

**MANATEE COUNTY SCHOOLS  
BUDGET AMENDMENT REPORT FOR  
January 2015**

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

	YTD December 2014	YTD January 2015	Budget Amendments	Percentage Difference	
<b>GENERAL FUND</b>					
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	-175,305,558.53	-175,305,558.53	0.00	0%	
34X - Revenue From Local Sources	-176,686,758.65	-176,779,850.67	-93,092.02	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%	
	-388,500,197.39	-388,593,289.41	-93,092.02	0%	
5XX - Instruction					
61X - Pupil Personnel Services	234,697,348.93	234,679,189.77	-18,159.16	0%	
62X - Instructional Media Services	16,437,838.40	16,502,842.35	65,003.95	0%	
63X - Instructional Media Services	4,641,551.98	4,764,044.71	122,492.73	3%	
63X - Curriculum	5,412,338.56	5,493,842.79	81,504.23	2%	
64X - Instructional Staff Training	2,466,991.98	2,443,380.92	-23,611.06	-1%	
65X - Instructional Technology	690,353.94	581,598.50	-108,755.44	-16%	1
71X - Board	1,183,087.62	1,223,991.12	40,903.50	3%	
72X - General Admin-Superintendent	1,845,110.04	1,708,108.52	-137,001.52	-7%	2
73X - School Administration	22,469,794.66	22,656,403.62	186,608.96	1%	
74X - Facility Acq and Construction	3,168,934.70	2,619,717.07	-549,217.63	-17%	3
75X - Fiscal Service	2,749,562.04	2,531,371.15	-218,190.89	-8%	4
77X - Central Service	8,794,764.10	8,962,910.51	168,146.41	2%	
78X - Transportation	12,801,887.49	13,094,223.58	292,336.09	2%	
79X - Operation of Plant	29,722,508.73	29,898,870.58	176,361.85	1%	
81X - Maintenance of Plant	10,738,734.38	10,747,959.60	9,225.22	0%	
82X - Administrative Technology	7,164,477.36	7,169,656.49	5,179.13	0%	
91X - Community Services	3,514,912.48	3,515,178.13	265.65	0%	
92X - Debt Services	500,000.00	500,000.00	0.00	0%	
97X - Transfers	3,000,000.00	3,000,000.00	0.00	0%	
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0%	
	0.00	0.00	0.00		

1. 00101 - General Fund 65X - Instructional technology decreased \$108,755.44 due to the allocation of charter school digital classroom funding to the proper function. In addition, an employee was reclassified to a different function.
  2. 00101 - General Fund 72X General Admin-Superintendent decreased \$137,001.52 as a result of budget being reallocated from reserve funding to reconcile retirement budgets.
  3. 00101 - General Fund 74X Facility Acq and Construction decreased \$549,217.63 due to project cancellation.
  4. 00101 - General Fund 75X-Fiscal Service decreased \$218,190.89 to correct the function for retro pay related to the 2% increase.
- Note: There was no change in budgeted ending fund balance.**

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,998,029.85	-5,998,033.57	-3.72	0%	
92X - Debt Services	5,998,029.85	5,998,029.85	0.00	0%	
98X - Appropriations	0.00	3.72	3.72		
	0.00	0.00	0.00		
00206 - QZAB 2005					
3XX - Revenues	-688,019.73	-688,218.68	-198.95	0%	
92X - Debt Services	70,000.00	70,000.00	0.00	0%	
98X - Appropriations	618,019.73	618,218.68	198.95	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	-4,714,006.55	-2.62	0%	
92X - Debt Services	4,714,003.93	4,714,003.93	0.00	0%	
98X - Appropriations	0.00	2.62	2.62		

	YTD December 2014	YTD January 2015	Budget Amendments	Percentage Difference	
	0.00	0.00	0.00		
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,959,000.30	-2,959,002.98	-2.68	0%	
92X - Debt Services	2,959,000.30	2,959,000.30	0.00	0%	
98X - Appropriations	0.00	2.68	2.68		
	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	-2,106,136.56	-2,106,158.23	-21.67	0%	
92X - Debt Services	2,106,115.59	2,106,115.59	0.00	0%	
98X - Appropriations	20.97	42.64	21.67	103%	5
	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	-3,174,003.69	-0.50	0%	
92X - Debt Services	3,174,003.19	3,174,003.19	0.00	0%	
98X - Appropriations	0.00	0.50	0.50		
	0.00	0.00	0.00		
00297 - QZAB 2004					
3XX - Revenues	-897,536.05	-908,827.57	-11,291.52	1%	
92X - Debt Services	81,000.00	81,000.00	0.00	0%	
98X - Appropriations	816,536.05	827,827.57	11,291.52	1%	
	0.00	0.00	0.00		
00299 - QSCB 2010					
3XX - Revenues	-5,400,472.98	-5,403,180.51	-2,707.53	0%	
92X - Debt Services	1,605,398.76	1,605,398.76	0.00	0%	
98X - Appropriations	3,795,074.22	3,797,781.75	2,707.53	0%	
	0.00	0.00	0.00		

5. 00282 - Lease Purchase Bond 2011 98X- Appropriations increased \$21.67 for interest on investments.  
**Note: There was an increase of \$14,229.19 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	-528,353.08	-528,378.50	-25.42	0%	
74X - Facility Acq and Construction	528,353.08	528,378.50	25.42	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	5,548,887.32	-163,925.00	-3%	
97X - Transfers	2,432,263.55	2,596,755.55	164,492.00	7%	6
	0.00	567.00	567.00		
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	14,830,887.98	163,925.00	1%	
97X - Transfers	25,562,814.02	25,398,322.02	-164,492.00	-1%	
	0.00	-567.00	-567.00		
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%	

	YTD December 2014	YTD January 2015	Budget Amendments	Percentage Difference
	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	-34,345,053.41	-34,346,143.22	-1,089.81	0%
74X - Facility Acq and Construction	15,697,053.41	15,698,143.22	1,089.81	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	-690,513.41	-690,516.54	-3.13	0%
74X - Facility Acq and Construction	690,513.41	690,516.54	3.13	0%
	0.00	0.00	0.00	

6. 00374 - Local Capital Imp. 2013/14 increased \$164,492.00 as a result of funds being transferred to Debt Service 00375 - Local Capital Imp. 2014/15 74X - Facility Acq and Construction

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

#### **FOOD SERVICE FUND**

00410 - Food Service				
3XX - Revenues	-35,882,694.26	-35,925,763.90	-43,069.64	0%
76X - Food Service	29,355,182.26	29,398,251.90	43,069.64	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	

#### **FEDERAL FUNDS**

00421 - Federal Cash Advance				
3XX - Revenues	-34,114,023.47	-34,569,981.47	-455,958.00	1%
5XX - Instruction	17,207,984.88	17,438,808.50	230,823.62	1%
61X - Pupil Personnel Services	2,615,023.03	2,616,282.03	1,259.00	0%
62X - Instructional Media Services	8,026.05	8,026.05	0.00	0%
63X - Curriculum	4,992,887.33	4,992,887.33	0.00	0%
64X - Instructional Staff Training	7,304,004.26	7,506,753.64	202,749.38	3%
71X - Board	10,773.00	10,773.00	0.00	0%
72X - General Admin-Superintendent	1,482,194.48	1,503,160.48	20,966.00	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	193,562.16	193,722.16	160.00	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	-1,864,227.19	-1,864,227.19	0.00	0%
5XX - Instruction	1,813,767.05	1,813,767.05	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	-54,398,909.75	-54,398,909.75	0.00	0%

	YTD December 2014	YTD January 2015	Budget Amendments	Percentage Difference	
77X - Central Service	44,528,211.06	44,528,211.06	0.00	0%	
98X - Appropriations	9,870,698.69	9,870,698.69	0.00	0%	
	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	-14,825.00	-15,210.00	-385.00	3%	7
61X - Pupil Personnel Services	7,589.57	7,974.57	385.00	5%	7
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	-91,635.89	-91,635.89	0.00	0%	
5XX - Instruction	91,635.89	91,635.89	0.00	0%	
	0.00	0.00	0.00		
	0.00	0.00	0.00		

7. 00821 - Trust & Agency Expend. Trust 3XX - Revenues increased \$385.00 with a corresponding budget amendment in 61X-Pupil Personal Services fro Migrant Programs donations received.

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