

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

	YTD August 2016	YTD September 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	-2,102,600	-2,600	0%	
33X - Revenue From State Sources	-180,223,943	-180,417,112	-193,169	0%	
34X - Revenue From Local Sources	-187,795,494	-187,889,664	-94,170	0%	
36X - Transfers	-13,553,244	-13,553,244	0	0%	
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0	0%	
	-400,386,798	-400,676,737	-289,939	0%	
5XX - Instruction	252,773,955	251,461,855	-1,312,099	-1%	
61X - Pupil Personnel Services	16,849,921	17,195,057	345,135	2%	
62X - Instructional Media Services	4,181,511	4,378,519	197,007	5%	1
63X - Curriculum	4,506,997	4,585,414	78,417	2%	
64X - Instructional Staff Training	2,167,832	2,422,338	254,506	12%	2
65X - Instructional Technology	1,130,483	1,812,198	681,715	60%	3
71X - Board	823,773	825,028	1,256	0%	
72X - General Admin-Superintendent	1,722,129	1,727,487	5,358	0%	
73X - School Administration	24,068,202	24,223,350	155,148	1%	
74X - Facility Acq and Construction	2,446,308	2,446,308	0	0%	
75X - Fiscal Service	2,164,961	2,164,961	0	0%	
77X - Central Service	12,594,740	12,648,362	53,622	0%	
78X - Transportation	13,101,405	12,960,648	-140,756	-1%	
79X - Operation of Plant	29,646,717	29,606,826	-39,891	0%	
81X - Maintenance of Plant	9,988,110	9,988,631	521	0%	
82X - Administrative Technology	6,903,073	6,903,073	0	0%	
91X - Community Services	3,316,683	3,316,683	0	0%	
92X - Debt Services	0	10,000	10,000	0%	
98X - Appropriations	12,000,000	12,000,000	0	0%	

1. 00101- General Fund 62X - Instructional Media Services increased \$197,007 for overtime expense, rentals, and audio visual equipment purchases.

2. 00101 - General Fund 64X - Instructional Staff Training increased \$254,506 for salary, travel, and professional and technical expense associated with training.

3. 00101 - General Fund 65X - Instructional Technology increased \$681,715 for FF&E (Furniture, Fixtures, and Equipment), Computer equipment, and professional and technical services.

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

DEBT SERVICE FUNDS

00204 - 2008A COPS Refunding					
3XX - Revenues	-5,995,006	-5,995,006	0	0%	
92X - Debt Services	5,995,006	5,995,006	0	0%	
00206 - QZAB 2005					
3XX - Revenues	-851,369	-852,168	-799	0%	
92X - Debt Services	70,000	70,000	0	0%	
98X - Appropriations	781,369	782,168	799	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	-3,192,015	-3,192,015	0	0%	
92X - Debt Services	3,192,015	3,192,015	0	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	-2,106,080	-2,106,879	-799	0%	
92X - Debt Services	2,106,080	2,106,080	0	0%	
98X - Appropriations	0	799	799	0%	

	YTD August 2016	YTD September 2016	Budget Amendments	Percentage Difference
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	-4,428,002	-4,428,002	0	0%
92X - Debt Services	4,428,002	4,428,002	0	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	0	-2,500	-2,500	
92X - Debt Services	0	2,500	2,500	
00297 - QZAB 2004				
3XX - Revenues	-1,104,230	-1,105,068	-838	0%
92X - Debt Services	81,000	81,000	0	0%
98X - Appropriations	1,023,230	1,024,068	838	0%
00299 - QSCB 2010				
3XX - Revenues	-6,632,103	-6,652,921	-20,818	0%
92X - Debt Services	844,000	844,000	0	0%
98X - Appropriations	5,788,103	5,808,921	20,818	0%

Note: There were no budget amendments exceeding 5%. There was an increase of \$23,254 in the Debt Service budgeted fund balance resulting from the net of interest received and fair market value adjustment 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	-1,229,225	-1,229,225	0	0%
74X - Facility Acq and Construction	150,000	150,000	0	0%
98X - Appropriations	1,079,225	1,079,225	0	0%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-21,132	-21,132	0	0%
74X - Facility Acq and Construction	21,132	21,132	0	0%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-15,085,065	-15,085,065	0	0%
74X - Facility Acq and Construction	12,761,110	12,761,110	0	0%
92X - Debt Services	105,127	105,127	0	0%
97X - Transfers	2,218,828	2,218,828	0	0%
00377 - Local Capital Imp. 2016/17				
3XX - Revenues	-47,826,542	-47,826,542	0	0%
74X - Facility Acq and Construction	20,665,444	20,665,444	0	0%
92X - Debt Services	500,000	500,000	0	0%
97X - Transfers	17,403,717	17,406,217	2,500	0%
98X - Appropriations	9,257,380	9,254,880	-2,500	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-353,263	-353,263	0	0%
74X - Facility Acq and Construction	165,939	165,939	0	0%
98X - Appropriations	187,324	187,324	0	0%
00392 - Sales Tax Proceeds				
3XX - Revenues	-46,663,510	-46,666,442	-2,932	0%
74X - Facility Acq and Construction	14,327,795	14,327,795	0	0%
92X - Debt Services	91,652	91,652	0	0%
97X - Transfers	26,464,995	26,464,995	0	0%
98X - Appropriations	5,779,068	5,782,000	2,932	0%
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	-7,422,045	-943	0%
74X - Facility Acq and Construction	4,987,500	4,989,500	2,000	0%
98X - Appropriations	2,433,602	2,432,545	-1,057	0%

Note: There were no budget amendments exceeding 5%. Capital Outlay Budgeted Fund Balance decreased \$625 resulting from the net of interest received and administrative fees.

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	-31,381,795	-32,291,882	-910,088	3%	4
5XX - Instruction	23,877,314	20,007,846	-3,869,468	-16%	4
61X - Pupil Personnel Services	1,224,589	1,466,937	242,348	20%	4
63X - Curriculum	640,092	3,694,125	3,054,034	477%	4
64X - Instructional Staff Training	4,163,019	5,469,441	1,306,422	31%	4
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,245,379	1,295,331	49,953	4%	4
73X - School Administration	4,257	33,487	29,230	687%	4
75X - Fiscal Service	18,715	54,682	35,966	192%	4
77X - Central Service	118,198	152,698	34,500	29%	4
78X - Transportation	90,179	117,283	27,103	30%	4
00422 - Federal Non Cash Advance					
3XX - Revenues	-302,075	-597,801	-295,726	98%	5
5XX - Instruction	293,741	562,764	269,024	92%	5
63X - Curriculum	2,538	9,935	7,397	291%	5
64X - Instructional Staff Training	5,498	24,804	19,306	351%	5
72X - General Admin-Superintendent	299	299	0	0%	

4. 00421 - Federal Cash Advance 3XX - Revenues increased \$910,088 for IDEA, Title I, Title III, Twenty First Century Schools, and Other Federal Thru State Budgeted Revenue. Corresponding budget amendments were processed to allocate or remove budget from the following functions: 5XX - Instruction, 61X - Pupil Personnel Services, 63X - Curriculum, 64X - Instructional Staff Training, 72X - General Admin-Superintendent, School Administration, 75X - Fiscal Service, 77X - Central Service, 78X - Transportation.

5. 00422 - Federal Non Cash Advance 3XX Revenues increased \$295,726 for Pell Grant, IDEA, FDLRS, and Miscellaneous Federal Direct Revenue Received. Corresponding budget amendments were processed to allocate budget 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	53,455,244	53,455,244	0	0%	
98X - Appropriations	10,188,978	10,188,978	0	0%	
	0	0	0		
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,793,900	-6,062,994	-2,269,094	60%	6
77X - Central Service	3,596,666	3,596,666	0	0%	
98X - Appropriations	197,234	2,466,328	2,269,094	1150%	6

6. 00712 - Self-Insurance - Work Comp budgeted fund balance increased \$2,269,094 as a result of adjusting the beginning fund balance to a with the June 30, 2016 actuarial report received in September.

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.