

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

	YTD January 2016	YTD February 2016	Budget Amendments	Percentage Difference	
<b>GENERAL FUND</b>					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000	-525,000	0	0%	
32X - Federal Through State	-1,630,000	-1,630,000	0	0%	
33X - Revenue From State Sources	-178,394,254	-178,394,254	0	0%	
34X - Revenue From Local Sources	-184,378,359	-184,380,947	-2,589	0%	
36X - Transfers	-15,484,791	-15,484,791	0	0%	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%	
	-397,760,555	-397,763,143	-2,589	0%	
5XX - Instruction	249,157,018	249,797,498	640,480	0%	
61X - Pupil Personnel Services	17,994,807	16,749,910	-1,244,897	-7%	1
62X - Instructional Media Services	4,911,682	4,808,870	-102,811	-2%	
63X - Curriculum	5,405,768	5,378,100	-27,668	-1%	
64X - Instructional Staff Training	2,634,121	2,563,869	-70,252	-3%	
65X - Instructional Technology	2	5,002	5,000	238095%	2
71X - Board	1,078,599	1,078,599	0	0%	
72X - General Admin-Superintendent	1,844,541	1,826,161	-18,380	-1%	
73X - School Administration	23,470,646	24,010,386	539,740	2%	
74X - Facility Acq and Construction	2,791,470	2,761,420	-30,050	-1%	
75X - Fiscal Service	2,411,542	2,317,575	-93,967	-4%	
77X - Central Service	10,912,979	10,470,623	-442,355	-4%	
78X - Transportation	12,007,510	12,020,843	13,333	0%	
79X - Operation of Plant	28,774,282	28,513,578	-260,704	-1%	
81X - Maintenance of Plant	10,591,641	10,332,052	-259,589	-2%	
82X - Administrative Technology	6,636,375	6,606,375	-30,000	0%	
91X - Community Services	3,116,243	3,188,795	72,551	2%	
92X - Debt Services	21,330	33,486	12,156	57%	3
98X - Appropriations	14,000,000	15,300,000	1,300,000	9%	

1. 00101 - General Fund 61X - Pupil Personnel Services decreased \$1,244,897 for budget reallocated to other functions as a result of raises and vacancies.

2. 00101 - General Fund 65X - Instructional Technology increased \$5,000 for a Digital Classroom Grant budget allocation.

3. 00101 - General Fund 92X - Debt Services increased \$12,156 for the reallocation of budget for dues and fees.

**Note: There was a \$1,300,000 increase in budgeted fund balance resulting from unfilled positions and cost containment procedures.**

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding					
3XX - Revenues	-6,000,033	-6,000,001	32	0%	
92X - Debt Services	6,000,033	6,000,001	-32	0%	
00206 - QZAB 2005					
3XX - Revenues	-773,550	-773,300	250	0%	
92X - Debt Services	70,000	69,116	-884	-1%	
98X - Appropriations	703,550	704,184	634	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	-3,950,656	-3,950,656	0	0%	
92X - Debt Services	3,950,656	3,950,656	0	0%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,957,047	-2,957,010	37	0%	

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92X - Debt Services	2,957,047	2,957,010	-37	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%
98X - Appropriations	185,597	185,597	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,106,112	-2,106,546	-435	0%
92X - Debt Services	2,106,112	2,106,546	435	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	-42,123,467	-42,123,467	0	0%
92X - Debt Services	42,123,467	42,123,467	0	0%
00294 - Lease Purchase Bond 2005A				
3XX - Revenues	-134,376	-134,376	0	0%
92X - Debt Services	134,376	134,376	0	0%
00297 - QZAB 2004				
3XX - Revenues	-1,011,485	-1,011,084	401	0%
92X - Debt Services	81,000	80,205	-795	-1%
98X - Appropriations	930,485	930,879	394	0%
00299 - QSCB 2010				
3XX - Revenues	-6,667,021	-6,665,166	1,855	0%
92X - Debt Services	1,891,084	1,890,676	-408	0%
98X - Appropriations	4,775,937	4,774,490	-1,447	0%
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	-759,522	-759,623	-100	0%
74X - Facility Acq and Construction	759,522	759,623	100	0%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-675,041	-675,041	0	0%
74X - Facility Acq and Construction	664,996	664,996	0	0%
97X - Transfers	10,045	10,045	0	0%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-10,454,219	-10,442,023	12,196	0%
74X - Facility Acq and Construction	6,743,412	6,671,637	-71,775	-1%
97X - Transfers	3,710,807	3,770,386	59,579	2%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-43,026,404	-43,026,404	0	0%
74X - Facility Acq and Construction	24,498,046	24,559,747	61,701	0%
97X - Transfers	18,528,358	18,466,657	-61,701	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				

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3XX - Revenues	-300,402	-300,402	0	0%
74X - Facility Acq and Construction	300,402	300,402	0	0%
<b>00392 - Sales Tax Proceeds</b>				
3XX - Revenues	-44,238,097	-44,243,333	-5,236	0%
74X - Facility Acq and Construction	19,549,302	19,554,585	5,283	0%
92X - Debt Services	91,652	91,652	0	0%
97X - Transfers	24,597,143	24,597,096	-47	0%
<b>00396 - Charter School Capital Outlay</b>				
3XX - Revenues	-1,800,000	-1,800,000	0	0%
97X - Transfers	1,800,000	1,800,000	0	0%
<b>00397 - Impact Fees</b>				
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 Fund Balance decreased \$419 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.**

#### **FOOD SERVICE FUND**

<b>00410 - Food Service</b>				
3XX - Revenues	-38,428,956	-38,462,944	-33,988	0%
76X - Food Service	31,065,910	31,099,899	33,988	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**

<b>00421 - Federal Cash Advance</b>				
3XX - Revenues	-36,519,718	-35,885,605	634,113	-2%
5XX - Instruction	16,613,624	16,392,359	-221,264	-1%
61X - Pupil Personnel Services	2,840,427	2,733,873	-106,554	-4%
62X - Instructional Media Services	8,000	8,000	0	0%
63X - Curriculum	7,530,108	7,221,089	-309,019	-4%
64X - Instructional Staff Training	7,247,880	7,285,362	37,482	1%
71X - Board	1	1	0	0%
72X - General Admin-Superintendent	1,572,191	1,533,116	-39,075	-2%
73X - School Administration	87,012	87,012	0	0%
75X - Fiscal Service	82,306	81,389	-917	-1%
77X - Central Service	297,788	292,788	-5,000	-2%
78X - Transportation	240,380	250,615	10,235	4%
<b>00422 - Federal Non Cash Advance</b>				
3XX - Revenues	-1,315,559	-1,740,534	-424,975	32%
5XX - Instruction	1,276,361	1,699,836	423,475	33%
63X - Curriculum	14,873	14,803	-70	0%
64X - Instructional Staff Training	23,515	25,085	1,570	7%
72X - General Admin-Superintendent	809	809	0	0%
<b>00434 - Race to the Top - ARRA</b>				
3XX - Revenues	-74,384	-74,384	0	0%
5XX - Instruction	32	32	0	0%
64X - Instructional Staff Training	74,352	74,352	0	0%

**4. 00422 - Federal Non Cash Advance 3XX Revenues increased \$424,975 for Pell Grant revenue recognized. Budget Amendments were processed to allocate these funds to 5XX - Instruction and 64 X - Instructional Staff training.**

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

#### **INTERNAL SERVICE FUNDS**

	YTD January 2016	YTD February 2016	Budget Amendments	Percentage Difference
00711 - Self-Insurance - Health				
3XX - Revenues	-58,783,417	-58,783,417	0	0%
74X - Facility Acq and Construction	1,831	1,831	0	0%
77X - Central Service	53,548,668	53,591,120	42,452	0%
98X - Appropriations	5,232,919	5,190,467	-42,452	-1%
	0	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%

**Note: The budgeted ending fund balance decreased \$42,452 as a result of budget being reallocated for Professional and Technical expense, including Blue Cross and Blue Shield of Florida.**

**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	-125,007	-125,007	0	0%
5XX - Instruction	125,007	125,007	0	0%

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