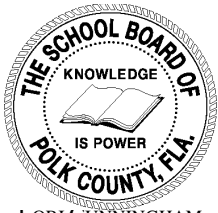


# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830



LORI CUNNINGHAM  
DISTRICT 2

HAZEL SELLERS  
DISTRICT 3

KAY FIELDS  
DISTRICT 5

LYNN WILSON  
DISTRICT 6

TIM HARRIS  
DISTRICT 7

C. WESLEY BRIDGES, II  
General Counsel

**Administration**  
KATHRYN M. LEROY  
Superintendent

March 6, 2015

TO: Mrs. Kathryn LeRoy, Superintendent of Schools  
FROM: Mike Perrone, Associate Superintendent, CFO  
Jason Pitts, Budget Director

SUBJECT: 2014/15 February Budget Amendments – 04/24/2015 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for February 1, 2015 through February 28, 2015, we have prepared the following summary. Please note the additional attachment to the February Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

#### **General Fund:**

- ✓ Unrestricted Fund Balance net increase of \$241,308 (Increase of \$244,058 as a result of Charter School Third Calculation FEFP Adjustments, and decrease of (\$2,750) due to partial release of funds held back for departments).
- ✓ Donations in the amount of \$6,000 and recycling revenue in the amount of \$9,996 were recorded with corresponding appropriations.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

#### **Debt Service Funds:**

- ✓ A Budget adjustment was made for increased COPS Debt Service fees that increased both Revenue and Allocations by the same amount for February by \$3,123.

#### **Capital Projects Funds:**

- ✓ A transfer of \$3,123 was made to Debt Service Funds to pay for increased COPS Debt Service fees which were adjusted in February. Fund Balance decreased by the same amount.

#### **Special Revenue Fund (Food Service):**

- ✓ No amendment necessary.

**Special Revenue Fund (Other-Grants):**

- ✓ The Eisenhower Math and Science Award was increased \$2,686 due to Budget Amendment.
- ✓ Revenue and corresponding appropriations were adjusted for three IDEA grants to match the rollover awards and amendment #5; \$321,363, \$42,251, and \$73,077 totaling \$436,691.
- ✓ Revenue and appropriations were adjusted (decreased) \$160,117 for the 2015 Title 1 award in order to match the award letter.
- ✓ Grant revenues and corresponding appropriations were recorded in the amount of \$301,695 for the ESOL Award Rollover.
- ✓ Revenues and corresponding appropriations of \$4,271 were recorded for the increase to the JTPA Adult Migration State Award.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function. No change in fund balance.

**Special Revenue Fund (ARRA):**

- ✓ Various amounts were transferred between expenditure accounts to match Race to the Top amendment #21.

**Special Revenue Fund (MISC):**

- ✓ Grant revenues and corresponding appropriations were recorded in the amount of \$254,029 for a new Federal Direct Grant for District Leadership and Faculty Development.

**Internal Service Funds:**

- ✓ No amendment necessary.

**Internal Accounts (Trust & Agency Funds):**

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 26  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	805,838,779.62	15,995.54	-	805,854,775.16
2800 Beginning Fund Balance	59,793,478.13			59,793,478.13
3191 R.O.T.C.	800,000.00			800,000.00
3202 Medicaid Reimbursements	1,900,000.00			1,900,000.00
32** Miscellaneous	-			-
3310 Florida Educ Fin Program	394,204,825.00			394,204,825.00
3315 Workforce Development	9,498,822.00			9,498,822.00
3317 Workforce Development Performance	-			-
3318 Adults with Disabilities	191,203.84			191,203.84
3323 CO&DS Withheld For Admin Exp	50,000.00			50,000.00
3334 Florida Teachers Lead Program	-			-
3336 Instructional Materials	-			-
3343 State License Tax	850,000.00			850,000.00
3344 Discretionary Lottery Funds	940,044.00			940,044.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	107,221,924.00			107,221,924.00
3361 School Recognition Funds	1,903,824.00			1,903,824.00
3371 Voluntary Prekindergarten Program	4,134,700.27			4,134,700.27
3372 Preschool Projects	617,200.00			617,200.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	154,549,787.00			154,549,787.00
3425 Rent	23,237.50			23,237.50
3431 Interest on Investments	80,000.00			80,000.00
3440 Gifts, Grant, and Bequests	323,395.50	6,000.00		329,395.50
346* Course Fees	2,195,000.00			2,195,000.00
347* Child Care Fees	835,132.00			835,132.00
349* Other Misc Local Sources	5,770,780.00	9,995.54		5,780,775.54
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	58,340,063.38			58,340,063.38
3670 Tfers From Internal Service Funds	1,365,363.00			1,365,363.00
3*** All Other revenue items	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	500,990,859.26		349,754.63	500,641,104.63
6100 Pupil Personnel Services	27,534,772.22	12,250.35		27,547,022.57
6200 Instructional Media Services	7,519,443.65		4,883.80	7,514,559.85
6300 Instr Curriculum Dev Serv	4,270,663.43	9,104.37		4,279,767.80
6400 Instr Staff Training Services	1,125,149.73	56,433.88		1,181,583.61
6500 Instructional Technology Services	9,042,465.81		10,638.05	9,031,827.76
7100 Board	2,379,446.58		19,680.00	2,359,766.58
7200 General Administration	3,039,414.04			3,039,414.04
7300 School Administration	42,274,504.44		4,136.00	42,270,368.44
7400 Facilities Acq & Construction	24,566,325.79	25,552.80		24,591,878.59
7500 Fiscal Services	3,090,322.78	19,930.00		3,110,252.78
7700 Central Services	10,489,588.49	15,664.01		10,505,252.50
7800 Pupil Transportation Services	42,861,008.88	39,461.27		42,900,470.15
7900 Operation of Plant	44,842,863.13	47,419.44		44,890,282.57
8100 Maintenance of Plant	24,388,746.25		54,998.10	24,333,748.15
8200 Administrative Technology Services	6,848,044.98		7,038.00	6,841,006.98
9100 Community Services	379,017.38			379,017.38
9200 Debt Services	1,267,832.00			1,267,832.00
9700 Transfer of funds				
2700 Ending Fund Balance	48,928,310.78	241,308.00		49,169,618.78
TOTAL REVISIONS	805,838,779.62	467,124.12	451,128.58	805,854,775.16

ADOPTED BY BOARD: April 14, 2015

CERTIFIED CORRECT \_\_\_\_\_

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 27  
 FUND: DEBT SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	104,890,154.12	3,123.29	-	104,893,277.41
2800 Beginning Fund Balance	11,694,540.16			11,694,540.16
3199 Federal Direct	1,141,797.40			1,141,797.40
3322 CO&DS Withheld SBE/COBI Bonds	2,931,874.41			2,931,874.41
3431 Interest on Investments	-			-
349* Other Misc Local Sources	-			-
3630 Tfers From Capital Proj Funds	45,651,942.15	3,123.29		45,655,065.44
3715 Proceeds of Refunding Bonds	43,470,000.00			43,470,000.00
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	91,049,310.05	3,123.29		91,052,433.34
9700 Transfer of funds	-			-
2700 Ending Fund Balance	13,840,844.07			13,840,844.07
<b>TOTAL REVISIONS</b>	<b>104,890,154.12</b>	<b>3,123.29</b>	<b>-</b>	<b>104,893,277.41</b>

ADOPTED BY BOARD: April 14, 2015

CERTIFIED CORRECT \_\_\_\_\_

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 28  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	172,967,706.57	-	-	172,967,706.57
2800 Beginning Fund Balance	95,179,716.57			95,179,716.57
3321 CO&DS Distributed	441,000.00			441,000.00
3325 Interest on Undistributed CO&DS	29,000.00			29,000.00
3391 Public Educ Cap Outlay (PECO)	1,881,021.00			1,881,021.00
3396 Class Size Reduction/Capital Funds				
3397 Charter School Capital Outlay	1,638,321.00			1,638,321.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	40,298,648.00			40,298,648.00
3418 Local Sales Tax	30,000,000.00			30,000,000.00
3431 Interest on Investments				
3440 Gifts, Grants, and Bequests				
3496 Impact Fees	3,500,000.00			3,500,000.00
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	54,114,499.28			54,114,499.28
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	103,992,005.53	3,123.29		103,995,128.82
2700 Ending Fund Balance	14,861,201.76		3,123.29	14,858,078.47
<b>TOTAL REVISIONS</b>	<b>172,967,706.57</b>	<b>3,123.29</b>	<b>3,123.29</b>	<b>172,967,706.57</b>

ADOPTED BY BOARD: April 14, 2015

CERTIFIED CORRECT \_\_\_\_\_



SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 30  
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	12,931,179.45	-	-	12,931,179.45

2800 Beginning Fund Balance	-			
3199 Misc Federal Direct	-			
3210 State Fiscal Stabilization K-12	-			
3211 State Fiscal Stabilization Workforce	-			
3214 State Fisc Stab - Race to the Top	12,918,984.45			12,918,984.45
3230 Indiv with Disabilities Educ	12,195.00			12,195.00
3240 Elem & Sec Educ Act T1	-			
3399 Other Misc State	-			
3431 Interest	-			

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	160,280.48	482,445.50		642,725.98
6100 Pupil Personnel Services	34,238.78		24.84	34,213.94
6200 Instructional Media Services	4,456.37		1,277.44	3,178.93
6300 Instr Curriculum Dev Serv	5,403,016.13	172.36		5,403,188.49
6400 Instr Staff Training Services	5,498,815.27		1,069,180.40	4,429,634.87
6500 Instr Related Technology	8,024.92			8,024.92
7100 Board	-			-
7200 General Administration	448,927.88		16,000.00	432,927.88
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	35,983.24	17,341.94		53,325.18
7600 Food Services	-			-
7700 Central Services	675,439.53	586,522.88		1,261,962.41
7800 Pupil Transportation Services	110,000.00			110,000.00
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
8200 Administrative Technology	551,996.85			551,996.85
9100 Community Services				
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-

TOTAL REVISIONS	12,931,179.45	1,086,482.68	1,086,482.68	12,931,179.45
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ADOPTED BY BOARD: April 14, 2015

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 31  
 FUND: SPECIAL REVENUE - MISC

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	-	254,029.00	-	254,029.00

2800 Beginning Fund Balance	-			
3199 Misc Federal Direct	-	254,029.00		254,029.00
3399 Other Misc State	-			
3431 Interest	-			

\*\*\*\*\* 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	-	244,029.00		244,029.00
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	-	10,000.00		10,000.00
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
8200 Administrative Technology	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
<b>TOTAL REVISIONS</b>	-	254,029.00	-	254,029.00

ADOPTED BY BOARD: April 14, 2015

CERTIFIED CORRECT \_\_\_\_\_