

**MANATEE COUNTY SCHOOLS
BUDGET AMENDMENT REPORT FOR
August 2014**

NOTE: The functions below reflect the daily transactions for the months of July and August. There was no change to the General Fund Balance between July and August.

	YTD July 2014	YTD August 2014	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-527,640.00	-525,000.00	2,640.00	-0.50%	
32X - Federal Through State	-1,800,000.00	-1,800,000.00	0.00	0.00%	
33X - Revenue From State Sources	-172,429,564.00	-172,660,818.53	-231,254.53	0.13%	
34X - Revenue From Local Sources	-173,932,335.04	-174,403,763.96	-471,428.92	0.27%	
36X - Transfers	-16,736,499.00	-16,736,499.00	0.00	0.00%	
37X - Other Financing Sources	-3,005,000.00	-3,005,000.00	0.00	0.00%	
39X - Beginning Fund Balance	-14,411,381.21	-14,411,381.21	0.00	0.00%	
	-382,842,419.25	-383,542,462.70	-700,043.45	0.18%	
5XX - Instruction	238,920,569.40	236,545,590.96	-2,374,978.44	-0.99%	
61X - Pupil Personnel Services	16,873,335.67	17,156,999.36	283,663.69	1.68%	
62X - Instructional Media Services	4,505,056.19	4,529,874.74	24,818.55	0.55%	
63X - Curriculum	4,745,506.29	5,095,430.35	349,924.06	7.37%	1
64X - Instructional Staff Training	2,198,632.65	2,198,316.43	-316.22	-0.01%	
65X - Instructional Technology	64,876.60	64,876.60	0.00	0.00%	
71X - Board	1,159,302.91	1,159,302.91	0.00	0.00%	
72X - General Admin-Superintendent	1,535,031.53	1,829,971.01	294,939.48	19.21%	2
73X - School Administration	22,650,402.65	23,103,902.47	453,499.82	2.00%	
74X - Facility Acq and Construction	2,615,520.54	2,888,148.54	272,628.00	10.42%	3
75X - Fiscal Service	2,697,459.40	2,737,299.52	39,840.12	1.48%	
77X - Central Service	7,996,174.45	8,240,149.17	243,974.72	3.05%	
78X - Transportation	12,676,395.15	12,764,656.46	88,261.31	0.70%	
79X - Operation of Plant	27,521,735.25	28,208,687.31	686,952.06	2.50%	
81X - Maintenance of Plant	10,932,619.14	11,171,928.94	239,309.80	2.19%	
82X - Administrative Technology	6,418,984.64	6,468,984.64	50,000.00	0.78%	
91X - Community Services	2,330,816.79	2,378,343.29	47,526.50	2.04%	
92X - Debt Services	500,000.00	500,000.00	0.00	0.00%	
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0.00%	
	0.00	0.00	0.00		

1. There was an increase of \$349,924.06 in General Fund 00101 63X Curriculum as a result of Manatee Technical Institute budget being reallocated for personnel.
 2. There was an increase of \$294,939.48 in General Fund 00101 72X Superintendent as a result of Worker's Compensation and Retirement reserves being allocated to the proper object/function.
 3. There was an increase of \$272,628.00 in General Fund 00101 74X Facilities Acquisition and Construction for Charter School Capital Outlay.
- Note: There was no change in budgeted ending fund balance between July and August.**

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,998,000.00	-5,998,029.85	-29.85	0.00%	
92X - Debt Services	5,998,000.00	5,998,029.85	29.85	0.00%	
	0.00	0.00	0.00		
00206 - QZAB 2005					
3XX - Revenues	-679,316.71	-679,627.32	-310.61	0.05%	
92X - Debt Services	70,000.00	70,000.00	0.00	0.00%	
98X - Appropriations	609,316.71	609,627.32	310.61	0.05%	
	0.00	0.00	0.00		
00207 - Sales Tax Revenue Bond 2005					

	YTD July 2014	YTD August 2014	Budget Amendments	Percentage Difference
3XX - Revenues	-3,163,000.00	-3,163,000.00	0.00	0.00%
92X - Debt Services	3,163,000.00	3,163,000.00	0.00	0.00%
	0.00	0.00	0.00	
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-4,714,000.00	-4,714,003.93	-3.93	0.00%
92X - Debt Services	4,714,000.00	4,714,003.93	3.93	0.00%
	0.00	0.00	0.00	
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-2,959,000.00	-2,959,000.30	-0.30	0.00%
92X - Debt Services	2,959,000.00	2,959,000.30	0.30	0.00%
	0.00	0.00	0.00	
00210 - State Memo SBE Bonds				
3XX - Revenues	-1,864,708.01	-1,864,708.01	0.00	0.00%
92X - Debt Services	1,647,500.00	1,647,500.00	0.00	0.00%
98X - Appropriations	217,208.01	217,208.01	0.00	0.00%
	0.00	0.00	0.00	
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,106,000.00	-2,106,051.28	-51.28	0.00%
92X - Debt Services	2,106,000.00	2,106,051.28	51.28	0.00%
	0.00	0.00	0.00	
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,311,000.00	-12,311,000.00	0.00	0.00%
92X - Debt Services	12,311,000.00	12,311,000.00	0.00	0.00%
	0.00	0.00	0.00	
00294 - Lease Purchase Bond 2005A				
3XX - Revenues	-3,174,000.00	-3,174,003.19	-3.19	0.00%
92X - Debt Services	3,174,000.00	3,174,003.19	3.19	0.00%
	0.00	0.00	0.00	
00297 - QZAB 2004				
3XX - Revenues	-886,030.72	-897,339.15	-11,308.43	1.28%
92X - Debt Services	81,000.00	81,000.00	0.00	0.00%
98X - Appropriations	805,030.72	816,339.15	11,308.43	1.40%
	0.00	0.00	0.00	
00299 - QSCB 2010				
3XX - Revenues	-4,867,659.86	-5,333,243.46	-465,583.60	9.56%
92X - Debt Services	1,139,000.00	1,605,398.76	466,398.76	40.95%
98X - Appropriations	3,728,659.86	3,727,844.70	-815.16	-0.02%
	0.00	0.00	0.00	

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4. There was an increase of \$465,583.60 in 0299- Qualified School Construction Bond (QSCB) 3XX Revenue with corresponding budget amendments in 92X - Debt Service and 98X-Appropriations for a rebate received for interest paid on the 2010 QSCB. Revenue received was applied to the interest payment.

Note: there was a \$1,362,966.99 favorable change in budgeted ending fund balance.

CAPITAL OUTLAY FUNDS

00346 - PECO Const-MTI				
3XX - Revenues	-834,420.03	-834,420.03	0.00	0.00%
74X - Facility Acq and Construction	6,761.03	6,761.03	0.00	0.00%
97X - Transfers	827,659.00	827,659.00	0.00	0.00%
	0.00	0.00	0.00	
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-528,216.21	-528,262.37	-46.16	0.01%
74X - Facility Acq and Construction	528,216.21	528,262.37	46.16	0.01%
	0.00	0.00	0.00	
00373 - Local Capital Imp. 2012/13				
3XX - Revenues	-162,479.14	-162,479.14	0.00	0.00%
74X - Facility Acq and Construction	162,479.14	162,479.14	0.00	0.00%
	0.00	0.00	0.00	
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-8,145,075.87	-8,145,075.87	0.00	0.00%

	YTD July 2014	YTD August 2014	Budget Amendments	Percentage Difference
74X - Facility Acq and Construction	5,784,681.52	5,784,681.52	0.00	0.00%
97X - Transfers	2,386,287.33	2,386,287.33	0.00	0.00%
	25,892.98	25,892.98	0.00	0.00%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-40,229,777.00	-40,229,777.00	0.00	0.00%
74X - Facility Acq and Construction	14,515,962.61	14,515,962.61	0.00	0.00%
97X - Transfers	25,687,921.41	25,687,921.41	0.00	0.00%
	-25,892.98	-25,892.98	0.00	0.00%
00382 - Lease Purchase Bond 2011				
3XX - Revenues	-2,551,363.28	-2,551,363.28	0.00	0.00%
74X - Facility Acq and Construction	449,732.02	449,732.02	0.00	0.00%
97X - Transfers	2,101,631.26	2,101,631.26	0.00	0.00%
	0.00	0.00	0.00	
00391 - Fuel Tax Refund				
3XX - Revenues	-217,979.50	-217,979.50	0.00	0.00%
74X - Facility Acq and Construction	217,979.50	217,979.50	0.00	0.00%
	0.00	0.00	0.00	
00392 - Sales Tax Proceeds				
3XX - Revenues	-34,338,694.52	-34,341,314.35	-2,619.83	0.01%
74X - Facility Acq and Construction	15,690,694.52	15,693,314.35	2,619.83	0.02%
97X - Transfers	18,648,000.00	18,648,000.00	0.00	0.00%
	0.00	0.00	0.00	
00396 - Charter School Capital Outlay				
3XX - Revenues	-1,800,000.00	-1,800,000.00	0.00	0.00%
97X - Transfers	1,800,000.00	1,800,000.00	0.00	0.00%
	0.00	0.00	0.00	
00397 - Impact Fees				
3XX - Revenues	-690,497.68	-690,502.28	-4.60	0.00%
74X - Facility Acq and Construction	690,497.68	690,502.28	4.60	0.00%
	0.00	0.00	0.00	

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

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-35,785,914.91	-35,785,914.91	0.00	0.00%
76X - Food Service	29,258,402.91	29,258,402.91	0.00	0.00%
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0.00%
98X - Appropriations	5,527,512.00	5,527,512.00	0.00	0.00%
	0.00	0.00	0.00	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-21,852,456.60	-29,793,988.43	-7,941,531.83	36.34%	5
5XX - Instruction	9,694,710.87	14,954,244.76	5,259,533.89	54.25%	5
61X - Pupil Personnel Services	4,023,967.33	3,117,786.18	-906,181.15	-22.52%	5
62X - Instructional Media Services	35,149.00	6.25	-35,142.75	-99.98%	5
63X - Curriculum	3,793,941.83	4,595,758.86	801,817.03	21.13%	5
64X - Instructional Staff Training	4,128,432.44	6,512,922.41	2,384,489.97	57.76%	5
72X - General Admin-Superintendent	13,816.00	336,301.68	322,485.68	2334.15%	5
75X - Fiscal Service	0.00	255.00	255.00		5
77X - Central Service	81,540.00	100,978.29	19,438.29	23.84%	5
78X - Transportation	80,898.70	175,735.13	94,836.43	117.23%	5
00422 - Federal Non Cash Advance					
3XX - Revenues	-116,509.00	-468,377.40	-351,868.40	302.01%	6
5XX - Instruction	116,509.00	417,917.26	301,408.26	258.70%	6
63X - Curriculum	0.00	32,764.00	32,764.00	100.00%	6

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64X - Instructional Staff Training	0.00	14,265.00	14,265.00	100.00%	6
72X - General Admin-Superintendent	0.00	1,484.04	1,484.04	100.00%	6
73X - School Administration	0.00	1,947.10	1,947.10	100.00%	6
00434 - Race to the Top - ARRA					
3XX - Revenues	-15,997.72	-295,470.96	-279,473.24	1746.96%	7
5XX - Instruction	0.00	220,320.00	220,320.00	100.00%	7
63X - Curriculum	12,963.59	46,563.93	33,600.34	259.19%	7
64X - Instructional Staff Training	0.00	7,275.74	7,275.74	100.00%	7
72X - General Admin-Superintendent	0.00	19,444.99	19,444.99	100.00%	7
75X - Fiscal Service	3,034.13	1,866.30	-1,167.83	-38.49%	7

5. There was an increase in 00421 - Federal Cash Advance of \$7,941,531.83 for federal grant funds received with corresponding budget amendments to allocate budget in 5XX Instruction, 61X Pupil Personal Services, 62X Instructional Media Services, 63X Curriculum, 64X Instructional Staff Training, 72X-General Admin-Superintendent, 75X Fiscal Services, 77X Central Services, and 78X transportation.

6. There was an increase on 00422 - Federal Non Cash Advance of \$351,868.40 for Federal direct grant funds received with corresponding budget amendments to allocate budget in 5XX Instruction, 63X Curriculum, 64X Instructional Staff Training, 72X General Admin Superintendent, and 73X School Administration.

7. There was an increase in 00434 - Race to the Top- ARRA of \$295,470.96 for revenue received. There were corresponding budget amendments to allocate budget in 5XX Instruction, 63X Curriculum, 64X Instructional Staff Training, 72X General Admin -Superintendent, and 75X Fiscal Services.

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-51,397,375.80	-51,397,375.80	0.00	0.00%	
77X - Central Service	44,428,076.80	44,428,076.80	0.00	0.00%	
98X - Appropriations	6,969,299.00	6,969,299.00	0.00	0.00%	
	0.00	0.00	0.00		
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,028,890.16	-3,028,890.16	0.00	0.00%	
77X - Central Service	2,132,392.06	2,132,392.06	0.00	0.00%	
98X - Appropriations	896,498.10	896,498.10	0.00	0.00%	
	0.00	0.00	0.00		
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-14,800.00	-14,800.00	0.00	0.00%	
61X - Pupil Personnel Services	7,564.57	7,564.57	0.00	0.00%	
77X - Central Service	7,235.43	7,235.43	0.00	0.00%	
	0.00	0.00	0.00		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-191,555.60	-216,606.92	-25,051.32	13.08%	8
5XX - Instruction	191,555.60	216,606.92	25,051.32	13.08%	8
	0.00	0.00	0.00		

8. There was an increase of \$25,051.32 in 00830-Financial Aid Fee Trust 3XX Revenue with a corresponding budget amendment to 5xx instruction for Financial Aid Fees received.