

**MANATEE COUNTY SCHOOLS  
BUDGET AMENDMENT REPORT FOR  
February 2018**

	YTD January 2018	YTD February 2018	Budget Amendments	Percentage Difference
<b><u>GENERAL FUND</u></b>				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-561,013	-583,136	-22,122	4%
32X - Federal Through State	-2,030,000	-2,030,000	0	0%
33X - Revenue From State Sources	-179,741,870	-183,463,276	-3,721,406	2%
34X - Revenue From Local Sources	-195,219,507	-195,507,704	-288,197	0%
36X - Transfers	-15,958,771	-15,958,771	0	0%
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%
	-419,073,235	-423,104,960	-4,031,725	1%
5XX - Instruction	258,100,958	261,567,800	3,466,842	1%
61X - Pupil Personnel Services	17,904,754	18,010,340	105,586	1%
62X - Instructional Media Services	4,328,610	4,344,715	16,105	0%
63X - Curriculum	5,425,059	5,439,602	14,543	0%
64X - Instructional Staff Training	2,454,249	2,459,911	5,663	0%
65X - Instructional Technology	1,481,670	1,481,670	0	0%
71X - Board	1,436,845	1,436,845	0	0%
72X - General Admin-Superintendent	1,767,103	1,767,103	0	0%
73X - School Administration	25,116,129	25,282,038	165,909	1%
74X - Facility Acq and Construction	5,472,317	5,472,317	0	0%
75X - Fiscal Service	2,573,872	2,573,872	0	0%
77X - Central Service	8,260,218	8,268,496	8,277	0%
78X - Transportation	14,467,911	14,465,766	-2,145	0%
79X - Operation of Plant	32,262,167	33,018,109	755,942	2%
81X - Maintenance of Plant	10,486,787	10,493,784	6,996	0%
82X - Administrative Technology	7,944,147	7,944,647	500	0%
91X - Community Services	4,088,156	4,134,263	46,107	1%
92X - Debt Services	114,250	114,250	0	0%
98X - Appropriations	15,388,034	14,829,434	-558,600	-4%
<b>Note: There were no budget amendments exceeding 5%. The General Fund budgeted ending fund balance decreased \$558,600 due to the reallocation of funds for 35 additional off-duty law enforcement officers.</b>				
<b><u>DEBT SERVICE FUNDS</u></b>				
00204 - 2008A COPs Refunding				
3XX - Revenues	-432,028	-432,029	0	0%
92X - Debt Services	432,028	432,029	0	0%
00206 - QZAB 2005				
3XX - Revenues	-948,669	-949,614	-944	0%
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	879,553	880,498	944	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,162,678	-3,162,678	0	0%
92X - Debt Services	3,162,678	3,162,678	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-3,191,446	-3,191,449	-3	0%
92X - Debt Services	3,191,446	3,191,449	3	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-953,064	-953,065	-1	0%
92X - Debt Services	953,064	953,065	1	0%
00210 - State Memo SBE Bonds				
3XX - Revenues	-1,602,963	-1,602,963	0	0%
92X - Debt Services	1,501,263	1,501,263	0	0%
98X - Appropriations	101,701	101,701	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-1,787,458	-1,788,665	-1,207	0%
92X - Debt Services	1,787,458	1,788,665	1,207	0%

	YTD January 2018	YTD February 2018	Budget Amendments	Percentage Difference
00287 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-6,464,940	-6,464,940	0	0%
92X - Debt Services	6,464,940	6,464,940	0	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,305,240	-12,305,240	0	0%
92X - Debt Services	12,305,240	12,305,240	0	0%
00290 - Lease Purchase Bond 2015				
3XX - Revenues	-1,268,809	-1,268,821	-12	0%
92X - Debt Services	1,268,809	1,268,821	12	0%
00293 - Lease Purchase Bond 2017A Ref				
3XX - Revenues	-62,037,118	-62,037,173	-55	0%
92X - Debt Services	62,037,118	62,037,173	55	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-1,841,056	-1,841,104	-48	0%
92X - Debt Services	1,841,056	1,841,104	48	0%
00297 - QZAB 2004				
3XX - Revenues	-1,219,845	-1,220,478	-633	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,139,640	1,140,273	633	0%
00299 - QSCB 2010				
3XX - Revenues	-8,643,506	-8,643,911	-405	0%
92X - Debt Services	1,738,815	1,738,815	0	0%
98X - Appropriations	6,904,691	6,905,097	405	0%

**Note: There were no budget amendments exceeding 5%. The Debt Service budgeted ending fund balance increased \$1,983 as a result of interest received and a net increase in the Fair Market Value Adjustment of Investments.**

**CAPITAL OUTLAY FUNDS**

00342 - PECO Maintenance				
3XX - Revenues	-689,756	-689,756	0	0%
97X - Transfers	689,756	689,756	0	0%
00360 - Capital Outlay & Debt Service				
3XX - Revenues	-1,560,492	-1,560,492	0	0%
74X - Facility Acq and Construction	350,000	350,000	0	0%
98X - Appropriations	1,210,492	1,210,492	0	0%
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	-771,164	-771,164	0	0%
74X - Facility Acq and Construction	771,164	771,164	0	0%
00377 - Local Capital Imp. 2016/17				
3XX - Revenues	-25,666,268	-25,666,268	0	0%
74X - Facility Acq and Construction	6,870,716	6,870,716	0	0%
97X - Transfers	18,795,553	18,795,553	0	0%
00378 - Local Capital Imp. 2017/18				
3XX - Revenues	-52,245,913	-52,245,913	0	0%
74X - Facility Acq and Construction	35,760,285	35,760,285	0	0%
92X - Debt Services	520,000	520,000	0	0%
97X - Transfers	11,539,366	11,539,366	0	0%
98X - Appropriations	4,426,261	4,426,261	0	0%
00387 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-139,088,270	-139,243,327	-155,057	0%
74X - Facility Acq and Construction	102,127,274	102,127,274	0	0%
98X - Appropriations	36,960,997	37,116,054	155,057	0%
00391 - Fuel Tax Refund				
3XX - Revenues	-298,364	-298,364	0	0%
74X - Facility Acq and Construction	97,137	97,137	0	0%
98X - Appropriations	201,227	201,227	0	0%
00392 - Sales Tax Proceeds				

	YTD January 2018	YTD February 2018	Budget Amendments	Percentage Difference	
3XX - Revenues	-45,102,517	-45,119,694	-17,177		0%
74X - Facility Acq and Construction	10,295,957	10,295,957	0		0%
92X - Debt Services	91,652	91,652	0		0%
97X - Transfers	21,932,858	21,932,858	0		0%
98X - Appropriations	12,782,050	12,799,227	17,177		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					
3XX - Revenues	-15,088,686	-15,097,897	-9,211		0%
74X - Facility Acq and Construction	3,655,191	3,655,191	0		0%
98X - Appropriations	11,433,495	11,442,706	9,211		0%

**Note: There were no budget amendments exceeding 5%. Capital Outlay Budgeted ending fund balance increased \$181,445 for interest received.**

**FOOD SERVICE FUND**

00410 - Food Service					
3XX - Revenues	-34,543,676	-34,587,791	-44,114		0%
76X - Food Service	26,798,319	26,842,434	44,114		0%
98X - Appropriations	7,745,357	7,745,357	0		0%

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

**FEDERAL FUNDS**

00421 - Federal Cash Advance					
3XX - Revenues	-42,468,253	-42,811,326	-343,074		1%
5XX - Instruction	21,108,670	21,273,586	164,916		1%
61X - Pupil Personnel Services	2,431,633	2,412,854	-18,779		-1%
62X - Instructional Media Services	15,144	15,144	0		0%
63X - Curriculum	6,812,233	6,814,672	2,439		0%
64X - Instructional Staff Training	8,697,788	8,885,342	187,554		2%
71X - Board	11,375	11,375	0		0%
72X - General Admin-Superintendent	2,385,067	2,400,006	14,939		1%
73X - School Administration	661,674	661,674	0		0%
77X - Central Service	165,714	143,814	-21,899		-13%
78X - Transportation	173,547	187,451	13,904		8%
79X - Operation of Plant	5,408	5,408	0		0%
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,286,415	-1,486,787	-200,372		16%
5XX - Instruction	1,249,193	1,448,891	199,698		16%
63X - Curriculum	17,799	18,250	452		3%
64X - Instructional Staff Training	13,575	13,776	202		1%
72X - General Admin-Superintendent	689	689	0		0%
73X - School Administration	5,000	5,000	0		0%
79X - Operation of Plant	160	180	20		12%

1. 00421-Federal Cash Advance 77X - Central Services, 43X - Purchased Services decreased \$21,899 and 78X- Transportation, 47X- Other expenses increased \$13,904 resulting from budget being reallocated for Charter Bus Rentals and Curricular Transportation funded by Title I and Title IV grant funds.

2. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$200,372 for Pell (\$187,492) and FDLRS (\$12,880) revenue recognized. Budget was allocated to 5XX- Instruction, 41X Salaries, 42X Employee Benefits, 43X Purchased Services, 45X-Materials and Supplies, 46X Capital Outlay, and 47X Other Expenses; 63X - Curriculum, 43X Purchased Services and 47X Other Expenses; 64X - Instructional Staff Training, 43X Purchased Services; 79X Operation of Plant, 41X Salaries and 42X Employee Benefits.

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

**INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health					
3XX - Revenues	-62,412,212	-62,412,212	0		0%
77X - Central Service	49,265,113	49,265,113	0		0%
98X - Appropriations	13,147,099	13,147,099	0		0%
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,789,122	-3,789,122	0		0%
77X - Central Service	3,519,905	3,519,905	0		0%

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98X - Appropriations	269,217	269,217	0	0%

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

**TRUST & AGENCY FUNDS**

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-25,673	-25,673	0	0%	
61X - Pupil Personnel Services	15,558	15,558	0	0%	
77X - Central Service	10,115	10,115	0	0%	
	0	0	0		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-209,429	-256,761	-47,332	23%	3
5XX - Instruction	209,429	256,761	47,332	23%	3

3. 00830 Financial Aid Fee Trust 3XX Revenues increased \$47,332 for financial aid fees received. Budget in the same amount was allocated to 5XX-Instructor, 47X-Other Expenses for dues and fees.

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