

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

YTD December 2015 YTD January 2016 Budget Amendments Percentage Difference

GENERAL FUND

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	-178,449,964.23	-178,394,254.23	55,710.00	0%	
34X - Revenue From Local Sources	-183,844,456.21	-184,378,358.83	-533,902.62	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%	
	-397,282,361.95	-397,760,554.57	-478,192.62	0%	
5XX - Instruction	250,223,420.88	249,157,017.85	-1,066,403.03	0%	
61X - Pupil Personnel Services	17,882,076.47	17,994,806.71	112,730.24	1%	
62X - Instructional Media Services	4,903,596.04	4,911,681.84	8,085.80	0%	
63X - Curriculum	5,414,027.91	5,405,767.86	-8,260.05	0%	
64X - Instructional Staff Training	2,799,188.94	2,634,120.92	-165,068.02	-6%	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	1,833,791.60	1,844,541.25	10,749.65	1%	
73X - School Administration	23,233,962.69	23,470,645.76	236,683.07	1%	
74X - Facility Acq and Construction	2,788,470.44	2,791,470.44	3,000.00	0%	
75X - Fiscal Service	2,332,760.98	2,411,542.04	78,781.06	3%	
77X - Central Service	9,875,415.59	10,912,978.72	1,037,563.13	11%	2
78X - Transportation	11,843,517.01	12,007,510.03	163,993.02	1%	
79X - Operation of Plant	28,739,316.00	28,774,281.67	34,965.67	0%	
81X - Maintenance of Plant	10,583,148.91	10,591,640.90	8,491.99	0%	
82X - Administrative Technology	6,613,909.51	6,636,374.74	22,465.23	0%	
91X - Community Services	3,116,243.31	3,116,243.31	0.00	0%	
92X - Debt Services	20,914.86	21,329.72	414.86	2%	
98X - Appropriations	14,000,000.00	14,000,000.00	0.00	0%	

1. 00101 - General Fund 64X - Instructional Staff Training decreased \$165,068.02 due to reallocation of budget to reserve coding.
2. 00101 - General Fund - 77X- Central Service increased \$1,037,563 due reallocation of budget to reserve coding and a \$405,000 transfer to the Health Insurance Fund.

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

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-6,000,029	-6,000,033	-4	0%	
92X - Debt Services	6,000,029	6,000,033	4	0%	
00206 - QZAB 2005					
3XX - Revenues	-772,993	-773,550	-557	0%	
92X - Debt Services	70,000	70,000	0	0%	
98X - Appropriations	702,993	703,550	557	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	-3,950,656	765,345	-16%	3
92X - Debt Services	4,716,001	3,950,656	-765,345	-16%	3
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,957,000	-2,957,047	-47	0%	
92X - Debt Services	2,957,000	2,957,047	47	0%	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,688,390	-1,688,390	0	0%	
92X - Debt Services	1,502,793	1,502,793	0	0%	

	YTD December 2015	YTD January 2016	Budget Amendments	Percentage Difference	
98X - Appropriations	185,597	185,597	0	0%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,105,713	-2,106,112	-399	0%	
92X - Debt Services	2,105,713	2,106,112	399	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%	
00290 - Lease Purchase Bond 2015					
3XX - Revenues	-38,470,000	-42,123,467	-3,653,467	10%	4
92X - Debt Services	38,470,000	42,123,467	3,653,467	10%	4
00294 - Lease Purchase Bond 2005A					
3XX - Revenues	-3,175,001	-134,376	3,040,625	-96%	5
92X - Debt Services	3,175,001	134,376	-3,040,625	-96%	5
00297 - QZAB 2004					
3XX - Revenues	-1,000,352	-1,011,485	-11,133	1%	
92X - Debt Services	81,000	81,000	0	0%	
98X - Appropriations	919,352	930,485	11,133	1%	
00299 - QSCB 2010					
3XX - Revenues	-6,161,235	-6,667,021	-505,786	8%	6
92X - Debt Services	1,388,104	1,891,084	502,980	36%	6
98X - Appropriations	4,773,131	4,775,937	2,806	0%	6
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	-759,426	-759,522	-96	0%	
74X - Facility Acq and Construction	759,426	759,522	96	0%	
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-675,041	-675,041	0	0%	
74X - Facility Acq and Construction	675,041	664,996	-10,045	-1%	
97X - Transfers	0	10,045	10,045		
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-10,454,219	-10,454,219	0	0%	
74X - Facility Acq and Construction	6,842,121	6,743,412	-98,709	-1%	
97X - Transfers	3,612,098	3,710,807	98,709	3%	
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,026,404	-43,026,404	0	0%	
74X - Facility Acq and Construction	24,103,154	24,498,046	394,892	2%	
97X - Transfers	18,923,250	18,528,358	-394,892	-2%	
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	-44,234,331	-44,238,097	-3,766	0%	
74X - Facility Acq and Construction	19,679,161	19,549,302	-129,859	-1%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	24,463,518	24,597,143	133,625	1%	

	YTD December 2015	YTD January 2016	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%

3. 00208- Lease Purchase Bond 2007- 3XX Revenues and 92 X - Debt Service decreased \$765,345 due to budgeted interest payment.
4. 00290 - Lease Purchase Bond 2015 New- 3XX Revenues and 92X - Debt Service increased \$3,653,467 due to the issuance of the 2015 Refunding Series .
5. 00294- Lease Purchase Bond 2005A 3XX Revenues and 92X - Debt Service decreased \$3,040,625 due to budgeted interest payment.
6. 00299 - QSCB 2010 3XX - Revenues increased \$505,786 for an interest rebate. As a result the 92X - Debt Service budget was increased by \$502,980 and 98X Appropriations increased by \$2,806 due to interest received.

Note: Budgeted Fund Balance increased \$14,496 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-38,404,678	-38,428,956	-24,278	0%
76X - Food Service	31,041,632	31,065,910	24,278	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	-36,351,519	-36,519,718	-168,198	0%	
5XX - Instruction	16,445,325	16,613,624	168,299	1%	
61X - Pupil Personnel Services	2,765,051	2,840,427	75,377	3%	
62X - Instructional Media Services	8,000	8,000	0	0%	
63X - Curriculum	7,584,811	7,530,108	-54,703	-1%	
64X - Instructional Staff Training	7,288,708	7,247,880	-40,829	-1%	
71X - Board	1	1	0	0%	
72X - General Admin-Superintendent	1,567,286	1,572,191	4,905	0%	
73X - School Administration	87,012	87,012	0	0%	
75X - Fiscal Service	82,306	82,306	0	0%	
77X - Central Service	290,338	297,788	7,450	3%	
78X - Transportation	232,680	240,380	7,700	3%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,106,127	-1,315,559	-209,432	19%	7
5XX - Instruction	1,066,929	1,276,361	209,432	20%	7
63X - Curriculum	14,873	14,873	0	0%	
64X - Instructional Staff Training	23,515	23,515	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%	

7. 00422- Federal Non Cash Advance 3XX- Revenues increased \$209,432 for Pell Grant revenue received with a corresponding budget amendment to increase 5XX-Instruction by the same amount.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health				
3XX - Revenues	-58,781,994	-58,783,417	-1,423	0%
74X - Facility Acq and Construction	1,831	1,831	0	0%
77X - Central Service	52,791,700	53,548,668	756,968	1%

	YTD December 2015	YTD January 2016	Budget Amendments	Percentage Difference	
98X - Appropriations	5,988,464	5,232,919	-755,545	-13%	8
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%	

00711 - Self Insurance -Health 3XX-Appropriations decreased \$755,545 as a result of budget being reallocated for Blue Cross Blue Shield Renewals, other contracts, and dues and fees.

Note: The budgeted ending fund balance decreased \$755,545 as a result of budget being reallocated for Blue Cross Blue Shield Renewals, other contracts, and dues and fees.

TRUST & AGENCY

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-12,138	-12,138	0	0%	
5XX - Instruction	65	65	0	0%	
61X - Pupil Personnel Services	4,110	4,110	0	0%	
77X - Central Service	7,963	7,963	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-31,145	-125,007	-93,862	301%	9
5XX - Instruction	31,145	125,007	93,862	301%	9

00830 - Financial Aid Fee Trust 3XX Revenues increased \$93,861.67 as a result of Financial Aid Fee Revenue Recognized and budgeted in 5XX- Instruction.

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