

**MANATEE COUNTY SCHOOLS
BUDGET AMENDMENT REPORT FOR
August 2015**

	YTD July 2015	YTD August 2015	Budget Amendments	Percentage Difference
<u>GENERAL FUND</u>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-525,000.00	-525,000.00	0.00	0%
32X - Federal Through State	-1,600,000.00	-1,600,000.00	0.00	0%
33X - Revenue From State Sources	-179,181,403.00	-179,257,666.36	-76,263.36	0%
34X - Revenue From Local Sources	-183,174,357.97	-183,459,263.99	-284,906.02	0%
36X - Transfers	-15,228,725.00	-15,484,791.03	-256,066.03	2%
39X - Beginning Fund Balance	-17,348,150.48	-17,348,150.48	0.00	0%
5XX - Instruction	253,326,537.87	253,292,136.42	-34,401.45	0%
61X - Pupil Personnel Services	17,409,127.64	17,577,560.81	168,433.17	1%
62X - Instructional Media Services	4,731,597.83	4,731,897.83	300.00	0%
63X - Curriculum	4,788,840.28	4,841,305.51	52,465.23	1%
64X - Instructional Staff Training	2,016,561.97	2,099,419.62	82,857.65	4%
65X - Instructional Technology	0.00	2.10	2.10	
71X - Board	1,020,854.64	1,020,854.64	0.00	0%
72X - General Admin-Superintendent	1,822,981.33	1,829,176.86	6,195.53	0%
73X - School Administration	22,827,809.79	23,128,380.47	300,570.68	1%
74X - Facility Acq and Construction	2,765,910.44	2,765,910.44	0.00	0%
75X - Fiscal Service	2,555,712.27	2,555,712.27	0.00	0%
77X - Central Service	9,345,083.68	9,346,813.68	1,730.00	0%
78X - Transportation	12,006,610.96	12,052,177.95	45,566.99	0%
79X - Operation of Plant	28,677,455.34	28,642,637.66	-34,817.68	0%
81X - Maintenance of Plant	10,243,140.94	10,271,474.13	28,333.19	0%
82X - Administrative Technology	6,414,523.78	6,414,523.78	0.00	0%
91X - Community Services	3,104,887.69	3,104,887.69	0.00	0%
98X - Appropriations	14,000,000.00	14,000,000.00	0.00	0%

Note: There was no change in budgeted ending fund balance from July 2015 to August 2015.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-6,000,000.00	-6,000,028.94	-28.94	0%
92X - Debt Services	6,000,000.00	6,000,028.94	28.94	0%
00206 - QZAB 2005				
3XX - Revenues	-764,426.38	-765,010.20	-583.82	0%
92X - Debt Services	70,000.00	70,000.00	0.00	0%
98X - Appropriations	694,426.38	695,010.20	583.82	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,167,000.00	-3,167,000.00	0.00	0%
92X - Debt Services	3,167,000.00	3,167,000.00	0.00	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-4,716,000.00	-4,716,001.00	-1.00	0%
92X - Debt Services	4,716,000.00	4,716,001.00	1.00	0%

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00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,957,000.00	-2,957,000.00	0.00	0%	
92X - Debt Services	2,957,000.00	2,957,000.00	0.00	0%	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,688,390.01	-1,688,390.01	0.00	0%	
92X - Debt Services	1,502,792.87	1,502,792.87	0.00	0%	
98X - Appropriations	185,597.14	185,597.14	0.00	0%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,105,000.00	-2,105,187.27	-187.27	0%	
92X - Debt Services	2,105,000.00	2,105,187.27	187.27	0%	
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,310,000.00	-12,310,000.00	0.00	0%	
92X - Debt Services	12,310,000.00	12,310,000.00	0.00	0%	
00294 - Lease Purchase Bond 2005A					
3XX - Revenues	-3,175,000.00	-3,175,000.81	-0.81	0%	
92X - Debt Services	3,175,000.00	3,175,000.81	0.81	0%	
00297 - QZAB 2004					
3XX - Revenues	-987,618.07	-999,574.37	-11,956.30	1%	
92X - Debt Services	81,000.00	81,000.00	0.00	0%	
98X - Appropriations	906,618.07	918,574.37	11,956.30	1%	
00299 - QSCB 2010					
3XX - Revenues	-5,737,015.61	-5,740,271.03	-3,255.42	0%	
92X - Debt Services	1,034,000.00	1,034,000.00	0.00	0%	
98X - Appropriations	4,703,015.61	4,706,271.03	3,255.42	0%	
00346 - PECO Const-MTI					
3XX - Revenues	-740,035.00	-740,035.00	0.00	0%	
97X - Transfers	740,035.00	740,035.00	0.00	0%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-759,108.99	-759,203.44	-94.45	0%	
74X - Facility Acq and Construction	759,108.99	759,203.44	94.45	0%	
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-675,040.72	-675,040.72	0.00	0%	
74X - Facility Acq and Construction	675,040.72	675,040.72	0.00	0%	
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-10,442,022.76	-10,454,218.57	-12,195.81	0%	
74X - Facility Acq and Construction	7,676,057.97	7,432,187.75	-243,870.22	-3%	
97X - Transfers	2,765,964.79	3,022,030.82	256,066.03	9%	1
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,026,404.00	-43,026,404.00	0.00	0%	
74X - Facility Acq and Construction	23,400,928.79	23,400,928.79	0.00	0%	
97X - Transfers	19,625,475.21	19,625,475.21	0.00	0%	

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00382 - Lease Purchase Bond 2011				
3XX - Revenues	-448,732.02	-448,732.02	0.00	0%
97X - Transfers	448,732.02	448,732.02	0.00	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-300,401.71	-300,401.71	0.00	0%
74X - Facility Acq and Construction	300,401.71	300,401.71	0.00	0%
00392 - Sales Tax Proceeds				
3XX - Revenues	-44,227,403.48	-44,228,111.25	-707.77	0%
74X - Facility Acq and Construction	19,672,233.46	19,672,941.23	707.77	0%
92X - Debt Services	91,652.04	91,652.04	0.00	0%
97X - Transfers	24,463,517.98	24,463,517.98	0.00	0%
00396 - Charter School Capital Outlay				
3XX - Revenues	-1,800,000.00	-1,800,000.00	0.00	0%
97X - Transfers	1,800,000.00	1,800,000.00	0.00	0%
00397 - Impact Fees				
3XX - Revenues	-690,533.32	-690,533.32	0.00	0%
74X - Facility Acq and Construction	690,533.32	690,533.32	0.00	0%

1. There was an increase in 00375 - Local Capital Improvement 2015/16 97X - Transfers for carry forward budget and the net of interest received and fair market value adjustment.

Note: Budgeted ending fund balance from July 2015 to August 2015 increased \$15,795.54 as a result of the net of interest received and fair market value adjustment.

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-38,267,233.81	-38,267,233.81	0.00	0%
76X - Food Service	30,904,188.29	30,904,188.29	0.00	0%
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0%
98X - Appropriations	6,363,045.52	6,363,045.52	0.00	0%

Note: There was no change in budgeted ending fund balance from July 2015 to August 2015

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-25,398,221.23	-31,836,391.87	-6,438,170.64	25%	2
5XX - Instruction	21,154,871.99	16,325,862.10	-4,829,009.89	-23%	2
61X - Pupil Personnel Services	116,000.00	1,837,452.62	1,721,452.62	1484%	2
62X - Instructional Media Services	0.00	8,000.00	8,000.00		2
63X - Curriculum	2,401,942.33	6,360,894.03	3,958,951.70	165%	2
64X - Instructional Staff Training	1,290,357.26	6,116,818.36	4,826,461.10	374%	2
71X - Board	0.00	0.59	0.59		2
72X - General Admin-Superintendent	372,896.94	734,431.42	361,534.48	97%	2
73X - School Administration	0.00	4,737.76	4,737.76		2
75X - Fiscal Service	0.00	53,747.28	53,747.28		2
77X - Central Service	62,152.71	165,460.02	103,307.31	166%	2
78X - Transportation	0.00	228,987.69	228,987.69		2

2. 00421 - Federal Cash Advance increased \$6,438,170.64 with corresponding budget amendments to allocate budget

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in 5XX - Instruction, 61X - Pupil Personnel Services, 62X - Instructional Media Services, 63X - Curriculum, 64X - Instructional Staff Training, 71X - Board, 72X - General Admin-Superintendent, 73X - School Administration, 75X - Fiscal Service, 77X - Central Service, and 78X - Transportation. This increase reflects the adjustment of budget to match actual grant award amounts.					

Note: There was no change in budgeted ending fund balance from July 2015 to August 2015

00422 - Federal Non Cash Advance					
3XX - Revenues	-206,996.75	-299,597.56	-92,600.81	45%	3
5XX - Instruction	184,996.75	255,250.96	70,254.21	38%	3
63X - Curriculum	11,000.00	26,195.61	15,195.61	138%	3
64X - Instructional Staff Training	11,000.00	17,200.18	6,200.18	56%	3
72X - General Admin-Superintendent	0.00	950.81	950.81		3
00434 - Race to the Top - ARRA					4
3XX - Revenues	0.00	-74,383.89	-74,383.89		4
5XX - Instruction	0.00	31.91	31.91		4
64X - Instructional Staff Training	0.00	74,351.98	74,351.98		4

3. 00422 - Federal Non Cash Advance 3XX - Revenues increased 92,600.81 for Federal Direct Grants Received with corresponding budget amendments to allocate budget to 5XX - Instruction, 63X - Curriculum, 64X - Instructional Staff Training, and 72X - General Admin Superintendent.

4. 00434 - Race to the Top - ARRA 3XX - Revenues increased 74,383.89 for ARRA Professional grant funds received with corresponding budget amendments to allocate budget in 5XX - Instruction and 64X - Instructional Staff Training.

Note: There was no change in budgeted ending fund balance from July 2015 to August 2015

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-58,681,994.34	-58,781,994.34	-100,000.00	0%	
74X - Facility Acq and Construction	1,830.80	1,830.80	0.00	0%	
77X - Central Service	52,734,138.87	52,741,488.87	7,350.00	0%	
98X - Appropriations	5,946,024.67	6,038,674.67	92,650.00	2%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-4,441,536.98	-4,441,536.98	0.00	0%	
77X - Central Service	4,089,335.51	4,089,335.51	0.00	0%	
98X - Appropriations	352,201.47	352,201.47	0.00	0%	
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-10,738.44	-11,438.44	-700.00	7%	5
61X - Pupil Personnel Services	4,175.12	4,175.12	0.00	0%	
77X - Central Service	6,563.32	7,263.32	700.00	11%	5
00830 - Financial Aid Fee Trust					
3XX - Revenues	0.00	-25,006.52	-25,006.52		6
5XX - Instruction	0.00	25,006.52	25,006.52		6

5. 00821 - Trust & Agency Expend. Trust 3XX - Revenues increased 700.00 for Professional Learning funds received. Budget was allocated to 77X - Central Service.

6. 00830 - Financial Aid Fee Trust 3XX - Revenues increased 25,006.52 for financial aid fees received. These funds were allocated to 5XX - Instruction.

Note: 00711 budgeted ending fund balance increased 92,650.00 from July 2015 to August 2015 for Wellness

	YTD July 2015	YTD August 2015	Budget Amendments	Percentage Difference
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<i>Program revenue received.</i>				
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