



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

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1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

Board Members

BOARD CHAIR

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HUNT BERRYMAN
DISTRICT 1

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DISTRICT 2

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DISTRICT 3

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DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
KATHRYN M. LEROY
Superintendent

June 11, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

SUBJECT: 2013/14 May Budget Amendments – 06/24/2014 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for May 1, 2014 through May 31, 2014, we have prepared the following summary. Please note the additional attachment to the May 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 \$118,287 due to approved LCI Renovation and Repair projects including Field Light upgrade/replacements, and painting of schools.
- ✓ Unassigned Fund Balance increased \$315,929 due to FEFP 4th Calculation adjustments for Charter Schools including Transportation.
- ✓ Net Fund Balance increased \$197,642 as itemized above.
- ✓ Discretionary Lottery Funds allocated in FEFP 4th Calculation in the amount of \$936,219 were reclassified to the correct revenue account; this amount was previously allocated and recorded as School Recognition.
- ✓ Donations in the amount of \$19,952 and recycling revenue in the amount of \$14,513 were recorded with corresponding appropriations.
- ✓ Transfers in from Capital Projects increased \$1,800,000 for projects funded from sales tax.
- ✓ Transfers out to Special Revenue-Food Service was reduced by \$2,664 due to the misclassification of custodians as food service employees on the special activity report.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Services Fund:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Land designated funds were returned to contingency in the amount of \$1,077,467.
- ✓ Transfers to General Fund increased \$1,800,000 for projects funded from sales tax.
- ✓ Fund Balance decreased \$722,533 as a result of the above actions.

Special Revenue Fund (Food Service):

- ✓ Transfers in from the General Fund and corresponding appropriations were adjusted for school recognition awards to food service personnel.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations increased \$244 to match the award letter for the Carl Perkins Avon DJJ Grant.
- ✓ Grant revenues and corresponding appropriations increased \$320,124 for amendment to the Title I 2014 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 were decreased by \$4,602 as a result of Race to the Top amendment moving this amount to Year 5.
- ✓ 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 37
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	777,985,668.83	2,770,683.51	936,219.00	779,820,133.34
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	368,371,264.00			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		936,219.00		936,219.00
3354 Transportation				
3355 Class Size Reduction/Operating Funds	106,127,145.00			106,127,145.00
3361 School Recognition/Lottery Funds	2,840,043.00		936,219.00	1,903,824.00
3371 Voluntary Prekindergarten Program	3,131,153.66			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	181,459.93	19,952.00		201,411.93
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	5,625,864.78	14,512.51		5,640,377.29
3740 Loss Recoveries	2,630.62			2,630.62
3630 Tfers From Capital Proj Funds	59,163,276.92	1,800,000.00		60,963,276.92
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	496,907,951.22		119,164.18	496,788,787.04
6100 Pupil Personnel Services	26,599,205.91	13,172.40		26,612,378.31
6200 Instructional Media Services	7,866,002.68	772.65		7,866,775.33
6300 Instr Curriculum Dev Serv	4,158,895.71	5,444.23		4,164,339.94
6400 Instr Staff Training Services	944,165.06	8,198.52		952,363.58
6500 Instructional Technology Services	9,127,167.28		63,776.90	9,063,390.38
7100 Board	2,147,075.54		1,909.90	2,145,165.64
7200 General Administration	3,340,608.31			3,340,608.31
7300 School Administration	41,924,943.55	16,443.52		41,941,387.07
7400 Facilities Acq & Construction	26,469,851.65	1,954,670.18		28,424,521.83
7500 Fiscal Services	3,324,573.39	9,788.86		3,334,362.25
7700 Central Services	10,421,041.88		970.71	10,420,071.17
7800 Pupil Transportation Services	41,096,359.69		156,626.96	40,939,732.73
7900 Operation of Plant	43,881,553.53	26,253.28		43,907,806.81
8100 Maintenance of Plant	26,538,803.49		82,930.17	26,455,873.32
8200 Administrative Technology Services	5,752,703.73	30,421.16		5,783,124.89
9100 Community Services	374,234.67		300.00	373,934.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds	63,352.05		2,663.50	60,688.55
2700 Ending Fund Balance	25,591,348.49	197,642.03		25,788,990.52
TOTAL REVISIONS	777,985,668.83	2,262,806.83	428,342.32	779,820,133.34

ADOPTED BY BOARD: June 24, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 38
 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	51,505,523.67		1,077,466.87	50,428,056.80
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	105,643,733.74	1,800,000.00		107,443,733.74
2700 Ending Fund Balance	17,584,405.01		722,533.13	16,861,871.88
TOTAL REVISIONS	174,857,845.71	1,800,000.00	1,800,000.00	174,857,845.71

ADOPTED BY BOARD: June 24, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 39
 FUND: SPEC REV/FOOD SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	55,226,537.01	-	2,663.50	55,223,873.51
2880 Beginning Fund Balance	10,813,044.96			10,813,044.96
3260 National School Lunch Act	34,440,940.00			34,440,940.00
3265 U.S.D.A. Donated Foods	2,800,000.00			2,800,000.00
33* State Revenue	615,000.00			615,000.00
3430 Interest, Incl Profit on Investments	5,000.00			5,000.00
3450 Food Service	6,489,200.00			6,489,200.00
36* Transfers In	63,352.05		2,663.50	60,688.55

***** 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	50,353,302.05		2,663.50	50,350,638.55
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	4,873,234.96			4,873,234.96
TOTAL REVISIONS	55,226,537.01	-	2,663.50	55,223,873.51

ADOPTED BY BOARD: June 24, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 40
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	101,498,326.85	320,367.90	-	101,818,694.75
2800 Beginning Fund Balance	204,312.42			204,312.42
3199 Misc Federal Direct	20,521,430.77	244.00		20,521,674.77
3201 Vocational Education Acts	1,315,656.12			1,315,656.12
3220 Workforce Investment Act	3,547.52			3,547.52
3226 Eisenhower Math and Science	7,687,707.37			7,687,707.37
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	24,432,713.95			24,432,713.95
3240 Elem & Sec Educ Act T1	41,955,495.63	320,123.90		42,275,619.53
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	2,808,088.81			2,808,088.81
3399 Other Misc State	1,191,098.30			1,191,098.30
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	52,048,653.31	196,037.02		52,244,690.33
6100 Pupil Personnel Services	8,123,440.39	114,091.52		8,237,531.91
6200 Instructional Media Services	1,349,644.77		2,313.51	1,347,331.26
6300 Instr Curriculum Dev Serv	13,422,360.20	105,780.43		13,528,140.63
6400 Instr Staff Training Services	15,000,286.14		135,114.64	14,865,171.50
6500 Instr Related Technology	288,224.68			288,224.68
7100 Board	-			-
7200 General Administration	3,027,824.77	9,194.90		3,037,019.67
7300 School Administration	39,327.73	10,322.44		49,650.17
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	195,756.79	1,100.00		196,856.79
7600 Food Services	384,799.71			384,799.71
7700 Central Services	3,870,348.45		282,281.38	3,588,067.07
7800 Pupil Transportation Services	558,224.57	304,158.36		862,382.93
7900 Operation of Plant	131,548.49			131,548.49
8100 Maintenance of Plant	120,435.85			120,435.85
8200 Administrative Technology	34,488.99			34,488.99
9100 Community Services	2,698,649.59		607.24	2,698,042.35
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	204,312.42			204,312.42
TOTAL REVISIONS	101,498,326.85	740,684.67	420,316.77	101,818,694.75

ADOPTED BY BOARD: June 24, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 41
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	7,369,448.38	-	4,602.00	7,364,846.38

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	7,116,982.70		4,602.00	7,112,380.70
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	562,949.39		10,500.00	552,449.39
6100 Pupil Personnel Services	52,684.79			52,684.79
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,864,236.65	13,615.76		2,877,852.41
6400 Instr Staff Training Services	2,030,740.12	21,350.72		2,052,090.84
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	197,711.61		3,000.00	194,711.61
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	31,705.60			31,705.60
7600 Food Services	-			-
7700 Central Services	1,419,595.59		16,195.73	1,403,399.86
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	1,000.00			1,000.00
8100 Maintenance of Plant	-			-
8200 Administrative Technology	208,824.63		9,872.75	198,951.88
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-

TOTAL REVISIONS	7,369,448.38	34,966.48	39,568.48	7,364,846.38
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ADOPTED BY BOARD: June 24, 2014

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