

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

	YTD December 2017	YTD January 2018	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-553,575	-561,013	-7,439	1%	
32X - Federal Through State	-2,030,000	-2,030,000	0	0%	
33X - Revenue From State Sources	-189,170,716	-179,741,870	9,428,846	-5%	1
34X - Revenue From Local Sources	-195,098,759	-195,219,507	-120,748	0%	
36X - Transfers	-17,641,704	-15,958,771	1,682,933	-10%	2
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%	
	-430,056,827	-419,073,235	10,983,592	-3%	
5XX - Instruction	267,325,977	258,100,958	-9,225,019	-3%	
61X - Pupil Personnel Services	17,939,624	17,904,754	-34,870	0%	
62X - Instructional Media Services	4,331,766	4,328,610	-3,156	0%	
63X - Curriculum	5,340,725	5,425,059	84,334	2%	
64X - Instructional Staff Training	2,477,937	2,454,249	-23,689	-1%	
65X - Instructional Technology	1,481,670	1,481,670	0	0%	
71X - Board	1,436,845	1,436,845	0	0%	
72X - General Admin-Superintendent	1,759,689	1,767,103	7,414	0%	
73X - School Administration	25,071,390	25,116,129	44,739	0%	
74X - Facility Acq and Construction	7,155,250	5,472,317	-1,682,933	-24%	2
75X - Fiscal Service	2,573,860	2,573,872	12	0%	
77X - Central Service	8,382,091	8,260,218	-121,873	-1%	
78X - Transportation	14,316,076	14,467,911	151,835	1%	
79X - Operation of Plant	32,406,849	32,262,167	-144,682	0%	
81X - Maintenance of Plant	10,486,721	10,486,787	66	0%	
82X - Administrative Technology	7,980,722	7,944,147	-36,575	0%	
91X - Community Services	4,087,351	4,088,156	804	0%	
92X - Debt Services	114,250	114,250	0	0%	
98X - Appropriations	15,388,034	15,388,034	0	0%	

1. 00101-General Fund 3XX - Revenues, 33X - Revenues from State Sources decreased \$9,248,846 due to reductions in Florida Education Finance Program allocations.

2. 00101- General Fund 3XX- Revenues, 36X - Transfers decreased by \$1,682,933 as a result of being adjusted to the actual Local Capital Improvement Revenue (LCIP) for Eligible Charter Schools. (Per DOE Memo - 1/9/18). 74X-Facility Acq and Construction, 43X-Purchased Services expenditure budget was reduced in the same amount

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

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,997,742	-432,028	5,565,714	-93%	3
92X - Debt Services	5,997,742	432,028	-5,565,714	-93%	3
00206 - QZAB 2005					
3XX - Revenues	-947,277	-948,669	-1,392	0%	
92X - Debt Services	69,116	69,116	0	0%	
98X - Appropriations	878,161	879,553	1,392	0%	
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	-3,191,446	-15	0%	
92X - Debt Services	3,191,431	3,191,446	15	0%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-953,059	-953,064	-5	0%	
92X - Debt Services	953,059	953,064	5	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%	

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98X - Appropriations	101,701	101,701	0	0%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,632,783	-1,787,458	845,325	-32%	4
92X - Debt Services	2,632,783	1,787,458	-845,325	-32%	4
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	-1,268,809	-127	0%	
92X - Debt Services	1,268,681	1,268,809	127	0%	
00293 - Lease Purchase Bond 2017A Ref					
3XX - Revenues	0	-62,037,118	-62,037,118		
92X - Debt Services	0	62,037,118	62,037,118		
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-1,840,919	-1,841,056	-137	0%	
92X - Debt Services	1,840,919	1,841,056	137	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,212,662	-1,219,845	-7,183	1%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	1,132,457	1,139,640	7,183	1%	
00299 - QSCB 2010					
3XX - Revenues	-8,645,336	-8,643,506	1,830	0%	
92X - Debt Services	1,738,815	1,738,815	0	0%	
98X - Appropriations	6,906,522	6,904,691	-1,830	0%	

3. 00204-2008A COPS Refunding 3XX Revenues and 92X - Debt Services both decreased \$5,565,714 due to repayment resulting from the refunding of the 2017 COPS.

4. 00282 - Lease Purchase Bond 2011 3XX Revenues and 92X-Debt Services decreased \$845,325 due to a partial repayment resulting from the refunding of the 2017 COPS.

Note: The budgeted Debt Service ending fund balance increased \$6,744.73 as a result of the net of interest received and fair market value of investments.

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	6,991,180	6,870,716	-120,464	-2%	
97X - Transfers	18,675,089	18,795,553	120,464	1%	
00378 - Local Capital Imp. 2017/18					
3XX - Revenues	-52,245,913	-52,245,913	0	0%	
74X - Facility Acq and Construction	35,682,394	35,760,285	77,892	0%	
92X - Debt Services	520,000	520,000	0	0%	
97X - Transfers	13,607,777	11,539,366	-2,068,410	-15%	5

	YTD December 2017	YTD January 2018	Budget Amendments	Percentage Difference	
98X - Appropriations	2,435,743	4,426,261	1,990,518	82%	5
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-138,924,871	-139,088,270	-163,400	0%	
74X - Facility Acq and Construction	102,127,274	102,127,274	0	0%	
98X - Appropriations	36,797,597	36,960,997	163,400	0%	6
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	-45,090,116	-45,102,517	-12,402	0%	
74X - Facility Acq and Construction	10,795,957	10,295,957	-500,000	-5%	7
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	21,932,858	21,932,858	0	0%	
98X - Appropriations	12,269,648	12,782,050	512,402	4%	7
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	-15,081,119	-15,088,686	-7,567	0%	
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,425,928	11,433,495	7,567	0%	8

5. 00378-Local Capital Imp 2017/18 97X -Transfers has decreased \$2,068,410 and 98X-Appropriations has increased 1,990,518 resulting from the net of debt refunding, reduction in Charter school Capital Outlay due to LCIP adjustment. (Reference #2.), project budget adjustments.

6. 00387 - Sales Tax Revenue Bond 2017 3XX Revenues and 98X-Appropriations have increased \$163,400 resulting from interest received.

7. 00392-Sales Tax Proceeds 98X - Appropriations (fund balance) increased \$512,402 as a result of interest received and transfer of the Health Clinic budget to fund balance.

8. 00397- Impact Fees 98x Appropriations (fund balance) increased \$7,567 as a result of interest received.

Note: The Capital Outlay budgeted ending fund balance increased \$2,673,887 resulting from the net of: transferring \$120,464 software budget from 00377 Local Capital Improvement 2016/17 to 00378 Local Capital Improvement 2017/18; \$265,013 for the COPS Refunding; \$1,682,933 reduction in Charter school Capital Outlay due to LCIP adjustment. (Reference #2.); \$350,000 reduction of the King Middle School covered walkway project; and an increase of \$307,428 for school buses.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,491,228	-34,543,676	-52,449	0%	
76X - Food Service	26,745,871	26,798,319	52,449	0%	
98X - Appropriations	7,745,357	7,745,357	0	0%	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-42,468,253	-42,468,253	0	0%	
5XX - Instruction	21,484,210	21,108,670	-375,540	-2%	
61X - Pupil Personnel Services	2,433,388	2,431,633	-1,755	0%	
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	6,518,417	6,812,233	293,817	5%	9
64X - Instructional Staff Training	8,608,756	8,697,788	89,033	1%	
71X - Board	11,375	11,375	0	0%	
72X - General Admin-Superintendent	2,385,067	2,385,067	0	0%	
73X - School Administration	661,674	661,674	0	0%	
77X - Central Service	165,714	165,714	0	0%	
78X - Transportation	179,101	173,547	-5,554	-3%	
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-1,275,085	-1,286,415	-11,330	1%	
5XX - Instruction	1,237,863	1,249,193	11,330	1%	
63X - Curriculum	17,737	17,799	62	0%	

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64X - Instructional Staff Training	13,637	13,575	-62	0%
72X - General Admin-Superintendent	689	689	0	0%
73X - School Administration	5,000	5,000	0	0%
79X - Operation of Plant	160	160	0	0%

9. 00421 - Federal Cash Advance 63X - Curriculum increased \$293,817 in the areas of 41X-Salaries and 42X Employee Benefits due to the redistribution of budget to align with the Title I grant budget.

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

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health				
3XX - Revenues	-62,411,942	-62,412,212	-270	0%
77X - Central Service	49,265,113	49,265,113	0	0%
98X - Appropriations	13,146,829	13,147,099	270	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% . The Self Insurance-Health budgeted ending fund balance increased \$270 for wellness program revenue recognized.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-23,366	-25,673	-2,308	10%	10
61X - Pupil Personnel Services	13,251	15,558	2,308	17%	10
77X - Central Service	10,115	10,115	0	0%	
	0	0	0		
00830 - Financial Aid Fee Trust					
3XX - Revenues	-196,952	-209,429	-12,477	6%	11
5XX - Instruction	196,952	209,429	12,477	6%	11

10. 00821 - Trust & Agency Expend. Trust 3XX-Revenues increased \$2,308 for Project Heart Revenue recognized. These funds were budgeted in 61X-Pupil Personal Services, 45X Materials and Supplies.

11. 00830 - Financial Aid Fee Trust 3XX-Revenues increased \$12,477 for Financial Aid Fee Revenue Recognized. Budget in the same amount was added to 5XX-Instruction, 47X-Other Expenses.

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