

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

	YTD April 2015	YTD May 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	-1,030,000.00	-1,041,045.22	-11,045.22	1%	
33X - Revenue From State Sources	-176,776,241.97	-176,776,241.97	0.00	0%	
34X - Revenue From Local Sources	-177,883,840.51	-177,899,832.46	-15,991.95	0%	
36X - Transfers	-16,736,499.00	-16,736,499.00	0.00	0%	
37X - Other Financing Sources	-755,000.00	-755,000.00	0.00	0%	
39X - Beginning Fund Balance	-14,411,381.21	-14,411,381.21	0.00	0%	
5XX - Instruction	233,001,268.59	232,103,414.49	-897,854.10	0%	
61X - Pupil Personnel Services	13,391,243.36	14,534,125.43	1,142,882.07	9%	1
62X - Instructional Media Services	4,677,463.39	4,708,606.53	31,143.14	1%	
63X - Curriculum	5,571,237.15	5,643,609.36	72,372.21	1%	
64X - Instructional Staff Training	2,512,065.59	2,490,245.53	-21,820.06	-1%	
65X - Instructional Technology	582,725.50	593,770.72	11,045.22	2%	
71X - Board	1,223,991.12	1,223,991.12	0.00	0%	
72X - General Admin-Superintendent	1,703,108.52	1,611,029.71	-92,078.81	-5%	2
73X - School Administration	22,892,326.02	22,881,771.85	-10,554.17	0%	
74X - Facility Acq and Construction	2,633,317.07	2,633,317.05	-0.02	0%	
75X - Fiscal Service	2,524,261.45	2,244,813.44	-279,448.01	-11%	2
77X - Central Service	9,188,137.38	9,231,747.34	43,609.96	0%	
78X - Transportation	12,600,359.41	12,710,497.69	110,138.28	1%	
79X - Operation of Plant	30,238,204.26	30,013,271.38	-224,932.88	-1%	
81X - Maintenance of Plant	10,655,181.25	10,658,321.93	3,140.68	0%	
82X - Administrative Technology	7,106,594.73	7,106,594.73	0.00	0%	
91X - Community Services	3,516,477.90	3,655,871.56	139,393.66	4%	
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	18,000,000.00	18,000,000.00	0.00	0%	

1. 00101 - General Fund 61 X Pupil Personal Services increased \$1,142,882.07 as a result of reallocating budget related to guidance counselor salary and benefits to the proper object and function.

2. 00101 - General Fund 72X General Admin-Superintendent decreased \$92,078.81 and 75X Fiscal Service decreased \$279,448.01 as a result of re-allocating budget to the proper object function to facilitate the close of May's Financials.

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

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,997,806.26	-5,997,806.26	0.00	0%	
92X - Debt Services	5,997,806.26	5,997,806.26	0.00	0%	
00206 - QZAB 2005					
3XX - Revenues	-687,910.94	-688,055.01	-144.07	0%	
92X - Debt Services	69,116.00	69,116.00	0.00	0%	
98X - Appropriations	618,794.94	618,939.01	144.07	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%	
00208 - Lease Purchase Bond 2007					
3XX - Revenues	-4,714,006.84	-4,714,006.84	0.00	0%	

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92X - Debt Services	4,714,006.84	4,714,006.84	0.00	0%
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%
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	-2,106,235.33	-2,106,313.56	-78.23	0%
92X - Debt Services	2,106,235.33	2,106,313.56	78.23	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,310,880.00	-12,310,880.00	0.00	0%
92X - Debt Services	12,310,880.00	12,310,880.00	0.00	0%
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%
00297 - QZAB 2004				
3XX - Revenues	-909,045.27	-908,322.76	722.51	0%
92X - Debt Services	81,000.00	80,205.00	-795.00	-1%
98X - Appropriations	828,045.27	828,117.76	72.49	0%
00299 - QSCB 2010				
3XX - Revenues	-5,706,136.17	-5,778,649.88	-72,513.71	1%
92X - Debt Services	1,810,786.24	1,884,085.02	73,298.78	4%
98X - Appropriations	3,895,349.93	3,894,564.86	-785.07	0%
00346 - PECO Const-MTI				
3XX - Revenues	-834,599.90	-834,742.04	-142.14	0%
74X - Facility Acq and Construction	6,761.03	6,903.17	142.14	2%
97X - Transfers	827,838.87	827,838.87	0.00	0%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-528,456.24	-528,485.71	-29.47	0%
74X - Facility Acq and Construction	528,456.24	528,485.71	29.47	0%
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%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-8,152,714.21	-8,152,714.21	0.00	0%
74X - Facility Acq and Construction	5,834,724.43	5,842,219.43	7,495.00	0%
97X - Transfers	2,317,989.78	2,310,494.78	-7,495.00	0%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-40,233,507.44	-40,233,507.44	0.00	0%
74X - Facility Acq and Construction	14,821,570.89	14,742,572.11	-78,998.78	-1%
97X - Transfers	25,411,936.55	25,490,935.33	78,998.78	0%
00382 - Lease Purchase Bond 2011				
3XX - Revenues	-2,551,363.28	-2,551,363.28	0.00	0%

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74X - Facility Acq and Construction	449,732.02	448,732.02	-1,000.00	0%	
97X - Transfers	2,101,631.26	2,102,631.26	1,000.00	0%	
00391 - Fuel Tax Refund					
3XX - Revenues	-217,982.58	-232,097.71	-14,115.13	6%	3
74X - Facility Acq and Construction	217,982.58	232,097.71	14,115.13	6%	3
00392 - Sales Tax Proceeds					
3XX - Revenues	-34,349,770.06	-34,351,963.13	-2,193.07	0%	
74X - Facility Acq and Construction	15,701,890.06	15,612,431.09	-89,458.97	-1%	
92X - Debt Services	0.00	91,652.04	91,652.04		
97X - Transfers	18,647,880.00	18,647,880.00	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	-690,526.10	-690,529.72	-3.62	0%	
74X - Facility Acq and Construction	690,526.10	690,529.72	3.62	0%	

3. There was a \$14,115.13 increase in 00391 - Fuel Tax Refund revenues with a corresponding budget amendment as a result of a fuel tax refund received.

**Note: There was a decrease of \$568.51 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	-36,002,634.43	-36,002,634.43	0.00	0%	
76X - Food Service	30,174,922.43	30,173,122.43	-1,800.00	0%	
78X - Transportation	5,200.00	7,000.00	1,800.00	35%	4
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%	

4. There was an increase of \$1,800.00 in 00410- Food Service 78X - Transportation as a result of the reallocation of budget for the food service summer program.

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

#### **FEDERAL FUNDS**

00421 - Federal Cash Advance					
3XX - Revenues	-37,553,500.84	-37,575,862.19	-22,361.35	0%	
5XX - Instruction	19,959,845.62	20,315,329.38	355,483.76	2%	
61X - Pupil Personnel Services	2,362,187.80	2,352,740.38	-9,447.42	0%	
62X - Instructional Media Services	8,026.05	8,026.05	0.00	0%	
63X - Curriculum	4,955,128.74	4,619,665.67	-335,463.07	-7%	5
64X - Instructional Staff Training	7,998,953.12	8,014,253.41	15,300.29	0%	
71X - Board	10,773.00	10,773.00	0.00	0%	
72X - General Admin-Superintendent	1,637,933.99	1,636,642.99	-1,291.00	0%	
73X - School Administration	51,655.00	51,655.00	0.00	0%	
75X - Fiscal Service	46,994.53	46,994.53	0.00	0%	
77X - Central Service	198,109.60	198,109.60	0.00	0%	
78X - Transportation	311,375.39	309,154.18	-2,221.21	-1%	
79X - Operation of Plant	12,518.00	12,518.00	0.00	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,797,473.78	-2,844,173.26	-46,699.48	2%	
5XX - Instruction	2,710,405.17	2,757,104.65	46,699.48	2%	
63X - Curriculum	51,979.29	52,402.88	423.59	1%	
64X - Instructional Staff Training	31,658.18	31,234.59	-423.59	-1%	

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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%	
00434 - Race to the Top - ARRA					
3XX - Revenues	-370,470.96	-764,411.87	-393,940.91	106%	6
5XX - Instruction	220,320.00	614,260.91	393,940.91	179%	6
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. There was a decrease of \$335,463.07 in 00421 - Federal Cash Advance 63X - Curriculum as a result of the reallocation of IDEA budget for contract services.

6. There was a \$393,940.91 increase in 00434 - Race to the Top - ARRA Revenue with a corresponding budget amendment for Digital Learning Support.

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

### **INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health					
3XX - Revenues	-57,007,212.87	-57,007,212.87	0.00	0%	
74X - Facility Acq and Construction	0.00	2,000.00	2,000.00		
77X - Central Service	44,528,211.06	44,090,809.24	-437,401.82	-1%	
98X - Appropriations	12,479,001.81	12,914,403.63	435,401.82	3%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,240,531.84	-3,619,183.69	-378,651.85	12%	7
77X - Central Service	2,724,854.62	2,976,212.17	251,357.55	9%	7
98X - Appropriations	515,677.22	642,971.52	127,294.30	25%	7
	0.00	0.00	0.00		
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-15,210.00	-18,110.00	-2,900.00	19%	8
61X - Pupil Personnel Services	7,974.57	8,424.57	450.00	6%	8
77X - Central Service	7,235.43	9,685.43	2,450.00	34%	8
00830 - Financial Aid Fee Trust					
3XX - Revenues	-156,636.31	-156,636.31	0.00	0%	
5XX - Instruction	156,636.31	156,636.31	0.00	0%	

7. There was a \$378,651.85 increase in 00712 - Self Insurance - Workers' Compensation Revenue with corresponding budget amendments in 77X - Central Service and 98X - Appropriations as a result of employer premium contributions received.

8. 00821 - Trust & Agency Expend. Trust revenues increased \$2,900.00 with corresponding budget amendments in 61X- Pupil Personal Services and 77X- Central Services for Migrant Programs donations received.

**Note: 00711 - Self-Insurance - Health budgeted fund balance increased \$435,401.82 due to a claims refund and 00712 -Self Insurance- Work Comp budgeted fund balance increased \$211,641.68 for employer premium contributions received.**