

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

YTD September 2017 YTD October 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	-2,032,475	-2,032,475	0	0%
33X - Revenue From State Sources	-187,884,571	-189,032,880	-1,148,309	1%
34X - Revenue From Local Sources	-194,884,528	-195,036,485	-151,957	0%
36X - Transfers	-17,641,704	-17,641,704	0	0%
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%

-428,532,852 -429,833,118 -1,300,266 0%

5XX - Instruction

61X - Pupil Personnel Services	17,695,412	17,704,146	8,734	0%
62X - Instructional Media Services	4,320,661	4,325,999	5,338	0%
63X - Curriculum	5,293,017	5,317,051	24,034	0%
64X - Instructional Staff Training	2,379,576	2,387,335	7,759	0%
65X - Instructional Technology	1,406,753	1,406,753	0	0%

71X - Board

	1,136,845	1,436,845	300,000	26%	1
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72X - General Admin-Superintendent	1,762,286	1,758,296	-3,990	0%
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73X - School Administration	24,975,482	24,996,536	21,055	0%
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74X - Facility Acq and Construction	7,151,137	7,151,137	0	0%
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75X - Fiscal Service	2,571,758	2,571,058	-700	0%
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77X - Central Service	8,310,080	8,322,195	12,115	0%
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78X - Transportation	14,339,892	14,322,399	-17,493	0%
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79X - Operation of Plant	31,348,313	31,905,023	556,709	2%
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81X - Maintenance of Plant	10,322,705	10,199,027	-123,679	-1%
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82X - Administrative Technology	8,215,384	7,980,722	-234,661	-3%
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91X - Community Services	4,328,411	4,030,152	-298,259	-7%	2
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92X - Debt Services	114,250	114,250	0	0%
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98X - Appropriations	15,388,034	15,388,034	0	0%
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1. 00101 - General Fund - 71X - Board increased \$300,000 in 43X - Purchased Services for Special Election Budget.
2. 00101 - General Fund - 91X - Community Services decreased \$298,259 due to budget being reassigned to 71X - Board for Special Election projected costs.
Note: There was no change to General Fund budgeted ending fund balance.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding

3XX - Revenues	-5,997,741	-5,997,742	0	0%
92X - Debt Services	5,997,741	5,997,742	0	0%

00206 - QZAB 2005

3XX - Revenues	-940,580	-941,550	-970	0%
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	871,464	872,434	970	0%

00207 - Sales Tax Revenue Bond 2005

3XX - Revenues	-3,163,178	-3,162,678	500	0%
92X - Debt Services	3,163,178	3,162,678	-500	0%

00208 - Lease Purchase Bond 2007

3XX - Revenues	-3,190,920	-3,191,430	-510	0%
92X - Debt Services	3,190,920	3,191,430	510	0%

00209 - Lease Purchase Bond 2009

3XX - Revenues	-953,058	-953,058	0	0%
92X - Debt Services	953,058	953,058	0	0%

	YTD September 2017	YTD October 2017	Budget Amendments	Percentage Difference	
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	-2,630,352	-2,631,105	-754	0%	
92X - Debt Services	2,630,352	2,631,105	754	0%	
00287 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-6,464,950	-6,464,940	10	0%	
92X - Debt Services	6,464,950	6,464,940	-10	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	-1,268,681	-1,268,681	0	0%	
92X - Debt Services	1,268,681	1,268,681	0	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-1,840,868	-1,840,884	-16	0%	
92X - Debt Services	1,840,868	1,840,884	16	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,209,463	-1,210,445	-981	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	1,129,258	1,130,240	981	0%	
00299 - QSCB 2010					
3XX - Revenues	-8,491,057	-8,641,062	-150,005	2%	
92X - Debt Services	1,738,815	1,738,815	0	0%	
98X - Appropriations	6,752,243	6,902,247	150,005	2%	

Note: There were no budget amendments exceeding 5%. Debt Service budgeted ending fund balance increased \$151,956. 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	350,000	-150,000	-30%	3
98X - Appropriations	1,060,492	1,210,492	150,000	14%	
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	7,071,211	7,024,346	-46,865	-1%	
97X - Transfers	18,595,058	18,641,923	46,865	0%	
00378 - Local Capital Imp. 2017/18					
3XX - Revenues	-52,245,913	-52,245,913	0	0%	
74X - Facility Acq and Construction	35,454,563	36,991,945	1,537,382	4%	
92X - Debt Services	520,000	520,000	0	0%	

	YTD September 2017	YTD October 2017	Budget Amendments	Percentage Difference	
97X - Transfers	8,545,239	13,640,942	5,095,703	60%	4
98X - Appropriations	7,726,111	1,093,026	-6,633,085	-86%	5
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-138,479,995	-138,626,806	-146,812	0%	
74X - Facility Acq and Construction	100,607,274	102,127,274	1,520,000	2%	
98X - Appropriations	37,872,721	36,499,533	-1,373,188	-4%	
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	-45,074,920	-45,076,135	-1,215	0%	
74X - Facility Acq and Construction	11,668,707	11,668,707	0	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,075,426	21,932,858	-5,142,568	-19%	6
98X - Appropriations	6,239,134	11,382,918	5,143,784	82%	6
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	-15,070,219	-15,071,783	-1,564	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,415,027	11,416,592	1,564	0%	

3. 00378 - Local Capital Imp. 2017/18 74X - Facility Acq and Construction decreased \$150,000 and 98X - Appropriations (Fund Balance) increased \$150,000 resulting from a cancelled HVAC in MDF(Main Distribution Frame) rooms project.

4. 00378 - Local Capital Imp. 2017/18 97X - Transfers increased \$5,095,703 as a result of transferring Debt Service budget from 00392 - Sales Tax Proceeds to 00378-Local Capital Imp. 2017/18.

5. 00378 - Local Capital Imp. 2017/18 98X - Appropriations increased resulting from the net of reductions in project costs, deferred projects, and project additions.

6. 00392 - Sales Tax Proceeds 97X Transfers decreased \$5,142,568 as a result of Debt service being moved from fund 00392 - Sales Tax Proceeds to 00378- Local Capital Imp. 2017/18. 98X Appropriations (Fund Balance)increased \$5,143,784 due to the same debt service move combined with sales tax revenue recognized.

Note: Capital Outlay budgeted ending fund balance decreased \$2,710,925 resulting from the net of reductions in project costs, deferred projects, and project additions.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,380,400	-34,413,837	-33,437	0%	
76X - Food Service	26,635,043	26,668,480	33,437	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	-34,400,505	-34,807,351	-406,846	1%	
5XX - Instruction	18,765,152	18,587,945	-177,207	-1%	
61X - Pupil Personnel Services	1,816,813	2,163,692	346,878	19%	7
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	4,680,530	4,854,910	174,380	4%	
64X - Instructional Staff Training	6,391,473	6,436,262	44,789	1%	
71X - Board	11,375	11,375	0	0%	
72X - General Admin-Superintendent	1,906,937	1,928,194	21,257	1%	
73X - School Administration	619,774	599,774	-20,000	-3%	
77X - Central Service	108,761	115,714	6,953	6%	
78X - Transportation	79,139	88,934	9,795	12%	8

	YTD September 2017	YTD October 2017	Budget Amendments	Percentage Difference	
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-286,489	-1,147,677	-861,188	301%	9
5XX - Instruction	266,097	1,110,836	844,738	317%	9
63X - Curriculum	2,037	17,537	15,500	761%	9
64X - Instructional Staff Training	12,997	13,752	755	6%	9
72X - General Admin-Superintendent	357	552	195	55%	9
73X - School Administration	5,000	5,000	0	0%	

7. 00421-Federal Cash Advance 61X - Pupil Personnel Services increased \$346,878 in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, and 46X-Capital Outlay.

8. 00421 - Federal Cash Advance 78X-Transportation increased \$9,795 in the area of 43X - Purchased Services

9. 00422- -Federal Non Cash Advance 3XX revenues increased \$861,188 for Pell Grant, FDLRS, and IDEA revenue recognized. Funds were budgeted in 5XX - Instruction - 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses; 63X - Curriculum - 43X - Purchased Services and 45X - Materials and Supplies, 64X -Instructional Staff Training - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, and 72X - General Admin - Superintendent 47X - Other Expenses

Note: There was no change in budgeted ending fund balance

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-62,410,242	-62,411,942	-1,700	0%	
77X - Central Service	49,263,413	49,265,113	1,700	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	-12,736	-12,736	0	0%	
61X - Pupil Personnel Services	2,621	2,621	0	0%	
77X - Central Service	10,115	10,115	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-176,333	-180,109	-3,775	2%	
5XX - Instruction	176,333	180,109	3,775	2%	

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