GENERAL FUND ANALY
DISTRICT Manatee
START YEAR 2015

	Acc. #	2015-2016 Original Projection	% of Total Rev/Exp	$ per student FTE	INPUT AFR BELOW 2015-2016 Actual	% of Total Rev/Exp	$ per student FTE	Variance from 2015-2016 Proj. ($)	(%)	INPUT DSB BELOW 2016-2017 Original Projection	% of Total Rev/Exp	$ per student FTE	Variance from 2015-2016 Actual ($)	(%)
REVENUE														
TOTAL FED DIRECT	3100	$ 525,000.00	0.14%	$ 11.43	$ 540,494.00	0.15%	$ 11.33	$ 15,494.00	2.95%		0.00%		$ (540,494.00)	(-100.00%)
TOTAL FED THRU STATE	3200	$ 1,600,000.00	0.44%	$ 34.83	$ 2,566,281.00	0.71%	$ 53.80	$ 966,281.00	60.39%	$ 2,625,000.00	0.71%	$ 54.81	$ 58,719.00	2.29%
TOTAL STATE SOURCES	3300	$ 179,181,403.00	49.16%	$ 3,901.09	$ 173,060,212.00	48.02%	$ 3,628.10	$ (6,121,191.00)	(-3.42%)	$ 180,980,690.00	48.87%	$ 3,779.09	$ 7,920,478.00	4.58%
TOTAL LOCAL SOURCES	3400	$ 183,174,357.97	50.26%	$ 3,988.03	$ 184,262,483.00	51.12%	$ 3,862.95	$ 1,088,125.03	0.59%	$ 186,747,658.00	50.42%	$ 3,899.51	$ 2,485,175.00	1.35%
TOTAL REVENUES	3000	$ 364,480,760.97	100.00%	$ 7,935.38	$ 360,429,470.00	100.00%	$ 7,556.17	$ (4,051,290.97)	(-1.11%)	$ 370,353,348.00	100.00%	$ 7,733.42	$ 9,923,878.00	2.75%
TOTAL OTHER FIN.		$ 15,228,725.00		$ 331.56	$ 15,228,725.00		$ 319.26	$ -	0.00%	$ 14,553,244.00		$ 303.89	$ (675,481.00)	(-4.44%)
Loans	3720	$ -		$ -				$ -	-				$ -	-
Sale of Capital Assets	3730	$ -		$ -	$ 387,397.00		$ 8.12	$ 387,397.00	-				$ (387,397.00)	(-100.00%)
Loss Recoveries	3740	$ -		$ -				$ -	-				$ -	-
TRANSFERS IN	3600	$ 15,228,725.00		$ 331.56	$ 14,923,277.00		$ 312.86	$ (305,448.00)	(-2.01%)	$ 14,553,244.00		$ 303.89	$ (370,033.00)	(-2.48%)
TOTAL AVAIL. FUNDS		$ 397,057,636.45		$ 8,644.64	$ 391,847,313.00		$ 8,214.83	$ (5,210,323.45)	(-1.31%)	$ 396,906,592.00		$ 8,287.88	$ 5,059,279.00	1.29%
EXPENDITURES														
Instruction	5000	$ 253,326,537.87	66.13%	$ 5,515.36	$ 242,500,001.00	64.44%	$ 5,083.86	$ (10,826,536.87)	(-4.27%)	$ 253,747,149.00	65.21%	$ 5,298.54	$ 11,247,148.00	4.64%
Pupil Personnel Svcs.	6100	$ 17,409,127.64	4.54%	$ 379.03	$ 16,566,273.00	4.40%	$ 347.30	$ (842,854.64)	(-4.84%)	$ 16,771,728.00	4.31%	$ 350.21	$ 205,455.00	1.24%
Inst. Media Svcs.	6200	$ 4,731,597.83	1.24%	$ 103.02	$ 4,130,204.00	1.10%	$ 86.59	$ (601,393.83)	(-12.71%)	$ 4,181,361.00	1.07%	$ 87.31	$ 51,157.00	1.24%
Inst. & Curr. Dev. Svcs.	6300	$ 4,788,840.28	1.25%	$ 104.26	$ 5,100,055.00	1.36%	$ 106.92	$ 311,214.72	6.50%	$ 4,442,842.00	1.14%	$ 92.77	$ (657,213.00)	(-12.89%)
Inst. Staff Training Svcs.	6400	$ 2,016,561.97	0.53%	$ 43.90	$ 1,532,319.00	0.41%	$ 32.12	$ (484,242.97)	(-24.01%)	$ 2,099,318.00	0.54%	$ 43.84	$ 566,999.00	37.00%
Instruction Related Tech	6500	$ -	0.00%	$ -	$ 201,210.00	0.05%	$ 4.22	$ 201,210.00	-	$ 1,130,483.00	0.29%	$ 23.61	$ 929,273.00	461.84%
Board	7100	$ 1,020,854.64	0.27%	$ 22.23	$ 854,589.00	0.23%	$ 17.92	$ (166,265.64)	(-16.29%)	$ 823,773.00	0.21%	$ 17.20	$ (30,816.00)	(-3.61%)
General Administration	7200	$ 1,822,981.33	0.48%	$ 39.69	$ 1,871,642.00	0.50%	$ 39.24	$ 48,660.67	2.67%	$ 1,753,444.00	0.45%	$ 36.61	$ (118,198.00)	(-6.32%)
School Administration	7300	$ 22,827,809.79	5.96%	$ 497.00	$ 24,487,130.00	6.51%	$ 513.36	$ 1,659,320.21	7.27%	$ 24,131,143.00	6.20%	$ 503.89	$ (355,987.00)	(-1.45%)
Fac. Acq. and Const.	7400	$ 2,765,910.44	0.72%	$ 60.22	$ 2,137,361.00	0.57%	$ 44.81	$ (628,549.44)	(-22.72%)	$ 2,446,308.00	0.63%	$ 51.08	$ 308,947.00	14.45%
Fiscal Services	7500	$ 2,555,712.27	0.67%	$ 55.64	$ 2,104,167.00	0.56%	$ 44.11	$ (451,545.27)	(-17.67%)	$ 2,152,661.00	0.55%	$ 44.95	$ 48,494.00	2.30%
Food Services	7600	$ -	0.00%	$ -		0.00%		$ -	-		0.00%		$ -	-
Central Services	7700	$ 9,345,083.68	2.44%	$ 203.46	$ 12,274,349.00	3.26%	$ 257.32	$ 2,929,265.32	31.35%	$ 12,530,763.00	3.22%	$ 261.66	$ 256,414.00	2.09%
Pupil Trans. Services	7800	$ 12,006,610.96	3.13%	$ 261.40	$ 12,938,379.00	3.44%	$ 271.24	$ 931,768.04	7.76%	$ 13,235,250.00	3.40%	$ 276.37	$ 296,871.00	2.29%
Operation of Plant	7900	$ 28,677,455.34	7.49%	$ 624.36	$ 29,216,280.00	7.76%	$ 612.50	$ 538,824.66	1.88%	$ 29,601,600.00	7.61%	$ 618.12	$ 385,320.00	1.32%
Maintenance of Plant	8100	$ 10,243,140.94	2.67%	$ 223.01	$ 9,122,054.00	2.42%	$ 191.24	$ (1,121,086.94)	(-10.94%)	$ 9,772,313.00	2.51%	$ 204.06	$ 650,259.00	7.13%
Admin. Tech. Services	8200	$ 6,414,523.78	1.67%	$ 139.66	$ 6,317,131.00	1.68%	$ 132.43	$ (97,392.78)	(-1.52%)	$ 6,959,339.00	1.79%	$ 145.32	$ 642,208.00	10.17%
Community Services	9100	$ 3,104,887.69	0.81%	$ 67.60	$ 3,796,746.00	1.01%	$ 79.60	$ 691,858.31	22.28%	$ 3,316,683.00	0.85%	$ 69.26	$ (480,063.00)	(-12.64%)
Debt Service	9200	$ -	0.00%	$ -	$ 136,086.00	0.04%	$ 2.85	$ 136,086.00	-		0.00%		$ (136,086.00)	(-100.00%)
Other Capital Outlay	9300	$ -	0.00%	$ -	$ 1,194,501.00	0.32%	$ 25.04	$ 1,194,501.00	-		0.00%		$ (1,194,501.00)	(-100.00%)
Total Salaries	100	$ 212,832,857.88	55.56%	$ 4,633.74	$ 208,916,062.00	55.51%	$ 4,379.79	$ (3,916,795.88)	(-1.84%)	$ 214,089,414.00	55.02%	$ 4,470.44	$ 5,173,352.00	2.48%
Total Employee Benefits	200	$ 65,318,765.88	17.05%	$ 1,422.10	$ 65,239,236.00	17.34%	$ 1,367.70	$ (79,529.88)	(-0.12%)	$ 61,643,413.00	15.84%	$ 1,287.19	$ (3,595,823.00)	(-5.51%)
Total Purchased Services	300	$ 68,798,875.57	17.96%	$ 1,497.87	$ 65,745,314.00	17.47%	$ 1,378.31	$ (3,053,561.57)	(-4.44%)	$ 70,568,228.00	18.14%	$ 1,473.55	$ 4,822,914.00	7.34%
Total Energy Services	400	$ 12,188,749.57	3.18%	$ 265.37	$ 12,467,229.00	3.31%	$ 261.37	$ 278,479.43	2.28%	$ 13,885,939.00	3.57%	$ 289.95	$ 1,418,710.00	11.38%
Total Materials & Supplies	500	$ 16,221,831.91	4.23%	$ 353.18	$ 9,851,045.00	2.62%	$ 206.52	$ (6,370,786.91)	(-39.27%)	$ 18,267,727.00	4.69%	$ 381.45	$ 8,416,682.00	85.44%
Total Capital Outlay	600	$ 2,418,303.84	0.63%	$ 52.65	$ 2,256,852.00	0.60%	$ 47.31	$ (161,451.84)	(-6.68%)	$ 2,689,726.00	0.69%	$ 56.16	$ 432,874.00	19.18%
Total Other Expenses	700	$ 5,278,251.80	1.38%	$ 114.92	$ 11,855,135.00	3.15%	$ 248.54	$ 6,576,883.20	124.60%	$ 7,951,162.00	2.04%	$ 166.03	$ (3,903,973.00)	(-32.93%)
TOTAL EXPENDITURES	0000	$ 383,057,636.45		$ 8,339.84	$ 376,330,873.00		$ 7,889.54	$ (6,726,763.45)	(-1.76%)	$ 389,095,609.00		$ 8,124.78	$ 12,764,736.00	3.39%
TRANSFERS OUT	9700	$ -		$ -				$ -	-				$ -	-
TOTAL APPROPRIATIONS		$ 383,057,636.45		$ 8,339.84	$ 376,330,873.00		$ 7,889.54	$ (6,726,763.45)	(-1.76%)	$ 389,095,609.00		$ 8,124.78	$ 12,764,736.00	3.39%
JULY 1 FUND BALANCE	2800	$ 17,348,150.48	4.76%	$ 377.70	$ 17,348,150.00	4.81%	$ 363.69	$ (0.48)	(-0.00%)	$ 16,189,118.00	4.37%	$ 338.05	$ (1,159,032.00)	(-6.68%)
JUNE 30 FUND BALANCE	2700	$ 14,000,000.00	3.84%	$ 304.80	$ 16,189,118.00	4.49%	$ 339.39	$ 2,189,118.00	15.64%	$ 12,000,000.00	3.24%	$ 250.57	$ (4,189,118.00)	(-25.88%)
CHANGE IN FUND BAL.		$ (3,348,150.48)	(-0.92%)		$ (1,159,032.00)	(-0.32%)	$ (24.30)	$ 2,189,118.48		$ (4,189,118.00)	(-1.13%)	$ (87.47)	$ (3,030,086.00)	
NONSPENDABLE	2710	$ -	0.00%	$ -	$ 738,001.00	0.20%	$ 15.47	$ 738,001.00	-		0.00%		$ (738,001.00)	(-100.00%)
RESTRICTED	2720	$ -	0.00%	$ -	$ 2,036,469.00	0.57%	$ 42.69	$ 2,036,469.00	-		0.00%		$ (2,036,469.00)	(-100.00%)
COMMITTED	2730	$ -	0.00%	$ -		0.00%		$ -	-		0.00%		$ -	-
ASSIGNED	2740	$ -	0.00%	$ -	$ 4,815,340.00	1.34%	$ 100.95	$ 4,815,340.00	-		0.00%		$ (4,815,340.00)	(-100.00%)
UNASSIGNED	2750	$ 14,000,000.00	3.84%	$ 304.80	$ 8,599,308.00	2.39%	$ 180.28	$ (5,400,692.00)	(-38.58%)	$ 12,000,000.00	3.24%	$ 250.57	$ 3,400,692.00	39.55%

TOTAL FTE — 2015-2016 First Count 45931.08 — 2015-2016 Final Count 47700.00 — 2016-2017 First Count 47890.00

MEA SM 2016 027 EXHIBIT #

GENERAL FUND ANAL
DISTRICT Manatee
START YEAR 2014

	Acc. #	2014-2015 Original Projection	% of Total Rev/Exp	$ per student FTE	2014-2015 Actual	% of Total Rev/Exp	$ per student FTE	Variance from 2014-2015 Proj. ($)	Variance from 2014-2015 Proj. (%)	2015-2016 Original Projection	% of Total Rev/Exp	$ per student FTE	Variance from 2014-2015 Actual ($)	Variance from 2014-2015 Actual (%)
REVENUE														
TOTAL FED DIRECT	3100	$ 527,640.00	0.15%	$ 11.49	$ 519,440.00	0.15%	$ 11.07	$ (8,200.00)	(-1.55%)	$ 525,000.00	0.14%	$ 11.01	$ 5,560.00	1.07%
TOTAL FED THRU STATE	3200	$ 1,800,000.00	0.52%	$ 39.19	$ 1,009,037.00	0.29%	$ 21.51	$ (790,963.00)	(-43.94%)	$ 1,600,000.00	0.44%	$ 33.54	$ 590,963.00	58.57%
TOTAL STATE SOURCES	3300	$ 172,852,372.00	49.57%	$ 3,763.30	$ 173,407,954.00	50.22%	$ 3,696.26	$ 555,582.00	0.32%	$ 179,181,403.00	49.16%	$ 3,756.39	$ 5,773,449.00	3.33%
TOTAL LOCAL SOURCES	3400	$ 173,508,848.04	49.76%	$ 3,777.59	$ 170,352,832.00	49.34%	$ 3,631.14	$ (3,156,016.04)	(-1.82%)	$ 183,174,357.97	50.26%	$ 3,840.10	$ 12,821,525.97	7.53%
TOTAL REVENUES	3000	$ 348,688,860.04	100.00%	$ 7,591.57	$ 345,289,263.00	100.00%	$ 7,359.98	$ (3,399,597.04)	(-0.97%)	$ 364,480,760.97	100.00%	$ 7,641.03	$ 19,191,497.97	5.56%
TOTAL OTHER FIN.		$ 19,741,499.00		$ 429.81	$ 15,447,127.00		$ 329.26	$ (4,294,372.00)	(-21.75%)	$ 15,228,725.00		$ 319.26	$ (218,402.00)	(-1.41%)
Loans	3720	$ -		$ -	$ -		$ -	$ -	-	$ -		$ -	$ -	-
Sale of Capital Assets	3730	$ 3,000,000.00		$ 65.32	$ 750,000.00		$ 15.99	$ (2,250,000.00)	(-75.00%)	$ -		$ -	$ (750,000.00)	(-100.00%)
Loss Recoveries	3740	$ 5,000.00		$ 0.11	$ -		$ -	$ (5,000.00)	(-100.00%)	$ -		$ -	$ -	-
TRANSFERS IN	3600	$ 16,736,499.00		$ 364.38	$ 14,697,127.00		$ 313.28	$ (2,039,372.00)	(-12.19%)	$ 15,228,725.00		$ 319.26	$ 531,598.00	3.62%
TOTAL AVAIL. FUNDS		$ 382,841,740.25		$ 8,335.13	$ 378,084,540.00		$ 8,059.02	$ (4,757,200.25)	(-1.24%)	$ 397,057,636.45		$ 8,323.98	$ 18,973,096.45	5.02%
EXPENDITURES														
Instruction	5000	$ 238,919,890.40	65.30%	$ 5,201.70	$ 227,597,408.00	64.69%	$ 4,851.33	$ (11,322,482.40)	(-4.74%)	$ 253,326,537.87	66.13%	$ 5,310.78	$ 25,729,129.87	11.30%
Pupil Personnel Svcs.	6100	$ 16,873,335.67	4.61%	$ 367.36	$ 16,317,087.00	4.64%	$ 347.81	$ (556,248.67)	(-3.30%)	$ 17,409,127.64	4.54%	$ 364.97	$ 1,092,040.64	6.69%
Inst. Media Svcs.	6200	$ 4,505,056.19	1.23%	$ 98.08	$ 4,102,283.00	1.17%	$ 87.44	$ (402,773.19)	(-8.94%)	$ 4,731,597.83	1.24%	$ 99.19	$ 629,314.83	15.34%
Inst. & Curr. Dev. Svcs.	6300	$ 4,745,506.29	1.30%	$ 103.32	$ 4,950,639.00	1.41%	$ 105.52	$ 205,132.71	4.32%	$ 4,788,840.28	1.25%	$ 100.39	$ (161,798.72)	(-3.27%)
Inst. Staff Training Svcs.	6400	$ 2,198,632.65	0.60%	$ 47.87	$ 1,357,464.00	0.39%	$ 28.93	$ (841,168.65)	(-38.26%)	$ 2,016,561.97	0.53%	$ 42.28	$ 659,097.97	48.55%
Instruction Related Tech	6500	$ 64,876.60	0.02%	$ 1.41	$ 592,642.00	0.17%	$ 12.63	$ 527,765.40	813.49%	$ -	0.00%	$ -	$ (592,642.00)	(-100.00%)
Board	7100	$ 1,159,302.91	0.32%	$ 25.24	$ 1,081,500.00	0.31%	$ 23.05	$ (77,802.91)	(-6.71%)	$ 1,020,854.64	0.27%	$ 21.40	$ (60,645.36)	(-5.61%)
General Administration	7200	$ 1,535,031.53	0.42%	$ 33.42	$ 1,480,295.00	0.42%	$ 31.55	$ (54,736.53)	(-3.57%)	$ 1,822,981.33	0.48%	$ 38.22	$ 342,686.33	23.15%
School Administration	7300	$ 22,650,402.65	6.19%	$ 493.14	$ 23,281,908.00	6.62%	$ 496.26	$ 631,505.35	2.79%	$ 22,827,809.79	5.96%	$ 478.57	$ (454,098.21)	(-1.95%)
Fac. Acq. and Const.	7400	$ 2,615,520.54	0.71%	$ 56.94	$ 2,587,747.00	0.74%	$ 55.16	$ (27,773.54)	(-1.06%)	$ 2,765,910.44	0.72%	$ 57.98	$ 178,163.44	6.88%
Fiscal Services	7500	$ 2,697,459.40	0.74%	$ 58.73	$ 2,049,449.00	0.58%	$ 43.68	$ (648,010.40)	(-24.02%)	$ 2,555,712.27	0.67%	$ 53.58	$ 506,263.27	24.70%
Food Services	7600	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -		$ -	0.00%	$ -	$ -	-
Central Services	7700	$ 7,996,174.45	2.19%	$ 174.09	$ 6,438,651.00	1.83%	$ 137.24	$ (1,557,523.45)	(-19.48%)	$ 9,345,083.68	2.44%	$ 195.91	$ 2,906,432.68	45.14%
Pupil Trans. Services	7800	$ 12,676,395.15	3.46%	$ 275.99	$ 12,655,960.00	3.60%	$ 269.77	$ (20,435.15)	(-0.16%)	$ 12,006,610.96	3.13%	$ 251.71	$ (649,349.04)	(-5.13%)
Operation of Plant	7900	$ 27,521,735.25	7.52%	$ 599.20	$ 28,364,077.00	8.06%	$ 604.59	$ 842,341.75	3.06%	$ 28,677,455.34	7.49%	$ 601.20	$ 313,378.34	1.10%
Maintenance of Plant	8100	$ 10,932,619.14	2.99%	$ 238.02	$ 9,194,873.00	2.61%	$ 195.99	$ (1,737,746.14)	(-15.90%)	$ 10,243,140.94	2.67%	$ 214.74	$ 1,048,267.94	11.40%
Admin. Tech. Services	8200	$ 6,418,984.64	1.75%	$ 139.75	$ 5,153,758.00	1.46%	$ 109.85	$ (1,265,226.64)	(-19.71%)	$ 6,414,523.78	1.67%	$ 134.48	$ 1,260,765.78	24.46%
Community Services	9100	$ 2,330,816.79	0.64%	$ 50.75	$ 3,524,656.00	1.00%	$ 75.13	$ 1,193,839.21	51.22%	$ 3,104,887.69	0.81%	$ 65.09	$ (419,768.31)	(-11.91%)
Debt Service	9200	$ 500,000.00	0.14%	$ 10.89	$ 227,338.00	0.06%	$ 4.85	$ (272,662.00)	(-54.53%)	$ -	0.00%	$ -	$ (227,338.00)	(-100.00%)
Other Capital Outlay	9300	$ -	0.00%	$ -	$ 877,066.00	0.25%	$ 18.70	$ 877,066.00	-	$ -	0.00%	$ -	$ (877,066.00)	(-100.00%)
Total Salaries	100	$ 204,626,223.37	55.93%	$ 4,455.07	$ 203,764,652.00	57.91%	$ 4,343.32	$ (861,571.37)	(-0.42%)	$ 212,832,857.88	55.56%	$ 4,461.86	$ 9,068,205.88	4.45%
Total Employee Benefits	200	$ 61,452,759.07	16.80%	$ 1,337.93	$ 59,803,585.00	17.00%	$ 1,274.74	$ (1,649,174.07)	(-2.68%)	$ 65,318,765.88	17.05%	$ 1,369.35	$ 5,515,180.88	9.22%
Total Purchased Services	300	$ 65,801,435.46	17.99%	$ 1,432.61	$ 58,918,865.00	16.75%	$ 1,255.88	$ (6,882,570.46)	(-10.46%)	$ 68,798,875.57	17.96%	$ 1,442.31	$ 9,880,010.57	16.77%
Total Energy Services	400	$ 11,613,179.34	3.17%	$ 252.84	$ 12,191,237.00	3.47%	$ 259.86	$ 578,057.66	4.98%	$ 12,188,749.57	3.18%	$ 255.53	$ (2,487.43)	(-0.02%)
Total Materials & Supplies	500	$ 15,503,860.70	4.24%	$ 337.55	$ 9,608,104.00	2.73%	$ 204.80	$ (5,895,756.70)	(-38.03%)	$ 16,221,831.91	4.23%	$ 340.08	$ 6,613,727.91	68.83%
Total Capital Outlay	600	$ 1,325,374.80	0.36%	$ 28.86	$ 2,579,350.00	0.73%	$ 54.98	$ 1,253,975.20	94.61%	$ 2,418,303.84	0.63%	$ 50.70	$ (161,046.16)	(-6.24%)
Total Other Expenses	700	$ 5,539,965.51	1.51%	$ 120.61	$ 4,969,008.00	1.41%	$ 105.92	$ (570,957.51)	(-10.31%)	$ 5,278,251.80	1.38%	$ 110.65	$ 309,243.80	6.22%
TOTAL EXPENDITURES	0000	$ 365,862,798.25		$ 7,965.47	$ 351,834,801.00		$ 7,499.50	$ (14,027,997.25)	(-3.83%)	$ 383,057,636.45		$ 8,030.48	$ 31,222,835.45	8.87%
TRANSFERS OUT	9700	$ -		$ -	$ 5,964,820.00		$ 127.14	$ 5,964,820.00	-	$ -		$ -	$ (5,964,820.00)	(-100.00%)
TOTAL APPROPRIATIONS		$ 365,862,798.25		$ 7,965.47	$ 357,799,621.00		$ 7,626.64	$ (8,063,177.25)	(-2.20%)	$ 383,057,636.45		$ 8,030.48	$ 25,258,015.45	7.06%
JULY 1 FUND BALANCE	2800	$ 14,411,381.21	4.13%	$ 313.76	$ 14,411,381.00	4.17%	$ 307.18	$ (0.21)	(-0.00%)	$ 17,348,150.48	4.76%	$ 363.69	$ 2,936,769.48	20.38%
JUNE 30 FUND BALANCE	2700	$ 16,500,000.00	4.73%	$ 359.23	$ 17,348,150.00	5.02%	$ 369.78	$ 848,150.00	5.14%	$ 14,000,000.00	3.84%	$ 293.50	$ (3,348,150.00)	(-19.30%)
CHANGE IN FUND BAL.		$ 2,088,618.79	0.60%		$ 2,936,769.00	0.85%		$ 848,150.21		$ (3,348,150.48)	(-0.92%)		$ (6,284,919.48)	
NONSPENDABLE	2710	$ -	0.00%	$ -	$ 743,221.00	0.22%	$ 15.84	$ 743,221.00	-	$ -	0.00%	$ -	$ (743,221.00)	(-100.00%)
RESTRICTED	2720	$ -	0.00%	$ -	$ 2,409,971.00	0.70%	$ 51.37	$ 2,409,971.00	-	$ -	0.00%	$ -	$ (2,409,971.00)	(-100.00%)
COMMITTED	2730	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	-	$ -	0.00%	$ -	$ -	-
ASSIGNED	2740	$ -	0.00%	$ -	$ 2,877,127.00	0.83%	$ 61.33	$ 2,877,127.00	-	$ -	0.00%	$ -	$ (2,877,127.00)	(-100.00%)
UNASSIGNED	2750	$ 16,500,000.00	4.73%	$ 359.23	$ 11,317,831.00	3.28%	$ 241.24	$ (5,182,169.00)	(-31.41%)	$ 14,000,000.00	3.84%	$ 293.50	$ 2,682,169.00	23.70%

TOTAL FTE — 2014-2015 First Count 45931.08 — 2014-2015 Final Count 46914.44 — 2015-2016 First Count 47700.46

MEA SM 2016 027 EXHIBIT #

GENERAL FUND ANAL'
DISTRICT Manatee
START YEAR 2013

	Acc. #	2013-2014 Original Projection	% of Total Rev/Exp	$ per student FTE	2013-2014 Actual	% of Total Rev/Exp	$ per student FTE	Variance from 2013-2014 Proj. ($)	Variance from 2013-2014 Proj. (%)	2014-2015 Original Projection	% of Total Rev/Exp	$ per student FTE	Variance from 2013-2014 Actual ($)	Variance from 2013-2014 Actual (%)
REVENUE														
TOTAL FED DIRECT	3100	525,000.00	0.16%	11.50	578,419.00	0.17%	12.60	53,419.00	10.18%	527,640.00	0.15%	11.49	(50,779.00)	(-8.78%)
TOTAL FED THRU STATE	3200	2,225,000.00	0.67%	48.76	2,149,971.00	0.65%	46.85	(75,029.00)	(-3.37%)	1,800,000.00	0.52%	39.19	(349,971.00)	(-16.28%)
TOTAL STATE SOURCES	3300	172,429,251.00	51.81%	3,778.55	168,865,334.00	50.71%	3,679.76	(3,563,917.00)	(-2.07%)	172,852,372.00	49.57%	3,763.30	3,987,038.00	2.36%
TOTAL LOCAL SOURCES	3400	157,608,201.00	47.36%	3,453.76	161,439,675.00	48.48%	3,517.95	3,831,474.00	2.43%	173,508,848.04	49.76%	3,777.59	12,069,173.04	7.48%
TOTAL REVENUES	3000	332,787,452.00	100.00%	7,292.57	333,033,399.00	100.00%	7,257.17	245,947.00	0.07%	348,688,860.04	100.00%	7,591.57	15,655,461.04	4.70%
TOTAL OTHER FIN.		21,305,000.00		466.87	18,157,576.00		395.67	(3,147,424.00)	(-14.77%)	19,741,499.00		429.81	1,583,923.00	8.72%
Loans	3720	-		-	-		-	-	-	-		-	-	-
Sale of Capital Assets	3730	-		-	4,350,000.00		94.79	4,350,000.00	-	3,000,000.00		65.32	(1,350,000.00)	(-31.03%)
Loss Recoveries	3740	-		-	16,701.00		0.36	16,701.00	-	5,000.00		0.11	(11,701.00)	(-70.06%)
TRANSFERS IN	3600	21,305,000.00		466.87	13,790,875.00		300.52	(7,514,125.00)	(-35.27%)	16,736,499.00		364.38	2,945,624.00	21.36%
TOTAL AVAIL. FUNDS		346,589,395.31		7,595.02	365,602,356.00		7,966.89	19,012,960.69	5.49%	382,841,740.25		8,335.13	17,239,384.25	4.72%
EXPENDITURES														
Instruction	5000	220,553,327.99	65.58%	4,833.12	212,519,003.00	64.63%	4,631.03	(8,034,324.99)	(-3.64%)	238,919,890.40	65.30%	5,201.70	26,400,887.40	12.42%
Pupil Personnel Svcs.	6100	15,056,418.72	4.48%	329.94	13,953,178.00	4.24%	304.06	(1,103,240.72)	(-7.33%)	16,873,335.67	4.61%	367.36	2,920,157.67	20.93%
Inst. Media Svcs.	6200	3,390,878.27	1.01%	74.31	3,533,431.00	1.07%	77.00	142,552.73	4.20%	4,505,056.19	1.23%	98.08	971,625.19	27.50%
Inst. & Curr. Dev. Svcs.	6300	5,226,519.44	1.55%	114.53	5,263,412.00	1.60%	114.70	36,892.56	0.71%	4,745,506.29	1.30%	103.32	(517,905.71)	(-9.84%)
Inst. Staff Training Svcs.	6400	1,371,805.50	0.41%	30.06	669,116.00	0.20%	14.58	(702,689.50)	(-51.22%)	2,198,632.65	0.60%	47.87	1,529,516.65	228.59%
Instruction Related Tech	6500	153,597.96	0.05%	3.37	189,028.00	0.06%	4.12	35,430.04	23.07%	64,876.60	0.02%	1.41	(124,151.40)	(-65.68%)
Board	7100	1,417,592.61	0.42%	31.06	1,336,453.00	0.41%	29.12	(81,139.61)	(-5.72%)	1,159,302.91	0.32%	25.24	(177,150.09)	(-13.26%)
General Administration	7200	1,173,085.62	0.35%	25.71	1,465,717.00	0.45%	31.94	292,631.38	24.95%	1,535,031.53	0.42%	33.42	69,314.53	4.73%
School Administration	7300	22,522,624.06	6.70%	493.55	20,749,962.00	6.31%	452.16	(1,772,662.06)	(-7.87%)	22,650,402.65	6.19%	493.14	1,900,440.65	9.16%
Fac. Acq. and Const.	7400	745,135.77	0.22%	16.33	2,736,542.00	0.83%	59.63	1,991,406.23	267.25%	2,615,520.54	0.71%	56.94	(121,021.46)	(-4.42%)
Fiscal Services	7500	1,833,744.25	0.55%	40.18	1,881,090.00	0.57%	40.99	47,345.75	2.58%	2,697,459.40	0.74%	58.73	816,369.40	43.40%
Food Services	7600	-	0.00%	-	-	0.00%	-	-	-		0.00%	-	-	-
Central Services	7700	7,760,278.93	2.31%	170.06	5,214,760.00	1.59%	113.64	(2,545,518.93)	(-32.80%)	7,996,174.45	2.19%	174.09	2,781,414.45	53.34%
Pupil Trans. Services	7800	11,576,536.60	3.44%	253.68	13,005,822.00	3.96%	283.41	1,429,285.40	12.35%	12,676,395.15	3.46%	275.99	(329,426.85)	(-2.53%)
Operation of Plant	7900	29,238,605.97	8.69%	640.72	29,471,006.00	8.96%	642.21	232,400.03	0.79%	27,521,735.25	7.52%	599.20	(1,949,270.75)	(-6.61%)
Maintenance of Plant	8100	8,539,488.94	2.54%	187.13	8,779,822.00	2.67%	191.32	240,333.06	2.81%	10,932,619.14	2.99%	238.02	2,152,797.14	24.52%
Admin. Tech. Services	8200	5,053,602.61	1.50%	110.74	4,815,676.00	1.46%	104.94	(237,926.61)	(-4.71%)	6,418,984.64	1.75%	139.75	1,603,308.64	33.29%
Community Services	9100	255,152.07	0.08%	5.59	2,674,306.00	0.81%	58.28	2,419,153.93	948.12%	2,330,816.79	0.64%	50.75	(343,489.21)	(-12.84%)
Debt Service	9200	-	0.00%	-	-	0.00%	-	-	-	500,000.00	0.14%	10.89	500,000.00	-
Other Capital Outlay	9300	-	0.00%	-	575,185.00	0.17%	12.53	575,185.00	-	-	0.00%	-	(575,185.00)	(-100.00%)
Total Salaries	100	195,818,306.49	58.23%	4,291.09	194,237,861.00	59.07%	4,232.66	(1,580,445.49)	(-0.81%)	204,626,223.37	55.93%	4,455.07	10,388,362.37	5.35%
Total Employee Benefits	200	54,475,635.35	16.20%	1,193.76	57,358,766.00	17.44%	1,249.91	2,883,130.65	5.29%	61,452,759.07	16.80%	1,337.93	4,093,993.07	7.14%
Total Purchased Services	300	53,618,573.39	15.94%	1,174.98	52,884,376.00	16.08%	1,152.41	(734,197.39)	(-1.37%)	65,801,435.46	17.99%	1,432.61	12,917,059.46	24.43%
Total Energy Services	400	13,891,722.00	4.13%	304.42	13,107,321.00	3.99%	285.62	(784,401.00)	(-5.65%)	11,613,179.34	3.17%	252.84	(1,494,141.66)	(-11.40%)
Total Materials & Supplies	500	10,558,827.41	3.14%	231.38	6,107,563.00	1.86%	133.09	(4,451,264.41)	(-42.16%)	15,503,860.70	4.24%	337.55	9,396,297.70	153.85%
Total Capital Outlay	600	907,849.74	0.27%	19.89	978,141.00	0.30%	21.31	70,291.26	7.74%	1,325,374.80	0.36%	28.86	347,233.80	35.50%
Total Other Expenses	700	7,018,480.93	2.09%	153.80	4,159,481.00	1.26%	90.64	(2,858,999.93)	(-40.74%)	5,539,965.51	1.51%	120.61	1,380,484.51	33.19%
TOTAL EXPENDITURES	0000	336,289,395.31		7,369.31	328,833,509.00		7,165.65	(7,455,886.31)	(-2.22%)	365,862,798.25		7,965.47	37,029,289.25	11.26%
TRANSFERS OUT	9700	-		-	-		-	-	-	-		-	-	-
TOTAL APPROPRIATIONS		336,289,395.31		7,369.31	328,833,509.00		7,165.65	(7,455,886.31)	(-2.22%)	365,862,798.25		7,965.47	37,029,289.25	11.26%
JULY 1 FUND BALANCE	2800	(7,503,056.69)	(-2.25%)	(164.42)	(7,503,057.00)	(-2.25%)	(163.50)	(0.31)	0.00%	14,411,381.21	4.13%	313.76	21,914,438.21	(-292.07%)
JUNE 30 FUND BALANCE	2700	10,300,000.00	3.10%	225.71	14,411,381.00	4.33%	314.04	4,111,381.00	39.92%	16,500,000.00	4.73%	359.23	2,088,619.00	14.49%
CHANGE IN FUND BAL.		17,803,056.69	5.35%		21,914,438.00	6.58%		4,111,381.31		2,088,618.79	0.60%		(19,825,819.21)	
NONSPENDABLE	2710	-	0.00%	-	730,723.00	0.22%	15.92	730,723.00	-	-	0.00%	-	(730,723.00)	(-100.00%)
RESTRICTED	2720	-	0.00%	-	2,614,303.00	0.78%	56.97	2,614,303.00	-	-	0.00%	-	(2,614,303.00)	(-100.00%)
COMMITTED	2730	-	0.00%	-	-	0.00%	-	-	-	-	0.00%	-	-	-
ASSIGNED	2740	-	0.00%	-	973,008.00	0.29%	21.20	973,008.00	-	-	0.00%	-	(973,008.00)	(-100.00%)
UNASSIGNED	2750	10,300,000.00	3.10%	225.71	10,093,347.00	3.03%	219.95	(206,653.00)	(-2.01%)	16,500,000.00	4.73%	359.23	6,406,653.00	63.47%

TOTAL FTE — 2013-2014 First Count 45633.74 — 2013-2014 Final Count 45890.25 — 2014-2015 First Count 45931.08

GENERAL FUND ANALYSIS
DISTRICT Manatee
START YEAR 2012

	Acc. #	2012-2013 Original Projection	% of Total Rev/Exp	$ per student FTE	2012-2013 Actual	% of Total Rev/Exp	$ per student FTE	Variance from 2012-2013 Proj. ($)	Variance from 2012-2013 Proj. (%)	2013-2014 Original Projection	% of Total Rev/Exp	$ per student FTE	Variance from 2012-2013 Actual ($)	Variance from 2012-2013 Actual (%)
REVENUE														
TOTAL FED DIRECT	3100	525,000.00	0.17%	11.65	427,453.04	0.14%	9.47	(97,546.96)	(-18.58%)	525,000.00	0.16%	11.50	97,546.96	22.82%
TOTAL FED THRU STATE	3200	1,844,027.92	0.59%	40.92	1,737,585.86	0.56%	38.48	(106,442.06)	(-5.77%)	2,225,000.00	0.67%	48.76	487,414.14	28.05%
TOTAL STATE SOURCES	3300	155,090,656.06	49.92%	3,441.73	151,163,620.84	49.03%	3,348.00	(3,927,035.22)	(-2.53%)	172,429,251.00	51.81%	3,778.55	21,265,630.16	14.07%
TOTAL LOCAL SOURCES	3400	153,224,553.54	49.32%	3,400.32	154,977,840.09	50.27%	3,432.48	1,753,286.55	1.14%	157,608,201.00	47.36%	3,453.76	2,630,360.91	1.70%
TOTAL REVENUES	3000	310,684,237.52	100.00%	6,894.63	308,306,499.83	100.00%	6,828.43	(2,377,737.69)	(-0.77%)	332,787,452.00	100.00%	7,292.57	24,480,952.17	7.94%
TOTAL OTHER FIN.		14,214,976.00		315.46	15,228,632.78		337.29	1,013,656.78	7.13%	21,305,000.00		466.87	6,076,367.22	39.90%
Loans	3720	-		-	-		-	-	-	-		-	-	-
Sale of Capital Assets	3730	-		-	-		-	-	-	-		-	-	-
Loss Recoveries	3740	-		-	-		-	-	-	-		-	-	-
TRANSFERS IN	3600	14,214,976.00		315.46	15,228,632.78		337.29	1,013,656.78	7.13%	21,305,000.00		466.87	6,076,367.22	39.90%
TOTAL AVAIL. FUNDS		321,440,552.58		7,133.33	316,032,075.92		6,999.53	(5,408,476.66)	(-1.68%)	346,589,395.31		7,595.02	30,557,319.39	9.67%
EXPENDITURES														
Instruction	5000	202,624,179.42	64.37%	4,496.58	209,094,026.21	63.83%	4,631.05	6,469,846.79	3.19%	220,553,327.99	65.58%	4,833.12	11,459,301.78	5.48%
Pupil Personnel Svcs.	6100	14,716,188.35	4.68%	326.58	14,502,676.33	4.43%	321.21	(213,512.02)	(-1.45%)	15,056,418.72	4.48%	329.94	553,742.39	3.82%
Inst. Media Svcs.	6200	4,275,172.30	1.36%	94.87	3,295,486.53	1.01%	72.99	(979,685.77)	(-22.92%)	3,390,878.27	1.01%	74.31	95,391.74	2.89%
Inst. & Curr. Dev. Svcs.	6300	5,147,001.10	1.64%	114.22	5,422,237.97	1.66%	120.09	275,236.87	5.35%	5,226,519.44	1.55%	114.53	(195,718.53)	(-3.61%)
Inst. Staff Training Svcs.	6400	1,620,414.85	0.51%	35.96	982,821.98	0.30%	21.77	(637,592.87)	(-39.35%)	1,371,805.50	0.41%	30.06	388,983.52	39.58%
Instruction Related Tech	6500	877,401.61	0.28%	19.47	781,346.41	0.24%	17.31	(96,055.20)	(-10.95%)	153,597.96	0.05%	3.37	(627,748.45)	(-80.34%)
Board	7100	1,573,584.77	0.50%	34.92	1,560,042.86	0.48%	34.55	(13,541.91)	(-0.86%)	1,417,592.61	0.42%	31.06	(142,450.25)	(-9.13%)
General Administration	7200	981,235.44	0.31%	21.78	1,087,904.71	0.33%	24.10	106,669.27	10.87%	1,173,085.62	0.35%	25.71	85,180.91	7.83%
School Administration	7300	21,018,115.90	6.68%	466.43	21,525,804.96	6.57%	476.76	507,689.06	2.42%	22,522,624.06	6.70%	493.55	996,819.10	4.63%
Fac. Acq. and Const.	7400	1,039,028.95	0.33%	23.06	1,395,937.19	0.43%	30.92	356,908.24	34.35%	745,135.77	0.22%	16.33	(650,801.42)	(-46.62%)
Fiscal Services	7500	1,749,727.47	0.56%	38.83	1,764,201.78	0.54%	39.07	14,474.31	0.83%	1,833,744.25	0.55%	40.18	69,542.47	3.94%
Food Services	7600	-	0.00%	-	-	0.00%	-	-	-	-	0.00%	-	-	-
Central Services	7700	5,188,642.36	1.65%	115.15	6,282,862.51	1.92%	139.15	1,094,220.15	21.09%	7,760,278.93	2.31%	170.06	1,477,416.42	23.52%
Pupil Trans. Services	7800	11,773,253.30	3.74%	261.27	12,788,466.37	3.90%	283.24	1,015,213.07	8.62%	11,576,536.60	3.44%	253.68	(1,211,929.77)	(-9.48%)
Operation of Plant	7900	29,378,292.21	9.33%	651.96	31,463,481.73	9.60%	696.86	2,085,189.52	7.10%	29,238,605.97	8.69%	640.72	(2,224,875.76)	(-7.07%)
Maintenance of Plant	8100	8,016,227.22	2.55%	177.89	8,785,540.84	2.68%	194.58	769,313.62	9.60%	8,539,488.94	2.54%	187.13	(246,051.90)	(-2.80%)
Admin. Tech. Services	8200	4,685,058.38	1.49%	103.97	4,565,389.33	1.39%	101.12	(119,669.05)	(-2.55%)	5,053,602.61	1.50%	110.74	488,213.28	10.69%
Community Services	9100	119,550.65	0.04%	2.65	116,792.92	0.04%	2.59	(2,757.73)	(-2.31%)	255,152.07	0.08%	5.59	138,359.15	118.47%
Debt Service	9200	-	0.00%	-	794,061.36	0.24%	17.59	794,061.36	-	-	0.00%	-	(794,061.36)	(-100.00%)
Other Capital Outlay	9300	-	0.00%	-	1,370,446.37	0.42%	30.35	1,370,446.37	-	-	0.00%	-	(1,370,446.37)	(-100.00%)
Total Salaries	100	186,810,680.02	59.35%	4,145.66	198,357,984.61	60.55%	4,393.27	11,547,304.59	6.18%	195,818,306.49	58.23%	4,291.09	(2,539,678.12)	(-1.28%)
Total Employee Benefits	200	50,895,065.09	16.17%	1,129.45	54,486,612.80	16.63%	1,206.78	3,591,547.71	7.06%	54,475,635.35	16.20%	1,193.76	(10,977.45)	(-0.02%)
Total Purchased Services	300	46,820,175.99	14.87%	1,039.02	46,988,698.63	14.34%	1,040.71	168,522.64	0.36%	53,618,573.39	15.94%	1,174.98	6,629,874.76	14.11%
Total Energy Services	400	14,279,050.73	4.54%	316.88	13,060,418.44	3.99%	289.26	(1,218,632.29)	(-8.53%)	13,891,722.00	4.13%	304.42	831,303.56	6.37%
Total Materials & Supplies	500	10,399,439.53	3.30%	230.78	8,148,144.14	2.49%	180.47	(2,251,295.39)	(-21.65%)	10,558,827.41	3.14%	231.38	2,410,683.27	29.59%
Total Capital Outlay	600	1,527,310.06	0.49%	33.89	1,989,615.28	0.61%	44.07	462,305.22	30.27%	907,849.74	0.27%	19.89	(1,081,765.54)	(-54.37%)
Total Other Expenses	700	4,051,352.86	1.29%	89.91	4,548,054.46	1.39%	100.73	496,701.60	12.26%	7,018,480.93	2.09%	153.80	2,470,426.47	54.32%
TOTAL EXPENDITURES	0000	314,783,074.28		6,985.59	327,579,528.36		7,255.29	12,796,454.08	4.07%	336,289,395.31		7,369.31	8,709,866.95	2.66%
TRANSFERS OUT	9700	-		-	-		-	-	-	-		-	-	-
TOTAL APPROPRIATIONS		314,783,074.28		6,985.59	327,579,528.36		7,255.29	12,796,454.08	4.07%	336,289,395.31		7,369.31	8,709,866.95	2.66%
JULY 1 FUND BALANCE	2800	(3,458,660.94)	(-1.11%)	(76.75)	(3,458,660.94)	(-1.12%)	(76.60)	-	0.00%	(7,503,056.69)	(-2.25%)	(164.42)	(4,044,395.75)	116.94%
JUNE 30 FUND BALANCE	2700	6,657,478.30	2.14%	147.74	(7,503,056.69)	(-2.43%)	(166.18)	(14,160,534.99)	(-212.70%)	10,300,000.00	3.10%	225.71	17,803,056.69	(-237.28%)
CHANGE IN FUND BAL.		10,116,139.24	3.26%		(4,044,395.75)	(-1.31%)		(14,160,534.99)		17,803,056.69	5.35%		21,847,452.44	
NONSPENDABLE	2710	-	0.00%	-	731,799.76	0.24%	16.21	731,799.76	-	-	0.00%	-	(731,799.76)	(-100.00%)
RESTRICTED	2720	-	0.00%	-	730,838.12	0.24%	16.19	730,838.12	-	-	0.00%	-	(730,838.12)	(-100.00%)
COMMITTED	2730	-	0.00%	-	-	0.00%	-	-	-	-	0.00%	-	-	-
ASSIGNED	2740	-	0.00%	-	-	0.00%	-	-	-	-	0.00%	-	-	-
UNASSIGNED	2750	6,657,478.30	2.14%	147.74	(8,965,694.57)	(-2.91%)	(198.57)	(15,623,172.87)	(-234.67%)	10,300,000.00	3.10%	225.71	19,265,694.57	(-214.88%)

TOTAL FTE — 2012-2013 First Count: 45061.80 — 2012-2013 Final Count: 45150.44 — 2013-2014 First Count: 45633.74

MEA SM 2016 027 EXHIBIT #