# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831
(863) 534-0500
1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

**Board Members**

BOARD CHAIR
DICK MULLENAX
DISTRICT 4

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

KAY FIELDS
DISTRICT 5

LYNN WILSON
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

**Administration**
KATHRYN M. LEROY
Superintendent

November 20, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

SUBJECT: 2014/15 October Budget Amendments – 01/20/2015 Board Meeting

---

In an effort to assist in better understanding the final changes in our budgets for October 1, 2014 through October 31, 2014, 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:**

- ✓ Restricted Fund Balance decreased and Project C00299 increased $250,000 for Horizons Elementary Drive.
- ✓ Assigned Fund Balance decreased and Project P1530 increased $70,000 for Kathleen Senior Practice Field upgrade.
- ✓ Assigned Fund Balance decreased and Charter School Department operating budget increased $5,300 due to release of holdback for additions to their original budget.
- ✓ Unassigned Fund Balance decreased and Instructional Materials categorical budget increased $63,913 for a Prior Year Carryover adjustment per DOE.
- ✓ Use of Facilities revenue in the amount of $238, donations in the amount of $20,028, recycling revenue in the amount of $9,531, and miscellaneous revenue in the amount of $7,000 were recorded with corresponding appropriations.
- ✓ The original budget for the 2014-15 Southwest Florida Water Management District grant was recorded in the amount of $14,993.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

**Debt Service Funds:**

- ✓ Revenue from bond proceeds and corresponding appropriations were recorded in the amount of $43,470,000 for refunding of Sales Tax Bonds.
- ✓ Transfers in from capital projects funds and corresponding appropriations were each decreased a net amount of $730,432 due to reduced 2014-15 debt service requirements resulting from bond refunding.

**Capital Projects Funds:**

- ✓ Transfers out to Debt Service Funds were reduced $730,432 due to reduced 2014-15 debt service requirements resulting from bond refunding.
- ✓ Project C00298 was budgeted in the amount of $7,500,016 for a new Four Corners K-8 school.
- ✓ Restricted Fund Balance decreased a net amount of $6,769,584 as a result of the above transactions.

***Polk County Schools – an equal opportunity institution for education and employment***

*The Mission of Polk County Public Schools is to provide a high quality education for all students*

**Special Revenue Fund (Food Service):**

- ✓ No amendment necessary.

**Special Revenue Fund (Other-Grants):**

- ✓ Grant revenues and corresponding appropriations were recorded in the total amount of $6,503,831.95 for grants previously approved:
  - ✓ Student Services Mindful Schools Award, $750,000
  - ✓ Year Two Middle School Choice Award, $3,789,578
  - ✓ School Improvement Grant, $1,586,900
  - ✓ 21st Century Grant, increase of $352,044
  - ✓ PERT State award, $25,310.20
- ✓ 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):**

- ✓ $392,000 was transferred between expenditure accounts to match Race to the Top amendment #20.

**Internal Service Funds:**

- ✓ Routine transfer made to reclassify expenditure budgets based upon actual needs. No change in fund balance.

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

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 6

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

FUND: GENERAL FUND

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * *

| TOTAL REVENUE TRANSFER AND BALANCES | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| | 795,555,268.48 | 51,789.57 | - | 795,607,058.05 |
| 2800 Beginning Fund Balance | 59,793,478.13 | | | 59,793,478.13 |
| 3191 R.O.T.C. | 800,000.00 | | | 800,000.00 |
| 3202 Medicaid Reimbursements | 1,900,000.00 | | | 1,900,000.00 |
| 32** Miscellaneous | - | | | - |
| 3310 Florida Educ Fin Program | 389,821,490.00 | | | 389,821,490.00 |
| 3315 Workforce Development | 9,498,822.00 | | | 9,498,822.00 |
| 3317 Workforce Development Performance | - | | | - |
| 3318 Adults with Disabilities | 191,203.84 | | | 191,203.84 |
| 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 | 933,065.00 | | | 933,065.00 |
| 3354 Transportation | - | | | - |
| 3355 Class Size Reduction/Operating Funds | 106,475,923.00 | | | 106,475,923.00 |
| 3361 School Recognition Funds | 1,903,824.00 | | | 1,903,824.00 |
| 3371 Voluntary Prekindergarten Program | 4,134,700.27 | | | 4,134,700.27 |
| 3372 Preschool Projects | 617,200.00 | | | 617,200.00 |
| 3399 Misc State | 250,000.00 | | | 250,000.00 |
| 3411 District School Taxes | 154,549,787.00 | | | 154,549,787.00 |
| 3425 Rent | 23,000.00 | 237.50 | | 23,237.50 |
| 3431 Interest on Investments | 80,000.00 | | | 80,000.00 |
| 3440 Gifts, Grant, and Bequests | 294,907.50 | 20,028.00 | | 314,935.50 |
| 346* Course Fees | 2,195,000.00 | | | 2,195,000.00 |
| 347* Child Care Fees | 835,132.00 | | | 835,132.00 |
| 349* Other Misc Local Sources | 5,652,309.36 | 31,524.07 | | 5,683,833.43 |
| 3720 Proceeds from Loans | | | | |
| 3630 Tfers From Capital Proj Funds | 53,340,063.38 | | | 53,340,063.38 |
| 3670 Tfers From Internal Service Funds | 1,365,363.00 | | | 1,365,363.00 |
| 3*** All Other revenue items | - | | | |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| 5000 Instruction | 499,905,143.27 | | 389,930.26 | 499,515,213.01 |
| 6100 Pupil Personnel Services | 27,330,654.45 | 93,088.45 | | 27,423,742.90 |
| 6200 Instructional Media Services | 7,474,199.61 | 17,345.24 | | 7,491,544.85 |
| 6300 Instr Curriculum Dev Serv | 4,360,643.66 | 72,205.25 | | 4,432,848.91 |
| 6400 Instr Staff Training Services | 952,077.96 | 100,620.66 | | 1,052,698.62 |
| 6500 Instructional Technology Services | 8,643,436.40 | 78,102.00 | | 8,721,538.40 |
| 7100 Board | 2,214,121.92 | | | 2,214,121.92 |
| 7200 General Administration | 3,020,987.23 | 228.81 | | 3,021,216.04 |
| 7300 School Administration | 42,056,144.87 | 11,638.53 | | 42,067,783.40 |
| 7400 Facilities Acq & Construction | 19,298,684.18 | 365,089.06 | | 19,663,773.24 |
| 7500 Fiscal Services | 2,934,947.19 | | | 2,934,947.19 |
| 7700 Central Services | 10,313,836.33 | 20,490.77 | | 10,334,327.10 |
| 7800 Pupil Transportation Services | 42,754,296.16 | 18,349.21 | | 42,772,645.37 |
| 7900 Operation of Plant | 45,004,016.89 | 51,606.23 | | 45,055,623.12 |
| 8100 Maintenance of Plant | 24,647,844.24 | | 4,939.09 | 24,642,905.15 |
| 8200 Administrative Technology Services | 7,053,696.92 | 7,107.71 | | 7,060,804.63 |
| 9100 Community Services | 379,017.38 | | | 379,017.38 |
| 9200 Debt Services | 1,267,832.00 | | | 1,267,832.00 |
| 9700 Transfer of funds | | | | |
| 2700 Ending Fund Balance | 45,943,687.82 | | 389,213.00 | 45,554,474.82 |
| TOTAL REVISIONS | 795,555,268.48 | 835,871.92 | 784,082.35 | 795,607,058.05 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 7

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

FUND: DEBT SERVICE

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * * *

| TOTAL REVENUE TRANSFER AND BALANCES | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| | 62,149,486.26 | 43,470,000.00 | 730,432.12 | 104,889,054.14 |
| 2800 Beginning Fund Balance | 11,694,540.16 | | | 11,694,540.16 |
| 3199 Federal Direct | 1,141,797.40 | | | 1,141,797.40 |
| 3322 CO&DS Withheld SBE/COBI Bonds | 2,931,874.41 | | | 2,931,874.41 |
| 3431 Interest on Investments | - | | | - |
| 349* Other Misc Local Sources | - | | | - |
| 3630 Tfers From Capital Proj Funds | 46,381,274.29 | | 730,432.12 | 45,650,842.17 |
| 3715 Proceeds of Refunding Bonds | - | 43,470,000.00 | | 43,470,000.00 |
| 3721 Section 237.161 Loans | - | | | - |
| 3*** All Other revenue items | - | | | - |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| 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 | - | | | |
| 7100 Board | - | | | |
| 7200 General Administration | - | | | |
| 7300 School Administration | - | | | |
| 7400 Facilities Acq & Construction | - | | | |
| 7500 Fiscal Services | - | | | |
| 7600 Food Services | - | | | |
| 7700 Central Services | - | | | |
| 7800 Pupil Transportation Services | - | | | |
| 7900 Operation of Plant | - | | | |
| 8100 Maintenance of Plant | - | | | |
| 9100 Community Services | - | | | |
| 9200 Debt Services | 48,308,642.19 | 42,739,567.88 | | 91,048,210.07 |
| 9700 Transfer of funds | - | | | - |
| 2700 Ending Fund Balance | 13,840,844.07 | | | 13,840,844.07 |
| TOTAL REVISIONS | 62,149,486.26 | 42,739,567.88 | - | 104,889,054.14 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 8

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

FUND: CAPITAL PROJECTS

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * * *

| TOTAL REVENUE | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| TRANSFER AND BALANCES | 172,967,706.57 | - | - | 172,967,706.57 |
| 2800 Beginning Fund Balance | 95,179,716.57 | | | 95,179,716.57 |
| 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) | 1,881,021.00 | | | 1,881,021.00 |
| 3396 Class Size Reduction/Capital Funds | | | | |
| 3397 Charter School Capital Outlay | 1,638,321.00 | | | 1,638,321.00 |
| 339* Other Misc State revenue | | | | |
| 3413 District Local Capital Impr Tax | 40,298,648.00 | | | 40,298,648.00 |
| 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 | - | | | |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| 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 | 45,425,488.18 | 7,500,015.57 | | 52,925,503.75 |
| 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 | 99,721,337.67 | | 730,432.12 | 98,990,905.55 |
| 2700 Ending Fund Balance | 27,820,880.72 | | 6,769,583.45 | 21,051,297.27 |
| TOTAL REVISIONS | 172,967,706.57 | 7,500,015.57 | 7,500,015.57 | 172,967,706.57 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 9

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

FUND: SPECIAL REVENUE - OTHER

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * * *

| TOTAL REVENUE TRANSFER AND BALANCES | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| | 94,726,213.28 | 6,503,831.95 | - | 101,230,045.23 |
| 2800 Beginning Fund Balance | 205,058.57 | | | 205,058.57 |
| 3199 Misc Federal Direct | 10,320,747.31 | 4,539,577.75 | | 14,860,325.06 |
| 3201 Vocational Education Acts | 1,223,020.60 | | | 1,223,020.60 |
| 3220 Workforce Investment Act | - | | | - |
| 3226 Eisenhower Math and Science | 7,045,532.46 | | | 7,045,532.46 |
| 3227 Drug Free Schools | - | | | - |
| 3230 Indiv with Disabilities Educ | 20,707,609.14 | | | 20,707,609.14 |
| 3240 Elem & Sec Educ Act T1 | 50,624,518.75 | 1,586,900.00 | | 52,211,418.75 |
| 3251 Adult General Education | 1,429,162.48 | | | 1,429,162.48 |
| 3270 Elem & Sec Ed Act Title IV | - | | | - |
| 3299 Other Federal through State | 2,224,896.28 | 352,044.00 | | 2,576,940.28 |
| 3399 Other Misc State | 820,613.27 | 25,310.20 | | 845,923.47 |
| 3495 Other Misc Local State | 125,054.42 | | | 125,054.42 |
| 3610 Transfers In from General Fund | - | | | |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| 5000 Instruction | 49,932,503.76 | 4,072,414.68 | | 54,004,918.44 |
| 6100 Pupil Personnel Services | 6,597,080.28 | 930,441.09 | | 7,527,521.37 |
| 6200 Instructional Media Services | 1,040,661.99 | 1,197.00 | | 1,041,858.99 |
| 6300 Instr Curriculum Dev Serv | 8,550,251.25 | | 79,604.18 | 8,470,647.07 |
| 6400 Instr Staff Training Services | 18,834,449.82 | 1,779,518.00 | | 20,613,967.82 |
| 6500 Instr Related Technology | 9,315.65 | 25,310.20 | | 34,625.85 |
| 7100 Board | | | | |
| 7200 General Administration | 2,946,797.03 | 77,739.54 | | 3,024,536.57 |
| 7300 School Administration | 27,329.80 | | 6,011.20 | 21,318.60 |
| 7400 Facilities Acq & Construction | 106,342.85 | | 8,982.68 | 97,360.17 |
| 7500 Fiscal Services | 220,777.92 | 2,500.00 | | 223,277.92 |
| 7600 Food Services | 93,712.34 | | | 93,712.34 |
| 7700 Central Services | 1,859,234.91 | | 333,807.49 | 1,525,427.42 |
| 7800 Pupil Transportation Services | 1,493,867.41 | 47,676.64 | | 1,541,544.05 |
| 7900 Operation of Plant | 57,916.45 | | | 57,916.45 |
| 8100 Maintenance of Plant | 78,818.38 | 840.35 | | 79,658.73 |
| 8200 Administrative Technology | - | | | - |
| 9100 Community Services | 2,672,094.87 | | 5,400.00 | 2,666,694.87 |
| 9200 Debt Services | | | | |
| 9700 Transfer of funds | | | | |
| 2700 Ending Fund Balance | 205,058.57 | | | 205,058.57 |
| TOTAL REVISIONS | 94,726,213.28 | 6,937,637.50 | 433,805.55 | 101,230,045.23 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

RESOLUTION NO 10

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

FUND: SPECIAL REVENUE - ARRA

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * * *

| TOTAL REVENUE TRANSFER AND BALANCES | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| | 8,641,696.95 | - | - | 8,641,696.95 |
| 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 | 8,626,696.95 | | | 8,626,696.95 |
| 3230 Indiv with Disabilities Educ | 15,000.00 | | | 15,000.00 |
| 3240 Elem & Sec Educ Act T1 | - | | | |
| 3399 Other Misc State | - | | | |
| 3431 Interest | - | | | |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| FUNCTION | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| 5000 Instruction | 200,000.00 | | | 200,000.00 |
| 6100 Pupil Personnel Services | 37,516.22 | | | 37,516.22 |
| 6200 Instructional Media Services | - | | | - |
| 6300 Instr Curriculum Dev Serv | 1,386,112.98 | | | 1,386,112.98 |
| 6400 Instr Staff Training Services | 5,495,699.84 | | 392,000.00 | 5,103,699.84 |
| 6500 Instr Related Technology | - | | | - |
| 7100 Board | - | | | - |
| 7200 General Administration | 267,159.05 | | | 267,159.05 |
| 7300 School Administration | - | | | - |
| 7400 Facilities Acq & Construction | - | | | - |
| 7500 Fiscal Services | 37,278.00 | | | 37,278.00 |
| 7600 Food Services | - | | | - |
| 7700 Central Services | 878,234.46 | | | 878,234.46 |
| 7800 Pupil Transportation Services | 125,020.00 | | | 125,020.00 |
| 7900 Operation of Plant | - | | | - |
| 8100 Maintenance of Plant | - | | | - |
| 8200 Administrative Technology | 214,676.40 | 392,000.00 | | 606,676.40 |
| 9100 Community Services | - | | | |
| 9200 Debt Services | - | | | |
| 9700 Transfer of funds | - | | | |
| 2700 Ending Fund Balance | - | | | |
| TOTAL REVISIONS | 8,641,696.95 | 392,000.00 | 392,000.00 | 8,641,696.95 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____

SCHOOL BOARD OF POLK COUNTY

**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 11

FUND: INTERNAL SERVICE

* * * * * * *E S T I M A T E D  R E V E N U E* * * * * * * *

| TOTAL REVENUE TRANSFER AND BALANCES | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|---|---|---|---|
| | 128,597,213.68 | - | - | 128,597,213.68 |
| 2880 Beginning Retained Earnings | 38,884,650.68 | | | 38,884,650.68 |
| 3484 Premium Revenue | 87,871,000.00 | | | 87,871,000.00 |
| 3431 Interest on Investments | 232,385.00 | | | 232,385.00 |
| 349* Other Misc Local Sources | 1,609,178.00 | | | 1,609,178.00 |
| 3*** All Other revenue items | - | | | |

* * * * * * * * *A P P R O P R I A T I O N S* * * * * * * * *

| 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 | 100,000.00 | | | 100,000.00 |
| 7500 Fiscal Services | - | 21.06 | | 21.06 |
| 7600 Food Services | - | | | - |
| 7700 Central Services | 89,870,029.00 | | 21.06 | 89,870,007.94 |
| 7800 Pupil Transportation Services | - | | | - |
| 7900 Operation of Plant | 25,200.00 | | | 25,200.00 |
| 8100 Maintenance of Plant | 10,108.00 | | | 10,108.00 |
| 9100 Community Services | - | | | - |
| 9200 Debt Services | - | | | - |
| 9700 Transfer of funds | 1,365,363.00 | | | 1,365,363.00 |
| 2780 Ending Retained Earnings | 37,226,513.68 | | | 37,226,513.68 |
| TOTAL REVISIONS | 128,597,213.68 | 21.06 | 21.06 | 128,597,213.68 |
| | | | | - |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT _____