

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

GENERAL FUND	YTD February 2018	YTD March 2018	Budget Amendments	Percentage Difference
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-583,136	-604,982	-21,847	4%
32X - Federal Through State	-2,030,000	-2,030,000	0	0%
33X - Revenue From State Sources	-183,463,276	-183,470,610	-7,334	0%
34X - Revenue From Local Sources	-195,507,704	-194,804,489	703,215	0%
36X - Transfers	-15,958,771	-15,958,771	0	0%
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%
	-423,104,960	-422,430,926	674,034	0%
5XX - Instruction	261,567,800	260,107,935	-1,459,865	-1%
61X - Pupil Personnel Services	18,010,340	17,570,575	-439,765	-2%
62X - Instructional Media Services	4,344,715	4,276,376	-68,340	-2%
63X - Curriculum	5,439,602	5,547,681	108,079	2%
64X - Instructional Staff Training	2,459,911	2,391,171	-68,740	-3%
65X - Instructional Technology	1,481,670	1,481,021	-648	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	25,282,038	25,780,781	498,744	2%
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	8,268,496	8,268,510	14	0%
78X - Transportation	14,465,766	14,416,036	-49,729	0%
79X - Operation of Plant	33,018,109	33,521,734	503,625	2%
81X - Maintenance of Plant	10,493,784	10,796,306	302,523	3%
82X - Administrative Technology	7,944,647	7,944,647	0	0%
91X - Community Services	4,134,263	4,134,331	68	0%
92X - Debt Services	114,250	114,250	0	0%
98X - Appropriations	14,829,434	14,829,434	0	0%

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

DEBT SERVICE FUNDS				
00204 - 2008A COPs Refunding				
3XX - Revenues	-432,029	-432,029	0	0%
92X - Debt Services	432,029	432,029	0	0%
00206 - QZAB 2005				
3XX - Revenues	-949,614	-951,120	-1,507	0%
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	880,498	882,004	1,507	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	-3,191,449	-3,191,449	0	0%
92X - Debt Services	3,191,449	3,191,449	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-953,065	-952,250	815	0%
92X - Debt Services	953,065	952,250	-815	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	-1,788,665	-1,789,783	-1,118	0%
92X - Debt Services	1,788,665	1,789,783	1,118	0%

GENERAL FUND

	YTD February 2018	YTD March 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	-12,302,371	2,869	0%
92X - Debt Services	12,305,240	12,302,371	-2,869	0%
00290 - Lease Purchase Bond 2015				
3XX - Revenues	-1,268,821	-1,267,572	1,248	0%
92X - Debt Services	1,268,821	1,267,572	-1,248	0%
00293 - Lease Purchase Bond 2017A Ref				
3XX - Revenues	-62,037,173	-62,037,220	-47	0%
92X - Debt Services	62,037,173	62,037,220	47	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-1,841,104	-1,841,523	-420	0%
92X - Debt Services	1,841,104	1,841,523	420	0%
00297 - QZAB 2004				
3XX - Revenues	-1,220,478	-1,222,478	-2,000	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,140,273	1,142,273	2,000	0%
00299 - QSCB 2010				
3XX - Revenues	-8,643,912	-8,651,387	-7,475	0%
92X - Debt Services	1,738,815	1,738,815	0	0%
98X - Appropriations	6,905,098	6,912,573	7,475	0%

Note: There were no budget amendments exceeding 5%. The Debt Service Budgeted ending fund balance increased \$10,982 for due to the net of interest received and a fair market value adjustment.

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	35,495,553	-264,732	-1%
92X - Debt Services	520,000	520,000	0	0%
97X - Transfers	11,539,366	11,537,699	-1,667	0%
98X - Appropriations	4,426,261	4,692,661	266,399	6%
00387 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-139,243,327	-139,422,167	-178,840	0%
74X - Facility Acq and Construction	102,127,274	102,146,181	18,907	0%
98X - Appropriations	37,116,054	37,275,986	159,933	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%

GENERAL FUND

YTD February 2018 YTD March 2018 Budget Amendments Percentage Difference

00392 - Sales Tax Proceeds					
3XX - Revenues	-45,119,694	-45,629,305	-509,611	1%	
74X - Facility Acq and Construction	10,295,957	10,773,795	477,838	5%	1
92X - Debt Services	91,652	105,339	13,687	15%	2
97X - Transfers	21,932,858	21,929,989	-2,869	0%	
98X - Appropriations	12,799,227	12,820,182	20,955	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	-15,097,897	-15,108,804	-10,906	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,442,706	11,453,612	10,906	0%	

1. 00392 - Sales Tax Proceeds Increased 509,611 due to the inception of a new capital lease 491,525 and interest received 18,086.
 2. 00392 - Sales Tax Proceeds 74X - Facility Acquisition and Construction increased \$477,838 and 92x DS increased 13,687 for the new capital lease, HP Storage. The DS Budget was also adjusted to actual administrative costs, decreasing the budget by 2,869.

Note: The Capital Outlay budgeted ending fund balance increased \$458,194 resulting from the net of project reductions and additions, adjustment of debt service budget and uninsured property loss budget to actual, and the net of interest received and fair market value adjustment.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,587,791	-34,587,791	0	0%	
76X - Food Service	26,842,434	26,842,434	0	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	-42,811,326	-42,986,199	-174,872	0%	
5XX - Instruction	21,273,586	21,530,546	256,960	1%	
61X - Pupil Personnel Services	2,412,854	2,405,773	-7,081	0%	
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	6,814,672	6,694,809	-119,863	-2%	
64X - Instructional Staff Training	8,885,342	8,914,687	29,345	0%	
71X - Board	11,375	11,375	0	0%	
72X - General Admin-Superintendent	2,400,006	2,403,966	3,960	0%	
73X - School Administration	661,674	661,674	0	0%	
77X - Central Service	143,814	139,814	-4,000	-3%	
78X - Transportation	187,451	203,002	15,551	8%	3
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,486,787	-1,978,653	-491,867	33%	4
5XX - Instruction	1,448,891	1,937,008	488,117	34%	4
63X - Curriculum	18,250	18,000	-250	-1%	
64X - Instructional Staff Training	13,776	17,776	4,000	29%	4
72X - General Admin-Superintendent	689	689	0	0%	
73X - School Administration	5,000	5,000	0	0%	
79X - Operation of Plant	180	180	0	0%	

3. 00421 - Federal Cash Advance 78X Transportation, 43X - Purchased Services and 47X - Other Expense increased \$15,550 for transportation costs.
 4. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$491,867 for Pell Grant Revenue Recognized. Budget was allocated to 5XX-Instruction in the areas of 41X-Salaries, 42X Employee Benefits, 47X Other expenses; 63X - Curriculum, 43X Purchased Services; and 64X-Instructional Staff Training, 43X-Purchased Services.

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%	

<u>GENERAL FUND</u>	YTD February 2018	YTD March 2018	Budget Amendments	Percentage Difference	
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%
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	-26,773	-1,100	4%	5
61X - Pupil Personnel Services	15,558	16,658	1,100	7%	5
77X - Central Service	10,115	10,115	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-256,761	-268,730	-11,970	5%	6
5XX - Instruction	256,761	268,730	11,970	5%	6

5. 00821 - Trust & Agency Expend. Trust 3XX Revenues increased \$1,100 for Migrant Program and Project Heart Gifts, Grants, and Bequests received. Budget was allocated to 61X - Pupil Personnel Services, 43X - Purchased Services.

6. 00830 - Financial Aid Fee Trust increased 11,970 for Financial Aid Fees received. Budget was allocated to 5XX-Instruction, 47X-Other Expenses.

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