

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

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

|                                     | YTD August 2014 | YTD September 2014 | Budget Amendments | Percentage Difference |   |
|-------------------------------------|-----------------|--------------------|-------------------|-----------------------|---|
| <b>GENERAL FUND</b>                 |                 |                    |                   |                       |   |
| 00101 - General Fund                |                 |                    |                   |                       |   |
| 3XX - Revenues                      |                 |                    |                   |                       |   |
| 31X - Federal Direct                | -525,000        | -525,000           | 0                 | 0%                    |   |
| 32X - Federal Through State         | -1,800,000      | -1,800,000         | 0                 | 0%                    |   |
| 33X - Revenue From State Sources    | -172,660,819    | -172,673,828       | -13,009           | 0%                    |   |
| 34X - Revenue From Local Sources    | -174,403,764    | -174,918,840       | -515,076          | 0%                    |   |
| 36X - Transfers                     | -16,736,499     | -16,736,499        | 0                 | 0%                    |   |
| 37X - Other Financing Sources       | -3,005,000      | -3,005,000         | 0                 | 0%                    |   |
| 39X - Beginning Fund Balance        | -14,411,381     | -14,411,381        | 0                 | 0%                    |   |
|                                     | -383,542,463    | -384,070,548       | -528,085          | 0%                    |   |
| 5XX - Instruction                   | 236,545,591     | 233,946,121        | -2,599,470        | -1%                   |   |
| 61X - Pupil Personnel Services      | 17,156,999      | 17,168,237         | 11,237            | 0%                    |   |
| 62X - Instructional Media Services  | 4,529,875       | 4,635,599          | 105,724           | 2%                    |   |
| 63X - Curriculum                    | 5,095,430       | 5,330,777          | 235,347           | 5%                    | 1 |
| 64X - Instructional Staff Training  | 2,198,316       | 2,566,878          | 368,562           | 17%                   | 2 |
| 65X - Instructional Technology      | 64,877          | 64,877             | 0                 | 0%                    |   |
| 71X - Board                         | 1,159,303       | 1,159,303          | 0                 | 0%                    |   |
| 72X - General Admin-Superintendent  | 1,829,971       | 1,834,133          | 4,162             | 0%                    |   |
| 73X - School Administration         | 23,103,902      | 23,171,735         | 67,833            | 0%                    |   |
| 74X - Facility Acq and Construction | 2,888,149       | 3,134,782          | 246,634           | 9%                    | 3 |
| 75X - Fiscal Service                | 2,737,300       | 2,737,800          | 500               | 0%                    |   |
| 77X - Central Service               | 8,240,149       | 8,508,749          | 268,600           | 3%                    |   |
| 78X - Transportation                | 12,764,656      | 12,768,328         | 3,672             | 0%                    |   |
| 79X - Operation of Plant            | 28,208,687      | 29,674,836         | 1,466,148         | 5%                    | 4 |
| 81X - Maintenance of Plant          | 11,171,929      | 11,172,706         | 777               | 0%                    |   |
| 82X - Administrative Technology     | 6,468,985       | 6,558,985          | 90,000            | 1%                    |   |
| 91X - Community Services            | 2,378,343       | 2,636,703          | 258,360           | 11%                   | 5 |
| 92X - Debt Services                 | 500,000         | 500,000            | 0                 | 0%                    |   |
| 98X - Appropriations                | 16,500,000      | 16,500,000         | 0                 | 0%                    |   |
|                                     | 0               | 0                  | 0                 |                       |   |

1. General Fund 00101 63X-Curriculum increased \$235,347 for Elementary School Management and Voluntary Pre-Kindergarten Programming.
  2. General Fund 00101 64X- Instructional Staff Training increased \$368,562 for Voluntary Pre Kindergarten Supplies and Subs for Assigned Temporary Duty for various programs and cost centers.
  3. General fund 00101 74X Facility Acquisition and Construction increased \$246,634 for the MTI automotive center construction project offset by a reduction in charter school capital outlay. Budget was moved to a reserve line for Charter School Capital Outlay and will be amended monthly to match actual expenditures.
  4. General Fund 00100 79X - Operation of Plant increased \$1,466,148 for adjustments to utility budgets and an addition to the Safety and Security budget for School Resource Officers.
  5. General Fund 00101 91X- Community Services increased \$258,360 for Afterschool Enrichment program supplies.
- Note: There was no change in budgeted ending fund balance.**

**DEBT SERVICE FUNDS**

|                                     |            |            |      |    |  |
|-------------------------------------|------------|------------|------|----|--|
| 00204 - 2008A COPs Refunding        |            |            |      |    |  |
| 3XX - Revenues                      | -5,998,030 | -5,998,030 | 0    | 0% |  |
| 92X - Debt Services                 | 5,998,030  | 5,998,030  | 0    | 0% |  |
|                                     | 0          | 0          | 0    |    |  |
| 00206 - QZAB 2005                   |            |            |      |    |  |
| 3XX - Revenues                      | -679,627   | -679,731   | -104 | 0% |  |
| 92X - Debt Services                 | 70,000     | 70,000     | 0    | 0% |  |
| 98X - Appropriations                | 609,627    | 609,731    | 104  | 0% |  |
|                                     | 0          | 0          | 0    |    |  |
| 00207 - Sales Tax Revenue Bond 2005 |            |            |      |    |  |
| 3XX - Revenues                      | -3,163,000 | -3,163,000 | 0    | 0% |  |
| 92X - Debt Services                 | 3,163,000  | 3,163,000  | 0    | 0% |  |
|                                     | 0          | 0          | 0    |    |  |
| 00208 - Lease Purchase Bond 2007    |            |            |      |    |  |
| 3XX - Revenues                      | -4,714,004 | -4,714,004 | 0    | 0% |  |
| 92X - Debt Services                 | 4,714,004  | 4,714,004  | 0    | 0% |  |
|                                     | 0          | 0          | 0    |    |  |
| 00209 - Lease Purchase Bond 2009    |            |            |      |    |  |

|                                       | YTD August 2014 | YTD September 2014 | Budget Amendments | Percentage Difference |
|---------------------------------------|-----------------|--------------------|-------------------|-----------------------|
| 3XX - Revenues                        | -2,959,000      | -2,959,000         | 0                 | 0%                    |
| 92X - Debt Services                   | 2,959,000       | 2,959,000          | 0                 | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00210 - State Memo SBE Bonds          |                 |                    |                   |                       |
| 3XX - Revenues                        | -1,864,708      | -1,864,708         | 0                 | 0%                    |
| 92X - Debt Services                   | 1,647,500       | 1,647,500          | 0                 | 0%                    |
| 98X - Appropriations                  | 217,208         | 217,208            | 0                 | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00282 - Lease Purchase Bond 2011      |                 |                    |                   |                       |
| 3XX - Revenues                        | -2,106,051      | -2,106,073         | -22               | 0%                    |
| 92X - Debt Services                   | 2,106,051       | 2,106,051          | 0                 | 0%                    |
| 98X - Appropriations                  | 0               | 22                 | 22                |                       |
|                                       | 0               | 0                  | 0                 |                       |
| 00289 - 2012 Sales Tax Revenue Refund |                 |                    |                   |                       |
| 3XX - Revenues                        | -12,311,000     | -12,311,000        | 0                 | 0%                    |
| 92X - Debt Services                   | 12,311,000      | 12,311,000         | 0                 | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00294 - Lease Purchase Bond 2005A     |                 |                    |                   |                       |
| 3XX - Revenues                        | -3,174,003      | -3,174,003         | 0                 | 0%                    |
| 92X - Debt Services                   | 3,174,003       | 3,174,003          | 0                 | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00297 - QZAB 2004                     |                 |                    |                   |                       |
| 3XX - Revenues                        | -897,339        | -897,491           | -152              | 0%                    |
| 92X - Debt Services                   | 81,000          | 81,000             | 0                 | 0%                    |
| 98X - Appropriations                  | 816,339         | 816,491            | 152               | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00299 - QSCB 2010                     |                 |                    |                   |                       |
| 3XX - Revenues                        | -5,333,243      | -5,336,907         | -3,663            | 0%                    |
| 92X - Debt Services                   | 1,605,399       | 1,605,399          | 0                 | 0%                    |
| 98X - Appropriations                  | 3,727,845       | 3,731,508          | 3,663             | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |

**Note: There was an increase in budgeted fund balance of \$3,940.64 for interest received and fair market value adjustment.**

#### **CAPITAL OUTLAY FUNDS**

|                                       |             |             |        |    |
|---------------------------------------|-------------|-------------|--------|----|
| 00346 - PECO Const-MTI                |             |             |        |    |
| 3XX - Revenues                        | -834,420    | -834,420    | 0      | 0% |
| 74X - Facility Acq and Construction   | 6,761       | 6,761       | 0      | 0% |
| 97X - Transfers                       | 827,659     | 827,659     | 0      | 0% |
|                                       | 0           | 0           | 0      |    |
| 00360 - Capital Outlay & Debt Service |             |             |        |    |
| 3XX - Revenues                        | -528,262    | -528,286    | -24    | 0% |
| 74X - Facility Acq and Construction   | 528,262     | 528,286     | 24     | 0% |
|                                       | 0           | 0           | 0      |    |
| 00373 - Local Capital Imp. 2012/13    |             |             |        |    |
| 3XX - Revenues                        | -162,479    | -162,479    | 0      | 0% |
| 74X - Facility Acq and Construction   | 162,479     | 162,479     | 0      | 0% |
|                                       | 0           | 0           | 0      |    |
| 00374 - Local Capital Imp. 2013/14    |             |             |        |    |
| 3XX - Revenues                        | -8,145,076  | -8,145,076  | 0      | 0% |
| 74X - Facility Acq and Construction   | 5,784,682   | 5,784,682   | 0      | 0% |
| 97X - Transfers                       | 2,386,287   | 2,386,287   | 0      | 0% |
|                                       | 25,893      | 25,893      | 0      | 0% |
| 00375 - Local Capital Imp. 2014/15    |             |             |        |    |
| 3XX - Revenues                        | -40,229,777 | -40,229,777 | 0      | 0% |
| 74X - Facility Acq and Construction   | 14,515,963  | 14,515,963  | 0      | 0% |
| 97X - Transfers                       | 25,687,921  | 25,687,921  | 0      | 0% |
|                                       | -25,893     | -25,893     | 0      | 0% |
| 00382 - Lease Purchase Bond 2011      |             |             |        |    |
| 3XX - Revenues                        | -2,551,363  | -2,551,363  | 0      | 0% |
| 74X - Facility Acq and Construction   | 449,732     | 449,732     | 0      | 0% |
| 97X - Transfers                       | 2,101,631   | 2,101,631   | 0      | 0% |
|                                       | 0           | 0           | 0      |    |
| 00391 - Fuel Tax Refund               |             |             |        |    |
| 3XX - Revenues                        | -217,980    | -217,980    | 0      | 0% |
| 74X - Facility Acq and Construction   | 217,980     | 217,980     | 0      | 0% |
|                                       | 0           | 0           | 0      |    |
| 00392 - Sales Tax Proceeds            |             |             |        |    |
| 3XX - Revenues                        | -34,341,314 | -34,342,761 | -1,446 | 0% |
| 74X - Facility Acq and Construction   | 15,693,314  | 15,694,761  | 1,446  | 0% |
| 97X - Transfers                       | 18,648,000  | 18,648,000  | 0      | 0% |

|                                       | YTD August 2014 | YTD September 2014 | Budget Amendments | Percentage Difference |
|---------------------------------------|-----------------|--------------------|-------------------|-----------------------|
|                                       | 0               | 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%                    |
|                                       | 0               | 0                  | 0                 |                       |
| 00397 - Impact Fees                   |                 |                    |                   |                       |
| 3XX - Revenues                        | -690,502        | -690,505           | -3                | 0%                    |
| 74X - Facility Acq and Construction   | 690,502         | 690,505            | 3                 | 0%                    |
|                                       | 0               | 0                  | 0                 |                       |

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

**FOOD SERVICE FUND**

|                      |             |             |   |    |
|----------------------|-------------|-------------|---|----|
| 00410 - Food Service |             |             |   |    |
| 3XX - Revenues       | -35,785,915 | -35,785,915 | 0 | 0% |
| 76X - Food Service   | 29,258,403  | 29,258,403  | 0 | 0% |
| 97X - Transfers      | 1,000,000   | 1,000,000   | 0 | 0% |
| 98X - Appropriations | 5,527,512   | 5,527,512   | 0 | 0% |
|                      | 0           | 0           | 0 |    |

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

**FEDERAL FUNDS**

|                                    |             |             |           |         |    |
|------------------------------------|-------------|-------------|-----------|---------|----|
| 00421 - Federal Cash Advance       |             |             |           |         |    |
| 3XX - Revenues                     | -29,793,988 | -30,600,114 | -806,125  | 3%      |    |
| 5XX - Instruction                  | 14,954,245  | 17,049,653  | 2,095,409 | 14%     | 6  |
| 61X - Pupil Personnel Services     | 3,117,786   | 2,376,387   | -741,399  | -24%    | 7  |
| 62X - Instructional Media Services | 6           | 8,006       | 8,000     | 128000% | 8  |
| 63X - Curriculum                   | 4,595,759   | 4,350,639   | -245,120  | -5%     | 9  |
| 64X - Instructional Staff Training | 6,512,922   | 6,070,408   | -442,514  | -7%     | 10 |
| 71X - Board                        | 0           | 3,773       | 3,773     | 100%    | 11 |
| 72X - General Admin-Superintendent | 336,302     | 373,009     | 36,707    | 11%     | 12 |
| 73X - School Administration        | 0           | 2,200       | 2,200     | 100%    | 13 |
| 75X - Fiscal Service               | 255         | 22,634      | 22,379    | 8776%   | 14 |
| 77X - Central Service              | 100,978     | 136,182     | 35,204    | 35%     | 15 |
| 78X - Transportation               | 175,735     | 194,704     | 18,969    | 11%     | 16 |
| 79X - Operation of Plant           | 0           | 12,518      | 12,518    | 100%    | 17 |
|                                    | 0           | 0           | 0         | 0%      |    |

6. 00421-Federal Cash Advance 5XX-Instruction increased \$2,095,409 for teacher salaries, teachers aide salaries, psychologist salaries, part time salaries, and non contracted hourly expense.

7. 00421- Federal Cash Advance 61X-Pupil Personnel Services decreased \$741,399 as a result of moving psychologist salaries to 5XX - Instruction

8. 00421- Federal Cash Advance 62 X-Instructional Media Services increased \$8,000 for Capitalized AV-Media.

9. 00421- Federal Cash Advance 63X-Curriculum decreased \$245,120 as a result of adjusting the Title 1 budget to match approved grant expenditures.

10. 00421- Federal Cash Advance 64X-Instructional Staff Training decreased \$442.514 as a result of adjusting the Title 1 budget to match approved grant expenditures.

11. 00421- Federal Cash Advance 71X-Board increased \$3,773 for athletic insurance.

12. 00421- Federal Cash Advance 72X-General Admin-Superintendent increased \$36,707 for Indirect Costs.

13. 00421- Federal Cash Advance 73X-School Administration increased \$2,200 for Dues and Fees and Out-Of-County travel.

14. 00421- Federal Cash Advance 75X-Fiscal Services increased \$22,379 as a result of adjusting the Title 1 budget to match approved grant expenditures.

15. 00421- Federal Cash Advance 77X-Central Services increased \$35,204 for Capitalized and Non-Capitalized Software.

16. 00421- Federal Cash Advance 78-Transportation increased \$18,969 for curricular transportation and other purchased services.

17. 00421- Federal Cash Advance 79X-Operation of Plant increased \$12,518 for Athletic Insurance.

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

|                                    |          |          |          |     |    |
|------------------------------------|----------|----------|----------|-----|----|
| 00422 - Federal Non Cash Advance   |          |          |          |     |    |
| 3XX - Revenues                     | -468,377 | -605,225 | -136,848 | 29% | 18 |
| 5XX - Instruction                  | 417,917  | 554,765  | 136,848  | 33% | 18 |
| 63X - Curriculum                   | 32,764   | 32,764   | 0        | 0%  |    |
| 64X - Instructional Staff Training | 14,265   | 14,265   | 0        | 0%  |    |
| 72X - General Admin-Superintendent | 1,484    | 1,484    | 0        | 0%  |    |
| 73X - School Administration        | 1,947    | 1,947    | 0        | 0%  |    |
|                                    | 0        | 0        | 0        |     |    |
| 00434 - Race to the Top - ARRA     |          |          |          |     |    |
| 3XX - Revenues                     | -295,471 | -295,471 | 0        | 0%  |    |
| 5XX - Instruction                  | 220,320  | 220,320  | 0        | 0%  |    |
| 63X - Curriculum                   | 46,564   | 46,564   | 0        | 0%  |    |
| 64X - Instructional Staff Training | 7,276    | 7,276    | 0        | 0%  |    |

|                                    | YTD August 2014 | YTD September 2014 | Budget Amendments | Percentage Difference |
|------------------------------------|-----------------|--------------------|-------------------|-----------------------|
| 72X - General Admin-Superintendent | 19,445          | 19,445             | 0                 | 0%                    |
| 75X - Fiscal Service               | 1,866           | 1,866              | 0                 | 0%                    |
|                                    | 0               | 0                  | 0                 |                       |

18. There was a \$136,848 increase in revenue in 00422 - Federal Non Cash Advance along with a corresponding budget amendment for Pell Grant Revenue Received.

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

**INTERNAL SERVICE FUNDS**

|                                      |                |                |           |           |
|--------------------------------------|----------------|----------------|-----------|-----------|
| 00711 - Self-Insurance - Health      |                |                |           |           |
| 3XX - Revenues                       | -51,397,375.80 | -51,398,909.75 | -1,533.95 | 0.00%     |
| 77X - Central Service                | 44,428,076.80  | 44,428,211.06  | 134.26    | 0.00%     |
| 98X - Appropriations                 | 6,969,299.00   | 6,970,698.69   | 1,399.69  | 0.02%     |
|                                      | 0              | 0              | 0         |           |
| 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              | 0              | 0         |           |
| 00821 - Trust & Agency Expend. Trust |                |                |           |           |
| 3XX - Revenues                       | -14,800        | -14,800        | 0         | 0%        |
| 61X - Pupil Personnel Services       | 7,565          | 7,565          | 0         | 0%        |
| 77X - Central Service                | 7,235          | 7,235          | 0         | 0%        |
|                                      | 0              | 0              | 0         |           |
| 00830 - Financial Aid Fee Trust      |                |                |           |           |
| #REF!                                | #REF!          | #REF!          | #REF!     | #REF!     |
| #REF!                                | #REF!          | #REF!          | #REF!     | #REF!     |
|                                      |                |                |           | <b>19</b> |
|                                      |                |                |           | <b>19</b> |

19. There was an increase in 00830- Financial Aid Fee Trust revenues of \$12.449 with a corresponding budget amendment for financial aid fees collected.

**Note: There was an increase of \$1,534 in budgeted fund balance for wellness program revenues received.**