



# 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

December 8, 2014

TO: Mrs. Kathryn LeRoy, Superintendent of Schools

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

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

In an effort to assist in better understanding the final changes in our budgets for November 1, 2014 through November 30, 2014, 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:

- ✓ Assigned Fund Balance decreased and Capital Purchases increased \$12,500 for needed LCI equipment.
- ✓ Assigned Fund Balance decreased and Student Services Department operating budget increased \$47,700 due to a partial release of holdback additions to their original budget needed for travel.
- ✓ Unassigned Fund Balance decreased and professional services categorical budget increased \$350,398 for previously approved Acceleration Academies' Budget.
- ✓ Unassigned Fund Balance decreased and Internal Audit Department budget increased \$71,200 for additional Carr, Riggs & Ingram fees for construction project procedures.
- ✓ Donations in the amount of \$600 and recycling revenue in the amount of \$11,752 were recorded with corresponding appropriations.
- ✓ \$2,000,000 was transferred from Sales Tax Revenue in the Capital Projects Fund to the General Fund to use for various school projects.
- ✓ 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:

- ✓ Transfer out to the General Fund of \$2,000,000 for projects funded from Sales Tax Revenue.
- ✓ Restricted Fund Balance decreased by \$2,000,000 as a result of the above transfer.

### 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 \$617,585 for grants previously approved:
  - ✓ Eisenhower Math and Science Award, \$468,739
  - ✓ Indiv with Disabilities Educ (IDEA) Award, \$119,000
  - ✓ Enhance Inst. Opportunity State Award, \$29,846
- ✓ 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):**

- ✓ \$75,000 in Revenues and corresponding appropriations were recorded for the new Race to the Top Digital Learning Grant.
- ✓ Various amounts were transferred between expenditure accounts to match Race to the Top amendment #20.

**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 2014-2015**

RESOLUTION NO 12  
 FUND: GENERAL FUND

\*\*\*\*\*ESTIMATED REVENUE\*\*\*\*\*

| TOTAL REVENUE<br>TRANSFER AND<br>BALANCES | ORIGINAL BUDGET | INCREASE     | DECREASE | REVISED BUDGET |
|---|-----------------|--------------|----------|----------------|
|   | 795,607,058.05  | 2,012,351.61 | -        | 797,619,409.66 |
| 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                                 | 23,237.50       |              |          | 23,237.50      |
| 3431 Interest on Investments              | 80,000.00       |              |          | 80,000.00      |
| 3440 Gifts, Grant, and Bequests           | 314,935.50      | 600.00       |          | 315,535.50     |
| 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             | 5,683,833.43    | 11,751.61    |          | 5,695,585.04   |
| 3720 Proceeds from Loans                  |                 |              |          |                |
| 3630 Tfers From Capital Proj Funds        | 53,340,063.38   | 2,000,000.00 |          | 55,340,063.38  |
| 3670 Tfers From Internal Service Funds    | 1,365,363.00    |              |          | 1,365,363.00   |
| 3*** All Other revenue items              | -               |              |          | -              |

\*\*\*\*\*APPROPRIATIONS\*\*\*\*\*

| FUNCTION                                | ORIGINAL BUDGET | INCREASE     | DECREASE   | REVISED BUDGET |
|---|-----------------|--------------|------------|----------------|
| 5000 Instruction                        | 499,515,213.01  | 235,698.03   |            | 499,750,911.04 |
| 6100 Pupil Personnel Services           | 27,423,742.90   | 51,942.56    |            | 27,475,685.46  |
| 6200 Instructional Media Services       | 7,491,544.85    |              | 1,025.18   | 7,490,519.67   |
| 6300 Instr Curriculum Dev Serv          | 4,432,848.91    | 15,500.00    |            | 4,448,348.91   |
| 6400 Instr Staff Training Services      | 1,052,698.62    | 15,875.24    |            | 1,068,573.86   |
| 6500 Instructional Technology Services  | 8,721,538.40    | 233,178.70   |            | 8,954,717.10   |
| 7100 Board                              | 2,214,121.92    | 71,200.00    |            | 2,285,321.92   |
| 7200 General Administration             | 3,021,216.04    | 28,600.00    |            | 3,049,816.04   |
| 7300 School Administration              | 42,067,783.40   | 7,049.76     |            | 42,074,833.16  |
| 7400 Facilities Acq & Construction      | 19,663,773.24   | 2,007,994.66 |            | 21,671,767.90  |
| 7500 Fiscal Services                    | 2,934,947.19    |              | 54.50      | 2,934,892.69   |
| 7700 Central Services                   | 10,334,327.10   |              | 1,391.82   | 10,332,935.28  |
| 7800 Pupil Transportation Services      | 42,772,645.37   | 1,050.28     |            | 42,773,695.65  |
| 7900 Operation of Plant                 | 45,055,623.12   | 3,002.26     |            | 45,058,625.38  |
| 8100 Maintenance of Plant               | 24,642,905.15   | 835.56       |            | 24,643,740.71  |
| 8200 Administrative Technology Services | 7,060,804.63    |              | 175,305.94 | 6,885,498.69   |
| 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                | 45,554,474.82   |              | 481,798.00 | 45,072,676.82  |
| TOTAL REVISIONS                         | 795,607,058.05  | 2,671,927.05 | 659,575.44 | 797,619,409.66 |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 13  
 FUND: CAPITAL PROJECTS

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

| TOTAL REVENUE<br>TRANSFER AND<br>BALANCES | ORIGINAL BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|-----------------|----------|----------|----------------|
|   | 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              | -               |          |          | -              |

\*\*\*\*\* 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      | 52,925,503.75   |              |              | 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                  | 98,990,905.55   | 2,000,000.00 |              | 100,990,905.55 |
| 2700 Ending Fund Balance                | 21,051,297.27   |              | 2,000,000.00 | 19,051,297.27  |
| TOTAL REVISIONS                         | 172,967,706.57  | 2,000,000.00 | 2,000,000.00 | 172,967,706.57 |

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT \_\_\_\_\_

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2014-2015**

RESOLUTION NO 15  
 FUND: SPECIAL REVENUE - ARRA

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

| TOTAL REVENUE<br>TRANSFER AND<br>BALANCES | ORIGINAL BUDGET | INCREASE  | DECREASE | REVISED BUDGET |
|---|-----------------|-----------|----------|----------------|
|   | 8,641,696.95    | 75,000.00 | -        | 8,716,696.95   |

|   |              |           |  |              |
|---|--------------|-----------|--|--------------|
| 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 | 75,000.00 |  | 8,701,696.95 |
| 3230 Indiv with Disabilities Educ         | 15,000.00    |           |  | 15,000.00    |
| 3240 Elem & Sec Educ Act T1               | -            |           |  |              |
| 3399 Other Misc State                     | -            |           |  |              |
| 3431 Interest                             | -            |           |  |              |

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

| FUNCTION                           | ORIGINAL BUDGET | INCREASE   | DECREASE   | REVISED BUDGET |
|------------------------------------|-----------------|------------|------------|----------------|
| 5000 Instruction                   | 200,000.00      | 91,977.28  |            | 291,977.28     |
| 6100 Pupil Personnel Services      | 37,516.22       |            | 3,277.44   | 34,238.78      |
| 6200 Instructional Media Services  | -               | 4,456.37   |            | 4,456.37       |
| 6300 Instr Curriculum Dev Serv     | 1,386,112.98    | 173,335.96 |            | 1,559,448.94   |
| 6400 Instr Staff Training Services | 5,103,699.84    | 29,285.61  |            | 5,132,985.45   |
| 6500 Instr Related Technology      | -               | 8,024.92   |            | 8,024.92       |
| 7100 Board                         | -               |            |            | -              |
| 7200 General Administration        | 267,159.05      | 44,986.54  |            | 312,145.59     |
| 7300 School Administration         | -               |            |            | -              |
| 7400 Facilities Acq & Construction | -               |            |            | -              |
| 7500 Fiscal Services               | 37,278.00       |            | 1,294.76   | 35,983.24      |
| 7600 Food Services                 | -               |            |            | -              |
| 7700 Central Services              | 878,234.46      |            | 202,794.93 | 675,439.53     |
| 7800 Pupil Transportation Services | 125,020.00      |            | 15,020.00  | 110,000.00     |
| 7900 Operation of Plant            | -               |            |            | -              |
| 8100 Maintenance of Plant          | -               |            |            | -              |
| 8200 Administrative Technology     | 606,676.40      |            | 54,679.55  | 551,996.85     |
| 9100 Community Services            |                 |            |            |                |
| 9200 Debt Services                 | -               |            |            | -              |
| 9700 Transfer of funds             | -               |            |            | -              |
| 2700 Ending Fund Balance           | -               |            |            | -              |

|                 |              |            |            |              |
|-----------------|--------------|------------|------------|--------------|
| TOTAL REVISIONS | 8,641,696.95 | 352,066.68 | 277,066.68 | 8,716,696.95 |
|-----------------|--------------|------------|------------|--------------|

ADOPTED BY BOARD: January 20, 2015

CERTIFIED CORRECT

