

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

YTD August 2017 YTD September 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	-2,002,475	-2,032,475	-30,000	2%
33X - Revenue From State Sources	-187,853,949	-187,884,571	-30,622	0%
34X - Revenue From Local Sources	-194,584,895	-194,884,528	-299,633	0%
36X - Transfers	-17,641,704	-17,641,704	0	0%
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%

-428,172,597 -428,532,852 -360,255 0%

5XX - Instruction

270,533,387 267,472,858 -3,060,529 -1%

61X - Pupil Personnel Services

17,280,934 17,695,412 414,478 2%

62X - Instructional Media Services

4,166,218 4,320,661 154,444 4%

63X - Curriculum

5,137,868 5,293,017 155,148 3%

64X - Instructional Staff Training

2,159,593 2,379,576 219,982 10%

65X - Instructional Technology

1,106,816 1,406,753 299,937 27%

71X - Board

1,124,410 1,136,845 12,435 1%

72X - General Admin-Superintendent

1,749,777 1,762,286 12,508 1%

73X - School Administration

24,619,053 24,975,482 356,429 1%

74X - Facility Acq and Construction

7,130,644 7,151,137 20,493 0%

75X - Fiscal Service

2,540,808 2,571,758 30,949 1%

77X - Central Service

7,546,182 8,310,080 763,898 10%

78X - Transportation

14,321,959 14,339,892 17,933 0%

79X - Operation of Plant

30,933,764 31,348,313 414,549 1%

81X - Maintenance of Plant

10,251,795 10,322,705 70,910 1%

82X - Administrative Technology

7,852,944 8,215,384 362,440 5%

91X - Community Services

4,328,411 4,328,411 0 0%

92X - Debt Services

0 114,250 114,250 0%

98X - Appropriations

15,388,034 15,388,034 0 0%

1. 00101 - General Fund 64X - Instructional Staff Training increased \$218,982 for 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X Materials and Supplies, 46X, Capital Outlay, and 47X - Other Expenses.
 2. 00101 - General Fund 65X - Instructional Technology increased \$299,937 for 43X -Purchased Services and 46X - Capital Outlay.
 3. 00101-General Fund 77X - Central Services increased \$763,898 for 41X - Salaries and 43X - Purchased Services, offset by a decrease in 45X Materials and Supplies.
 4. 00101- -General Fund 82X - Administrative Technology increased \$362,440 for 41X - Salaries and 42X - Employee Benefits.
- Note: There was no change to budgeted ending fund balance.**

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding

3XX - Revenues -5,997,306 -5,997,741 -435 0%

92X - Debt Services 5,997,306 5,997,741 435 0%

00206 - QZAB 2005

3XX - Revenues -937,436 -940,580 -3,144 0%

92X - Debt Services 69,116 69,116 0 0%

98X - Appropriations 868,320 871,464 3,144 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 -3,190,920 -239 0%

92X - Debt Services 3,190,681 3,190,920 239 0%

	YTD August 2017	YTD September 2017	Budget Amendments	Percentage Difference
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-953,000	-953,058	-58	0%
92X - Debt Services	953,000	953,058	58	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	-2,630,352	-2,221	0%
92X - Debt Services	2,628,131	2,630,352	2,221	0%
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	-1,268,681	-259	0%
92X - Debt Services	1,268,422	1,268,681	259	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-1,840,750	-1,840,868	-118	0%
92X - Debt Services	1,840,750	1,840,868	118	0%
00297 - QZAB 2004				
3XX - Revenues	-1,197,432	-1,209,463	-12,032	1%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,117,227	1,129,258	12,032	1%
00299 - QSCB 2010				
3XX - Revenues	-8,500,903	-8,491,057	9,845	0%
92X - Debt Services	1,738,815	1,738,815	0	0%
98X - Appropriations	6,762,088	6,752,243	-9,845	0%

Note: There were no budget amendments exceeding 5%. Budgeted fund balance increased \$5,330 for 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	500,000	500,000	0	0%
98X - Appropriations	1,060,492	1,060,492	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	-25,665,623	-25,666,268	-645	0%
74X - Facility Acq and Construction	7,124,522	7,071,211	-53,311	-1%
97X - Transfers	18,541,102	18,595,058	53,956	0%
00378 - Local Capital Imp. 2017/18				

	YTD August 2017	YTD September 2017	Budget Amendments	Percentage Difference	
3XX - Revenues	-52,071,552	-52,245,913	-174,361	0%	
74X - Facility Acq and Construction	35,270,202	35,454,563	184,361	1%	
92X - Debt Services	520,000	520,000	0	0%	
97X - Transfers	8,599,196	8,545,239	-53,956	-1%	
98X - Appropriations	7,682,154	7,726,111	43,956	1%	
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-138,032,133	-138,479,995	-447,862	0%	
74X - Facility Acq and Construction	100,607,274	100,607,274	0	0%	
98X - Appropriations	37,424,859	37,872,721	447,862	1%	
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					
3XX - Revenues	-45,065,403	-45,074,920	-9,517	0%	
74X - Facility Acq and Construction	11,689,623	11,668,707	-20,916	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,075,426	27,075,426	0	0%	
98X - Appropriations	6,208,702	6,239,134	30,433	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	-15,066,809	-15,070,219	-3,409	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,411,618	11,415,027	3,409	0%	

Note: There were no budget amendments exceeding 5%. The budgeted ending fund balance increased \$525,661 due to interest received and unexpended funding returned after project completion.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,380,400	-34,380,400	0	0%	
76X - Food Service	26,635,043	26,635,043	0	0%	
98X - Appropriations	7,745,357	7,745,357	0	0%	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-33,606,131	-34,400,505	-794,374	2%	3
5XX - Instruction	19,047,807	18,765,152	-282,655	-1%	
61X - Pupil Personnel Services	1,811,931	1,816,813	4,883	0%	
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	4,543,313	4,680,530	137,217	3%	
64X - Instructional Staff Training	5,575,105	6,391,473	816,368	15%	3
71X - Board	0	11,375	11,375		
72X - General Admin-Superintendent	1,853,489	1,906,937	53,448	3%	
73X - School Administration	561,034	619,774	58,740	10%	3
77X - Central Service	108,761	108,761	0	0%	
78X - Transportation	84,140	79,139	-5,001	-6%	3
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-97,383	-286,489	-189,105	194%	4
5XX - Instruction	79,538	266,097	186,559	235%	4
63X - Curriculum	0	2,037	2,037		4

	YTD August 2017	YTD September 2017	Budget Amendments	Percentage Difference	
64X - Instructional Staff Training	12,488	12,997	509	4%	4
72X - General Admin-Superintendent	357	357	0	0%	
73X - School Administration	5,000	5,000	0	0%	

3. 00421 Federal Cash Advance 3XX revenues increased for Title I, Title II, 21st Century and other Federal thru State grant funds received. Budget amendments were processed to allocate funds to 64X - Instructional Staff Training in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45 X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses; 73 X - School Administration in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Outlay; and 78X - Transportation in the areas of 43X - Purchased Services and 47X - Other Expenses.

4. 00422 - Federal Non Cash Advance 3XX- Revenues increased \$189,105 for Pell Grant funds received. Budget amendments were processed to allocate the funds to 5XX - Instruction in the areas of Purchased Services, 45 X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses; 63X - Curriculum in the areas of 43X - Purchased Services and 45X - Materials and Supplies; and 64X - Instructional Staff Training in the area of 43X- Purchased Services.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-62,409,442	-62,410,242	-800	0%	
77X - Central Service	49,262,613	49,263,413	800	0%	
98X - Appropriations	13,146,829	13,146,829	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 was no change in budgeted ending fund balance.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-12,726	-12,736	-10	0%	
61X - Pupil Personnel Services	2,611	2,621	10	0%	
77X - Central Service	10,115	10,115	0	0%	

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

00830 - Financial Aid Fee Trust					
3XX - Revenues	-141,015	-176,333	-35,318	25%	5
5XX - Instruction	141,015	176,333	35,318	25%	5

5. 00830 Financial Aid Fee Trust 3XX - Revenues increased \$35,318 for Financial Aid Fees received. A budget amendment was processed to allocate the funds to 5XX - Instruction, 47X - Other Expenses.

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