

**MANATEE COUNTY SCHOOLS
BUDGET AMENDMENT REPORT FOR
February 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 January 2015	YTD February 2015	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	-175,305,558.53	-175,438,198.97	-132,640.44	0%
34X - Revenue From Local Sources	-176,779,850.67	-177,071,239.01	-291,388.34	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%
	-388,593,289.41	-389,017,318.19	-424,028.78	0%
5XX - Instruction				
61X - Pupil Personnel Services	16,502,842.35	16,532,861.00	30,018.65	0%
62X - Instructional Media Services	4,764,044.71	4,767,957.40	3,912.69	0%
63X - Curriculum	5,493,842.79	5,471,257.36	-22,585.43	0%
64X - Instructional Staff Training	2,443,380.92	2,568,675.09	125,294.17	5%
65X - Instructional Technology	581,598.50	581,598.50	0.00	0%
71X - Board	1,223,991.12	1,223,991.12	0.00	0%
72X - General Admin-Superintendent	1,708,108.52	1,703,108.52	-5,000.00	0%
73X - School Administration	22,656,403.62	22,643,094.52	-13,309.10	0%
74X - Facility Acq and Construction	2,619,717.07	2,619,717.07	0.00	0%
75X - Fiscal Service	2,531,371.15	2,536,371.15	5,000.00	0%
77X - Central Service	8,962,910.51	8,966,009.34	3,098.83	0%
78X - Transportation	13,094,223.58	13,103,203.49	8,979.91	0%
79X - Operation of Plant	29,898,870.58	30,025,243.40	126,372.82	0%
81X - Maintenance of Plant	10,747,959.60	10,754,720.90	6,761.30	0%
82X - Administrative Technology	7,169,656.49	7,169,656.49	0.00	0%
91X - Community Services	3,515,178.13	3,515,230.49	52.36	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%

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1. 00101 - General Fund 64X - Instructional Staff Training increased \$125,294.17. The district received a District Instructional Leadership and Faculty Development Grant in the amount of \$121,119. The remaining \$4,175.17 in amendments was for Professional and technical services, out of county travel, and repairs.

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

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-5,998,033.57	-5,998,034.94	-1.37	0%
92X - Debt Services	5,998,029.85	5,998,034.94	5.09	0%
98X - Appropriations	3.72	0.00	-3.72	-100%
00206 - QZAB 2005				
3XX - Revenues	-688,218.68	-688,397.05	-178.37	0%
92X - Debt Services	70,000.00	70,000.00	0.00	0%
98X - Appropriations	618,218.68	618,397.05	178.37	0%
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%

	YTD January 2015	YTD February 2015	Budget Amendments	Percentage Difference
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-4,714,006.55	-4,714,006.84	-0.29	0%
92X - Debt Services	4,714,003.93	4,714,006.84	2.91	0%
98X - Appropriations	2.62	0.00	-2.62	-100%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-2,959,002.98	-2,959,003.28	-0.30	0%
92X - Debt Services	2,959,000.30	2,959,003.28	2.98	0%
98X - Appropriations	2.68	0.00	-2.68	-100%
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%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,106,158.23	-2,106,171.27	-13.04	0%
92X - Debt Services	2,106,115.59	2,106,171.27	55.68	0%
98X - Appropriations	42.64	0.00	-42.64	-100%
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%
00294 - Lease Purchase Bond 2005A				
3XX - Revenues	-3,174,003.69	-3,174,003.75	-0.06	0%
92X - Debt Services	3,174,003.19	3,174,003.75	0.56	0%
98X - Appropriations	0.50	0.00	-0.50	-100%
00297 - QZAB 2004				
3XX - Revenues	-908,827.57	-908,945.60	-118.03	0%
92X - Debt Services	81,000.00	81,000.00	0.00	0%
98X - Appropriations	827,827.57	827,945.60	118.03	0%
00299 - QSCB 2010				
3XX - Revenues	-5,403,180.51	-5,390,370.87	12,809.64	0%
92X - Debt Services	1,605,398.76	1,605,398.76	0.00	0%
98X - Appropriations	3,797,781.75	3,784,972.11	-12,809.64	0%

Note: There were no budget amendments exceeding a 5% variance. There was a decrease of \$12,565.40 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%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-528,378.50	-528,402.40	-23.90	0%
74X - Facility Acq and Construction	528,378.50	528,402.40	23.90	0%
00373 - Local Capital Imp. 2012/13				
3XX - Revenues	-162,479.14	-165,462.85	-2,983.71	2%
74X - Facility Acq and Construction	83,347.97	83,347.97	0.00	0%
97X - Transfers	79,131.17	82,114.88	2,983.71	4%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-8,145,075.87	-8,146,202.55	-1,126.68	0%
74X - Facility Acq and Construction	5,548,887.32	5,529,463.67	-19,423.65	0%

	YTD January 2015	YTD February 2015	Budget Amendments	Percentage Difference	
97X - Transfers	2,596,755.55	2,616,738.88	19,983.33		1%
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-40,229,777.00	-40,229,835.94	-58.94		0%
74X - Facility Acq and Construction	14,830,887.98	14,854,480.96	23,592.98		0%
97X - Transfers	25,398,322.02	25,375,354.98	-22,967.04		0%
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%
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%
00392 - Sales Tax Proceeds					
3XX - Revenues	-34,346,143.22	-34,346,920.31	-777.09		0%
74X - Facility Acq and Construction	15,698,143.22	15,698,920.31	777.09		0%
97X - Transfers	18,648,000.00	18,648,000.00	0.00		0%
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%
00397 - Impact Fees					
3XX - Revenues	-690,516.54	-690,519.48	-2.94		0%
74X - Facility Acq and Construction	690,516.54	690,519.48	2.94		0%

Note: 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	-35,925,763.90	-35,947,797.79	-22,033.89		0%
76X - Food Service	29,398,251.90	29,420,285.79	22,033.89		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%

Note: 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	-34,569,981.47	-34,569,981.47	0.00		0%
5XX - Instruction	17,438,808.50	17,520,612.61	81,804.11		0%
61X - Pupil Personnel Services	2,616,282.03	2,256,567.81	-359,714.22	-14%	2
62X - Instructional Media Services	8,026.05	8,026.05	0.00		0%
63X - Curriculum	4,992,887.33	5,241,916.67	249,029.34	5%	2
64X - Instructional Staff Training	7,506,753.64	7,533,932.19	27,178.55		0%
71X - Board	10,773.00	10,773.00	0.00		0%
72X - General Admin-Superintendent	1,503,160.48	1,503,160.48	0.00		0%
73X - School Administration	7,411.00	7,411.00	0.00		0%
75X - Fiscal Service	47,337.99	47,004.53	-333.46	-1%	
77X - Central Service	232,301.29	232,301.29	0.00		0%
78X - Transportation	193,722.16	195,757.84	2,035.68	1%	
79X - Operation of Plant	12,518.00	12,518.00	0.00		0%

YTD January 2015 YTD February 2015 Budget Amendments Percentage Difference

2. 00421 - Federal Cash Advance 61X - Pupil Personnel Services decreased \$359,714.22 and 63X - Curriculum increased \$249,029.34 as a result of reclassifying positions to the correct object and function.

00422 - Federal Non Cash Advance					
3XX - Revenues	-1,864,227.19	-2,032,584.81	-168,357.62	9%	3
5XX - Instruction	1,813,767.05	1,945,669.92	131,902.87	7%	3
63X - Curriculum	32,764.00	57,227.47	24,463.47	75%	3
64X - Instructional Staff Training	14,265.00	26,256.28	11,991.28	84%	3
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%	

3. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$168,357.62 for Pell and FDLRS grant revenue received with corresponding budget amendments in 5XX- Instruction, 63X- Curriculum, and 64 X- Instructional Staff Training.

00434 - Race to the Top - ARRA					
3XX - Revenues	-295,470.96	-370,470.96	-75,000.00	25%	4
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	82,275.74	75,000.00	1031%	4
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%	

4. 00434 - Race to the Top - ARRA 3XX - Revenues increased \$75,000 for Professional Development Digital Learning Grant Funds received with a corresponding budget amendment in 64X - Instructional Staff Training.

Note: 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%	
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%	
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	2,382,392.06	250,000.00	12%	
98X - Appropriations	896,498.10	646,498.10	-250,000.00	-28%	
	0.00	0.00	0.00		
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-15,210.00	-15,210.00	0.00	0%	
61X - Pupil Personnel Services	7,974.57	7,974.57	0.00	0%	
77X - Central Service	7,235.43	7,235.43	0.00	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-91,635.89	-112,469.22	-20,833.33	23%	
5XX - Instruction	91,635.89	112,469.22	20,833.33	23%	

Note: 00712- Self Insurance - Workers' Compensation Budgeted Fund Balance decreased \$250,000 as a result of the funds being moved to 77C-Central Service for payment of Claims.