



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

November 20, 2013

Board Members

BOARD CHAIR
DICK MULLENAX
DISTRICT 4

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HIAZEL SELLERS
DISTRICT 3

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 October Budget Amendments – 12/10/2013 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for October 1, 2013 through October 31, 2013, we have prepared the following summary. Please note the additional attachment to the October Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

General Fund:

- ✓ Miscellaneous revenue increased by \$36,253 for actual Print Shop charges.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.
- ✓ Fund balance increased \$175,051 as a result of the following:
 - ✓ \$100,000 was returned to fund balance from department operating funds in exchange for LCI funding to purchase wireless for one high school and smart boards;
 - ✓ Completed construction projects returned \$83,621 to fund balance;
 - ✓ Previously-approved projects were increased by \$8,570.

Debt Service Funds:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Appropriations increased by \$1,307,618 for approved school reroofing projects net of a \$20,000 appropriation decrease for one completed project;
- ✓ Appropriations for debt service increased \$124,183 for arbitrage payment;
- ✓ Restricted fund balance decreased by \$1,431,801 as a result of the above changes to appropriations.

Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were recorded for new grants approved for 2013-14: Middle School Choice Federal Grant \$3,997,000 and Books Bridge Federal Grant \$342,548.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Special Revenue Fund (ARRA):

- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

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 7
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	775,349,822.47	36,252.75	-	775,386,075.22
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	371,653,410.00			371,653,410.00
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				
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	127,234.93			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	4,936,612.69	36,252.75		4,972,865.44
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	54,465,458.92			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	500,274,339.42		406,726.41	499,867,613.01
6100 Pupil Personnel Services	25,727,202.66	117,579.83		25,844,782.49
6200 Instructional Media Services	7,477,512.65		1,242.42	7,476,270.23
6300 Instr Curriculum Dev Serv	4,090,160.44	6,871.33		4,097,031.77
6400 Instr Staff Training Services	840,707.73	17,503.19		858,210.92
6500 Instructional Technology Services	8,569,901.50	16,000.00		8,585,901.50
7100 Board	2,096,081.00		200.73	2,095,880.27
7200 General Administration	3,298,451.35	500.00		3,298,951.35
7300 School Administration	40,530,906.88	69,345.83		40,600,252.71
7400 Facilities Acq & Construction	20,557,850.03		53,048.60	20,504,801.43
7500 Fiscal Services	3,117,283.55		832.46	3,116,451.09
7700 Central Services	10,248,899.44	8,343.24		10,257,242.68
7800 Pupil Transportation Services	41,110,376.44		115,709.49	40,994,666.95
7900 Operation of Plant	43,790,871.44	45,908.22		43,836,779.66
8100 Maintenance of Plant	24,966,230.88	114,570.48		25,080,801.36
8200 Administrative Technology Services	5,800,116.73	41,839.86		5,841,956.59
9100 Community Services	365,529.67	500.00		366,029.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds				
2700 Ending Fund Balance	31,031,569.66	175,050.88		31,206,620.54
TOTAL REVISIONS	775,349,822.47	614,012.86	577,760.11	775,386,075.22

ADOPTED BY BOARD: December 10, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 8
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	174,760,027.71	-	-	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	1,804,930.00			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	7,580,966.63	1,307,617.85		8,888,584.48
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	100,945,915.74			100,945,915.74
2700 Ending Fund Balance	66,233,145.34		1,431,801.14	64,801,344.20
TOTAL REVISIONS	174,760,027.71	1,431,801.14	1,431,801.14	174,760,027.71

ADOPTED BY BOARD: December 10, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 9
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	84,885,683.09	4,339,548.00	-	89,225,231.09
2800 Beginning Fund Balance	204,312.42			204,312.42
3199 Misc Federal Direct	8,634,341.47	4,339,548.00		12,973,889.47
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	23,876,236.09			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	1,912,544.57			1,912,544.57
3399 Other Misc State	403,004.16			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	43,423,547.46	1,693,350.80		45,116,898.26
6100 Pupil Personnel Services	6,368,198.58	290,667.96		6,658,866.54
6200 Instructional Media Services	940,189.01	280,874.43		1,221,063.44
6300 Instr Curriculum Dev Serv	12,115,509.20	776,532.71		12,892,041.91
6400 Instr Staff Training Services	12,823,001.25	199,935.55		13,022,936.80
6500 Instr Related Technology	217.15			217.15
7100 Board	-			-
7200 General Administration	2,594,245.59	140,923.97		2,735,169.56
7300 School Administration	46,989.32		5,618.78	41,370.54
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	50,758.19	76,806.50		127,564.69
7600 Food Services	50,178.66		1,250.00	48,928.66
7700 Central Services	3,406,178.54	886,847.88		4,293,026.42
7800 Pupil Transportation Services	537,675.73	200.00		537,875.73
7900 Operation of Plant	53,362.40		300.00	53,062.40
8100 Maintenance of Plant	70,997.67	224.28		71,221.95
8200 Administrative Technology	34,136.29	352.70		34,488.99
9100 Community Services	2,166,185.63			2,166,185.63
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	204,312.42			204,312.42
TOTAL REVISIONS	84,885,683.09	4,346,716.78	7,168.78	89,225,231.09

ADOPTED BY BOARD: December 10, 2013

CERTIFIED CORRECT

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

RESOLUTION NO 10
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	12,831,814.82	-	-	12,831,814.82

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	12,579,349.14			12,579,349.14
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	5,920,434.89		400.00	5,920,034.89
6100 Pupil Personnel Services	58,708.79			58,708.79
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,605,973.73			2,605,973.73
6400 Instr Staff Training Services	1,764,728.51		11,438.00	1,753,290.51
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	342,094.20	400.00		342,494.20
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	31,705.60			31,705.60
7600 Food Services	-			-
7700 Central Services	1,878,727.79	11,438.00		1,890,165.79
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	1,000.00			1,000.00
8100 Maintenance of Plant	-			-
8200 Administrative Technology	228,441.31			228,441.31
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-

TOTAL REVISIONS	12,831,814.82	11,838.00	11,838.00	12,831,814.82
				-

ADOPTED BY BOARD: December 10, 2013

CERTIFIED CORRECT