

**MANATEE COUNTY SCHOOLS  
BUDGET AMENDMENT REPORT FOR  
NOVEMBER 2017**

YTD October 2017 YTD November 2017 Budget Amendments Percentage Difference

**GENERAL FUND**

00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-527,500	-552,036	-24,536	5%	1
32X - Federal Through State	-2,032,475	-2,032,475	0	0%	
33X - Revenue From State Sources	-189,032,880	-189,062,084	-29,204	0%	
34X - Revenue From Local Sources	-195,036,485	-195,069,280	-32,795	0%	
36X - Transfers	-17,641,704	-17,641,704	0	0%	
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%	
	-429,833,118	-429,919,652	-86,534	0%	
5XX - Instruction					
61X - Pupil Personnel Services	268,516,163	267,829,999	-686,164	0%	
62X - Instructional Media Services	17,704,146	17,705,524	1,378	0%	
63X - Curriculum	4,325,999	4,326,321	322	0%	
64X - Instructional Staff Training	5,317,051	5,346,357	29,307	1%	
65X - Instructional Technology	2,387,335	2,391,920	4,585	0%	
65X - Instructional Technology	1,406,753	1,311,926	-94,827	-7%	2
71X - Board	1,436,845	1,436,845	0	0%	
72X - General Admin-Superintendent	1,758,296	1,758,296	0	0%	
73X - School Administration	24,996,536	24,990,921	-5,615	0%	
74X - Facility Acq and Construction	7,151,137	7,152,250	1,112	0%	
75X - Fiscal Service	2,571,058	2,571,074	16	0%	
77X - Central Service	8,322,195	8,322,295	100	0%	
78X - Transportation	14,322,399	14,316,873	-5,526	0%	
79X - Operation of Plant	31,905,023	32,399,076	494,054	2%	
81X - Maintenance of Plant	10,199,027	10,492,588	293,561	3%	
82X - Administrative Technology	7,980,722	7,980,722	0	0%	
91X - Community Services	4,030,152	4,084,382	54,231	1%	
92X - Debt Services	114,250	114,250	0	0%	
98X - Appropriations	15,388,034	15,388,034	0	0%	

1. 00101-General Fund 31X-Federal Direct Revenues increased \$24,536 for Veteran's Administration tuition reimbursement.

2. 00101 - General Fund 65X - Instructional Technology decreased \$94,827 for distribution of digital classroom allocation to charter schools.

**Note: There was no change to General Fund budgeted ending fund balance.**

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,997,742	-5,997,742	0	0%	
92X - Debt Services	5,997,742	5,997,742	0	0%	
00206 - QZAB 2005					
3XX - Revenues	-941,550	-942,493	-943	0%	
92X - Debt Services	69,116	69,116	0	0%	
98X - Appropriations	872,434	873,377	943	0%	
00207 - Sales Tax Revenue Bond 2005					
3XX - Revenues	-3,162,678	-3,162,678	0	0%	
92X - Debt Services	3,162,678	3,162,678	0	0%	
00208 - Lease Purchase Bond 2007					
3XX - Revenues	-3,191,430	-3,191,431	0	0%	
92X - Debt Services	3,191,430	3,191,431	0	0%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-953,058	-953,059	0	0%	
92X - Debt Services	953,058	953,059	0	0%	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,602,963	-1,602,963	0	0%	
92X - Debt Services	1,501,263	1,501,263	0	0%	

	YTD October 2017	YTD November 2017	Budget Amendments	Percentage Difference
98X - Appropriations	101,701	101,701	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,631,105	-2,631,923	-818	0%
92X - Debt Services	2,631,105	2,631,923	818	0%
00287 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-6,464,940	-6,464,940	0	0%
92X - Debt Services	6,464,940	6,464,940	0	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,305,240	-12,305,240	0	0%
92X - Debt Services	12,305,240	12,305,240	0	0%
00290 - Lease Purchase Bond 2015				
3XX - Revenues	-1,268,681	-1,268,681	0	0%
92X - Debt Services	1,268,681	1,268,681	0	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-1,840,884	-1,840,901	-17	0%
92X - Debt Services	1,840,884	1,840,901	17	0%
00297 - QZAB 2004				
3XX - Revenues	-1,210,445	-1,211,499	-1,054	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,130,240	1,131,294	1,054	0%
00299 - QSCB 2010				
3XX - Revenues	-8,641,062	-8,640,360	702	0%
92X - Debt Services	1,738,815	1,738,815	0	0%
98X - Appropriations	6,902,247	6,901,546	-702	0%

**Note: There were no budget amendments exceeding 5%. Debt Service budgeted ending fund balance increased \$1,295 For interest received and a fair market value adjustment.**

#### **CAPITAL OUTLAY FUNDS**

00342 - PECO Maintenance				
3XX - Revenues	-689,756	-689,756	0	0%
97X - Transfers	689,756	689,756	0	0%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-1,560,492	-1,560,492	0	0%
74X - Facility Acq and Construction	350,000	350,000	0	0%
98X - Appropriations	1,210,492	1,210,492	0	0%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-771,164	-771,164	0	0%
74X - Facility Acq and Construction	771,164	771,164	0	0%
0037X - Local Capital Imp. 2016-2018				
3XX - Revenues	-77,912,181	-77,912,181	0	0%
74X - Facility Acq and Construction	44,016,290	43,550,588	-465,703	-1%
92X - Debt Services	520,000	520,000	0	0%
97X - Transfers	32,282,865	32,282,865	0	0%
98X - Appropriations	1,093,026	1,558,729	465,703	43%
00387 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-138,626,806	-138,772,716	-145,909	0%
74X - Facility Acq and Construction	102,127,274	102,127,274	0	0%
98X - Appropriations	36,499,533	36,645,442	145,909	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-298,364	-298,364	0	0%
74X - Facility Acq and Construction	97,137	97,137	0	0%
98X - Appropriations	201,227	201,227	0	0%

**YTD October 2017 YTD November 2017 Budget Amendments Percentage Difference**

00392 - Sales Tax Proceeds					
3XX - Revenues	-45,076,135	-45,081,431	-5,296	0%	
74X - Facility Acq and Construction	11,668,707	10,795,957	-872,750	-7%	3
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	21,932,858	21,932,858	0	0%	
98X - Appropriations	11,382,918	12,260,964	878,046	8%	3
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,500,000	-1,500,000	0	0%	
97X - Transfers	1,500,000	1,500,000	0	0%	
00397 - Impact Fees					
3XX - Revenues	-15,071,783	-15,075,599	-3,816	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,416,592	11,420,408	3,816	0%	

3. 00392 - Sales Tax Proceeds 74X - Facility Acq and Construction decreased \$872,750 as a result of unused funds from the IT refresh project being reallocated to fund balance.

**Note: The capital outlay budgeted ending fund balance increased \$1,493,473 due to the following:**

0037X- Local Capital Improvement 2017/18 budgeted ending fund balance increased \$465,703 due (1) the completion of the Lakewood Ranch water intrusion project \$79,196 (2) Unspent funds from the IT refresh program \$450,355 (3) New traffic projects at Freedom/Haile -\$20,000 (4) Tillman portable demolition -\$50,000, and (5) miscellaneous completed project funding returned to fund balance -\$6,152

00387 - Sales Tax Revenue Bond ending fund balance increased \$145,909 as a result of interest received.

00392 - Sales Tax Proceeds budgeted ending fund balance increased \$878,046 as a result of interest and unused funds from the IT refresh project being reallocated to fund balance.

00397- Impact Fees budgeted ending fund balance increased \$3,816 due to interest received.

**FOOD SERVICE FUND**

00410 - Food Service				
3XX - Revenues	-34,413,837	-34,413,837	0	0%
76X - Food Service	26,668,480	26,668,480	0	0%
98X - Appropriations	7,745,357	7,745,357	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	-34,807,351	-39,987,681	-5,180,330	15%	4
5XX - Instruction	18,587,945	20,438,604	1,850,659	10%	4
61X - Pupil Personnel Services	2,163,692	2,186,170	22,478	1%	
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	4,854,910	5,430,961	576,050	12%	4
64X - Instructional Staff Training	6,436,262	8,703,652	2,267,390	35%	4
71X - Board	11,375	11,375	0	0%	
72X - General Admin-Superintendent	1,928,194	2,236,057	307,863	16%	4
73X - School Administration	599,774	661,674	61,900	10%	4
77X - Central Service	115,714	165,714	50,000	43%	4
78X - Transportation	88,934	132,922	43,988	49%	4
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,147,677	-1,169,776	-22,099	2%	
5XX - Instruction	1,110,836	1,132,714	21,878	2%	
63X - Curriculum	17,537	17,737	200	1%	
64X - Instructional Staff Training	13,752	13,773	21	0%	
72X - General Admin-Superintendent	552	552	0	0%	
73X - School Administration	5,000	5,000	0	0%	

4. 00421 - Federal Cash Advance 3XX - Revenues increased \$5,180,330 for Title I, Title III, and Other federal thru state revenue received.

These funds were allocated to 41X - Salaries, 42X -Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses in the following functions: 5XX - Instruction, 61X - Pupil Personnel Services, 62X - Instructional Media Services, 64X - Instructional Staff Training, 72X -General Admin Superintendent, 73X - School Administration, 77X - Central Services, and 78X - Transportation.

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

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**INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health				
3XX - Revenues	-62,411,942	-62,411,942	0	0%
77X - Central Service	49,265,113	49,265,113	0	0%
98X - Appropriations	13,146,829	13,146,829	0	0%
00712 - Self-Insurance - Work Comp				
3XX - Revenues	-3,789,122	-3,789,122	0	0%
77X - Central Service	3,519,905	3,519,905	0	0%
98X - Appropriations	269,217	269,217	0	0%

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

**TRUST & AGENCY FUNDS**

00821 - Trust & Agency Expend. Trust				
3XX - Revenues	-12,736	-13,241	-505	4%
61X - Pupil Personnel Services	2,621	3,126	505	19%
77X - Central Service	10,115	10,115	0	0%
00830 - Financial Aid Fee Trust				
3XX - Revenues	-180,109	-180,109	0	0%
5XX - Instruction	180,109	180,109	0	0%

5. 00821 - Trust & Agency Expend. Trust 3XX - Revenues increased for Gifts, Grants, and Bequests from Migrant Programs and Project Heart. 61X - Pupil Personnel Services. Budget was allocated to 61X - Pupil Personnel Services, 45X - Materials and Supplies.

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

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