



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

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1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

October 10, 2013

Board Members

BOARD CHAIR
HAZEL SELLERS
DISTRICT 3

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

DICK MULLENAX
DISTRICT 4

KAY FIELDS
DISTRICT 5

DEBRA S. WRIGHT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
KATHRYN M. LeROY
Superintendent

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

SUBJECT: 2013/14 September Budget Amendments – 10/22/2013 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for September 1, 2013 through September 30, 2013, we have prepared the following summary. Please note the additional attachment to the September Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ FEFP revenue decreased \$55,000 and CO/DS Withholding for Admin Exp revenue increased \$50,000 for required Department of Education ESE139 budgeting edit corrections.
- ✓ Transfers in from Capital Projects Funds was increased \$16,956,645 for previously board-approved projects funded from Sales Tax revenue.
- ✓ Recycling receipts and donations, and corresponding appropriations were increased by \$61,910.
- ✓ Adults with Disabilities Grant Revenue of \$8,048 was carried over from the prior year; of that amount, \$7,133 was reimbursed to the Department of Education as unused.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.
- ✓ Most carryovers from 12-13 to 13-14 (restricted and assigned funds) were recorded during the month of September resulting in appropriation of fund balance of 13,192,737.
- ✓ Appropriations for previously approved projects and returns to fund balance for completed projects resulted in a net increase to fund balance of \$13,255.

Debt Service Funds:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Capital Outlay revenue increased \$733,687 for adjustments to Charter School capital outlay allocated by DOE.
- ✓ Appropriations were reduced by a net of \$21,988,326 for capital projects completed or cancelled exceeding capital projects funded or increased.
- ✓ Transfers out to the General Fund increased a total of \$16,956,646, consisting of \$733,687 for Charter School capital outlay allocated by DOE, \$6,000,000 for projects funded from Sales Tax revenue, and \$10,222,959 for LCI carryovers.
- ✓ Restricted fund balance was increased \$5,765,367 as a net result of the above changes to revenue, appropriations and budgeted transfers.

Special Revenue Fund (Food Service):

- ✓ National School Lunch Act revenue increased \$141,440 due to revised Department of Agriculture reimbursement rates.
- ✓ Appropriations increased \$75,000 to purchase a semi-tractor vehicle.
- ✓ Fund balance increased \$66,440 as a net result of the above changes to revenue and appropriations.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were recorded for new grants approved for 2013-14: Emergency Immigration Education Federal Grant \$1,296,793, FL Student Assistance Grant \$49,995, Individuals with Disabilities grants \$119,500.
- ✓ Revenue decreased \$34,419 for Head Start Grant carry over from prior year.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Special Revenue Fund (ARRA):

- ✓ Race to the Top Grant revenue and corresponding appropriations increased a total of \$630,097 as follows:
 - ✓ Pride Diversity Grant increased \$562,563 after receipt of the award letter;
 - ✓ Race to the Top USF Job Embedded Sub Agreement increased \$246,577 contract pending approval by the board;
 - ✓ Race to the Top Fine Arts Grants decreased \$179,043 from prior year carry overs.
- ✓ New Race to the Top District Evaluation Grant increased revenue and corresponding appropriations \$100,000 after receipt of award letter.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds:

- ✓ Appropriations were increased and retained earnings decreased by \$29,696 for adjustment to actual 2013-14 workers' compensation assessment fees charged by Florida Department of Financial Services.
- ✓ 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.

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

RESOLUTION NO 1
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	758,328,219.50	17,076,602.97	55,000.00	775,349,822.47
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	371,708,410.00		55,000.00	371,653,410.00
3315 Workforce Development	9,633,244.00			9,633,244.00
3317 Workforce Development Performance	-			-
3318 Adults with Disabilities	170,000.00	8,047.66		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	105,573,324.00			105,573,324.00
3361 School Recognition Funds	2,809,632.00			2,809,632.00
3371 Voluntary Prekindergarten Program	3,260,268.00			3,260,268.00
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	105,802.08	21,432.85		127,234.93
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	4,896,136.00	40,476.69		4,936,612.69
3720 Proceeds from Loans	-			-
3630 Tfers From Capital Proj Funds	37,508,813.15	16,956,645.77		54,465,458.92
3670 Tfers From Internal Service Funds	1,654,345.00			1,654,345.00
3*** All Other revenue items	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	490,874,234.80	9,400,104.62		500,274,339.42
6100 Pupil Personnel Services	25,549,154.55	178,048.11		25,727,202.66
6200 Instructional Media Services	7,302,188.72	175,323.93		7,477,512.65
6300 Instr Curriculum Dev Serv	4,025,134.19	65,026.25		4,090,160.44
6400 Instr Staff Training Services	665,624.00	175,083.73		840,707.73
6500 Instructional Technology Services	5,036,582.00	3,533,319.50		8,569,901.50
7100 Board	2,096,081.00			2,096,081.00
7200 General Administration	3,204,574.00	93,877.35		3,298,451.35
7300 School Administration	40,290,437.26	240,469.62		40,530,906.88
7400 Facilities Acq & Construction	14,551,090.31	6,006,759.72		20,557,850.03
7500 Fiscal Services	3,081,319.00	35,964.55		3,117,283.55
7700 Central Services	10,864,462.95		615,563.51	10,248,899.44
7800 Pupil Transportation Services	38,284,309.00	2,826,067.44		41,110,376.44
7900 Operation of Plant	43,842,931.03		52,059.59	43,790,871.44
8100 Maintenance of Plant	17,663,684.34	7,302,546.54		24,966,230.88
8200 Administrative Technology Services	5,078,714.00	721,402.73		5,800,116.73
9100 Community Services	224,305.00	141,224.67		365,529.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds	-			-
2700 Ending Fund Balance	44,237,562.35		13,205,992.69	31,031,569.66
TOTAL REVISIONS	758,328,219.50	30,895,218.76	13,873,615.79	775,349,822.47

ADOPTED BY BOARD: October 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 2
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	174,026,340.71	733,687.00	-	174,760,027.71
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	1,071,243.00	733,687.00		1,804,930.00
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	29,569,292.34		21,988,325.71	7,580,966.63
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	83,989,269.97	16,956,645.77		100,945,915.74
2700 Ending Fund Balance	60,467,778.40	5,765,366.94		66,233,145.34
TOTAL REVISIONS	174,026,340.71	22,722,012.71	21,988,325.71	174,760,027.71

ADOPTED BY BOARD: October 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 3
 FUND: SPEC REV/FOOD SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	55,021,744.96	141,440.00	-	55,163,184.96
2880 Beginning Fund Balance	10,813,044.96			10,813,044.96
3260 National School Lunch Act	34,299,500.00	141,440.00		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	-			-

***** 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	50,214,950.00	75,000.00		50,289,950.00
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	4,806,794.96	66,440.00		4,873,234.96
TOTAL REVISIONS	55,021,744.96	141,440.00	-	55,163,184.96

ADOPTED BY BOARD: October 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 4
FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	83,453,813.86	1,466,288.28	34,419.05	84,885,683.09
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2800 Beginning Fund Balance	204,312.42			204,312.42
3199 Misc Federal Direct	8,668,760.52		34,419.05	8,634,341.47
3201 Vocational Education Acts	1,229,491.12			1,229,491.12
3220 Workforce Investment Act	3,547.52			3,547.52
3226 Eisenhower Math and Science	5,964,838.15			5,964,838.15
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	23,756,736.09	119,500.00		23,876,236.09
3240 Elem & Sec Educ Act T1	41,385,325.63			41,385,325.63
3251 Adult General Education	1,262,113.98			1,262,113.98
3270 Elem & Sec Ed Act Title IV	12.59			12.59
3299 Other Federal through State	615,751.29	1,296,793.28		1,912,544.57
3399 Other Misc State	353,009.16	49,995.00		403,004.16
3495 Other Misc Local State	9,915.39			9,915.39
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	42,043,799.13	1,379,748.33		43,423,547.46
6100 Pupil Personnel Services	6,489,910.46		121,711.88	6,368,198.58
6200 Instructional Media Services	952,013.03		11,824.02	940,189.01
6300 Instr Curriculum Dev Serv	11,043,918.10	1,071,591.10		12,115,509.20
6400 Instr Staff Training Services	12,742,592.15	80,409.10		12,823,001.25
6500 Instr Related Technology	237.15		20.00	217.15
7100 Board	-			-
7200 General Administration	2,771,810.11		177,564.52	2,594,245.59
7300 School Administration	84,039.13		37,049.81	46,989.32
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	50,700.83	57.36		50,758.19
7600 Food Services	54,281.60		4,102.94	50,178.66
7700 Central Services	4,237,585.55		831,407.01	3,406,178.54
7800 Pupil Transportation Services	512,756.45	24,919.28		537,675.73
7900 Operation of Plant	54,536.06		1,173.66	53,362.40
8100 Maintenance of Plant	70,844.77	152.90		70,997.67
8200 Administrative Technology	34,136.29			34,136.29
9100 Community Services	2,106,340.63	59,845.00		2,166,185.63
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	204,312.42			204,312.42
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TOTAL REVISIONS	83,453,813.86	2,616,723.07	1,184,853.84	84,885,683.09
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ADOPTED BY BOARD: October 22, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 6
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	123,986,517.81	-	-	123,986,517.81
2880 Beginning Retained Earnings	31,143,459.81			31,143,459.81
3484 Premium Revenue	91,437,379.00			91,437,379.00
3431 Interest on Investments	324,012.00			324,012.00
349* Other Misc Local Sources	1,081,667.00			1,081,667.00
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	-			-
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	97,383,283.00	79,695.62		97,462,978.62
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	77,980.00		50,000.00	27,980.00
8100 Maintenance of Plant	5,000.00			5,000.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,654,345.00			1,654,345.00
2780 Ending Retained Earnings	24,865,909.81		29,695.62	24,836,214.19
TOTAL REVISIONS	123,986,517.81	79,695.62	79,695.62	123,986,517.81
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ADOPTED BY BOARD: October 22, 2013

CERTIFIED CORRECT