

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

	YTD March 2017	YTD April 2017	Budget Amendments	Percentage Difference
<b><u>GENERAL FUND</u></b>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-528,500	-528,500	0	0%
32X - Federal Through State	-2,132,600	-2,147,176	-14,576	1%
33X - Revenue From State Sources	-177,895,047	-178,368,046	-472,999	0%
34X - Revenue From Local Sources	-188,172,690	-189,368,657	-1,195,966	1%
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%
	-398,475,448	-400,158,990	-1,683,541	0%
5XX - Instruction	250,105,404	251,089,308	983,904	0%
61X - Pupil Personnel Services	16,694,233	16,711,834	17,601	0%
62X - Instructional Media Services	4,517,526	4,517,085	-441	0%
63X - Curriculum	4,891,769	4,969,758	77,989	2%
64X - Instructional Staff Training	2,304,624	2,324,924	20,299	1%
65X - Instructional Technology	1,818,408	1,818,407	-1	0%
71X - Board	879,305	947,900	68,595	8%
72X - General Admin-Superintendent	1,612,968	1,612,968	0	0%
73X - School Administration	24,727,617	24,705,225	-22,392	0%
74X - Facility Acq and Construction	2,440,286	2,440,284	-2	0%
75X - Fiscal Service	2,129,752	2,131,730	1,978	0%
77X - Central Service	12,117,582	12,127,445	9,863	0%
78X - Transportation	12,655,357	13,114,594	459,237	4%
79X - Operation of Plant	29,946,832	29,978,238	31,406	0%
81X - Maintenance of Plant	9,438,205	9,426,272	-11,933	0%
82X - Administrative Technology	6,507,631	6,507,631	0	0%
91X - Community Services	3,448,837	3,496,273	47,436	1%
92X - Debt Services	239,111	239,111	0	0%
98X - Appropriations	12,000,000	12,000,000	0	0%

1. 00101 General Fund 71X - Board increased \$68,595 due to the reallocation of budget from reserve funds for district retirement contributions. System limitations do not allow for multiple rates to be assessed, therefore funds must be reserved and reallocated via budget amendment.

**Note: There is no change in General Fund budgeted ending fund balance.**

**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	-863,457	-864,319	-862	0%
92X - Debt Services	70,616	70,616	0	0%
98X - Appropriations	792,841	793,703	862	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	-1,622,646	-1,622,646	0	0%

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92X - Debt Services	1,622,646	1,622,646	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	-2,104,979	-2,105,299	-321	0%
92X - Debt Services	2,104,979	2,105,299	321	0%
00287 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-1,727,660	-1,727,660	0	0%
92X - Debt Services	1,727,660	1,727,660	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	-4,428,028	-4,428,028	0	0%
92X - Debt Services	4,428,028	4,428,028	0	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-45,628,614	-45,628,620	-7	0%
92X - Debt Services	45,628,614	45,628,620	7	0%
00297 - QZAB 2004				
3XX - Revenues	-1,116,899	-1,117,424	-525	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,036,694	1,037,219	525	0%
00299 - QSCB 2010				
3XX - Revenues	-7,692,950	-7,778,353	-85,403	1%
92X - Debt Services	1,849,716	1,849,716	0	0%
98X - Appropriations	5,843,234	5,928,637	85,403	1%

**Note: The Debt Service budgeted fund balance increased \$86,789 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	122,457	122,457	0	0%
98X - Appropriations	1,106,770	1,106,770	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	12,064,189	12,081,240	17,051	0%
97X - Transfers	3,020,876	3,003,825	-17,051	-1%
00377 - Local Capital Imp. 2016/17				
3XX - Revenues	-48,488,965	-48,488,965	0	0%

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74X - Facility Acq and Construction	19,105,940	20,455,511	1,349,571	7%	2
92X - Debt Services	605,127	605,127	0	0%	
97X - Transfers	14,403,636	14,420,687	17,051	0%	
98X - Appropriations	14,374,262	13,007,641	-1,366,622	-10%	2
<b>00387 - Sales Tax Revenue Bond 2017</b>					
3XX - Revenues	-151,202,182	-151,340,265	-138,083	0%	
74X - Facility Acq and Construction	15,292,469	17,324,469	2,032,000	13%	3
97X - Transfers	1,045,513	1,045,513	0	0%	
98X - Appropriations	134,864,201	132,970,283	-1,893,917	-1%	3
<b>00391 - Fuel Tax Refund</b>					
3XX - Revenues	-353,263	-353,263	0	0%	
74X - Facility Acq and Construction	162,389	217,389	55,000	34%	4
98X - Appropriations	190,874	135,874	-55,000	-29%	4
<b>00392 - Sales Tax Proceeds</b>					
3XX - Revenues	-46,727,860	-46,727,860	0	0%	
74X - Facility Acq and Construction	15,637,598	15,637,598	0	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,049,744	27,049,744	0	0%	
98X - Appropriations	3,948,866	3,948,866	0	0%	
<b>00394 - Other - Property Sales</b>					
3XX - Revenues	-2,199,810	-2,199,810	0	0%	
97X - Transfers	2,199,810	2,199,810	0	0%	
<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	-7,433,708	-7,433,708	0	0%	
74X - Facility Acq and Construction	5,487,500	5,487,500	0	0%	
98X - Appropriations	1,946,208	1,946,208	0	0%	

2. 00377 - Local Capital Imp. 2016/17 74 98X - Appropriations (Fund Balance) decreased \$1,366,622 as a result of budget being transferred to 74-X Facility Acquisition and Construction for new projects including: Miller Elementary chiller; stadium sound system; closed caption television at Samoset Elementary and Manatee High School; sod replacement at Braden River High School and Bayshore High, additional portables; and Palma Sola elementary traffic project.

3. 00387 - Sales Tax Revenue Bond 2017 98X - 74 X - Facility Acquisition and Construction increased \$2,032,000 due to \$1,193,917 from Appropriations (fund balance) and \$138,083 interest on bond money being allocated to the budget for the new High School per schedule.

4. 00391 - Fuel Tax Refund 74X - Facility Acquisition and Construction increased \$55,000 as a result of budget transferred from 98X - Appropriations for the new Gullett elementary parking project.

**Note: Capital Outlay budgeted fund balance decreased \$3,315,538 as a result of budget being allocated to fund new projects.**

**FOOD SERVICE FUND**

00410 - Food Service					
3XX - Revenues	-34,766,766	-34,803,554	-36,788	0%	
76X - Food Service	27,660,139	27,696,927	36,788	0%	
98X - Appropriations	7,106,627	7,106,627	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	-38,713,555	-38,840,468	-126,913	0%	
5XX - Instruction	18,560,663	18,633,421	72,758	0%	

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61X - Pupil Personnel Services	2,489,740	2,498,284	8,543	0%	
63X - Curriculum	7,162,910	7,316,849	153,938	2%	
64X - Instructional Staff Training	7,338,024	7,259,577	-78,447	-1%	
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,506,226	1,504,456	-1,770	0%	
73X - School Administration	1,273,345	1,273,345	0	0%	
75X - Fiscal Service	49,940	18,715	-31,225	-63%	5
77X - Central Service	141,823	141,823	0	0%	
78X - Transportation	190,831	193,946	3,115	2%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,252,524	-2,252,524	0	0%	
5XX - Instruction	2,182,817	2,182,817	0	0%	
63X - Curriculum	36,341	38,341	2,000	6%	6
64X - Instructional Staff Training	32,750	30,750	-2,000	-6%	6
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	317	317	0	0%	

5. 00421 - Federal Cash Advance 75X - Fiscal Services decreased \$31,225 resulting from the reallocation of funds per an approved IDEA amendment.

6. 00422 - Federal Non Cash Advance 63X - Curriculum increased \$2,000 and 64X - Instructional Staff Training decreased \$2,000 as a result of reallocating materials and supplies budget from one function to the other.

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

#### INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-63,644,222	-63,794,642	-150,420	0%	
77X - Central Service	53,455,244	53,572,744	117,500	0%	
98X - Appropriations	10,188,978	10,221,898	32,920	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: 00711 - Self Insurance - Health budgeted ending fund balance increased \$32,920 for the net of revenue received per Blue Cross Blue Shield contract and wellness incentives paid.**

#### TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-14,134	-14,134	0	0%	
61X - Pupil Personnel Services	6,662	6,662	0	0%	
77X - Central Service	7,472	7,472	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-209,170	-272,901	-63,731	30%	7
5XX - Instruction	209,170	272,901	63,731	30%	7

7. 00830 - Financial Aid Fee Trust- 3XX Revenues increased \$63,731 for Financial Aid Fees Received. A budget amendment was processed to allocate budget in the same amount to 5XX - Instruction.

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