

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

GENERAL FUND	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference	
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	(604,982)	(627,041)	(22,059)	4%	
32X - Federal Through State	(2,030,000)	(2,030,000)	-	0%	
33X - Revenue From State Sources	(183,470,610)	(183,473,176)	(2,566)	0%	
34X - Revenue From Local Sources	(194,804,489)	(194,894,550)	(90,061)	0%	
36X - Transfers	(15,958,771)	(16,119,433)	(160,662)	1%	
39X - Beginning Fund Balance	(25,562,074)	(25,562,074)	-	0%	
	(422,430,926)	(422,706,273)	(275,348)	0%	
5XX - Instruction	260,107,935	258,389,049	(1,718,886)	-1%	
61X - Pupil Personnel Services	17,570,575	17,633,487	62,912	0%	
62X - Instructional Media Services	4,276,376	4,364,975	88,599	2%	
63X - Curriculum	5,547,681	5,631,615	83,933	2%	
64X - Instructional Staff Training	2,391,171	2,445,300	54,129	2%	
65X - Instructional Technology	1,481,021	1,481,021	-	0%	
71X - Board	1,436,845	1,525,066	88,222	6%	1
72X - General Admin-Superintendent	1,767,103	1,860,677	93,574	5%	2
73X - School Administration	25,780,781	25,888,878	108,096	0%	
74X - Facility Acq and Construction	5,472,317	5,497,923	25,607	0%	
75X - Fiscal Service	2,573,872	2,609,534	35,662	1%	
77X - Central Service	8,268,510	8,300,954	32,444	0%	
78X - Transportation	14,416,036	15,194,426	778,389	5%	3
79X - Operation of Plant	33,521,734	33,622,673	100,938	0%	
81X - Maintenance of Plant	10,796,306	10,994,902	198,596	2%	
82X - Administrative Technology	7,944,647	8,128,403	183,755	2%	
91X - Community Services	4,134,331	4,192,559	58,228	1%	
92X - Debt Services	114,250	115,399	1,149	1%	
98X - Appropriations	14,829,434	14,829,434	-	0%	

1. 00101 - General Fund 71X - Board 42X Employee Benefits increased by \$88,222 for unemployment compensation (\$14,123) and higher class retirement adjustment (\$74,099).
2. 00101 - General Fund 72X - General Admin-Superintendent 42X Employee Benefits increased by \$93,574 for higher class retirement adjustment.
3. 00101 - General Fund 78X Transportation increased by \$778,389 due to the net result of adjustments in the following objects: 41X Salaries increased by \$13,420 for terminal pay, 42X Employee Benefits increased by \$712 for terminal pay, 43X Purchased Services increase by \$786,882 for ESE Transportation Contracted Services (\$766,382) and Bus repair (\$20,500), 44X Energy Services decreased by \$75,000 for diesel fuel, 45X Material and Supplies increased by \$54,500 for bus repairs, 47X Other Expenses decreased by \$2,125 for extra curricular activities.

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

DEBT SERVICE FUNDS	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00204 - 2008A COPs Refunding				
3XX - Revenues	(432,029)	(430,278)	1,751	0%
92X - Debt Services	432,029	430,278	(1,751)	0%
	-	-	-	
00206 - QZAB 2005				
3XX - Revenues	(951,120)	(952,817)	(1,697)	0%
92X - Debt Services	69,116	69,116	-	0%
98X - Appropriations	882,004	883,701	1,697	0%
	-	-	-	
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	(3,162,678)	(3,162,678)	-	0%

92X - Debt Services	3,162,678	3,162,678	-	0%
	-	-	-	
00208 - Lease Purchase Bond 2007				
3XX - Revenues	(3,191,449)	(3,191,430)	19	0%
92X - Debt Services	3,191,449	3,191,430	(19)	0%
	-	-	-	
00209 - Lease Purchase Bond 2009				
3XX - Revenues	(952,250)	(952,250)	0	0%
92X - Debt Services	952,250	952,250	(0)	0%
	-	-	-	
00210 - State Memo SBE Bonds				
3XX - Revenues	(1,602,963)	(1,602,963)	-	0%
92X - Debt Services	1,501,263	1,501,263	-	0%
98X - Appropriations	101,701	101,701	-	0%
	-	-	-	
00282 - Lease Purchase Bond 2011				
3XX - Revenues	(1,789,783)	(1,773,025)	16,758	-1%
92X - Debt Services	1,789,783	1,773,025	(16,758)	-1%
	-	-	-	

00287 - Sales Tax Revenue Bond 2017				
3XX - Revenues	(6,464,940)	(6,463,400)	1,540	0%
92X - Debt Services	6,464,940	6,463,400	(1,540)	0%
	-	-	-	
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	(12,302,371)	(12,302,371)	-	0%
92X - Debt Services	12,302,371	12,302,371	-	0%
	-	-	-	
00290 - Lease Purchase Bond 2015				
3XX - Revenues	(1,267,572)	(1,267,573)	(0)	0%
92X - Debt Services	1,267,572	1,267,573	0	0%
	-	-	-	
00293 - Lease Purchase Bond 2017A Ref				
3XX - Revenues	(62,037,220)	(62,037,278)	(58)	0%
92X - Debt Services	62,037,220	62,037,278	58	0%
	-	-	-	
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	(1,841,523)	(1,841,554)	(31)	0%
92X - Debt Services	1,841,523	1,841,554	31	0%
	-	-	-	
00297 - QZAB 2004				
3XX - Revenues	(1,222,478)	(1,224,111)	(1,632)	0%
92X - Debt Services	80,205	80,205	-	0%
98X - Appropriations	1,142,273	1,143,906	1,632	0%
	-	-	-	
00299 - QSCB 2010				
3XX - Revenues	(8,651,387)	(8,748,022)	(96,635)	1%
92X - Debt Services	1,738,815	1,738,815	-	0%
98X - Appropriations	6,912,573	7,009,208	96,635	1%
	-	-	-	

Note: There were no budget amendments exceeding 5%. The Debt Service Budgeted ending fund balance increased by \$99,965 due to the net of interest received and a fair market value adjustment.

CAPITAL OUTLAY FUNDS	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00342 - PECO Maintenance				
3XX - Revenues	(689,756)	(689,756)	-	0%
97X - Transfers	689,756	689,756	-	0%
	-	-	-	
00360 - Capital Outlay & Debt Service				
3XX - Revenues	(1,560,492)	(1,560,492)	-	0%
74X - Facility Acq and Construction	350,000	350,000	-	0%
98X - Appropriations	1,210,492	1,210,492	-	0%
	-	-	-	
00376 - Local Capital Imp. 2015/16				
3XX - Revenues	(771,164)	(771,164)	-	0%
74X - Facility Acq and Construction	771,164	771,164	-	0%
	-	-	-	
00377 - Local Capital Imp. 2016/17				
3XX - Revenues	(25,666,268)	(25,666,268)	-	0%
74X - Facility Acq and Construction	6,870,716	6,870,716	-	0%
97X - Transfers	18,795,553	18,795,553	-	0%
	-	-	-	
00378 - Local Capital Imp. 2017/18				
3XX - Revenues	(52,245,913)	(50,342,518)	1,903,396	-4%
74X - Facility Acq and Construction	35,495,553	34,719,388	(776,165)	-2%
92X - Debt Services	520,000	520,000	-	0%
97X - Transfers	11,537,699	11,678,377	140,678	1%
98X - Appropriations	4,692,661	3,424,753	(1,267,908)	-27%
	-	-	-	

00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	(139,422,167)	(141,505,893)	(2,083,726)	1%	
74X - Facility Acq and Construction	102,146,181	104,146,181	2,000,000	2%	4
98X - Appropriations	37,275,986	37,359,713	83,726	0%	
	-	-	-		
00391 - Fuel Tax Refund					
3XX - Revenues	(298,364)	(298,364)	-	0%	
74X - Facility Acq and Construction	97,137	97,137	-	0%	
98X - Appropriations	201,227	201,227	-	0%	

00392 - Sales Tax Proceeds	-	-	-	
3XX - Revenues	(45,629,305)	(45,642,695)	(13,390)	0%
74X - Facility Acq and Construction	10,773,795	10,773,795	-	0%
92X - Debt Services	105,339	105,339	-	0%
97X - Transfers	21,929,989	21,928,449	(1,540)	0%
98X - Appropriations	12,820,182	12,835,112	14,930	0%
00394 - Other - Property Sales	-	-	-	
3XX - Revenues	-	(4,950,000)	(4,950,000)	
98X - Appropriations	-	4,950,000	4,950,000	5
00396 - Charter School Capital Outlay	-	-	-	
3XX - Revenues	(1,500,000)	(1,500,000)	-	0%
97X - Transfers	1,500,000	1,500,000	-	0%
00397 - Impact Fees	-	-	-	
3XX - Revenues	(15,108,804)	(15,122,038)	(13,235)	0%
74X - Facility Acq and Construction	3,655,191	3,655,191	-	0%
98X - Appropriations	11,453,612	11,466,847	13,235	0%

4. 00378 - Local Capital Improvement decreased by \$1,267,908 due to the following adjustments: 3XX Revenues 34X Revenue from Local Sources decrease of \$1,905,873 due to the transfer of bus purchases from 00387 - Sales Tax Revenue Bond 2017; 00378 - Local Capital Improvement 3XX - Revenues 34X Revenue from Local Sources increased by \$2,477 due to budget rebates; 74X Facility Acq and Construction 76X Capital Outlay decreased by \$776,165 due to the following increases in projects Oneco relocation office \$250,000, Safety projects school access \$1,243,000, Lakewood Ranch land swap \$70,000, Boardroom adjustment \$5,835 and the following decreases Move Harlee Roof to 18/19 (\$1,645,000, Painting budget moved to General Fund maintenance (\$700,000); 97X Transfers 49X Transfers increased by \$140,677; 00387 - Sales Tax Revenue Bond 2017 74X increased by \$2,083,726 due to the 3XX Revenue 34X Revenue from Local Source \$1,905,873 Refund of Prior Year Exp, Interest, Fair Market Value Adjustment and Rebates in the amount of \$177,854; 74X Facility Acq and Construction increased by \$2,000,000 for Ft. Hamer Road Extension for new high school moved from 18/19 Budget; 98X Appropriations increased by \$83,726.

5. 00394 - Other Property Sales 98X Appropriations 49X Transfers increased due to the property sale of \$4,950,000.

Note: The Capital Outlay budgeted ending fund balance increased \$3,793,983 resulting from the net of project reductions and additions, adjustment of debt service budget, and the net of interest received, fair market value adjustment and rebates received.

<u>FOOD SERVICE FUND</u>	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00410 - Food Service				
3XX - Revenues	(34,587,791)	(34,680,204)	(92,414)	0%
76X - Food Service	26,842,434	26,934,847	92,414	0%
98X - Appropriations	7,745,357	7,745,357	-	0%

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

<u>FEDERAL FUNDS</u>	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00421 - Federal Cash Advance				
3XX - Revenues	(42,986,199)	(43,054,709)	(68,510)	0%
5XX - Instruction	21,530,546	21,594,069	63,523	0%
61X - Pupil Personnel Services	2,405,773	2,418,112	12,339	1%
62X - Instructional Media Services	15,144	15,144	-	0%
63X - Curriculum	6,694,809	6,708,951	14,142	0%
64X - Instructional Staff Training	8,914,687	8,894,783	(19,904)	0%
71X - Board	11,375	11,375	-	0%
72X - General Admin-Superintendent	2,403,966	2,407,394	3,428	0%
73X - School Administration	661,674	661,646	(28)	0%
77X - Central Service	139,814	130,814	(9,000)	-6%
78X - Transportation	203,002	207,011	4,009	2%
79X - Operation of Plant	5,408	5,408	-	0%

00422 - Federal Non Cash Advance					
3XX - Revenues	(1,978,653)	(2,409,564)	(430,911)	22%	7
5XX - Instruction	1,937,008	2,363,307	426,299	22%	
63X - Curriculum	18,000	22,600	4,600	26%	
64X - Instructional Staff Training	17,776	17,776	-	0%	
72X - General Admin-Superintendent	689	689	-	0%	
73X - School Administration	5,000	5,000	-	0%	
79X - Operation of Plant	180	192	12	7%	
	-	-	-		

6. 00421 - Federal Cash Advance 73X Revenues 32X Federal Through State increased by \$68,610 for IDEA revenue recognized. Budget was allocated to 5XX-Instruction 41X Salaries, 42X Employee Benefits, 43X Purchased Services, 45X Material and Supplies, 46X Capital Outlay, 47X Other expenses; 61X - Pupil Personnel Services 41X Salaries, 42X Employee Benefits, 43X Purchased Services, 45X Material and Supplies; 63X - Curriculum 41X-Salaries, 42X Employee Benefits, 43X Purchased Services, 45X Material and Supplies, 47X Other Expenses; 64X - Instructional Staff Training 41X Salaries, 42X Employee Benefits, 43X Purchased Services, 45X Material and Supplies, 47X Other Expenses; 72X- General Admin-Superintendent 47X Other Expenses; 73X - School Administration 41X Salaries, 42X Employee Benefits; 77X Central Service 43X Purchased Services; and 78X - Transportation 43X Purchased Services, 47X Other Expenses.

7. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$430,911 for Pell Grant Revenue Recognized. Budget was allocated to 5XX - Instruction in the areas of 41X Salaries, 42X Employee Benefits, 43X Materials and Supplies, 46X Capital Outlay, 47X Other expenses; 63X - Curriculum 43X Purchased Services, 45X Materials and Supplies, 47X Other Expenses; and 79X - Operation of Plant 41X Salaries, 42X Employee Benefits.

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

<u>INTERNAL SERVICE FUNDS</u>	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00711 - Self-Insurance - Health				
3XX - Revenues	(62,412,212)	(62,412,212)	-	0%
77X - Central Service	49,265,113	49,265,113	-	0%
98X - Appropriations	13,147,099	13,147,099	-	0%
	-	-	-	
00712 - Self-Insurance - Work Comp				
3XX - Revenues	(3,789,122)	(3,789,122)	-	0%
77X - Central Service	3,519,905	3,519,905	-	0%
98X - Appropriations	269,217	269,217	-	0%

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

<u>TRUST & AGENCY FUNDS</u>	YTD March 2018	YTD April 2018	Budget Amendments	Percentage Difference
00821 - Trust & Agency Expend. Trust				
3XX - Revenues	(26,773)	(27,523)	(750)	3%
61X - Pupil Personnel Services	16,658	17,408	750	5%
77X - Central Service	10,115	10,115	-	0%
	-	-	-	
00830 - Financial Aid Fee Trust				
3XX - Revenues	(268,730)	(306,168)	(37,437)	14%
5XX - Instruction	268,730	306,168	37,437	14%

8. 00821 - Trust & Agency Expend. Trust 3XX Revenues increased \$750 for Migrant Program Gifts, Grants, and Bequests received. Budget was allocated to 61X - Pupil Personnel Services, 43X - Purchased Services.

9. 00830 - Financial Aid Fee Trust increased \$37,437 for Financial Aid Fees received. Budget was allocated to 5XX-Instruction, 47X-Other Expenses.

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