SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391 | 1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33831 (863) 534-0500 BARTOW, FLORIDA 33830

Board Members

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General Counsel

Administration

KATHRYN M. LEROY
Superintendent

May 11, 2015

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

FROM: Mike Perrone, Associate Superintendent, CFO
Jason Pitts, Budget Director

SUBJECT: 2014/15 April Budget Amendments – 5/26/2015 Board Meeting

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In an effort to assist in better understanding the final changes in our budgets for April 1, 2015 through April 30, 2015, 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:

- ✓ Unrestricted Fund Balance net decrease of ($379,950) as a result of: funds released from holdback to departments of ($25,000), returned funds from completed school projects of $75,504, Charter FTE adjustments of ($365,399), and Third Calc FTE adjustments of ($65,055).
- ✓ VPK preschool budget adjustment of $2,165.
- ✓ Miscellaneous revenues in the amount of $7,340 were recorded with corresponding appropriations made up of recycling revenue $6,715 and a bulk mail reimbursement from prior year of $625.
- ✓ $39,543 was recorded for donations.
- ✓ A Transfer of $722 was made to the Special Revenue-Food Services fund to repay the fund for Food Services Personnel who received a school recognition bonus in April.
- ✓ 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:

- ✓ Project C296 for Socrum Elementary was increased by $250,000.
- ✓ Fund Balance decreased by the $250,000 due to the item listed above.
- ✓ Various transfers were made to reclassify project budgets to required lines for actual expenses.

Special Revenue Fund (Food Service):

- ✓ $722 was transferred in from the General Fund to cover payroll expenses for School Recognition bonuses paid to food service employees at the schools.
- ✓ No change in fund balance.

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

Special Revenue Fund (Other-Grants):

- ✓ Revenue and corresponding appropriations were increased $3,560 due to new monies received for the USF Project 10 Connect IDEA Grant.
- ✓ Revenue and appropriations were increased $74,331 due to; $67,157 reclassification from Special Revenue Fund of State Grant for Food Service Equipment and $7,204 amended amount for the JTPA Adult Migrant 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):

- ✓ No amendment necessary.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs within the same function. No change in fund balance.

Special Revenue Fund (MISC):

- ✓ Grant revenues and corresponding appropriations were reduced in the amount of ($67,127) due to reclassifying the State Grant for Food Service Equipment for elementary schools to Special Revenue-Other Grants.

Internal Service Funds:

- ✓ No amendment necessary.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs within the same function. No change in fund balance.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 39

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015

FUND: GENERAL FUND

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	806,844,247.91	49,047.55	-	806,893,295.46
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	1,887,944.00			1,887,944.00
3371 Voluntary Prekindergarten Program	4,134,700.27	2,164.56		4,136,864.83
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	329,395.50	39,543.00		368,938.50
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	5,786,128.29	7,339.99		5,793,468.28
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	59,340,063.38			59,340,063.38
3670 Tfers From Internal Service Funds	1,365,363.00			1,365,363.00
3*** All Other revenue items	-			

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FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	499,948,221.13	180,477.01		500,128,698.14
6100 Pupil Personnel Services	27,656,082.46		57,346.07	27,598,736.39
6200 Instructional Media Services	7,547,201.31	15,666.60		7,562,867.91
6300 Instr Curriculum Dev Serv	4,311,742.46	5,281.60		4,317,024.06
6400 Instr Staff Training Services	1,209,667.61	1,036.19		1,210,703.80
6500 Instructional Technology Services	9,269,747.42	370,685.44		9,640,432.86
7100 Board	2,400,960.32		355.17	2,400,605.15
7200 General Administration	3,040,678.04		109.35	3,040,568.69
7300 School Administration	42,369,345.69		1,338.53	42,368,007.16
7400 Facilities Acq & Construction	25,458,947.03		117,616.33	25,341,330.70
7500 Fiscal Services	3,110,252.78	84,381.59		3,194,634.37
7700 Central Services	10,676,151.97		31,991.64	10,644,160.33
7800 Pupil Transportation Services	42,951,405.92	29,168.00		42,980,573.92
7900 Operation of Plant	44,958,518.09	37,457.23		44,995,975.32
8100 Maintenance of Plant	24,337,352.65	161,839.84		24,499,192.49
8200 Administrative Technology Services	6,766,017.64		248,284.22	6,517,733.42
9100 Community Services	380,017.38		676.18	379,341.20
9200 Debt Services	1,267,832.00			1,267,832.00
9700 Transfer of funds	55,809.11	721.83		56,530.94
2700 Ending Fund Balance	49,128,296.90		379,950.29	48,748,346.61
TOTAL REVISIONS	806,844,247.91	886,715.33	837,667.78	806,893,295.46
				-

ADOPTED BY BOARD: May 26, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 40

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015

FUND: CAPITAL PROJECTS

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

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	-			

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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	54,814,499.28	250,000.00		55,064,499.28
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	104,995,128.82			104,995,128.82
2700 Ending Fund Balance	13,158,078.47		250,000.00	12,908,078.47
TOTAL REVISIONS	172,967,706.57	250,000.00	250,000.00	172,967,706.57
				-

ADOPTED BY BOARD: May 26, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 41

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015

FUND: SPEC REV/FOOD SERVICE

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	57,109,788.26	721.83	-	57,110,510.09
2880 Beginning Fund Balance	9,098,779.15			9,098,779.15
3260 National School Lunch Act	38,471,000.00			38,471,000.00
3265 U.S.D.A. Donated Foods	2,800,000.00			2,800,000.00
33* State Revenue	635,000.00			635,000.00
3430 Interest, Incl Profit on Investments	20,000.00			20,000.00
3450 Food Service	6,029,200.00			6,029,200.00
36* Transfers In	55,809.11	721.83		56,530.94

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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	52,573,181.71	721.83		52,573,903.54
7700 Central Services	-			-
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2720 Ending Fund Balance	4,536,606.55			4,536,606.55
TOTAL REVISIONS	57,109,788.26	721.83	-	57,110,510.09
				-

ADOPTED BY BOARD: May 26, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 42

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015

FUND: SPECIAL REVENUE - OTHER

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	110,671,054.47	77,891.00	-	110,748,945.47
2800 Beginning Fund Balance	205,058.57			205,058.57
3199 Misc Federal Direct	22,463,693.06			22,463,693.06
3201 Vocational Education Acts	1,291,282.45			1,291,282.45
3220 Workforce Investment Act	-			-
3226 Eisenhower Math and Science	7,442,589.95			7,442,589.95
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	21,036,712.04	3,560.00		21,040,272.04
3240 Elem & Sec Educ Act T1	52,953,534.94			52,953,534.94
3251 Adult General Education	1,451,005.76			1,451,005.76
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,894,264.87			2,894,264.87
3399 Other Misc State	807,858.41	74,331.00		882,189.41
3495 Other Misc Local State	125,054.42			125,054.42
3610 Transfers In from General Fund	-			

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FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	60,388,085.67		142,600.40	60,245,485.27
6100 Pupil Personnel Services	8,678,858.43		78,275.06	8,600,583.37
6200 Instructional Media Services	1,001,942.18	15,899.87		1,017,842.05
6300 Instr Curriculum Dev Serv	10,052,834.19	8,782.91		10,061,617.10
6400 Instr Staff Training Services	20,292,324.84	70,453.16		20,362,778.00
6500 Instr Related Technology	34,625.85			34,625.85
7100 Board	27.44	405.00		432.44
7200 General Administration	2,911,040.87		1,231.00	2,909,809.87
7300 School Administration	17,507.25		6,455.92	11,051.33
7400 Facilities Acq & Construction	99,653.82	50,000.00		149,653.82
7500 Fiscal Services	186,822.83	9,180.00		196,002.83
7600 Food Services	160,134.01	67,127.00		227,261.01
7700 Central Services	2,015,661.65	77,942.68		2,093,604.33
7800 Pupil Transportation Services	1,643,398.35	638.69		1,644,037.04
7900 Operation of Plant	144,501.29	159.71		144,661.00
8100 Maintenance of Plant	133,801.36		1,339.64	132,461.72
8200 Administrative Technology	-			-
9100 Community Services	2,704,775.87	7,204.00		2,711,979.87
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	205,058.57			205,058.57
TOTAL REVISIONS	110,671,054.47	307,793.02	229,902.02	110,748,945.47
				-

ADOPTED BY BOARD: May 26, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 43

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015

FUND: SPECIAL REVENUE - MISC

* * * * * * *E S T I M A T E D R E V E N U E* * * * * * * *

TOTAL REVENUE	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
TRANSFER AND BALANCES	321,156.00	-	67,127.00	254,029.00
2800 Beginning Fund Balance	-			
3199 Misc Federal Direct	254,029.00			254,029.00
3399 Other Misc State	67,127.00		67,127.00	-
3431 Interest	-			

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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	251,029.00			251,029.00
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	67,127.00		67,127.00	-
7700 Central Services	3,000.00			3,000.00
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	-			-
TOTAL REVISIONS	321,156.00	-	67,127.00	254,029.00
				-

ADOPTED BY BOARD: May 26, 2015

CERTIFIED CORRECT _____