

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

YTD March 2016 YTD April 2016 Budget Amendments Percentage Difference

GENERAL FUND

00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-525,000	-525,000	0	0%
32X - Federal Through State	-1,630,000	-1,672,954	-42,954	3%
33X - Revenue From State Sources	-178,394,254	-172,528,347	5,865,907	-3%
34X - Revenue From Local Sources	-184,375,774	-184,607,488	-231,713	0%
36X - Transfers	-15,484,791	-15,484,791	0	0%
37X - Other Financing Sources	0	-387,397	-387,397	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%
	-397,757,970	-392,554,127	5,203,843	-1%
5XX - Instruction	247,424,282	242,044,724	-5,379,558	-2%
61X - Pupil Personnel Services	16,815,821	16,779,456	-36,364	0%
62X - Instructional Media Services	4,814,304	4,765,293	-49,011	-1%
63X - Curriculum	5,391,460	5,304,664	-86,795	-2%
64X - Instructional Staff Training	2,559,589	2,442,639	-116,951	-5% 1
65X - Instructional Technology	695,895	835,896	140,001	20% 2
71X - Board	1,095,249	1,089,878	-5,371	0%
72X - General Admin-Superintendent	1,773,843	1,910,858	137,015	8% 3
73X - School Administration	24,107,003	23,620,164	-486,839	-2%
74X - Facility Acq and Construction	2,791,420	2,732,554	-58,866	-2%
75X - Fiscal Service	2,317,575	2,189,974	-127,601	-6% 4
77X - Central Service	10,825,425	11,811,742	986,317	9% 5
78X - Transportation	12,027,726	12,373,767	346,041	3%
79X - Operation of Plant	28,738,277	28,655,844	-82,433	0%
81X - Maintenance of Plant	10,332,299	10,198,803	-133,495	-1%
82X - Administrative Technology	6,667,319	5,917,386	-749,933	-11% 6
91X - Community Services	3,361,871	3,361,871	0	0%
92X - Debt Services	136,086	136,086	0	0%
98X - Appropriations	15,882,528	16,382,528	500,000	3%

1. 00101 - General Fund 64X - Instructional Staff Training decreased \$116,951 as a result of budget being reduced to June 30, 2016 salary projection.

2. 00101 - General Fund 65X - Instructional Technology increased \$140,001 as a result of Digital Classroom grant funds being reallocated for instructional technology purchases.

3. 00101 - General Fund 72X - General Admin-Superintendent increased \$137,015 for outside attorney fees.

4. 00101 - General Fund 75X - Fiscal Service decreased \$127,601 as a result of budget being reduced to June 30, 2016 salary projection.

5. 00101 - General Fund 77X - Central Service increased \$986,317 resulting from the net of budget being reallocated for the 4th quarter transfer to the Health Insurance fund and the reduction of salary and benefit budgets to the June 30, 2016 projection.

6. 00101 - General Fund 82X - Administrative Technology decreased \$749,933 as a result of budgets being adjusted to the June 30, 2016 salary projection.

Note: There was a \$500,000 increase in budgeted fund balance resulting from unfilled positions and cost containment procedures.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-6,000,001	-6,000,001	0	0%
92X - Debt Services	6,000,001	6,000,001	0	0%
00206 - QZAB 2005				
3XX - Revenues	-773,841	-774,359	-518	0%

	YTD March 2016	YTD April 2016	Budget Amendments	Percentage Difference
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	704,725	705,243	518	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	-2,957,010	-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	-2,106,980	-2,107,473	-492	0%
92X - Debt Services	2,106,980	2,107,473	492	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	-134,375	-134,375	0	0%
92X - Debt Services	134,375	134,375	0	0%
00297 - QZAB 2004				
3XX - Revenues	-1,011,760	-1,012,165	-404	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	931,555	931,960	404	0%
00299 - QSCB 2010				
3XX - Revenues	-6,710,324	-6,793,589	-83,265	1%
92X - Debt Services	1,890,676	1,890,676	0	0%
98X - Appropriations	4,819,648	4,902,913	83,265	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	-759,623	-759,737	-114	0%
74X - Facility Acq and Construction	759,623	759,737	114	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				

	YTD March 2016	YTD April 2016	Budget Amendments	Percentage Difference	
3XX - Revenues	-10,442,023	-10,442,023	0	0%	
74X - Facility Acq and Construction	5,684,158	5,090,686	-593,472	-10%	7
97X - Transfers	4,757,865	5,351,337	593,472	12%	8
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,033,062	-43,466,241	-433,179	1%	
74X - Facility Acq and Construction	25,519,681	29,619,101	4,099,420	16%	9
92X - Debt Services	0	147,046	147,046	100%	
97X - Transfers	17,513,381	13,700,094	-3,813,287	-22%	10
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	-316,136	-320,144	-4,007	1%	
74X - Facility Acq and Construction	316,136	320,144	4,007	1%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-44,243,333	-44,250,232	-6,899	0%	
74X - Facility Acq and Construction	19,554,587	16,341,671	-3,212,916	-16%	11
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	24,597,094	27,816,909	3,219,815	13%	12
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%	

7. 00375 - Local Capital Imp. 2014/15 74X - Facility Acq and Construction budget was reduced \$593,472 for the cafeteria project paid for by food service.

8. 00375 - Local Capital Imp. 2014/15 97X - Transfers increased \$593,472 resulting from moving the cafeteria project budget to debt service.

9. 00376 - Local Capital Imp. 2015/16 74X - Facility Acq and Construction increased \$4,099,420 as a result of budget being allocated for new projects such as: copier lease, summer work flooring, painting, Orange ridge project, construction, and small projects.

10. 00376 - Local Capital Imp. 2015/16 97X - Transfers decreased \$3,813,287 resulting from Debt Service being moved to sales tax.

11. 00392 - Sales Tax Proceeds 74X - Facility Acq and Construction decreased \$3,212,916 resulting from the net of new and deferred projects. Adjusted budget was moved to debt service.

12. 00392 - Sales Tax Proceeds 97X - Transfers increased \$3,219,815 as a result of debt service being moved to millage.

Note: Budgeted Fund Balance increased \$84,187.06 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-38,505,866	-38,534,050	-28,185	0%	
76X - Food Service	32,242,820	32,271,005	28,185	0%	
97X - Transfers	1,000,000	1,000,000	0	0%	
98X - Appropriations	5,263,046	5,263,046	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	-36,139,931	-38,914,979	-2,775,048	8%	13

	YTD March 2016	YTD April 2016	Budget Amendments	Percentage Difference	
5XX - Instruction	16,935,665	18,719,486	1,783,820	11%	13
61X - Pupil Personnel Services	2,704,897	2,752,427	47,530	2%	13
62X - Instructional Media Services	8,000	7,916	-84	-1%	
63X - Curriculum	7,008,162	7,315,489	307,327	4%	13
64X - Instructional Staff Training	7,254,565	7,685,516	430,951	6%	13
65X - Instructional Technology	0	18,603	18,603	100%	13
71X - Board	1	636	635	107697%	13
72X - General Admin-Superintendent	1,538,281	1,629,837	91,557	6%	13
73X - School Administration	87,012	95,979	8,967	10%	13
75X - Fiscal Service	57,385	79,389	22,004	38%	13
77X - Central Service	292,788	303,068	10,280	4%	13
78X - Transportation	253,175	298,256	45,081	18%	13
79X - Operation of Plant	0	8,376	8,376		
	0	0	0		
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,740,534	-2,544,637	-804,103	46%	14
5XX - Instruction	1,699,836	2,503,189	803,353	47%	14
63X - Curriculum	14,803	13,196	-1,607	-11%	14
64X - Instructional Staff Training	25,085	27,442	2,357	9%	14
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%	

13. 00421 - Federal Cash Advance 3XX - Revenues increased \$2,775, 048 for Title 1 and Other Federal Thru State revenues received. Corresponding budget was allocated to 5XX - Instruction, 61X - Pupil Personnel Services, 63X - Curriculum, 64X - Instructional Staff Training, 65X - Instructional Technology, 71X - Board, 72X - General Admin Superintendent, 73X - School Administration, 75X - Fiscal Services, 77X - Central Services, 78X - Transportation, 79X - Operation of Plant.

14. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$804,103 for Pell Grant Revenue received. Corresponding budget amendments were processed to allocate budget to 5XX - Instruction, 64X - Instructional Staff Training, and to reduce 63X - Curriculum.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-58,784,433	-58,784,433	0	0%	
74X - Facility Acq and Construction	1,831	1,831	0	0%	
77X - Central Service	52,958,807	52,975,999	17,192	0%	
98X - Appropriations	5,823,796	5,806,603	-17,192	0%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-4,441,537	-4,441,537	0	0%	
77X - Central Service	4,089,336	4,089,657	322	0%	
98X - Appropriations	352,201	351,880	-322	0%	

Note: The budgeted ending fund balance increased \$17,513.83 as a result of unspent budget allocated to benefits being reallocated to budgeted fund balance.

TRUST & AGENCY

00821 - Trust & Agency Expend. Trust

	YTD March 2016	YTD April 2016	Budget Amendments	Percentage Difference
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	-150,007	-150,007	0	0%
5XX - Instruction	150,007	150,007	0	0%

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