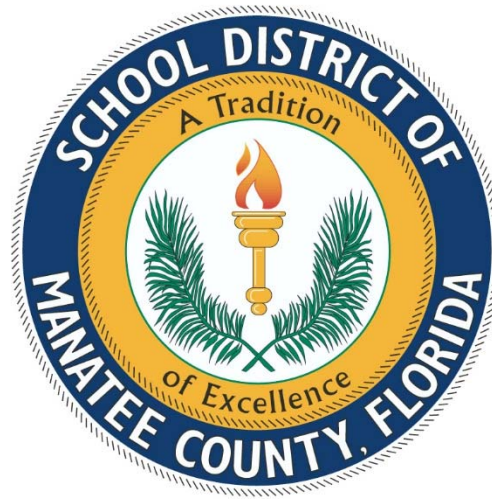


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JUNE 30, 2015

(UNAUDITED)

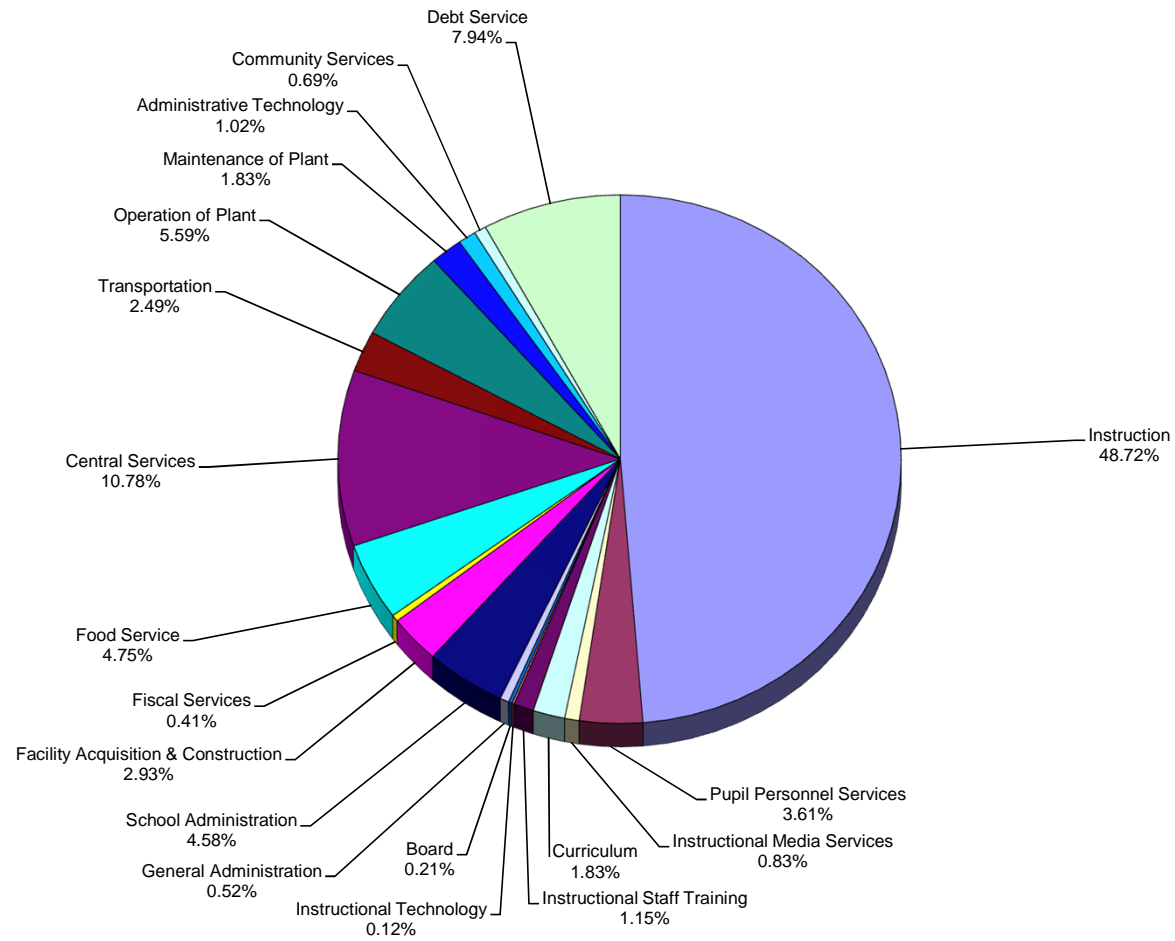
School Board of Manatee County
Combined Balance Sheet
As of June 30, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL June 2015	TOTAL June 2014
Assets									
Current Assets									
Cash	\$ 30,137,337	\$ 21,113,393	\$ 25,309,772	\$ 6,967,289	\$ (2,273,910)	\$ 23,656,619	\$ 10,740	\$ 104,921,240	\$ 89,777,416
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	547,472	-	-	44,638	2,862	6,942	-	601,914	1,460,759
Due From/(To)	-	-	-	-	-	-	-	-	-
Inventory	743,221	-	-	246,629	-	-	-	989,850	1,026,544
Investments	-	185,597	2,316	1,641	-	-	101,435	290,989	104,978
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	191,077	-	-	-	191,077	558,788
Due From Other Agencies	1,219,153	-	2,983,984	3,260	2,569,585	-	-	6,775,982	5,459,353
Total Assets	\$ 32,647,183	\$ 21,298,990	\$ 28,296,072	\$ 7,454,534	\$ 298,537	\$ 23,663,561	\$ 112,175	\$ 113,771,052	\$ 98,387,838
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 11,391,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,391,308	\$ 10,600,221
Payroll Deductions & WH	661,629	-	-	-	-	-	-	661,629	440,274
Accounts Payable	3,235,954	-	123,731	91,489	298,537	3,466,180	101,437	7,317,328	10,119,720
Construction Payable	9,983	-	253,266	-	-	-	-	263,249	-
Retainage Payable	-	-	22,975	-	-	-	-	22,975	254,505
Other Current Liabilities									
Matured Bonds & Interest Payable	-	14,809,333	-	-	-	-	-	14,809,333	14,587,682
Due To Other Agencies	-	-	-	-	-	-	-	-	243,747
Sales Tax Payable	159	-	-	-	-	-	-	159	4,566
Estimated Unpaid Claims	-	-	-	-	-	10,878,009	-	10,878,009	10,754,137
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	37,012	-	-	-	-	37,012	-
Total Liabilities	\$ 15,299,033	\$ 14,809,333	\$ 436,984	\$ 91,489	\$ 298,537	\$ 14,344,189	\$ 101,437	\$ 45,381,002	\$ 47,004,852
Fund Equity									
Revenue Over Expenditures	\$ 2,936,769	\$ 1,129,442	\$ 8,958,099	\$ 830,577	\$ -	\$ 3,181,293	\$ (29,114)	\$ 17,007,066	\$ 34,881,017
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	65,871
Inventories	743,221	-	-	246,630	-	-	-	989,851	1,026,543
Restricted									
State Required Carryover	1,528,769	-	-	-	-	-	-	1,528,769	1,513,821
Food Services	-	-	-	5,538,466	-	-	-	5,538,466	6,008,375
Debt Service	-	5,360,215	-	-	-	-	-	5,360,215	5,360,215
Capital Projects	-	-	13,369,849	-	-	-	-	13,369,849	13,404,451
Other Purposes	921,821	-	-	-	-	5,514,537	39,852	6,476,210	7,247,865
Assigned									
Encumbrances	2,877,127	-	5,531,140	747,372	-	623,542	-	9,779,181	6,662,496
Unassigned	8,340,443	-	-	-	-	-	-	8,340,443	(24,787,668)
Total Fund Equity	\$ 17,348,150	\$ 6,489,657	\$ 27,859,088	\$ 7,363,045	\$ -	\$ 9,319,372	\$ 10,738	\$ 68,390,050	\$ 51,382,986
Total Liab & Fund Equity	\$ 32,647,183	\$ 21,298,990	\$ 28,296,072	\$ 7,454,534	\$ 298,537	\$ 23,663,561	\$ 112,175	\$ 113,771,052	\$ 98,387,838

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL June 2015	TOTAL June 2014
Revenue									
Federal Direct	\$ 519,440	\$ 932,661	\$ -	\$ -	\$ 2,634,521	\$ -	\$ -	\$ 4,086,622	\$ 4,561,574
Federal Through State	1,009,037	-	-	19,557,583	29,888,637	-	-	50,455,257	46,667,370
State	173,407,954	1,587,009	2,895,787	294,406	-	-	-	178,185,156	172,934,803
Local	<u>170,352,832</u>	<u>202,108</u>	<u>68,742,014</u>	<u>5,213,893</u>	<u>-</u>	<u>45,616,314</u>	<u>152,944</u>	<u>290,280,105</u>	<u>278,880,830</u>
Total Revenue	\$ 345,289,263	\$ 2,721,778	\$ 71,637,801	\$ 25,065,882	\$ 32,523,158	\$ 45,616,314	\$ 152,944	\$ 523,007,140	\$ 503,044,577
Expenditures									
Instruction	\$ 228,032,367	\$ -	\$ -	\$ -	\$ 20,166,351	\$ -	\$ 177,137	\$ 248,375,855	\$ 227,931,362
Pupil Personnel Services	16,317,220	-	-	-	2,078,965	-	4,249	18,400,434	18,370,586
Instructional Media Services	4,249,217	-	-	-	20	-	672	4,249,909	3,668,256
Curriculum	4,950,639	-	-	-	4,369,956	-	-	9,320,595	9,519,664
Instructional Staff Training	1,357,465	-	-	-	4,502,088	-	-	5,859,553	4,864,983
Instructional Technology	592,642	-	-	-	10,772	-	-	603,414	191,862
Board	1,081,500	-	-	-	-	-	-	1,081,500	1,336,453
General Administration	1,480,295	-	-	-	1,148,184	-	-	2,628,479	2,479,204
School Administration	23,281,908	-	-	-	44,409	-	-	23,326,317	20,763,679
Facility Acquisition & Construction	2,587,747	-	12,373,965	-	-	-	-	14,961,712	7,516,288
Fiscal Services	2,050,573	-	-	-	45,058	-	-	2,095,631	1,931,355
Food Services	-	-	-	24,235,305	-	-	-	24,235,305	23,104,090
Central Services	6,445,849	-	-	-	87,374	48,399,841	-	54,933,064	48,213,158
Transportation	12,656,965	-	-	-	57,463	-	-	12,714,428	13,081,416
Operation of Plant	28,463,720	-	-	-	12,518	-	-	28,476,238	29,566,112
Maintenance of Plant	9,313,300	-	-	-	-	-	-	9,313,300	8,779,822
Administrative Technology	5,221,400	-	-	-	-	-	-	5,221,400	4,815,677
Community Services	3,524,656	-	-	-	-	-	-	3,524,656	2,674,306
Debt Service	<u>227,338</u>	<u>40,140,617</u>	<u>92,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,460,607</u>	<u>44,151,691</u>
Total Expenditures	\$ 351,834,801	\$ 40,140,617	\$ 12,466,617	\$ 24,235,305	\$ 32,523,158	\$ 48,399,841	\$ 182,058	\$ 509,782,397	\$ 472,959,964
Excess (Deficiency) of Revenue over Expenditures	\$ (6,545,538)	\$ (37,418,839)	\$ 59,171,184	\$ 830,577	\$ -	\$ (2,783,527)	\$ (29,114)	\$ 13,224,743	\$ 30,084,613
Other Financing Sources (Uses)									
Other Financing Sources	\$ 750,000	\$ 3,032,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,782,323	\$ 4,796,404
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	14,697,127	35,515,958	-	-	-	\$ 5,964,820	-	56,177,905	57,083,413
Transfers Out	<u>(5,964,820)</u>	<u>-</u>	<u>(50,213,085)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56,177,905)</u>	<u>(57,083,413)</u>
Total Other Financing Sources (Uses)	\$ 9,482,307	\$ 38,548,281	\$ (50,213,085)	\$ -	\$ -	\$ 5,964,820	\$ -	\$ 3,782,323	\$ 4,796,404
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 2,936,769	\$ 1,129,442	\$ 8,958,099	\$ 830,577	\$ -	\$ 3,181,293	\$ (29,114)	\$ 17,007,066	\$ 34,881,017

Expenditures by Function - All Funds

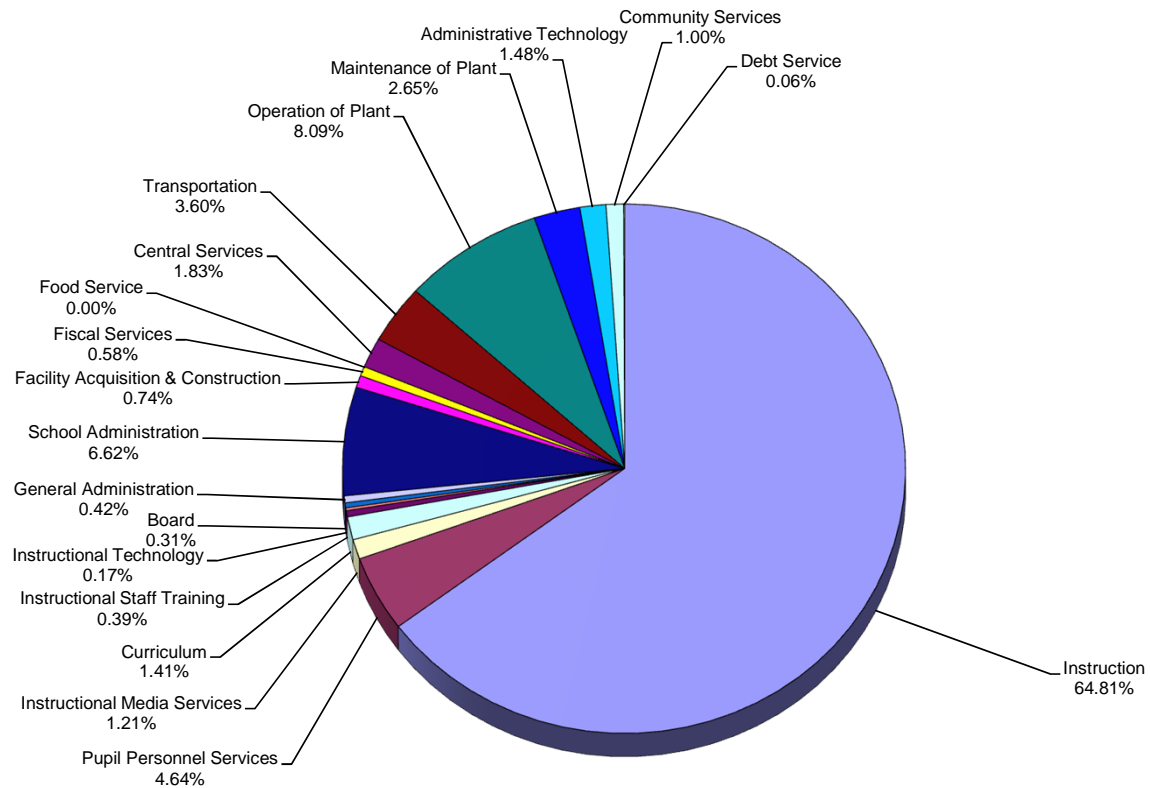


■ Instruction	■ Pupil Personnel Services	■ Instructional Media Services	■ Curriculum	■ Instructional Staff Training	■ Instructional Technology	■ Board
■ General Administration	■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ Food Service	■ Central Services	■ Transportation
■ 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
General Fund
As of June 30, 2015

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Federal Direct						
ROTC	525,000	525,000	514,685	10,315	98%	575,779
Miscellaneous Federal Direct	2,640	4,755	4,755	-	100%	2,640
Total Federal Direct	527,640	529,755	519,440	10,315		578,419
Federal Through State						
Medicaid	1,800,000	1,000,000	967,992	32,008	97%	1,929,923
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	30,000	30,000	-	100%	25,000
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	11,045	11,045	-	100%	195,048
Total Federal Through State	1,800,000	1,041,045	1,009,037	32,008		2,149,971
State						
FEFP	107,058,103	109,624,230	105,901,216	3,723,014	97%	103,880,937
Workforce Development	9,346,968	9,346,968	9,332,401	14,567	100%	9,075,704
Performance Based Incentives	-	-	231,421	(231,421)	-	221,227
CO&DS W/H Administrative Expense	22,000	27,142	27,142	-	100%	26,773
Teacher Lead Program	-	-	-	-	-	-
Instructional Materials	-	-	-	-	-	-
State License Tax	330,000	337,552	337,552	-	100%	336,176
Discretionary Lottery	-	170,183	170,525	(342)	100%	462,613
Transportation	-	-	-	-	-	-
Class Size Reduction	52,013,139	52,650,419	52,625,677	24,742	100%	51,322,550
School Recognition Funds	1,959,354	2,461,552	2,461,552	-	100%	1,501,341
Voluntary PreK Program	1,400,000	1,888,676	1,929,689	(41,013)	102%	1,597,903
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	(6,250)
Other Miscellaneous State Revenue	300,000	775,319	390,779	384,540	50%	446,360
Total State	172,429,564	177,282,041	173,407,954	3,874,087		168,865,334
Local						
District School Taxes	160,172,585	160,172,584	158,614,688	1,557,896	99%	151,957,183
Rent	400,000	691,957	282,771	409,186	41%	408,421
Interest on Investments	50,000	120,440	120,440	-	100%	71,321
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	-	6,610	6,665	(55)	101%	12,568
Vending Sales	-	10,722	2,891	7,831	27%	(10,793)
Adult Gen Ed Course Fees	-	79,632	79,231	401	99%	-
Post Secondary Vocational Ed Course Fees	2,200,000	1,605,412	1,580,627	24,785	98%	2,040,437
Continuing Workforce Ed Fees	-	26,149	26,149	-	100%	32,307
Capital Improvement Fees	-	76,042	76,042	-	100%	95,777
Other School Class Fees	-	83,111	83,115	(4)	100%	98,942
School Age Child Care Fees	-	3,800,000	3,951,604	(151,604)	104%	3,381,991
Charges for Services	1,000,000	999,427	438,892	560,535	44%	516,808
Bus Fees	710,000	822,734	822,734	-	100%	765,271
Activity Bus Fees	48,000	134,237	134,237	-	100%	62,362
Sale of Junk	4,000	4,000	9,863	(5,863)	247%	8,249
Federal Indirect	1,100,000	1,100,000	1,160,256	(60,256)	105%	1,058,205
Other Miscellaneous Local Sources	7,940,571	5,975,713	2,108,414	3,867,299	35%	1,773,417
Refund of Prior Year Exp	-	-	335,149	(335,149)	-	(1,296,426)
Lost & Damaged Textbooks	4,000	19,632	15,401	4,231	78%	21,571
Food Service Indirect	302,500	302,500	503,663	(201,163)	167%	442,065
Total Local	173,931,656	176,030,902	170,352,832	5,678,070		161,439,676
Transfers In						
From Capital Project Funds	16,736,499	17,198,051	14,697,127	2,500,924	85%	13,790,875
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	3,000,000	750,000	750,000	-	100%	4,350,000
Insurance Loss Recovery	5,000	5,000	-	5,000	0%	16,701
Total Transfers In & Other Financing Sources	19,741,499	17,953,051	15,447,127	2,505,924		18,157,576
TOTAL REVENUES	\$ 368,430,359	\$ 372,836,794	\$ 360,736,390	\$ 12,100,404	97%	\$ 351,190,976
EXPENDITURES						
Expenditures By Function						
Instruction	238,919,890	232,590,197	228,032,367	4,557,830	98%	212,851,385
Pupil Personnel Services	16,873,336	16,399,218	16,317,220	81,998	99%	13,962,193
Instructional Media Services	4,505,056	4,815,548	4,249,217	566,331	88%	3,668,193
Curriculum	4,745,506	5,464,634	4,950,639	513,995	91%	5,263,412
Instructional Staff Training	2,198,633	2,156,078	1,357,465	798,613	63%	669,116
Instructional Technology	64,877	593,771	592,642	1,129	100%	189,028
Board	1,159,303	1,223,981	1,081,500	142,491	88%	1,336,453
General Administration	1,535,032	1,641,058	1,490,295	160,763	90%	1,465,717
School Administration	22,650,403	23,808,756	23,281,908	526,848	98%	20,751,444
Facility Acquisition & Construction	2,615,521	2,644,273	2,587,747	56,526	98%	2,745,732
Fiscal Services	2,697,459	2,247,603	2,050,573	197,030	91%	1,881,090
Food Service	-	-	-	-	-	-
Central Services	7,996,174	8,874,950	6,445,849	2,429,101	73%	5,215,857
Transportation	12,676,395	12,773,210	12,656,965	116,245	99%	13,005,822
Operation of Plant	27,521,734	29,874,992	28,463,720	1,411,272	95%	29,558,263
Maintenance of Plant	10,932,619	9,568,150	9,313,300	254,850	97%	8,779,822
Administrative Technology	6,418,985	5,289,215	5,221,400	67,815	99%	4,815,677
Community Services	2,330,817	3,817,711	3,524,656	293,055	92%	2,674,306
Debt Service	500,000	500,000	227,338	272,662	45%	443,028
Total Expenditures by Function	366,341,740	364,283,355	351,834,801	12,448,554		329,276,538
Transfers Out						
To Internal Service Fund (Health)	-	5,964,820	5,964,820	-	100%	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	16,500,000	17,000,000	-	17,000,000	0%	-
Total Transfers Out & Appropriations	16,500,000	22,964,820	5,964,820	17,000,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 382,841,740	\$ 387,248,175	\$ 357,799,621	\$ 29,448,554	92%	\$ 329,276,538
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (14,411,381)	\$ (14,411,381)	\$ 2,936,769			\$ 21,914,438
Beginning Fund Balance	14,411,381	14,411,381	14,411,381			(7,503,057)
Balance	\$ -	\$ -	\$ 17,348,150			\$ 14,411,381

Expenditures by Function - General Fund



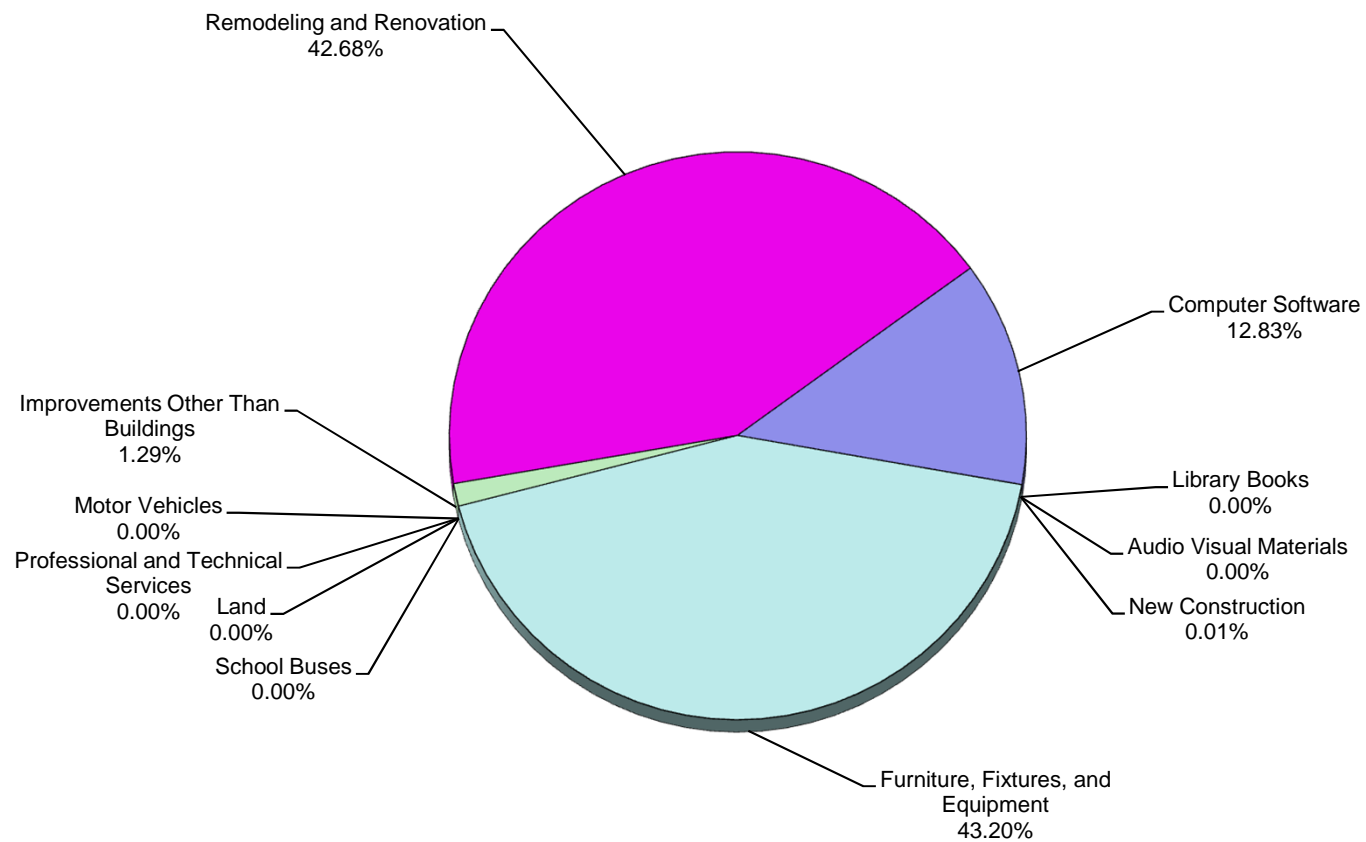
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of June 30, 2015

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 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	1,585,660	1,585,660	-	100%	1,594,220
SBE/COBI Bond Interest	-	1,349	1,349	-	100%	69
Total State	1,647,500	1,587,009	1,587,009	-		1,594,289
Local						
Interest on Investments	-	202,108	202,108	-	100%	204,165
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	202,108	202,108	-		204,165
Transfers In						
From Capital Project Funds	35,715,000	35,515,958	35,515,958	-	100%	42,363,372
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	3,032,323	3,032,323	-	100%	-
Total Transfers In & Other Financing Sources	35,715,000	38,548,281	38,548,281	-		42,363,372
TOTAL REVENUES	\$ 37,362,500	\$ 41,270,059	\$ 41,270,059	\$ -	100%	\$ 45,128,425
EXPENDITURES						
Debt Service						
Redemption of Principal	27,677,913	27,354,390	26,395,000	959,390	96%	31,905,000
Interest	9,632,211	10,563,547	10,563,547	-	100%	11,659,630
Dues and Fees	52,376	92,312	92,312	-	100%	51,382
Pmts to Refunding Bond Escrow	-	3,089,758	3,089,758	-	100%	-
Total Debt Service	37,362,500	41,100,007	40,140,617	959,390		43,616,012
Appropriations						
Unappropriated Fund Balance	5,360,215	5,530,267	-	5,530,267		-
Total Appropriations	5,360,215	5,530,267	-	5,530,267		-
TOTAL EXPENDITURES	\$ 42,722,715	\$ 46,630,274	\$ 40,140,617	\$ 6,489,657	86%	\$ 43,616,012
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,360,215)	\$ (5,360,215)	\$ 1,129,442			\$ 1,512,413
Beginning Fund Balance	5,360,215	5,360,215	5,360,215			3,847,802
Balance	\$ -	\$ -	\$ 6,489,657			\$ 5,360,215

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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-		-
Total Federal Through State	-	-	-	-		-
State						
CO&DS Distributed	171,397	223,524	223,524	-	100%	163,843
Interest on Undist. CO&DS	-	11,873	11,873	-	100%	8,553
Public Education Capital Outlay PECO	827,659	827,659	827,659	-	100%	-
Charter School Cap Outlay PECO	1,800,000	1,743,616	1,743,616	-	100%	1,936,103
Other Miscellaneous State Revenue	75,000	89,115	89,115	-	100%	65,077
Total State	2,874,056	2,895,787	2,895,787	0		2,173,576
Local						
District Capital Taxes	40,229,777	40,494,409	40,494,409	-	100%	37,542,670
Local Sales Tax	27,493,681	28,209,372	28,209,372	-	100%	26,436,232
Interest on Investments	-	16,126	16,126	-	100%	6,366
Other Miscellaneous Local Sources	-	22,107	22,107	-	100%	43,331
Impact Fees	-	-	-	-		153,480
Refund of Prior Year Expense	-	-	-	-		1,400,175
Total Local	67,723,458	68,742,014	68,742,014	0		65,582,254
Other Financing Sources						
SBE Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	-	-	-		429,702
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		429,702
TOTAL REVENUES	\$ 70,597,514	\$ 71,637,801	\$ 71,637,801	\$ -	100%	\$ 68,185,532
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	30,783,004	16,640,850	1,000	16,639,850	0%	2,120
Furniture, Fixtures, and Equipment	1,954,000	6,077,161	5,344,985	732,176	88%	2,349,790
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	195,149	160,165	34,984	82%	84,412
Remodeling and Renovation	3,804,641	12,634,042	5,280,686	7,353,356	42%	2,224,777
Computer Software	-	1,684,927	1,587,129	97,798	94%	109,457
Total Facility Acquisition & Construction	38,047,004	38,732,129	12,373,965	26,358,164		4,770,556
Debt Service						
Principal	-	80,413	80,413	-	100%	91,652
Interest	-	11,239	11,239	-	100%	-
Dues and Fees	-	1,000	1,000	-	100%	999
Total Debt Service	-	92,652	92,652	-		92,651
Transfers Out						
To General Fund	15,736,499	16,198,051	14,697,127	1,500,924	91%	13,790,875
To Debt Service	35,715,000	35,515,958	35,515,958	-	100%	42,363,372
Total Transfers Out	51,451,499	51,714,009	50,213,085	1,500,924		56,154,247
TOTAL EXPENDITURES & TRANSFERS	\$ 89,498,503	\$ 90,538,790	\$ 62,679,702	\$ 27,859,088	69%	\$ 61,017,454
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (18,900,989)	\$ (18,900,989)	\$ 8,958,099			\$ 7,168,078
Beginning Fund Balance	18,900,989	18,900,989	18,900,989			11,732,911
Balance	\$ -	\$ -	\$ 27,859,088			\$ 18,900,989

Expenditures by Object - Capital Projects Funds

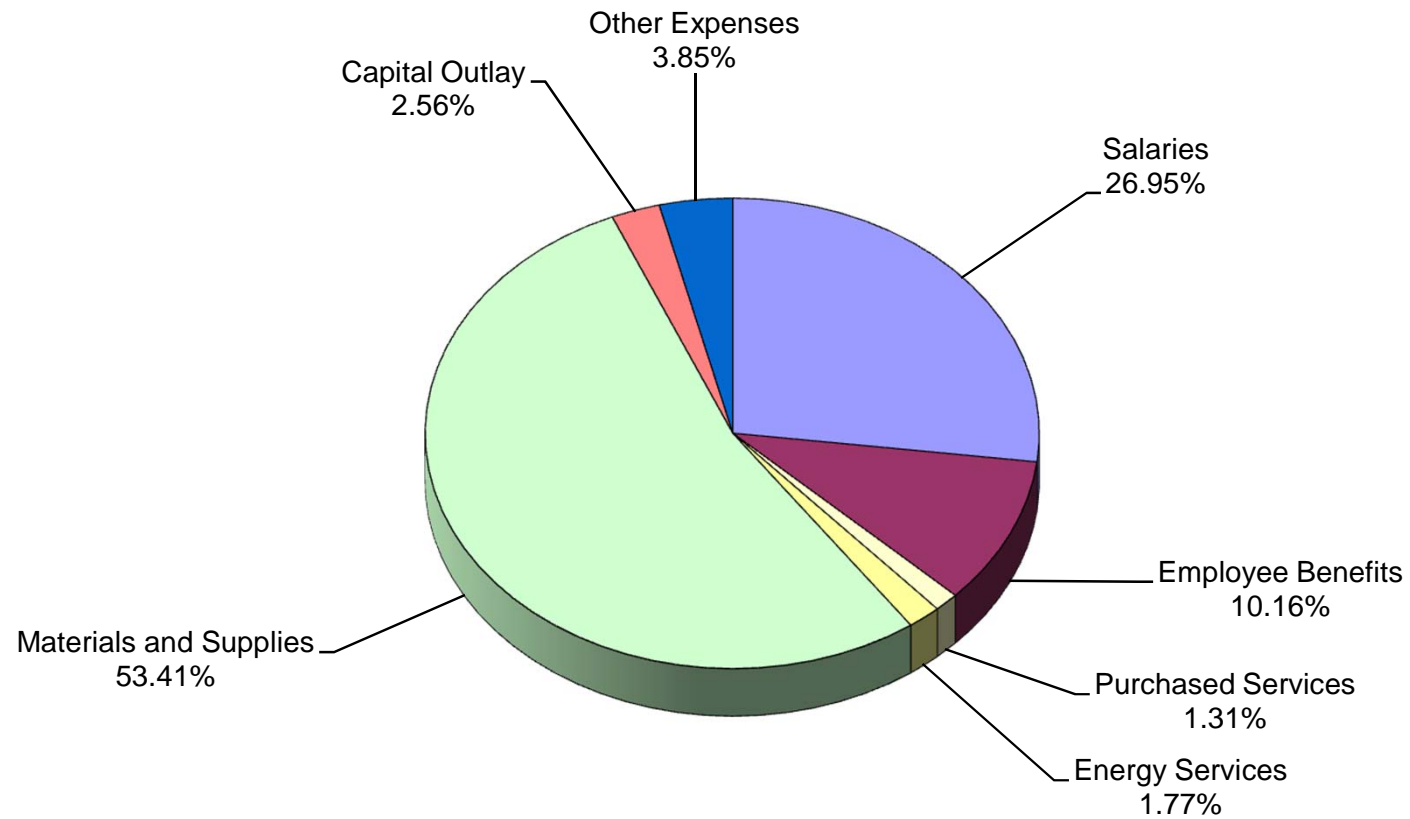


■ Library Books ■ Audio Visual Materials ■ New Construction ■ Furniture, Fixtures, and Equipment ■ School Buses ■ Professional and Technical Services ■ Motor Vehicles ■ Land ■ Improvements Other Than Buildings ■ Remodeling and Renovation ■ Computer Software

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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	252,200	487,406	235,206	252,200	48%	252,200
School Lunch Reimbursement	13,753,200	13,753,199	12,901,912	851,287	94%	11,662,948
School Breakfast Reimbursement	4,767,000	4,767,000	4,094,252	672,748	86%	3,628,946
After-School Snack Reimbursement	535,050	535,050	264,819	270,231	49%	470,346
School Supper Reimbursement	1,422,925	1,422,925	314,661	1,108,264	22%	597,550
USDA Donated Commodities	1,400,001	1,400,001	1,261,483	138,518	90%	1,400,766
Summer Food Service Program	379,467	379,467	459,133	(79,666)	121%	251,721
Other Food Service Revenue	118,982	132,982	26,117	106,865	20%	83,917
Total Federal Through State	22,628,825	22,878,030	19,557,583	3,320,447		18,348,394
State						
School Breakfast Supplement	138,433	138,433	134,204	4,229	97%	138,457
School Lunch Supplement	163,139	163,139	160,202	2,937	98%	163,147
Other Miscellaneous State	-	-	-	-	-	-
Total State	301,572	301,572	294,406	7,166		301,604
Local						
Interest on Investments	-	-	15,931	(15,931)	-	5,245
Student Lunches	3,432,650	3,432,650	2,725,371	707,279	79%	3,014,456
Student Breakfasts	336,600	336,600	113,635	222,965	34%	174,786
Adult Breakfast/Lunch	247,400	247,400	251,528	(4,128)	102%	239,499
Student/Adult Ala Carte	2,122,500	2,122,500	1,842,311	280,189	87%	2,133,773
Catering/Special	83,000	83,000	58,472	24,528	70%	28,007
Other Food Sales	-	-	-	-	-	-
Vending Sales	8,100	8,100	3,272	4,828	40%	5,696
Prepaid Adjustment	-	-	-	-	-	(19)
Cash Over/(Short)	-	-	(4,090)	4,090	-	(6,039)
Other Miscellaneous Local Sources	92,800	92,800	114,808	(22,008)	124%	164,441
Refund of Prior Year Expense	-	-	92,655	(92,655)	-	432,256
Total Local	6,323,050	6,323,050	5,213,893	1,109,157		6,192,101
TOTAL REVENUES	\$ 29,253,447	\$ 29,502,652	\$ 25,065,882	\$ 4,436,770	85%	\$ 24,842,099
EXPENDITURES						
Food Service						
Salaries	10,846,691	7,512,219	6,530,845	981,374	87%	6,048,243
Employee Benefits	-	3,541,613	2,461,525	1,080,088	70%	2,500,533
Purchased Services	-	500,077	317,316	182,761	63%	318,287
Energy Services	2,001,062	475,380	428,271	47,109	90%	459,265
Materials and Supplies	15,713,475	15,573,412	12,943,121	2,630,291	83%	12,589,699
Capital Outlay	697,175	1,526,881	620,754	906,127	41%	422,223
Other Expenses	-	1,083,026	933,473	149,553	86%	773,270
Total Food Service	29,258,403	30,212,608	24,235,305	5,977,303		23,111,520
Appropriations						
Reserved Fund Balance	-	-	-	-	-	-
Unappropriated Fund Balance	6,527,512	5,822,512	-	5,822,512	0%	-
Total Appropriations	6,527,512	5,822,512	-	5,822,512		-
TOTAL EXPENDITURES	\$ 35,785,915	\$ 36,035,120	\$ 24,235,305	\$ 11,799,815	67%	\$ 23,111,520
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (6,532,468)	\$ (6,532,468)	\$ 830,577			\$ 1,730,579
Beginning Fund Balance	6,532,468	6,532,468	6,532,468			4,801,889
Balance	\$ -	\$ -	\$ 7,363,045			\$ 6,532,468

Expenditures by Object - Food Service Fund

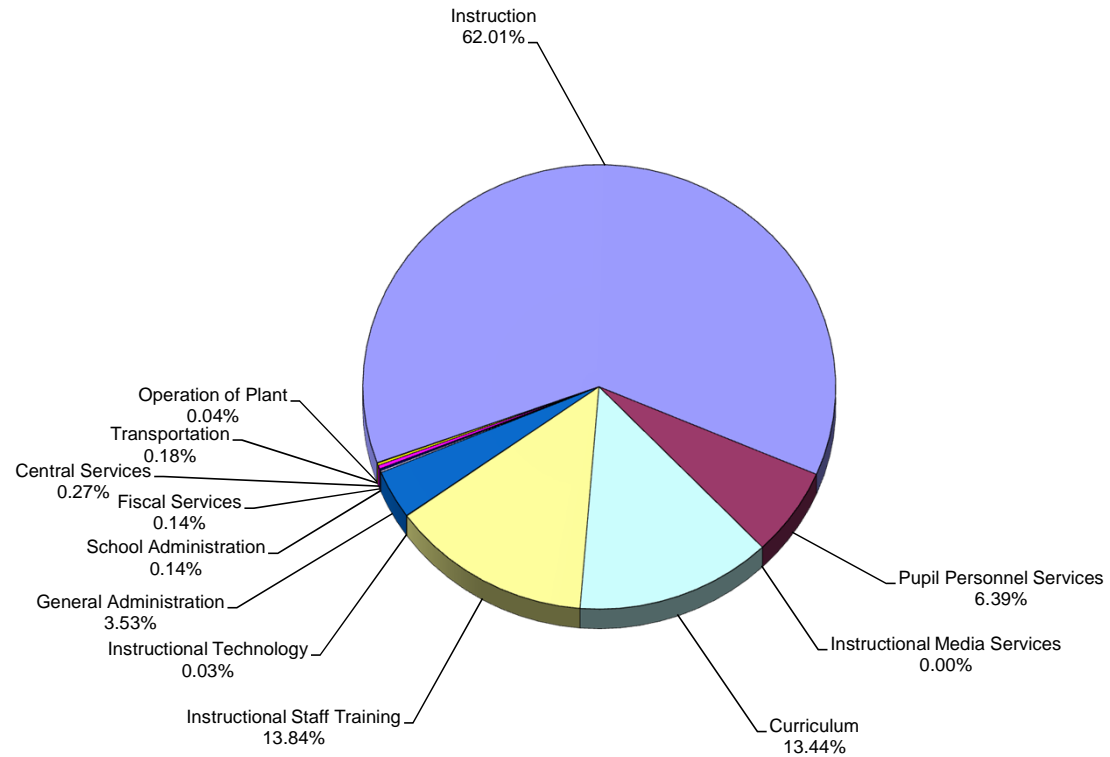


■ Salaries ■ Employee Benefits ■ Purchased Services ■ Energy Services ■ Materials and Supplies ■ Capital Outlay ■ Other Expenses

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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Federal Direct						
Other Federal Direct	-	218,513	158,105	60,408	72%	230,290
Pell Grants	-	2,418,981	2,441,278	(22,297)	101%	2,488,710
Miscellaneous Federal Direct	-	52,850	35,138	17,712	66%	297,556
Total Federal Direct	-	2,690,344	2,634,521	55,823		3,016,556
Federal Through State						
Vocational Education Acts	51,890	691,179	673,142	18,037	97%	539,511
Race To The Top	15,998	764,412	665,359	99,053	87%	2,512,734
Adult General Education	82,383	96,506	96,506	-	68%	620,077
English Literacy & Civics	-	514,946	514,946	-	60%	-
Adult Migrant	-	310,590	310,438	152	100%	290,490
Teacher/Principal Training & Recruiting	525,151	959,609	2,237	957,372	0%	669,070
IDEA	8,668,395	13,697,054	13,535,164	161,890	99%	8,119,622
Elementary and Secondary - Title I	11,228,139	17,135,746	11,639,768	5,495,978	68%	12,105,841
Language Instruction - Title III	393,229	1,177,217	705,391	471,826	60%	382,813
Other Federal Through State	1,019,779	3,244,123	1,745,686	1,498,437	54%	928,847
Total Federal Through State	21,984,964	38,591,382	29,888,637	8,702,745		26,169,005
TOTAL REVENUES	\$ 21,984,964	\$ 41,281,726	\$ 32,523,158	\$ 8,758,568	79%	\$ 29,185,561
EXPENDITURES						
Instruction	9,811,222	23,680,228	20,166,351	3,513,877	85%	14,892,978
Pupil Personnel Services	4,023,967	2,305,627	2,078,965	226,662	90%	4,407,022
Instructional Media Services	35,149	8,026	20	8,006	0%	63
Curriculum	3,806,905	4,857,149	4,369,956	487,193	90%	4,256,252
Instructional Staff Training	4,128,432	8,133,351	4,502,088	3,631,263	55%	4,195,867
Instructional Technology	-	-	-	-		2,834
Board	-	10,773	10,773	1	100%	-
General Administration	13,816	1,660,033	1,148,184	511,849	69%	1,013,486
School Administration	-	53,602	44,409	9,193	83%	12,235
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	3,034	49,276	45,058	4,218	91%	50,265
Food Service	-	-	-	-		-
Central Services	81,540	198,110	87,374	110,736	44%	278,546
Transportation	80,899	313,033	57,463	255,570	18%	68,164
Operation of Plant	-	12,518	12,518	-	100%	7,849
Maintenance of Plant	-	-	-	-		-
Administrative Technology	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 21,984,964	\$ 41,281,726	\$ 32,523,158	\$ 8,758,568	79%	\$ 29,185,561
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ -	\$ -	\$ -	\$ -		\$ -
Beginning Fund Balance						
	-	-	-	-		-
Balance						
	\$ -	\$ -	\$ -	\$ -		\$ -

Expenditures by Function - Other Special Revenue Funds

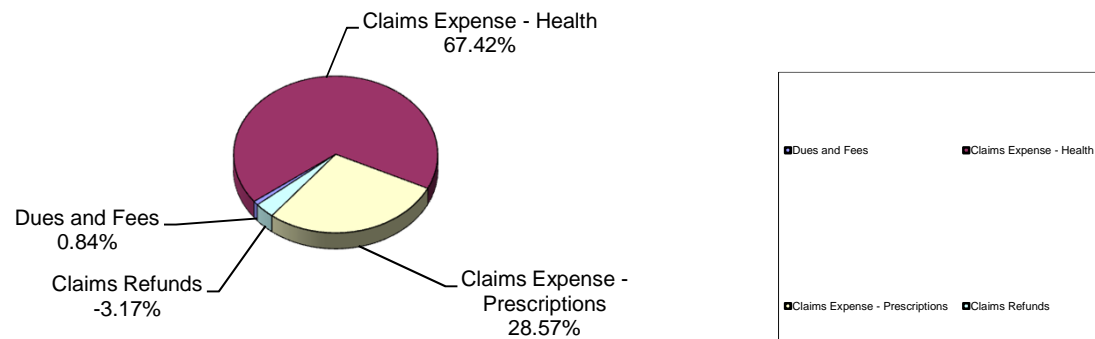
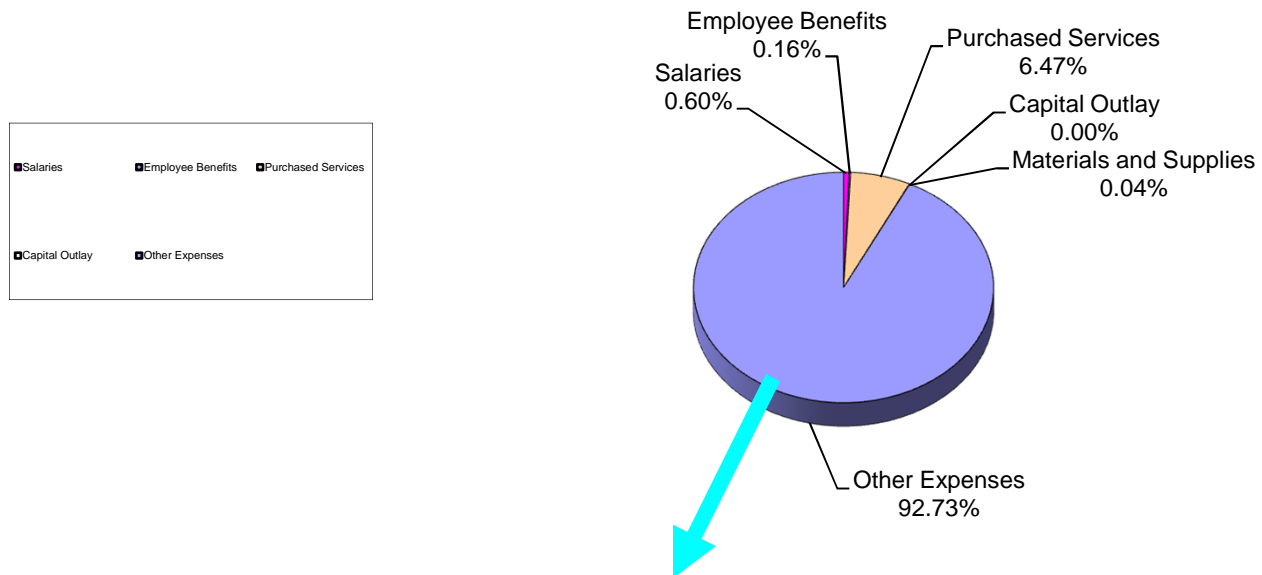


■ Instruction
 ■ Pupil Personnel Services
 ■ Instructional Media Services
 ■ Curriculum
 ■ Instructional Staff Training
 ■ Instructional Technology
 ■ General Administration
 ■ School Administration
 ■ Fiscal Services
 ■ Central Services
 ■ Transportation
 ■ Operation of Plant

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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	46,312,607	30,380,896	29,571,913	808,983	97%	27,380,898
Premium - Employee	-	12,462,914	9,717,410	2,745,504	78%	9,462,914
Premium - Retiree	-	3,197,382	3,192,333	5,049	100%	3,196,062
Premium - Leave/COBRA	-	271,414	201,515	69,899	74%	266,213
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	41,374	41,374	-	100%	124,186
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,312,607	46,353,980	42,724,545	3,629,435		40,430,273
Transfers in						
From General Fund	-	5,964,820	5,964,820	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Transfers In & Other Financing Sources	-	5,964,820	5,964,820	-		-
TOTAL REVENUES	\$ 46,312,607	\$ 52,318,800	\$ 48,689,365	\$ 3,629,435	93%	\$ 40,430,273
EXPENDITURES						
Central Services						
Salaries		274,187	274,187	-	100%	192,194
Employee Benefits		73,086	73,086	-	100%	53,818
Purchased Services	3,665,588	2,948,025	2,948,025	-	100%	2,668,578
Materials and Supplies	-	17,920	17,920	-	100%	672
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	380,882	380,882	-	100%	24,810
Subs for ATD	-	1,272	1,272	-	100%	356
Claims Expense - Health	40,762,490	30,421,331	30,421,331	-	100%	26,427,974
Claims Expense - Prescriptions	-	12,894,060	12,894,060	-	100%	12,365,630
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(567,858)	(567,858)	-	100%	(132,456)
Claims Refunds - Prescriptions	-	(953,019)	(860,437)	(92,582)	90%	(953,018)
Total Other Expenses	40,762,490	42,176,668	42,269,250	(92,582)		37,733,296
Total Central Services	44,428,078	45,489,886	45,582,468	(92,582)		40,648,558
Appropriations						
Unappropriated Fund Balance	6,969,299	11,913,683	-	11,913,683	0%	-
Total Appropriations	6,969,299	11,913,683	-	11,913,683		-
TOTAL EXPENDITURES	\$ 51,397,377	\$ 57,403,569	\$ 45,582,468	\$ 11,821,101	79%	\$ 40,648,558
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,084,769)	\$ (5,084,769)	\$ 3,106,897			\$ (218,285)
Beginning Fund Balance	5,084,769	5,084,769	5,084,769			5,303,054
Balance	\$ -	\$ -	\$ 8,191,666			\$ 5,084,769

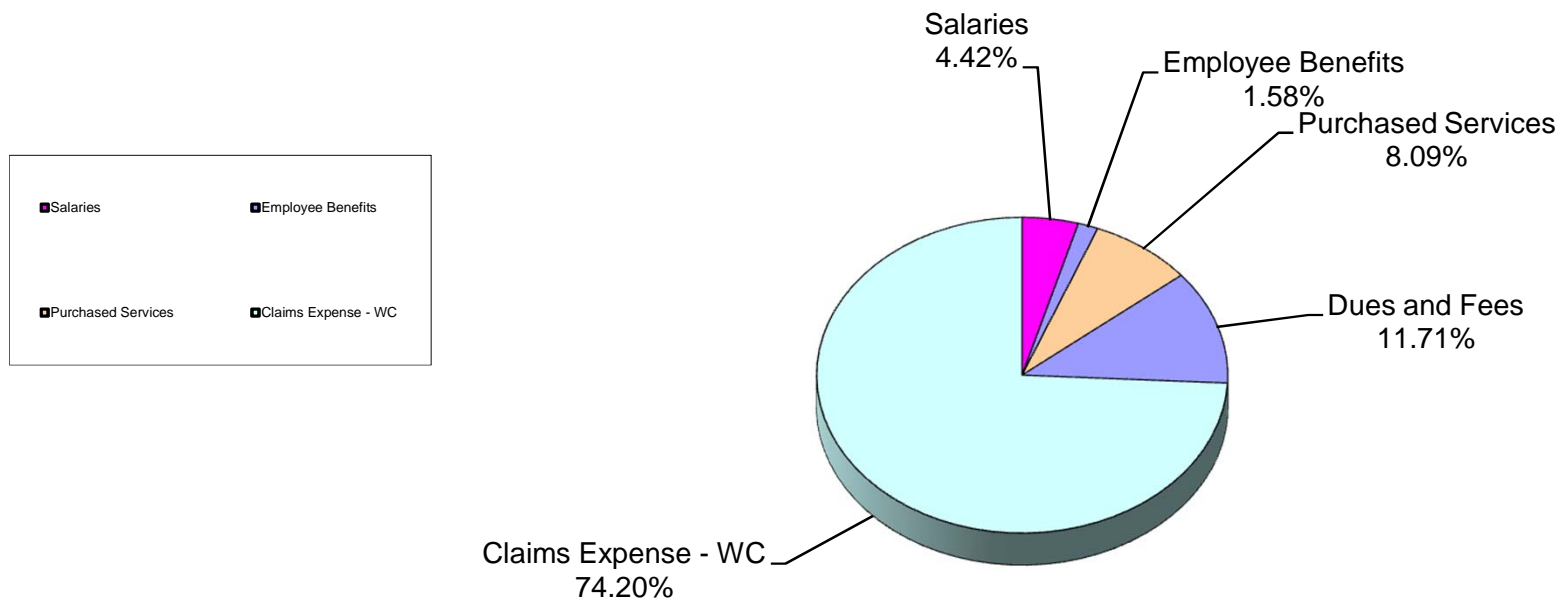
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Local						
Premium - Employer	1,975,580	2,891,769	2,891,769	-	100%	4,835,924
Total Local	1,975,580	2,891,769	2,891,769	0		4,835,924
	\$ 1,975,580	\$ 2,891,769	\$ 2,891,769	\$ -		\$ 4,835,924
EXPENDITURES						
Central Services						
Salaries	-	126,298	126,298	-	100%	31,194
Employee Benefits	-	45,228	45,228	-	100%	9,436
Purchased Services	924,560	231,003	231,003	-	100%	-
Other Expenses						
Dues and Fees	-	334,337	334,337	-	100%	445,137
Claims Expense - Workers' Comp	1,207,832	2,301,868	2,118,740	183,128	92%	1,584,399
Claim Refunds	-	(38,233)	(38,233)	-	100%	-
	1,207,832	2,597,972	2,414,844	183,128		2,029,536
Total Central Services	2,132,392	3,000,501	2,817,373	183,128	94%	2,070,166
Appropriations						
Unappropriated Fund Balance	896,498	944,578	-	944,578	0%	-
Total Appropriations	896,498	944,578	-	944,578		-
TOTAL EXPENDITURES	\$ 3,028,890	\$ 3,945,079	\$ 2,817,373	\$ 1,127,706		\$ 2,070,166
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,053,310)	\$ (1,053,310)	\$ 74,396			\$ 2,765,758
Beginning Fund Balance	1,053,310	1,053,310	1,053,310			(1,712,448)
Balance	\$ -	\$ -	\$ 1,127,706			\$ 1,053,310

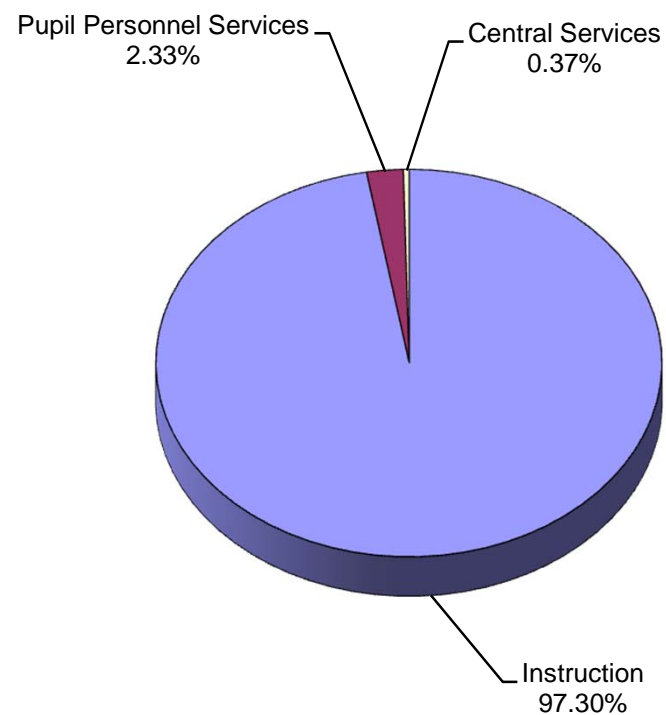
Expenditures by Object - Internal Service Funds Workers Compensation



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

	Original Budget	Current Budget	YTD as of June 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of June 2014
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	6,110	861	5,249	14%	4,883
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	166,502	152,084	152,083	1	100%	191,555
Total Local	166,502	158,194	152,944	5,250		196,438
TOTAL REVENUES	\$ 166,502	\$ 158,194	\$ 152,944	\$ 5,250	97%	\$ 196,438
EXPENDITURES						
Instruction	191,556	177,137	177,137	-	100%	187,002
Pupil Personnel Services	7,565	8,424	4,249	4,175	50%	1,371
Central Services	7,233	12,485	672	11,813	5%	31
Transportation	-	-	-	-		-
Total Trust and Agency	206,354	198,046	182,058	15,988		188,404
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 206,354	\$ 198,046	\$ 182,058	\$ 15,988	92%	\$ 188,404
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (39,852)	\$ (39,852)	\$ (29,114)			\$ 8,034
Beginning Fund Balance	39,852	39,852	39,852			31,818
Balance	\$ -	\$ -	\$ 10,738			\$ 39,852

Expenditures by Function - Trust and Agency Funds



■ Instruction

■ Pupil Personnel Services

■ Central Services