SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391 BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE BARTOW, FLORIDA 33830



March 4, 2016

TO: Ms. Jacqueline Byrd, Superintendent of Schools

FROM: Mike Perrone, Associate Superintendent, CFO

Jason Pitts, Director of Budget

SUBJECT: 2015/16 February Budget Amendments – 3/15/2016 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for February 1, 2016 through February 29, 2016, 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

Board Members

BOARD CHAIR KAY FIELDS DISTRICT 5

HUNT BERRYMAN DISTRICT 1

LORI CUNNINGHAM DISTRICT 2

HAZEL SELLERS
DISTRICT 3

DICK MULLENAX
DISTRICT 4

LYNN WILSON DISTRICT 6

TIM HARRIS

C. WESLEY BRIDGES, II General Counsel

Administration

JACQUELINE M. BYRD

Superintendent

General Fund:

by fund.

- ✓ Net Fund Balance decreased (\$663,850) due to:
 - (\$580,000) needed for Citrus Ridge bus loop and paving
 - (\$108,020) transferred to department budgets from Holdback
 - (\$65,000) for P1668-Central Warehouse Cooler
 - (\$ 10,830) to set up budget for Hospital Homebound School
 - \$100,000 returned funds from C00299 Horizons
- ✓ Donations in the amount of \$1,900 were recorded with corresponding appropriations.
- ✓ Recycling Revenue of \$2,539 was recorded with corresponding appropriations.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Fund:

✓ No amendment necessary.

Capital Projects Fund:

✓ No amendment necessary.

Special Revenue Fund (Food Service):

✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Vocational Education Acts revenues and corresponding appropriations increased \$61,269 for Carl Perkins Amendment.
- ✓ Other Federal thru State revenues and corresponding appropriations increased \$48,334 due to: Enhanced Inst. Opportunities award of \$32,709 and USF Florida Aware award of \$15,625.
- ✓ Other Misc Federal through State revenues and corresponding appropriations increased \$35,487 for second semester funding for Traviss and Ridge Career Centers.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function. No change in fund balance.

Polk County Schools – an equal opportunity institution for education and employment

Special Revenue Fund (Other-MISC):

✓ Revenue and corresponding appropriations net increase of \$692,315 due to: \$892,315 in Federal Funds for: Florida's Best and Brightest Award of \$759,577, and a reduction of (\$67,262) made to match award letter for Academic Tourney of \$132,738. Also, a decrease in Misc State budget of (\$200,000) was due to a correction made in Revenue classification from State, and in increase of \$132,738 to Federal thru State for the Academic Tourney award.

Special Revenue Fund (ARRA):

✓ No amendment necessary.

Internal Service Funds:

✓ Retained Earnings decreased (\$1,151,616) due to establishing an operational budget for the new Lakeland Health Clinic at Traviss Campus, .

Internal Accounts (Trust & Agency Funds):

✓ No amendment necessary.

Enterprise Fund:

✓ No amendment necessary.

TOTAL REVENUE	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
TRANSFER AND				
BALANCES	818,863,365.26	4,438.97	-	818,867,804.23
2800 Beginning Fund Balance	63,051,613.73			63,051,613.73
3191 R.O.T.C.	900,000.00			900,000.00
3202 Medicaid Reimbursements	2,100,000.00			2,100,000.00
32** Miscellaneous	-			· · · · · -
3310 Florida Educ Fin Program	408,999,214.00			408,999,214.00
3315 Workforce Development	8,796,682.00			8,796,682.00
3317 Workforce Development Performance	-			-
3318 Adults with Disabilities	15,856.11			15,856.11
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	343,465.00			343,465.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	106,920,462.00			106,920,462.00
3361 School Recognition Funds	1,887,944.00			1,887,944.00
3371 Voluntary Prekindergarten Program	4,093,322.00			4,093,322.00
3372 Preschool Projects	613,200.00			613,200.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	161,130,110.00			161,130,110.00
3425 Rent	25,300.00			25,300.00
3431 Interest on Investments	100,000.00			100,000.00
3440 Gifts, Grant, and Bequests	171,697.08	1,900.00		173,597.08
346* Course Fees	2,048,000.00			2,048,000.00
347* Child Care Fees	780,000.00			780,000.00
349* Other Misc Local Sources	5,065,082.95	2,538.97		5,067,621.92
3740 Proceeds from Loans	1,200,000.00			1,200,000.00
3630 Tfers From Capital Proj Funds	48,413,161.39			48,413,161.39
3670 Tfers From Internal Service Funds	1,058,255.00			1,058,255.00
3*** All Other revenue items	-			

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	512,422,693.41		40,031.28	512,382,662.13
6100 Pupil Personnel Services	28,372,534.51	386.51		28,372,921.02
6200 Instructional Media Services	7,208,974.60		4,893.00	7,204,081.60
6300 Instr Curriculum Dev Serv	3,972,952.18	4,605.02		3,977,557.20
6400 Instr Staff Training Services	1,222,102.00	62,559.88		1,284,661.88
6500 Instructional Technology Services	11,852,251.46		60,260.86	11,791,990.60
7100 Board	2,253,720.73		30,000.00	2,223,720.73
7200 General Administration	2,890,130.09	28,207.88		2,918,337.97
7300 School Administration	43,741,046.27	6,649.67		43,747,695.94
7400 Facilities Acq & Construction	19,140,268.31	563,757.06		19,704,025.37
7500 Fiscal Services	3,131,372.84			3,131,372.84
7700 Central Services	11,834,425.27		25,695.18	11,808,730.09
7800 Pupil Transportation Services	40,173,644.93	21,535.75		40,195,180.68
7900 Operation of Plant	46,308,133.97	55,592.15		46,363,726.12
8100 Maintenance of Plant	28,592,122.58		76,444.63	28,515,677.95
8200 Administrative Technology Services	7,031,510.47	161,520.00		7,193,030.47
9100 Community Services	296,612.32	800.00		297,412.32
9900 Proprietary and Fiduciary Expenses	-			-
9200 Debt Services	427,881.04			427,881.04
9700 Transfer of funds	-			-
2700 Ending Fund Balance	47,990,988.28		663,850.00	47,327,138.28
TOTAL REVISIONS	818,863,365.26	905,613.92	901,174.95	818,867,804.23

ADOPTED BY BOARD:	March 15, 2016
CERTIFIED CORRECT	

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 30

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET 107,671,440.32	INCREASE 145,089.62	DECREASE -	REVISED BUDGET 107,816,529.94
2800 Beginning Fund Balance 3199 Misc Federal Direct 3201 Vocational Education Acts 3220 Workforce Investment Act 3226 Eisenhower Math and Science	18,924.67 20,004,401.16 1,476,633.37 641,313.59 9,995,096.59	61,269.00		18,924.67 20,004,401.16 1,537,902.37 641,313.59 9,995,096.59
3227 Drug Free Schools 3230 Indiv with Disabilities Educ 3240 Elem & Sec Educ Act T1 3251 Adult General Education 3270 Elem & Sec Ed Act Title IV 3299 Other Federal through State 3399 Other Misc State 3495 Other Misc Local State 3610 Transfers In from General Fund	21,415,602.67 49,702,319.28 1,209,735.00 - 2,879,982.74 191,613.45 135,817.80	48,333.62 35,487.00		21,415,602.67 49,702,319.28 1,209,735.00 - 2,928,316.36 227,100.45 135,817.80

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	54,612,378.23		485,187.84	54,127,190.39
6100 Pupil Personnel Services	8,987,412.93	80,352.99	·	9,067,765.92
6200 Instructional Media Services	1,123,737.40		6,409.23	1,117,328.17
6300 Instr Curriculum Dev Serv	10,969,906.29	515,577.16		11,485,483.45
6400 Instr Staff Training Services	22,467,804.56		70,934.06	22,396,870.50
6500 Instr Related Technology	590.84			590.84
7100 Board	-			-
7200 General Administration	3,468,843.04	91.50		3,468,934.54
7300 School Administration	3,658.06	55.71		3,713.77
7400 Facilities Acq & Construction	12,000.00	4,345.00		16,345.00
7500 Fiscal Services	198,770.74		2,400.00	196,370.74
7600 Food Services	183,479.38			183,479.38
7700 Central Services	1,717,771.16	64,838.80		1,782,609.96
7800 Pupil Transportation Services	1,150,313.10		597.31	1,149,715.79
7900 Operation of Plant	170,043.05			170,043.05
8100 Maintenance of Plant	127,044.70			127,044.70
8200 Administrative Technology				
9100 Community Services	2,458,762.17	45,356.90		2,504,119.07
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	18,924.67			18,924.67
TOTAL REVISIONS	107,671,440.32	710,618.06	565,528.44	107,816,529.94

ADOPTED BY BOARD:	March 15, 2016
CERTIFIED CORRECT	

SCHOOL BOARD OF POLK COUNTY

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016 FUND: SPECIAL REVENUE - MISC * * * * * * * ESTIMATED REVENUE* * * * * * *

RESOLUTION NO 31

TOTAL REVENUE TRANSFER AND	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
BALANCES	1,215,028.97	892,314.84	200,000.00	1,907,343.81
2800 Beginning Fund Balance	-			
3199 Misc Federal Direct	6,053.86			6,053.86
3201 Vocational Education Acts 3220 Workforce Investment Act				
3226 Eisenhower Math and Science				
3227 Drug Free Schools				
3230 Indiv with Disabilities Educ	57,426.28			57,426.28
3240 Elem & Sec Educ Act T1 3251 Adult General Education				
3270 Elem & Sec Ed Act Title IV				
3299 Other Federal through State	921,845.70	892,314.84		1,814,160.54
3399 Other Misc State	229,703.13		200,000.00	29,703.13
3495 Other Misc Local State	=			
3610 Transfers In from General Fund	-			

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	40,000.00	759,576.84		799,576.84
6100 Pupil Personnel Services	31,100.25			31,100.25
6200 Instructional Media Services	86,905.00			86,905.00
6300 Instr Curriculum Dev Serv	243,053.10		67,262.00	175,791.10
6400 Instr Staff Training Services	731,969.92			731,969.92
6500 Instr Related Technology	0.70			0.70
7100 Board				
7200 General Administration				
7300 School Administration				
7400 Facilities Acq & Construction				
7500 Fiscal Services				
7600 Food Services				
7700 Central Services	3,000.00			3,000.00
7800 Pupil Transportation Services				
7900 Operation of Plant				
8100 Maintenance of Plant	74,000.00			74,000.00
8200 Administrative Technology				
9100 Community Services	5,000.00			5,000.00
9200 Debt Services	-			
9700 Transfer of funds	-			
2700 Ending Fund Balance	-			
TOTAL REVISIONS	1,215,028.97	759,576.84	67,262.00	1,907,343.81

ADOPTED BY BOARD:	March 15, 2016
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RESOLUTION NO 32

TOTAL REVENUE	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
TRANSFER AND BALANCES	122,892,044.22	-	-	122,892,044.22
2880 Beginning Retained Earnings	39,801,119.22			39,801,119.22
3484 Premium Revenue	81,302,000.00			81,302,000.00
3431 Interest on Investments	282,505.00			282,505.00
349* Other Misc Local Sources 3*** All Other revenue items	1,506,420.00 -			1,506,420.00

FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	-			<u>-</u>
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	1,575,838.89			1,575,838.89
7500 Fiscal Services	-			=
7600 Food Services	-			-
7700 Central Services	86,399,261.41	1,125,875.70		87,525,137.11
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	38,480.84	24,229.00		62,709.84
8100 Maintenance of Plant	2,000.00	1,511.00		3,511.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,058,255.00			1,058,255.00
2780 Ending Retained Earnings	33,818,208.08		1,151,615.70	32,666,592.38
TOTAL REVISIONS	122,892,044.22	1,151,615.70	1,151,615.70	122,892,044.22

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