

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

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

	YTD November 2014	YTD December 2014	Budget Amendments	Percentage Difference
GENERAL FUND				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-525,000.00	-525,000.00	0.00	0%
32X - Federal Through State	-1,830,000.00	-1,830,000.00	0.00	0%
33X - Revenue From State Sources	-172,736,787.53	-175,305,558.53	-2,568,771.00	1%
34X - Revenue From Local Sources	-176,309,310.97	-176,686,758.65	-377,447.68	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%
	-385,553,978.71	-388,500,197.39	-2,946,218.68	1%
5XX - Instruction	233,382,675.44	234,697,348.93	1,314,673.49	1%
61X - Pupil Personnel Services	16,447,564.55	16,437,838.40	-9,726.15	0%
62X - Instructional Media Services	4,639,464.12	4,641,551.98	2,087.86	0%
63X - Curriculum	5,315,249.02	5,412,338.56	97,089.54	2%
64X - Instructional Staff Training	2,441,215.80	2,466,991.98	25,776.18	1%
65X - Instructional Technology	686,417.10	690,353.94	3,936.84	1%
71X - Board	1,182,127.75	1,183,087.62	959.87	0%
72X - General Admin-Superintendent	1,815,609.50	1,845,110.04	29,500.54	2%
73X - School Administration	22,777,549.15	22,469,794.66	-307,754.49	-1%
74X - Facility Acq and Construction	3,159,207.04	3,168,934.70	9,727.66	0%
75X - Fiscal Service	2,739,389.17	2,749,562.04	10,172.87	0%
77X - Central Service	8,804,285.85	8,794,764.10	-9,521.75	0%
78X - Transportation	12,779,328.14	12,801,887.49	22,559.35	0%
79X - Operation of Plant	29,591,943.00	29,722,508.73	130,565.73	0%
81X - Maintenance of Plant	10,700,274.72	10,738,734.38	38,459.66	0%
82X - Administrative Technology	7,082,856.39	7,164,477.36	81,620.97	1%
91X - Community Services	3,508,821.97	3,514,912.48	6,090.51	0%
92X - Debt Services	500,000.00	500,000.00	0.00	0%
97X - Transfers	1,500,000.00	3,000,000.00	1,500,000.00	100%
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0%
	0.00	0.00	0.00	

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1. 00101- General Fund 97X - Transfers increased \$1.5 Million as a result of the second quarterly transfer from 00101- General Fund to 00711-Self-Insurance-Health Revenues.

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	-679,974.48	-688,019.73	-8,045.25	1%
92X - Debt Services	70,000.00	70,000.00	0.00	0%
98X - Appropriations	609,974.48	618,019.73	8,045.25	1%
	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	

	YTD November 2014	YTD December 2014	Budget Amendments	Percentage Difference
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%
98X - Appropriations	217,208.01	217,208.01	0.00	0%
	0.00	0.00	0.00	
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,106,115.59	-2,106,136.56	-20.97	0%
92X - Debt Services	2,106,115.59	2,106,115.59	0.00	0%
98X - Appropriations	0.00	20.97	20.97	
	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	-897,491.30	-897,536.05	-44.75	0%
92X - Debt Services	81,000.00	81,000.00	0.00	0%
98X - Appropriations	816,491.30	816,536.05	44.75	0%
	0.00	0.00	0.00	
00299 - QSCB 2010				
3XX - Revenues	-5,404,737.38	-5,400,472.98	4,264.40	0%
92X - Debt Services	1,605,398.76	1,605,398.76	0.00	0%
98X - Appropriations	3,799,338.62	3,795,074.22	-4,264.40	0%
	0.00	0.00	0.00	

Note: Budgeted Fund Balance Increased \$3,846.57 for 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	-528,329.09	-528,353.08	-23.99	0%
74X - Facility Acq and Construction	528,329.09	528,353.08	23.99	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	5,712,812.32	5,712,812.32	0.00	0%
97X - Transfers	2,432,263.55	2,432,263.55	0.00	0%
	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	14,666,962.98	14,666,962.98	0.00	0%
97X - Transfers	25,562,814.02	25,562,814.02	0.00	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%

	YTD November 2014	YTD December 2014	Budget Amendments	Percentage Difference	
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	-34,344,300.08	-34,345,053.41	-753.33	0%	
74X - Facility Acq and Construction	15,696,300.08	15,697,053.41	753.33	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%	
97X - Transfers	1,800,000.00	1,800,000.00	0.00	0%	
	0.00	0.00	0.00		
00397 - Impact Fees					
3XX - Revenues	-690,510.46	-690,513.41	-2.95	0%	
74X - Facility Acq and Construction	690,510.46	690,513.41	2.95	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	-35,882,694.26	-82,779.35	0%	
76X - Food Service	29,272,402.91	29,355,182.26	82,779.35	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	-34,114,023.47	-34,114,023.47	0.00	0%	
5XX - Instruction	17,234,212.73	17,207,984.88	-26,227.85	0%	
61X - Pupil Personnel Services	2,667,801.83	2,615,023.03	-52,778.80	-2%	
62X - Instructional Media Services	8,026.05	8,026.05	0.00	0%	
63X - Curriculum	4,912,271.46	4,992,887.33	80,615.87	2%	
64X - Instructional Staff Training	7,306,989.09	7,304,004.26	-2,984.83	0%	
71X - Board	10,773.00	10,773.00	0.00	0%	
72X - General Admin-Superintendent	1,482,194.48	1,482,194.48	0.00	0%	
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	192,186.55	193,562.16	1,375.61	1%	
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	-1,864,227.19	-227,355.34	14%	2
5XX - Instruction	1,586,411.71	1,813,767.05	227,355.34	14%	2
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%	

	YTD November 2014	YTD December 2014	Budget Amendments	Percentage Difference	
	0.00	0.00	0.00		

2. 00422- Federal Non Cash Advance revenues increased \$227.355.34. There was a corresponding budget amendment in 5XX-Instruction.
Note: There was no change in budgeted ending fund balance.

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-52,898,909.75	-54,398,909.75	-1,500,000.00	3%	
77X - Central Service	44,528,211.06	44,528,211.06	0.00	0%	
98X - Appropriations	8,370,698.69	9,870,698.69	1,500,000.00	18%	3
	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	-14,825.00	-25.00	0%	
61X - Pupil Personnel Services	7,564.57	7,589.57	25.00	0%	
77X - Central Service	7,235.43	7,235.43	0.00	0%	
	0.00	0.00	0.00		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-247,388.93	-91,635.89	155,753.04	-63%	4
5XX - Instruction	247,388.93	91,635.89	-155,753.04	-63%	4
	0.00	0.00	0.00		
	0.00	0.00	0.00		

3. 00711-Self-Insurance-Health Revenues increased \$1.5 Million as a result of the second quarterly transfer from 00101- General Fund

4. 00830- Financial Aid Fees revenue decreased \$155.753.04 with a corresponding budget amendment to 5XX-Instruction as an adjustment to the original budget estimate.

Note: Budgeted Fund Balance Increased \$1.5 Million.