



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

Board Members

BOARD CHAIR
DICK MULLENAX
DISTRICT 4

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

KAY FIELDS
DISTRICT 5

DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
KATHRYN M. LEROY
Superintendent

April 8, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

FROM: Mike Perrone, Associate Superintendent, CFO
Cyndi Wolfe, Acting Senior Director of Finance

SUBJECT: 2013/14 March Budget Amendments – 04/22/2014 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for March 1, 2014 through March 31, 2014, we have prepared the following summary. Please note the additional attachment to the March Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Florida School Recognition awards decreased from the original budget (\$905,808).
- ✓ Donations in the amount of \$9,925 and recycling revenue in the amount of \$13,330 were recorded with corresponding appropriations.
- ✓ Transfers in from Internal Service Funds in the amount of \$18,949 were recorded for Risk Management and Wellness Expenses.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.
- ✓ Restricted fund balance was appropriated for maintenance, renovation and repair projects funded by LCI previously approved by the board in the amount of \$197,413, and for maintenance expenditures funded by LCI in the amount of \$1,000,000.
- ✓ Unrestricted fund balance increased a total of \$67,065 as follows:
 - ✓ Increase of \$18,949 for transfers in from Internal Service Funds.
 - ✓ Increase of \$48,116 for Charter School Budget adjustments.

Debt Service Funds:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Restricted Fund Balance increased a net amount of \$384,335 as a result of the completion of projects.

Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were recorded for grants previously approved by the board including: Pell (\$2,885), ESOL (\$248,000), and District Bandwidth (\$261,255).
- ✓ 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):

- ✓ No amendment necessary.

Internal Service Funds:

- ✓ Fund Balance decreased \$18,949 as a result of increased Transfers to the General Fund.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2013-2014

RESOLUTION NO 28
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	783,595,516.15	42,203.24	905,808.00	782,731,911.39
2800 Beginning Fund Balance	59,951,686.27			59,951,686.27
3191 R.O.T.C.	800,000.00			800,000.00
3202 Medicaid Reimbursements	1,500,000.00			1,500,000.00
32** Miscellaneous				
3310 Florida Educ Fin Program	374,450,655.00			374,450,655.00
3315 Workforce Development	9,633,244.00			9,633,244.00
3317 Workforce Development Performance				
3318 Adults with Disabilities	178,047.66			178,047.66
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	900,000.00			900,000.00
3344 Discretionary Lottery Funds				
3354 Transportation				
3355 Class Size Reduction/Operating Funds	106,127,145.00			106,127,145.00
3361 School Recognition Funds	2,809,632.00		905,808.00	1,903,824.00
3371 Voluntary Prekindergarten Program	3,260,268.00			3,260,268.00
3372 Preschool Projects	613,200.00			613,200.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	153,890,234.00			153,890,234.00
3425 Rent				
3431 Interest on Investments	250,000.00			250,000.00
3440 Gifts, Grant, and Bequests	160,589.93	9,925.00		170,514.93
346* Course Fees	1,998,000.00			1,998,000.00
347* Child Care Fees	855,125.00			855,125.00
349* Other Misc Local Sources	5,597,436.75	13,329.25		5,610,766.00
3740 Loss Recoveries	2,630.62			2,630.62
3630 Tfers From Capital Proj Funds	58,663,276.92			58,663,276.92
3670 Tfers From Internal Service Funds	1,654,345.00	18,948.99		1,673,293.99
3*** All Other revenue items	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	497,793,583.40		1,211,376.87	496,582,206.53
6100 Pupil Personnel Services	26,559,207.90	20,264.58		26,579,472.48
6200 Instructional Media Services	7,702,627.96	133,204.38		7,835,832.34
6300 Instr Curriculum Dev Serv	4,121,299.26	4,467.25		4,125,766.51
6400 Instr Staff Training Services	910,814.90	26,637.57		937,452.47
6500 Instructional Technology Services	8,763,552.27	192,243.86		8,955,796.13
7100 Board	2,149,877.09	573.45		2,150,450.54
7200 General Administration	3,340,608.29	0.02		3,340,608.31
7300 School Administration	41,753,052.74	32,787.49		41,785,840.23
7400 Facilities Acq & Construction	24,371,235.78	627,016.49		24,998,252.27
7500 Fiscal Services	3,311,588.33	9,985.06		3,321,573.39
7700 Central Services	10,403,869.92	17,049.63		10,420,919.55
7800 Pupil Transportation Services	41,106,547.43	11,377.61		41,117,925.04
7900 Operation of Plant	43,802,611.48	16,396.84		43,819,008.32
8100 Maintenance of Plant	25,933,524.44	523,415.72		26,456,940.16
8200 Administrative Technology Services	5,912,837.55		137,300.00	5,775,537.55
9100 Community Services	371,729.67			371,729.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds	637.59			637.59
2700 Ending Fund Balance	33,830,479.15		1,130,347.84	32,700,131.31
TOTAL REVISIONS	783,595,516.15	1,615,419.95	2,479,024.71	782,731,911.39

ADOPTED BY BOARD: April 22, 2014

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2013-2014

RESOLUTION NO 29
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	174,857,845.71	-	-	174,857,845.71
2800 Beginning Fund Balance	100,812,663.71			100,812,663.71
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)				
3396 Class Size Reduction/Capital Funds				
3397 Charter School Capital Outlay	1,902,748.00			1,902,748.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	38,172,434.00			38,172,434.00
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	9,907,328.72		384,335.20	9,522,993.52
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	124,183.29			124,183.29
9700 Transfer of funds	105,143,733.74			105,143,733.74
2700 Ending Fund Balance	59,682,599.96	384,335.20		60,066,935.16
TOTAL REVISIONS	174,857,845.71	384,335.20	384,335.20	174,857,845.71

ADOPTED BY BOARD: April 22, 2014

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2013-2014

RESOLUTION NO 30
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	98,904,072.70	512,139.93	-	99,416,212.63
2800 Beginning Fund Balance	204,312.42			204,312.42
3199 Misc Federal Direct	20,268,545.77	2,885.00		20,271,430.77
3201 Vocational Education Acts	1,274,706.12			1,274,706.12
3220 Workforce Investment Act	3,547.52			3,547.52
3226 Eisenhower Math and Science	5,964,838.15			5,964,838.15
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	24,429,903.95			24,429,903.95
3240 Elem & Sec Educ Act T1	41,955,495.63			41,955,495.63
3251 Adult General Education	1,289,529.98			1,289,529.98
3270 Elem & Sec Ed Act Title IV	12.59			12.59
3299 Other Federal through State	2,485,088.57	248,000.24		2,733,088.81
3399 Other Misc State	939,358.61	261,254.69		1,200,613.30
3495 Other Misc Local State	88,733.39			88,733.39
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	51,488,371.83	164,652.84		51,653,024.67
6100 Pupil Personnel Services	7,995,604.74	164,194.68		8,159,799.42
6200 Instructional Media Services	1,269,424.00	63,714.84		1,333,138.84
6300 Instr Curriculum Dev Serv	13,350,962.95	89,501.86		13,440,464.81
6400 Instr Staff Training Services	13,444,447.44		68,770.14	13,375,677.30
6500 Instr Related Technology	24,860.55	263,364.69		288,225.24
7100 Board	-			-
7200 General Administration	2,981,466.86		7,891.09	2,973,575.77
7300 School Administration	27,318.67	24,394.01		51,712.68
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	195,756.79			195,756.79
7600 Food Services	384,676.92			384,676.92
7700 Central Services	4,132,222.71		160,810.36	3,971,412.35
7800 Pupil Transportation Services	659,249.78		9,916.45	649,333.33
7900 Operation of Plant	130,439.02	425.00		130,864.02
8100 Maintenance of Plant	138,770.68		12,171.95	126,598.73
8200 Administrative Technology	34,488.99			34,488.99
9100 Community Services	2,441,698.35	1,452.00		2,443,150.35
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	204,312.42			204,312.42
TOTAL REVISIONS	98,904,072.70	771,699.92	259,559.99	99,416,212.63

ADOPTED BY BOARD: April 22, 2014

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2013-2014

RESOLUTION NO 31
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	123,986,517.81	-	-	123,986,517.81
2880 Beginning Retained Earnings	31,143,459.81			31,143,459.81
3484 Premium Revenue	91,437,379.00			91,437,379.00
3431 Interest on Investments	324,012.00			324,012.00
349* Other Misc Local Sources	1,081,667.00			1,081,667.00
3*** All Other revenue items	-			-

***** APPROPRIATIONS *****

FUNCTION	PRESENT 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	97,762,978.62			97,762,978.62
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	27,980.00			27,980.00
8100 Maintenance of Plant	5,000.00			5,000.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,654,345.00	18,948.99		1,673,293.99
2780 Ending Retained Earnings	24,536,214.19		18,948.99	24,517,265.20
TOTAL REVISIONS	123,986,517.81	18,948.99	18,948.99	123,986,517.81

ADOPTED BY BOARD: April 22, 2014

CERTIFIED CORRECT