

**MANATEE COUNTY SCHOOLS
BUDGET AMENDMENT REPORT FOR
August 2016**

| | YTD July 2016 | YTD August 2016 | Budget Amendments | Percentage Difference |
|-------------------------------------|---------------|-----------------|-------------------|-----------------------|
| GENERAL FUND | | | | |
| 00101 - General Fund | | | | |
| 3XX - Revenues | | | | |
| 31X - Federal Direct | -525,000 | -525,000 | 0 | 0% |
| 32X - Federal Through State | -2,100,000 | -2,100,000 | 0 | 0% |
| 33X - Revenue From State Sources | -180,965,275 | -180,223,943 | 741,332 | 0% |
| 34X - Revenue From Local Sources | -186,764,522 | -187,795,494 | -1,030,972 | 1% |
| 36X - Transfers | -14,553,244 | -13,553,244 | 1,000,000 | -7% |
| 39X - Beginning Fund Balance | -16,189,118 | -16,189,118 | 0 | 0% |
| | -401,097,159 | -400,386,798 | 710,360 | 0% |
| 5XX - Instruction | | | | |
| 5XX - Instruction | 253,748,598 | 252,773,955 | -974,644 | 0% |
| 61X - Pupil Personnel Services | 16,771,278 | 16,849,921 | 78,643 | 0% |
| 62X - Instructional Media Services | 4,181,361 | 4,181,511 | 150 | 0% |
| 63X - Curriculum | 4,442,842 | 4,506,997 | 64,154 | 1% |
| 64X - Instructional Staff Training | 2,099,318 | 2,167,832 | 68,514 | 3% |
| 65X - Instructional Technology | 1,130,483 | 1,130,483 | 0 | 0% |
| 71X - Board | 823,773 | 823,773 | 0 | 0% |
| 72X - General Admin-Superintendent | 1,753,444 | 1,722,129 | -31,315 | -2% |
| 73X - School Administration | 24,131,143 | 24,068,202 | -62,941 | 0% |
| 74X - Facility Acq and Construction | 2,446,308 | 2,446,308 | 0 | 0% |
| 75X - Fiscal Service | 2,152,661 | 2,164,961 | 12,300 | 1% |
| 77X - Central Service | 12,530,763 | 12,594,740 | 63,977 | 1% |
| 78X - Transportation | 13,235,250 | 13,101,405 | -133,846 | -1% |
| 79X - Operation of Plant | 29,601,600 | 29,646,717 | 45,117 | 0% |
| 81X - Maintenance of Plant | 9,772,313 | 9,988,110 | 215,797 | 2% |
| 82X - Administrative Technology | 6,959,339 | 6,903,073 | -56,266 | -1% |
| 91X - Community Services | 3,316,683 | 3,316,683 | 0 | 0% |
| 98X - Appropriations | 12,000,000 | 12,000,000 | 0 | 0% |

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1. 00101 - General Fund 36X - Transfers decreased \$1,000,000 as a result of budget being reallocated to indirect cost.

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

DEBT SERVICE FUNDS

| | | | | |
|---------------------------------------|-------------|-------------|--------|----|
| 00204 - 2008A COPS Refunding | | | | |
| 3XX - Revenues | -5,995,000 | -5,995,006 | -6 | 0% |
| 92X - Debt Services | 5,995,000 | 5,995,006 | 6 | 0% |
| 00206 - QZAB 2005 | | | | |
| 3XX - Revenues | -850,445 | -851,369 | -924 | 0% |
| 92X - Debt Services | 70,000 | 70,000 | 0 | 0% |
| 98X - Appropriations | 780,445 | 781,369 | 924 | 0% |
| 00207 - Sales Tax Revenue Bond 2005 | | | | |
| 3XX - Revenues | -3,165,000 | -3,165,000 | 0 | 0% |
| 92X - Debt Services | 3,165,000 | 3,165,000 | 0 | 0% |
| 00208 - Lease Purchase Bond 2007 | | | | |
| 3XX - Revenues | -3,192,000 | -3,192,015 | -15 | 0% |
| 92X - Debt Services | 3,192,000 | 3,192,015 | 15 | 0% |
| 00209 - Lease Purchase Bond 2009 | | | | |
| 3XX - Revenues | -2,960,000 | -2,960,000 | 0 | 0% |
| 92X - Debt Services | 2,960,000 | 2,960,000 | 0 | 0% |
| 00210 - State Memo SBE Bonds | | | | |
| 3XX - Revenues | -1,643,863 | -1,643,863 | 0 | 0% |
| 92X - Debt Services | 1,498,000 | 1,498,000 | 0 | 0% |
| 98X - Appropriations | 145,863 | 145,863 | 0 | 0% |
| 00282 - Lease Purchase Bond 2011 | | | | |
| 3XX - Revenues | -2,105,000 | -2,106,080 | -1,080 | 0% |
| 92X - Debt Services | 2,105,000 | 2,106,080 | 1,080 | 0% |
| 00289 - 2012 Sales Tax Revenue Refund | | | | |
| 3XX - Revenues | -12,306,000 | -12,306,000 | 0 | 0% |
| 92X - Debt Services | 12,306,000 | 12,306,000 | 0 | 0% |
| 00290 - Lease Purchase Bond 2015 | | | | |
| 3XX - Revenues | -4,428,000 | -4,428,002 | -2 | 0% |

| | YTD July 2016 | YTD August 2016 | Budget Amendments | Percentage Difference | |
|----------------------|---------------|-----------------|-------------------|-----------------------|--|
| 92X - Debt Services | 4,428,000 | 4,428,002 | 2 | 0% | |
| 00297 - QZAB 2004 | | | | | |
| 3XX - Revenues | -1,091,738 | -1,104,230 | -12,492 | 1% | |
| 92X - Debt Services | 81,000 | 81,000 | 0 | 0% | |
| 98X - Appropriations | 1,010,738 | 1,023,230 | 12,492 | 1% | |
| 00299 - QSCB 2010 | | | | | |
| 3XX - Revenues | -6,636,996 | -6,632,103 | 4,893 | 0% | |
| 92X - Debt Services | 844,000 | 844,000 | 0 | 0% | |
| 98X - Appropriations | 5,792,996 | 5,788,103 | -4,893 | 0% | |

Note: Budgeted Fund Balance increased \$8,522.94 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.

CAPITAL OUTLAY FUNDS

| | | | | | |
|---------------------------------------|-------------|-------------|------------|------|---|
| 00342 - PECO Maintenance | | | | | |
| 3XX - Revenues | -1,111,704 | -1,111,704 | 0 | 0% | |
| 97X - Transfers | 1,111,704 | 1,111,704 | 0 | 0% | |
| 00360 - Capital Outlay & Debt Service | | | | | |
| 3XX - Revenues | -1,142,456 | -1,229,225 | -86,769 | 8% | 2 |
| 74X - Facility Acq and Construction | 1,142,456 | 150,000 | -992,456 | -87% | 2 |
| 98X - Appropriations | 0 | 1,079,225 | 1,079,225 | | 2 |
| 0037X - Local Capital Imp. 2014-16 | | | | | |
| 3XX - Revenues | -62,825,272 | -62,932,738 | -107,466 | 0% | 3 |
| 74X - Facility Acq and Construction | 43,097,601 | 33,447,686 | -9,649,915 | -22% | 3 |
| 92X - Debt Services | 105,127 | 500,000 | 500,000 | 376% | 3 |
| 97X - Transfers | 19,622,545 | 19,622,545 | 0 | 0% | 3 |
| 98X - Appropriations | 0 | 9,257,380 | 9,257,380 | | 3 |
| 00391 - Fuel Tax Refund | | | | | |
| 3XX - Revenues | -353,263 | -353,263 | 0 | 0% | |
| 74X - Facility Acq and Construction | 353,263 | 165,939 | -187,324 | 0% | 4 |
| 98X - Appropriations | 0 | 187,324 | 187,324 | | 4 |
| 00392 - Sales Tax Proceeds | | | | | |
| 3XX - Revenues | -46,657,195 | -46,663,510 | -6,315 | 0% | 5 |
| 74X - Facility Acq and Construction | 20,100,548 | 14,327,795 | -5,772,753 | -29% | 5 |
| 92X - Debt Services | 91,652 | 91,652 | 0 | 0% | |
| 97X - Transfers | 26,464,995 | 26,464,995 | 0 | 0% | |
| 98X - Appropriations | 0 | 5,779,068 | 5,779,068 | | 5 |
| 00396 - Charter School Capital Outlay | | | | | |
| 3XX - Revenues | -1,500,000 | -1,500,000 | 0 | 0% | |
| 97X - Transfers | 1,500,000 | 1,500,000 | 0 | 0% | |
| 00397 - Impact Fees | | | | | |
| 3XX - Revenues | -7,421,102 | -7,421,102 | 0 | 0% | |
| 74X - Facility Acq and Construction | 7,421,102 | 4,987,500 | -2,433,602 | -33% | 6 |
| 98X - Appropriations | 0 | 2,433,602 | 2,433,602 | | 6 |

2. 00360 - Capital Outlay & Debt Service 98X - Appropriations increased \$1,079,225 as a result of \$86,769 in revenue and \$992,456 of reserve for new construction being moved into fund balance.

3. 0037X - Local Capital Improvement 92X - Debt Service increased \$500,000 as a result of budget being reallocated for the capital lease payment. 98X - Appropriations increased \$9,257,380 resulting from budget being reallocated from reserve for new construction to fund balance.

4. 00391 - Fuel Tax Refund 98X increased resulting from budget being reallocated from reserve for new construction to fund balance.

5. 00392 - Sales Tax Proceeds 98X - Appropriations increased \$5,779,068 resulting from budget being reallocated from reserve for new construction to fund balance.

6. 00397 - Impact Fees 98X - Appropriations increased \$2,433,602 resulting from budget being reallocated from reserve for new construction to fund balance.

Note: There was an increase of \$18,736,600 in budgeted fund balance in total for all capital projects resulting from reserve for new construction being moved into fund balance.

FOOD SERVICE FUND

| | | | | | |
|----------------------|-------------|-------------|---|----|--|
| 00410 - Food Service | | | | | |
| 3XX - Revenues | -34,530,807 | -34,530,807 | 0 | 0% | |
| 76X - Food Service | 27,392,567 | 27,392,567 | 0 | 0% | |
| 98X - Appropriations | 7,138,240 | 7,138,240 | 0 | 0% | |

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

FEDERAL FUNDS

| | | | | | |
|------------------------------------|-------------|-------------|------------|---------|---|
| 00421 - Federal Cash Advance | | | | | |
| 3XX - Revenues | -24,349,551 | -31,381,795 | -7,032,244 | 29% | 7 |
| 5XX - Instruction | 23,392,222 | 23,877,314 | 485,092 | 2% | 7 |
| 61X - Pupil Personnel Services | 0 | 1,224,589 | 1,224,589 | | 7 |
| 63X - Curriculum | 222 | 640,092 | 639,870 | 287996% | 7 |
| 64X - Instructional Staff Training | 1,950 | 4,163,019 | 4,161,069 | 213388% | 7 |
| 65X - Instructional Technology | 0 | 16 | 16 | | 7 |
| 71X - Board | 0 | 38 | 38 | | 7 |
| 72X - General Admin-Superintendent | 955,157 | 1,245,379 | 290,222 | 30% | 7 |
| 73X - School Administration | 0 | 4,257 | 4,257 | | 7 |
| 75X - Fiscal Service | 0 | 18,715 | 18,715 | | 7 |
| 77X - Central Service | 0 | 118,198 | 118,198 | | 7 |
| 78X - Transportation | 0 | 90,179 | 90,179 | | 7 |
| 00422 - Federal Non Cash Advance | | | | | |
| 3XX - Revenues | 0 | -302,075 | -302,075 | | 8 |
| 5XX - Instruction | 0 | 293,741 | 293,741 | | 8 |
| 63X - Curriculum | 0 | 2,538 | 2,538 | | 8 |
| 64X - Instructional Staff Training | 0 | 5,498 | 5,498 | | 8 |
| 72X - General Admin-Superintendent | 0 | 299 | 299 | | 8 |

7. 00421 - Federal Cash Advance 3XX - Revenues increased \$7,032,244 for Federal thru State grant revenue received. Corresponding budget amendments were processed to allocate budget to 5XX - Instruction, 61X - Pupil Personnel Services, 63X - Curriculum, 64X - Instructional Staff Training, 65X - Instructional Technology, 71X - Board, 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 \$302,075 for Federal Direct Revenue Received. Budget amendments were processed to allocate budget totaling the same amount to 5XX - Instruction, 63X - Curriculum, 64X - Instructional Staff Training, 72X - General Admin-Superintendent.

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

INTERNAL SERVICE FUNDS

| | | | | | |
|------------------------------------|-------------|-------------|---------|------|--|
| 00711 - Self-Insurance - Health | | | | | |
| 3XX - Revenues | -63,644,222 | -63,644,222 | 0 | 0% | |
| 77X - Central Service | 53,440,344 | 53,455,244 | 14,900 | 0% | |
| 98X - Appropriations | 10,203,878 | 10,188,978 | -14,900 | 0% | |
| 00712 - Self-Insurance - Work Comp | | | | | |
| 3XX - Revenues | -3,793,900 | -3,793,900 | 0 | 0% | |
| 77X - Central Service | 3,507,666 | 3,596,666 | 89,000 | 3% | |
| 98X - Appropriations | 286,234 | 197,234 | -89,000 | -31% | |

Note: 00712 - Self-Insurance Worker's Compensation decreased \$89,000 for plan administration and claims expense. There were no other budget amendments exceeding 5%.

TRUST & AGENCY FUNDS

| | | | | | |
|--------------------------------------|---------|---------|---|----|--|
| 00821 - Trust & Agency Expend. Trust | | | | | |
| 3XX - Revenues | -7,812 | -7,812 | 0 | 0% | |
| 61X - Pupil Personnel Services | 1,841 | 1,841 | 0 | 0% | |
| 77X - Central Service | 5,972 | 5,972 | 0 | 0% | |
| 00830 - Financial Aid Fee Trust | | | | | |
| 3XX - Revenues | -81,823 | -81,823 | 0 | 0% | |
| 5XX - Instruction | 81,823 | 81,823 | 0 | 0% | |

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