

SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

August 25, 2016



TO: Ms. Jacqueline Byrd, Superintendent of Schools

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

SUBJECT: 2015/16 June Budget Amendments – 9/06/2016 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 June 1, 2016 through June 30, 2016, we have prepared the following summary. Please note the additional attachment to the June 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 (\$7,196,283) due to:
 - 4rth Calculation FEFP adjustments of (\$6,848,436)
 - CAPE FEFP adjustments (\$22,434)
 - Transfers to Departments from Holdback (\$22,000)
 - Prior Year FEFP audit adjustments of (\$38,860)
 - Transfers for approved Capital Projects (\$120,000)
 - Transfer for dual enrollment Polk State (\$158,748)
 - Fuel Tax Revenue of \$14,195
- ✓ FEFP adjustments for:
 - (\$154,193) decrease in Instructional Materials
 - (\$431,887) decrease in SAI funds
 - (\$82,136) decrease in Reading Allocations
 - (\$416,474) decrease in Transportation
 - (\$33,556) decrease for Digital Classrooms
 - (\$38,860) decrease for Prior Year adjustments
 - (\$1,146) decrease for Childcare FEFP
 - (\$6,431,962) for McKay Scholarship and general
- ✓ Workforce Development Performance FEFP \$47,745.
- ✓ Class Size Reduction FEFP adjustment \$19,571.
- ✓ Fuel Tax Revenue of \$14,195 recorded (includes \$59 of interest).
- ✓ Budget was adjusted for actual for Academic National Tournaments in the amount of (\$9,800).
- ✓ Donations of \$3,440 were recorded with corresponding appropriations.
- ✓ \$1,146 needed to balance Childcare Revenues to actual.
- ✓ Annual Joint Use Maintenance Revenue of \$171,136.
- ✓ Budget adjustment for Polk Education Foundation Revenue \$25,335.
- ✓ Recycling Revenues of \$3,807 were recorded with corresponding appropriations.
- ✓ \$111,000 transferred to new fund for Traviss Dental award.
- ✓ (\$752,798) Tr back to Capital Projects for Charter School Capital Outlay decrease.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Fund:

- No amendment necessary.

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an equal opportunity
institution for education
and employment*

Capital Projects Fund:

- ✓ Fund Balance decreased \$10,000 due to increased funds needed for Crystal Lake Road Improvements.
- ✓ Both Revenue and Appropriations decreased (\$752,798) due to the decrease in Capital Projects for Charter Schools funding.
- ✓ Various routine transfers were made to allocate project funds based on actual needs.

Special Revenue Fund (Food Service):

- ✓ Various routine transfers were made to allocate funds for food expenses.

Special Revenue Fund (Other-Grants):

- ✓ \$1,125,000 was transferred to Head Start-Federal Direct.
- ✓ (\$1,125,000) transferred from Misc Federal Direct.
- ✓ Correction made for MSAP Grant carryover for (\$1,059,602).
- ✓ Award of \$156,674 for Amendment 3 for Lakeland Pathways-Title III.
- ✓ Redbook adjustments to move budget to correct accounts:
 - (\$1,172,117) from Other Fed thru State to Language Instruction –Title III
 - (\$485,540) from other Federal thru State to 21st Century –Title IV
 - (\$94, 752) from Other Misc State to Lang. Instr-Title III
- ✓ \$55,223 additional amount recorded for Title I Juv. award and \$44,000 increased received for Amendment 3 Title I Migrant award totaling \$99,223.
- ✓ Various routine transfers were made to reclassify expenditure budgets based upon actual needs and proper function. No change in fund balance.

Special Revenue Fund (Other-MISC):

- Various routine transfers were made to reclassify expenditure budgets based upon actual needs and proper function. No change in fund balance.

Special Revenue Fund (ARRA):

- No amendment necessary.

Internal Service Funds:

- Revenues and allocations of \$7,440,000 were recorded for Self Insurance to reflect actual amounts.
- Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function. No change in Retained Earnings.

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 51
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	820,178,306.37	393,935.15	8,349,372.13	812,222,869.39
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	408,300,898.00		7,590,214.00	400,710,684.00
3315 Workforce Development	8,796,682.00			8,796,682.00
3317 Workforce Development Performance	-	47,745.00		47,745.00
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	-			-
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	106,920,462.00	19,571.00		106,940,033.00
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	14,135.57		264,135.57
3411 District School Taxes	161,130,110.00			161,130,110.00
3425 Rent	35,300.00			35,300.00
3431 Interest on Investments	100,000.00	59.24		100,059.24
3440 Gifts, Grant, and Bequests	235,600.29		6,360.13	229,240.16
346* Course Fees	2,048,000.00			2,048,000.00
347* Child Care Fees	780,000.00	1,146.22		781,146.22
349* Other Misc Local Sources	5,090,119.30	311,278.12		5,401,397.42
3740 Proceeds from Loans	1,196,362.55			1,196,362.55
3630 Tfers From Capital Proj Funds	48,413,161.39		752,798.00	47,660,363.39
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	514,163,075.33		1,543,779.06	512,619,296.27
6100 Pupil Personnel Services	28,455,271.59	254,242.30		28,709,513.89
6200 Instructional Media Services	7,246,828.41	254.29		7,247,082.70
6300 Instr Curriculum Dev Serv	4,137,647.30		55,894.95	4,081,752.35
6400 Instr Staff Training Services	1,323,822.25		46,496.23	1,277,326.02
6500 Instructional Technology Services	12,441,409.57	10,399.26		12,451,808.83
7100 Board	2,296,669.18	3,812.10		2,300,481.28
7200 General Administration	2,912,557.97		2,775.35	2,909,782.62
7300 School Administration	43,980,130.45	39,981.30		44,020,111.75
7400 Facilities Acq & Construction	19,802,630.46	237,726.84		20,040,357.30
7500 Fiscal Services	3,133,433.34	3,655.18		3,137,088.52
7700 Central Services	12,070,218.16	40,813.11		12,111,031.27
7800 Pupil Transportation Services	39,753,739.22	26,718.01		39,780,457.23
7900 Operation of Plant	46,429,699.34		79,864.67	46,349,834.67
8100 Maintenance of Plant	28,513,829.06	38,808.85		28,552,637.91
8200 Administrative Technology Services	7,060,059.67	305,372.85		7,365,432.52
9100 Community Services	297,847.73	7,871.89		305,719.62
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	45,550,565.29		7,196,282.70	38,354,282.59
TOTAL REVISIONS	820,178,306.37	969,655.98	8,925,092.96	812,222,869.39

ADOPTED BY BOARD: September 6, 2016

CERTIFIED CORRECT

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

RESOLUTION NO 52
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	169,720,625.38	-	752,798.00	168,967,827.38
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		752,798.00	816,414.00
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	10,000.00		56,847,467.82
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	94,951,037.35		752,798.00	94,198,239.35
2700 Ending Fund Balance	17,904,184.22		10,000.00	17,894,184.22
TOTAL REVISIONS	169,720,625.38	10,000.00	762,798.00	168,967,827.38

ADOPTED BY BOARD: September 6, 2016

CERTIFIED CORRECT

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

RESOLUTION NO 53
 FUND: SPEC REV/FOOD SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	60,259,156.68	-	-	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	54,772,722.01			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

TOTAL REVISIONS	60,259,156.68	-	-	60,259,156.68
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ADOPTED BY BOARD: _____

CERTIFIED CORRECT _____

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

RESOLUTION NO 54
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	115,916,466.17	3,133,306.29	3,937,011.53	115,112,760.93
2800 Beginning Fund Balance	13,885.02			13,885.02
3192 Head Start-Federal Direct	-	1,125,000.00		1,125,000.00
3199 Misc Federal Direct	20,004,401.16		2,184,602.04	17,819,799.12
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
3242 Twenty-First Century Schools -Title IV	-	485,540.00		485,540.00
3241 Language Instruction-Title III	-	1,423,543.29		1,423,543.29
3240 Elem & Sec Educ Act T1	56,626,281.17	99,223.00		56,725,504.17
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	3,135,420.51		1,657,656.85	1,477,763.66
3399 Other Misc State	227,100.45		94,752.64	132,347.81
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	60,395,602.16		1,033,851.30	59,361,750.86
6100 Pupil Personnel Services	9,096,471.15		40,175.68	9,056,295.47
6200 Instructional Media Services	1,119,799.47	5,424.34		1,125,223.81
6300 Instr Curriculum Dev Serv	9,588,277.85	205,014.25		9,793,292.10
6400 Instr Staff Training Services	25,475,178.82		53,016.89	25,422,161.93
6500 Instr Related Technology	875.57			875.57
7100 Board	-			-
7200 General Administration	3,768,837.75	12,337.36		3,781,175.11
7300 School Administration	7,540.07	1,840.53		9,380.60
7400 Facilities Acq & Construction	16,345.00		470.00	15,875.00
7500 Fiscal Services	183,343.09	7,906.25		191,249.34
7600 Food Services	189,850.65		171.66	189,678.99
7700 Central Services	2,041,385.94	57,956.13		2,099,342.07
7800 Pupil Transportation Services	1,225,834.63	25,154.59		1,250,989.22
7900 Operation of Plant	163,839.07		857.67	162,981.40
8100 Maintenance of Plant	127,053.48			127,053.48
8200 Administrative Technology				
9100 Community Services	2,502,346.45	9,204.51		2,511,550.96
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	13,885.02			13,885.02
TOTAL REVISIONS	115,916,466.17	324,837.96	1,128,543.20	115,112,760.93

ADOPTED BY BOARD: September 6, 2016

CERTIFIED CORRECT _____

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

RESOLUTION NO 55
 FUND: SPECIAL REVENUE - MISC

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	1,907,343.81	-	-	1,907,343.81
2800 Beginning Fund Balance	-			
3199 Misc Federal Direct	-			-
3201 Vocational Education Acts				
3220 Workforce Investment Act				
3226 Eisenhower Math and Science				
3227 Drug Free Schools				
3230 Indiv with Disabilities Educ	-			-
3240 Elem & Sec Educ Act T1				
3251 Adult General Education				
3270 Elem & Sec Ed Act Title IV				
3299 Other Federal through State	1,907,343.81			1,907,343.81
3399 Other Misc State	-			-
3495 Other Misc Local State	-			-
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	831,161.84	21,581.08		852,742.92
6100 Pupil Personnel Services	71,949.61		713.31	71,236.30
6200 Instructional Media Services	116,404.58		5,034.08	111,370.50
6300 Instr Curriculum Dev Serv	175,866.10			175,866.10
6400 Instr Staff Training Services	641,604.98		15,833.69	625,771.29
6500 Instr Related Technology	0.70			0.70
7100 Board				
7200 General Administration				
7300 School Administration				
7400 Facilities Acq & Construction				
7500 Fiscal Services				
7600 Food Services				
7700 Central Services	3,000.00			3,000.00
7800 Pupil Transportation Services				
7900 Operation of Plant				
8100 Maintenance of Plant	67,356.00			67,356.00
8200 Administrative Technology				
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	1,907,343.81	21,581.08	21,581.08	1,907,343.81

ADOPTED BY BOARD: _____ September 6, 2016 _____

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

RESOLUTION NO 56
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	122,892,044.22	7,440,000.00	-	130,332,044.22
2880 Beginning Retained Earnings	39,801,119.22			39,801,119.22
3484 Premium Revenue	81,302,000.00	7,400,000.00		88,702,000.00
3431 Interest on Investments	282,505.00	40,000.00		322,505.00
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	1,609,938.89			1,609,938.89
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	88,285,457.11	7,441,155.11		95,726,612.22
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	51,442.48		2,482.61	48,959.87
8100 Maintenance of Plant	4,458.36	1,327.50		5,785.86
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,058,255.00			1,058,255.00
2780 Ending Retained Earnings	31,882,492.38			31,882,492.38
TOTAL REVISIONS	122,892,044.22	7,442,482.61	2,482.61	130,332,044.22
				-

ADOPTED BY BOARD: September 6, 2016

CERTIFIED CORRECT