

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

NOTE: The functions below reflect the daily transactions for the month of October. There was no change to the Budgeted General Fund Balance.

	YTD September 2014	YTD October 2014	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000	-525,000	0	0%	
32X - Federal Through State	-1,800,000	-1,800,000	0	0%	
33X - Revenue From State Sources	-172,673,828	-172,736,788	-62,960	0%	
34X - Revenue From Local Sources	-174,918,840	-176,074,041	-1,155,201	1%	
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%	
	-384,070,548	-385,288,709	-1,218,161	0%	
5XX - Instruction	233,946,120.60	231,884,965.34	-2,061,155.26	-1%	
61X - Pupil Personnel Services	17,168,236.85	17,163,820.30	-4,416.55	0%	
62X - Instructional Media Services	4,635,598.98	4,634,535.71	-1,063.27	0%	
63X - Curriculum	5,330,776.95	5,495,167.09	164,390.14	3%	
64X - Instructional Staff Training	2,566,878.18	2,447,960.63	-118,917.55	-5%	1
65X - Instructional Technology	64,876.60	686,417.10	621,540.50	958%	2
71X - Board	1,159,302.91	1,159,302.91	0.00	0%	
72X - General Admin-Superintendent	1,834,133.20	1,846,484.04	12,350.84	1%	
73X - School Administration	23,171,735.07	23,177,792.76	6,057.69	0%	
74X - Facility Acq and Construction	3,134,782.04	3,134,782.04	0.00	0%	
75X - Fiscal Service	2,737,799.52	2,737,799.52	0.00	0%	
77X - Central Service	8,508,748.82	8,749,911.60	241,162.78	3%	
78X - Transportation	12,768,328.14	12,774,328.14	6,000.00	0%	
79X - Operation of Plant	29,674,835.61	29,629,167.02	-45,668.59	0%	
81X - Maintenance of Plant	11,172,706.24	11,219,736.71	47,030.47	0%	
82X - Administrative Technology	6,558,984.64	6,558,984.64	0.00	0%	
91X - Community Services	2,636,703.48	3,487,553.12	850,849.64	32%	3
92X - Debt Services	500,000.00	500,000.00	0.00	0%	
97X - Transfers	0.00	1,500,000.00	1,500,000.00	100%	4
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0%	

1. 00101 - General Fund 64X Instructional Staff Training decreased \$118,918 as a result of budget being redirected to 5XX Instruction and 63X Curriculum.

2. 00101- General Fund 65X Instructional Technology increased \$621,541 for the Digital Classroom allocation.

3. 00101- General Fund 91X Community Services increased \$850,000 for after school enrichment.

4. 3. 00101- General Fund 97X Transfers increased \$1.5 Million as a result of the initial quarterly transfer to 00711 - Self-Insurance - Health.

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%	
00206 - QZAB 2005					
3XX - Revenues	-679,731	-679,877	-146	0%	
92X - Debt Services	70,000	70,000	0	0%	
98X - Appropriations	609,731	609,877	146	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%	

	YTD September 2014	YTD October 2014	Budget Amendments	Percentage Difference	
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%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,959,000	-2,959,000	0	0%	
92X - Debt Services	2,959,000	2,959,000	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%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,106,073	-2,106,094	-21	0%	5
92X - Debt Services	2,106,051	2,106,051	0	0%	
98X - Appropriations	22	43	21	97%	5
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%	
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%	
00297 - QZAB 2004					
3XX - Revenues	-897,491	-897,482	9	0%	
92X - Debt Services	81,000	81,000	0	0%	
98X - Appropriations	816,491	816,482	-9	0%	
00299 - QSCB 2010					
3XX - Revenues	-5,336,907	-5,407,315	-70,408	1%	
92X - Debt Services	1,605,399	1,605,399	0	0%	
98X - Appropriations	3,731,508	3,801,916	70,408	2%	

5. 00282 - Lease Purchase Bond 2011 Revenues increased \$21 with a corresponding budget amendment.

Note: Budgeted Fund Balance Increased \$70,566.49 for interest received and a 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%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-528,286	-528,309	-23	0%	
74X - Facility Acq and Construction	528,286	528,309	23	0%	
00373 - Local Capital Imp. 2012/13					
3XX - Revenues	-162,479	-162,479	0	0%	
74X - Facility Acq and Construction	162,479	83,348	-79,131	-49%	6
97X - Transfers	0	79,131	79,131		
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-8,145,076	-8,145,076	0	0%	
74X - Facility Acq and Construction	5,784,682	5,732,812	-51,869	-1%	
97X - Transfers	2,386,287	2,412,264	25,976	1%	
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-40,229,777	-40,229,777	0	0%	
74X - Facility Acq and Construction	14,515,963	14,646,963	131,000	1%	

	YTD September 2014	YTD October 2014	Budget Amendments	Percentage Difference	
97X - Transfers	25,687,921	25,582,814	-105,107	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%	
00391 - Fuel Tax Refund					
3XX - Revenues	-217,980	-217,980	0	0%	
74X - Facility Acq and Construction	217,980	217,980	0	0%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-34,342,761	-34,343,469	-709	0%	
74X - Facility Acq and Construction	15,694,761	15,695,469	709	0%	
97X - Transfers	18,648,000	18,648,000	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	-690,505	-690,508	-3	0%	
74X - Facility Acq and Construction	690,505	690,508	3	0%	

6. 00373 - Local Capital Imp. 2012/13 74X Facility Acquisition and Construction decreased \$79,131 as a result of moving debt budget to 00373 - Local Capital Imp. 2012/13 to expend earlier millage.

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

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-35,785,915	-35,799,915	-14,000	0%	
76X - Food Service	29,258,403	29,272,403	14,000	0%	
97X - Transfers	1,000,000	1,000,000	0	0%	
98X - Appropriations	5,527,512	5,527,512	0	0%	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-30,600,114	-37,597,683	-6,997,569	23%	7
5XX - Instruction	17,049,653	20,325,493	3,275,840	19%	7
61X - Pupil Personnel Services	2,376,387	2,578,635	202,248	9%	7
62X - Instructional Media Services	8,006	8,006	0	0%	
63X - Curriculum	4,350,639	5,263,085	912,446	21%	7
64X - Instructional Staff Training	6,070,408	7,375,135	1,304,727	21%	7
71X - Board	3,773	10,773	7,000	186%	7
72X - General Admin-Superintendent	373,009	1,545,646	1,172,637	314%	7
73X - School Administration	2,200	7,411	5,211	237%	7
75X - Fiscal Service	22,634	47,338	24,704	109%	7
77X - Central Service	136,182	232,301	96,119	71%	7
78X - Transportation	194,704	191,342	-3,363	-2%	7
79X - Operation of Plant	12,518	12,518	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-605,225	-1,636,872	-1,031,647	170%	8
5XX - Instruction	554,765	1,586,412	1,031,647	186%	8
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%	
00434 - Race to the Top - ARRA					
3XX - Revenues	-295,471	-295,471	0	0%	

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

7. 00421 - Federal Cash Advance revenues increased \$6,997,569 for IDEA, Title I, and Other Federal Thru State revenues received. Corresponding budget was allocated to 5XX Instruction, 61X Pupil Personal Services, 63X Curriculum, 64X Instructional Staff Training, 91X Board, 72X General Admin Superintendent, 73X School Administration, 75X Fiscal Services, 77X Central Services, and 78X Transportation.

8. 00422 - Federal Non Cash Advance revenues increased \$1,031,647 for PELL and IDEA revenue received. A corresponding budget amendment was completed to allocate budget to 5XX Instruction.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-51,398,910	-52,898,910	-1,500,000	3%	9
77X - Central Service	44,428,211	44,428,211	0	0%	
98X - Appropriations	6,970,699	8,470,699	1,500,000	22%	9
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,028,890	-3,028,890	0	0%	
77X - Central Service	2,132,392	2,132,392	0	0%	
98X - Appropriations	896,498	896,498	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%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-229,056	-229,056	0	0%	
5XX - Instruction	229,056	229,056	0	0%	

9. 00711-Self-Insurance-Health Revenues increased \$1.5 Million as a result of the initial quarterly transfer from 00101- General Fund

Note: Budgeted Fund Balance Increased \$1.5 Million.