

# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830



July 17, 2016

TO: Ms. Jacqueline Byrd, Superintendent of Schools

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

SUBJECT: 2015/16 May Budget Amendments – 07/26/2016 Board Meeting

## 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  
DISTRICT 7

C. WESLEY BRIDGES, II  
General Counsel

Administration  
JAQUELINE M. BYRD  
Superintendent

In an effort to assist in better understanding the final changes in our budgets for May 1, 2016 through May 31, 2016, 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:

- ✓ Net Fund Balance decreased (\$454,596) due to:
  - (\$698,316) from 4rth Calculation FEFP adjustments
  - Charter School FEFP adjustments \$226,536
  - \$1,271 increase from completed school Project P1345
  - Prior Year FEFP adjustments of \$15,913
- ✓ Discretionary Lottery budget was reduced by (\$343,465) for both revenue and appropriations.
- ✓ Use of Facilities budget was increased \$10,000 for both revenue and appropriations.
- ✓ Donations totaling \$1,013 and Recycling Revenues of \$4,391 were recorded with corresponding appropriations.
- ✓ Transfers of \$180,991 were made to the Food Service Fund for School Recognition payments.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

## Debt Service Fund:

- ✓ Debt Service dues and fees were increased \$357 for both Revenue and expense from a transfer from the Capital Projects Fund.

## Capital Projects Fund:

- ✓ Fund Balance decreased (\$357) due to tranfer needed for debt service fees.
- ✓ Various routine transfers were made to allocate project funds based on actual needs.

## Special Revenue Fund (Food Service):

- ✓ Transfers of \$180,991 were made to the Food Service Fund from the General Fund for School Recognition payments.

## Special Revenue Fund (Other-Grants):

- ✓ \$10,000 in approved amendments recorded for Title II Amendment 3.
- ✓ Rollover Budget of \$207,104 recorded for EMER IMMIG ED award.
- ✓ Various routine transfers were made to reclassify expenditure budgets 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):**

- ✓ Transferred budget for proper function and accounts per amendment #2.

**Special Revenue Fund (ARRA):**

- ✓ No amendment necessary.

**Internal Service Funds:**

- ✓ Retained Earnings decreased (\$112,100) due to supplementing the new Lakeland Health Clinic \$12,100, and transferring \$100,000 needed for Fleet Liability Claims.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function

**Internal Accounts (Trust & Agency Funds):**

- ✓ No amendment necessary.

**Enterprise Fund:**

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016**

RESOLUTION NO 44  
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	821,204,682.99	15,404.38	1,041,781.00	820,178,306.37
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		698,316.00	408,300,898.00
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	4,149,364.00			4,149,364.00
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	10,000.00		35,300.00
3431 Interest on Investments	100,000.00			100,000.00
3440 Gifts, Grant, and Bequests	234,587.08	1,013.21		235,600.29
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	5,085,728.13	4,391.17		5,090,119.30
3740 Proceeds from Loans	1,196,362.55			1,196,362.55
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	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	515,408,626.59		1,245,551.26	514,163,075.33
6100 Pupil Personnel Services	28,340,271.59	115,000.00		28,455,271.59
6200 Instructional Media Services	7,206,173.09	40,655.32		7,246,828.41
6300 Instr Curriculum Dev Serv	4,081,751.68	55,895.62		4,137,647.30
6400 Instr Staff Training Services	1,300,805.04	23,017.21		1,323,822.25
6500 Instructional Technology Services	11,962,434.48	478,975.09		12,441,409.57
7100 Board	2,373,720.73		77,051.55	2,296,669.18
7200 General Administration	2,923,337.97		10,780.00	2,912,557.97
7300 School Administration	43,808,007.57	172,122.88		43,980,130.45
7400 Facilities Acq & Construction	19,889,981.39		87,350.93	19,802,630.46
7500 Fiscal Services	3,134,110.34		677.00	3,133,433.34
7700 Central Services	11,870,135.80	200,082.36		12,070,218.16
7800 Pupil Transportation Services	39,982,871.82		229,132.60	39,753,739.22
7900 Operation of Plant	46,296,258.67	133,440.67		46,429,699.34
8100 Maintenance of Plant	28,545,778.89		31,949.83	28,513,829.06
8200 Administrative Technology Services	7,348,618.19		288,558.52	7,060,059.67
9100 Community Services	298,756.38		908.65	297,847.73
9900 Proprietary and Fiduciary Expenses	-			-
9200 Debt Services	427,881.04			427,881.04
9700 Transfer of funds	-	180,991.01		180,991.01
2700 Ending Fund Balance	46,005,161.73		454,596.44	45,550,565.29
TOTAL REVISIONS	821,204,682.99	1,400,180.16	2,426,556.78	820,178,306.37

ADOPTED BY BOARD: July 26, 2016

CERTIFIED CORRECT \_\_\_\_\_



SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016**

RESOLUTION NO 46  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	169,720,625.38	-	-	169,720,625.38
2800 Beginning Fund Balance	83,679,425.38			83,679,425.38
3321 CO&DS Distributed	471,000.00			471,000.00
3325 Interest on Undistributed CO&DS	29,000.00			29,000.00
3391 Public Educ Cap Outlay (PECO)	2,161,510.00			2,161,510.00
3396 Class Size Reduction/Capital Funds				
3397 Charter School Capital Outlay	1,569,212.00			1,569,212.00
339* Other Misc State revenue				
3413 District Local Capital Impr Tax	42,785,478.00			42,785,478.00
3418 Local Sales Tax	34,000,000.00			34,000,000.00
3431 Interest on Investments				
3440 Gifts, Grants, and Bequests	25,000.00			25,000.00
3496 Impact Fees	5,000,000.00			5,000,000.00
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	56,837,467.82			56,837,467.82
7500 Fiscal Services	27,935.99			27,935.99
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	94,950,680.21	357.14		94,951,037.35
2700 Ending Fund Balance	17,904,541.36		357.14	17,904,184.22
TOTAL REVISIONS	169,720,625.38	357.14	357.14	169,720,625.38

ADOPTED BY BOARD: July 26, 2016

CERTIFIED CORRECT \_\_\_\_\_

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016**

RESOLUTION NO 47  
 FUND: SPEC REV/FOOD SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	60,078,165.67	180,991.01	-	60,259,156.68
2880 Beginning Fund Balance	7,366,068.67			7,366,068.67
3260 National School Lunch Act	44,651,207.00			44,651,207.00
3265 U.S.D.A. Donated Foods	3,100,000.00			3,100,000.00
33* State Revenue	630,000.00			630,000.00
3430 Interest, Incl Profit on Investments	10,000.00			10,000.00
3450 Food Service	4,320,890.00			4,320,890.00
36* Transfers In	-	180,991.01		180,991.01

\*\*\*\*\*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	54,591,731.00	180,991.01		54,772,722.01
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	5,486,434.67			5,486,434.67
<b>TOTAL REVISIONS</b>	<b>60,078,165.67</b>	<b>180,991.01</b>	<b>-</b>	<b>60,259,156.68</b>

ADOPTED BY BOARD: July 26, 2016

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016**

RESOLUTION NO 48  
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	115,709,362.02	207,104.15	-	115,916,466.17
2800 Beginning Fund Balance	13,885.02			13,885.02
3199 Misc Federal Direct	20,004,401.16			20,004,401.16
3201 Vocational Education Acts	1,550,072.37			1,550,072.37
3221 Adult General Education	1,851,063.59			1,851,063.59
3225 Teacher and Principal Training	9,849,653.97			9,849,653.97
3226 Eisenhower Math and Science	1,105,298.46			1,105,298.46
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	21,417,471.67			21,417,471.67
3240 Elem & Sec Educ Act T1	56,626,281.17			56,626,281.17
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,928,316.36	207,104.15		3,135,420.51
3399 Other Misc State	227,100.45			227,100.45
3495 Other Misc Local State	135,817.80			135,817.80
3610 Transfers In from General Fund	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	59,795,637.68	599,964.48		60,395,602.16
6100 Pupil Personnel Services	8,869,543.34	226,927.81		9,096,471.15
6200 Instructional Media Services	1,118,335.68	1,463.79		1,119,799.47
6300 Instr Curriculum Dev Serv	10,296,617.77		708,339.92	9,588,277.85
6400 Instr Staff Training Services	25,383,861.76	91,317.06		25,475,178.82
6500 Instr Related Technology	875.57			875.57
7100 Board	-			-
7200 General Administration	3,768,937.75		100.00	3,768,837.75
7300 School Administration	7,729.51		189.44	7,540.07
7400 Facilities Acq & Construction	16,345.00			16,345.00
7500 Fiscal Services	183,597.52		254.43	183,343.09
7600 Food Services	189,850.65			189,850.65
7700 Central Services	2,046,724.13		5,338.19	2,041,385.94
7800 Pupil Transportation Services	1,223,712.67	2,121.96		1,225,834.63
7900 Operation of Plant	163,673.04	166.03		163,839.07
8100 Maintenance of Plant	127,053.48			127,053.48
8200 Administrative Technology				
9100 Community Services	2,502,981.45		635.00	2,502,346.45
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	13,885.02			13,885.02
<b>TOTAL REVISIONS</b>	<b>115,709,362.02</b>	<b>921,961.13</b>	<b>714,856.98</b>	<b>115,916,466.17</b>

ADOPTED BY BOARD: July 26, 2016

CERTIFIED CORRECT





SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2015-2016**

RESOLUTION NO 50  
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	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	1,506,420.00			1,506,420.00
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	1,597,838.89	12,100.00		1,609,938.89
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	88,185,457.11	100,000.00		88,285,457.11
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	52,389.84		947.36	51,442.48
8100 Maintenance of Plant	3,511.00	947.36		4,458.36
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,058,255.00			1,058,255.00
2780 Ending Retained Earnings	31,994,592.38		112,100.00	31,882,492.38
<b>TOTAL REVISIONS</b>	<b>122,892,044.22</b>	<b>113,047.36</b>	<b>113,047.36</b>	<b>122,892,044.22</b>

ADOPTED BY BOARD: July 26, 2016

CERTIFIED CORRECT