

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

	YTD January 2017	YTD February 2017	Budget Amendments	Percentage Difference
<b>GENERAL FUND</b>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-527,130	-528,500	-1,370	0%
32X - Federal Through State	-2,132,600	-2,132,600	0	0%
33X - Revenue From State Sources	-177,144,953	-177,989,359	-844,405	0%
34X - Revenue From Local Sources	-189,304,134	-188,530,345	773,788	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%
	-398,855,429	-398,927,415	-71,987	0%
5XX - Instruction	248,019,191	246,656,142	-1,363,049	-1%
61X - Pupil Personnel Services	17,068,852	17,070,814	1,962	0%
62X - Instructional Media Services	4,480,963	4,496,577	15,614	0%
63X - Curriculum	4,867,107	4,879,013	11,906	0%
64X - Instructional Staff Training	2,413,922	2,401,778	-12,145	-1%
65X - Instructional Technology	1,818,408	1,818,408	0	0%
71X - Board	895,028	895,028	0	0%
72X - General Admin-Superintendent	1,749,133	1,749,133	0	0%
73X - School Administration	24,652,491	24,709,758	57,267	0%
74X - Facility Acq and Construction	2,456,605	2,456,605	0	0%
75X - Fiscal Service	2,165,764	2,164,614	-1,150	0%
77X - Central Service	12,673,131	12,780,834	107,704	1%
78X - Transportation	13,261,029	13,468,589	207,561	2%
79X - Operation of Plant	29,823,832	29,784,472	-39,361	0%
81X - Maintenance of Plant	10,003,817	10,003,953	136	0%
82X - Administrative Technology	6,903,073	6,916,009	12,936	0%
91X - Community Services	3,382,005	3,441,006	59,001	2%
92X - Debt Services	221,076	234,681	13,605	6%
98X - Appropriations	12,000,000	13,000,000	1,000,000	8%

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1. 00101- General Fund 92X - Debt Service increased \$13,605 for interest paid on the Tax Anticipation Note.

**Note: The General Fund budgeted ending fund balance increased \$1,000,000 as a result of cost savings measures.**

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding				
3XX - Revenues	-5,994,706	-5,994,706	0	0%
92X - Debt Services	5,994,706	5,994,706	0	0%
00206 - QZAB 2005				
3XX - Revenues	-860,095	-862,707	-2,612	0%
92X - Debt Services	69,116	70,616	1,500	2%
98X - Appropriations	790,979	792,091	1,112	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,163,122	-3,163,122	0	0%
92X - Debt Services	3,163,122	3,163,122	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-3,191,581	-3,191,581	0	0%
92X - Debt Services	3,191,581	3,191,581	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-1,623,146	-1,622,646	500	0%
92X - Debt Services	1,623,146	1,622,646	-500	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	-2,104,631	-2,104,813	-182	0%

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92X - Debt Services	2,104,631	2,104,813	182	0%	
00287 - Sales Tax Revenue Bond 2017					
3XX - Revenues	0	-1,727,660	-1,727,660		2
92X - Debt Services	0	1,727,660	1,727,660		
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	-4,428,025	-4,428,028	-3	0%	
92X - Debt Services	4,428,025	4,428,028	3	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-45,628,601	-45,628,603	-2	0%	
92X - Debt Services	45,628,601	45,628,603	2	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,116,217	-1,117,021	-804	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	1,036,012	1,036,816	804	0%	
00299 - QSCB 2010					
3XX - Revenues	-7,165,766	-7,144,205	21,561	0%	
92X - Debt Services	1,346,736	1,346,736	0	0%	
98X - Appropriations	5,819,030	5,797,470	-21,561	0%	

2. 00287 - Sales Tax Revenue Bond 2017 3XX Revenues and 92X Debt Service increased for the cost of issuance on new debt and first payment of interest.

**Note: The Debt Service budgeted fund balance decreased 19,644 resulting from 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	-1,229,227	-1,229,227	0	0%	
74X - Facility Acq and Construction	150,000	150,000	0	0%	
98X - Appropriations	1,079,227	1,079,227	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	12,663,080	12,377,596	-285,485	-2%	
92X - Debt Services	105,127	0	-105,127	-100%	3
97X - Transfers	2,316,858	2,707,469	390,611	17%	4
00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-48,176,354	-48,488,965	-312,611	1%	
74X - Facility Acq and Construction	20,001,404	16,463,881	-3,537,523	-18%	5
92X - Debt Services	500,000	605,127	105,127	21%	3
97X - Transfers	17,305,965	16,916,853	-389,111	-2%	
98X - Appropriations	10,368,986	14,503,104	4,134,119	40%	6
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	0	-151,045,513	-151,045,513		
74X - Facility Acq and Construction	2,000	12,386,419	12,384,419	619221%	7
97X - Transfers	0	1,045,513	1,045,513		
98X - Appropriations	-2,000	137,613,581	137,615,581	6880779%	8
00391 - Fuel Tax Refund					

	YTD January 2017	YTD February 2017	Budget Amendments	Percentage Difference	
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%	
<b>00392 - Sales Tax Proceeds</b>					
3XX - Revenues	-46,697,993	-46,697,993	0	0%	
74X - Facility Acq and Construction	14,327,795	15,622,349	1,294,553	9%	9
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	26,368,098	27,049,744	681,646	3%	
98X - Appropriations	5,910,447	3,934,248	-1,976,199	-33%	10
<b>00394 - Other - Property Sales</b>					
3XX - Revenues	0	-2,199,810	-2,199,810		
98X - Appropriations	0	2,199,810	2,199,810		
<b>00396 - Charter School Capital Outlay</b>					
3XX - Revenues	-1,500,000	-1,500,000	0	0%	
97X - Transfers	1,500,000	1,500,000	0	0%	
<b>00397 - Impact Fees</b>					
3XX - Revenues	-7,428,242	-7,428,242	0	0%	
74X - Facility Acq and Construction	7,109,500	5,487,500	-1,622,000	-23%	11
98X - Appropriations	318,742	1,940,742	1,622,000	509%	

3. 00376 - Local Capital Imp. 2015/16 92X - Debt service decreased \$105,127 . Budget for the principal and interest payment for the copier lease was moved to fund 377.

4. 00376 - Local Capital Imp. 2015/16 97X - Transfers increased \$390,611 as a result of moving Access to Education program to Harlee project .

5. 00377 - Local Capital Imp. 2016/17 74X - Facilities Acq and Construction decreased \$3,537,523. \$3.9M Manatee High School HVAC project was moved to the bond fund. \$390,611 Debt Service transfer was moved to fund 376.

6. 00377 - Local Capital Imp. 2016/17 98X - Appropriations (budgeted fund balance) increased due to Manatee High School HVAC project to bond funding.

7. 00387 - Sales Tax Revenue Bond 2017 74X - Facility Acq and Construction increased \$12,384,419 for costs associated with new projects including: High School, Middle School, Elementary School, Manatee High School HVAC, Move of Access Program to Harlee, and the Johnson/Wakeland Conversion.

8. 00387 - Sales Tax Revenue Bond 2017 98X - Appropriations (budgeted fund balance) increased \$137,615,581 for funding available for new projects.

9. 00392 - Sales Tax Proceeds 74X - Facilities Acq and Construction increased \$1,294,553 for Bashaw Elementary Project.

10. 00392 - Sales Tax Proceeds 98X - Appropriations (budgeted fund balance) decreased \$1,976,199 as a result of budget being allocated to the Bashaw Elementary project and Debt Service for bond payment.

11. 00397 - Impact Fees 74X - Facility Acq and Construction decreased \$1,622,000 and 98X - Appropriations (budgeted fund balance) increased as a

**Note: The Capital Outlay budgeted fund balance increased \$143,595,311 as a result of bond and property sales revenue received less allocations to current projects.**

#### **FOOD SERVICE FUND**

00410 - Food Service					
3XX - Revenues	-34,686,475	-34,722,425	-35,951	0%	
76X - Food Service	27,548,235	27,584,185	35,951	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	-35,864,784	-38,565,612	-2,700,828	8%	12
5XX - Instruction	16,911,680	18,800,853	1,889,173	11%	12
61X - Pupil Personnel Services	2,481,170	2,490,185	9,015	0%	
63X - Curriculum	6,745,117	7,034,341	289,224	4%	
64X - Instructional Staff Training	6,616,347	7,017,223	400,876	6%	12
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,415,753	1,502,716	86,963	6%	12

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73X - School Administration	1,273,345	1,273,345	0	0%	
75X - Fiscal Service	89,828	85,906	-3,922	-4%	
77X - Central Service	146,823	141,823	-5,000	-3%	
78X - Transportation	184,668	219,168	34,500	19%	12
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,611,210	-2,249,906	-638,696	40%	13
5XX - Instruction	1,562,565	2,190,199	627,634	40%	
63X - Curriculum	14,935	25,541	10,607	71%	
64X - Instructional Staff Training	33,300	33,550	250	1%	
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	112	317	205	183%	

12. 00421 - Federal Cash Advance 3XX - Revenues increased \$2,700,828 for Title I and Perkins Grant funds received. These funds were allocated to 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Materials and Supplies, 46X - Capital Outlay, and 47X-Other Expenses in functions: 5XX - Instruction, 61X - Pupil Personnel Services, 63X - Curriculum, 64X - Instructional Staff Training, 72X - General Admin-Superintendent, and 78X - Transportation.

13. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$638,696 for Pell Grant Revenue recognized. Budget was allocated to 43X - Purchased Services 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	3,663,666	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	-13,625	-3,888	40%	14
61X - Pupil Personnel Services	2,266	6,154	3,888	172%	
77X - Central Service	7,472	7,472	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-193,963	-193,963	0	0%	
5XX - Instruction	193,963	193,963	0	0%	

14. 00821 - Trust & Agency Funds 3XX - Revenues increased \$3,888 for Migrant Program donations received. Budget was allocated to 45X - Materials and supplies in function 61X - Pupil Personnel Services.

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