

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

YTD December 2016 YTD January 2017 Budget Amendments Percentage Difference

GENERAL FUND

00101 - General Fund

	YTD December 2016	YTD January 2017	Budget Amendments	Percentage Difference	
3XX - Revenues					
31X - Federal Direct	-527,130	-527,130	0	0%	
32X - Federal Through State	-2,102,600	-2,132,600	-30,000	1%	
33X - Revenue From State Sources	-177,069,066	-177,144,953	-75,887	0%	
34X - Revenue From Local Sources	-188,526,544	-189,304,134	-777,590	0%	
36X - Transfers	-13,553,244	-13,553,244	0	0%	
37X - Other Financing Sources	-4,250	-4,250	0	0%	
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0	0%	
	-397,971,952	-398,855,429	-883,477	0%	
5XX - Instruction	247,646,495	248,019,191	372,696	0%	
61X - Pupil Personnel Services	17,072,302	17,068,852	-3,450	0%	
62X - Instructional Media Services	4,457,855	4,480,963	23,108	1%	
63X - Curriculum	4,646,044	4,867,107	221,064	5%	1
64X - Instructional Staff Training	2,393,245	2,413,922	20,677	1%	
65X - Instructional Technology	1,818,408	1,818,408	0	0%	
71X - Board	895,028	895,028	0	0%	
72X - General Admin-Superintendent	1,727,287	1,749,133	21,846	1%	
73X - School Administration	24,647,040	24,652,491	5,451	0%	
74X - Facility Acq and Construction	2,456,605	2,456,605	0	0%	
75X - Fiscal Service	2,165,764	2,165,764	0	0%	
77X - Central Service	12,676,036	12,673,131	-2,905	0%	
78X - Transportation	13,251,379	13,261,029	9,650	0%	
79X - Operation of Plant	29,809,532	29,823,832	14,301	0%	
81X - Maintenance of Plant	10,003,538	10,003,817	279	0%	
82X - Administrative Technology	6,903,073	6,903,073	0	0%	
91X - Community Services	3,382,005	3,382,005	0	0%	
92X - Debt Services	20,316	221,076	200,760	988%	2
98X - Appropriations	12,000,000	12,000,000	0	0%	

1. 00101- General Fund 63X - Curriculum increased \$221,064 for 41X -Salaries, 42X- Employee Benefits, 43X -Purchased Services, 45X - Materials and Supplies, and 46X - Capital Outlay.

2. 00101 - General Fund 92X - Debt Services 47X- Other Expenses increased \$200,760 for the payment of Interest and Dues and Fees.

Note: There were no changes in budgeted ending fund balance.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding

3XX - Revenues	-5,995,006	-5,994,706	300	0%	
92X - Debt Services	5,995,006	5,994,706	-300	0%	

00206 - QZAB 2005

3XX - Revenues	-859,746	-860,095	-349	0%	
92X - Debt Services	70,000	69,116	-884	-1%	
98X - Appropriations	789,746	790,979	1,233	0%	

00207 - Sales Tax Revenue Bond 2005

3XX - Revenues	-3,165,000	-3,163,122	1,878	0%	
92X - Debt Services	3,165,000	3,163,122	-1,878	0%	

00208 - Lease Purchase Bond 2007

3XX - Revenues	-3,192,016	-3,191,581	435	0%	
92X - Debt Services	3,192,016	3,191,581	-435	0%	

00209 - Lease Purchase Bond 2009

3XX - Revenues	-1,624,000	-1,623,146	855	0%	
92X - Debt Services	1,624,000	1,623,146	-855	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	-2,108,663	-2,104,631	4,032	0%	
92X - Debt Services	2,106,080	2,104,631	-1,448	0%	
98X - Appropriations	2,584	0	-2,584	-100%	3

00289 - 2012 Sales Tax Revenue Refund

	YTD December 2016	YTD January 2017	Budget Amendments	Percentage Difference	
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	-4,428,006	-4,428,025	-19	0%	
92X - Debt Services	4,428,006	4,428,025	19	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-45,628,595	-45,628,601	-5	0%	
92X - Debt Services	45,628,595	45,628,601	5	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,105,763	-1,116,217	-10,454	1%	
92X - Debt Services	81,000	80,205	-795	-1%	
98X - Appropriations	1,024,763	1,036,012	11,249	1%	
00299 - QSCB 2010					
3XX - Revenues	-7,165,858	-7,165,766	91	0%	
92X - Debt Services	1,346,980	1,346,736	-244	0%	
98X - Appropriations	5,818,878	5,819,030	153	0%	

3. 00282 - Lease Purchase Bond 2011 98X - Appropriations decreased as a result of reducing the capital transfer to debt service. Interest received on the fund was utilized to pay Debt Service Invoices rather than using capital funds.

Note: Debt Service budgeted fund balance decreased \$10,051 as a result of the net of interest received and a fair market value adjustment.

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	-1,229,226	-1,229,227	0	0%	
74X - Facility Acq and Construction	150,000	150,000	0	0%	
98X - Appropriations	1,079,226	1,079,227	1	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	12,700,784	12,663,080	-37,703	0%	
92X - Debt Services	105,127	105,127	0	0%	
97X - Transfers	2,279,155	2,316,858	37,703	2%	
00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-48,176,354	-48,176,354	0	0%	
74X - Facility Acq and Construction	25,077,999	20,001,404	-5,076,595	-20%	4
92X - Debt Services	500,000	500,000	0	0%	
97X - Transfers	17,345,890	17,305,965	-39,926	0%	
98X - Appropriations	5,252,465	10,368,986	5,116,521	97%	4
00387 - Sales Tax Revenue Bond 2017					
74X - Facility Acq and Construction	0	2,000	2,000	5	
98X - Appropriations	0	-2,000	-2,000	5	
00391 - Fuel Tax Refund					
3XX - Revenues	-353,263	-353,263	0	0%	
74X - Facility Acq and Construction	162,389	162,389	0	0%	
98X - Appropriations	190,874	190,874	0	0%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-46,686,709	-46,697,993	-11,284	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	26,375,428	26,368,098	-7,330	0%	
98X - Appropriations	5,891,833	5,910,447	18,614	0%	
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					

	YTD December 2016	YTD January 2017	Budget Amendments	Percentage Difference	
3XX - Revenues	-7,426,012	-7,428,242	-2,230	0%	
74X - Facility Acq and Construction	6,989,500	7,109,500	120,000	2%	
98X - Appropriations	436,512	318,742	-117,770	-27%	6

4. 00377 - Local Capital Imp. 2016/17 budget decreased \$5,076,595 and 98X- Appropriations (Fund Balance) increased \$5,116,521 primarily as a result of HVAC job scheduling-4.7m was returned and we be reallocated as jobs are scheduled. In addition, \$600,000 was returned to the budgeted fund balance as a result of not having expenses of decommissioning the Orange Ridge-Bullock site due to sale.

5. 00387 Sales Tax Revenue Bond 2017 74X - Facilities Acquisitions and Construction was budgeted for advertising for the new Elementary and Middle School.

6. 00397 - Impact Fees 98X Appropriations decreased \$117,770 as a result of allocating budget to for the New High School. Budget will be moved to the sales Tax Bond in February.

Note: Capital Outlay budgeted fund balance increased \$5,015,365 as a result of HVAC job scheduling changes offset with new budget allocations for the new Elementary, Middle, and High Schools.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,649,953	-34,686,475	-36,522	0%	
76X - Food Service	27,511,713	27,548,235	36,522	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	-35,463,557	-35,864,784	-401,227	1%	
5XX - Instruction	17,191,822	16,911,680	-280,143	-2%	
61X - Pupil Personnel Services	2,198,525	2,481,170	282,645	13%	7
63X - Curriculum	6,479,642	6,745,117	265,475	4%	
64X - Instructional Staff Training	6,437,973	6,616,347	178,375	3%	
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,405,434	1,415,753	10,319	1%	
73X - School Administration	1,396,174	1,273,345	-122,830	-9%	8
75X - Fiscal Service	89,828	89,828	0	0%	
77X - Central Service	146,823	146,823	0	0%	
78X - Transportation	117,283	184,668	67,385	57%	9
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,222,590	-1,611,210	-388,620	32%	10
5XX - Instruction	1,173,945	1,562,565	388,620	33%	10
63X - Curriculum	14,935	14,935	0	0%	
64X - Instructional Staff Training	33,300	33,300	0	0%	
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	112	112	0	0%	

7. 00421 61X - Pupil Personnel Services increased \$282,645 in the areas of 41X - Salaries, 42X - Employee Benefits, and 43X -Purchased Services.

8. 00421 73X - School Administration decreased \$122,830 for 41X - Salaries.

9. 00421 78X - Transportation increased \$67,385 for 43X - Purchased Services and 47X - Other Expenses.

10. 00422 - Federal Non Cash Advance revenues increased \$388, 620 for Pell Grant Revenue recognized. Budget in the same amount was allocated to 5XX - Instruction, 47X - Other Expense.

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	3,663,666	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					
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%	

YTD December 2016 YTD January 2017 Budget Amendments Percentage Difference

00830 - Financial Aid Fee Trust					
3XX - Revenues	-154,191	-193,963	-39,772	26%	12
5XX - Instruction	154,191	193,963	39,772	26%	12

11. 00830 Financial Aid Fee Trust 3XX - Revenues increased \$39,772 for financial aid fees received. Budget was allocated to 47X - C Expenses.

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