

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

	YTD April 2016	YTD May 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	-1,672,954	-1,783,187	-110,234	7%	1
33X - Revenue From State Sources	-172,528,347	-173,991,881	-1,463,534	1%	
34X - Revenue From Local Sources	-184,607,488	-185,057,567	-450,080	0%	
36X - Transfers	-15,484,791	-15,484,791	0	0%	
37X - Other Financing Sources	-387,397	-387,397	0	0%	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%	
	-392,554,127	-394,577,974	-2,023,847	1%	
5XX - Instruction					
61X - Pupil Personnel Services	16,779,456	15,886,297	-893,160	-5%	2
62X - Instructional Media Services	4,765,293	4,645,072	-120,221	-3%	
63X - Curriculum	5,304,664	5,250,048	-54,616	-1%	
64X - Instructional Staff Training	2,442,639	2,505,664	63,025	3%	
65X - Instructional Technology	835,896	835,896	0	0%	
71X - Board	1,089,878	1,138,645	48,767	4%	
72X - General Admin-Superintendent	1,910,858	1,993,893	83,035	4%	
73X - School Administration	23,620,164	23,919,701	299,537	1%	
74X - Facility Acq and Construction	2,732,554	2,778,601	46,047	2%	
75X - Fiscal Service	2,189,974	2,195,815	5,842	0%	
77X - Central Service	11,811,742	11,864,305	52,563	0%	
78X - Transportation	12,373,767	13,274,917	901,150	7%	3
79X - Operation of Plant	28,655,844	29,155,273	499,429	2%	
81X - Maintenance of Plant	10,198,803	10,182,920	-15,883	0%	
82X - Administrative Technology	5,917,386	6,338,529	421,143	7%	4
91X - Community Services	3,361,871	3,566,855	204,984	6%	5
92X - Debt Services	136,086	136,086	0	0%	
98X - Appropriations	16,382,528	16,382,528	0	0%	

1. 00101 - General Fund 32X - Federal Through State Revenue Increased \$110,234 for Medicaid revenue recognized.
 2. 00101-General Fund 61X - Pupil Personal Services decreased \$893,160 as a result of budget being reduced to June 30, 2016 salary projection.
 3. 00101-General Fund 78X - Transportation increased \$901,150 as a result of budget being reduced to June 30, 2016 salary projection.
 4. 00101-General Fund 82X - Administrative Technology increased \$421,143 as a result of budget being reduced to June 30, 2016 salary projection.
 5. 00101-General Fund 91X - Community Services increased \$204,984 for the After School Enrichment Program Supplies.
- Note: There was no change in budgeted ending fund balance.**

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-6,000,001	-5,999,706	294	0%	
92X - Debt Services	6,000,001	5,999,706	-294	0%	
00206 - QZAB 2005					
3XX - Revenues	-774,359	-774,715	-356	0%	
92X - Debt Services	69,116	69,116	0	0%	
98X - Appropriations	705,243	705,599	356	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%	

	YTD April 2016	YTD May 2016	Budget Amendments	Percentage Difference
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	-2,107,473	-2,107,969	-497	0%
92X - Debt Services	2,107,473	2,107,969	497	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	-42,116,408	7,059	0%
92X - Debt Services	42,123,467	42,116,408	-7,059	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	-1,012,165	-1,012,235	-71	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	931,960	932,030	71	0%
00299 - QSCB 2010				
3XX - Revenues	-6,793,589	-6,792,336	1,253	0%
92X - Debt Services	1,890,676	1,890,676	0	0%
98X - Appropriations	4,902,913	4,901,659	-1,253	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	-759,737	-759,970	-233	0%
74X - Facility Acq and Construction	759,737	759,970	233	0%
00374 - Local Capital Imp. 2013/14				
3XX - Revenues	-675,041	-675,041	0	0%
74X - Facility Acq and Construction	664,996	646,521	-18,475	-3%
97X - Transfers	10,045	28,520	18,475	184%
00375 - Local Capital Imp. 2014/15				
3XX - Revenues	-10,442,023	-10,442,023	0	0%
74X - Facility Acq and Construction	5,090,686	5,044,443	-46,243	-1%
97X - Transfers	5,351,337	5,397,579	46,243	1%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-43,466,241	-43,475,207	-8,966	0%
74X - Facility Acq and Construction	29,619,101	29,674,604	55,503	0%
92X - Debt Services	147,046	147,046	0	0%
97X - Transfers	13,700,094	13,653,557	-46,537	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				
3XX - Revenues	-320,144	-320,144	0	0%
74X - Facility Acq and Construction	320,144	320,144	0	0%
00392 - Sales Tax Proceeds				
3XX - Revenues	-44,250,232	-44,252,729	-2,498	0%
74X - Facility Acq and Construction	16,341,671	16,369,728	28,057	0%
92X - Debt Services	91,652	91,652	0	0%
97X - Transfers	27,816,909	27,791,349	-25,560	0%

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	YTD April 2016	YTD May 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%

6. 00374 - Local Capital Imp. 2013/14 97 X - Transfers increased \$18,475 resulting from the completion of a project and the remaining funds being transferred to be used for the debt service payment.

Note: Budgeted Fund Balance decreased \$826.67 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments.

FOOD SERVICE FUND

00410 - Food Service				
3XX - Revenues	-38,534,050	-38,568,375	-34,325	0%
76X - Food Service	32,271,005	32,305,329	34,325	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	-38,914,979	-38,955,215	-40,236	0%
5XX - Instruction	18,719,486	18,867,793	148,308	1%
61X - Pupil Personnel Services	2,752,427	2,733,609	-18,818	-1%
62X - Instructional Media Services	7,916	7,916	0	0%
63X - Curriculum	7,315,489	7,277,532	-37,957	-1%
64X - Instructional Staff Training	7,685,516	7,637,636	-47,880	-1%
65X - Instructional Technology	18,603	18,603	0	0%
71X - Board	636	636	0	0%
72X - General Admin-Superintendent	1,629,837	1,628,020	-1,817	0%
73X - School Administration	95,979	95,979	0	0%
75X - Fiscal Service	79,389	79,389	0	0%
77X - Central Service	303,068	303,268	200	0%
78X - Transportation	298,256	296,456	-1,800	-1%
79X - Operation of Plant	8,376	8,376	0	0%
00422 - Federal Non Cash Advance				
3XX - Revenues	-2,544,637	-2,729,704	-185,067	7%
5XX - Instruction	2,503,189	2,688,256	185,067	7%
63X - Curriculum	13,196	13,196	0	0%
64X - Instructional Staff Training	27,442	27,442	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 \$185,067 for Pell grant revenue recognized. A corresponding budget amendment was processed to allocate budget to 5XX - Instruction.

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	52,975,999	52,975,999	0	0%
98X - Appropriations	5,806,603	5,806,603	0	0%
00712 - Self-Insurance - Work Comp				
3XX - Revenues	-4,441,537	-4,441,537	0	0%
77X - Central Service	4,089,657	4,089,657	0	0%
98X - Appropriations	351,880	351,880	0	0%

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

TRUST & AGENCY

00821 - Trust & Agency Expend. Trust						
3XX - Revenues	-12,138	-13,248	-1,110	9%		8
5XX - Instruction	65	65	0	0%		
61X - Pupil Personnel Services	4,110	5,220	1,110	27%		8
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%		

8. 00821 - Trust & Agency Expend. Trust 3XX - Revenues increased \$1,110 for Migrant Program Donations received. A corresponding budget amendment was processed to allocate budget to 61X - Pupil Persona Services.

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