

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

	YTD May 2016	YTD June 2016	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000	-539,649	-14,649	3%	
32X - Federal Through State	-1,783,187	-2,566,281	-783,094	44%	1
33X - Revenue From State Sources	-173,991,881	-173,869,416	122,465	0%	
34X - Revenue From Local Sources	-185,057,567	-187,173,839	-2,116,272	1%	
36X - Transfers	-15,484,791	-14,923,277	561,514	-4%	
37X - Other Financing Sources	-387,397	-387,397	0	0%	
39X - Beginning Fund Balance	-17,348,150	-17,348,150	0	0%	
	-394,577,974	-396,808,010	-2,230,036	1%	
5XX - Instruction					
61X - Pupil Personnel Services	15,886,297	16,665,927	779,630	5%	2
62X - Instructional Media Services	4,645,072	4,619,081	-25,991	-1%	
63X - Curriculum	5,250,048	5,137,702	-112,346	-2%	
64X - Instructional Staff Training	2,505,664	1,693,967	-811,696	-32%	3
65X - Instructional Technology	835,896	853,985	18,089	2%	
71X - Board	1,138,645	855,789	-282,857	-25%	4
72X - General Admin-Superintendent	1,993,893	1,885,627	-108,266	-5%	
73X - School Administration	23,919,701	24,542,126	622,425	3%	
74X - Facility Acq and Construction	2,778,601	2,142,861	-635,740	-23%	5
75X - Fiscal Service	2,195,815	2,104,168	-91,648	-4%	
77X - Central Service	11,864,305	12,308,934	444,629	4%	
78X - Transportation	13,274,917	13,087,413	-187,504	-1%	
79X - Operation of Plant	29,155,273	29,403,091	247,818	1%	
81X - Maintenance of Plant	10,182,920	9,506,760	-676,160	-7%	6
82X - Administrative Technology	6,338,529	6,335,557	-2,971	0%	
91X - Community Services	3,566,855	3,798,526	231,672	7%	7
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 revenues increased \$783,094 for Medicaid revenue recognized.
 2. 00101 - General Fund 61X Pupil Personnel Services increased \$779,630 as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salary and 42X - Employee Benefits.
 3. 00101 - General Fund 64X - Instructional Staff training decreased \$811,696 as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses, more specifically substitutes for ATD, and dues and fees.
 4. 00101 - General Fund 71X - Board decreased \$282,857 as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, and 47X - Other Expenses, more specifically dues and fees.
 5. 00101 - General Fund 74X - Facilities Acq and Construction decreased \$635,740 as a result of budget adjustments processed for year end reconciliation in the areas of 41X Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay and 47X - Other Expenses, more specifically dues and fees.
 6. 00101 - General Fund 81X - Maintenance of Plant decreased \$676,160 as a result of f budget adjustments processed for year end reconciliation in the areas of 41X Salaries, 42X - Employee Benefits, 43X - Purchased Services, 44X - Energy Services, 45X - Materials and Supplies, 46X - Capital Outlay and 47X - Other Expenses, more specifically dues and fees.
 7. 00101 - General Fund 91X - Community Services increased \$231,672 as a net result of budget amendments processed for year end reconciliation increasing 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, and 46X - Capital Outlay and decreasing 45X - Materials and Supplies and 47X - Other Expenses specifically P/T Hourly Employees and Dues and Fees.
- Note: There was no change in budgeted ending fund balance.**

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,999,706	-5,999,706	0	0%	
92X - Debt Services	5,999,706	5,999,706	0	0%	
00206 - QZAB 2005					
3XX - Revenues	-774,715	-781,945	-7,230	1%	
92X - Debt Services	69,116	69,116	0	0%	
98X - Appropriations	705,599	712,829	7,230	1%	

00207 - Sales Tax Revenue Bond 2005

	YTD May 2016	YTD June 2016	Budget Amendments	Percentage Difference	
3XX - Revenues	-3,167,000	-3,164,900	2,100	0%	
92X - Debt Services	3,167,000	3,164,900	-2,100	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	-2,954,838	2,173	0%	
92X - Debt Services	2,957,010	2,954,838	-2,173	0%	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,688,390	-1,631,492	56,898	-3%	
92X - Debt Services	1,502,793	1,485,629	-17,164	-1%	
98X - Appropriations	185,597	145,863	-39,734	-21%	8
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,107,969	-2,106,631	1,338	0%	
92X - Debt Services	2,107,969	2,106,631	-1,338	0%	
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,310,000	-12,307,840	2,160	0%	
92X - Debt Services	12,310,000	12,307,840	-2,160	0%	
00290 - Lease Purchase Bond 2015					
3XX - Revenues	-42,116,408	-42,116,408	0	0%	
92X - Debt Services	42,116,408	42,116,408	0	0%	
00294 - Lease Purchase Bond 2005A					
3XX - Revenues	-134,375	-135,125	-750	1%	
92X - Debt Services	134,375	135,125	750	1%	
00297 - QZAB 2004					
3XX - Revenues	-1,012,235	-1,012,488	-253	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	932,030	932,283	253	0%	
00299 - QSCB 2010					
3XX - Revenues	-6,792,336	-6,800,706	-8,370	0%	
92X - Debt Services	1,890,676	1,890,676	0	0%	
98X - Appropriations	4,901,659	4,910,030	8,370	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	-759,970	-872,403	-112,433	15%	9
74X - Facility Acq and Construction	759,970	871,048	111,078	15%	9
92X - Debt Services	0	1,355	1,355		
00374 - Local Capital Imp. 2013/14					
3XX - Revenues	-675,041	-675,041	0	0%	
74X - Facility Acq and Construction	646,521	646,521	0	0%	
97X - Transfers	28,520	28,520	0	0%	
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-10,442,023	-10,442,023	0	0%	
74X - Facility Acq and Construction	5,044,443	4,740,354	-304,089	-6%	10
97X - Transfers	5,397,579	5,701,668	304,089	6%	10
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-43,475,207	-44,884,145	-1,408,939	3%	
74X - Facility Acq and Construction	29,674,604	26,718,412	-2,956,192	-10%	11
92X - Debt Services	147,046	147,046	0	0%	
97X - Transfers	13,653,557	18,018,688	4,365,131	32%	11
00382 - Lease Purchase Bond 2011					
3XX - Revenues	-448,732	-448,732	0	0%	

	YTD May 2016	YTD June 2016	Budget Amendments	Percentage Difference	
97X - Transfers	448,732	448,732	0	0%	
00391 - Fuel Tax Refund					
3XX - Revenues	-320,144	-345,987	-25,843	8%	12
74X - Facility Acq and Construction	320,144	345,987	25,843	8%	12
00392 - Sales Tax Proceeds					
3XX - Revenues	-44,252,729	-44,980,754	-728,024	2%	
74X - Facility Acq and Construction	16,369,728	20,751,665	4,381,937	27%	13
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,791,349	24,137,437	-3,653,913	-13%	13
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,800,000	-1,215,646	584,354	-32%	14
97X - Transfers	1,800,000	1,215,646	-584,354	-32%	14
00397 - Impact Fees					
3XX - Revenues	-690,533	-738,177	-47,644	7%	15
74X - Facility Acq and Construction	690,533	738,177	47,644	7%	15

8. 00210 - State Memo SBE Bonds 98X - Appropriations decreased \$39,734 as a result of yearly motor vehicle tax revenue coming in slightly lower than projected.

9. 00360 - Capital Outlay & Debt Service 3XX Revenues increased \$112,433. 74X - Facility Acquisition and Construction and Debt Service also increased as a result.

10. 00375 - Local Capital Imp. 2014/15 74X - Facility Acquisition and Construction project budget decreased by \$304,089. 97X - Transfers for Debt Service Increased by the same amount.

11. 00376 - Local Capital Imp. 2015/16 74X - Facility Acq and Construction projects decreased \$2,956,192 for completed projects.

00376 - Local Capital Imp. 2015/16 97X - Transfers for Debt Service increased \$4,365,131 for Debt Service and a transfer to the General Fund for capitalized expenditures.

12. 00391 - Fuel Tax Refund 3XX - Revenues increased \$25,843 over projection. A corresponding budget amendment was processed for the same amount in 74X - Facility Acq and Construction.

13. 00392 - Sales Tax Proceeds 3XX - Revenues increased \$728,024 over projections. 74X - Facility Acquisition and Construction Projects were increased \$4,381,937. 97X - Transfers to Debt Service was decreased \$3,653,913.

14. 00396 - Charter School Capital Outlay 3XX Revenues decreased \$584,354 from the original projected budget. 97X - Transfers to Debt Service were reduced by the same amount.

15. 00397 - Impact Fees 3XX - Revenues increased \$47,677 over projections. 74X - Facility Acq and Construction projects increased by the same amount.

Note: Budgeted Fund Balance decreased \$23,882 due to interest on investments and the net Increase/Decrease in Fair Market Value of Investments combined with a reduction in motor vehicle revenue.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-38,568,375	-38,600,684	-32,309	0%	16
76X - Food Service	32,305,329	32,337,638	32,309	0%	
97X - Transfers	1,000,000	0	-1,000,000	-100%	
98X - Appropriations	5,263,046	6,263,046	1,000,000	19%	

16. 00410 - Food Service 97X - Transfers decreased \$1,000,000 and 98X Appropriations increased in the same amount resulting from the transfer amount being included in the indirect cost rate.

Note: Budgeted ending fund balance increased \$1,000,000 as a result of year end reconciliation.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-38,955,215	-38,999,215	-44,000	0%	
5XX - Instruction	18,867,793	19,295,125	427,331	2%	17
61X - Pupil Personnel Services	2,733,609	2,752,253	18,644	1%	18
62X - Instructional Media Services	7,916	8,731	814	10%	
63X - Curriculum	7,277,532	6,918,178	-359,354	-5%	
64X - Instructional Staff Training	7,637,636	7,628,114	-9,522	0%	
65X - Instructional Technology	18,603	18,603	0	0%	
71X - Board	636	636	0	0%	
72X - General Admin-Superintendent	1,628,020	1,610,010	-18,011	-1%	19
73X - School Administration	95,979	95,831	-148	0%	
75X - Fiscal Service	79,389	63,441	-15,948	-20%	
77X - Central Service	303,268	300,189	-3,079	-1%	
78X - Transportation	296,456	299,728	3,272	1%	
79X - Operation of Plant	8,376	8,376	0	0%	

	YTD May 2016	YTD June 2016	Budget Amendments	Percentage Difference	
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,729,704	-2,766,142	-36,438	1%	
5XX - Instruction	2,688,256	2,724,422	36,166	1%	
63X - Curriculum	13,196	12,916	-280	-2%	
64X - Instructional Staff Training	27,442	27,995	552	2%	
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%	

17. 00421 - Federal Cash Advance 62X - Instructional Media Services increased \$814 as a result of grant funds being re-allocated to library books and media services.

18. 00421 - Federal Cash Advance 63X - Curriculum decreased \$359,354 as a result of budget adjustments processed for year end reconciliation and IDEA grant amendment 2 in the areas of 41X - Salaries, 42X - Employee Benefits.

19. 00421 - Federal Cash Advance 75X - Fiscal Services decreased \$15,948 as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-58,784,433.34	-58,885,571.87	(101,139)	0%	
74X - Facility Acq and Construction	1,830.80	1,830.80	-	0%	
77X - Central Service	52,975,999.11	52,827,924.44	(148,075)	0%	
98X - Appropriations	5,806,603.43	6,055,816.63	249,213	4%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-4,441,536.98	-5,875,877.93	(1,434,341)	32%	20.
77X - Central Service	4,089,657.20	4,281,544.00	191,887	5%	20
98X - Appropriations	351,879.78	1,594,333.93	1,242,454	353%	20

20. 00712 - Self-Insurance-Work Comp 3XX Revenue budget decreased as a result of budget adjustments for year end reconciliation moving \$191,887 to 77X - Central Services for salaries, benefits, purchased services, and claims expense and \$1,242,454 to 98X - Appropriations i.e. fund balance.

Note: Budgeted ending fund balance for 00711- Self Insurance -Health increased \$249,213 as a result of year end reconciliation. Budgeted ending fund balance for 00712- Self-Insurance-Work Comp increased \$1,242,454 as a result of year end reconciliation.

TRUST & AGENCY

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-13,248	-14,476	-1,228	9%	21
5XX - Instruction	65	65	0	0%	
61X - Pupil Personnel Services	5,220	7,148	1,928	37%	21
77X - Central Service	7,963	7,263	-700	-9%	21
00830 - Financial Aid Fee Trust					
3XX - Revenues	-150,007	-180,423	-30,417	20%	22
5XX - Instruction	150,007	180,423	30,417	20%	22

21. 00821 - Trust & Agency Expend. Trust increased \$1,228 for Migrant Programs Donations and Project Heart Revenue Recognized. 61X - Pupil Personal Services increased 1,928 for new revenue received and \$700 in supplies moved from 77X - Central Services.

22. 00830 Financial Aid Fee Trust 3XX - Revenues increased \$30,417 for financial aid fees received. Budget was allocated in the same amount to 5XX - Instruction.

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