449,352	87,130,086
Operating Income (Loss)	(5,754,282)	409,077	-	(9,430,534)	(14,775,739)
Nonoperating Revenues					
Interest	73,064	1,235	333	164,983	239,615
Miscellaneous	506,420	1,053	-	552,726	1,060,199
Total Nonoperating Revenues	579,484	2,288	333	717,709	1,299,814
Nonoperating Expenses (Function 9900)					
Miscellaneous Expense	-	-	-	5,000	5,000
Loss On Disposition of Assets	-	-	-	-	-
Total Nonoperating Expenses	-	-	-	5,000	5,000
Income(Loss) Before Operating Transfers	(5,174,798)	411,365	333	(8,717,825)	(13,480,925)
Operating Transfers Out (Function 9700):					
Operating Transfers Out	73,813	62,647	-	509,547	646,007
Total Operating Transfers Out	73,813	62,647	-	509,547	646,007
Net Income (Loss)	(5,248,611)	348,718	333	(9,227,372)	(14,126,932)
Retained Earnings - Beginning of Year	12,051,898	2,421,136	1,941,339	22,470,278	38,884,651
Retained Earnings - End of Year	6,803,287	2,769,853	1,941,672	13,242,906	24,757,719