

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

	YTD November 2015	YTD December 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	-1,630,000.00	-1,630,000.00	0.00	0%
33X - Revenue From State Sources	-179,382,672.23	-178,449,964.23	932,708.00	-1%
34X - Revenue From Local Sources	-183,509,135.76	-183,844,456.21	-335,320.45	0%
36X - Transfers	-15,484,791.03	-15,484,791.03	0.00	0%
39X - Beginning Fund Balance	-17,348,150.48	-17,348,150.48	0.00	0%
	-397,879,749.50	-397,282,361.95	597,387.55	0%
5XX - Instruction	250,954,027.45	250,223,420.88	-730,606.57	0%
61X - Pupil Personnel Services	17,881,266.40	17,882,076.47	810.07	0%
62X - Instructional Media Services	4,903,341.34	4,903,596.04	254.70	0%
63X - Curriculum	5,379,870.42	5,414,027.91	34,157.49	1%
64X - Instructional Staff Training	2,759,056.33	2,799,188.94	40,132.61	1%
65X - Instructional Technology	2.10	2.10	0.00	0%
71X - Board	1,078,598.71	1,078,598.71	0.00	0%
72X - General Admin-Superintendent	1,821,395.76	1,833,791.60	12,395.84	1%
73X - School Administration	23,215,252.77	23,233,962.69	18,709.92	0%
74X - Facility Acq and Construction	2,788,470.44	2,788,470.44	0.00	0%
75X - Fiscal Service	2,532,440.53	2,332,760.98	-199,679.55	-8%
77X - Central Service	9,874,320.55	9,875,415.59	1,095.04	0%
78X - Transportation	11,809,545.46	11,843,517.01	33,971.55	0%
79X - Operation of Plant	28,745,744.10	28,739,316.00	-6,428.10	0%
81X - Maintenance of Plant	10,585,150.05	10,583,148.91	-2,001.14	0%
82X - Administrative Technology	6,414,523.78	6,613,909.51	199,385.73	3%
91X - Community Services	3,116,243.31	3,116,243.31	0.00	0%
92X - Debt Services	20,500.00	20,914.86	414.86	2%
98X - Appropriations	14,000,000.00	14,000,000.00	0.00	0%

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1. 00101 General Fund Function 75X - Fiscal Services decreased \$199,679.55 resulting from Professional and Technical Services budget being reclassified as reserve funding.

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

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding				
3XX - Revenues	-6,000,028.94	-6,000,028.94	0.00	0%
92X - Debt Services	6,000,028.94	6,000,028.94	0.00	0%
00206 - QZAB 2005				
3XX - Revenues	-765,635.73	-772,992.88	-7,357.15	1%
92X - Debt Services	70,000.00	70,000.00	0.00	0%
98X - Appropriations	695,635.73	702,992.88	7,357.15	1%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,167,000.00	-3,167,000.00	0.00	0%
92X - Debt Services	3,167,000.00	3,167,000.00	0.00	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-4,716,001.00	-4,716,001.00	0.00	0%
92X - Debt Services	4,716,001.00	4,716,001.00	0.00	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-2,957,000.00	-2,957,000.00	0.00	0%
92X - Debt Services	2,957,000.00	2,957,000.00	0.00	0%
00210 - State Memo SBE Bonds				
3XX - Revenues	-1,688,390.01	-1,688,390.01	0.00	0%
92X - Debt Services	1,502,792.87	1,502,792.87	0.00	0%

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98X - Appropriations	185,597.14	185,597.14	0.00	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,105,566.52	-2,105,712.75	-146.23	0%
92X - Debt Services	2,105,566.52	2,105,712.75	146.23	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,310,000.00	-12,310,000.00	0.00	0%
92X - Debt Services	12,310,000.00	12,310,000.00	0.00	0%
00294 - Lease Purchase Bond 2005A				
3XX - Revenues	-3,175,000.81	-3,175,000.81	0.00	0%
92X - Debt Services	3,175,000.81	3,175,000.81	0.00	0%
00297 - QZAB 2004				
3XX - Revenues	-1,000,262.33	-1,000,352.07	-89.74	0%
92X - Debt Services	81,000.00	81,000.00	0.00	0%
98X - Appropriations	919,262.33	919,352.07	89.74	0%
00299 - QSCB 2010				
3XX - Revenues	-6,170,489.16	-6,161,235.23	9,253.93	0%
92X - Debt Services	1,388,104.18	1,388,104.18	0.00	0%
98X - Appropriations	4,782,384.98	4,773,131.05	-9,253.93	0%
00346 - PECO Const-MTI				
3XX - Revenues	-740,035.00	-740,035.00	0.00	0%
97X - Transfers	740,035.00	740,035.00	0.00	0%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-759,355.75	-759,426.45	-70.70	0%
74X - Facility Acq and Construction	759,355.75	759,426.45	70.70	0%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-675,040.72	-675,040.72	0.00	0%
74X - Facility Acq and Construction	675,040.72	675,040.72	0.00	0%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-10,454,218.57	-10,454,218.57	0.00	0%
74X - Facility Acq and Construction	6,842,120.94	6,842,120.94	0.00	0%
97X - Transfers	3,612,097.63	3,612,097.63	0.00	0%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-43,026,404.00	-43,026,404.00	0.00	0%
74X - Facility Acq and Construction	24,103,153.88	24,103,153.88	0.00	0%
97X - Transfers	18,923,250.12	18,923,250.12	0.00	0%
00382 - Lease Purchase Bond 2011				
3XX - Revenues	-448,732.02	-448,732.02	0.00	0%
97X - Transfers	448,732.02	448,732.02	0.00	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-300,401.71	-300,401.71	0.00	0%
74X - Facility Acq and Construction	300,401.71	300,401.71	0.00	0%
00392 - Sales Tax Proceeds				
3XX - Revenues	-44,232,143.92	-44,234,331.22	-2,187.30	0%
74X - Facility Acq and Construction	19,676,973.90	19,679,161.20	2,187.30	0%
92X - Debt Services	91,652.04	91,652.04	0.00	0%
97X - Transfers	24,463,517.98	24,463,517.98	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%

**YTD November 2015    YTD December 2015    Budget Amendments    Percentage Difference**

00397 - Impact Fees				
3XX - Revenues	-690,533.32	-690,533.32	0.00	0%
74X - Facility Acq and Construction	690,533.32	690,533.32	0.00	0%

**Note: There were no budget amendments exceeding 5%. Budgeted ending fund balance decreased \$1,807.04 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.**

**FOOD SERVICE FUND**

00410 - Food Service				
3XX - Revenues	-38,377,311.38	-38,404,677.51	-27,366.13	0%
76X - Food Service	31,014,265.86	31,041,631.99	27,366.13	0%
97X - Transfers	1,000,000.00	1,000,000.00	0.00	0%
98X - Appropriations	6,363,045.52	6,363,045.52	0.00	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	-36,351,519.15	-36,351,519.15	0.00	0%
5XX - Instruction	16,306,975.49	16,445,325.18	138,349.69	1%
61X - Pupil Personnel Services	2,812,436.00	2,765,050.84	-47,385.16	-2%
62X - Instructional Media Services	8,000.00	8,000.00	0.00	0%
63X - Curriculum	7,603,811.14	7,584,811.14	-19,000.00	0%
64X - Instructional Staff Training	7,360,867.48	7,288,708.48	-72,159.00	-1%
71X - Board	0.59	0.59	0.00	0%
72X - General Admin-Superintendent	1,567,286.28	1,567,286.28	0.00	0%
73X - School Administration	87,011.76	87,011.76	0.00	0%
75X - Fiscal Service	82,306.25	82,306.25	0.00	0%
77X - Central Service	290,338.31	290,338.31	0.00	0%
78X - Transportation	232,485.85	232,680.32	194.47	0%
00422 - Federal Non Cash Advance				
3XX - Revenues	-1,032,986.21	-1,106,126.51	-73,140.30	7% <b>2</b>
5XX - Instruction	993,738.63	1,066,928.93	73,190.30	7% <b>2</b>
63X - Curriculum	16,373.00	14,873.00	-1,500.00	-9% <b>2</b>
64X - Instructional Staff Training	22,065.34	23,515.34	1,450.00	7% <b>2</b>
72X - General Admin-Superintendent	809.24	809.24	0.00	0%
00434 - Race to the Top - ARRA				
3XX - Revenues	-74,383.89	-74,383.89	0.00	0%
5XX - Instruction	31.91	31.91	0.00	0%
64X - Instructional Staff Training	74,351.98	74,351.98	0.00	0%

**2. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$73,140.30 for Pell Grant Revenue with a corresponding budget amendment to add budget to 5XX - Instruction and 64X - Instructional Staff Training. 63X - Curriculum was reduced by \$1,500.00.**

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

**INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health				
3XX - Revenues	-58,781,994.34	-58,781,994.34	0.00	0%
74X - Facility Acq and Construction	1,830.80	1,830.80	0.00	0%
77X - Central Service	52,791,699.55	52,791,699.55	0.00	0%
98X - Appropriations	5,988,463.99	5,988,463.99	0.00	0%
00712 - Self-Insurance - Work Comp				
3XX - Revenues	-4,441,536.98	-4,441,536.98	0.00	0%
77X - Central Service	4,089,335.51	4,089,335.51	0.00	0%
98X - Appropriations	352,201.47	352,201.47	0.00	0%

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

	YTD November 2015	YTD December 2015	Budget Amendments	Percentage Difference	
<b>TRUST &amp; AGENCY</b>					
00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-12,138.44	-12,138.44	0.00	0%	
5XX - Instruction	0.00	65.00	65.00		
61X - Pupil Personnel Services	4,175.12	4,110.12	-65.00	-2%	
77X - Central Service	7,963.32	7,963.32	0.00	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-25,006.52	-31,144.85	-6,138.33	25%	<b>3</b>
5XX - Instruction	25,006.52	31,144.85	6,138.33	25%	<b>3</b>

3. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$6,138.33 for Financial Aid Fees received. A corresponding budget amendment was processed to add budget to 5XX - Instruction.

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