

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

	YTD October 2016	YTD November 2016	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-525,000	-527,130	-2,130	0%	
32X - Federal Through State	-2,102,600	-2,102,600	0	0%	
33X - Revenue From State Sources	-180,455,808	-180,559,662	-103,854	0%	
34X - Revenue From Local Sources	-188,041,173	-188,067,393	-26,220	0%	
36X - Transfers	-13,553,244	-13,553,244	0	0%	
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0	0%	
	-400,866,943	-400,999,147	-132,204	0%	
5XX - Instruction					
61X - Pupil Personnel Services	17,013,469	17,055,899	42,430	0%	
62X - Instructional Media Services	4,430,257	4,447,222	16,965	0%	
63X - Curriculum	4,558,298	4,594,725	36,427	1%	
64X - Instructional Staff Training	2,441,738	2,360,239	-81,500	-3%	1
65X - Instructional Technology	1,812,198	1,812,198	0	0%	
71X - Board	825,028	895,028	70,000	8%	2
72X - General Admin-Superintendent	1,727,287	1,727,287	0	0%	
73X - School Administration	24,547,242	24,602,291	55,049	0%	
74X - Facility Acq and Construction	2,446,463	2,456,605	10,142	0%	
75X - Fiscal Service	2,165,261	2,165,261	0	0%	
77X - Central Service	12,677,215	12,666,386	-10,829	0%	
78X - Transportation	12,978,849	12,977,314	-1,535	0%	
79X - Operation of Plant	29,762,518	29,807,753	45,235	0%	
81X - Maintenance of Plant	9,991,858	9,995,214	3,357	0%	
82X - Administrative Technology	6,903,073	6,903,073	0	0%	
91X - Community Services	3,318,197	3,373,506	55,309	2%	
92X - Debt Services	10,316	20,316	10,000	97%	3
98X - Appropriations	12,000,000	12,000,000	0	0%	

1. 00101- General Fund, 64X instructional staff training decreased \$81,500 as a result of summer school reserve funding being distributed to Salaries and 42X - Benefits in functions 5XX - Instruction and 61X - Pupil Personal Services.

2. 00101- General Fund, 71X - Board increased \$70,000 as a result of reserve funding for unemployment compensation being allocated to Unemployment Compensation in function 71X - Board.

3. 00101 - General Fund, 92X - Debt Services increased \$10,000 as a result of reserve funding being allocated to 47X - Other Expenses, Dues and Fees in function 92X Debt Service for professional fees associated with the TAN Series 2016.

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

DEBT SERVICE FUNDS

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	-853,413	-1,245	0%	
92X - Debt Services	70,000	70,000	0	0%	
98X - Appropriations	782,168	783,413	1,245	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	-1,624,000	1,336,000	-45%	4
92X - Debt Services	2,960,000	1,624,000	-1,336,000	-45%	
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					

	YTD October 2016	YTD November 2016	Budget Amendments	Percentage Difference	
3XX - Revenues	-2,106,879	-2,108,647	-1,769	0%	
92X - Debt Services	2,106,080	2,106,080	0	0%	
98X - Appropriations	799	2,568	1,769	221%	5
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	-45,628,593	-45,626,093	1825044%	6
92X - Debt Services	2,500	45,628,593	45,626,093	1825044%	6
00297 - QZAB 2004					
3XX - Revenues	-1,105,068	-1,105,432	-364	0%	
92X - Debt Services	81,000	81,000	0	0%	
98X - Appropriations	1,024,068	1,024,432	364	0%	
00299 - QSCB 2010					
3XX - Revenues	-6,652,921	-7,181,045	-528,124	8%	7
92X - Debt Services	844,000	1,346,980	502,980	60%	7
98X - Appropriations	5,808,921	5,834,065	25,144	0%	

4. 00209 - Lease Purchase Bond 2009, 3XX- Revenues and 92X -Debt Services decreased \$1,336,000 due to the refunding as 00296 - Lease Purchase Bond 2016A.

5. 00282 - Lease Purchase Bond 2011, 98X Appropriations increased \$1,769.00 as a result of interest received and a fair market value adjustment.

6. 00296 - Lease Purchase Bond 2016A, 3XX - Revenues and 92X - Debt Service increased \$45,626,093 due to the new issue refunding 00209 - Lease Purchase Bond 2009.

7. 00299 - QSCB 2010, 3XX revenues increased \$528,124 due to the receipt of an interest rebate, interest received, and a fair market value adjustment. \$502,980 was allocated to 92X - Debt Service. The remaining \$25,144 was allocated to 98X - Appropriations.

Note: Debt Service budgeted fund balance increased \$28,522 as a result of the net of interest received, a fair market value adjustment, and sequestered amount.

Sequestered amount refers to the 6.8 percent sequestration rate applicable to refunds filed on IRS form 8038-CP. These reductions apply to Build America Bonds, Qualified School Construction Bonds, Qualified Zone Academy Bonds, New Clean Renewable Energy Bonds, and Qualified Energy Conservation Bonds for which the issuer elected to receive a direct credit pursuant to section 6431.

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	-1,229,226	0	0%	
74X - Facility Acq and Construction	150,000	150,000	0	0%	
98X - Appropriations	1,079,225	1,079,226	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	24,320,648	24,717,989	397,340	2%	
92X - Debt Services	500,000	500,000	0	0%	
97X - Transfers	17,406,217	17,406,217	0	0%	
98X - Appropriations	5,599,676	5,202,336	-397,340	-7%	8
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	-46,677,649	-11,207	0%	

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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	26,375,428	-89,567	0%	
98X - Appropriations	5,782,000	5,882,773	100,773	2%	
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	-7,422,045	-7,424,316	-2,271	0%	
74X - Facility Acq and Construction	4,989,500	6,989,500	2,000,000	40%	9
98X - Appropriations	2,432,545	434,816	-1,997,729	-82%	9

8. 00377 - Local Capital Imp. 2016/17 98X - Appropriations decreased \$397,340 as the net result of deferring a portion of the Professional Support Center HVAC project until FY 2017/18 and adding \$1.3M for Manatee High School underground HVAC piping project.

9. 00377 - Impact Fees, 74X - Facility Acquisition and Construction increased \$2,000,000 as a result of new interest revenue and 98X - being reallocated for the Johnson/Wakeland addition project.

Note: Capital Outlay budgeted fund balance decreased \$2,294,296 resulting from budget being allocated to fund projects including Manatee High School underground HVAC piping and the Johnson/Wakeland addition project. A portion of the Professional Support Center HVAC project has been deferred until next fiscal year.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,580,443	-34,620,866	-40,423	0%	
76X - Food Service	27,442,203	27,482,626	40,423	0%	
98X - Appropriations	7,138,240	7,138,240	0	0%	

Note: There were no budget amendments exceeding 5% and no changes to budgeted ending fund balance.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-35,508,946	-35,574,627	-65,682	0%	
5XX - Instruction	17,285,010	17,325,482	40,472	0%	
61X - Pupil Personnel Services	2,127,422	2,197,200	69,778	3%	10
63X - Curriculum	6,417,086	6,417,086	0	0%	
64X - Instructional Staff Training	6,517,992	6,479,264	-38,728	-1%	
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,411,275	1,405,434	-5,841	0%	
73X - School Administration	1,396,174	1,396,174	0	0%	
75X - Fiscal Service	89,828	89,828	0	0%	
77X - Central Service	146,823	146,823	0	0%	
78X - Transportation	117,283	117,283	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,222,590	-1,222,590	0	0%	
5XX - Instruction	1,187,553	1,182,444	-5,109	0%	
63X - Curriculum	9,935	14,935	5,000	50%	11
64X - Instructional Staff Training	24,804	24,804	0	0%	
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	0	109	109		

10. 00421 - Federal Cash Advance, 61X Pupil Personal Services increased \$69,778 as a result of Language Instruction Title III revenue received being allocated to 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, and 45X - Materials and Supplies.

11. 00422 - Federal Non Cash Advance, 63X - Curriculum increased \$5,000 as a result of budget reallocated from 5XX - Instruction, 45X - Materials and Supplies to 63X - Curriculum, 45X - Materials and Supplies.

Note: There were no changes 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	3,663,666	3,663,666	0	0%	
98X - Appropriations	2,399,328	2,399,328	0	0%	

Note: There were no budget amendments exceeding 5% and no changes to budgeted ending fund balance.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust

	YTD October 2016	YTD November 2016	Budget Amendments	Percentage Difference
3XX - Revenues	-9,737	-9,737	0	0%
61X - Pupil Personnel Services	2,266	2,266	0	0%
77X - Central Service	7,472	7,472	0	0%
00830 - Financial Aid Fee Trust				
3XX - Revenues	-151,313	-151,313	0	0%
5XX - Instruction	151,313	151,313	0	0%

Note: There were no budget amendments exceeding 5% and no changes to budgeted ending fund balance.