

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

	YTD February 2016	YTD March 2016	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	-1,630,000	-1,630,000	0	0%	
33X - Revenue From State Sources	-178,394,254	-178,394,254	0	0%	
34X - Revenue From Local Sources	-184,380,947	-184,375,774	5,173	0%	
36X - Transfers	-15,484,791	-15,484,791	0	0%	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%	
	-397,763,143	-397,757,970	5,173	0%	
5XX - Instruction	249,797,498	247,424,282	-2,373,216	-1%	
61X - Pupil Personnel Services	16,749,910	16,815,821	65,911	0%	
62X - Instructional Media Services	4,808,870	4,814,304	5,434	0%	
63X - Curriculum	5,378,100	5,391,460	13,359	0%	
64X - Instructional Staff Training	2,563,869	2,559,589	-4,279	0%	
65X - Instructional Technology	5,002	695,895	690,893	13812%	1
71X - Board	1,078,599	1,095,249	16,650	2%	
72X - General Admin-Superintendent	1,826,161	1,773,843	-52,319	-3%	
73X - School Administration	24,010,386	24,107,003	96,617	0%	
74X - Facility Acq and Construction	2,761,420	2,791,420	30,000	1%	
75X - Fiscal Service	2,317,575	2,317,575	0	0%	
77X - Central Service	10,470,623	10,825,425	354,801	3%	
78X - Transportation	12,020,843	12,027,726	6,882	0%	
79X - Operation of Plant	28,513,578	28,738,277	224,699	1%	
81X - Maintenance of Plant	10,332,052	10,332,299	247	0%	
82X - Administrative Technology	6,606,375	6,667,319	60,944	1%	
91X - Community Services	3,188,795	3,361,871	173,076	5%	2
92X - Debt Services	33,486	136,086	102,600	306%	3
98X - Appropriations	15,300,000	15,882,528	582,528	4%	

1. 00101 - General Fund 65X - Instructional Technology increased \$690,8793 due to a portion of the Digital Classroom Allocation being moved from Function 5100 - Instruction to Function 6500 - Instructional Related Technology.
2. 00101 - General Fund 91X - Community Services increased \$173,076 as a result of the reallocation of funds for part time hourly employees and dues and fees.
3. 00101 - General Fund 92X-Debt Service increased \$102,600 for interest on the 2015 Tax Anticipation Note.

Note: There was a \$582,528 increase in budgeted fund balance resulting from unfilled positions and cost containment procedures.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-6,000,001	-6,000,001	0	0%	
92X - Debt Services	6,000,001	6,000,001	0	0%	
00206 - QZAB 2005					
3XX - Revenues	-773,300	-773,841	-541	0%	
92X - Debt Services	69,116	69,116	0	0%	
98X - Appropriations	704,184	704,725	541	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%	

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00209 - Lease Purchase Bond 2009					
3XX - Revenues	-2,957,010	-2,957,010	0	0%	
92X - Debt Services	2,957,010	2,957,010	0	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	-2,106,546	-2,106,980	-434	0%	
92X - Debt Services	2,106,546	2,106,980	434	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	-134,375	1	0%	
92X - Debt Services	134,376	134,375	-1	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,011,084	-1,011,760	-677	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	930,879	931,555	677	0%	
00299 - QSCB 2010					
3XX - Revenues	-6,665,166	-6,710,324	-45,158	1%	
92X - Debt Services	1,890,676	1,890,676	0	0%	
98X - Appropriations	4,774,490	4,819,648	45,158	1%	
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	-759,623	-759,623	0	0%	
74X - Facility Acq and Construction	759,623	759,623	0	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	-10,442,023	-10,442,023	0	0%	
74X - Facility Acq and Construction	6,671,637	5,684,158	-987,479	-15%	4
97X - Transfers	3,770,386	4,757,865	987,479	26%	4
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,026,404	-43,033,062	-6,658	0%	
74X - Facility Acq and Construction	24,559,747	25,519,681	959,934	4%	
97X - Transfers	18,466,657	17,513,381	-953,276	-5%	5
00382 - Lease Purchase Bond 2011					
3XX - Revenues	-448,732	-448,732	0	0%	

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97X - Transfers	448,732	448,732	0	0%	
00391 - Fuel Tax Refund					
3XX - Revenues	-300,402	-316,136	-15,735	5%	6
74X - Facility Acq and Construction	300,402	316,136	15,735	5%	6
00392 - Sales Tax Proceeds					
3XX - Revenues	-44,243,333	-44,243,333	0	0%	
74X - Facility Acq and Construction	19,554,585	19,554,587	2	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	24,597,096	24,597,094	-2	0%	
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%	

4. 000375 - Local Capital Improvement 2014/15 74X- Facility Acquisition and Construction decreased \$987,479 and 97X - Transfers increased \$987,479 as a result of budget being moved to 00375 from 00376 - Local Capital Improvement 2015/16.

5. 00376 - Local Capital Improvement 2015/16 97X - Transfers decreased \$953,276 as a result of Debt Service budget being moved to 00375 and budget being allocated for Qualified School Construction Bond rebate sequestered amount.

6. 00391 - Fuel Tax Refund 3XX - Revenues increased \$15,735 for additional revenue received. A budget amendment was processed to allocate budget in the same amount to 74X - Facility Acquisition and Construction.

Note: Budgeted Fund Balance increased \$46,376 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-38,462,944	-38,505,866	-42,921	0%	
76X - Food Service	31,099,899	32,242,820	1,142,921	4%	7
97X - Transfers	1,000,000	1,000,000	0	0%	
98X - Appropriations	6,363,046	5,263,046	-1,100,000	-17%	8

7. 00410 Food Service - 76X - Food Service increased \$1,142,921 for renovations of Palmetto High School Cafeteria and Southeast High school Cafeteria.

8. 00410 Food Service 98X Appropriations decreased \$1,100,000 as a result of budget being moved to 76X - Food Service for renovations of Palmetto High School Cafeteria and Southeast High school Cafeteria.

Note: The budgeted ending fund balance decreased \$1,100,000 as a result of budget being moved to 76X - Food Service for renovations of Palmetto High School Cafeteria and Southeast High school Cafeteria.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-35,885,605	-36,139,931	-254,326	1%	
5XX - Instruction	16,392,359	16,935,665	543,306	3%	
61X - Pupil Personnel Services	2,733,873	2,704,897	-28,976	-1%	
62X - Instructional Media Services	8,000	8,000	0	0%	
63X - Curriculum	7,221,089	7,008,162	-212,927	-3%	
64X - Instructional Staff Training	7,285,362	7,254,565	-30,797	0%	
71X - Board	1	1	0	0%	
72X - General Admin-Superintendent	1,533,116	1,538,281	5,165	0%	
73X - School Administration	87,012	87,012	0	0%	
75X - Fiscal Service	81,389	57,385	-24,004	-29%	9
77X - Central Service	292,788	292,788	0	0%	
78X - Transportation	250,615	253,175	2,560	1%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,740,534	-1,740,534	0	0%	
5XX - Instruction	1,699,836	1,699,836	0	0%	

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63X - Curriculum	14,803	14,803	0	0%	
64X - Instructional Staff Training	25,085	25,085	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%	

9. 00421 - Federal Cash Advance 75X - Fiscal Services decreased \$24,004 as a result of Title 1 funds being reallocated for the purchase of school computers.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-58,783,417	-58,784,433	-1,016	0%	
74X - Facility Acq and Construction	1,831	1,831	0	0%	
77X - Central Service	53,591,120	52,958,807	-632,313	-1%	
98X - Appropriations	5,190,467	5,823,796	633,329	12%	10
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%	

10. 00711 - Self-Insurance - Health increased \$633,329 as a result of Health and Prescription Claims refunds received.

Note: The budgeted ending fund balance increased \$633,329 as a result of Health and Prescription Claims refunds received.

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	-150,007	-25,000	20%	11
5XX - Instruction	125,007	150,007	25,000	20%	11

11. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$25,000 as a result of Financial Aid Fees Revenue being recognized. There was a corresponding budget amendment to allocate budget to 5XX - Instruction.

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