



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

November 9, 2015

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

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

SUBJECT: 2015/16 October Budget Amendments – 12/08/2015 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for October 1, 2015 through October 31, 2015, 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:

- ✓ Donations in the amount of \$5,694 and recycling revenue in the amount of \$17,205 were recorded with corresponding appropriations.
- ✓ District-Charter Collaborative Grant of \$10,000 with corresponding appropriations.
- ✓ Transfer in from Capital Fund for PECO Allocation from the State \$2,161,510.
- ✓ Transfer from Capital Projects unused funds from 2014-2015 LCI of \$546,081.
- ✓ Net Fund Balance increase of \$41,831 as a result of the following:
 - Completed capital projects reduced appropriations and increased fund balance by \$80,545.
 - Budgets released to departments from holdback funds (\$22,360).
 - Budget supplement for Horizons Elem increase in classroom/enrollment (\$16,354).
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Funds:

- ✓ No amendment necessary.

*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

Capital Projects Funds:

- ✓ New approved projects net of completions increased appropriations by **\$76,000** for:
 - Increase in Bartow Senior Roof Chorus project of (\$15,000)
 - Increase in Lk Wales Sr-Roof (\$23,000)
 - Increase in Kathleen El-Roof (\$38,000)
- ✓ Transfers out to General Fund unused funds from 2014-2015 LCI of (\$546,081).
- ✓ Transfers out to General Fund of (\$2,161,510) for PECO Allocation.
- ✓ Restricted Fund Balance decreased a net amount of (\$2,783,591) as a result of the above transactions.
- ✓ \$25,000 donation for BHS Basketball Legacy Project was recorded with corresponding appropriations.

Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were recorded for new grants including: \$975,824 in Misc Federal Direct Grants made up of: \$750,000 for Mindful Schools award, Middle School Choice carryover of \$212,268, Head Start carryover adjustment of (36,444), and Polk Aware award of \$50,000. Perkins award of \$64,400, Title II adjustment to tie to approved amount from DOE of (\$24,602), IDEA increase of \$59,240, Title I award of \$1,018,916, Florida Aware award of \$357,818, and Traviss Dental \$111,000.
- ✓ 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 (Other-MISC):

- ✓ Original budget with Grant revenues and corresponding appropriations were recorded for IDEA \$26,064 and INSTR LEAD FAC \$241,324. No change in fund balance.

Special Revenue Fund (ARRA):

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

Internal Service Funds:

- ✓ Retained Earnings decreased \$185,285 due to: \$116,143 transferred for X-ray and Physical Therapy equipment at the new Lakeland Clinic, \$68,000 needed to purchase furniture and additional equipment at the new Lakeland Clinic, and \$1,142 needed for legal expenses.
- ✓ 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:

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

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

RESOLUTION NO 8
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	809,354,299.04	2,740,490.92	-	812,094,789.96
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	404,309,305.00			404,309,305.00
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	340,562.00			340,562.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	106,467,764.00			106,467,764.00
3361 School Recognition Funds	1,887,944.00			1,887,944.00
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			25,300.00
3431 Interest on Investments	100,000.00			100,000.00
3440 Gifts, Grant, and Bequests	153,420.80	5,694.80		159,115.60
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	4,927,394.01	27,205.12		4,954,599.13
3720 Proceeds from Loans	1,200,000.00			1,200,000.00
3630 Tfers From Capital Proj Funds	44,205,570.39	2,707,591.00		46,913,161.39
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	511,226,778.72	28,825.52		511,255,604.24
6100 Pupil Personnel Services	28,341,187.33	11,267.70		28,352,455.03
6200 Instructional Media Services	7,193,065.54	3,462.41		7,196,527.95
6300 Instr Curriculum Dev Serv	3,951,136.47		1,349.86	3,949,786.61
6400 Instr Staff Training Services	1,263,133.68		75,438.08	1,187,695.60
6500 Instructional Technology Services	10,882,142.77	827,530.66		11,709,673.43
7100 Board	2,277,583.00	5,037.73		2,282,620.73
7200 General Administration	2,873,017.43		14,716.40	2,858,301.03
7300 School Administration	43,667,571.90	30,984.45		43,698,556.35
7400 Facilities Acq & Construction	15,539,486.17	2,085,104.73		17,624,590.90
7500 Fiscal Services	3,125,349.59		7,000.00	3,118,349.59
7700 Central Services	11,699,570.24		179,410.41	11,520,159.83
7800 Pupil Transportation Services	40,032,828.17	18,602.71		40,051,430.88
7900 Operation of Plant	46,054,737.73	2,857.92		46,057,595.65
8100 Maintenance of Plant	28,669,730.50		56,669.06	28,613,061.44
8200 Administrative Technology Services	7,075,541.12	19,569.54		7,095,110.66
9100 Community Services	296,612.32			296,612.32
9900 Proprietary and Fiduciary Expenses	-			-
9200 Debt Services	427,881.04			427,881.04
9700 Transfer of funds	-			-
2700 Ending Fund Balance	44,756,945.32	41,831.36		44,798,776.68
TOTAL REVISIONS	809,354,299.04	3,075,074.73	334,583.81	812,094,789.96

ADOPTED BY BOARD: December 8, 2015

CERTIFIED CORRECT

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

RESOLUTION NO 9
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	169,695,625.38	25,000.00	-	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	48,156,323.88	101,000.00		48,257,323.88
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	90,418,526.84	2,707,591.00		93,126,117.84
2700 Ending Fund Balance	31,092,838.67		2,783,591.00	28,309,247.67
TOTAL REVISIONS	169,695,625.38	2,808,591.00	2,783,591.00	169,720,625.38

ADOPTED BY BOARD: December 8, 2015

CERTIFIED CORRECT _____

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

RESOLUTION NO 10
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	96,487,669.07	2,587,198.39	24,602.00	99,050,265.46
2800 Beginning Fund Balance	18,924.68			18,924.68
3199 Misc Federal Direct	10,493,919.54	975,824.39		11,469,743.93
3201 Vocational Education Acts	1,412,233.37	64,400.00		1,476,633.37
3220 Workforce Investment Act	641,313.59			641,313.59
3226 Eisenhower Math and Science	10,019,698.59		24,602.00	9,995,096.59
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	21,356,362.67	59,240.00		21,415,602.67
3240 Elem & Sec Educ Act T1	48,691,638.28	1,018,916.00		49,710,554.28
3251 Adult General Education	1,209,735.00			1,209,735.00
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,522,164.74	357,818.00		2,879,982.74
3399 Other Misc State	96,860.81			96,860.81
3495 Other Misc Local State	24,817.80	111,000.00		135,817.80
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	48,817,464.68	449,663.61		49,267,128.29
6100 Pupil Personnel Services	6,590,476.16	916,237.22		7,506,713.38
6200 Instructional Media Services	1,147,706.79		145.66	1,147,561.13
6300 Instr Curriculum Dev Serv	9,536,871.74	606,231.11		10,143,102.85
6400 Instr Staff Training Services	22,224,038.71	280,027.05		22,504,065.76
6500 Instr Related Technology	590.84			590.84
7100 Board	-			-
7200 General Administration	3,022,920.23	170,894.71		3,193,814.94
7300 School Administration	738.56	3,042.70		3,781.26
7400 Facilities Acq & Construction	24,000.00			24,000.00
7500 Fiscal Services	69,506.28	64,748.60		134,254.88
7600 Food Services	26,899.85		101.09	26,798.76
7700 Central Services	1,253,691.10	82,686.60		1,336,377.70
7800 Pupil Transportation Services	1,141,924.64	9,678.00		1,151,602.64
7900 Operation of Plant	74,188.64		2,804.90	71,383.74
8100 Maintenance of Plant	88,870.94		17,061.55	71,809.39
8200 Administrative Technology				
9100 Community Services	2,448,855.23		500.00	2,448,355.23
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	18,924.67			18,924.67
TOTAL REVISIONS	96,487,669.06	2,583,209.60	20,613.20	99,050,265.46

ADOPTED BY BOARD: December 8, 2015

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

RESOLUTION NO 11
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	3,657,528.82	-	-	3,657,528.82

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	3,657,528.82			3,657,528.82
3230 Indiv with Disabilities Educ	-			
3240 Elem & Sec Educ Act T1	-			
3399 Other Misc State	-			
3431 Interest	-			

*****APPROPRIATIONS*****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	45,278.00			45,278.00
6100 Pupil Personnel Services				
6200 Instructional Media Services				
6300 Instr Curriculum Dev Serv	2,966,548.28		500.00	2,966,048.28
6400 Instr Staff Training Services	472,378.15	500.00		472,878.15
6500 Instr Related Technology				
7100 Board				
7200 General Administration	119,037.58			119,037.58
7300 School Administration				
7400 Facilities Acq & Construction				
7500 Fiscal Services	4,296.56			4,296.56
7600 Food Services				
7700 Central Services	49,990.25			49,990.25
7800 Pupil Transportation Services	-			
7900 Operation of Plant	-			
8100 Maintenance of Plant	-			
8200 Administrative Technology	-			
9100 Community Services	-			
9200 Debt Services	-			
9700 Transfer of funds	-			
2700 Ending Fund Balance	-			

TOTAL REVISIONS	3,657,528.82	500.00	500.00	3,657,528.82
				-

ADOPTED BY BOARD: December 8, 2015

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

RESOLUTION NO 13
 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	1,341,010.48	184,142.34		1,525,152.82
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	86,419,439.16		20,177.75	86,399,261.41
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	17,160.84	21,320.00		38,480.84
8100 Maintenance of Plant	2,000.00			2,000.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,058,255.00			1,058,255.00
2780 Ending Retained Earnings	34,054,178.74		185,284.59	33,868,894.15
TOTAL REVISIONS	122,892,044.22	205,462.34	205,462.34	122,892,044.22
				-

ADOPTED BY BOARD: December 8, 2015

CERTIFIED CORRECT

