



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

February 19, 2016

Board Members

BOARD CHAIR
KAY FIELDS
DISTRICT 5

HUNT BERRYMAN
DISTRICT 1

LORI CUNNINGHAM
DISTRICT 2

HAZEL SELLERS
DISTRICT 3

DICK MULLENAX
DISTRICT 4

LYNN WILSON
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration

JACQUELINE BYRD
Interim Superintendent

TO: Ms. Jacqueline Byrd, Interim Superintendent of Schools

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

SUBJECT: 2015/16 December Budget Amendments – 02/23/2016 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for December 1, 2015 through December 31, 2015, 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 in the amount of \$3,034 were recorded with corresponding appropriations.
- ✓ No change in Fund Balance.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

Debt Service Fund:

- ✓ No amendment necessary.

Capital Projects Fund:

- ✓ New Projects and increases net of completed: Lake Wales Sr Roof -P1640 \$20,000.
- ✓ Restricted Fund Balance decreased a net amount of (\$20,000) as a result of the above transaction.

Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

Special Revenue Fund (Other-Grants):

- ✓ Grant revenues and corresponding appropriations were decreased by (\$13,417) to record a budget revision to the Title I SIA Grant.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function. No change in fund balance.

*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 (Other-MISC):

- ✓ No amendment necessary.

Special Revenue Fund (ARRA):

- ✓ No amendment necessary.

Internal Service Funds:

- ✓ \$20,000 was needed for the Health Clinic construction Project which increased appropriations and decreased retained earnings by the same amount.
- ✓ Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs.

Internal Accounts (Trust & Agency Funds):

- ✓ No amendment necessary.

Enterprise Fund:

- ✓ No amendment necessary.

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

RESOLUTION NO 20
 FUND: GENERAL FUND

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	812,100,267.36	3,033.48	-	812,103,300.84
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	161,365.60	3,033.48		164,399.08
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	4,957,826.53			4,957,826.53
3720 Proceeds from Loans	1,200,000.00			1,200,000.00
3630 Tfers From Capital Proj Funds	46,913,161.39			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	511,125,342.06		168,196.71	510,957,145.35
6100 Pupil Personnel Services	28,361,501.14	6,106.59		28,367,607.73
6200 Instructional Media Services	7,194,997.68	1,594.52		7,196,592.20
6300 Instr Curriculum Dev Serv	3,990,068.24		58.92	3,990,009.32
6400 Instr Staff Training Services	1,189,049.98	6,212.97		1,195,262.95
6500 Instructional Technology Services	11,672,606.46	61,667.00		11,734,273.46
7100 Board	2,282,620.73			2,282,620.73
7200 General Administration	2,888,501.03	549.06		2,889,050.09
7300 School Administration	43,732,409.36	7,571.60		43,739,980.96
7400 Facilities Acq & Construction	17,548,565.75	71,713.42		17,620,279.17
7500 Fiscal Services	3,116,125.44	11,000.00		3,127,125.44
7700 Central Services	11,604,635.90	75,932.36		11,680,568.26
7800 Pupil Transportation Services	40,062,448.05		108.49	40,062,339.56
7900 Operation of Plant	46,071,549.87	9,298.43		46,080,848.30
8100 Maintenance of Plant	28,701,598.16		10,781.35	28,690,816.81
8200 Administrative Technology Services	7,094,977.47		69,467.00	7,025,510.47
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	44,738,776.68			44,738,776.68
TOTAL REVISIONS	812,100,267.36	251,645.95	248,612.47	812,103,300.84

ADOPTED BY BOARD: February 23, 2016

CERTIFIED CORRECT _____

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

RESOLUTION NO 21
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	169,720,625.38	-	-	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	55,454,698.88	20,000.00		55,474,698.88
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	93,126,117.84			93,126,117.84
2700 Ending Fund Balance	21,111,872.67		20,000.00	21,091,872.67
TOTAL REVISIONS	169,720,625.38	20,000.00	20,000.00	169,720,625.38

ADOPTED BY BOARD: February 23, 2016

CERTIFIED CORRECT _____

