

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

<u>GENERAL FUND</u>	YTD May 2017	YTD June 2017	Budget Amendments
00101 - General Fund			
3XX - Revenues			
31X - Federal Direct	-530,710	-556,371	-25,661
32X - Federal Through State	-2,161,610	-2,166,779	-5,169
33X - Revenue From State Sources	-178,644,207	-178,767,116	-122,909
34X - Revenue From Local Sources	-189,666,079	-191,174,603	-1,508,524
36X - Transfers	-13,553,244	-13,663,251	-110,007
37X - Other Financing Sources	-4,250	-4,250	0
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0
	-400,749,218	-402,521,488	-1,772,269
5XX - Instruction	248,738,203	242,578,622	-6,159,581
61X - Pupil Personnel Services	16,989,413	16,243,470	-745,943
62X - Instructional Media Services	4,566,685	4,227,411	-339,274
63X - Curriculum	5,133,856	5,411,441	277,586
64X - Instructional Staff Training	2,362,492	2,032,919	-329,572
65X - Instructional Technology	1,818,407	1,818,407	0
71X - Board	947,900	968,627	20,726
72X - General Admin-Superintendent	1,615,915	1,444,613	-171,302
73X - School Administration	25,223,074	24,286,329	-936,746
74X - Facility Acq and Construction	2,479,761	2,608,684	128,923
75X - Fiscal Service	2,214,452	2,291,640	77,188
77X - Central Service	12,181,200	8,156,902	-4,024,298
78X - Transportation	13,721,620	13,578,322	-143,297
79X - Operation of Plant	30,439,127	30,579,968	140,841
81X - Maintenance of Plant	9,802,009	9,912,020	110,011
82X - Administrative Technology	6,620,467	6,520,423	-100,043
91X - Community Services	3,655,527	4,060,662	405,135
92X - Debt Services	239,111	238,953	-158
98X - Appropriations	12,000,000	25,562,074	13,562,074

1. 00101 - General Fund 31X - Federal Direct revenue increased \$25,661 for ROTC revenue received.
2. 00101 - General Fund 31X, 62X - Instructional Media Services decreased \$339,274 as a result of budget adjust year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - C Other Expenses.
3. 00101 - General Fund , 63X - Curriculum increased \$277,586 as a result of budget adjustments processed for in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Outlay, and 47X -
4. 00101 - General Fund, 64X - Instructional Staff Training decreased \$329, 572 as a result of budget adjustmer reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Ou Expenses.
5. 00101 - General Fund, 72X - General Admin Superintendent decreased \$171,302 as a result of budget adjust

**GENERAL FUND**

YTD May 2017

YTD June 2017

Budget Amendments

end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Expenses.

6. 00101 - General Fund, 74X- Facility Acquisition and Construction increased \$128,923 as a result of budget adjustments year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Other Expenses.

7. 00101 - General Fund, 77X - Central Services decreased \$4,024,2978 as a result of budget adjustments process reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Other Expenses.

8. 00101 - General Fund, 91X - Community Services increased \$405,135 as a result of budget adjustments process reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Other Expenses.

9. 00101 General Fund, 98X - Appropriations increased \$13,562,074 as a result of budget adjustments process reconciliation reallocating unused budget to the fund balance.

***The General fund budgeted ending fund balance increased \$13,562,074 as a result of budget adjustments process reconciliation reallocating unexpended budget resulting from attrition and other cost saving measures to the***

**DEBT SERVICE FUNDS**

## 00204 - 2008A COPs Refunding

3XX - Revenues	-5,994,706	-5,994,706	0
92X - Debt Services	5,994,706	5,994,706	0

## 00206 - QZAB 2005

3XX - Revenues	-865,104	-871,320	-6,216
92X - Debt Services	70,616	70,616	0
98X - Appropriations	794,488	800,704	6,216

## 00207 - Sales Tax Revenue Bond 2005

3XX - Revenues	-3,163,122	-3,163,122	0
92X - Debt Services	3,163,122	3,163,122	0

## 00208 - Lease Purchase Bond 2007

3XX - Revenues	-3,191,581	-3,191,581	0
92X - Debt Services	3,191,581	3,191,581	0

## 00209 - Lease Purchase Bond 2009

3XX - Revenues	-1,622,646	-1,622,646	0
92X - Debt Services	1,622,646	1,622,646	0

## 00210 - State Memo SBE Bonds

3XX - Revenues	-1,643,863	-2,567,646	-923,783
92X - Debt Services	1,498,000	2,465,945	967,945
98X - Appropriations	145,863	101,701	-44,162

## 00282 - Lease Purchase Bond 2011

3XX - Revenues	-2,105,735	-2,102,981	2,754
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<u>GENERAL FUND</u>	YTD May 2017	YTD June 2017	Budget Amendments
92X - Debt Services	2,105,735	2,102,981	-2,754
00287 - Sales Tax Revenue Bond 2017			
3XX - Revenues	-1,727,660	-1,719,690	7,970
92X - Debt Services	1,727,660	1,719,690	-7,970
00289 - 2012 Sales Tax Revenue Refund			
3XX - Revenues	-12,306,000	-12,303,720	2,280
92X - Debt Services	12,306,000	12,303,720	-2,280
00290 - Lease Purchase Bond 2015			
3XX - Revenues	-4,428,028	-4,427,360	668
92X - Debt Services	4,428,028	4,427,360	-668
00296 - Lease Purchase Bond 2016A			
3XX - Revenues	-45,628,629	-45,622,152	6,477
92X - Debt Services	45,628,629	45,622,152	-6,477
00297 - QZAB 2004			
3XX - Revenues	-1,118,105	-1,118,977	-872
92X - Debt Services	80,205	80,205	0
98X - Appropriations	1,037,900	1,038,772	872
00299 - QSCB 2010			
3XX - Revenues	-7,775,463	-7,769,798	5,665
92X - Debt Services	1,849,716	1,849,716	0
98X - Appropriations	5,925,747	5,920,082	-5,665

10. 00210 - State Memo SBE Bonds 3xx - Revenues increased \$923,783, 92X - Debt Service increased \$967,945 (fund balance) decreased \$44,162 due to the issuance of the 2017 refunding the 2006 SBE Bond.

**Note: The debt service budgeted ending fund balance decreased \$42,739 resulting from the net of interest re adjustment, and 2017 refunding.**

#### CAPITAL OUTLAY FUNDS

00342 - PECO Maintenance			
3XX - Revenues	-1,111,704	-1,111,704	0
97X - Transfers	1,111,704	1,111,704	0
00360 - Capital Outlay & Debt Service			
3XX - Revenues	-1,229,227	-1,284,845	-55,617
74X - Facility Acq and Construction	122,457	122,457	0
92X - Debt Services	0	1,429	1,429
98X - Appropriations	1,106,770	1,160,959	54,189
00375 - Local Capital Imp. 2014/15			
3XX - Revenues	-21,132	-21,132	0

<b>GENERAL FUND</b>	<b>YTD May 2017</b>	<b>YTD June 2017</b>	<b>Budget Amendments</b>
74X - Facility Acq and Construction	21,132	21,132	0
<b>00376 - Local Capital Imp. 2015/16</b>			
3XX - Revenues	-15,085,065	-15,085,065	0
74X - Facility Acq and Construction	12,080,500	11,659,671	-420,829
97X - Transfers	3,004,565	3,429,049	424,484
98X - Appropriations	0	-3,655	-3,655
<b>00377 - Local Capital Imp. 2016/17</b>			
3XX - Revenues	-48,488,965	-48,791,137	-302,171
74X - Facility Acq and Construction	20,496,831	19,193,328	-1,303,502
92X - Debt Services	605,127	605,127	0
97X - Transfers	14,419,947	13,994,796	-425,152
98X - Appropriations	12,967,061	14,997,886	2,030,825
<b>00387 - Sales Tax Revenue Bond 2017</b>			
3XX - Revenues	-151,486,163	-151,628,946	-142,783
74X - Facility Acq and Construction	17,324,469	26,415,447	9,090,978
97X - Transfers	1,045,513	1,037,543	-7,970
98X - Appropriations	133,116,182	124,175,956	-8,940,225
<b>00391 - Fuel Tax Refund</b>			
3XX - Revenues	-353,263	-341,964	11,299
74X - Facility Acq and Construction	267,389	223,600	-43,789
98X - Appropriations	85,874	118,364	32,490
<b>00392 - Sales Tax Proceeds</b>			
3XX - Revenues	-46,747,009	-45,760,891	986,118
74X - Facility Acq and Construction	15,687,598	12,202,151	-3,485,447
92X - Debt Services	91,652	91,652	0
97X - Transfers	27,049,744	27,037,747	-11,997
98X - Appropriations	3,918,015	6,429,342	2,511,326
<b>00394 - Other - Property Sales</b>			
3XX - Revenues	-2,199,810	-2,199,810	0
97X - Transfers	2,199,810	2,199,810	0
<b>00396 - Charter School Capital Outlay</b>			
3XX - Revenues	-1,500,000	-1,610,007	-110,007
97X - Transfers	1,500,000	1,610,007	110,007
<b>00397 - Impact Fees</b>			
3XX - Revenues	-7,437,564	-7,634,867	-197,302
74X - Facility Acq and Construction	5,487,500	5,158,286	-329,214
98X - Appropriations	1,950,064	2,476,580	526,516

**GENERAL FUND**

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11. 00360 - Capital Outlay and Debt Service 3XX - Revenues increased \$55,617 with corresponding budget amendments to 98X - Appropriations to record the annual revenue for capital outlay and debt service.

12. 00376 - Local Capital Improvement 2015/16 74X - Facilities Acquisition and Construction Decreased \$420,829, increased \$424,484, and 98X Appropriations decreased \$3,655 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

13. 00377 - Local Capital Improvement 2016/17 74X Facility Acquisition and Construction decreased \$420,829 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

14. 00387 Sales Tax Revenue Bond 2017 74X Facilities Acquisition and Construction decreased \$1,303,502 and 98X Appropriations increased \$2,030,825 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

15. 00391 - Fuel Tax Refund 74X Facilities Acquisition and Construction decreased \$43,789 and 98X - Appropriations increased \$43,789 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

16. 00392 - Sales Tax Proceeds, 74X Facilities Acquisition and Construction increased \$223,600 and 98X - Appropriations decreased \$118,364 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

17. 00396 - Charter School Capital Outlay 3XX - Revenue increased \$110,007 with a corresponding budget amendment to 98X - Appropriations to adjust the budget to actual revenue received from the state.

18. 00397 - Impact Fees 74X - Facilities Acquisition and Construction increased \$329,2142 and 98X - Appropriations decreased \$329,2142 as a result of budget adjustments processed for year end reconciliation in the areas of 46X - Capital Outlay, and 49X - Transfers.

**NOTE: The Capital Outlay budgeted ending funding balance decreased \$3,788,535 as a result of the net of budget amendments to capital outlay and debt service, charter school revenue, and allocation to new projects.**

**FOOD SERVICE FUND**

00410 - Food Service

3XX - Revenues	-34,850,384	-34,897,325	-46,940
76X - Food Service	27,743,757	28,194,580	450,822
98X - Appropriations	7,106,627	6,702,745	-403,882

**Note: 00410 Food Service, 98X Appropriations (Fund Balance) decreased \$403, 882 as a result of budget adjustments to 98X - Appropriations year end reconciliation in the area 46X - Capital Outlay.**

**FEDERAL FUNDS**

00421 - Federal Cash Advance

3XX - Revenues	-38,840,468	-38,925,519	-85,051
5XX - Instruction	18,721,852	18,901,067	179,214
61X - Pupil Personnel Services	2,475,826	2,404,601	-71,225
63X - Curriculum	7,316,725	7,170,427	-146,298
64X - Instructional Staff Training	7,195,710	7,279,892	84,182
65X - Instructional Technology	16	16	0
71X - Board	38	38	0
72X - General Admin-Superintendent	1,504,456	1,508,349	3,893
73X - School Administration	1,273,345	1,273,345	0

**GENERAL FUND**

	YTD May 2017	YTD June 2017	Budget Amendments
75X - Fiscal Service	18,715	18,715	0
77X - Central Service	141,823	141,823	0
78X - Transportation	191,963	227,247	35,284

19. 00421 - Federal Cash Advance, 78X - Transportation increased \$35,284 as a result of budget adjustments per reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Out Expenses.

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

## 00422 - Federal Non Cash Advance

3XX - Revenues	-2,724,999	-2,733,913	-8,913
5XX - Instruction	2,655,293	2,648,540	-6,752
63X - Curriculum	38,341	36,833	-1,508
64X - Instructional Staff Training	30,750	47,731	16,982
72X - General Admin-Superintendent	299	499	200
79X - Operation of Plant	317	309	-8

20. 00422 - Federal Non Cash Advance 64 X - Instructional Staff Training increased \$16,982 as a result of budget for year end reconciliation in the areas of 5CC - Instruction, 63X - Curriculum, 64X - Instructional Staff Training, Superintendent, and 79X - Operation of Plant.

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

**INTERNAL SERVICE FUNDS**

## 00711 - Self-Insurance - Health

3XX - Revenues	-63,794,642	-63,794,980	-338
77X - Central Service	53,572,744	53,572,744	0
98X - Appropriations	10,221,898	10,222,236	338
	0	0	0

## 00712 - Self-Insurance - Work Comp

3XX - Revenues	-6,062,994	-6,093,637	-30,643
77X - Central Service	3,663,666	3,663,666	0
98X - Appropriations	2,399,328	2,429,971	30,643

**Note: Internal Service budgeted fund balance increased \$30,981 for Premium revenue recognized.**

**TRUST & AGENCY FUNDS**

## 00821 - Trust &amp; Agency Expend. Trust

3XX - Revenues	-14,384	-14,562	-178
61X - Pupil Personnel Services	6,912	7,090	178
77X - Central Service	7,472	7,472	0
	0	0	0

## 00830 - Financial Aid Fee Trust

3XX - Revenues	-282,040	-306,519	-24,479
5XX - Instruction	282,040	306,519	24,479

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21. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$24,474 for Financial Aid Fees received. A corresponding amendment was processed to allocate budget to 5XX - Instruction.

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

## Percentage Difference

5%	1
0%	
0%	
1%	
1%	
0%	
0%	
0%	
-2%	
-4%	
-7%	2
5%	3
-14%	4
0%	
2%	
-11%	5
-4%	
5%	6
3%	
-33%	7
-1%	
0%	
1%	
-2%	
11%	8
0%	
113%	9

ments processed for  
Capital Outlay, and 47X -

year end reconciliation  
Other Expenses.

ments processed for year end  
tlay, and 47X - Other

ments processed for year



**Percentage Difference**

Capital Outlay, and 47X - Other

adjustments processed for  
Capital Outlay, and 47X -

processed for year end  
Capital Outlay, and 47X - Other

processed for year end  
Capital Outlay, and 47X - Other

processed for year end

**processed for year-end  
fund balance.**

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0%

and 98X appropriations

***ceived, fair market value***

0%

0%

5%

11

0%

5%

11

0%

**Percentage Difference**

0%	
0%	
-3%	
14%	12
1%	
-6%	13
0%	
-3%	
16%	13
0%	
52%	14
-1%	
-7%	14
-3%	
-16%	15
38%	15
-2%	
-22%	16
0%	
0%	
64%	16
0%	
0%	
7%	17
7%	17
3%	
-6%	18
27%	18

**Percentage Difference**

ndments in 92X - Debt  
29, 97X - Transfers  
r year end reconciliation  
as a result of budget  
98X - Appropriations  
X - Capital Outlay, and  
tions increased 32,490 as  
9X - Transfers.  
priations increased  
utlay, and 49X - Transfers.  
ndment in 97X - transfers  
ions increased \$526,516  
l 49X - Transfers.  
**udget adjustments for**

0%  
2%  
-6%

**stments processed for**

0%  
1%  
-3%  
-2%  
1%  
0%  
0%  
0%  
0%

**Percentage Difference**

0%  
0%  
18%                    19

processed for year end  
play, and 47X - Other

0%  
0%  
-4%  
55%                    20  
67%  
-3%

t adjustments processed  
72X - General Admin-

0%  
0%  
0%

1%  
0%  
1%

1%  
3%  
0%

9%                    21  
9%                    21

## Percentage Difference

onding budget