



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
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1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

## Board Members

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DISTRICT 2

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General Counsel

**Administration**  
KATHRYN M. LEROY  
Superintendent

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

May 9, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

SUBJECT: 2013/14 April Budget Amendments – 05/27/2014 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for for April 1, 2014 through April 30, 2014, we have prepared the following summary. Please note the additional attachment to the April Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ Restricted Fund Balance decreased \$5,922,256:
  - ✓ Florida Education Finance Program (FEFP) 4<sup>th</sup> Calculation resulted in a \$21,786 increase to both Revenue and Restricted Fund Balance (McKay Scholarship reserves and prior year funding adjustments).
  - ✓ Revenue and Restricted Fund Balance each decreased \$4,996,164 as McKay Scholarships were removed from both Revenue and Restricted Fund Balance following FEFP 4<sup>th</sup> Calculation.
  - ✓ Restricted Fund Balance decreased a net amount of \$947,878; \$966,430 was appropriated for projects previously approved by the board, and \$18,552 was returned to fund balance from completed projects.
- ✓ Unassigned Fund Balance decreased \$1,186,527:
  - ✓ Unassigned Fund Balance increased \$108,963 for adjustments to charter school appropriations based on February 2014 FTE and October 2013 Transportation counts.
  - ✓ Unassigned Fund Balance decreased \$195,495 for CAPE programs appropriations based on Survey 5 for FY13.
  - ✓ FEFP 4<sup>th</sup> Calculation resulted in a decrease of \$1,099,995 to both Unassigned Fund Balance and Revenue -- \$804,895 for General FEFP and \$295,100 for Transportation.
- ✓ Revenue and corresponding appropriations were recorded for FEFP 4<sup>th</sup> Calculation as follows:
  - ✓ \$ 63,242 for Instructional Materials-Textbooks (increase)
  - ✓ \$ (54,483) for FEFP Salary Increases (decrease)
  - ✓ \$ (13,777) for Reading Categorical (decrease)
  - ✓ \$ 936,219 for Discretionary Lottery Funds (increase)
- ✓ Revenue for Voluntary Prekindergarten and corresponding appropriations were decreased by \$129,114.
- ✓ Donations in the amount of \$10,945 and recycling revenue in the amount of \$15,099 were recorded with corresponding appropriations.
- ✓ Transfers in from Capital Projects increased \$500,000 for projects funded from sales tax.

*The Mission of Polk County Public Schools is to provide a high quality education for all students*

- ✓ Transfers out to Special Revenue-Food Service were appropriated for school recognition awards to food service personnel (\$62,715).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

**Debt Service Funds:**

- ✓ No amendment necessary.

**Capital Projects Funds:**

- ✓ A project for the construction of a new school in the Four Corners area was appropriated from fund balance in the amount of \$28,564,030.
- ✓ Projects previously approved by the board were appropriated from fund balance in the amount of \$13,418,500.
- ✓ Transfers to General Fund increased \$500,000 and fund balance decreased for projects funded from recognition awards to food service personnel in the amount of \$62,715.

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

- ✓ Transfers in from the General Fund and corresponding appropriations were recorded for school recognition awards to food service personnel in the amount of \$62,715.

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

- ✓ Grant revenues and corresponding appropriations were recorded for grants previously approved by the board including: Pell increase (\$250,000), new grant-Juvenile Justice Education Avon Park (\$40,950), Eisenhower Math and Science (\$1,722,869), Individuals with Disabilities (\$2,810), and Polk Pre-Collegiate Charter Amendment (\$75,000).
- ✓ Grant revenues and corresponding appropriations were decreased \$9,515 for an amendment to the JTPA Adult Migrant Grant.
- ✓ 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):**

- ✓ Grant revenues and corresponding appropriations of \$505,898 were recorded for:
  - ✓ Amendments to Race to the Top Fine Arts Grants increase of \$490,746
  - ✓ Supplement to USF Sub agreement Contract of \$14,979
  - ✓ New Compass Charter Middle School Student Grant \$173
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function. No change in fund balance.

**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 2013-2014**

RESOLUTION NO 32  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	782,731,911.39	1,462,262.78	6,208,505.34	777,985,668.83
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		6,079,391.00	368,371,264.00
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/Lottery Funds	1,903,824.00	936,219.00		2,840,043.00
3371 Voluntary Prekindergarten Program	3,260,268.00		129,114.34	3,131,153.66
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	170,514.93	10,945.00		181,459.93
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	5,610,766.00	15,098.78		5,625,864.78
3740 Loss Recoveries	2,630.62			2,630.62
3630 Tfers From Capital Proj Funds	58,663,276.92	500,000.00		59,163,276.92
3670 Tfers From Internal Service Funds	1,673,293.99			1,673,293.99
3*** All Other revenue items	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	496,582,206.53	325,744.69		496,907,951.22
6100 Pupil Personnel Services	26,579,472.48	19,733.43		26,599,205.91
6200 Instructional Media Services	7,835,832.34	30,170.34		7,866,002.68
6300 Instr Curriculum Dev Serv	4,125,766.51	33,129.20		4,158,895.71
6400 Instr Staff Training Services	937,452.47	6,712.59		944,165.06
6500 Instructional Technology Services	8,955,796.13	171,371.15		9,127,167.28
7100 Board	2,150,450.54		3,375.00	2,147,075.54
7200 General Administration	3,340,608.31			3,340,608.31
7300 School Administration	41,785,840.23	139,103.32		41,924,943.55
7400 Facilities Acq & Construction	24,998,252.27	1,471,599.38		26,469,851.65
7500 Fiscal Services	3,321,573.39	3,000.00		3,324,573.39
7700 Central Services	10,420,919.55	122.33		10,421,041.88
7800 Pupil Transportation Services	41,117,925.04		21,565.35	41,096,359.69
7900 Operation of Plant	43,819,008.32	62,545.21		43,881,553.53
8100 Maintenance of Plant	26,456,940.16	81,863.33		26,538,803.49
8200 Administrative Technology Services	5,775,537.55		22,833.82	5,752,703.73
9100 Community Services	371,729.67	2,505.00		374,234.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds	637.59	62,714.46		63,352.05
2700 Ending Fund Balance	32,700,131.31		7,108,782.82	25,591,348.49
<b>TOTAL REVISIONS</b>	<b>782,731,911.39</b>	<b>2,410,314.43</b>	<b>7,156,556.99</b>	<b>777,985,668.83</b>

ADOPTED BY BOARD: May 27, 2014

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

RESOLUTION NO 36  
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	6,863,550.75	505,897.63	-	7,369,448.38
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	6,611,085.07	505,897.63		7,116,982.70
3230 Indiv with Disabilities Educ	100,000.00			100,000.00
3240 Elem & Sec Educ Act T1	152,465.68			152,465.68
3399 Other Misc State				
3431 Interest	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	562,776.09	173.30		562,949.39
6100 Pupil Personnel Services	52,684.79			52,684.79
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,472,911.65	391,325.00		2,864,236.65
6400 Instr Staff Training Services	1,916,499.93	114,240.19		2,030,740.12
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	187,934.17	9,777.44		197,711.61
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	31,705.60			31,705.60
7600 Food Services	-			-
7700 Central Services	1,429,213.89		9,618.30	1,419,595.59
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	1,000.00			1,000.00
8100 Maintenance of Plant	-			-
8200 Administrative Technology	208,824.63			208,824.63
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-

TOTAL REVISIONS	6,863,550.75	515,515.93	9,618.30	7,369,448.38
				-

ADOPTED BY BOARD: May 27, 2014

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