

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

	YTD July 2017	YTD August 2017	Budget Amendments	Percentage Difference
GENERAL FUND				
00101 - General Fund				
3XX - Revenues				
31X - Federal Direct	-527,500	-527,500	0	0%
32X - Federal Through State	-2,000,000	-2,002,475	-2,475	0%
33X - Revenue From State Sources	-187,676,312	-187,853,949	-177,637	0%
34X - Revenue From Local Sources	-194,497,289	-194,584,895	-87,607	0%
36X - Transfers	-17,641,704	-17,641,704	0	0%
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%
	-427,904,878	-428,172,597	-267,719	0%
5XX - Instruction				
61X - Pupil Personnel Services	17,042,481	17,280,934	238,453	1%
62X - Instructional Media Services	4,351,509	4,166,218	-185,292	-4%
63X - Curriculum	5,246,840	5,137,868	-108,972	-2%
64X - Instructional Staff Training	2,084,356	2,159,593	75,238	4%
65X - Instructional Technology	1,106,816	1,106,816	0	0%
71X - Board	933,235	1,124,410	191,175	20%
72X - General Admin-Superintendent	1,735,538	1,749,777	14,239	1%
73X - School Administration	24,613,993	24,619,053	5,060	0%
74X - Facility Acq and Construction	7,130,644	7,130,644	0	0%
75X - Fiscal Service	2,539,678	2,540,808	1,130	0%
77X - Central Service	7,553,791	7,546,182	-7,609	0%
78X - Transportation	14,197,790	14,321,959	124,169	1%
79X - Operation of Plant	30,798,951	30,933,764	134,813	0%
81X - Maintenance of Plant	10,250,255	10,251,795	1,540	0%
82X - Administrative Technology	7,867,444	7,852,944	-14,500	0%
91X - Community Services	4,325,411	4,328,411	3,000	0%
98X - Appropriations	15,388,034	15,388,034	0	0%

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1. 00101- General Fund 71X - Board increased \$191,175 in the area of 43X - Purchased Services for Outside Audit Fees.

Note: The General Fund budgeted ending fund balance decreased \$10,174,040 resulting from the restricted and assigned portion of the June 30, 2017 ending fund balance being budgeted in FY 2018

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-5,997,306	-5,997,306	0	0%
92X - Debt Services	5,997,306	5,997,306	0	0%
00206 - QZAB 2005				
3XX - Revenues	-937,436	-937,436	0	0%
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	868,320	868,320	0	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,163,178	-3,163,178	0	0%
92X - Debt Services	3,163,178	3,163,178	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-3,190,681	-3,190,681	0	0%
92X - Debt Services	3,190,681	3,190,681	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-953,000	-953,000	0	0%
92X - Debt Services	953,000	953,000	0	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	-2,628,131	-2,628,131	0	0%
92X - Debt Services	2,628,131	2,628,131	0	0%

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00287 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-6,464,950	-6,464,950	0	0%	
92X - Debt Services	6,464,950	6,464,950	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	-1,268,422	-1,268,422	0	0%	
92X - Debt Services	1,268,422	1,268,422	0	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-1,840,750	-1,840,750	0	0%	
92X - Debt Services	1,840,750	1,840,750	0	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,197,432	-1,197,432	0	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	1,117,227	1,117,227	0	0%	
00299 - QSCB 2010					
3XX - Revenues	-8,500,903	-8,500,903	0	0%	
92X - Debt Services	1,738,815	1,738,815	0	0%	
98X - Appropriations	6,762,088	6,762,088	0	0%	

Note: There were no budget amendments exceeding 5%. The Debt Service budgeted ending fund balance increased \$988,077 as a result of annual payments made for the QSCB and QAAB paid to a sinking fund (an investment account) until the debt matures.

CAPITAL OUTLAY FUNDS

00342 - PECO Maintenance					
3XX - Revenues	-1,111,704	-689,756	421,948	-38%	2
97X - Transfers	1,111,704	689,756	-421,948	-38%	2
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-1,518,799	-1,560,492	-41,693	3%	
74X - Facility Acq and Construction	500,000	500,000	0	0%	
98X - Appropriations	1,018,799	1,060,492	41,693	4%	
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	-25,665,623	-25,665,623	0	0%	
74X - Facility Acq and Construction	7,075,989	7,124,522	48,532	1%	
97X - Transfers	18,589,635	18,541,102	-48,533	0%	
98X - Appropriations	-1	0	1	-100%	3
00378 - Local Capital Imp. 2017/18					
3XX - Revenues	-52,071,552	-52,071,552	0	0%	
74X - Facility Acq and Construction	34,931,702	35,270,202	338,500	1%	
92X - Debt Services	520,000	520,000	0	0%	
97X - Transfers	8,128,715	8,599,196	470,481	6%	4
98X - Appropriations	8,491,135	7,682,154	-808,981	-10%	5
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-138,032,133	-138,032,133	0	0%	
74X - Facility Acq and Construction	99,913,074	100,607,274	694,200	1%	
98X - Appropriations	38,119,059	37,424,859	-694,200	-2%	
00391 - Fuel Tax Refund					
3XX - Revenues	-298,364	-298,364	0	0%	

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74X - Facility Acq and Construction	47,200	97,137	49,937	106%	6
98X - Appropriations	251,164	201,227	-49,937	-20%	6
00392 - Sales Tax Proceeds					
3XX - Revenues	-45,065,403	-45,065,403	0	0%	
74X - Facility Acq and Construction	11,429,623	11,689,623	260,000	2%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,075,426	27,075,426	0	0%	
98X - Appropriations	6,468,702	6,208,702	-260,000	-4%	
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	-15,066,809	-15,066,809	0	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,411,618	11,411,618	0	0%	

2. 00342 - PECO Maintenance 3XX - Revenues decreased and 97X - Transfers increased \$421,948 as a result of a decreased revenue projection from DOE and the movement of budget to Fund 378 for Special School Maintenance projects.
3. 00377 - Local Capital Imp. 2016/17 98X - Appropriations increased \$1.00 due to the movement of debt service to Fund 378 and a rounding adjustment.
4. 00378 - Local Capital Imp. 2017/18 97X - Transfers increased \$470,481 due to a transfer for Special School Maintenance.
5. 00378 - Local Capital Imp. 2017/18 98X Appropriations (Fund Balance) decreased \$808,891 due to a decrease in PECO revenue estimate, new portable needs, Rogers Garden playground, and movement of debt service from Fund 377.
6. 00391 - Fuel Tax Refund 74X Facility Acq and Construction increased and 98X - Appropriations decreased \$49,937 for the Gullett Elementary parking project.

Note: The Capital Outlay budgeted ending fund balance decreased \$85,366,380 as a result of allocating budget to new projects.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,350,294	-34,380,400	-30,106	0%	
76X - Food Service	26,604,937	26,635,043	30,106	0%	
98X - Appropriations	7,745,357	7,745,357	0	0%	

Note: There were no budget amendments exceeding 5%. Food Service, budgeted ending fund balance increased \$1,042,612 as a result of adjustments to bring the beginning fund balance in alignment with the June 30, 2017 closing balance.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-24,602,832	-33,606,131	-9,003,299	37%	7
5XX - Instruction	23,002,356	19,047,807	-3,954,549	-17%	7
61X - Pupil Personnel Services	0	1,811,931	1,811,931		7
62X - Instructional Media Services	0	15,144	15,144		7
63X - Curriculum	0	4,543,313	4,543,313		7
64X - Instructional Staff Training	0	5,575,105	5,575,105		7
72X - General Admin-Superintendent	1,600,476	1,853,489	253,013	16%	7
73X - School Administration	0	561,034	561,034		7
77X - Central Service	0	108,761	108,761		7
78X - Transportation	0	84,140	84,140		7
79X - Operation of Plant	0	5,408	5,408		7
00422 - Federal Non Cash Advance					
3XX - Revenues	0	-97,383	-97,383		8
5XX - Instruction	0	79,538	79,538		8
64X - Instructional Staff Training	0	12,488	12,488		8
72X - General Admin-Superintendent	0	357	357		8
73X - School Administration	0	5,000	5,000		8

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7. 00421 - Federal Cash Advance 3XX - Revenues increased \$9,003,299 for Federal thru State grant revenue received. Corresponding budget amendments were processed to allocate budget to 5XX - Instruction, 61X - Pupil Personnel Services, 62X - Instructional Media Services, 63X - Curriculum, 64X - Instructional Staff Training, 72X - General Admin-Superintendent, 73X - School Administration, 77X - Central Service, and 78X - Transportation, and 79X - Operation of Plant.

8. 00422- Federal Non Cash Advance 3XX - Revenues increased \$97,383 for Federal Direct Revenue Received. Budget amendments were processed to allocate budget totaling the same amount to 5XX - Instruction, 64X - Instructional Staff Training, 72X - General Admin-Superintendent, and 73X - School Administration.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health				
3XX - Revenues	-62,459,905	-62,409,442	50,463	0%
77X - Central Service	49,251,613	49,262,613	11,000	0%
98X - Appropriations	13,208,292	13,146,829	-61,463	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%. Internal Service budgeted fund balance increased \$763,839 for premium revenue recognized.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust				
3XX - Revenues	-12,326	-12,726	-400	3%
61X - Pupil Personnel Services	2,611	2,611	0	0%
77X - Central Service	9,715	10,115	400	4%
00830 - Financial Aid Fee Trust				
3XX - Revenues	-118,631	-141,015	-22,384	19%
5XX - Instruction	118,631	141,015	22,384	19%

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