

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

	YTD August 2015	YTD September 2015	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000	-525,000	0	0%	
32X - Federal Through State	-1,600,000	-1,600,000	0	0%	
33X - Revenue From State Sources	-179,257,666	-179,271,536	-13,870	0%	
34X - Revenue From Local Sources	-183,459,264	-183,507,851	-48,588	0%	
36X - Transfers	-15,484,791	-15,484,791	0	0%	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%	
	-397,674,872	-397,737,329	-62,458	0%	
5XX - Instruction	253,292,136	251,360,898	-1,931,239	-1%	
61X - Pupil Personnel Services	17,577,561	17,515,448	-62,113	0%	
62X - Instructional Media Services	4,731,898	4,900,422	168,524	4%	
63X - Curriculum	4,841,306	5,319,050	477,744	10%	1
64X - Instructional Staff Training	2,099,420	2,673,346	573,926	27%	2
65X - Instructional Technology	2	2	0	0%	
71X - Board	1,020,855	1,063,807	42,952	4%	
72X - General Admin-Superintendent	1,829,177	1,831,096	1,919	0%	
73X - School Administration	23,128,380	23,132,123	3,742	0%	
74X - Facility Acq and Construction	2,765,910	2,765,910	0	0%	
75X - Fiscal Service	2,555,712	2,558,427	2,714	0%	
77X - Central Service	9,346,814	9,843,861	497,048	5%	3
78X - Transportation	12,052,178	12,071,280	19,102	0%	
79X - Operation of Plant	28,642,638	28,888,677	246,040	1%	
81X - Maintenance of Plant	10,271,474	10,273,069	1,595	0%	
82X - Administrative Technology	6,414,524	6,414,524	0	0%	
91X - Community Services	3,104,888	3,104,890	2	0%	
92X - Debt Services	0	20,500	20,500		4
98X - Appropriations	14,000,000	14,000,000	0	0%	

1. 00101 - General Fund 63X- Increased \$477,744 for carry forward budget for the VPK program, Reading Categorical allocation, and Manatee Technical College.
 2. 00101-General Fund 64X - Instructional Staff Training increased \$573,926 for carry forward budget of the Reading Categorical allocation and School Improvement Plan (SIPS).
 3. 00101 - General Fund 77X - Central Service increased \$497,048 to reallocate Salaries, Benefits, Purchased Services, Materials and Supplies, and Capital Outlay Expense to the appropriate object and function.
 4. 00101 - General Fund 92X increased \$20,500 as a result of budget being re-allocated for dues and fees.
- Note: There was no change in budgeted ending fund balance.**

DEBT SERVICE FUNDS

3XX - Revenues	-6,000,029	-6,000,029	0	0%
92X - Debt Services	6,000,029	6,000,029	0	0%

00206 - QZAB 2005

	YTD August 2015	YTD September 2015	Budget Amendments	Percentage Difference	
3XX - Revenues	-765,010	-765,274	-264	0%	
92X - Debt Services	70,000	70,000	0	0%	
98X - Appropriations	695,010	695,274	264	0%	
00207 - Sales Tax Revenue Bond 2005					
3XX - Revenues	-3,167,000	-3,167,000	0	0%	
92X - Debt Services	3,167,000	3,167,000	0	0%	
00208 - Lease Purchase Bond 2007					
3XX - Revenues	-4,716,001	-4,716,001	0	0%	
92X - Debt Services	4,716,001	4,716,001	0	0%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,957,000	-2,957,000	0	0%	
92X - Debt Services	2,957,000	2,957,000	0	0%	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,688,390	-1,688,390	0	0%	
92X - Debt Services	1,502,793	1,502,793	0	0%	
98X - Appropriations	185,597	185,597	0	0%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,105,187	-2,105,304	-117	0%	
92X - Debt Services	2,105,187	2,105,304	117	0%	
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,310,000	-12,310,000	0	0%	
92X - Debt Services	12,310,000	12,310,000	0	0%	
00294 - Lease Purchase Bond 2005A					
3XX - Revenues	-3,175,001	-3,175,001	0	0%	
92X - Debt Services	3,175,001	3,175,001	0	0%	
00297 - QZAB 2004					
3XX - Revenues	-999,574	-1,000,023	-449	0%	
92X - Debt Services	81,000	81,000	0	0%	
98X - Appropriations	918,574	919,023	449	0%	
00299 - QSCB 2010					
3XX - Revenues	-5,740,271	-6,102,661	-362,390	6%	5
92X - Debt Services	1,034,000	1,388,104	354,104	34%	6
98X - Appropriations	4,706,271	4,714,557	8,286	0%	
00346 - PECO Const-MTI					
3XX - Revenues	-740,035	-740,035	0	0%	
97X - Transfers	740,035	740,035	0	0%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-759,203	-759,252	-49	0%	
74X - Facility Acq and Construction	759,203	759,252	49	0%	

	YTD August 2015	YTD September 2015	Budget Amendments	Percentage Difference	
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-675,041	-675,041	0	0%	
74X - Facility Acq and Construction	675,041	675,041	0	0%	
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-10,454,219	-10,454,219	0	0%	
74X - Facility Acq and Construction	7,432,188	6,862,222	-569,966	-8%	7
97X - Transfers	3,022,031	3,591,997	569,966	19%	7
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,026,404	-43,026,404	0	0%	
74X - Facility Acq and Construction	23,400,929	24,083,053	682,124	3%	8
97X - Transfers	19,625,475	18,943,351	-682,124	-3%	8
00382 - Lease Purchase Bond 2011					
3XX - Revenues	-448,732	-448,732	0	0%	
97X - Transfers	448,732	448,732	0	0%	
00391 - Fuel Tax Refund					
3XX - Revenues	-300,402	-300,402	0	0%	
74X - Facility Acq and Construction	300,402	300,402	0	0%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-44,228,111	-44,229,216	-1,105	0%	
74X - Facility Acq and Construction	19,672,941	19,674,046	1,105	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	24,463,518	24,463,518	0	0%	
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,800,000	-1,800,000	0	0%	
97X - Transfers	1,800,000	1,800,000	0	0%	
00397 - Impact Fees					
3XX - Revenues	-690,533	-690,533	0	0%	
74X - Facility Acq and Construction	690,533	690,533	0	0%	

5. 00299 - QSCB 2010 3XX Revenues increased \$362,390 for interest rebate received.

6. 00299 - QSCB 2010 92 X - Debt Services increased \$354,104 due to the net result of \$466,262 in budget being added the interest Rebate received, the sinking fund being reduced \$148,875 for the new amortization amount, \$36,717.00 in budget being added for the sequestered amount of interest rebate, and the addition of \$8,286.00 budget for the Fair Market Value Adjustment.

7. 00375 - Local Capital Improvement 2014/2015 74X - Facility Acquisition and Construction decreased \$569,956 and 97X - Transfers increased \$569,966 due to debt being moved from 00376 - Local Capital Improvement 2015/16.

8. 00376 - Local Capital Improvement 2015/16 74X - Facility Acquisition and Construction increased \$682,124 and 97X - Transfers decreased \$682,124 due to the net result of the sinking fund budget being reduced by \$148,875, the movement of \$569,966 in debt to 00375 - Local Capital Improvement, and increasing the budget \$36,717 for the sequestered amount.

Note: Budgeted ending fund balance increased \$8,998 as a result of the net of interest received and fair market value adjustment.

	YTD August 2015	YTD September 2015	Budget Amendments	Percentage Difference
FOOD SERVICE FUND				
00410 - Food Service				
3XX - Revenues	-38,267,234	-38,281,234	-14,000	0%
76X - Food Service	30,904,188	30,918,188	14,000	0%
97X - Transfers	1,000,000	1,000,000	0	0%
98X - Appropriations	6,363,046	6,363,046	0	0%

Note: There were no budget amendments exceeding 5% and there was no change in budgeted ending fund balance.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-31,836,392	-34,856,846	-3,020,455	9%	9
5XX - Instruction	16,325,862	16,338,770	12,908	0%	
61X - Pupil Personnel Services	1,837,453	2,825,205	987,752	54%	9
62X - Instructional Media Services	8,000	8,000	0	0%	
63X - Curriculum	6,360,894	7,594,210	1,233,316	19%	9
64X - Instructional Staff Training	6,116,818	6,100,713	-16,106	0%	
71X - Board	1	1	0	0%	
72X - General Admin-Superintendent	734,431	1,503,459	769,028	105%	9
73X - School Administration	4,738	4,738	0	0%	
75X - Fiscal Service	53,747	82,306	28,559	53%	9
77X - Central Service	165,460	165,460	0	0%	
78X - Transportation	228,988	233,986	4,998	2%	9
00422 - Federal Non Cash Advance					
3XX - Revenues	-299,598	-464,337	-164,740	55%	10
5XX - Instruction	255,251	425,090	169,839	67%	10
63X - Curriculum	26,196	16,373	-9,823	-38%	10
64X - Instructional Staff Training	17,200	22,065	4,865	28%	10
72X - General Admin-Superintendent	951	809	-142	-15%	10
00434 - Race to the Top - ARRA					
3XX - Revenues	-74,384	-74,384	0	0%	
5XX - Instruction	32	32	0	0%	
64X - Instructional Staff Training	74,352	74,352	0	0%	

9. 00421 - Federal Cash Advance 3XX - Revenues increased \$3,020,455 for IDEA, Vocational Education Acts, Adult Migrant Education Farmworkers, Adult General Education, English Literature and Civic Education, Title 1, and Other Federal Thru State Grant Funds received. Corresponding budget amendments were processed to allocate budget to the following: 3XX – Revenues, 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, 78X - Transportation.

10. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$164,740 for Pell Grant and other Misc. Federal Direct Revenue Received. Corresponding budget amendments were processed to allocate or remove budget from the following functions: 3XX – Revenues, 5XX – Instruction, 63X – Curriculum, 64X - Instructional Staff Training, 72X - General Admin-Superintendent.

Note: There was no change in budgeted ending fund balance.

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health

	YTD August 2015	YTD September 2015	Budget Amendments	Percentage Difference	
3XX - Revenues	-58,781,994	-58,781,994	0	0%	
74X - Facility Acq and Construction	1,831	1,831	0	0%	
77X - Central Service	52,741,489	52,741,489	0	0%	
98X - Appropriations	6,038,675	6,038,675	0	0%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-4,441,537	-4,441,537	0	0%	
77X - Central Service	4,089,336	4,089,336	0	0%	
98X - Appropriations	352,201	352,201	0	0%	
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-11,438	-12,138	-700	6%	11
61X - Pupil Personnel Services	4,175	4,175	0	0%	
77X - Central Service	7,263	7,963	700	10%	11
00830 - Financial Aid Fee Trust					
3XX - Revenues	-25,007	-25,007	0	0%	
5XX - Instruction	25,007	25,007	0	0%	

11. 00821 - Trust & Agency Expend. Trust 3XX - Revenues increased \$700 for Gifts, Grants, and Bequests received. A corresponding budget amendment was processed to allocate budget to 77X - Central Service for professional learning.

Note: There was no change in budgeted ending fund balance.