

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

<u>GENERAL FUND</u>	YTD April 2018	YTD May 2018	Budget Amendments	Percentage Difference	
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	(627,041)	(635,793)	(8,753)	1%	
32X - Federal Through State	(2,030,000)	(2,030,000)	-	0%	
33X - Revenue From State Sources	(183,473,176)	(184,232,512)	(759,337)	0%	
34X - Revenue From Local Sources	(194,894,550)	(195,378,265)	(483,715)	0%	
36X - Transfers	(16,119,433)	(16,196,433)	(77,000)	0%	
39X - Beginning Fund Balance	(25,562,074)	(25,562,074)	-	0%	
	(422,706,273)	(424,035,077)	(1,328,804)	0%	
5XX - Instruction	258,389,049	259,139,142	750,093	0%	
61X - Pupil Personnel Services	17,633,487	17,661,743	28,256	0%	
62X - Instructional Media Services	4,364,975	4,365,084	109	0%	
63X - Curriculum	5,631,615	5,617,344	(14,270)	0%	
64X - Instructional Staff Training	2,445,300	2,252,353	(192,947)	-8%	1
65X - Instructional Technology	1,481,021	1,477,761	(3,261)	0%	
71X - Board	1,525,066	1,525,066	-	0%	
72X - General Admin-Superintendent	1,860,677	1,870,260	9,584	1%	
73X - School Administration	25,888,878	25,897,206	8,328	0%	
74X - Facility Acq and Construction	5,497,923	5,500,923	3,000	0%	
75X - Fiscal Service	2,609,534	2,612,278	2,744	0%	
77X - Central Service	8,300,954	8,249,043	(51,911)	-1%	
78X - Transportation	15,194,426	15,499,128	304,702	2%	
79X - Operation of Plant	33,622,673	33,727,707	105,035	0%	
81X - Maintenance of Plant	10,994,902	10,985,785	(9,117)	0%	
82X - Administrative Technology	8,128,403	8,128,403	-	0%	
91X - Community Services	4,192,559	4,581,017	388,458	9%	2
92X - Debt Services	115,399	115,399	-	0%	
98X - Appropriations	14,829,434	14,829,434	-	0%	

1. 00101 - General Fund, 64X - Instructional Staff Training decreased \$192,947 as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X Materials and Supplies, and 47X - Other Expenses. Unused budget for vacant positions was reallocated to the reserves.

2. 00101- General Fund 91X - Community Services increased by \$388,458 primarily due to additional revenue from School Age Child Care fees with increases to 41X Salaries increased by \$387,778, 42X Employee Benefits increased by \$18,058, 43X Purchased Services increased by \$2,033, 45X Materials and Supplies decreased by \$41,122, 46X Capital Outlay decreased \$1,144 , 47X Other Expenses increased by \$22,855.

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

<u>DEBT SERVICE FUNDS</u>	YTD April 2018	YTD May 2018	Budget Amendments	Percentage Difference
00204 - 2008A COPs Refunding				
3XX - Revenues	(430,278)	(430,278)	(0)	0%
92X - Debt Services	430,278	430,278	0	0%
	-	-	-	
00206 - QZAB 2005				
3XX - Revenues	(952,817)	(954,601)	(1,783)	0%
92X - Debt Services	69,116	69,116	-	0%
98X - Appropriations	883,701	885,485	1,783	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	(3,191,430)	(3,191,430)	(0)	0%	
92X - Debt Services	3,191,430	3,191,430	0	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	(1,773,025)	(3,296,384)	(1,523,360)	86%	3
92X - Debt Services	1,773,025	3,296,384	1,523,360	86%	3
00287 - Sales Tax Revenue Bond 2017	-	-	-		
3XX - Revenues	(6,463,400)	(6,463,400)	-	0%	
92X - Debt Services	6,463,400	6,463,400	-	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	(1,267,573)	(1,267,573)	(0)	0%	
92X - Debt Services	1,267,573	1,267,573	0	0%	
00293 - Lease Purchase Bond 2017A Ref	-	-	-		
3XX - Revenues	(62,037,278)	(62,037,314)	(36)	0%	
92X - Debt Services	62,037,278	62,037,314	36	0%	
00296 - Lease Purchase Bond 2016A	-	-	-		
3XX - Revenues	(1,841,554)	(1,841,587)	(33)	0%	
92X - Debt Services	1,841,554	1,841,587	33	0%	
00297 - QZAB 2004	-	-	-		
3XX - Revenues	(1,224,111)	(1,226,001)	(1,890)	0%	
92X - Debt Services	80,205	80,205	-	0%	
98X - Appropriations	1,143,906	1,145,796	1,890	0%	
00299 - QSCB 2010	-	-	-		
3XX - Revenues	(8,748,022)	(8,760,746)	(12,723)	0%	
92X - Debt Services	1,738,815	1,808,256	69,441	4%	
98X - Appropriations	7,009,208	6,952,490	(56,718)	-1%	

3. 00282 - Lease Purchase Bond 2011 3XX-Revenues increased by \$1,523,360 resulting from interest received, fair market value adjustment of investments and transfer from 00378 Local Capital Improvement 2017/18 Fund for debt service on the Lease Purchase Bond 2011. 00282 - Lease Purchase Bond 2011 92X - Debt Services 47X Other Expenses increased \$1,523,360 primarily for Principal payment.

Note: The Debt Service Budgeted ending fund balance decreased by \$53,045 as a result of interest received and fair market value adjustment of investments and appropriations of Principal payment.

<u>CAPITAL OUTLAY FUNDS</u>	YTD April 2018	YTD May 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	6,868,715	(2,001)	0%	
97X - Transfers	18,795,553	18,797,554	2,001	0%	
	-	-	-		
00378 - Local Capital Imp. 2017/18					
3XX - Revenues	(50,342,518)	(50,353,138)	(10,621)	0%	
74X - Facility Acq and Construction	34,719,388	33,373,975	(1,345,412)	-4%	
92X - Debt Services	520,000	520,000	-	0%	
97X - Transfers	11,678,377	13,275,170	1,596,793	14%	4
98X - Appropriations	3,424,753	3,183,993	(240,760)	-7%	5
	-	-	-		
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	(141,505,893)	(141,692,539)	(186,646)	0%	
74X - Facility Acq and Construction	104,146,181	104,146,181	-	0%	
98X - Appropriations	37,359,713	37,546,359	186,646	1%	
	-	-	-		
00391 - Fuel Tax Refund					
3XX - Revenues	(298,364)	(302,041)	(3,677)	1%	
74X - Facility Acq and Construction	97,137	97,137	-	0%	
98X - Appropriations	201,227	204,904	3,677	2%	
	-	-	-		
00392 - Sales Tax Proceeds					
3XX - Revenues	(45,642,695)	(43,659,133)	1,983,562	-4%	
74X - Facility Acq and Construction	10,773,795	10,773,795	-	0%	
92X - Debt Services	105,339	105,339	-	0%	
97X - Transfers	21,928,449	21,928,449	-	0%	
98X - Appropriations	12,835,112	10,851,550	(1,983,562)	-15%	6
	-	-	-		
00394 - Other - Property Sales					
3XX - Revenues	(4,950,000)	(4,950,000)	-	0%	
98X - Appropriations	4,950,000	4,950,000	-	0%	
	-	-	-		
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	(15,122,038)	(15,130,456)	(8,417)	0%
74X - Facility Acq and Construction	3,655,191	3,655,191	-	0%
98X - Appropriations	11,466,847	11,475,264	8,417	0%
	-	-	-	

4. 00378 - Local Capital Improvement 2017/18 97X - Transfers 49X Transfers increased by \$1,596,793 for the transfer to debt service for 00282 - Lease Purchase Bond 2011.

5. 00378 - Local Capital Improvement 2017/18 98X - Appropriations (unappropriated fund balance) 49X Transfers decreased by \$240,760 primarily due to fund the transfer of debt service to 00282 - Lease Purchase Bond 2011.

6. 00392 - Sales Tax Proceeds 3XX Revenue 34X Revenue from Local Sources decreased by \$1,983,562 resulting from an adjustment of Sales Tax revenue to actual. 00392 - Sales Tax Proceeds 98X - Appropriations (unappropriated fund balance) 49X Transfers decreased by \$1,983,562.

Note: The Capital Outlay budgeted ending fund balance decreased \$2,025,581 resulting from the net of project reductions and additions, adjustment of revenue, adjustment of debt service budget, and the net of interest received, fair market value adjustment and rebates received.

FOOD SERVICE FUND	YTD April 2018	YTD May 2018	Budget Amendments	Percentage Difference
00410 - Food Service				
3XX - Revenues	(34,680,204)	(34,763,580)	(83,376)	0%
76X - Food Service	26,934,847	27,018,223	83,376	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.

FEDERAL FUNDS	YTD April 2018	YTD May 2018	Budget Amendments	Percentage Difference
00421 - Federal Cash Advance				
3XX - Revenues	(43,054,709)	(43,995,833)	(941,125)	2%
5XX - Instruction	21,594,069	22,658,068	1,063,999	5%
61X - Pupil Personnel Services	2,418,112	2,423,333	5,221	0%
62X - Instructional Media Services	15,144	15,144	-	0%
63X - Curriculum	6,708,951	6,699,341	(9,611)	0%
64X - Instructional Staff Training	8,894,783	8,680,156	(214,627)	-2%
71X - Board	11,375	11,375	-	0%
72X - General Admin-Superintendent	2,407,394	2,443,067	35,673	1%
73X - School Administration	661,646	718,981	57,335	9%
77X - Central Service	130,814	130,821	7	0%
78X - Transportation	207,011	210,139	3,128	2%
79X - Operation of Plant	5,408	5,408	-	0%
	-	-	-	

00422 - Federal Non Cash Advance				
3XX - Revenues	(2,409,564)	(2,460,854)	(51,289)	2%
5XX - Instruction	2,363,307	2,414,596	51,289	2%
63X - Curriculum	22,600	22,600	-	0%
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	192	192	-	0%
	-	-	-	

7. 00421 - Federal Cash Advance 73X Revenues 32X Federal Through State increased \$941,124 in the areas of IDEA by \$831,063, Title I by \$30,863 and Other Federal through State by \$79,198 for revenue recognized. Corresponding budget amendments were processed to allocated to 5XX-Instruction in the areas of 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, 46X Capital Outlay; 63X - Curriculum 41X-Salaries, 42X Employee Benefits, 43X Purchased Services, 44x Energy 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 43X Purchased Services; 77X Central Service 43X Purchased Services, 47X Other Expenses; and 78X - Transportation 43X Purchased Services, 47X Other Expenses.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	(62,412,212)	(62,412,332)	(120)	0%	
77X - Central Service	49,265,113	48,401,596	(863,517)	-2%	8
98X - Appropriations	13,147,099	14,010,736	863,637	7%	9
	-	-	-		
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%	

8. 00711 - Internal Service Funds -Self Insurance-Health 77X - Central Service 47X Other Expenses decreased by \$1,273,577 for refund of stop loss claim which created a reduction in claims for health and Florida Blue prescriptions rebate these were partially offset by 42X Employee Benefits increased by \$17,050 for Wellness Benefits and 43X Purchased Services increased by \$393,010 for Florida Blue Administration Fees resulting in a net decrease of \$863,517.

9. 00711 - Internal Service Funds -Self Insurance-Health 98X - Appropriations increased by \$863,637 for Unappropriated Fund Balance due to payments from the stop loss insurance and Florida Blue prescription rebate.

Note: The Internal Service budgeted ending fund balance increased \$863,637 resulting from the net of an increase in administration fees, decrease in claims, interest received, fair market value adjustment of investments and rebates received.

TRUST & AGENCY FUNDS	YTD April 2018	YTD May 2018	Budget Amendments	Percentage Difference
00821 - Trust & Agency Expend. Trust				
3XX - Revenues	(27,523)	(27,773)	(250)	1%
61X - Pupil Personnel Services	17,408	17,658	250	1%
77X - Central Service	10,115	10,115	-	0%
	-	-	-	
00830 - Financial Aid Fee Trust				
3XX - Revenues	(306,168)	(317,767)	(11,599)	4%
5XX - Instruction	306,168	317,767	11,599	4%
	-	-	-	

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