

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

| | YTD May 2015 | YTD June 2015 | Budget Amendments | Percentage Difference | |
|-------------------------------------|--------------|---------------|-------------------|-----------------------|---|
| <u>GENERAL FUND</u> | | | | | |
| 00101 - General Fund | | | | | |
| 3XX - Revenues | | | | | |
| 31X - Federal Direct | -525,000 | -529,755 | -4,755 | 1% | |
| 32X - Federal Through State | -1,041,045 | -1,041,045 | 0 | 0% | |
| 33X - Revenue From State Sources | -176,776,242 | -177,282,040 | -505,798 | 0% | |
| 34X - Revenue From Local Sources | -177,899,832 | -176,030,903 | 1,868,929 | -1% | |
| 36X - Transfers | -16,736,499 | -17,198,051 | -461,552 | 3% | |
| 37X - Other Financing Sources | -755,000 | -755,000 | 0 | 0% | |
| 39X - Beginning Fund Balance | -14,411,381 | -14,411,381 | 0 | 0% | |
| 5XX - Instruction | 232,103,414 | 232,590,197 | 486,782 | 0% | |
| 61X - Pupil Personnel Services | 14,534,125 | 16,399,218 | 1,865,093 | 13% | 1 |
| 62X - Instructional Media Services | 4,708,607 | 4,815,548 | 106,941 | 2% | |
| 63X - Curriculum | 5,643,609 | 5,464,634 | -178,975 | -3% | |
| 64X - Instructional Staff Training | 2,490,246 | 2,156,078 | -334,168 | -13% | 2 |
| 65X - Instructional Technology | 593,771 | 593,771 | 0 | 0% | |
| 71X - Board | 1,223,991 | 1,223,991 | 0 | 0% | |
| 72X - General Admin-Superintendent | 1,611,030 | 1,641,058 | 30,029 | 2% | |
| 73X - School Administration | 22,881,772 | 23,808,756 | 926,984 | 4% | |
| 74X - Facility Acq and Construction | 2,633,317 | 2,644,273 | 10,956 | 0% | |
| 75X - Fiscal Service | 2,244,813 | 2,247,603 | 2,789 | 0% | |
| 77X - Central Service | 9,231,747 | 8,874,950 | -356,798 | -4% | |
| 78X - Transportation | 12,710,498 | 12,773,210 | 62,712 | 0% | |
| 79X - Operation of Plant | 30,013,271 | 29,874,992 | -138,280 | 0% | |
| 81X - Maintenance of Plant | 10,658,322 | 9,568,150 | -1,090,172 | -10% | 3 |
| 82X - Administrative Technology | 7,106,595 | 5,289,215 | -1,817,379 | -26% | 4 |
| 91X - Community Services | 3,655,872 | 3,817,711 | 161,839 | 4% | |
| 92X - Debt Services | 500,000 | 500,000 | 0 | 0% | |
| 97X - Transfers | 5,600,000 | 5,964,820 | 364,820 | 7% | 5 |
| 98X - Appropriations | 18,000,000 | 17,000,000 | -1,000,000 | -6% | 6 |

1. 00101 - General Fund 61X - Pupil Personnel Services increased \$1,865,093 as a result of budget being transferred from the reserve account for end of year reconciliation.
2. 00101 - General Fund 64X - Instructional Staff Training decreased \$334,167 as a result of budget being transferred to the reserve account for end of year reconciliation.
3. 00101 - General Fund 81X - Maintenance of Plant decreased \$1,090,172 as a result of budget being moved within the reserve lines of coding for end of year reconciliation.
4. 00101 - General Fund 82X - Administrative Technolog decreased \$1,817,379 as a result of budget being moved within the reserve lines of coding for end of year reconciliation.
5. 00101 - General Fund 97X - Transfers increased \$364,820 as a result of the final transaction for the one time transfer of \$5,964,820 from 00101 - General Fund to 00711 Self-Insurance-Health.
6. 00101 - General Fund 98X -Appropriations decreased 1,000,000 as a result of adjusting the unappropriated fund balance budget to align with the forecasted year end fund balance.

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

DEBT SERVICE FUNDS

| | | | | | |
|------------------------------|------------|------------|--------|----|--|
| 00204 - 2008A COPs Refunding | | | | | |
| 3XX - Revenues | -5,997,806 | -5,997,806 | 0 | 0% | |
| 92X - Debt Services | 5,997,806 | 5,997,806 | 0 | 0% | |
| 00206 - QZAB 2005 | | | | | |
| 3XX - Revenues | -688,055 | -695,926 | -7,871 | 1% | |
| 92X - Debt Services | 69,116 | 69,116 | 0 | 0% | |
| 98X - Appropriations | 618,939 | 626,810 | 7,871 | 1% | |

| | YTD May 2015 | YTD June 2015 | Budget Amendments | Percentage Difference | |
|---------------------------------------|--------------|---------------|-------------------|-----------------------|----------|
| 00207 - Sales Tax Revenue Bond 2005 | | | | | |
| 3XX - Revenues | -3,163,000 | -3,160,363 | 2,638 | 0% | |
| 92X - Debt Services | 3,163,000 | 3,160,363 | -2,638 | 0% | |
| 00208 - Lease Purchase Bond 2007 | | | | | |
| 3XX - Revenues | -4,714,007 | -4,709,591 | 4,416 | 0% | |
| 92X - Debt Services | 4,714,007 | 4,709,591 | -4,416 | 0% | |
| 00209 - Lease Purchase Bond 2009 | | | | | |
| 3XX - Revenues | -2,959,003 | -2,959,138 | -134 | 0% | |
| 92X - Debt Services | 2,959,003 | 2,959,138 | 134 | 0% | |
| 00210 - State Memo SBE Bonds | | | | | |
| 3XX - Revenues | -1,864,708 | -4,836,539 | -2,971,831 | 159% | 7 |
| 92X - Debt Services | 1,647,500 | 4,650,942 | 3,003,442 | 182% | 7 |
| 98X - Appropriations | 217,208 | 185,597 | -31,611 | -15% | 7 |
| 00282 - Lease Purchase Bond 2011 | | | | | |
| 3XX - Revenues | -2,106,314 | -2,104,131 | 2,182 | 0% | |
| 92X - Debt Services | 2,106,314 | 2,104,131 | -2,182 | 0% | |
| 00289 - 2012 Sales Tax Revenue Refund | | | | | |
| 3XX - Revenues | -12,310,880 | -12,312,380 | -1,500 | 0% | |
| 92X - Debt Services | 12,310,880 | 12,312,380 | 1,500 | 0% | |
| 00294 - Lease Purchase Bond 2005A | | | | | |
| 3XX - Revenues | -3,174,004 | -3,172,250 | 1,754 | 0% | |
| 92X - Debt Services | 3,174,004 | 3,172,250 | -1,754 | 0% | |
| 00297 - QZAB 2004 | | | | | |
| 3XX - Revenues | -908,323 | -908,368 | -45 | 0% | |
| 92X - Debt Services | 80,205 | 80,205 | 0 | 0% | |
| 98X - Appropriations | 828,118 | 828,163 | 45 | 0% | |
| 00299 - QSCB 2010 | | | | | |
| 3XX - Revenues | -5,778,650 | -5,773,782 | 4,868 | 0% | |
| 92X - Debt Services | 1,884,085 | 1,884,085 | 0 | 0% | |
| 98X - Appropriations | 3,894,565 | 3,889,697 | -4,868 | 0% | |
| 00346 - PECO Const-MTI | | | | | |
| 3XX - Revenues | -834,742 | -834,742 | 0 | 0% | |
| 74X - Facility Acq and Construction | 6,903 | 6,761 | -142 | -2% | |
| 97X - Transfers | 827,839 | 827,981 | 142 | 0% | |
| 00360 - Capital Outlay & Debt Service | | | | | |
| 3XX - Revenues | -528,486 | -592,485 | -64,000 | 12% | 8 |
| 74X - Facility Acq and Construction | 528,486 | 591,485 | 62,999 | 12% | 8 |
| 92X - Debt Services | 0 | 1,000 | 1,000 | 100% | 8 |
| 00373 - Local Capital Imp. 2012/13 | | | | | |
| 3XX - Revenues | -165,463 | -165,463 | 0 | 0% | |
| 74X - Facility Acq and Construction | 83,348 | 83,348 | 0 | 0% | |
| 97X - Transfers | 82,115 | 82,115 | 0 | 0% | |
| 00374 - Local Capital Imp. 2013/14 | | | | | |
| 3XX - Revenues | -8,152,714 | -8,152,714 | 0 | 0% | |
| 74X - Facility Acq and Construction | 5,842,219 | 5,817,121 | -25,099 | 0% | |
| 97X - Transfers | 2,310,495 | 2,335,594 | 25,099 | 1% | |
| 00375 - Local Capital Imp. 2014/15 | | | | | |

| | YTD May 2015 | YTD June 2015 | Budget Amendments | Percentage Difference |
|--|--------------|---------------|-------------------|-----------------------|
| 3XX - Revenues | -40,233,507 | -40,505,809 | -272,301 | 1% |
| 74X - Facility Acq and Construction | 14,742,572 | 14,528,726 | -213,846 | -1% |
| 97X - Transfers | 25,490,935 | 25,977,083 | 486,148 | 2% |
| 00382 - Lease Purchase Bond 2011 | | | | |
| 3XX - Revenues | -2,551,363 | -2,551,363 | 0 | 0% |
| 74X - Facility Acq and Construction | 448,732 | 448,732 | 0 | 0% |
| 97X - Transfers | 2,102,631 | 2,102,631 | 0 | 0% |
| 00391 - Fuel Tax Refund | | | | |
| 3XX - Revenues | -232,098 | -232,098 | 0 | 0% |
| 74X - Facility Acq and Construction | 232,098 | 232,098 | 0 | 0% |
| 00392 - Sales Tax Proceeds | | | | |
| 3XX - Revenues | -34,351,963 | -35,069,967 | -718,003 | 2% |
| 74X - Facility Acq and Construction | 15,612,431 | 16,333,326 | 720,895 | 5% |
| 92X - Debt Services | 91,652 | 91,652 | 0 | 0% |
| 97X - Transfers | 18,647,880 | 18,644,989 | -2,891 | 0% |
| 00396 - Charter School Capital Outlay | | | | |
| 3XX - Revenues | -1,800,000 | -1,743,616 | 56,384 | -3% |
| 97X - Transfers | 1,800,000 | 1,743,616 | -56,384 | -3% |
| 00397 - Impact Fees | | | | |
| 3XX - Revenues | -690,530 | -690,533 | -4 | 0% |
| 74X - Facility Acq and Construction | 690,530 | 690,533 | 4 | 0% |

7. 00210 - State Memo SBE Bonds 3XX-Revenues increased \$2,971,831 for bond refunding including new issue 2014b and refunded series 2005B. In correlation, 98X- Appropriations decreased \$31,611 and 92X Debt service increased \$3,003,442 for the payment of debt service Capital Outlay and Debt Service annual entry (CO & DS).

8. 00360 - Capital Outlay & Debt Service 3XX Revenues increased \$64,000 with corresponding budget amendments in 74-X Facility Acquisition and Construction and 92X - Debt Service for CO & DS disbursements , investment earning and treasury fees.

Note: There was a decrease of \$28,562.45 in the Debt Service budgeted fund balance. This is the net of interest and a fair market value adjustment.

FOOD SERVICE FUND

| | | | | |
|-----------------------------|-------------|-------------|---------|-----|
| 00410 - Food Service | | | | |
| 3XX - Revenues | -36,002,634 | -36,035,121 | -32,486 | 0% |
| 76X - Food Service | 30,173,122 | 30,202,659 | 29,536 | 0% |
| 78X - Transportation | 7,000 | 9,950 | 2,950 | 42% |
| 97X - Transfers | 1,000,000 | 1,000,000 | 0 | 0% |
| 98X - Appropriations | 4,822,512 | 4,822,512 | 0 | 0% |

9

9. 00410 - Food Service 78X- Transportation increased \$2,950 as a result of budget being moved to purchase vehicle wrap.

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

FEDERAL FUNDS

| | | | | |
|-------------------------------------|-------------|-------------|---------|-----|
| 00421 - Federal Cash Advance | | | | |
| 3XX - Revenues | -37,575,862 | -37,626,769 | -50,907 | 0% |
| 5XX - Instruction | 20,315,329 | 20,265,497 | -49,833 | 0% |
| 61X - Pupil Personnel Services | 2,352,740 | 2,305,627 | -47,113 | -2% |
| 62X - Instructional Media Services | 8,026 | 8,026 | 0 | 0% |
| 63X - Curriculum | 4,619,666 | 4,755,429 | 135,763 | 3% |
| 64X - Instructional Staff Training | 8,014,253 | 8,019,589 | 5,335 | 0% |
| 71X - Board | 10,773 | 10,773 | 0 | 0% |
| 72X - General Admin-Superintendent | 1,636,643 | 1,639,104 | 2,461 | 0% |
| 73X - School Administration | 51,655 | 51,655 | 0 | 0% |
| 75X - Fiscal Service | 46,995 | 47,409 | 415 | 1% |
| 77X - Central Service | 198,110 | 198,110 | 0 | 0% |
| 78X - Transportation | 309,154 | 313,033 | 3,879 | 1% |

| | YTD May 2015 | YTD June 2015 | Budget Amendments | Percentage Difference | |
|------------------------------------|--------------|---------------|-------------------|-----------------------|----|
| 79X - Operation of Plant | 12,518 | 12,518 | 0 | 0% | |
| 00422 - Federal Non Cash Advance | | | | | |
| 3XX - Revenues | -2,844,173 | -2,890,545 | -46,371 | 2% | |
| 5XX - Instruction | 2,757,105 | 2,800,470 | 43,366 | 2% | |
| 63X - Curriculum | 52,403 | 55,157 | 2,754 | 5% | 10 |
| 64X - Instructional Staff Training | 31,235 | 31,487 | 252 | 1% | |
| 72X - General Admin-Superintendent | 1,484 | 1,484 | 0 | 0% | |
| 73X - School Administration | 1,947 | 1,947 | 0 | 0% | |
| 00434 - Race to the Top - ARRA | | | | | |
| 3XX - Revenues | -764,412 | -764,412 | 0 | 0% | |
| 5XX - Instruction | 614,261 | 614,261 | 0 | 0% | |
| 63X - Curriculum | 46,564 | 46,564 | 0 | 0% | |
| 64X - Instructional Staff Training | 82,276 | 82,276 | 0 | 0% | |
| 72X - General Admin-Superintendent | 19,445 | 19,445 | 0 | 0% | |
| 75X - Fiscal Service | 1,866 | 1,866 | 0 | 0% | |

10. 00422- Federal Non Cash Advance 63X-Curriculum increased \$2,754 to purchase supplies utilizing the DFLR/Sarasota 14-15 Grant.

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

INTERNAL SERVICE FUNDS

| | | | | | |
|--------------------------------------|-------------|-------------|------------|-------|----|
| 00711 - Self-Insurance - Health | | | | | |
| 3XX - Revenues | -57,007,213 | -57,403,570 | -396,357 | 1% | |
| 74X - Facility Acq and Construction | 2,000 | 0 | -2,000 | -100% | 11 |
| 77X - Central Service | 44,090,809 | 45,489,886 | 1,399,077 | 3% | |
| 98X - Appropriations | 12,914,404 | 11,913,683 | -1,000,721 | -8% | 12 |
| 00712 - Self-Insurance - Work Comp | | | | | |
| 3XX - Revenues | -3,619,184 | -3,945,079 | -325,895 | 9% | 13 |
| 77X - Central Service | 2,976,212 | 3,000,501 | 24,289 | 1% | |
| 98X - Appropriations | 642,972 | 944,578 | 301,606 | 47% | 13 |
| 00821 - Trust & Agency Expend. Trust | | | | | |
| 3XX - Revenues | -18,110 | -20,910 | -2,800 | 15% | 14 |
| 61X - Pupil Personnel Services | 8,425 | 8,425 | 0 | 0% | |
| 77X - Central Service | 9,685 | 12,485 | 2,800 | 29% | 14 |
| 00830 - Financial Aid Fee Trust | | | | | |
| 3XX - Revenues | -156,636 | -177,136 | -20,500 | 13% | 15 |
| 5XX - Instruction | 156,636 | 177,136 | 20,500 | 13% | 15 |

11. 00711 - Self-Insurance - Health 74X - Facilities Acquisition and Construction decreased \$2,000 as a result of budget being moved to reserve funding for end of year reconciliation.

12. 00711 - Self-Insurance - Health 98X decreased as a result of reserve funding being moved to 77X - Central Services for claims expense.

13. 00712 - Self-Insurance - Work Comp 3XX Revenues increased \$325,357 for employer premium contribution. There were corresponding budget amendments to 77X - Central Services for claims expense and 98X-Appropriations.

14. 00821 - Trust & Agency Expend. Trust increased \$2,800 for receipt of donations to Professional Learning for Leadership and New teacher training. There was a corresponding budget amendment to allocate budget to 77X - Central Service.

15. 00830 - Financial Aid Fee Trust 3XX Revenues increased \$20,500 for financial aid fees received with a corresponding budget amendment in 5XX - Instruction.

Note: There was a decrease of \$699,114.16 in internal service budgeted fund balance. This is the net of employer premium contribution and claims expense.