

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

| | YTD November 2017 | YTD December 2017 | Budget Amendments | Percentage Difference |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------|
| <u>GENERAL FUND</u> | | | | |
| 00101 - General Fund | | | | |
| 3XX - Revenues | | | | |
| 31X - Federal Direct | -552,036 | -553,575 | -1,539 | 0% |
| 32X - Federal Through State | -2,032,475 | -2,030,000 | 2,475 | 0% |
| 33X - Revenue From State Sources | -189,062,084 | -189,170,716 | -108,632 | 0% |
| 34X - Revenue From Local Sources | -195,069,280 | -195,098,759 | -29,479 | 0% |
| 36X - Transfers | -17,641,704 | -17,641,704 | 0 | 0% |
| 39X - Beginning Fund Balance | -25,562,074 | -25,562,074 | 0 | 0% |
| | -429,919,652 | -430,056,827 | -137,175 | 0% |
| 5XX - Instruction | | | | |
| 61X - Pupil Personnel Services | 17,705,524 | 17,939,624 | 234,100 | 1% |
| 62X - Instructional Media Services | 4,326,321 | 4,331,766 | 5,445 | 0% |
| 63X - Curriculum | 5,346,357 | 5,340,725 | -5,632 | 0% |
| 64X - Instructional Staff Training | 2,391,920 | 2,477,937 | 86,017 | 4% |
| 65X - Instructional Technology | 1,311,926 | 1,481,670 | 169,744 | 13% |
| 71X - Board | 1,436,845 | 1,436,845 | 0 | 0% |
| 72X - General Admin-Superintendent | 1,758,296 | 1,759,689 | 1,393 | 0% |
| 73X - School Administration | 24,990,921 | 25,071,390 | 80,469 | 0% |
| 74X - Facility Acq and Construction | 7,152,250 | 7,155,250 | 3,000 | 0% |
| 75X - Fiscal Service | 2,571,074 | 2,573,860 | 2,786 | 0% |
| 77X - Central Service | 8,322,295 | 8,382,091 | 59,796 | 1% |
| 78X - Transportation | 14,316,873 | 14,316,076 | -797 | 0% |
| 79X - Operation of Plant | 32,399,076 | 32,406,849 | 7,773 | 0% |
| 81X - Maintenance of Plant | 10,492,588 | 10,486,721 | -5,867 | 0% |
| 82X - Administrative Technology | 7,980,722 | 7,980,722 | 0 | 0% |
| 91X - Community Services | 4,084,382 | 4,087,351 | 2,969 | 0% |
| 92X - Debt Services | 114,250 | 114,250 | 0 | 0% |
| 98X - Appropriations | 15,388,034 | 15,388,034 | 0 | 0% |

1

1. 00101- General Fund 65X Instructional Technology 43X- Purchased Services increased \$169,744 due to the distribution of the charter school portion of the Digital Classroom allocation.

Note: There were no changes to the budgeted General Fund ending fund balance.

DEBT SERVICE FUNDS

| | | | | |
|-------------------------------------|------------|------------|--------|----|
| 00204 - 2008A COPs Refunding | | | | |
| 3XX - Revenues | -5,997,742 | -5,997,742 | 0 | 0% |
| 92X - Debt Services | 5,997,742 | 5,997,742 | 0 | 0% |
| 00206 - QZAB 2005 | | | | |
| 3XX - Revenues | -942,493 | -947,277 | -4,784 | 1% |
| 92X - Debt Services | 69,116 | 69,116 | 0 | 0% |
| 98X - Appropriations | 873,377 | 878,161 | 4,784 | 1% |
| 00207 - Sales Tax Revenue Bond 2005 | | | | |
| 3XX - Revenues | -3,162,678 | -3,162,678 | 0 | 0% |
| 92X - Debt Services | 3,162,678 | 3,162,678 | 0 | 0% |
| 00208 - Lease Purchase Bond 2007 | | | | |
| 3XX - Revenues | -3,191,431 | -3,191,431 | 0 | 0% |
| 92X - Debt Services | 3,191,431 | 3,191,431 | 0 | 0% |
| 00209 - Lease Purchase Bond 2009 | | | | |
| 3XX - Revenues | -953,059 | -953,059 | 0 | 0% |
| 92X - Debt Services | 953,059 | 953,059 | 0 | 0% |
| 00210 - State Memo SBE Bonds | | | | |
| 3XX - Revenues | -1,602,963 | -1,602,963 | 0 | 0% |

| | YTD November 2017 | YTD December 2017 | Budget Amendments | Percentage Difference |
|---------------------------------------|-------------------|-------------------|-------------------|-----------------------|
| 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 | -2,631,923 | -2,632,783 | -860 | 0% |
| 92X - Debt Services | 2,631,923 | 2,632,783 | 860 | 0% |
| 00287 - Sales Tax Revenue Bond 2017 | | | | |
| 3XX - Revenues | -6,464,940 | -6,464,940 | 0 | 0% |
| 92X - Debt Services | 6,464,940 | 6,464,940 | 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 | -1,268,681 | -1,268,681 | 0 | 0% |
| 92X - Debt Services | 1,268,681 | 1,268,681 | 0 | 0% |
| 00296 - Lease Purchase Bond 2016A | | | | |
| 3XX - Revenues | -1,840,901 | -1,840,919 | -18 | 0% |
| 92X - Debt Services | 1,840,901 | 1,840,919 | 18 | 0% |
| 00297 - QZAB 2004 | | | | |
| 3XX - Revenues | -1,211,499 | -1,212,662 | -1,163 | 0% |
| 92X - Debt Services | 80,205 | 80,205 | 0 | 0% |
| 98X - Appropriations | 1,131,294 | 1,132,457 | 1,163 | 0% |
| 00299 - QSCB 2010 | | | | |
| 3XX - Revenues | -8,640,360 | -8,645,336 | -4,976 | 0% |
| 92X - Debt Services | 1,738,815 | 1,738,815 | 0 | 0% |
| 98X - Appropriations | 6,901,546 | 6,906,522 | 4,976 | 0% |

Note: There were no budget amendments exceeding 5%. The Debt Service budgeted ending fund balance increased \$10,923 as a result of interest and 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 | 350,000 | 350,000 | 0 | 0% |
| 98X - Appropriations | 1,210,492 | 1,210,492 | 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 | -25,666,268 | -25,666,268 | 0 | 0% |
| 74X - Facility Acq and Construction | 7,018,194 | 6,991,180 | -27,014 | 0% |
| 97X - Transfers | 18,648,077 | 18,675,089 | 27,011 | 0% |
| 98X - Appropriations | -3 | 0 | 3 | -100% |
| 00378 - Local Capital Imp. 2017/18 | | | | |
| 3XX - Revenues | -52,245,913 | -52,245,913 | 0 | 0% |
| 74X - Facility Acq and Construction | 36,532,394 | 35,682,394 | -850,000 | -2% |
| 92X - Debt Services | 520,000 | 520,000 | 0 | 0% |
| 97X - Transfers | 13,634,788 | 13,607,777 | -27,011 | 0% |
| 98X - Appropriations | 1,558,732 | 2,435,743 | 877,011 | 56% |

| | YTD November 2017 | YTD December 2017 | Budget Amendments | Percentage Difference | |
|--|-------------------|-------------------|-------------------|-----------------------|--|
| 00387 - Sales Tax Revenue Bond 2017 | | | | | |
| 3XX - Revenues | -138,772,716 | -138,924,871 | -152,155 | 0% | |
| 74X - Facility Acq and Construction | 102,127,274 | 102,127,274 | 0 | 0% | |
| 98X - Appropriations | 36,645,442 | 36,797,597 | 152,155 | 0% | |
| 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 | -45,081,431 | -45,090,116 | -8,685 | 0% | |
| 74X - Facility Acq and Construction | 10,795,957 | 10,795,957 | 0 | 0% | |
| 92X - Debt Services | 91,652 | 91,652 | 0 | 0% | |
| 97X - Transfers | 21,932,858 | 21,932,858 | 0 | 0% | |
| 98X - Appropriations | 12,260,964 | 12,269,648 | 8,685 | 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 | -15,075,599 | -15,081,119 | -5,520 | 0% | |
| 74X - Facility Acq and Construction | 3,655,191 | 3,655,191 | 0 | 0% | |
| 98X - Appropriations | 11,420,408 | 11,425,928 | 5,520 | 0% | |

Note: There were no budget amendments exceeding 5%. The Capital Outlay budgeted ending fund balance increased \$1,043,374 as a result of funds remaining after the completion of the Palmetto High School auditorium to classroom conversion project (\$27,014); reduction of the flooring budget (\$850,000); Interest received on the sales tax revenue bond (\$152,155); Interest received on sales tax proceeds (\$8,685), and interest received on Impact fees (\$5,520).

FOOD SERVICE FUND

| | | | | | |
|-----------------------------|-------------|-------------|---------|----|--|
| 00410 - Food Service | | | | | |
| 3XX - Revenues | -34,413,837 | -34,491,228 | -77,390 | 0% | |
| 76X - Food Service | 26,668,480 | 26,745,871 | 77,390 | 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 | -39,987,681 | -42,468,253 | -2,480,572 | 6% | 2 |
| 5XX - Instruction | 20,438,604 | 21,484,210 | 1,045,606 | 5% | 2 |
| 61X - Pupil Personnel Services | 2,186,170 | 2,433,388 | 247,218 | 11% | 2 |
| 62X - Instructional Media Services | 15,144 | 15,144 | 0 | 0% | 2 |
| 63X - Curriculum | 5,430,961 | 6,518,417 | 1,087,456 | 20% | 2 |
| 64X - Instructional Staff Training | 8,703,652 | 8,608,756 | -94,897 | -1% | 2 |
| 71X - Board | 11,375 | 11,375 | 0 | 0% | 2 |
| 72X - General Admin-Superintendent | 2,236,057 | 2,385,067 | 149,010 | 7% | 2 |
| 73X - School Administration | 661,674 | 661,674 | 0 | 0% | 2 |
| 77X - Central Service | 165,714 | 165,714 | 0 | 0% | 2 |
| 78X - Transportation | 132,922 | 179,101 | 46,179 | 35% | 2 |
| 79X - Operation of Plant | 5,408 | 5,408 | 0 | 0% | 2 |
| 00422 - Federal Non Cash Advance | | | | | |
| 3XX - Revenues | -1,169,776 | -1,275,085 | -105,309 | 9% | 3 |
| 5XX - Instruction | 1,132,714 | 1,237,863 | 105,149 | 9% | 3 |
| 63X - Curriculum | 17,737 | 17,737 | 0 | 0% | 3 |
| 64X - Instructional Staff Training | 13,773 | 13,637 | -137 | -1% | 3 |
| 72X - General Admin-Superintendent | 552 | 689 | 137 | 25% | 3 |
| 73X - School Administration | 5,000 | 5,000 | 0 | 0% | 3 |
| 79X - Operation of Plant | 0 | 160 | 160 | | 3 |

YTD November 2017 YTD December 2017 Budget Amendments Percentage Difference

2. 00421 - Federal Cash Advance 3XX - Revenues increased \$2,480,572 for Title 1 revenue that was recognized. Budget amendments were processed to allocate budget to 5XX - Instruction, 61X - Pupil Personnel Services, 63X - Curriculum, 64X - Instructional Staff Training, 72X - General Admin Superintendent, and 78X - Transportation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X -Capital Outlay, and 47X - Other Expenses.

3. 00422 - Federal Non Cash Advance 3XX - Revenues increased \$105,309 for Pell Grant revenue received. Budget was allocated to 5XX - Instruction, 64X - Instructional Staff Training, 72X, General Admin-Superintendent, and 79X, Operation of Plant in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X -Materials and Supplies, 46X -Capital Outlay, and 47X - Other Expenses.

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

INTERNAL SERVICE FUNDS

| | | | | | |
|------------------------------------|-------------|-------------|---|----|--|
| 00711 - Self-Insurance - Health | | | | | |
| 3XX - Revenues | -62,411,942 | -62,411,942 | 0 | 0% | |
| 77X - Central Service | 49,265,113 | 49,265,113 | 0 | 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 | -13,241 | -23,366 | -10,125 | 76% | 4 |
| 61X - Pupil Personnel Services | 3,126 | 13,251 | 10,125 | 324% | 4 |
| 77X - Central Service | 10,115 | 10,115 | 0 | 0% | |
| 00830 - Financial Aid Fee Trust | | | | | |
| 3XX - Revenues | -180,109 | -196,952 | -16,843 | 9% | 5 |
| 5XX - Instruction | 180,109 | 196,952 | 16,843 | 9% | 5 |

4. 00821- Trust & Agency Expend. Trust 3XX - Revenues increased 10,125 for Migrant Program and Project Heart Donations. Budget was allocated to 61X - Pupil Personal Services in 43X Purchased Services, 45X - Materials and Supplies.

5. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$16,843 for financial aid fees received. Budget was allocated to 5XX - Instruction, 47X - Other Expenses.

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