

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

	YTD March 2015	YTD April 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	-1,030,000.00	800,000.00	-44%	1
33X - Revenue From State Sources	-176,398,409.97	-176,776,241.97	-377,832.00	0%	
34X - Revenue From Local Sources	-177,722,853.60	-177,883,840.51	-160,986.91	0%	
36X - Transfers	-16,736,499.00	-16,736,499.00	0.00	0%	
37X - Other Financing Sources	-3,005,000.00	-755,000.00	2,250,000.00	-75%	2
39X - Beginning Fund Balance	-14,411,381.21	-14,411,381.21	0.00	0%	
5XX - Instruction					
61X - Pupil Personnel Services	14,321,873.07	13,391,243.36	-930,629.71	-7%	3
62X - Instructional Media Services	4,715,059.53	4,677,463.39	-37,596.14	-1%	
63X - Curriculum	5,617,169.86	5,571,237.15	-45,932.71	-1%	
64X - Instructional Staff Training	2,495,235.04	2,512,065.59	16,830.55	1%	
65X - Instructional Technology	581,598.50	582,725.50	1,127.00	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	22,728,694.33	22,892,326.02	163,631.69	1%	
74X - Facility Acq and Construction	2,632,217.07	2,633,317.07	1,100.00	0%	
75X - Fiscal Service	2,536,371.15	2,524,261.45	-12,109.70	0%	
77X - Central Service	9,113,546.60	9,188,137.38	74,590.78	1%	
78X - Transportation	13,103,203.49	12,600,359.41	-502,844.08	-4%	
79X - Operation of Plant	30,425,629.69	30,238,204.26	-187,425.43	-1%	
81X - Maintenance of Plant	10,654,984.59	10,655,181.25	196.66	0%	
82X - Administrative Technology	7,106,594.73	7,106,594.73	0.00	0%	
91X - Community Services	3,516,477.90	3,516,477.90	0.00	0%	
92X - Debt Services	500,000.00	500,000.00	0.00	0%	
97X - Transfers	5,600,000.00	5,600,000.00	0.00	0%	
98X - Appropriations	16,500,000.00	18,000,000.00	1,500,000.00	9%	4

1. 00101 - General Fund 32X-Federal Through State decreased \$800,00 as a result of Medicaid revenues being reduced to match actual anticipated revenues for FY 2014/15.

2. 00101 - General Fund 37X- Other Financing Sources decreased \$2,255,000 as a result of land sales revenues being reduced to reflect actual land sales for FY 2014/15.

3. 00101 - General Fund 61X Pupil Personal Services decreased \$930,629.71. This reduction is a portion of reserve budget reduced as a result of reducing anticipated Medicaid and land sales revenues. Other functions were reduced as well, but did not result in a 5 % variance.

4. 00101 - General Fund 98X-Appropriations increased \$1,500,000 due to an increase in the budgeted ending General Fund Balance.

Note: There was a \$1,500,000 increase in budgeted ending fund balance.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,998,034.94	-5,997,806.26	228.68	0%	
92X - Debt Services	5,998,034.94	5,997,806.26	-228.68	0%	
	0.00	0.00	0.00		
00206 - QZAB 2005					
3XX - Revenues	-688,637.15	-687,910.94	726.21	0%	
92X - Debt Services	70,000.00	69,116.00	-884.00	-1%	
98X - Appropriations	618,637.15	618,794.94	157.79	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%	

	YTD March 2015	YTD April 2015	Budget Amendments	Percentage Difference	
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		
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	-2,106,201.74	-2,106,235.33	-33.59	0%	
92X - Debt Services	2,106,201.74	2,106,235.33	33.59	0%	
	0.00	0.00	0.00		
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,311,000.00	-12,310,880.00	120.00	0%	
92X - Debt Services	12,311,000.00	12,310,880.00	-120.00	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	-908,972.78	-909,045.27	-72.49	0%	
92X - Debt Services	81,000.00	81,000.00	0.00	0%	
98X - Appropriations	827,972.78	828,045.27	72.49	0%	
	0.00	0.00	0.00		
00299 - QSCB 2010					
3XX - Revenues	-5,899,054.45	-5,706,136.17	192,918.28	-3%	
92X - Debt Services	2,071,661.22	1,810,786.24	-260,874.98	-13%	5
98X - Appropriations	3,827,393.23	3,895,349.93	67,956.70	2%	
	0.00	0.00	0.00		
00346 - PECO Const-MTI					
3XX - Revenues	-834,492.83	-834,599.90	-107.07	0%	
74X - Facility Acq and Construction	6,833.83	6,761.03	-72.80	-1%	
97X - Transfers	827,659.00	827,838.87	179.87	0%	
	0.00	0.00	0.00		
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-528,429.21	-528,456.24	-27.03	0%	
74X - Facility Acq and Construction	528,429.21	528,456.24	27.03	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	-8,152,714.21	-6,511.66	0%	
74X - Facility Acq and Construction	5,516,534.67	5,834,724.43	318,189.76	6%	
97X - Transfers	2,629,667.88	2,317,989.78	-311,678.10	-12%	6
	0.00	0.00	0.00		
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-40,229,835.94	-40,233,507.44	-3,671.50	0%	
74X - Facility Acq and Construction	14,867,409.96	14,821,570.89	-45,839.07	0%	
97X - Transfers	25,362,425.98	25,411,936.55	49,510.57	0%	

	YTD March 2015	YTD April 2015	Budget Amendments	Percentage Difference
	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	-217,982.58	-3.08	0%
74X - Facility Acq and Construction	217,979.50	217,982.58	3.08	0%
	0.00	0.00	0.00	
00392 - Sales Tax Proceeds				
3XX - Revenues	-34,348,159.90	-34,349,770.06	-1,610.16	0%
74X - Facility Acq and Construction	15,700,159.90	15,701,890.06	1,730.16	0%
97X - Transfers	18,648,000.00	18,647,880.00	-120.00	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	-690,522.78	-690,526.10	-3.32	0%
74X - Facility Acq and Construction	690,522.78	690,526.10	3.32	0%
	0.00	0.00	0.00	

5. 00299 - QSCB 2010 92X- Debt Service decreased \$260,874.98 as a result of a reduction in the principal payment due to restructuring the loan. The second amendment to the lease agreement went to the Board in October, 2014.

6. 00374 - Local Capital Imp. 2013/14 decreased \$311,678.10 as a result of moving Debt Service to 00375 - Local Capital Improvement, 2014/2015.

Note: There was an increase of \$68,186.98 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	-35,977,108.64	-36,002,634.43	-25,525.79	0%
76X - Food Service	30,154,596.64	30,174,922.43	20,325.79	0%
78X - Transportation	0.00	5,200.00	5,200.00	
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0%
98X - Appropriations	4,822,512.00	4,822,512.00	0.00	0%
	0.00	0.00	0.00	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-34,991,592.79	-37,553,500.84	-2,561,908.05	7%	7
5XX - Instruction	17,776,666.95	19,959,845.62	2,183,178.67	12%	7
61X - Pupil Personnel Services	2,258,194.81	2,362,187.80	103,992.99	5%	7
62X - Instructional Media Services	8,026.05	8,026.05	0.00	0%	
63X - Curriculum	5,140,315.06	4,955,128.74	-185,186.32	-4%	7
64X - Instructional Staff Training	7,815,248.54	7,998,953.12	183,704.58	2%	7
71X - Board	10,773.00	10,773.00	0.00	0%	
72X - General Admin-Superintendent	1,513,263.41	1,637,933.99	124,670.58	8%	7
73X - School Administration	10,051.00	51,655.00	41,604.00	414%	7
75X - Fiscal Service	31,004.53	46,994.53	15,990.00	52%	7
77X - Central Service	213,273.60	198,109.60	-15,164.00	-7%	7
78X - Transportation	202,257.84	311,375.39	109,117.55	54%	7
79X - Operation of Plant	12,518.00	12,518.00	0.00	0%	

	YTD March 2015	YTD April 2015	Budget Amendments	Percentage Difference	
	0.00	0.00	0.00		
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,456,525.10	-2,797,473.78	-340,948.68	14%	8
5XX - Instruction	2,369,610.21	2,710,405.17	340,794.96	14%	8
63X - Curriculum	57,227.47	51,979.29	-5,248.18	-9%	8
64X - Instructional Staff Training	26,256.28	31,658.18	5,401.90	21%	8
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	-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%	
	0.00	0.00	0.00		

7. 00421 - Federal Cash Advance 3XX Revenues increased \$2,561,908.05 as a result of I.D.E.A and Title 1 grant funds received. A corresponding budget amendment distributed budget among 5XX-Instruction, 61X-Pupil Personal Services, 63X-Curriculum, 64X-Instructional Staff Training, 72X-General Admin Superintendent, 73X-School Administration, 75X- Fiscal Service, 77X- Central Service, and 78X - Transportation.

8. 00422- Federal Non Cash Advance 3XX Revenues increased \$340,948.68 for 2014-15 Pell Grant funds received with corresponding budget amendments in 5XX-Instruction, 63X-Curriculum, and 64X Instructional Staff Training.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-56,998,909.75	-57,007,212.87	-8,303.12	0%	
77X - Central Service	44,528,211.06	44,528,211.06	0.00	0%	
98X - Appropriations	12,470,698.69	12,479,001.81	8,303.12	0%	
	0.00	0.00	0.00		
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,028,890.16	-3,240,531.84	-211,641.68	7%	9
77X - Central Service	2,624,854.62	2,724,854.62	100,000.00	4%	9
98X - Appropriations	404,035.54	515,677.22	111,641.68	28%	9
	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	-147,885.89	-156,636.31	-8,750.42	6%	10
5XX - Instruction	147,885.89	156,636.31	8,750.42	6%	10
	0.00	0.00	0.00		
	0.00	0.00	0.00		

9. 00712 - Self-Insurance - Work Comp increased \$211,641.68 for employer premium contributions with corresponding budget amendments in 77X - Central Service and 98-X Appropriations.

10. 00830 - Financial Aid Fee Trust 3XX Revenues increased \$8,750.42 as a result of financial aid fees received. A corresponding budget amendment allocated funding to 5XX-Instruction.

Note: 00712 - Self-Insurance - Work Comp budgeted fund balance increased \$211,641.68 for employer premium contributions received.