

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

	YTD September 2015	YTD October 2015	Budget Amendments	Percentage Difference
<u>GENERAL FUND</u>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-525,000	-525,000	0	0%
32X - Federal Through State	-1,600,000	-1,630,000	-30,000	2%
33X - Revenue From State Sources	-179,271,536	-179,265,385	6,151	0%
34X - Revenue From Local Sources	-183,507,851	-183,508,644	-792	0%
36X - Transfers	-15,484,791	-15,484,791	0	0%
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%
	-397,737,329	-397,761,971	-24,641	0%
5XX - Instruction				
61X - Pupil Personnel Services	17,515,448	17,541,746	26,298	0%
62X - Instructional Media Services	4,900,422	4,900,520	98	0%
63X - Curriculum	5,319,050	5,348,985	29,935	1%
64X - Instructional Staff Training	2,673,346	2,639,297	-34,049	-1%
65X - Instructional Technology	2	2	0	0%
71X - Board	1,063,807	1,063,807	0	0%
72X - General Admin-Superintendent	1,831,096	1,823,096	-8,000	0%
73X - School Administration	23,132,123	23,165,669	33,546	0%
74X - Facility Acq and Construction	2,765,910	2,788,470	22,560	1%
75X - Fiscal Service	2,558,427	2,558,427	0	0%
77X - Central Service	9,843,861	9,873,702	29,841	0%
78X - Transportation	12,071,280	11,799,583	-271,697	-2%
79X - Operation of Plant	28,888,677	28,777,347	-111,330	0%
81X - Maintenance of Plant	10,273,069	10,584,803	311,734	3%
82X - Administrative Technology	6,414,524	6,414,524	0	0%
91X - Community Services	3,104,890	3,104,890	0	0%
92X - Debt Services	20,500	20,500	0	0%
98X - Appropriations	14,000,000	14,000,000	0	0%

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

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-6,000,029	-6,000,029	0	0%
92X - Debt Services	6,000,029	6,000,029	0	0%
00206 - QZAB 2005				
3XX - Revenues	-765,274	-765,497	-222	0%
92X - Debt Services	70,000	70,000	0	0%
98X - Appropriations	695,274	695,497	222	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,167,000	-3,167,000	0	0%
92X - Debt Services	3,167,000	3,167,000	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-4,716,001	-4,716,001	0	0%
92X - Debt Services	4,716,001	4,716,001	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-2,957,000	-2,957,000	0	0%
92X - Debt Services	2,957,000	2,957,000	0	0%
00210 - State Memo SBE Bonds				

	YTD September 2015	YTD October 2015	Budget Amendments	Percentage Difference
3XX - Revenues	-1,688,390	-1,688,390	0	0%
92X - Debt Services	1,502,793	1,502,793	0	0%
98X - Appropriations	185,597	185,597	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,105,304	-2,105,433	-129	0%
92X - Debt Services	2,105,304	2,105,433	129	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,310,000	-12,310,000	0	0%
92X - Debt Services	12,310,000	12,310,000	0	0%
00294 - Lease Purchase Bond 2005A				
3XX - Revenues	-3,175,001	-3,175,001	0	0%
92X - Debt Services	3,175,001	3,175,001	0	0%
00297 - QZAB 2004				
3XX - Revenues	-1,000,023	-1,000,222	-199	0%
92X - Debt Services	81,000	81,000	0	0%
98X - Appropriations	919,023	919,222	199	0%
00299 - QSCB 2010				
3XX - Revenues	-6,102,661	-6,180,759	-78,098	1%
92X - Debt Services	1,388,104	1,388,104	0	0%
98X - Appropriations	4,714,557	4,792,655	78,098	2%
00346 - PECO Const-MTI				
3XX - Revenues	-740,035	-740,035	0	0%
97X - Transfers	740,035	740,035	0	0%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-759,252	-759,305	-53	0%
74X - Facility Acq and Construction	759,252	759,305	53	0%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-675,041	-675,041	0	0%
74X - Facility Acq and Construction	675,041	675,041	0	0%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-10,454,219	-10,454,219	0	0%
74X - Facility Acq and Construction	6,862,222	6,845,256	-16,966	0%
97X - Transfers	3,591,997	3,608,963	16,966	0%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-43,026,404	-43,026,404	0	0%
74X - Facility Acq and Construction	24,083,053	24,100,019	16,966	0%
97X - Transfers	18,943,351	18,926,385	-16,966	0%
00382 - Lease Purchase Bond 2011				
3XX - Revenues	-448,732	-448,732	0	0%
97X - Transfers	448,732	448,732	0	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-300,402	-300,402	0	0%
74X - Facility Acq and Construction	300,402	300,402	0	0%
00392 - Sales Tax Proceeds				
3XX - Revenues	-44,229,216	-44,230,868	-1,652	0%
74X - Facility Acq and Construction	19,674,046	19,675,698	1,652	0%
92X - Debt Services	91,652	91,652	0	0%
97X - Transfers	24,463,518	24,463,518	0	0%

	YTD September 2015	YTD October 2015	Budget Amendments	Percentage Difference
00396 - Charter School Capital Outlay				
3XX - Revenues	-1,800,000	-1,800,000	0	0%
97X - Transfers	1,800,000	1,800,000	0	0%
00397 - Impact Fees				
3XX - Revenues	-690,533	-690,533	0	0%
74X - Facility Acq and Construction	690,533	690,533	0	0%

Note: There were no budget amendments exceeding 5%. Budgeted ending fund balance increased \$78,520 as a result of the net of interest received and fair market value adjustment of investments.

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-38,281,234	-38,335,860	-54,626	0%
76X - Food Service	30,918,188	30,972,814	54,626	0%
97X - Transfers	1,000,000	1,000,000	0	0%
98X - Appropriations	6,363,046	6,363,046	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	-34,856,846	-36,351,519	-1,494,673	4%	
5XX - Instruction	16,338,770	16,267,241	-71,529	0%	
61X - Pupil Personnel Services	2,825,205	2,826,258	1,053	0%	
62X - Instructional Media Services	8,000	8,000	0	0%	
63X - Curriculum	7,594,210	7,598,778	4,568	0%	
64X - Instructional Staff Training	6,100,713	7,391,814	1,291,101	21%	1
71X - Board	1	1	0	0%	
72X - General Admin-Superintendent	1,503,459	1,567,286	63,827	4%	
73X - School Administration	4,738	87,012	82,274	1737%	2
75X - Fiscal Service	82,306	82,306	0	0%	
77X - Central Service	165,460	290,338	124,878	75%	3
78X - Transportation	233,986	232,486	-1,500	-1%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-464,337	-835,492	-371,155	80%	
5XX - Instruction	425,090	796,244	371,155	87%	
63X - Curriculum	16,373	16,373	0	0%	
64X - Instructional Staff Training	22,065	22,065	0	0%	
72X - General Admin-Superintendent	809	809	0	0%	
00434 - Race to the Top - ARRA					
3XX - Revenues	-74,384	-74,384	0	0%	
5XX - Instruction	32	32	0	0%	
64X - Instructional Staff Training	74,352	74,352	0	0%	

1. 00421 - Federal Cash Advance 64X - Instructional Staff Training increased \$1,291,101 for teacher training funded by Title I, Title II, and Other Federal Programs in the areas of 41X - Salaries, 42X - Benefits, and 45X - Materials and Supplies.

2. 00421 - Federal Cash Advance 73X - School Administration increased \$82,274 for salary and benefits associated with Title II teacher training 2015-16.

3. 00421 - Federal Cash Advance 77X Central Service increased \$124,878 for Title II expenses in the areas of 41X - Salaries, 42X - Employee Benefits, 43X Purchased Services, 45X - Materials and Supplies, 46X Capital Outlay, and 47X Other Expenses.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health				
3XX - Revenues	-58,781,994	-58,781,994	0	0%
74X - Facility Acq and Construction	1,831	1,831	0	0%

	YTD September 2015	YTD October 2015	Budget Amendments	Percentage Difference
77X - Central Service	52,741,489	52,741,489	0	0%
98X - Appropriations	6,038,675	6,038,675	0	0%
00712 - Self-Insurance - Work Comp				
3XX - Revenues	-4,441,537	-4,441,537	0	0%
77X - Central Service	4,089,336	4,089,336	0	0%
98X - Appropriations	352,201	352,201	0	0%
00821 - Trust & Agency Expend. Trust				
3XX - Revenues	-12,138	-12,138	0	0%
61X - Pupil Personnel Services	4,175	4,175	0	0%
77X - Central Service	7,963	7,963	0	0%
00830 - Financial Aid Fee Trust				
3XX - Revenues	-25,007	-25,007	0	0%
5XX - Instruction	25,007	25,007	0	0%

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