



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

DEBRA S. WRIGIT
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
KATHRYN M. LeROY
Superintendent

January 10, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools
FROM: Mike Perrone, Associate Superintendent, CFO
Cyndi Wolfe, Acting Senior Director of Finance
SUBJECT: 2013/14 November Budget Amendments – 1/28/2014 Board Meeting

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

General Fund:

- ✓ Donations, recycling receipts and miscellaneous revenue and corresponding appropriations were increased by \$104,716.
- ✓ Revenue and appropriations were increased in the amount of \$63,000 for the SWFWMD 14 Nature Grant.
- ✓ Reserved fund balance was appropriated \$49,000 for non-capitalized computer equipment funded by LCI.
- ✓ Unassigned fund balance decreased \$43,000 due to an encumbrance carry-over correction.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Funds:

- ✓ No amendment necessary.

Capital Projects Funds:

- ✓ Restricted fund balance decreased and appropriations increased by \$205,000 for projects previously approved by the board.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were recorded 13-14 fiscal year awards previously approved by the board including the physical education grant, academic tournament, PERT, and Traviss Dental Assisting.
- ✓ 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 11
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	775,386,075.22	167,715.83	-	775,553,791.05
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	1,799.00		129,033.93
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	4,972,865.44	165,916.83		5,138,782.27
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	499,867,613.01		91,472.95	499,776,140.06
6100 Pupil Personnel Services	25,844,782.49		51,857.21	25,792,925.28
6200 Instructional Media Services	7,476,270.23	5,393.47		7,481,663.70
6300 Instr Curriculum Dev Serv	4,097,031.77		26,805.90	4,070,225.87
6400 Instr Staff Training Services	858,210.92	6,741.53		864,952.45
6500 Instructional Technology Services	8,585,901.50	9,518.94		8,595,420.44
7100 Board	2,095,880.27	53,102.80		2,148,983.07
7200 General Administration	3,298,951.35	117,107.00		3,416,058.35
7300 School Administration	40,600,252.71	15,973.73		40,616,226.44
7400 Facilities Acq & Construction	20,504,801.43	51,512.05		20,556,313.48
7500 Fiscal Services	3,116,451.09	750.00		3,117,201.09
7700 Central Services	10,257,242.68	23,076.33		10,280,319.01
7800 Pupil Transportation Services	40,994,666.95	43,267.77		41,037,934.72
7900 Operation of Plant	43,836,779.66	21,128.62		43,857,908.28
8100 Maintenance of Plant	25,080,801.36	58,850.64		25,139,652.00
8200 Administrative Technology Services	5,841,956.59	23,429.01		5,865,385.60
9100 Community Services	366,029.67			366,029.67
9200 Debt Services	1,455,831.00			1,455,831.00
9700 Transfer of funds				
2700 Ending Fund Balance	31,206,620.54		92,000.00	31,114,620.54
TOTAL REVISIONS	775,386,075.22	429,851.89	262,136.06	775,553,791.05

ADOPTED BY BOARD: January 28, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 12
 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	8,888,584.48	205,000.00		9,093,584.48
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	64,801,344.20		205,000.00	64,596,344.20
TOTAL REVISIONS	174,760,027.71	205,000.00	205,000.00	174,760,027.71

ADOPTED BY BOARD: January 28, 2014

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

RESOLUTION NO 14
 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	5,920,034.89	26,290.24		5,946,325.13
6100 Pupil Personnel Services	58,708.79			58,708.79
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,605,973.73		21,744.09	2,584,229.64
6400 Instr Staff Training Services	1,753,290.51	8,981.66		1,762,272.17
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	342,494.20	1,000.00		343,494.20
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	31,705.60			31,705.60
7600 Food Services	-			-
7700 Central Services	1,890,165.79		7,950.43	1,882,215.36
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	1,000.00			1,000.00
8100 Maintenance of Plant	-			-
8200 Administrative Technology	228,441.31		6,577.38	221,863.93
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	12,831,814.82	36,271.90	36,271.90	12,831,814.82

ADOPTED BY BOARD: January 28, 2014

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