

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

	YTD September 2016	YTD October 2016	Budget Amendments	Percentage Difference
<u>GENERAL FUND</u>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-525,000	-525,000	0	0%
32X - Federal Through State	-2,102,600	-2,102,600	0	0%
33X - Revenue From State Sources	-180,417,112	-180,455,808	-38,696	0%
34X - Revenue From Local Sources	-187,889,664	-188,041,173	-151,510	0%
36X - Transfers	-13,553,244	-13,553,244	0	0%
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0	0%
	-400,676,737	-400,866,943	-190,206	0%
5XX - Instruction				
61X - Pupil Personnel Services	17,195,057	17,013,469	-181,587	-1%
62X - Instructional Media Services	4,378,519	4,430,257	51,738	1%
63X - Curriculum	4,585,414	4,558,298	-27,115	-1%
64X - Instructional Staff Training	2,422,338	2,441,738	19,400	1%
65X - Instructional Technology	1,812,198	1,812,198	0	0%
71X - Board	825,028	825,028	0	0%
72X - General Admin-Superintendent	1,727,487	1,727,287	-200	0%
73X - School Administration	24,223,350	24,547,242	323,893	1%
74X - Facility Acq and Construction	2,446,308	2,446,463	155	0%
75X - Fiscal Service	2,164,961	2,165,261	300	0%
77X - Central Service	12,648,362	12,677,215	28,853	0%
78X - Transportation	12,960,648	12,978,849	18,201	0%
79X - Operation of Plant	29,606,826	29,762,518	155,692	1%
81X - Maintenance of Plant	9,988,631	9,991,858	3,227	0%
82X - Administrative Technology	6,903,073	6,903,073	0	0%
91X - Community Services	3,316,683	3,318,197	1,515	0%
92X - Debt Services	10,000	10,316	316	3%
98X - Appropriations	12,000,000	12,000,000	0	0%
Note: There were no budget amendments exceeding 5% and there was no change in budgeted ending fund balance.				
<u>DEBT SERVICE FUNDS</u>				
00204 - 2008A COPs Refunding				
3XX - Revenues	-5,995,006	-5,995,006	0	0%
92X - Debt Services	5,995,006	5,995,006	0	0%
00206 - QZAB 2005				
3XX - Revenues	-852,168	-852,168	0	0%
92X - Debt Services	70,000	70,000	0	0%
98X - Appropriations	782,168	782,168	0	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,165,000	-3,165,000	0	0%
92X - Debt Services	3,165,000	3,165,000	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-3,192,015	-3,192,015	0	0%
92X - Debt Services	3,192,015	3,192,015	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-2,960,000	-2,960,000	0	0%
92X - Debt Services	2,960,000	2,960,000	0	0%
00210 - State Memo SBE Bonds				
3XX - Revenues	-1,643,863	-1,643,863	0	0%
92X - Debt Services	1,498,000	1,498,000	0	0%
98X - Appropriations	145,863	145,863	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-2,106,879	-2,106,879	0	0%
92X - Debt Services	2,106,080	2,106,080	0	0%

	YTD September 2016	YTD October 2016	Budget Amendments	Percentage Difference	
98X - Appropriations	799	799	0	0%	
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,306,000	-12,306,000	0	0%	
92X - Debt Services	12,306,000	12,306,000	0	0%	
00290 - Lease Purchase Bond 2015					
3XX - Revenues	-4,428,002	-4,428,002	0	0%	
92X - Debt Services	4,428,002	4,428,002	0	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-2,500	-2,500	0	0%	
92X - Debt Services	2,500	2,500	0	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,105,068	-1,105,068	0	0%	
92X - Debt Services	81,000	81,000	0	0%	
98X - Appropriations	1,024,068	1,024,068	0	0%	
00299 - QSCB 2010					
3XX - Revenues	-6,652,921	-6,652,921	0	0%	
92X - Debt Services	844,000	844,000	0	0%	
98X - Appropriations	5,808,921	5,808,921	0	0%	

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

CAPITAL OUTLAY FUNDS

00342 - PECO Maintenance					
3XX - Revenues	-1,111,704	-1,111,704	0	0%	
97X - Transfers	1,111,704	1,111,704	0	0%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-1,229,225	-1,229,225	0	0%	
74X - Facility Acq and Construction	150,000	150,000	0	0%	
98X - Appropriations	1,079,225	1,079,225	0	0%	
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-21,132	-21,132	0	0%	
74X - Facility Acq and Construction	21,132	21,132	0	0%	
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-15,085,065	-15,085,065	0	0%	
74X - Facility Acq and Construction	12,761,110	12,761,110	0	0%	
92X - Debt Services	105,127	105,127	0	0%	
97X - Transfers	2,218,828	2,218,828	0	0%	
00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-47,826,542	-47,826,542	0	0%	
74X - Facility Acq and Construction	20,665,444	24,320,648	3,655,204	18%	1
92X - Debt Services	500,000	500,000	0	0%	
97X - Transfers	17,406,217	17,406,217	0	0%	
98X - Appropriations	9,254,880	5,599,676	-3,655,204	-39%	1
00391 - Fuel Tax Refund					
3XX - Revenues	-353,263	-353,263	0	0%	
74X - Facility Acq and Construction	165,939	165,939	0	0%	
98X - Appropriations	187,324	187,324	0	0%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-46,666,442	-46,666,442	0	0%	
74X - Facility Acq and Construction	14,327,795	14,327,795	0	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	26,464,995	26,464,995	0	0%	
98X - Appropriations	5,782,000	5,782,000	0	0%	
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,500,000	-1,500,000	0	0%	

	YTD September 2016	YTD October 2016	Budget Amendments	Percentage Difference	
97X - Transfers	1,500,000	1,500,000	0	0%	
00397 - Impact Fees					
3XX - Revenues	-7,422,045	-7,422,045	0	0%	
74X - Facility Acq and Construction	4,989,500	4,989,500	0	0%	
98X - Appropriations	2,432,545	2,432,545	0	0%	

1. 00377 - Local Capital Imp. 2016/17 98X - Appropriations (Budgeted Ending Fund Balance) decreased \$3,655,204. 74X - Facility Acq and Construction 46X - Capital Outlay increased by the same amount as a result of budget being reallocated for new projects including stadium lights, Professional Support Center (PSC) projects, and Manatee Technical College (MTC) underground utilities.

Note: Budgeted ending fund balance decreased \$3,655,204 resulting from budget being transferred to new projects.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,530,807	-34,580,443	-49,636	0%	
76X - Food Service	27,392,567	27,442,203	49,636	0%	
98X - Appropriations	7,138,240	7,138,240	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	-32,291,882	-35,508,946	-3,217,063	10%	2
5XX - Instruction	20,007,846	17,285,010	-2,722,836	-14%	2
61X - Pupil Personnel Services	1,466,937	2,127,422	660,485	45%	2
63X - Curriculum	3,694,125	6,417,086	2,722,961	74%	2
64X - Instructional Staff Training	5,469,441	6,517,992	1,048,551	19%	2
65X - Instructional Technology	16	16	0	0%	2
71X - Board	38	38	0	0%	2
72X - General Admin-Superintendent	1,295,331	1,411,275	115,943	9%	2
73X - School Administration	33,487	1,396,174	1,362,688	4069%	2
75X - Fiscal Service	54,682	89,828	35,146	64%	2
77X - Central Service	152,698	146,823	-5,875	-4%	2
78X - Transportation	117,283	117,283	0	0%	2
00422 - Federal Non Cash Advance					
3XX - Revenues	-597,801	-1,222,590	-624,789	105%	3
5XX - Instruction	562,764	1,187,553	624,789	111%	3
63X - Curriculum	9,935	9,935	0	0%	
64X - Instructional Staff Training	24,804	24,804	0	0%	
72X - General Admin-Superintendent	299	299	0	0%	

2. 00421 - Federal Cash Advance 3XX - Revenues increased \$3,217,063 for I.D.E.A, Title I, and Other Federal Thru State revenue recognized. Budget amendments were processed to allocate budget to 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses in functions 5XX - Instruction, 61X - Pupil Personal Services, 63X - Curriculum, 64X - Instructional Staff Training, 73X - School Administration, 75X - Fiscal Service, and 77X - Central Service.

3. 00422 - Federal Non Cash Advance 3XX Revenues increased \$624,789 for I.D.E.A, Pell Grant revenue recognized. Budget amendments were processed to allocate budget to 41X - Salaries and 47X - Other expenses in functions 5XX - Instruction and 63X - Curriculum.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-63,644,222	-63,644,222	0	0%	
77X - Central Service	53,455,244	53,455,244	0	0%	
98X - Appropriations	10,188,978	10,188,978	0	0%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-6,062,994	-6,062,994	0	0%	
77X - Central Service	3,596,666	3,663,666	67,000	2%	
98X - Appropriations	2,466,328	2,399,328	-67,000	-3%	

Note: There were no budget amendments exceeding 5%. 00712 - Self-Insurance - Worker's Compensation budgeted fund balance decreased \$67,000 for payment of 47X - Other Expenses, Dues and Fees.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-7,812	-9,737	-1,925	25%	4

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61X - Pupil Personnel Services	1,841	2,266	425	23%	4
77X - Central Service	5,972	7,472	1,500	25%	4
00830 - Financial Aid Fee Trust					
3XX - Revenues	-81,823	-151,313	-69,490	85%	5
5XX - Instruction	81,823	151,313	69,490	85%	5

4. 00821 - Trust and Agency Expend. Trust 3XX - Revenues increased \$1,925 for Gifts, Grants, and Bequests. Corresponding Budget amendments were processed to allocate budget to 45X - Materials and Supplies in functions 61X - Pupil Personnel Services and 77X - Central Services.

5. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$69,490 for financial aid fees recognized. A corresponding budget amendment was processed to allocate budget to 5XX -Instruction, 47X - Other Expenses, Dues and Fees.

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