



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

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1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

Board Members

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DISTRICT 4

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DISTRICT 2

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DISTRICT 5

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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 December Budget Amendments – 1/28/2014 Board Meeting

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

General Fund:

- ✓ Donations and recycling receipts and corresponding appropriations were increased by \$10,889.
- ✓ Transfers in from capital projects funds and corresponding appropriations were budgeted in the amount of \$100,000 for school furniture and equipment replacement.
- ✓ Fund balance increased a net of \$511,835 as follows:
 - ✓ \$1,311,761 was returned to unassigned fund balance due to FTE adjustments (based upon the October student survey period) for charter schools (reduced FTE).
 - ✓ Reserved fund balance was appropriated by \$800,074 for LCI School Maintenance.
- ✓ 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:

- ✓ Appropriations increased by \$710,000 for increases to previously board approved capital projects.
- ✓ Transfers out the general fund increased \$100,000 for school furniture and equipment replacement.
- ✓ Restricted fund balance decreased by \$810,000 as a result of the above changes to appropriations.
- ✓ 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 for new grants approved for 2013-14: Florida Inclusion Network Grant \$212,000, Breakfast in the Classroom \$32,930, and 21st Century Grant \$322,544.
- ✓ 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):

- ✓ Race to the Top revenues and corresponding appropriations decreased \$6,050,596; approval of Amendment #15 allowed us to move this amount to next year as part of the fifth year extension of the grant.
- ✓ The Pride Diversity Race to the Top revenues and appropriations increased \$54,433 due to approval of prior year carry over.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Internal Service Funds:

- ✓ Fund balance was appropriated \$300,000 for liability claims expense based upon estimated increased need.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

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

RESOLUTION NO 15
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	775,553,791.05	110,888.88	-	775,664,679.93
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	129,033.93	2,008.00		131,041.93
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	5,138,782.27	8,880.88		5,147,663.15
3720 Proceeds from Loans				
3630 Tfers From Capital Proj Funds	54,465,458.92	100,000.00		54,565,458.92
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	499,776,140.06		1,409,172.33	498,366,967.73
6100 Pupil Personnel Services	25,792,925.28	149,862.40		25,942,787.68
6200 Instructional Media Services	7,481,663.70	2,022.52		7,483,686.22
6300 Instr Curriculum Dev Serv	4,070,225.87	28.75		4,070,254.62
6400 Instr Staff Training Services	864,952.45	17,159.38		882,111.83
6500 Instructional Technology Services	8,595,420.44	66,648.00		8,662,068.44
7100 Board	2,148,983.07			2,148,983.07
7200 General Administration	3,416,058.35			3,416,058.35
7300 School Administration	40,616,226.44		2,139.17	40,614,087.27
7400 Facilities Acq & Construction	20,556,313.48	152,231.08		20,708,544.56
7500 Fiscal Services	3,117,201.09	32,012.90		3,149,213.99
7700 Central Services	10,280,319.01	21,260.75		10,301,579.76
7800 Pupil Transportation Services	41,037,934.72	3,251.59		41,041,186.31
7900 Operation of Plant	43,857,908.28		86,816.71	43,771,091.57
8100 Maintenance of Plant	25,139,652.00	652,704.70		25,792,356.70
8200 Administrative Technology Services	5,865,385.60			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	31,114,620.54	511,835.02		31,626,455.56
TOTAL REVISIONS	775,553,791.05	1,609,017.09	1,498,128.21	775,664,679.93

ADOPTED BY BOARD: January 28, 2014
 CERTIFIED CORRECT _____

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

RESOLUTION NO 16
 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	9,093,584.48	710,000.00		9,803,584.48
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	100,000.00		101,045,915.74
2700 Ending Fund Balance	64,596,344.20		810,000.00	63,786,344.20
TOTAL REVISIONS	174,760,027.71	810,000.00	810,000.00	174,760,027.71

ADOPTED BY BOARD: January 28, 2014

CERTIFIED CORRECT _____

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

RESOLUTION NO 17
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	89,555,531.79	567,473.96	-	90,123,005.75

2800 Beginning Fund Balance	204,312.42			204,312.42
3199 Misc Federal Direct	13,000,728.77			13,000,728.77
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	212,000.00		24,088,236.09
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	322,544.00		2,235,088.57
3399 Other Misc State	627,647.56	32,929.96		660,577.52
3495 Other Misc Local State	88,733.39			88,733.39
3610 Transfers In from General Fund	-			-

***** APPROPRIATIONS *****

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	45,067,917.65	77,746.79		45,145,664.44
6100 Pupil Personnel Services	6,803,322.87		36,345.59	6,766,977.28
6200 Instructional Media Services	1,216,225.55	1,500.00		1,217,725.55
6300 Instr Curriculum Dev Serv	13,063,051.58	475,401.00		13,538,452.58
6400 Instr Staff Training Services	13,061,683.60	57,757.56		13,119,441.16
6500 Instr Related Technology	24,860.55			24,860.55
7100 Board	-			-
7200 General Administration	2,739,451.86	19,839.00		2,759,290.86
7300 School Administration	40,736.00	43.55		40,779.55
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	127,564.69		54.43	127,510.26
7600 Food Services	48,928.66	44,929.96		93,858.62
7700 Central Services	4,298,011.86		117,106.09	4,180,905.77
7800 Pupil Transportation Services	539,375.73	38,900.00		578,275.73
7900 Operation of Plant	50,680.65	2,083.10		52,763.75
8100 Maintenance of Plant	75,593.78	2,779.11		78,372.89
8200 Administrative Technology	34,488.99			34,488.99
9100 Community Services	2,159,325.35			2,159,325.35
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	204,312.42			204,312.42
TOTAL REVISIONS	89,555,531.79	720,980.07	153,506.11	90,123,005.75

ADOPTED BY BOARD: January 28, 2014
 CERTIFIED CORRECT _____

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

RESOLUTION NO 18
 FUND: SPECIAL REVENUE - ARRA

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	12,831,814.82	-	5,996,163.75	6,835,651.07
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		5,996,163.75	6,583,185.39
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	5,946,325.13		5,414,229.00	532,096.13
6100 Pupil Personnel Services	58,708.79			58,708.79
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,584,229.64		41,318.00	2,542,911.64
6400 Instr Staff Training Services	1,762,272.17	234,852.83		1,997,125.00
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	343,494.20		189,560.03	153,934.17
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	31,705.60			31,705.60
7600 Food Services	-			-
7700 Central Services	1,882,215.36		556,792.15	1,325,423.21
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	1,000.00			1,000.00
8100 Maintenance of Plant	-			-
8200 Administrative Technology	221,863.93		29,117.40	192,746.53
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
TOTAL REVISIONS	12,831,814.82	234,852.83	6,231,016.58	6,835,651.07

ADOPTED BY BOARD: January 28, 2014

CERTIFIED CORRECT

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

RESOLUTION NO 19
 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	97,462,978.62	300,000.00		97,762,978.62
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	27,980.00			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	24,836,214.19		300,000.00	24,536,214.19
TOTAL REVISIONS	123,986,517.81	300,000.00	300,000.00	123,986,517.81

ADOPTED BY BOARD: January 28, 2014

CERTIFIED CORRECT