

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

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

GENERAL FUND	YTD October 2014	YTD November 2014	Budget Amendments	Percentage Difference	
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000.00	-525,000.00	0.00	0%	
32X - Federal Through State	-1,800,000.00	-1,830,000.00	-30,000.00	2%	
33X - Revenue From State Sources	-172,736,787.53	-172,736,787.53	0.00	0%	
34X - Revenue From Local Sources	-176,074,040.93	-176,309,310.97	-235,270.04	0%	
36X - Transfers	-16,736,499.00	-16,736,499.00	0.00	0%	
37X - Other Financing Sources	-3,005,000.00	-3,005,000.00	0.00	0%	
39X - Beginning Fund Balance	-14,411,381.21	-14,411,381.21	0.00	0%	
	-385,288,708.67	-385,553,978.71	-265,270.04	0%	
5XX - Instruction	231,884,965.34	233,382,675.44	1,497,710.10	1%	
61X - Pupil Personnel Services	17,163,820.30	16,447,564.55	-716,255.75	-4%	
62X - Instructional Media Services	4,634,535.71	4,639,464.12	4,928.41	0%	
63X - Curriculum	5,495,167.09	5,315,249.02	-179,918.07	-3%	
64X - Instructional Staff Training	2,447,960.63	2,441,215.80	-6,744.83	0%	
65X - Instructional Technology	686,417.10	686,417.10	0.00	0%	
71X - Board	1,159,302.91	1,182,127.75	22,824.84	2%	
72X - General Admin-Superintendent	1,846,484.04	1,815,609.50	-30,874.54	-2%	
73X - School Administration	23,177,792.76	22,777,549.15	-400,243.61	-2%	
74X - Facility Acq and Construction	3,134,782.04	3,159,207.04	24,425.00	1%	
75X - Fiscal Service	2,737,799.52	2,739,389.17	1,589.65	0%	
77X - Central Service	8,749,911.60	8,804,285.85	54,374.25	1%	
78X - Transportation	12,774,328.14	12,779,328.14	5,000.00	0%	
79X - Operation of Plant	29,629,167.02	29,591,943.00	-37,224.02	0%	
81X - Maintenance of Plant	11,219,736.71	10,700,274.72	-519,461.99	-5%	1
82X - Administrative Technology	6,558,984.64	7,082,856.39	523,871.75	8%	2
91X - Community Services	3,487,553.12	3,508,821.97	21,268.85	1%	
92X - Debt Services	500,000.00	500,000.00	0.00	0%	
97X - Transfers	1,500,000.00	1,500,000.00	0.00	0%	
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0%	
	0.00	0.00	0.00		

1. There was a decrease in 00101 General Fund 81X- Maintenance of Plant as a result of budget being moved from the reserve to 82X for the Taleo Implementation.

2. There was an increase in 00101 General Funds 82X- Administrative Technology for the Taleo Implementation, printing, and postage.

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

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,998,029.85	-5,998,029.85	0.00	0%	
92X - Debt Services	5,998,029.85	5,998,029.85	0.00	0%	
	0.00	0.00	0.00		
00206 - QZAB 2005					
3XX - Revenues	-679,877.03	-679,974.48	-97.45	0%	
92X - Debt Services	70,000.00	70,000.00	0.00	0%	
98X - Appropriations	609,877.03	609,974.48	97.45	0%	
	0.00	0.00	0.00		
00207 - Sales Tax Revenue Bond 2005					
3XX - Revenues	-3,163,000.00	-3,163,000.00	0.00	0%	
92X - Debt Services	3,163,000.00	3,163,000.00	0.00	0%	
	0.00	0.00	0.00		
00208 - Lease Purchase Bond 2007					
3XX - Revenues	-4,714,003.93	-4,714,003.93	0.00	0%	
92X - Debt Services	4,714,003.93	4,714,003.93	0.00	0%	
	0.00	0.00	0.00		
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,959,000.30	-2,959,000.30	0.00	0%	
92X - Debt Services	2,959,000.30	2,959,000.30	0.00	0%	
	0.00	0.00	0.00		
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,864,708.01	-1,864,708.01	0.00	0%	
92X - Debt Services	1,647,500.00	1,647,500.00	0.00	0%	

<u>GENERAL FUND</u>	YTD October 2014	YTD November 2014	Budget Amendments	Percentage Difference	
98X - Appropriations	217,208.01	217,208.01	0.00	0%	
	0.00	0.00	0.00		
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,106,093.92	-2,106,115.59	-21.67	0%	
92X - Debt Services	2,106,051.28	2,106,115.59	64.31	0%	
98X - Appropriations	42.64	0.00	-42.64	-100%	3
	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%	
92X - Debt Services	12,311,000.00	12,311,000.00	0.00	0%	
	0.00	0.00	0.00		
00294 - Lease Purchase Bond 2005A					
3XX - Revenues	-3,174,003.19	-3,174,003.19	0.00	0%	
92X - Debt Services	3,174,003.19	3,174,003.19	0.00	0%	
	0.00	0.00	0.00		
00297 - QZAB 2004					
3XX - Revenues	-897,482.35	-897,491.30	-8.95	0%	
92X - Debt Services	81,000.00	81,000.00	0.00	0%	
98X - Appropriations	816,482.35	816,491.30	8.95	0%	
	0.00	0.00	0.00		
00299 - QSCB 2010					
3XX - Revenues	-5,407,315.04	-5,404,737.38	2,577.66	0%	
92X - Debt Services	1,605,398.76	1,605,398.76	0.00	0%	
98X - Appropriations	3,801,916.28	3,799,338.62	-2,577.66	0%	
	0.00	0.00	0.00		

3. 00282- Lease Purchase Bond 2011 98X decreased \$42.64 as a result of using Interest income for dues and fees on the bond.

Note: There was a decrease of \$2,513 in the Debt Service budgeted fund balance. This is the net of interest received and fair market value adjustment.

CAPITAL OUTLAY FUNDS

00346 - PECO Const-MTI					
3XX - Revenues	-834,420.03	-834,420.03	0.00	0%	
74X - Facility Acq and Construction	6,761.03	6,761.03	0.00	0%	
97X - Transfers	827,659.00	827,659.00	0.00	0%	
	0.00	0.00	0.00		
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-528,309.13	-528,329.09	-19.96	0%	
74X - Facility Acq and Construction	528,309.13	528,329.09	19.96	0%	
	0.00	0.00	0.00		
00373 - Local Capital Imp. 2012/13					
3XX - Revenues	-162,479.14	-162,479.14	0.00	0%	
74X - Facility Acq and Construction	83,347.97	83,347.97	0.00	0%	
97X - Transfers	79,131.17	79,131.17	0.00	0%	
	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%	
74X - Facility Acq and Construction	5,732,812.32	5,712,812.32	-20,000.00	0%	
97X - Transfers	2,412,263.55	2,432,263.55	20,000.00	1%	
	0.00	0.00	0.00		
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-40,229,777.00	-40,229,777.00	0.00	0%	
74X - Facility Acq and Construction	14,646,962.98	14,666,962.98	20,000.00	0%	
97X - Transfers	25,582,814.02	25,562,814.02	-20,000.00	0%	
	0.00	0.00	0.00		
00382 - Lease Purchase Bond 2011					
3XX - Revenues	-2,551,363.28	-2,551,363.28	0.00	0%	
74X - Facility Acq and Construction	449,732.02	449,732.02	0.00	0%	
97X - Transfers	2,101,631.26	2,101,631.26	0.00	0%	
	0.00	0.00	0.00		
00391 - Fuel Tax Refund					
3XX - Revenues	-217,979.50	-217,979.50	0.00	0%	
74X - Facility Acq and Construction	217,979.50	217,979.50	0.00	0%	
	0.00	0.00	0.00		
00392 - Sales Tax Proceeds					
3XX - Revenues	-34,343,469.17	-34,344,300.08	-830.91	0%	
74X - Facility Acq and Construction	15,695,469.17	15,696,300.08	830.91	0%	
97X - Transfers	18,648,000.00	18,648,000.00	0.00	0%	
	0.00	0.00	0.00		
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,800,000.00	-1,800,000.00	0.00	0%	

GENERAL FUND	YTD October 2014	YTD November 2014	Budget Amendments	Percentage Difference
97X - Transfers	1,800,000.00	1,800,000.00	0.00	0%
	0.00	0.00	0.00	
00397 - Impact Fees				
3XX - Revenues	-690,508.01	-690,510.46	-2.45	0%
74X - Facility Acq and Construction	690,508.01	690,510.46	2.45	0%
	0.00	0.00	0.00	

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

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-35,799,914.91	-35,799,914.91	0.00	0%
76X - Food Service	29,272,402.91	29,272,402.91	0.00	0%
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0%
98X - Appropriations	5,527,512.00	5,527,512.00	0.00	0%
	0.00	0.00	0.00	

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

FEDERAL FUNDS

00421 - Federal Cash Advance				
3XX - Revenues	-34,135,403.22	-34,114,023.47	21,379.75	0%
5XX - Instruction	17,184,689.59	17,234,212.73	49,523.14	0%
61X - Pupil Personnel Services	2,554,644.68	2,667,801.83	113,157.15	4%
62X - Instructional Media Services	8,006.25	8,026.05	19.80	0%
63X - Curriculum	5,044,282.35	4,912,271.46	-132,010.89	-3%
64X - Instructional Staff Training	7,374,635.47	7,306,989.09	-67,646.38	-1%
71X - Board	10,773.00	10,773.00	0.00	0%
72X - General Admin-Superintendent	1,467,462.05	1,482,194.48	14,732.43	1%
73X - School Administration	7,411.00	7,411.00	0.00	0%
75X - Fiscal Service	47,337.99	47,337.99	0.00	0%
77X - Central Service	232,301.29	232,301.29	0.00	0%
78X - Transportation	191,341.55	192,186.55	845.00	0%
79X - Operation of Plant	12,518.00	12,518.00	0.00	0%
	0.00	0.00	0.00	
00422 - Federal Non Cash Advance				
3XX - Revenues	-1,636,871.85	-1,636,871.85	0.00	0%
5XX - Instruction	1,586,411.71	1,586,411.71	0.00	0%
63X - Curriculum	32,764.00	32,764.00	0.00	0%
64X - Instructional Staff Training	14,265.00	14,265.00	0.00	0%
72X - General Admin-Superintendent	1,484.04	1,484.04	0.00	0%
73X - School Administration	1,947.10	1,947.10	0.00	0%
	0.00	0.00	0.00	
00434 - Race to the Top - ARRA				
3XX - Revenues	-295,470.96	-295,470.96	0.00	0%
5XX - Instruction	220,320.00	220,320.00	0.00	0%
63X - Curriculum	46,563.93	46,563.93	0.00	0%
64X - Instructional Staff Training	7,275.74	7,275.74	0.00	0%
72X - General Admin-Superintendent	19,444.99	19,444.99	0.00	0%
75X - Fiscal Service	1,866.30	1,866.30	0.00	0%
	0.00	0.00	0.00	

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health				
3XX - Revenues	-52,898,909.75	-52,898,909.75	0.00	0%
77X - Central Service	44,428,211.06	44,528,211.06	100,000.00	0%
98X - Appropriations	8,470,698.69	8,370,698.69	-100,000.00	-1%
	0.00	0.00	0.00	
00712 - Self-Insurance - Work Comp				
3XX - Revenues	-3,028,890.16	-3,028,890.16	0.00	0%
77X - Central Service	2,132,392.06	2,132,392.06	0.00	0%
98X - Appropriations	896,498.10	896,498.10	0.00	0%
	0.00	0.00	0.00	
00821 - Trust & Agency Expend. Trust				
3XX - Revenues	-14,800.00	-14,800.00	0.00	0%
61X - Pupil Personnel Services	7,564.57	7,564.57	0.00	0%
77X - Central Service	7,235.43	7,235.43	0.00	0%

GENERAL FUND

	YTD October 2014	YTD November 2014	Budget Amendments	Percentage Difference	
	0.00	0.00	0.00		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-229,055.60	-247,388.93	-18,333.33	8%	4
5XX - Instruction	229,055.60	247,388.93	18,333.33	8%	4
	0.00	0.00	0.00		

4. There was an increase in 00830 - Financial Aid Fee Revenues of \$18,333.33 for financial aid fees received with a corresponding budget amendment in 5XX- Instruction

Note: Internal Service budgeted fund balance decreased by \$100,000. These funds were transferred to a separate project for the wellness program.