

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT THROUGH THE PERIOD ENDING APRIL 30, 2015

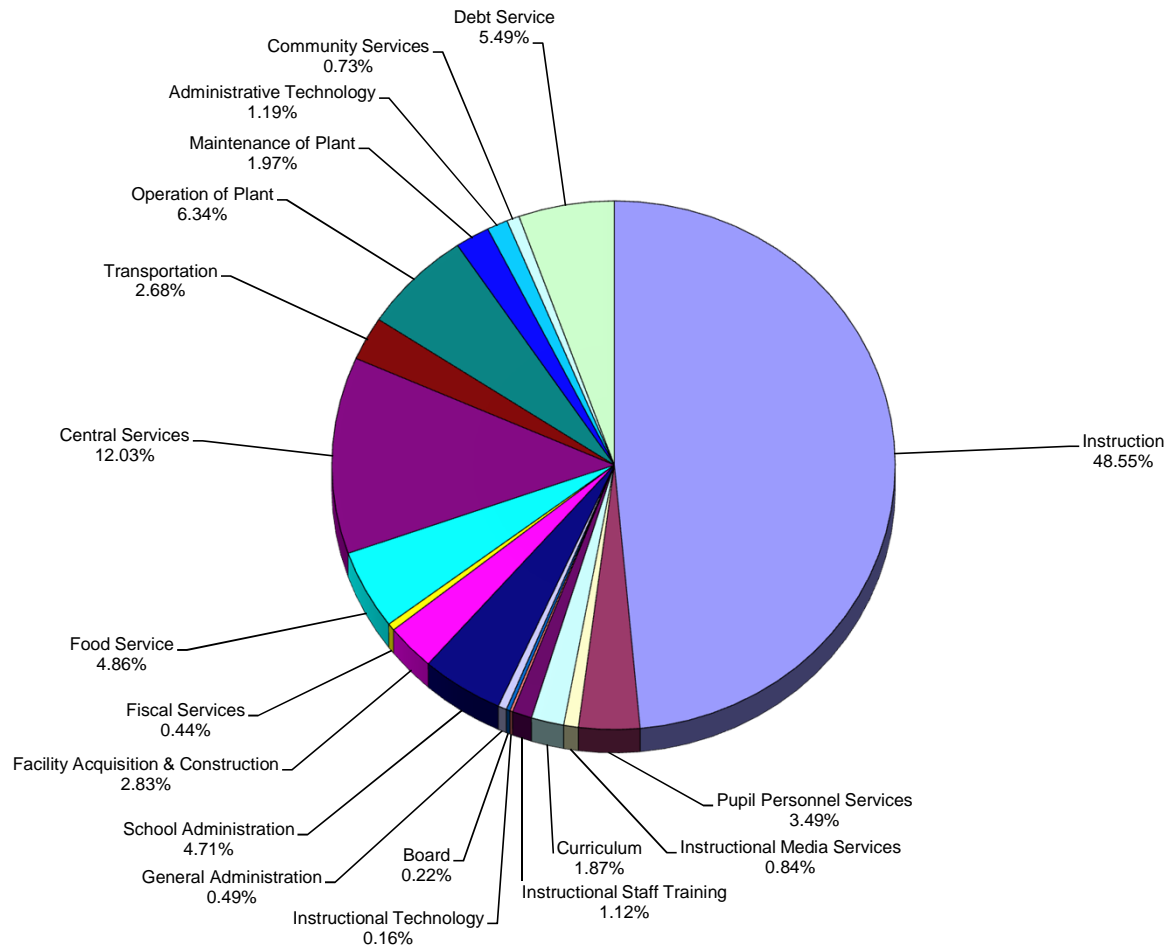
School Board of Manatee County
Combined Balance Sheet
As of April 30, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL April 2015	TOTAL April 2014
Assets									
Current Assets									
Cash	\$ 49,247,174	\$ 4,327,274	\$ 25,887,381	\$ 625,085	\$ (8,806,725)	\$ 18,381,254	\$ 99,277	\$ 89,760,720	\$ 68,970,745
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	789,397	-	-	2,064,287	866	6,941	-	2,861,491	3,035,131
Due From/(To)	-	-	-	-	-	-	-	-	-
Inventory	729,892	-	-	317,889	-	-	-	1,047,781	1,080,681
Investments	44,124,607	2,118,750	12,934,127	6,394,437	-	-	101,326	65,673,247	42,165,436
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	-	-	8,895,961	-	-	8,895,961	2,625,551
Total Assets	\$ 94,891,070	\$ 6,446,024	\$ 38,821,508	\$ 9,401,698	\$ 90,102	\$ 18,388,195	\$ 200,603	\$ 168,239,200	\$ 117,877,544
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 1,815,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,815,088	\$ 1,713,165
Payroll Deductions & WH	119,344	-	-	-	-	-	-	119,344	383,233
Accounts Payable	1,179,865	-	49,103	640,395	90,102	1,764,374	101,375	3,825,214	6,951,030
Construction Payable	-	-	-	-	-	-	-	-	-
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	193	-	-	-	-	-	-	193	3,565
Estimated Unpaid Claims	-	-	-	-	-	10,754,137	-	10,754,137	10,282,570
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	32,000,000	-	-	-	-	-	-	32,000,000	-
Deferred Revenue	-	-	-	(48,958)	-	-	-	(48,958)	310,599
Total Liabilities	\$ 35,114,490	\$ -	\$ 49,103	\$ 591,437	\$ 90,102	\$ 12,518,511	\$ 101,375	\$ 48,465,018	\$ 19,644,162
Fund Equity									
Revenue Over Expenditures	\$ 45,365,199	\$ 1,085,809	\$ 19,871,416	\$ 2,277,793	\$ -	\$ (268,395)	\$ 59,376	\$ 68,391,198	\$ 81,731,413
Nonspendable									
SBA Fund B	22,069	-	42,105	1,697	-	-	-	65,871	383,529
Inventories	708,654	-	-	317,889	-	-	-	1,026,543	1,598,160
Restricted									
State Required Carryover	1,513,821	-	-	-	-	-	-	1,513,821	180,838
Food Services	-	-	-	6,008,375	-	-	-	6,008,375	3,929,626
Debt Service	-	5,360,215	-	-	-	-	-	5,360,215	3,847,802
Capital Projects	-	-	13,404,451	-	-	-	-	13,404,451	11,574,021
Other Purposes	1,100,482	-	-	-	-	6,107,531	39,852	7,247,865	3,622,424
Assigned									
Encumbrances	973,008	-	5,454,433	204,507	-	30,548	-	6,662,496	-
Unassigned	10,093,347	-	-	-	-	-	-	10,093,347	(8,634,431)
Total Fund Equity	\$ 59,776,580	\$ 6,446,024	\$ 38,772,405	\$ 8,810,261	\$ -	\$ 5,869,684	\$ 99,228	\$ 119,774,182	\$ 98,233,382
Total Liab & Fund Equity	\$ 94,891,070	\$ 6,446,024	\$ 38,821,508	\$ 9,401,698	\$ 90,102	\$ 18,388,195	\$ 200,603	\$ 168,239,200	\$ 117,877,544

School Board of Manatee County
Combined Statement of Revenues and Expenditures
As of April 30, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL April 2015	TOTAL April 2014
Revenue									
Federal Direct	\$ 379,793	\$ 932,661	\$ -	\$ -	\$ 2,336,275	\$ -	\$ -	\$ 3,648,729	\$ 3,300,730
Federal Through State	356,629	-	-	15,904,978	20,050,067	-	-	36,311,674	35,281,639
State	144,426,549	-	2,282,610	147,203	-	-	-	146,856,362	141,473,154
Local	<u>162,163,556</u>	<u>199,766</u>	<u>58,864,506</u>	<u>4,603,312</u>	<u>-</u>	<u>32,927,827</u>	<u>152,519</u>	<u>258,911,486</u>	<u>246,850,181</u>
Total Revenue	\$ 307,326,527	\$ 1,132,427	\$ 61,147,116	\$ 20,655,493	\$ 22,386,342	\$ 32,927,827	\$ 152,519	\$ 445,728,251	\$ 426,905,704
Expenditures									
Instruction	\$ 169,943,387	\$ -	\$ -	\$ -	\$ 13,517,296	\$ -	\$ 90,155	\$ 183,550,838	\$167,073,900
Pupil Personnel Services	11,702,707	-	-	-	1,494,486	-	2,507	13,199,700	13,080,788
Instructional Media Services	3,162,215	-	-	-	20	-	481	3,162,716	2,675,689
Curriculum	3,918,921	-	-	-	3,149,434	-	-	7,068,355	6,707,349
Instructional Staff Training	987,266	-	-	-	3,261,081	-	-	4,248,347	3,599,949
Instructional Technology	581,599	-	-	-	10,772	-	-	592,371	143,424
Board	836,075	-	-	-	-	-	-	836,075	1,013,629
General Administration	1,059,472	-	-	-	808,783	-	-	1,868,255	1,746,961
School Administration	17,789,821	-	-	-	3,857	-	-	17,793,678	16,013,008
Facility Acquisition & Construction	1,849,599	-	8,854,294	-	-	-	-	10,703,893	5,036,159
Fiscal Services	1,620,940	-	-	-	35,629	-	-	1,656,569	1,477,288
Food Services	-	-	-	18,377,700	-	-	-	18,377,700	17,672,837
Central Services	6,633,623	-	-	-	67,864	38,796,222	-	45,497,709	40,198,502
Transportation	10,093,955	-	-	-	24,602	-	-	10,118,557	10,571,813
Operation of Plant	23,949,180	-	-	-	12,518	-	-	23,961,698	24,697,033
Maintenance of Plant	7,465,222	-	-	-	-	-	-	7,465,222	6,533,603
Administrative Technology	4,491,884	-	-	-	-	-	-	4,491,884	4,042,960
Community Services	2,743,173	-	-	-	-	-	-	2,743,173	1,880,896
Debt Service	<u>75,722</u>	<u>20,674,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,750,313</u>	<u>22,425,204</u>
Total Expenditures	\$ 268,904,761	\$ 20,674,591	\$ 8,854,294	\$ 18,377,700	\$ 22,386,342	\$ 38,796,222	\$ 93,143	\$ 378,087,053	\$346,590,992
Excess (Deficiency) of Revenue over Expenditures	\$ 38,421,766	\$ (19,542,164)	\$ 52,292,822	\$ 2,277,793	\$ -	\$ (5,868,395)	\$ 59,376	\$ 67,641,198	\$ 80,314,712
Other Financing Sources (Uses)									
Other Financing Sources	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 5,600,000	\$ -	\$ 6,350,000	\$ 1,416,701
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	11,793,433	20,627,973	-	-	-	-	-	32,421,406	27,940,028
Transfers Out	<u>(5,600,000)</u>	<u>-</u>	<u>(32,421,406)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,021,406)</u>	<u>(27,940,028)</u>
Total Other Financing Sources (Uses)	\$ 6,943,433	\$ 20,627,973	\$ (32,421,406)	\$ -	\$ -	\$ 5,600,000	\$ -	\$ 750,000	\$ 1,416,701
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 45,365,199	\$ 1,085,809	\$ 19,871,416	\$ 2,277,793	\$ -	\$ (268,395)	\$ 59,376	\$ 68,391,198	\$ 81,731,413

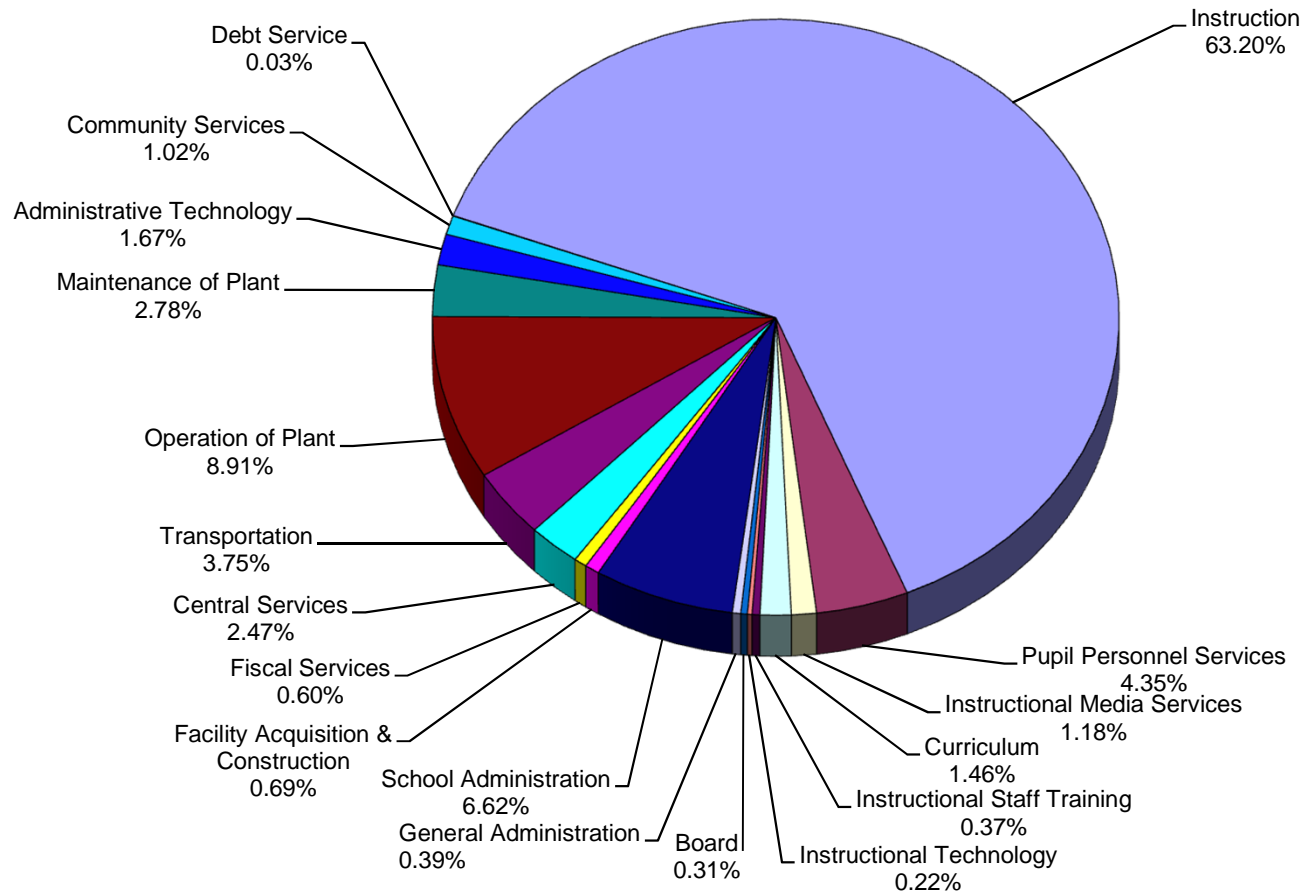
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Direct						
ROTC	525,000	525,000	378,383	146,617	72%	428,999
Miscellaneous Federal Direct	2,640	-	1,410	(1,410)	-	2,640
Total Federal Direct	527,640	525,000	379,793	145,207		431,639
Federal Through State						
Medicaid	1,800,000	1,000,000	326,629	673,371	33%	651,232
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	30,000	30,000	-	100%	25,000
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	-	-	-	-	136,136
Total Federal Through State	1,800,000	1,030,000	356,629	673,371		812,368
State						
FEFP	107,058,103	109,624,230	88,330,972	21,293,258	81%	85,937,871
Workforce Development	9,346,968	9,346,968	7,776,271	1,570,697	83%	7,561,398
Performance Based Incentives	-	-	-	-	-	24,000
CO&DS W/H Administrative Expense	22,000	22,000	-	22,000	0%	-
Teacher Lead Program	-	-	-	-	-	-
Instructional Materials	-	-	-	-	-	-
State License Tax	330,000	330,000	324,979	5,021	98%	324,119
Discretionary Lottery	-	170,183	-	170,183	0%	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,013,139	52,650,420	43,769,136	8,881,284	83%	42,847,748
School Recognition Funds	1,959,354	2,461,552	2,461,552	-	100%	1,501,341
Voluntary PreK Program	1,400,000	1,400,000	1,461,456	(61,456)	104%	1,245,127
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	(6,250)
Other Miscellaneous State Revenue	300,000	770,889	302,183	468,706	39%	312,877
Total State	172,429,564	176,776,242	144,426,549	32,349,693		139,748,231
Local						
District School Taxes	160,172,585	160,172,586	151,909,925	8,262,661	95%	144,914,571
Rent	400,000	459,541	255,277	204,264	56%	343,870
Interest on Investments	50,000	50,000	35,529	14,471	71%	57,790
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	-	4,660	4,759	(99)	102%	12,567
Vending Sales	-	10,000	2,806	7,194	28%	(12,989)
Post Secondary Vocational Ed Course Fees	2,200,000	3,795,371	1,637,963	2,157,408	43%	1,354,589
Continuing Workforce Ed Fees	-	10,209	26,149	(15,940)	256%	-
Capital Improvement Fees	-	76,402	76,042	360	100%	66,768
Other School Class Fees	-	82,752	83,115	(363)	100%	66,783
School Age Child Care Fees	-	4,978,005	3,375,909	1,602,096	68%	-
Charges for Services	1,000,000	999,427	726,310	273,117	73%	902,825
Bus Fees	710,000	710,000	683,040	26,960	96%	673,805
Activity Bus Fees	48,000	48,000	123,871	(75,871)	258%	54,778
Sale of Junk	4,000	4,000	2,480	1,520	62%	8,249
Federal Indirect	1,100,000	1,100,000	817,551	282,449	74%	741,553
Other Miscellaneous Local Sources	7,940,571	5,071,638	1,760,042	3,311,596	35%	4,036,444
Refund of Prior Year Exp	-	-	274,371	(274,371)	-	(1,403,920)
Lost & Damaged Textbooks	4,000	8,750	4,507	4,243	52%	2,889
Food Service Indirect	302,500	302,500	363,910	(61,410)	120%	317,921
Total Local	173,931,656	177,883,841	162,163,556	15,720,285		152,138,493
Transfers In						
From Capital Project Funds	16,736,499	16,736,499	11,793,433	4,943,066	70%	5,232,945
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	3,000,000	750,000	750,000	-	100%	1,400,000
Insurance Loss Recovery	5,000	5,000	-	5,000	0%	16,701
Total Transfers In & Other Financing Sources	19,741,499	17,491,499	12,543,433	4,948,066		6,649,646
TOTAL REVENUES	\$ 368,430,359	\$ 373,706,582	\$ 319,869,960	\$ 53,836,622	86%	\$ 299,780,377
EXPENDITURES						
Expenditures By Function						
Instruction	238,919,890	233,001,270	169,943,387	63,057,883	73%	155,390,521
Pupil Personnel Services	16,873,336	13,391,243	11,702,707	1,688,536	87%	9,942,288
Instructional Media Services	4,505,056	4,677,463	3,162,215	1,515,248	68%	2,675,621
Curriculum	4,745,506	5,571,237	3,918,921	1,652,316	70%	3,842,306
Instructional Staff Training	2,198,633	2,512,066	987,266	1,524,800	39%	523,494
Instructional Technology	64,877	582,726	581,599	1,127	100%	140,590
Board	1,159,303	1,223,991	836,075	387,916	68%	1,013,629
General Administration	1,535,032	1,703,109	1,059,472	643,637	62%	1,019,754
School Administration	22,650,403	22,892,326	17,789,821	5,102,505	78%	16,004,810
Facility Acquisition & Construction	2,615,521	2,633,317	1,849,599	783,718	70%	2,088,743
Fiscal Services	2,697,459	2,524,261	1,620,940	903,321	64%	1,437,236
Food Service	-	-	-	-	-	-
Central Services	7,996,174	9,188,137	6,633,623	2,554,514	72%	5,532,697
Transportation	12,676,395	12,600,359	10,093,955	2,506,404	80%	10,529,105
Operation of Plant	27,521,734	30,238,204	23,949,180	6,289,024	79%	24,689,184
Maintenance of Plant	10,932,619	10,655,181	7,465,222	3,189,959	70%	6,533,603
Administrative Technology	6,418,985	7,106,595	4,491,884	2,614,711	63%	4,042,960
Community Services	2,330,817	3,516,478	2,743,173	773,305	78%	1,880,896
Debt Service	500,000	500,000	75,722	424,278	15%	34,435
Total Expenditures by Function	366,341,740	364,517,963	268,904,761	95,613,202		247,321,872
Transfers Out						
To Internal Service Fund (Health)	-	5,600,000	5,600,000	-	100%	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	16,500,000	18,000,000	-	18,000,000	0%	-
Total Transfers Out & Appropriations	16,500,000	23,600,000	5,600,000	18,000,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 382,841,740	\$ 388,117,963	\$ 274,504,761	\$ 113,613,202	71%	\$ 247,321,872
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
Beginning Fund Balance	14,411,381	14,411,381	14,411,381			(7,503,057)
Balance	\$ -	\$ -	\$ 59,776,580			\$ 44,955,448

Expenditures by Function - General Fund



■ Instruction	■ Pupil Personnel Services	■ Instructional Media Services	■ Curriculum	■ Instructional Staff Training	■ Instructional Technology
■ Board	■ General Administration	■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ Central Services
■ Transportation	■ Operation of Plant	■ Maintenance of Plant	■ Administrative Technology	■ Community Services	■ Debt Service

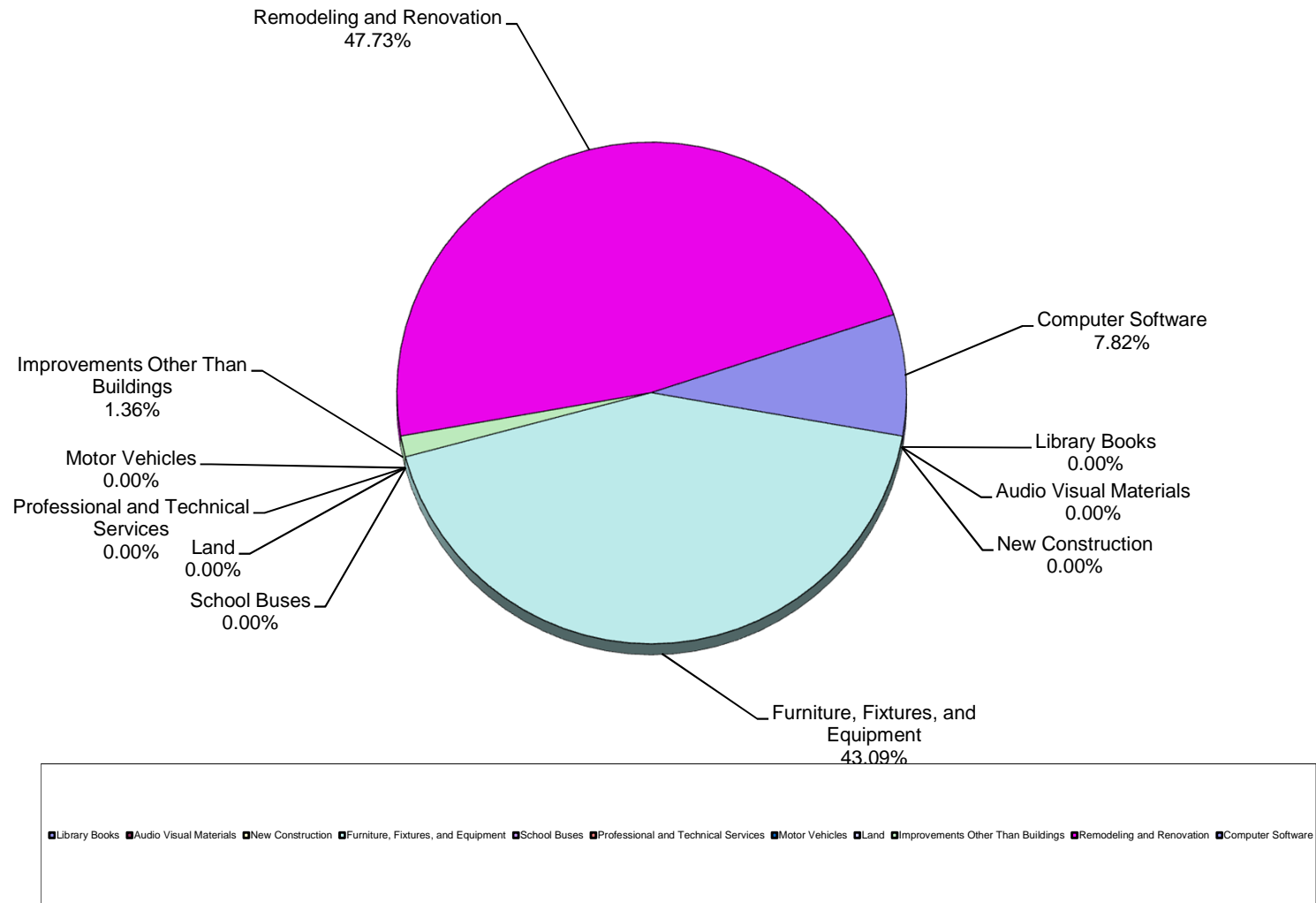
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	932,661	932,661	-		966,599
Total Federal Direct	-	932,661	932,661	-		966,599
State						
CO&DS W/H Bonds	1,647,500	1,647,500	-	1,647,500	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	1,647,500	1,647,500	-	1,647,500		-
Local						
Interest on Investments	-	199,467	199,766	(299)	100%	197,393
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	199,467	199,766	(299)		197,393
Transfers In						
From Capital Project Funds	35,715,000	35,452,892	20,627,973	14,824,919	58%	22,707,083
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,715,000	35,452,892	20,627,973	14,824,919		22,707,083
TOTAL REVENUES	\$ 37,362,500	\$ 38,232,520	\$ 21,760,400	\$ 16,472,120	57%	\$ 23,871,075
EXPENDITURES						
Debt Service						
Redemption of Principal	27,677,913	27,281,091	14,495,000	12,786,091	53%	15,515,000
Interest	9,632,211	10,638,171	6,098,535	4,539,636	57%	6,850,769
Dues and Fees	52,376	114,075	81,056	33,019	71%	25,000
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	37,362,500	38,033,337	20,674,591	17,358,746		22,390,769
Appropriations						
Unappropriated Fund Balance	5,360,215	5,559,398	-	5,559,398		-
Total Appropriations	5,360,215	5,559,398	-	5,559,398		-
TOTAL EXPENDITURES	\$ 42,722,715	\$ 43,592,735	\$ 20,674,591	\$ 22,918,144	47%	\$ 22,390,769
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,360,215)	\$ (5,360,215)	\$ 1,085,809			\$ 1,480,306
Beginning Fund Balance	5,360,215	5,360,215	5,360,215			3,847,802
Balance	\$ -	\$ -	\$ 6,446,024			\$ 5,328,108

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-		-
Total Federal Through State	-	-	-	-		-
State						
CO&DS Distributed	171,397	171,397	-	-	0%	-
Interest on Undist. CO&DS	-	-	-	-		-
Public Education Capital Outlay PECO	827,659	827,659	827,659	-	100%	-
Charter School Cap Outlay PECO	1,800,000	1,800,000	1,389,403	410,597	77%	1,511,629
Other Miscellaneous State Revenue	75,000	75,000	65,548	9,452	87%	65,077
Total State	2,874,056	2,874,056	2,282,610	420,049		1,576,706
Local						
District Capital Taxes	40,229,777	40,229,777	38,783,915	1,445,862	96%	35,804,156
Local Sales Tax	27,493,681	27,493,681	20,054,712	7,438,969	73%	18,705,051
Interest on Investments	-	11,441	11,441	-	100%	4,403
Other Miscellaneous Local Sources	-	14,438	14,438	-	100%	-
Impact Fees	-	-	-	-		3,945
Refund of Prior Year Expense	-	-	-	-		1,400,175
Total Local	67,723,458	67,749,337	58,864,506	8,884,831		55,917,730
Other Financing Sources						
SBE Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 70,597,514	\$ 70,623,393	\$ 61,147,116	\$ 9,304,880	87%	\$ 57,494,436
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	30,783,004	21,277,128	-	21,277,128	0%	2,120
Furniture, Fixtures, and Equipment	1,954,000	4,890,798	3,815,434	1,075,364	78%	648,568
School Buses	1,500,000	1,500,000	-	1,500,000	0%	-
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	-	-	-	-		-
Land	-	-	-	-		-
Improvements Other Than Buildings	5,359	183,133	120,073	63,060	66%	42,936
Remodeling and Renovation	3,804,641	9,615,325	4,226,032	5,389,293	44%	2,015,015
Computer Software	-	868,607	692,755	175,852	80%	238,777
Total Facility Acquisition & Construction	38,047,004	38,334,991	8,854,294	29,480,697		2,947,416
Debt Service						
Principal	-	-	-	-		-
Interest	-	-	-	-		-
Dues and Fees	-	-	-	-		-
Total Debt Service	-	-	-	-		-
Transfers Out						
To General Fund	15,736,499	15,736,499	11,793,433	3,943,066	75%	5,232,945
To Debt Service	35,715,000	35,452,892	20,627,973	14,824,919	58%	22,707,083
Total Transfers Out	51,451,499	51,189,391	32,421,406	18,767,985		27,940,028
TOTAL EXPENDITURES & TRANSFERS	\$ 89,498,503	\$ 89,524,382	\$ 41,275,700	\$ 48,248,682	46%	\$ 30,887,444
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (18,900,989)	\$ (18,900,989)	\$ 19,871,416			\$ 26,606,992
Beginning Fund Balance	18,900,989	18,900,989	18,900,989			11,732,911
Balance	\$ -	\$ -	\$ 38,772,405			\$ 38,339,903

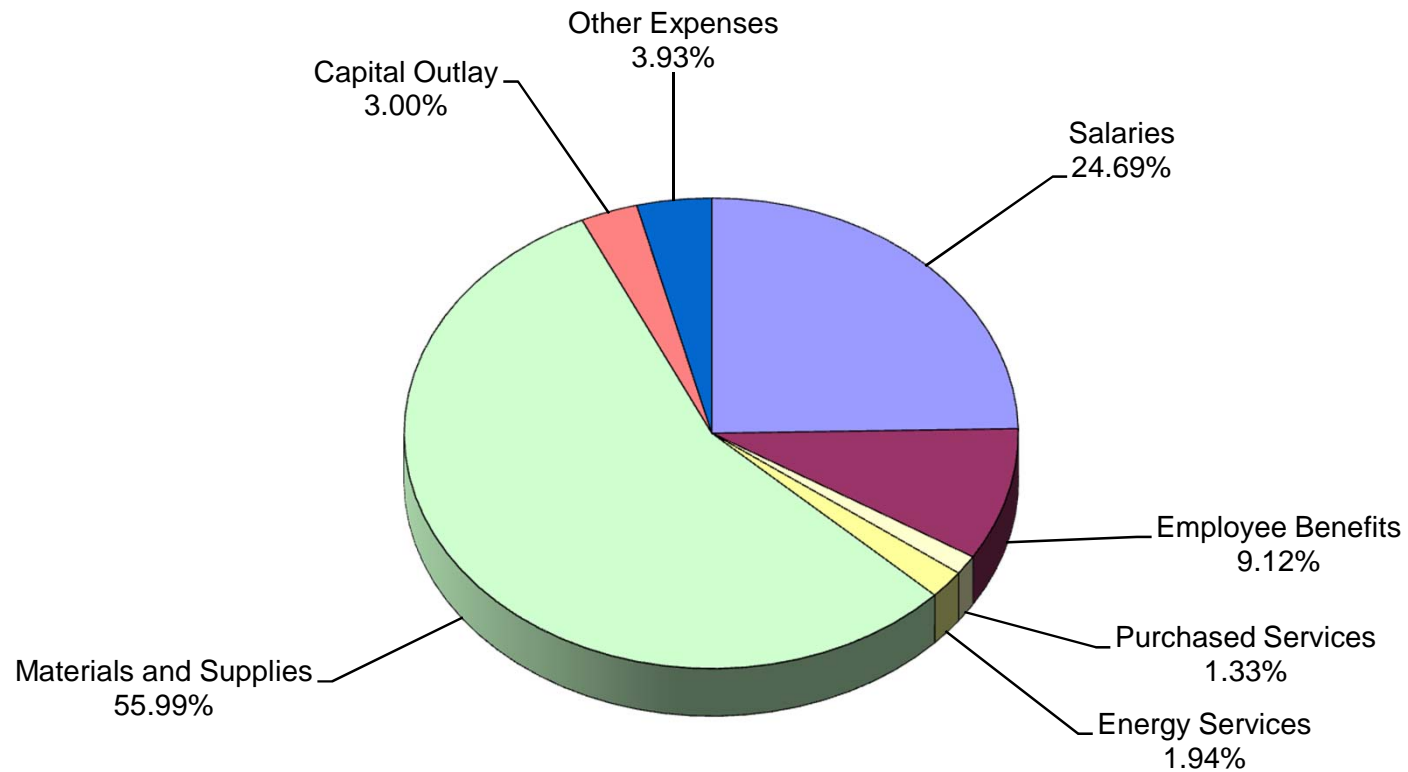
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	252,200	454,920	202,720	252,200	45%	181,942
School Lunch Reimbursement	13,753,200	13,753,200	11,201,447	2,551,753	81%	9,986,778
School Breakfast Reimbursement	4,767,000	4,767,000	3,504,068	1,262,932	74%	3,104,469
After-School Snack Reimbursement	535,050	535,050	229,937	305,113	43%	405,365
School Supper Reimbursement	1,422,925	1,422,925	284,095	1,138,830	20%	520,975
USDA Donated Commodities	1,400,001	1,400,001	-	1,400,001	0%	269,106
Summer Food Service Program	379,467	379,466	459,133	(79,667)	121%	251,721
Other Food Service Revenue	<u>118,982</u>	<u>132,982</u>	<u>23,578</u>	<u>109,404</u>	18%	<u>63,840</u>
Total Federal Through State	22,628,825	22,845,544	15,904,978	6,940,566		14,784,196
State						
School Breakfast Supplement	138,433	138,433	67,102	71,331	48%	66,648
School Lunch Supplement	163,139	163,139	80,101	83,038	49%	81,569
Other Miscellaneous State	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Total State	301,572	301,572	147,203	154,369		148,217
Local						
Interest on Investments	-	-	13,009	(13,009)		3,534
Student Lunches	3,432,650	3,432,650	2,411,764	1,020,886	70%	2,678,089
Student Breakfasts	336,600	336,600	112,906	223,694	34%	148,212
Adult Breakfast/Lunch	247,400	247,400	218,656	28,744	88%	219,968
Student/Adult Ala Carte	2,122,500	2,122,500	1,606,245	516,255	76%	1,848,516
Catering/Special	83,000	83,000	46,085	36,915	56%	22,679
Other Food Sales	-	-	-	-		-
Vending Sales	8,100	8,100	3,272	4,828	40%	4,839
Prepaid Adjustment	-	-	-	-		(19)
Cash Over/(Short)	-	-	(4,205)	4,205		(6,012)
Other Miscellaneous Local Sources	92,800	92,800	102,925	(10,125)	111%	91,720
Refund of Prior Year Expense	<u>-</u>	<u>-</u>	<u>92,655</u>	<u>(92,655)</u>		<u>-</u>
Total Local	6,323,050	6,323,050	4,603,312	1,719,738		5,011,526
TOTAL REVENUES	\$ 29,253,447	\$ 29,470,166	\$ 20,655,493	\$ 8,814,673	70%	\$ 19,943,939
EXPENDITURES						
Food Service						
Salaries	10,846,691	7,307,365	4,536,916	2,770,449	62%	4,276,814
Employee Benefits	-	3,503,455	1,676,271	1,827,184	48%	1,761,345
Purchased Services	-	520,100	243,647	276,453	47%	270,535
Energy Services	2,001,062	465,875	357,152	108,723	77%	374,559
Materials and Supplies	15,713,475	15,900,285	10,289,363	5,610,922	65%	10,171,740
Capital Outlay	697,175	1,491,961	551,339	940,622	37%	230,510
Other Expenses	<u>-</u>	<u>991,081</u>	<u>723,012</u>	<u>268,069</u>	73%	<u>587,334</u>
Total Food Service	29,258,403	30,180,122	18,377,700	11,802,422		17,672,837
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	<u>6,527,512</u>	<u>5,822,512</u>	<u>-</u>	<u>5,822,512</u>	0%	<u>-</u>
Total Appropriations	6,527,512	5,822,512	-	5,822,512		-
TOTAL EXPENDITURES	\$ 35,785,915	\$ 36,002,634	\$ 18,377,700	\$ 17,624,934	51%	\$ 17,672,837
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (6,532,468)	\$ (6,532,468)	\$ 2,277,793			\$ 2,271,102
Beginning Fund Balance	6,532,468	6,532,468	6,532,468			4,801,889
Balance	\$ -	\$ -	\$ 8,810,261			\$ 7,072,991

Expenditures by Object - Food Service Fund

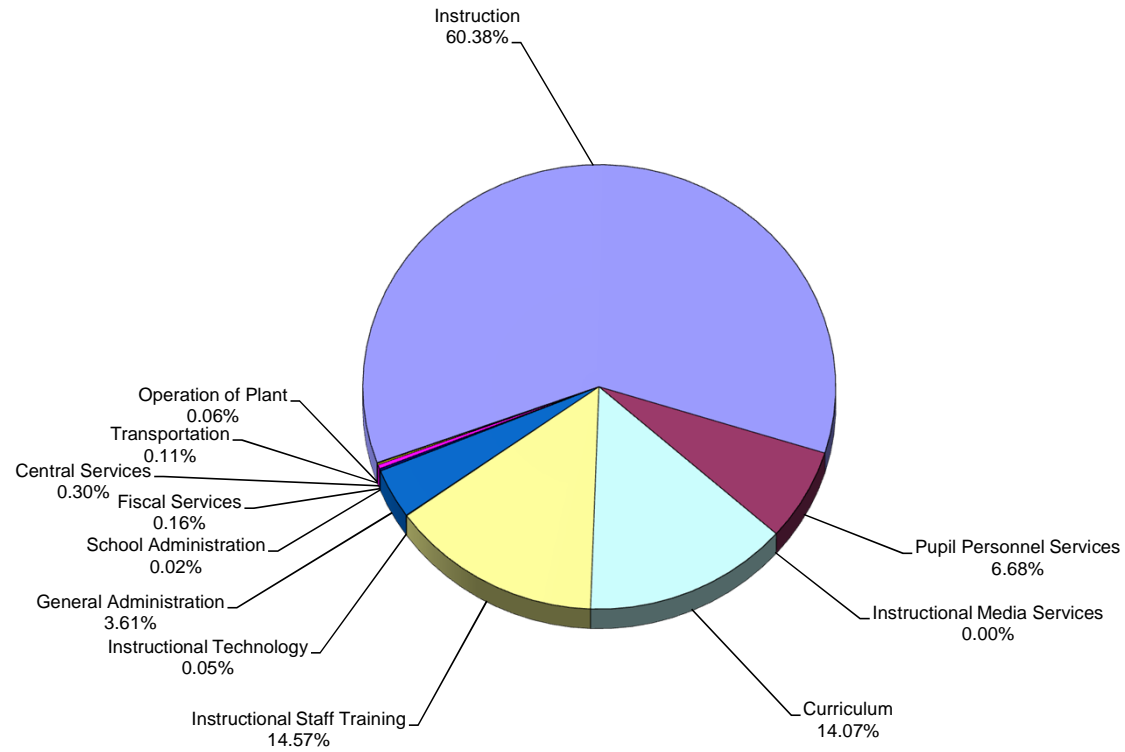


■ Salaries ■ Employee Benefits ■ Purchased Services ■ Energy Services ■ Materials and Supplies ■ Capital Outlay ■ Other Expenses

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Direct						
Other Federal Direct	-	218,513	156,109	62,404	71%	230,290
Miscellaneous Federal Direct	-	2,264,750	2,180,166	84,584	96%	1,672,202
Total Federal Direct	-	2,483,263	2,336,275	146,988		1,902,492
Federal Through State						
Vocational Education Acts	51,890	691,179	332,669	358,510	48%	232,704
Race To The Top	15,998	370,471	268,639	101,832	73%	1,309,984
Job Training Partnership Act	408,642	303,214	241,300	61,914	80%	202,879
Teacher/Principal Training & Recruiting	-	959,609	2,237	957,372	0%	644,461
Eisenhower Math & Science	-	-	-	-		354
IDEA	8,784,904	13,790,171	9,523,362	4,266,809	69%	7,466,204
Elementary and Secondary Title I	11,228,139	17,180,047	7,463,044	9,717,003	43%	8,381,515
Adult General Education	82,383	611,452	519,508	91,944	85%	537,855
Federal Through Local	-	-	-	-		-
Other Federal Through State	1,019,779	3,244,123	1,199,026	2,045,097	37%	567,558
English Language Acquisition	393,229	1,087,917	500,282	587,635	46%	341,561
Total Federal Through State	21,984,964	38,238,183	20,050,067	18,188,116		19,685,075
TOTAL REVENUES	\$ 21,984,964	\$ 40,721,446	\$ 22,386,342	\$ 18,335,104	55%	\$ 21,587,567
EXPENDITURES						
Instruction	9,811,222	22,890,571	13,517,296	9,373,275	59%	11,525,345
Pupil Personnel Services	4,023,967	2,362,188	1,494,486	867,702	63%	3,138,415
Instructional Media Services	35,149	8,026	20	8,006	0%	37
Curriculum	3,806,905	5,053,672	3,149,434	1,904,238	62%	2,865,043
Instructional Staff Training	4,128,432	8,112,887	3,261,081	4,851,806	40%	3,076,455
Board	-	10,773	10,772	1	100%	2,834
General Administration	13,816	1,658,863	808,783	850,080	49%	727,207
School Administration	-	53,602	3,857	49,745	7%	8,198
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	3,034	48,861	35,629	13,232	73%	40,052
Food Service	-	-	-	-		-
Central Services	81,540	198,110	67,864	130,246	34%	153,424
Transportation	80,899	311,375	24,602	286,773	8%	42,708
Operation of Plant	-	12,518	12,518	-	100%	7,849
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 21,984,964	\$ 40,721,446	\$ 22,386,342	\$ 18,335,104	55%	\$ 21,587,567
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance						
	-	-	-			-
Balance						
	\$ -	\$ -	\$ -			\$ -

Expenditures by Function - Other Special Revenue Funds

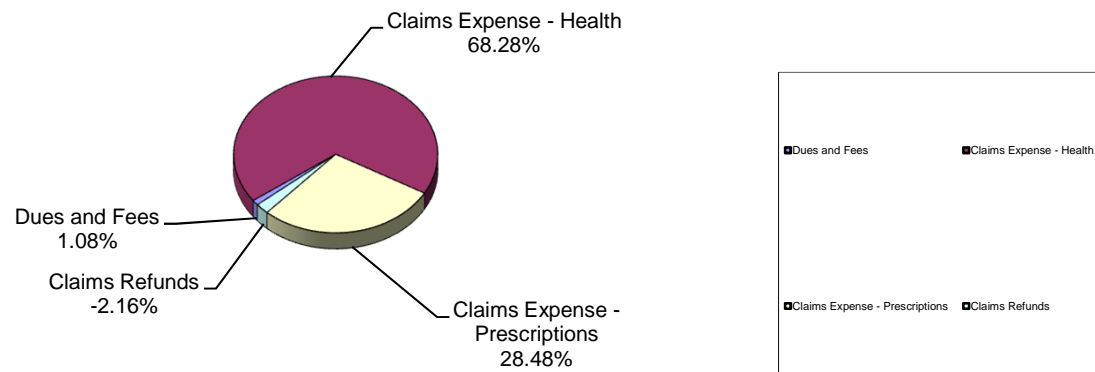
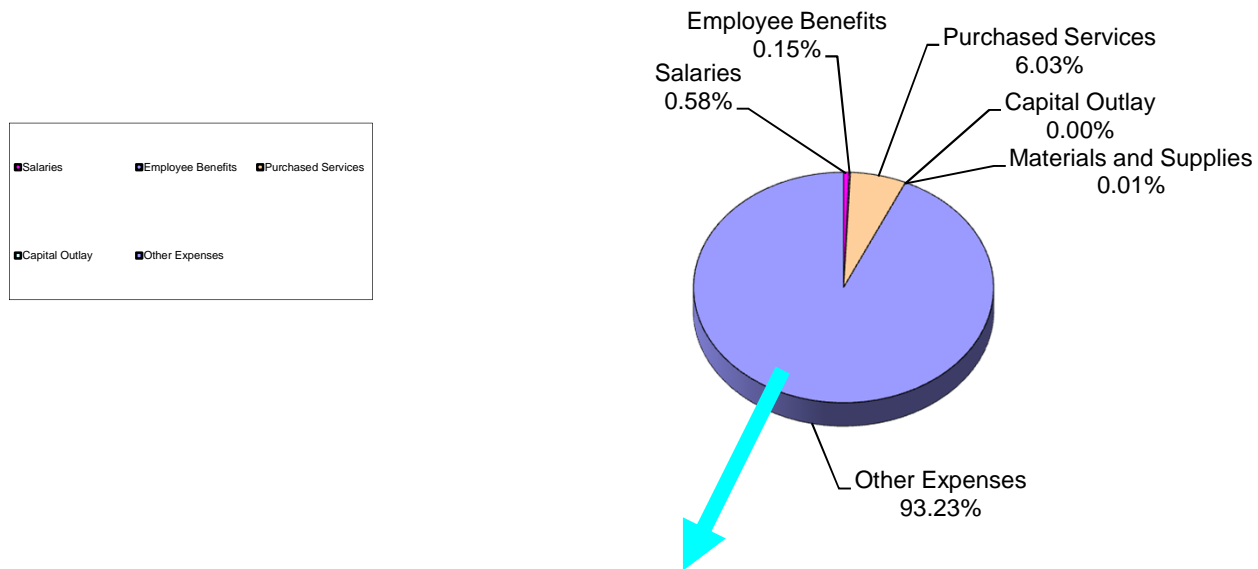


■ Instruction
 ■ Pupil Personnel Services
 ■ Instructional Media Services
 ■ Curriculum
 ■ Instructional Staff Training
 ■ Instructional Technology
 ■ General Administration
 ■ School Administration
 ■ Fiscal Services
 ■ Central Services
 ■ Transportation
 ■ Operation of Plant

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	46,312,607	30,380,897	21,087,056	9,293,841	69%	20,024,132
Premium - Employee	-	12,462,914	7,008,188	5,454,726	56%	6,918,789
Premium - Retiree	-	3,197,382	2,466,952	730,430	77%	2,525,745
Premium - Leave/COBRA	-	271,414	168,572	102,842	62%	231,293
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	9,837	9,837	-	100%	114,583
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,312,607	46,322,444	30,740,605	15,581,839		29,814,542
Transfers in						
From General Fund	-	5,600,000	5,600,000	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Transfers In & Other Financing Sources	-	5,600,000	5,600,000	-		-
TOTAL REVENUES	\$ 46,312,607	\$ 51,922,444	\$ 36,340,605	\$ 15,581,839	70%	\$ 29,814,542
EXPENDITURES						
Central Services						
Salaries		318,213	211,858	106,355	67%	162,542
Employee Benefits		80,794	55,657	25,137	69%	45,657
Purchased Services	3,665,588	3,340,877	2,190,056	1,150,821	66%	2,168,590
Materials and Supplies	-	24,034	1,905	22,129	8%	672
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	385,434	381,086	4,348	99%	9,543
Subs for ATD	-	1,370	890	480	65%	-
Claims Expense - Health	40,762,490	29,097,333	24,170,050	4,927,283	83%	22,145,915
Claims Expense - Prescriptions	-	12,365,630	10,082,700	2,282,930	82%	8,722,410
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(132,456)	(567,858)	435,402	429%	(129,262)
Claims Refunds - Prescriptions	-	(953,018)	(198,295)	(754,723)	21%	(621,979)
Total Other Expenses	40,762,490	40,764,293	33,868,573	6,895,720		30,126,627
Total Central Services	44,428,078	44,528,211	36,328,049	8,200,162		32,504,088
Appropriations						
Unappropriated Fund Balance	6,969,299	12,479,002	-	12,479,002	0%	-
Total Appropriations	6,969,299	12,479,002	-	12,479,002		-
TOTAL EXPENDITURES	\$ 51,397,377	\$ 57,007,213	\$ 36,328,049	\$ 20,679,164	64%	\$ 32,504,088
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,084,769)	\$ (5,084,769)	\$ 12,556			\$ (2,689,546)
Beginning Fund Balance	5,084,769	5,084,769	5,084,769			5,303,054
Balance	\$ -	\$ -	\$ 5,097,325			\$ 2,613,508

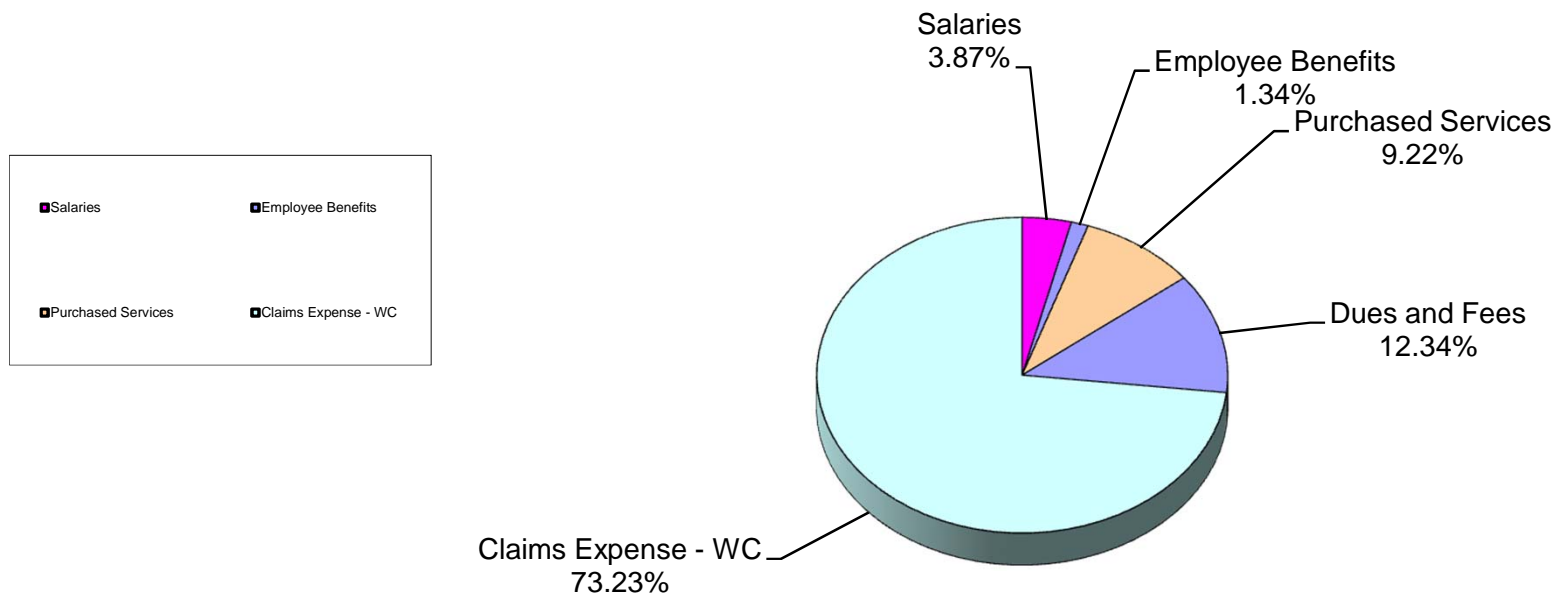
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Local						
Premium - Employer	1,975,580	2,187,222	2,187,222	-	100%	3,636,190
Total Local	1,975,580	2,187,222	2,187,222	0		3,636,190
	\$ 1,975,580	\$ 2,187,222	\$ 2,187,222	\$ -		\$ 3,636,190
EXPENDITURES						
Central Services						
Salaries	-	139,953	97,079	42,874	69%	24,695
Employee Benefits	-	60,059	33,656	26,403	56%	7,471
Purchased Services	924,560	254,412	231,003	23,409	91%	-
Other Expenses						
Dues and Fees	-	470,136	309,245	160,891	66%	378,205
Claims Expense - Workers' Comp	1,207,832	1,838,528	1,835,423	3,105	100%	1,597,922
Claim Refunds	-	(38,233)	(38,233)	-	100%	-
	1,207,832	2,270,431	2,106,435	163,996		1,976,127
Total Central Services	2,132,392	2,724,855	2,468,173	256,682	91%	2,008,293
Appropriations						
Unappropriated Fund Balance	896,498	515,677	-	515,677	0%	-
Total Appropriations	896,498	515,677	-	515,677		-
TOTAL EXPENDITURES	\$ 3,028,890	\$ 3,240,532	\$ 2,468,173	\$ 772,359		\$ 2,008,293
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,053,310)	\$ (1,053,310)	\$ (280,951)			\$ 1,627,897
Beginning Fund Balance	1,053,310	1,053,310	1,053,310			(1,712,448)
Balance	\$ -	\$ -	\$ 772,359			\$ (84,551)

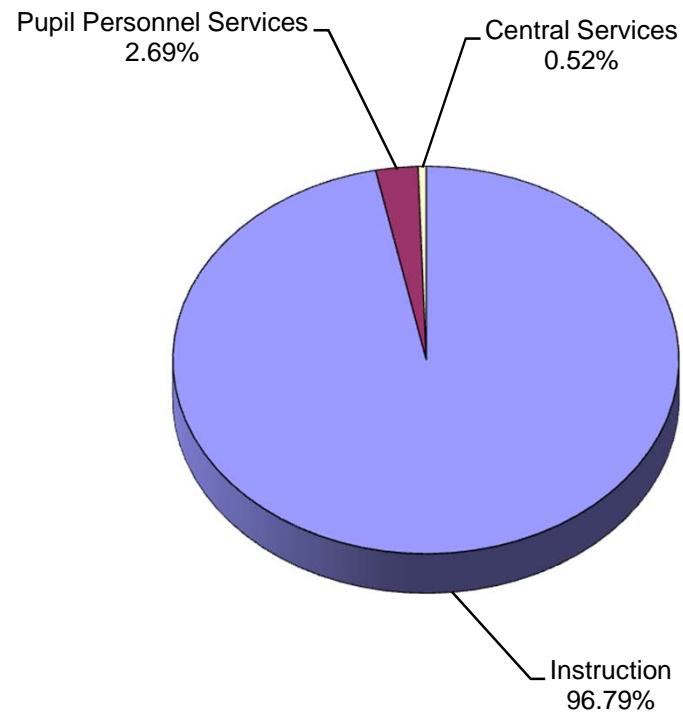
Expenditures by Object - Internal Service Funds Workers Compensation



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
As of April 30, 2015

	Original Budget	Current Budget	YTD as of April 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of April 2014
REVENUES						
Local						
Interest on Investments	-	-	26	(26)		-
Gifts, Grants, & Bequests	-	410	410	-	100%	771
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	166,502	131,584	152,083	(20,499)	116%	133,536
Total Local	166,502	131,994	152,519	(20,525)		134,307
TOTAL REVENUES	\$ 166,502	\$ 131,994	\$ 152,519	\$ (20,525)	116%	\$ 134,307
EXPENDITURES						
Instruction	191,556	156,636	90,155	66,481	58%	158,034
Pupil Personnel Services	7,565	7,975	2,507	5,468	31%	85
Central Services	7,233	7,235	481	6,754	7%	31
Transportation	-	-	-	-		-
Total Trust and Agency	206,354	171,846	93,143	78,703		158,150
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 206,354	\$ 171,846	\$ 93,143	\$ 78,703	54%	\$ 158,150
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (39,852)	\$ (39,852)	\$ 59,376			\$ (23,843)
Beginning Fund Balance	39,852	39,852	39,852			31,818
Balance	\$ -	\$ -	\$ 99,228			\$ 7,975

Expenditures by Function - Trust and Agency Funds



■ Instruction

■ Pupil Personnel Services

■ Central Services