

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

	YTD February 2015	YTD March 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	-175,438,198.97	-176,398,409.97	-960,211.00	1%	
34X - Revenue From Local Sources	-177,071,239.01	-177,722,853.60	-651,614.59	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%	
	-389,017,318.19	-390,629,143.78	-1,611,825.59	0%	
5XX - Instruction					
61X - Pupil Personnel Services	16,532,861.00	14,321,873.07	-2,210,987.93	-13%	1
62X - Instructional Media Services	4,767,957.40	4,715,059.53	-52,897.87	-1%	
63X - Curriculum	5,471,257.36	5,617,169.86	145,912.50	3%	
64X - Instructional Staff Training	2,568,675.09	2,495,235.04	-73,440.05	-3%	
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	1,703,108.52	1,703,108.52	0.00	0%	
73X - School Administration	22,643,094.52	22,728,694.33	85,599.81	0%	
74X - Facility Acq and Construction	2,619,717.07	2,632,217.07	12,500.00	0%	
75X - Fiscal Service	2,536,371.15	2,536,371.15	0.00	0%	
77X - Central Service	8,966,009.34	9,113,546.60	147,537.26	2%	
78X - Transportation	13,103,203.49	13,103,203.49	0.00	0%	
79X - Operation of Plant	30,025,243.40	30,425,629.69	400,386.29	1%	
81X - Maintenance of Plant	10,754,720.90	10,654,984.59	-99,736.31	-1%	
82X - Administrative Technology	7,169,656.49	7,106,594.73	-63,061.76	-1%	
91X - Community Services	3,515,230.49	3,516,477.90	1,247.41	0%	
92X - Debt Services	500,000.00	500,000.00	0.00	0%	
97X - Transfers	3,000,000.00	5,600,000.00	2,600,000.00	87%	2
98X - Appropriations	16,500,000.00	16,500,000.00	0.00	0%	

1. 00101 - General Fund 61 X- Pupil Personal Services decreased \$2,210,987.93 as a result of Supplemental Academic Instruction (SAI) Fund Reconciliation. Guidance counselors were moved from the SAI project to Project 0000.

2. 00101 - General Fund 97X -Transfers increased \$2,600,000 as a result of the final 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	-5,998,034.94	-5,998,034.94	0.00	0%	
92X - Debt Services	5,998,034.94	5,998,034.94	0.00	0%	
	0.00	0.00	0.00		
00206 - QZAB 2005					
3XX - Revenues	-688,397.05	-688,637.15	-240.10	0%	
92X - Debt Services	70,000.00	70,000.00	0.00	0%	
98X - Appropriations	618,397.05	618,637.15	240.10	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	-4,714,006.84	-4,714,006.84	0.00	0%	
92X - Debt Services	4,714,006.84	4,714,006.84	0.00	0%	
	0.00	0.00	0.00		

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00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,959,003.28	-2,959,003.28	0.00	0%	
92X - Debt Services	2,959,003.28	2,959,003.28	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	-2,106,171.27	-2,106,201.74	-30.47	0%	
92X - Debt Services	2,106,171.27	2,106,201.74	30.47	0%	
	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	-3,174,003.75	-3,174,003.75	0.00	0%	
92X - Debt Services	3,174,003.75	3,174,003.75	0.00	0%	
	0.00	0.00	0.00		
00297 - QZAB 2004					
3XX - Revenues	-908,945.60	-908,972.78	-27.18	0%	
92X - Debt Services	81,000.00	81,000.00	0.00	0%	
98X - Appropriations	827,945.60	827,972.78	27.18	0%	
	0.00	0.00	0.00		
00299 - QSCB 2010					
3XX - Revenues	-5,390,370.87	-5,899,054.45	-508,683.58	9%	<b>3</b>
92X - Debt Services	1,605,398.76	2,071,661.22	466,262.46	29%	<b>3</b>
98X - Appropriations	3,784,972.11	3,827,393.23	42,421.12	1%	
	0.00	0.00	0.00		
00346 - PECO Const-MTI					
3XX - Revenues	-834,420.03	-834,492.83	-72.80	0%	
74X - Facility Acq and Construction	6,761.03	6,833.83	72.80	1%	
97X - Transfers	827,659.00	827,659.00	0.00	0%	
	0.00	0.00	0.00		
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-528,402.40	-528,429.21	-26.81	0%	
74X - Facility Acq and Construction	528,402.40	528,429.21	26.81	0%	
	0.00	0.00	0.00		
00373 - Local Capital Imp. 2012/13					
3XX - Revenues	-165,462.85	-165,462.85	0.00	0%	
74X - Facility Acq and Construction	83,347.97	83,347.97	0.00	0%	
97X - Transfers	82,114.88	82,114.88	0.00	0%	
	0.00	0.00	0.00		
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-8,146,202.55	-8,146,202.55	0.00	0%	
74X - Facility Acq and Construction	5,529,463.67	5,516,534.67	-12,929.00	0%	
97X - Transfers	2,616,738.88	2,629,667.88	12,929.00	0%	
	0.00	0.00	0.00		
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-40,229,835.94	-40,229,835.94	0.00	0%	
74X - Facility Acq and Construction	14,854,480.96	14,867,409.96	12,929.00	0%	
97X - Transfers	25,375,354.98	25,362,425.98	-12,929.00	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		

	YTD February 2015	YTD March 2015	Budget Amendments	Percentage Difference	
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	-34,346,920.31	-34,348,159.90	-1,239.59	0%	
74X - Facility Acq and Construction	15,698,920.31	15,700,159.90	1,239.59	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	-690,519.48	-690,522.78	-3.30	0%	
74X - Facility Acq and Construction	690,519.48	690,522.78	3.30	0%	
3XX - Revenues	-690,519.48	-690,522.78	-3.30	0%	
74X - Facility Acq and Construction	690,519.48	690,522.78	3.30	0%	
	0.00	0.00	0.00		

3. 00299 - QSCB 2010 3XX-Revenues increased \$508,683.58 with corresponding budget amendments in 92X-Debt Service and 98X-Appropriations for an interest rebate and fair market value adjustment.

**Note: There was an increase of \$42,688.40 in the Debt Service budgeted fund balance. This is the net of interest received and fair market value adjustment.**

#### FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-35,947,797.79	-35,977,108.64	-29,310.85	0%	
76X - Food Service	29,420,285.79	30,154,596.64	734,310.85	3%	
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0%	
98X - Appropriations	5,527,512.00	4,822,512.00	-705,000.00	-13%	4

4. 00410 - Food Service 98X- Appropriations decreased \$705,000 as a result of reallocating budget for food service lines at Southeast High School and Palmetto High School.

**Note: There was a decrease of \$705,000 in budgeted fund balance as explained above.**

#### FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-34,569,981.47	-34,991,592.79	-421,611.32	1%	
5XX - Instruction	17,520,612.61	17,776,666.95	256,054.34	1%	
61X - Pupil Personnel Services	2,256,567.81	2,258,194.81	1,627.00	0%	
62X - Instructional Media Services	8,026.05	8,026.05	0.00	0%	
63X - Curriculum	5,241,916.67	5,140,315.06	-101,601.61	-2%	
64X - Instructional Staff Training	7,533,932.19	7,815,248.54	281,316.35	4%	
71X - Board	10,773.00	10,773.00	0.00	0%	
72X - General Admin-Superintendent	1,503,160.48	1,513,263.41	10,102.93	1%	
73X - School Administration	7,411.00	10,051.00	2,640.00	36%	5
75X - Fiscal Service	47,004.53	31,004.53	-16,000.00	-34%	5
77X - Central Service	232,301.29	213,273.60	-19,027.69	-8%	5
78X - Transportation	195,757.84	202,257.84	6,500.00	3%	
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	-2,032,584.81	-2,456,525.10	-423,940.29	21%	6
5XX - Instruction	1,945,669.92	2,369,610.21	423,940.29	22%	6
63X - Curriculum	57,227.47	57,227.47	0.00	0%	
64X - Instructional Staff Training	26,256.28	26,256.28	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		

	YTD February 2015	YTD March 2015	Budget Amendments	Percentage Difference	
00434 - Race to the Top - ARRA					
3XX - Revenues	-370,470.96	-370,470.96	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	82,275.74	82,275.74	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%	

5. 00421 - Federal Cash Advance 73X- School Administration increased \$2,640.00, 75X- Fiscal Services decreased \$16,000, and 77X Central Services decreased \$19,027.69 as a result of reallocation of budget to align with the Invisible Men Grant.

6. 00422 - Federal Non Cash Advance 3XX- Revenues increased \$423,940.29 with a corresponding budget amendment in 5XX-Instruction as a result of Pell Grant Funds received.

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

#### **INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health					
3XX - Revenues	-54,398,909.75	-56,998,909.75	-2,600,000.00	5%	7
77X - Central Service	44,528,211.06	44,528,211.06	0.00	0%	
98X - Appropriations	9,870,698.69	12,470,698.69	2,600,000.00	26%	7
	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	2,382,392.06	2,624,854.62	242,462.56	10%	8
98X - Appropriations	646,498.10	404,035.54	-242,462.56	-38%	8
	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%	
	0.00	0.00	0.00		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-112,469.22	-147,885.89	-35,416.67	31%	9
5XX - Instruction	112,469.22	147,885.89	35,416.67	31%	9

7. 00711 - Self-Insurance - Health 3XX Revenues and 98X appropriations increased \$2,600,000 as a result of the final transfer from 00101-General Fund.

8. 77X- Central Service increased \$242,462.56 as a result of funds being moved from 98X Appropriations to cover claims expense.

9. 00830 - Financial Aid Fee Trust 3XX Revenues increased \$35,416.67 with a corresponding budget amendment in 5XX-Instruction as a result of financial aid fees received.

**Note: 00711 - Self-Insurance - Health budgeted fund balance increased \$2,600,000 as a result of funds being transferred from 00101-General Fund. 00712 - Self-Insurance - Work Comp budgeted fund balance decreased \$242,462.56 for payment of claims.**