



**BOARD MEMBERS**

**Lynn Wilson**  
Board Chair  
District 6

**Billy Townsend**  
District 1

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District 2

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District 3

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District 4

**Kay Fields**  
District 5

**Lisa Miller**  
District 7

**C. Wesley Bridges, II**  
General Counsel

**ADMINISTRATION**

**Jacqueline M. Byrd**  
Superintendent

March 20, 2019

**TO:** Ms. Jacqueline Byrd, Superintendent of Schools

**FROM:** Mike Perrone, Associate Superintendent, CFO  
Jason Pitts, Senior Director of Finance

**SUBJECT:** 2018/19 January Budget Amendments – 4/9/19 Board Meeting

In an effort to assist in better understanding the final changes in our budgets for January 1, 2019 through January 31, 2019, we have prepared the following summary. Please note the additional attachment to the January Budget Amendments EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

**General Fund:**

- ✓ Net Fund Balance increase \$2,619,885 due to:
  - 3<sup>rd</sup> FEFP Revenue Calculation increase \$2,507,344 loaded with corresponding appropriations.
  - Completion of School maintenance orders increase \$112,541 loaded with corresponding appropriations.
- ✓ 3<sup>rd</sup> FEFP Revenue Calculation categorical increase \$633,206 with corresponding appropriations.
- ✓ Workforce Performance Allocation loaded \$39,262 loaded with corresponding appropriations.
- ✓ 3<sup>rd</sup> FEFP Revenue Calculation Lottery fund increase \$167,560 with corresponding appropriations.
- ✓ 3<sup>rd</sup> FEFP Revenue Calculation Class size decrease \$51,795 with corresponding appropriations.
- ✓ 3<sup>rd</sup> FEFP Revenue Calculation School Recognition increase \$839,745 with corresponding appropriations.
- ✓ Recycling revenues of \$13,452 loaded with corresponding appropriations.
- ✓ Charter School Capital Outlay increase \$398,488 was loaded with corresponding appropriations.
- ✓ Various routine transfers were made to reclassify expenditure budgets appropriately based on actual needs and proper function.

**Debt Service Fund:**

- ✓ No amendment necessary.

STUDENTS FIRST



**Capital Projects Fund:**

- ✓ Net Fund Balance increase \$80,591 due to Completion of Maintenance projects with corresponding appropriations.
- ✓ Charter School Capital Outlay increase \$398,488 was loaded with corresponding appropriations.
- ✓ Various routine transfers were made to reclassify expenditure budgets based on actual needs and proper function. No change in fund balance.

**Special Revenue Fund (Food Service):**

- ✓ No amendment necessary.

**Special Revenue Fund (Other-Grants):**

- ✓ USF Project 10 additional funds \$1,093 loaded with corresponding appropriations.
- ✓ Carryover Diabetes grant \$8,203 loaded with corresponding appropriations.
- ✓ Equipment Assistance grant \$99,100 loaded with corresponding appropriations.
- ✓ Immediate Emergency Assistant grant revenue reclass from 3240 to 3299 net affect \$0.
- ✓ Various routine transfers were made to reclassify expenditure budgets based on actual needs and proper function. No change in fund balance.

**Special Revenue Fund (Other-MISC):**

- ✓ Various routine transfers were made to reclassify expenditure budgets based on actual needs and proper function. No change in fund balance.

**Internal Service Funds:**

- ✓ Various routine transfers were made to reclassify expenditure budgets based on actual needs and proper function. No change in fund balance.

**Internal Accounts (Trust & Agency Funds):**

- ✓ No amendment necessary.



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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	912,197,940.83	3,795,824.00	1,782,810.14	914,210,954.69
2800 Beginning Fund Balance	54,197,675.83			54,197,675.83
3191 R.O.T.C.	1,010,000.00			1,010,000.00
3202 Medicaid Reimbursements	4,717,563.00		1,717,563.00	3,000,000.00
32** Miscellaneous	-	1,717,563.00		1,717,563.00
3310 Florida Educ Fin Program	460,477,842.00	633,206.00		461,111,048.00
3315 Workforce Development	7,514,426.00			7,514,426.00
3317 Workforce Development Performance	-	39,262.00		39,262.00
3318 Adults with Disabilities	-			-
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	915,000.00			915,000.00
3344 Discretionary Lottery Funds	178,559.00	167,560.00		346,119.00
3354 Transportation	-			-
3355 Class Size Reduction/Operating Funds	111,609,704.00		51,795.00	111,557,909.00
3361 School Recognition Funds	3,405,574.00	839,745.00		4,245,319.00
3371 Voluntary Prekindergarten Program	4,430,136.00			4,430,136.00
3372 Preschool Projects	233,125.00			233,125.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	173,284,536.00			173,284,536.00
3425 Rent	726,260.00			726,260.00
3431 Interest on Investments	100,000.00			100,000.00
3440 Gifts, Grant, and Bequests	50,899.00			50,899.00
346* Course Fees	2,158,000.00			2,158,000.00
347* Child Care Fees	559,000.00			559,000.00
349* Other Misc Local Sources	4,945,208.78		13,452.14	4,931,756.64
3740 Loss Recoveries	-			-
3630 Tfers From Capital Proj Funds	80,079,132.06	398,488.00		80,477,620.06
3670 Tfers From Internal Service Funds	1,305,300.16			1,305,300.16
3*** All Other revenue items	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	586,855,363.69		668,483.00	586,186,880.69
6100 Pupil Personnel Services	29,562,927.28	1,226.05		29,564,153.33
6200 Instructional Media Services	7,391,305.07		1,294.63	7,390,010.44
6300 Instr Curriculum Dev Serv	4,845,689.84	943.82		4,846,633.66
6400 Instr Staff Training Services	1,872,161.32	1,127.14		1,873,288.46
6500 Instructional Technology Services	11,446,111.96		79,338.64	11,366,773.32
7100 Board	2,816,864.55			2,816,864.55
7200 General Administration	3,406,125.64			3,406,125.64
7300 School Administration	46,209,845.51	2,608.95		46,212,454.46
7400 Facilities Acq & Construction	32,832,947.15		127,817.63	32,705,129.52
7500 Fiscal Services	3,134,251.80	405.96		3,134,657.76
7600 Food Services	11,900.00			11,900.00
7700 Central Services	15,355,288.73	6,375.73		15,361,664.46
7800 Pupil Transportation Services	44,409,539.21	165,480.66		44,575,019.87
7900 Operation of Plant	56,690,094.53	80,056.26		56,770,150.79
8100 Maintenance of Plant	26,824,930.51	16,637.01		26,841,567.52
8200 Administrative Technology Services	7,338,748.71		4,799.00	7,333,949.71
9100 Community Services	353,578.22			353,578.22
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	30,840,267.11	2,619,885.18		33,460,152.29
TOTAL REVISIONS	912,197,940.83	2,894,746.76	881,732.90	914,210,954.69

ADOPTED BY BOARD: \_\_\_\_\_

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

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
 Fund: 1\* to

Period: 0 to 7  
 Date Executed: 03/20/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
Revenues						
Federal Direct	3100	1,010,000.00	1,010,000.00		588,050.36	421,949.64-
Reserve Officers Training Corps (ROTC)	3191	1,010,000.00	1,010,000.00		588,050.36	421,949.64-
Federal Through State and Local	3200	3,000,000.00	4,717,563.00		3,263,928.31	1,453,634.69-
Medicaid	3202	3,000,000.00	3,000,000.00		1,546,365.31	1,453,634.69-
Miscellaneous Federal Through State	3299		1,717,563.00		1,717,563.00	
State Sources	3300	589,064,366.00	590,692,344.00		345,225,038.17	245,467,305.83-
Florida Education Finance Program	3310	460,477,842.00	461,111,048.00		268,900,856.00	192,210,192.00-
Workforce Development	3315	7,514,426.00	7,514,426.00		4,383,414.00	3,131,012.00-
Workforce Education Performance Incentive	3317		39,262.00		39,262.00	
CO/DS Withheld for Administrative Expense	3323	50,000.00	50,000.00			50,000.00-
District Discretionary Lottery Funds	3344	178,559.00	346,119.00			346,119.00-
Class Size Reduction/Operating Funds	3355	111,609,704.00	111,557,909.00		65,097,030.00	46,460,879.00-
School Recognition Funds	3361	3,405,574.00	4,245,319.00		4,245,319.00	
Voluntary Prekindergarten Program	3371	4,430,136.00	4,430,136.00		1,452,347.20	2,977,788.80-
Preschool Projects	3372	233,125.00	233,125.00		100,512.16	132,612.84-
State License Tax	3343	915,000.00	915,000.00		813,844.53	101,155.47-
Other Miscellaneous State Revenue	3399	250,000.00	250,000.00		192,453.28	57,546.72-
Local Sources	3400	181,249,932.00	181,810,451.64		107,626,397.53	74,184,054.11-
District School Taxes	3411	173,284,536.00	173,284,536.00		101,359,080.25	71,925,455.75-
Rent	3425	726,260.00	726,260.00		186,318.71	539,941.29-
Interest on Investments	3431	100,000.00	100,000.00		968,697.12	868,697.12
Net Increase (Decrease) in Fair Value of Investmen	3433				143,010.14	143,010.14
Gifts, Grants and Bequests	3440		50,899.00		56,199.00	5,300.00
Adult General Education Course Fees	3461	60,000.00	60,000.00		30,984.52	29,015.48-
Postsecondary Vocational Course Fees	3462	1,730,000.00	1,730,000.00		1,205,194.50	524,805.50-
Continuing Workforce Educatin Course Fees	3463	17,000.00	17,000.00		55,868.32	38,868.32
Capital Improvement Fees	3464	180,000.00	180,000.00		117,416.95	62,583.05-
Financial Aid Fees	3468	1,000.00	171,000.00		123,037.18	47,962.82-
Other Student Fees	3469				5,081.00	5,081.00
Preschool Program Fees	3471	109,000.00	109,000.00		67,673.41	41,326.59-
Pre-K Early Intervention Fees	3472	450,000.00	450,000.00		240,327.93	209,672.07-
Transportation Services-School Activities	3492	500,000.00	500,000.00		234,837.21	265,162.79-
Sale of Junk	3493	150,000.00	217,374.02		94,847.72	122,526.30-
Receipt of Federal Indirect Cost Rate	3494	2,400,000.00	2,400,000.00		1,533,532.11	866,467.89-
Other Miscellaneous Local Sources	3495	1,542,136.00	1,814,382.62		1,199,679.62	614,703.00-
Refunds of Prior Year's Expenditures	3497				4,611.84	4,611.84
Total Revenue		774,324,298.00	778,230,358.64		456,703,414.37	321,526,944.27-
Expenses						
Instruction	5000	578,697,243.94	586,186,880.69	4,876,296.06	330,546,087.61	255,640,793.08
Pupil Personnel Services	6100	28,864,431.57	29,564,153.33	2,189,795.96	19,102,857.48	10,461,295.85

## Revenue/Expense

		Orig Bdgt	Budget	Enc.	Actual	Variance
<input checked="" type="checkbox"/> Instructional Media Services	6200	7,383,073.75	7,390,010.44	72,740.71	4,277,326.57	3,112,683.87
<input checked="" type="checkbox"/> Instruction and Curriculum Development Services	6300	4,843,052.00	4,846,633.66	20,751.54	2,787,928.58	2,058,705.08
<input checked="" type="checkbox"/> Instruction Staff Training Services	6400	912,454.58	1,873,288.46	198,279.85	1,607,789.86	265,498.60
<input checked="" type="checkbox"/> Instruction Related Technology	6500	10,976,863.42	11,366,773.32	129,128.92	7,541,764.35	3,825,008.97
<input checked="" type="checkbox"/> School Board	7100	2,013,250.00	2,816,864.55	84,544.75	1,162,098.43	1,654,766.12
<input checked="" type="checkbox"/> General Administration	7200	3,367,467.92	3,406,125.64	1,500.00	1,721,905.11	1,684,220.53
<input checked="" type="checkbox"/> School Administration	7300	46,156,421.66	46,212,454.46	34,155.29	25,900,077.97	20,312,376.49
<input checked="" type="checkbox"/> Facilities Acquisition and Construction	7410	18,352,451.08	32,705,129.52	1,327,224.78	5,506,536.35	27,198,593.17
<input checked="" type="checkbox"/> Fiscal Services	7500	3,089,169.20	3,134,657.76	121,868.29	1,648,231.88	1,486,425.88
<input checked="" type="checkbox"/> Food Services	7600		11,900.00		12,100.62	200.62-
<input checked="" type="checkbox"/> Central Services	7700	12,699,431.42	15,361,664.46	1,341,412.74	8,810,122.26	6,551,542.20
<input checked="" type="checkbox"/> Pupil Transportation	7800	39,429,915.00	44,575,019.87	5,860,295.17	25,417,716.57	19,157,303.30
<input checked="" type="checkbox"/> Operation of Plant	7900	55,627,760.13	56,770,150.79	2,173,623.47	30,694,993.86	26,075,156.93
<input checked="" type="checkbox"/> Maintenance of Plant	8100	26,483,029.48	26,841,567.52	1,291,159.93	14,172,311.04	12,669,256.48
<input checked="" type="checkbox"/> Administrative Technology Services	8200	7,602,493.00	7,333,949.71	674,042.00	3,971,709.25	3,362,240.46
<input checked="" type="checkbox"/> Community Services	9100	31,974.00	353,578.22	10,000.00	197,418.60	156,159.62
<input type="checkbox"/> Total Expenditures		846,530,482.15	880,750,802.40	20,406,819.46	485,078,976.39	395,671,826.01
<input type="checkbox"/> Excess (Defcy) of Revs Ovr (Under) Exp		72,206,184.15-	102,520,443.76-		28,375,562.02-	74,144,881.74
<input type="checkbox"/> Other						
<input type="checkbox"/> Loss Recoveries	3740					
<input type="checkbox"/> Transfers In from Capital Projects Funds	3630	57,432,586.79	80,477,620.06		29,848,851.61	50,628,768.45-
<input type="checkbox"/> Transfers In from Internal Service Funds	3670	1,305,300.16	1,305,300.16		578,833.57	726,466.59-
<input type="checkbox"/> Total Other		58,737,886.95	81,782,920.22		30,427,685.18	51,355,235.04-
<input type="checkbox"/> Excess (Defcy) of Revenues & Other		13,468,297.20-	20,737,523.54-		2,052,123.16	22,789,646.70
<input type="checkbox"/> Fund Balances - Beginning of Year		54,197,675.83	54,197,675.83		54,197,675.83	
<input type="checkbox"/> Adjs to Fund Balances/Residual Eq Xfers						
<input type="checkbox"/> Fund Balances - End of Year		40,729,378.63	33,460,152.29		56,249,798.99	22,789,646.70

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019

Fund: 2\* to

Period: 0 to 7

Date Executed: 03/05/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
Revenues						
Federal Direct	3100	1,141,797.40	1,141,797.40		533,911.54	607,885.86-
Miscellaneous Federal Direct	3199	1,141,797.40	1,141,797.40		533,911.54	607,885.86-
State Sources	3300	708,380.00	708,380.00			708,380.00-
CD & DS Withheld for SBE/COBI Bonds	3322	708,380.00	708,380.00			708,380.00-
Local Sources	3400				172,139.67	172,139.67
Interest on Investments	3431				154,223.80	154,223.80
Net Increase (Decrease) in Fair Value of Investmen	3433				17,915.87	17,915.87
Total Revenue		1,850,177.40	1,850,177.40		706,051.21	1,144,126.19-
Expenses						
Debt Service	9200	44,953,531.83	44,953,531.83		41,900,139.45	3,053,392.38
Total Expenditures		44,953,531.83	44,953,531.83		41,900,139.45	3,053,392.38
Excess (Defcy) of Revs Ovr (Under) Exp		43,103,354.43-	43,103,354.43-		41,194,088.24-	1,909,266.19
Other						
Transfers In from Capital Projects Funds	3630	45,150,336.12	45,150,336.12		43,409,385.56	1,740,950.56-
Total Other		45,150,336.12	45,150,336.12		43,409,385.56	1,740,950.56-
Excess (Defcy) of Revenues & Other		2,046,981.69	2,046,981.69		2,215,297.32	168,315.63
Fund Balances - Beginning of Year		20,159,760.47	20,159,760.47		20,159,760.85	0.38
Adjs to Fund Balances/Residual Eq Xfers						
Fund Balances - End of Year		22,206,742.16	22,206,742.16		22,375,058.17	168,316.01

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2018-2019**

RESOLUTION NO 20  
 FUND: CAPITAL PROJECTS

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	207,448,444.54	398,488.00	-	207,846,932.54
2800 Beginning Fund Balance	101,040,720.54			101,040,720.54
3321 CO&DS Distributed	2,250,000.00			2,250,000.00
3325 Interest on Undistributed CO&DS	35,000.00			35,000.00
3391 Public Educ Cap Outlay (PECO)	2,176,546.00			2,176,546.00
3396 Class Size Reduction/Capital Funds	-			-
3397 Charter School Capital Outlay	3,178,626.00	398,488.00		3,577,114.00
339* Other Misc State revenue	-			-
3413 District Local Capital Impr Tax	54,767,552.00			54,767,552.00
3418 Local Sales Tax	44,000,000.00			44,000,000.00
3431 Interest on Investments	-			-
3440 Gifts, Grants, and Bequests	-			-
3496 Impact Fees	-			-
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	37,591,771.74		80,591.41	37,511,180.33
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	120,726,002.65	398,488.00		121,124,490.65
2700 Ending Fund Balance	49,130,670.15	80,591.41		49,211,261.56
<b>TOTAL REVISIONS</b>	<b>207,448,444.54</b>	<b>479,079.41</b>	<b>80,591.41</b>	<b>207,846,932.54</b>

ADOPTED BY BOARD: \_\_\_\_\_

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

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
 Fund: 3\* to  
 Period: 0 to 7  
 Date Executed: 03/05/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
☐ Revenues						
☑ State Sources	3300	3,263,014.00	8,038,660.00		3,846,096.00	4,192,564.00-
☐ CD & DS Distributed	3321	2,250,000.00	2,250,000.00			2,250,000.00-
☐ Interest on Undistributed CO&DS	3325	35,000.00	35,000.00			35,000.00-
☐ Public Education Capital Outlay	3391		2,176,546.00		2,176,546.00	
☐ Chart School Capital Outlay Funding	3397	978,014.00	3,577,114.00		1,669,550.00	1,907,564.00-
☑ Local Sources	3400	76,767,552.00	98,767,552.00		51,006,642.09	47,760,909.91-
☐ District Local Capital Improvement Tax	3413	54,767,552.00	54,767,552.00		32,025,462.72	22,742,089.28-
☐ Local Sales Taxes	3418	22,000,000.00	44,000,000.00		18,176,458.19	25,823,541.81-
☐ Interest on Investments	3431				650,910.45	650,910.45
☐ Net Increase (Decrease) in Fair Value of Investmen	3433				153,810.73	153,810.73
☐ Impact Fees	3496					
☐ Total Revenue		80,030,566.00	106,806,212.00		54,852,738.09	51,953,473.91-
☐ Expenses						
☑ Facilities Acquisition and Construction	7410	23,336,014.73	37,511,180.33	9,382,915.69	12,542,547.17	24,968,633.16
☐ Total Expenditures		23,336,014.73	37,511,180.33	9,382,915.69	12,542,547.17	24,968,633.16
☐ Excess (Defcy) of Revs Ovr (Under) Exp		56,694,551.27	69,295,031.67		42,310,190.92	26,984,840.75-
☐ Other						
☐ Transfers Out to General Fund	910	52,929,121.26-	75,974,154.53-		29,848,851.61-	46,125,302.92
☐ Transfers Out to Debt Service Funds	920	45,150,336.12-	45,150,336.12-		43,409,385.56-	1,740,950.56
☐ Total Other		98,079,457.38-	121,124,490.65-		73,258,237.17-	47,866,253.48
☐ Excess (Defcy) of Revenues & Other		41,384,906.11-	51,829,458.98-		30,948,046.25-	20,881,412.73
☐ Fund Balances - Beginning of Year		101,040,720.54	101,040,720.54		101,044,838.08	4,117.54
☐ Adjs to Fund Balances/Residual Eq Xfers						
☐ Fund Balances - End of Year		59,655,814.43	49,211,261.56		70,096,791.83	20,885,530.27



ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
 Fund: 41\* to

Period: 0 to 7  
 Date Executed: 03/05/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
Revenues						
Federal Through State and Local	3200	56,084,600.00	56,084,600.00		33,271,466.72	22,813,133.28-
School Lunch Reimbursement	3261	38,985,000.00	38,985,000.00		23,116,982.91	15,868,017.09-
School Breakfast Reimbursement	3262	12,198,000.00	12,198,000.00		7,242,911.32	4,955,088.68-
After School Snack Reimbursement	3263	236,600.00	236,600.00		126,327.11	110,272.89-
Child Care Food Program	3264	135,000.00	135,000.00		77,553.84	57,446.16-
USDA Donated Foods	3265	3,800,000.00	3,800,000.00		2,478,343.44	1,321,656.56-
Summer Food Service Program	3267	730,000.00	730,000.00		222,848.10	507,151.90-
Other Food Service Revenues	3269				6,500.00	6,500.00
State Sources	3300	745,000.00	745,000.00		368,233.00	376,767.00-
School Breakfast Supplement	3337	345,000.00	345,000.00		160,281.00	184,719.00-
School Lunch Supplement	3338	400,000.00	400,000.00		207,952.00	192,048.00-
Local Sources	3400	1,175,000.00	1,175,000.00		690,095.08	484,904.92-
Interest on Investments	3431	15,000.00	15,000.00		3,978.25	11,021.75-
Student Lunches	3451					
Student and Adult a la Carte	3454	1,000,000.00	1,000,000.00		577,271.75	422,728.25-
Other Food Sales	3456	160,000.00	160,000.00		108,845.08	51,154.92-
Total Revenue		58,004,600.00	58,004,600.00		34,329,794.80	23,674,805.20-
Expenses						
Fiscal Services	7500					
Food Services	7600	56,802,208.00	57,227,208.00	214,143.23	33,138,108.07	24,089,099.93
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Total Expenditures		56,802,208.00	57,227,208.00	214,143.23	33,138,108.07	24,089,099.93
Excess (Defcy) of Revs Ovr (Under) Exp		1,202,392.00	777,392.00		1,191,686.73	414,294.73
Other						
Fund Balances - Beginning of Year		6,933,450.39	6,933,450.39		8,135,842.39	1,202,392.00
Adjs to Fund Balances/Residual Eq Xfers						
Fund Balances - End of Year		8,135,842.39	7,710,842.39		9,327,529.12	1,616,686.73

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2018-2019**

RESOLUTION NO 21  
 FUND: SPECIAL REVENUE - OTHER

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,000,783.56	3,090,411.06	2,982,014.99	125,109,179.63
2800 Beginning Fund Balance	86,502.60			86,502.60
3130 Head Start	11,740,430.87			11,740,430.87
3192 Pell Grant	2,400,000.00			2,400,000.00
3199 Misc Federal Direct	9,824,189.78			9,824,189.78
3201 Vocational Education Acts	1,401,149.67			1,401,149.67
3221 Adult General Education	1,439,046.74			1,439,046.74
3223 Adult Migrant Education	-	403,655.00		403,655.00
3220 Workforce Investment Act	18,976.83			18,976.83
3225 Teacher and Princ Training/Recruit	5,453,806.89			5,453,806.89
3226 Eisenhower Math and Science	403,655.00		403,655.00	-
3230 Indiv with Disabilities Educ	34,676,169.60	1,093.32		34,677,262.92
3240 Elem & Sec Educ Act T1	51,864,409.57			51,864,409.57
3242 Twenty-first Century-TT IV	3,358,844.33		2,578,359.99	780,484.34
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,243,601.68	2,685,662.74		4,929,264.42
3399 Other Misc State	90,000.00			90,000.00
3495 Other Misc Local State	-			-
3610 Transfers In from General Fund	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	60,844,076.65		15,362.79	60,828,713.86
6100 Pupil Personnel Services	8,902,380.16		92,878.22	8,809,501.94
6200 Instructional Media Services	1,145,640.64	16,262.04		1,161,902.68
6300 Instr Curriculum Dev Serv	12,387,609.67		15,763.20	12,371,846.47
6400 Instr Staff Training Services	28,311,620.55		46,798.53	28,264,822.02
6500 Instr Related Technology	-			-
7100 Board	397.91			397.91
7200 General Administration	4,316,345.89	1,241.34		4,317,587.23
7300 School Administration	227,695.84			227,695.84
7400 Facilities Acq & Construction	249,775.42	50,000.00		299,775.42
7500 Fiscal Services	206,646.32		9,447.93	197,198.39
7600 Food Services	149,946.93	99,431.74		249,378.67
7700 Central Services	2,239,712.63	169,763.59		2,409,476.22
7800 Pupil Transportation Services	452,734.12	10,136.70		462,870.82
7900 Operation of Plant	1,050,614.47		6,299.96	1,044,314.51
8100 Maintenance of Plant	1,764,931.48		51,888.71	1,713,042.77
8200 Administrative Technology	47,504.28			47,504.28
9100 Community Services	2,616,648.00			2,616,648.00
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	86,502.60			86,502.60
<b>TOTAL REVISIONS</b>	<b>125,000,783.56</b>	<b>346,835.41</b>	<b>238,439.34</b>	<b>125,109,179.63</b>

ADOPTED BY BOARD: \_\_\_\_\_

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

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
Fund: 42\* to

Period: 0 to 7  
Date Executed: 03/05/2019

Revenue/Expense

		Orig Bdgt	Budget	Enc.	Actual	Variance
☐ Revenues						
☐ Federal Direct	3100	9,591,549.00	23,964,620.65		8,545,511.00	15,419,109.65-
☐ Head Start	3130	3,766,146.22	11,740,430.87		4,481,078.92	7,259,351.95-
☐ Pell Grant	3192		2,400,000.00		1,664,956.58	735,043.42-
☐ Miscellaneous Federal Direct	3199	5,825,402.78	9,824,189.78		2,399,475.50	7,424,714.28-
☐ Federal Through State and Local	3200	96,455,118.84	100,968,056.38		38,553,670.65	62,414,385.73-
☐ Career and Technical Education	3201	1,245,662.67	1,401,149.67		560,056.34	841,093.33-
☐ Adult Migrant Education	3223		403,655.00		216,462.18	187,192.82-
☐ Workforce Innovation and Opportunity Act	3220	422,631.83	18,976.83		7,984.07	10,992.76-
☐ Adult General Education	3221	1,439,046.74	1,439,046.74		647,802.31	791,244.43-
☐ Teacher and Principal Training and Recruiting	3225	4,988,806.89	5,453,806.89		2,033,735.29	3,420,071.60-
☐ Eisenhower Math and Science	3226				3,120.90-	3,120.90-
☐ Individuals with Disabilities Education Act	3230	34,676,169.60	34,677,262.92		12,446,370.79	22,230,892.13-
☐ Twenty-First Century Schools - Title IV	3242	349,048.36	780,484.34		199,984.69	580,499.65-
☐ Elementary and Secondary Education Act, Title I	3240	51,101,294.57	51,864,409.57		20,942,636.30	30,921,773.27-
☐ Miscellaneous Federal Through State	3299	2,232,458.18	4,929,264.42		1,501,759.58	3,427,504.84-
☐ State Sources	3300		90,000.00		5,996.50	84,003.50-
☐ Other Miscellaneous State Revenue	3399		90,000.00		5,996.50	84,003.50-
☐ Local Sources	3400				26,167.97	26,167.97
☐ Adult General Education Course Fees	3461				17,643.48	17,643.48
☐ Refunds of Prior Year's Expenditures	3497				8,524.49	8,524.49
☐ Student Activity Funds	3900					
☐ Revenue of Student Activity Funds	3900					
☐ Total Revenue		106,046,667.84	125,022,677.03		47,131,346.12	77,891,330.91-
☐ Expenses						
☑ Instruction	5000	49,654,584.89	60,828,713.86	3,892,120.21	22,502,635.17	38,326,078.69
☑ Pupil Personnel Services	6100	9,065,433.85	8,809,501.94	398,019.42	3,356,773.98	5,452,727.96
☑ Instructional Media Services	6200	1,089,671.78	1,161,902.68	46,360.84	530,488.08	631,414.60
☑ Instruction and Curriculum Development Services	6300	12,565,615.35	12,371,846.47	818.32	5,018,853.80	7,352,992.67
☑ Instruction Staff Training Services	6400	26,302,124.23	28,264,822.02	904,137.51	11,127,482.15	17,137,339.87
☑ Instruction Related Technology	6500	81,832.00				
☑ School Board	7100		397.91			397.91
☑ General Administration	7200	3,823,703.48	4,317,587.23		1,533,518.79	2,784,068.44
☑ School Administration	7300	100,072.92	227,695.84		76,224.86	151,470.98
☑ Facilities Acquisition and Construction	7410	15,000.00	299,775.42			299,775.42
☑ Fiscal Services	7500	82,893.67	197,198.39	37,675.00	47,730.03	149,468.36
☑ Food Services	7600	83,084.57	249,378.67	97,575.00	58,094.07	191,284.60
☑ Central Services	7700	1,819,067.32	2,409,476.22	194,434.79	848,887.90	1,560,588.32
☑ Pupil Transportation	7800	467,775.88	462,870.82	31,619.96	65,735.34	397,135.48

## Revenue/Expense

		Orig Bdgt	Budget	Enc.	Actual	Variance
<input checked="" type="checkbox"/> Operation of Plant	7900	195,995.45	1,044,314.51	15,776.71	242,586.42	801,728.09
<input checked="" type="checkbox"/> Maintenance of Plant	8100	510,525.05	1,713,042.77	6,230.00	33,947.86	1,679,094.91
<input checked="" type="checkbox"/> Administrative Technology Services	8200	63,639.40	47,504.28			47,504.28
<input checked="" type="checkbox"/> Community Services	9100	125,648.00	2,616,648.00	4,000.00	1,688,353.64	928,294.36
<input type="checkbox"/> Total Expenditures		106,046,667.84	125,022,677.03	5,628,767.76	47,131,312.09	77,891,364.94
<input type="checkbox"/> Excess (Defcy) of Revs Ovr (Under) Exp					34.03	34.03
<input type="checkbox"/> Other						
<input type="checkbox"/> Fund Balances - Beginning of Year		86,502.60	86,502.60		86,502.60	
<input type="checkbox"/> Adjs to Fund Balances/Residual Eq Xfers						
<input type="checkbox"/> Fund Balances - End of Year		86,502.60	86,502.60		86,536.63	34.03

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2018-2019**

RESOLUTION NO 22  
 FUND: SPECIAL REVENUE - MISC

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

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	4,250,260.61	-	-	4,250,260.61
2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	-			-
3201 Vocational Education Acts	-			-
3220 Workforce Investment Act	-			-
3226 Eisenhower Math and Science	-			-
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	-			-
3240 Elem & Sec Educ Act T1	3,610,188.66			3,610,188.66
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	640,071.95			640,071.95
3399 Other Misc State	-			-
3495 Other Misc Local State	-			-
3610 Transfers In from General Fund	-			-

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

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	897,091.53			897,091.53
6100 Pupil Personnel Services	611,509.48		77.94	611,431.54
6200 Instructional Media Services	6,600.81			6,600.81
6300 Instr Curriculum Dev Serv	297,238.00			297,238.00
6400 Instr Staff Training Services	2,256,089.15	77.94		2,256,167.09
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	3,897.56			3,897.56
7300 School Administration	36,033.94			36,033.94
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	48,052.50			48,052.50
7700 Central Services	23,267.00			23,267.00
7800 Pupil Transportation Services	36,447.00			36,447.00
7900 Operation of Plant	34,033.64			34,033.64
8100 Maintenance of Plant	-			-
8200 Administrative Technology	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-
<b>TOTAL REVISIONS</b>	<b>4,250,260.61</b>	<b>77.94</b>	<b>77.94</b>	<b>4,250,260.61</b>

ADOPTED BY BOARD: \_\_\_\_\_  
 CERTIFIED CORRECT \_\_\_\_\_

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
 Fund: 49\* to

Period: 0 to 7  
 Date Executed: 03/05/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
☐ Revenues						
☐ Federal Direct	3100				810.29-	810.29-
☐ Miscellaneous Federal Direct	3199				810.29-	810.29-
☐ Federal Through State and Local	3200	3,790,756.61	4,250,260.61		924,944.48	3,325,316.13-
☐ Individuals with Disabilities Education Act	3230	10,252.00				
☐ Elementary and Secondary Education Act, Title I	3240	3,610,188.66	3,610,188.66		287,075.59	3,323,113.07-
☐ Miscellaneous Federal Through State	3299	170,315.95	640,071.95		637,868.89	2,203.06-
☐ Total Revenue		3,790,756.61	4,250,260.61		924,134.19	3,326,126.42-
☐ Expenses						
☑ Instruction	5000	1,476,185.39	897,091.53	1,000.00	64,966.46	832,125.07
☑ Pupil Personnel Services	6100	587,581.15	611,431.54		122,567.28	488,864.26
☑ Instructional Media Services	6200		6,600.81		351.45	6,249.36
☑ Instruction and Curriculum Development Services	6300	154,038.00	297,238.00		32,452.33	264,785.67
☑ Instruction Staff Training Services	6400	1,529,344.07	2,256,167.09	883,753.60	696,158.67	1,560,008.42
☑ General Administration	7200	1.00	3,897.56			3,897.56
☑ School Administration	7300		36,033.94			36,033.94
☑ Food Services	7600		48,052.50		3,436.95	44,615.55
☑ Central Services	7700	8,267.00	23,267.00		515.42	22,751.58
☑ Pupil Transportation	7800	35,340.00	36,447.00	2,160.00	3,177.00	33,270.00
☑ Operation of Plant	7900		34,033.64		508.63	33,525.01
☐ Total Expenditures		3,790,756.61	4,250,260.61	886,913.60	924,134.19	3,326,126.42
☐ Excess (Defcy) of Revs Ovr (Under) Exp						
☐ Other						
☐ Fund Balances - Beginning of Year						
☐ Adjs to Fund Balances/Residual Eq Xfers						
☐ Fund Balances - End of Year						

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2018-2019**

RESOLUTION NO 23  
 FUND: INTERNAL SERVICE

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

TOTAL REVENUE TRANSFER AND BALANCES	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	134,616,309.68	-	-	134,616,309.68
2880 Beginning Retained Earnings	16,034,844.05			16,034,844.05
3484 Premium Revenue	115,028,433.63			115,028,433.63
3431 Interest on Investments	293,032.00			293,032.00
349* Other Misc Local Sources	1,300,000.00			1,300,000.00
3*** All Other revenue items	1,960,000.00			1,960,000.00

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

FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	-	30,000.00		30,000.00
6100 Pupil Personnel Services	-			-
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	2,000.00			2,000.00
6400 Instr Staff Training Services	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	150,000.00			150,000.00
7400 Facilities Acq & Construction	25,000.00			25,000.00
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	119,736,425.92		30,000.00	119,706,425.92
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	158,924.00			158,924.00
8100 Maintenance of Plant	23,600.00			23,600.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	1,908,593.16			1,908,593.16
2780 Ending Retained Earnings	12,611,766.60			12,611,766.60
<b>TOTAL REVISIONS</b>	<b>134,616,309.68</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>134,616,309.68</b>
				-

ADOPTED BY BOARD: \_\_\_\_\_

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

ESE 348/ESE 139 - Above the Line

Fiscal Year: 2019  
 Fund: 7\* to

Period: 0 to 7  
 Date Executed: 03/05/2019

Revenue/Expense		Orig Bdgt	Budget	Enc.	Actual	Variance
☐ Revenues						
☐ Local Sources	3400	116,621,465.63	116,621,465.63		55,298,464.32	61,323,001.31-
☐ Interest on Investments	3431	293,032.00	293,032.00		395,887.81	102,855.81
☐ Net Increase (Decrease) in Fair Value of Investmen	3433				158,867.93	158,867.93
☐ Premium Revenue	3484	115,028,433.63	115,028,433.63		54,619,017.58	60,409,416.05-
☐ Other Miscellaneous Local Sources	3495	1,300,000.00	1,300,000.00		124,691.00	1,175,309.00-
☐ Total Revenue		116,621,465.63	116,621,465.63		55,298,464.32	61,323,001.31-
☐ Expenses						
☑ Instruction	5000		30,000.00			30,000.00
☑ Instruction and Curriculum Development Services	6300		2,000.00		1,157.29	842.71
☑ School Administration	7300		150,000.00			150,000.00
☑ Facilities Acquisition and Construction	7410	25,000.00	25,000.00			25,000.00
☑ Central Services	7700	119,809,025.92	119,706,425.92	953,422.62	73,119,712.61	46,586,713.31
☑ Operation of Plant	7900	255,024.00	158,924.00		82,578.87	76,345.13
☑ Maintenance of Plant	8100	6,900.00	23,600.00		15,092.98	8,507.02
☐ Total Expenditures		120,095,949.92	120,095,949.92	953,422.62	73,218,541.75	46,877,408.17
☐ Excess (Defcy) of Revs Ovr (Under) Exp		3,474,484.29-	3,474,484.29-		17,920,077.43-	14,445,593.14-
☐ Other						
☐ Loss Recoveries	3740				456,041.73	456,041.73
☐ Transfers In from General Fund	3610	1,300,000.00	1,300,000.00			1,300,000.00-
☐ Transfers In from Internal Service Funds	3670	660,000.00	660,000.00		350,000.00	310,000.00-
☐ Transfers Out to General Fund	910	1,248,593.16-	1,248,593.16-		578,833.57-	669,759.59
☐ Transfers Out to Internal Service Funds	970	660,000.00-	660,000.00-		350,000.00-	310,000.00
☐ Total Other		51,406.84	51,406.84		122,791.84-	174,198.68-
☐ Excess (Defcy) of Revenues & Other		3,423,077.45-	3,423,077.45-		18,042,869.27-	14,619,791.82-
☐ Fund Balances - Beginning of Year		16,034,844.05	16,034,844.05		16,034,844.05	
☐ Adjs to Fund Balances/Residual Eq Xfers						
☐ Fund Balances - End of Year		12,611,766.60	12,611,766.60		2,008,025.22-	14,619,791.82-