

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT THROUGH THE PERIOD ENDING MARCH 31, 2015

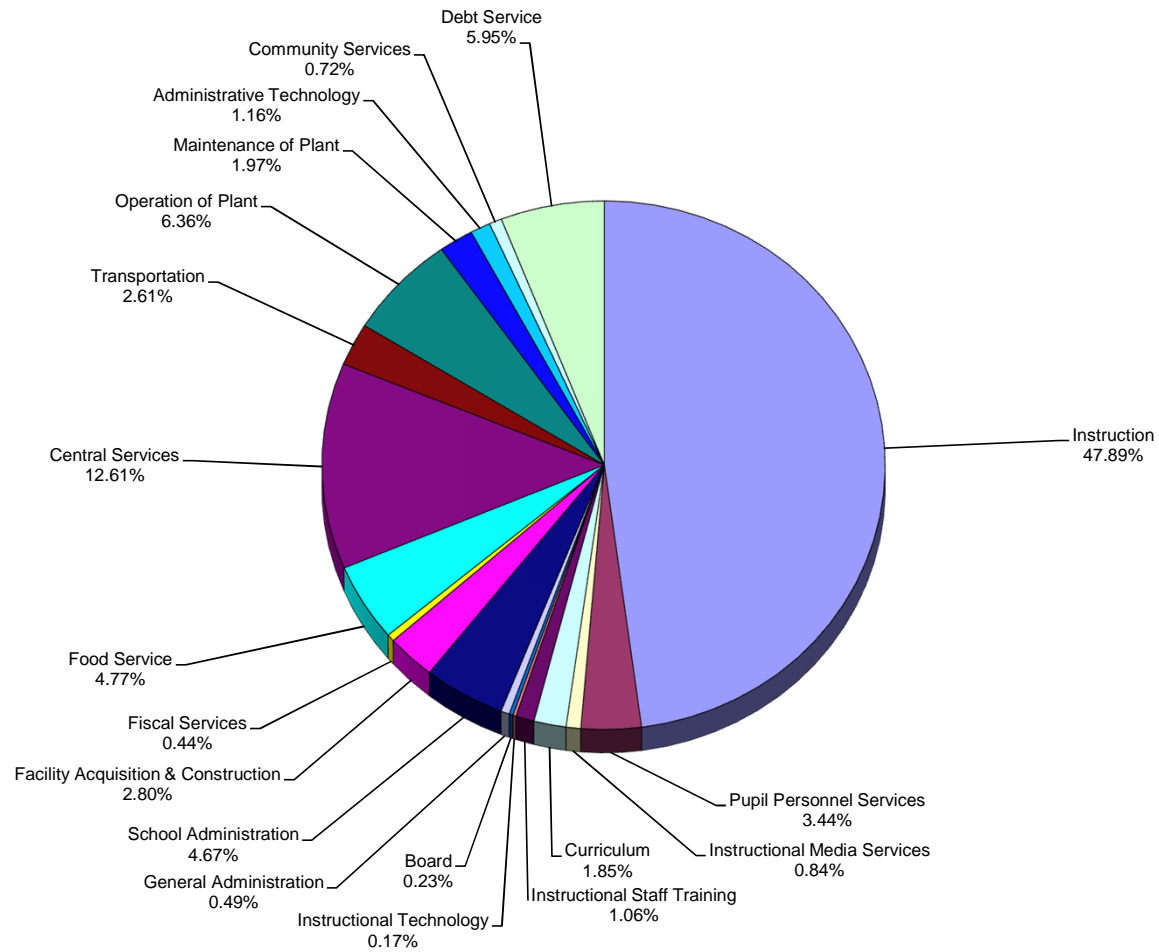
School Board of Manatee County
Combined Balance Sheet
As of March 31, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL March 2015	TOTAL March 2014
Assets									
Current Assets									
Cash	\$ 54,445,780	\$ 4,762,082	\$ 26,103,928	\$ (2,966,002)	\$ (6,289,195)	\$ 20,960,547	\$ 108,653	\$ 97,125,793	\$ 71,219,660
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	780,346	-	-	2,055,888	866	6,941	-	2,844,041	2,425,591
Due From/(To)	-	-	-	-	-	-	-	-	-
Inventory	704,394	-	-	317,889	-	-	-	1,022,283	1,118,584
Investments	44,016,669	2,118,451	10,428,511	9,544,916	-	-	101,310	66,209,857	44,201,718
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	241,232	-	6,474,979	-	-	6,716,211	2,588,373
Total Assets	\$ 99,947,189	\$ 6,880,533	\$ 36,773,671	\$ 8,952,691	\$ 186,650	\$ 20,967,488	\$ 209,963	\$ 173,918,185	\$ 121,553,926
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 27,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,647	\$ 1,694,782
Payroll Deductions & WH	258,033	-	-	-	-	-	-	258,033	412,545
Accounts Payable	1,043,968	-	74,493	482,686	186,650	6,560,335	101,357	8,449,489	8,932,767
Construction Payable	-	-	-	-	-	-	-	-	-
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	1,612	-	-	-	-	-	-	1,612	3,530
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	-	-	-	(40,335)	-	-	-	(40,335)	313,919
Total Liabilities	\$ 33,331,260	\$ -	\$ 74,493	\$ 442,351	\$ 186,650	\$ 17,314,472	\$ 101,357	\$ 51,450,583	\$ 21,640,113
Fund Equity									
Revenue Over Expenditures	\$ 52,204,548	\$ 1,520,318	\$ 17,798,189	\$ 1,977,872	\$ -	\$ (2,485,063)	\$ 68,754	\$ 71,084,618	\$ 83,411,844
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	\$ 66,615,929	\$ 6,880,533	\$ 36,699,178	\$ 8,510,340	\$ -	\$ 3,653,016	\$ 108,606	\$ 122,467,602	\$ 99,913,813
Total Liab & Fund Equity	\$ 99,947,189	\$ 6,880,533	\$ 36,773,671	\$ 8,952,691	\$ 186,650	\$ 20,967,488	\$ 209,963	\$ 173,918,185	\$ 121,553,926

School Board of Manatee County
Combined Statement of Revenues and Expenditures
As of March 31, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL March 2015	TOTAL March 2014
Revenue									
Federal Direct	\$ 329,812	\$ 932,661	\$ -	\$ -	\$ 1,806,129	\$ -	\$ -	\$ 3,068,602	\$ 2,594,900
Federal Through State	293,888	-	-	13,975,230	17,269,970	-	-	31,539,088	30,420,689
State	130,332,533	-	1,973,819	147,203	-	-	-	132,453,555	128,169,483
Local	<u>154,781,627</u>	<u>131,246</u>	<u>55,014,833</u>	<u>4,048,118</u>	<u>-</u>	<u>28,892,802</u>	<u>143,769</u>	<u>243,012,395</u>	<u>231,122,159</u>
Total Revenue	\$ 285,737,860	\$ 1,063,907	\$ 56,988,652	\$ 18,170,551	\$ 19,076,099	\$ 28,892,802	\$ 143,769	\$ 410,073,640	\$ 392,307,231
Expenditures									
Instruction	\$ 151,218,845	\$ -	\$ -	\$ -	\$ 11,419,798	\$ -	\$ 72,461	\$ 162,711,104	\$147,850,269
Pupil Personnel Services	10,354,016	-	-	-	1,323,608	-	2,344	11,679,968	11,549,576
Instructional Media Services	2,847,811	-	-	-	20	-	210	2,848,041	2,381,535
Curriculum	3,508,247	-	-	-	2,763,044	-	-	6,271,291	5,982,713
Instructional Staff Training	858,750	-	-	-	2,727,995	-	-	3,586,745	3,217,583
Instructional Technology	581,599	-	-	-	10,772	-	-	592,371	129,699
Board	778,514	-	-	-	-	-	-	778,514	969,261
General Administration	952,688	-	-	-	697,589	-	-	1,650,277	1,527,958
School Administration	15,863,265	-	-	-	3,857	-	-	15,867,122	14,325,725
Facility Acquisition & Construction	1,652,159	-	7,855,829	-	-	-	-	9,507,988	4,205,576
Fiscal Services	1,457,116	-	-	-	31,675	-	-	1,488,791	1,316,364
Food Services	-	-	-	16,192,679	-	-	-	16,192,679	15,615,033
Central Services	5,790,576	-	-	-	62,205	36,977,865	-	42,830,646	36,681,441
Transportation	8,851,504	-	-	-	23,018	-	-	8,874,522	9,259,099
Operation of Plant	21,581,782	-	-	-	12,518	-	-	21,594,300	22,148,108
Maintenance of Plant	6,687,050	-	-	-	-	-	-	6,687,050	5,869,498
Administrative Technology	3,926,097	-	-	-	-	-	-	3,926,097	3,684,791
Community Services	2,438,672	-	-	-	-	-	-	2,438,672	1,685,385
Debt Service	<u>42,983</u>	<u>20,169,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,212,844</u>	<u>21,912,474</u>
Total Expenditures	\$ 239,391,674	\$ 20,169,861	\$ 7,855,829	\$ 16,192,679	\$ 19,076,099	\$ 36,977,865	\$ 75,015	\$ 339,739,022	\$ 310,312,088
Excess (Deficiency) of Revenue over Expenditures	\$ 46,346,186	\$ (19,105,954)	\$ 49,132,823	\$ 1,977,872	\$ -	\$ (8,085,063)	\$ 68,754	\$ 70,334,618	\$ 81,995,143
Other Financing Sources (Uses)									
Other Financing Sources	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 5,600,000	\$ -	\$ 6,350,000	\$ 1,416,701
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	10,708,362	20,626,272	-	-	-	-	-	31,334,634	27,633,979
Transfers Out	<u>(5,600,000)</u>	<u>-</u>	<u>(31,334,634)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,934,634)</u>	<u>(27,633,979)</u>
Total Other Financing Sources (Uses)	\$ 5,858,362	\$ 20,626,272	\$ (31,334,634)	\$ -	\$ -	\$ 5,600,000	\$ -	\$ 750,000	\$ 1,416,701
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 52,204,548	\$ 1,520,318	\$ 17,798,189	\$ 1,977,872	\$ -	\$ (2,485,063)	\$ 68,754	\$ 71,084,618	\$ 83,411,844

Expenditures by Function - All Funds

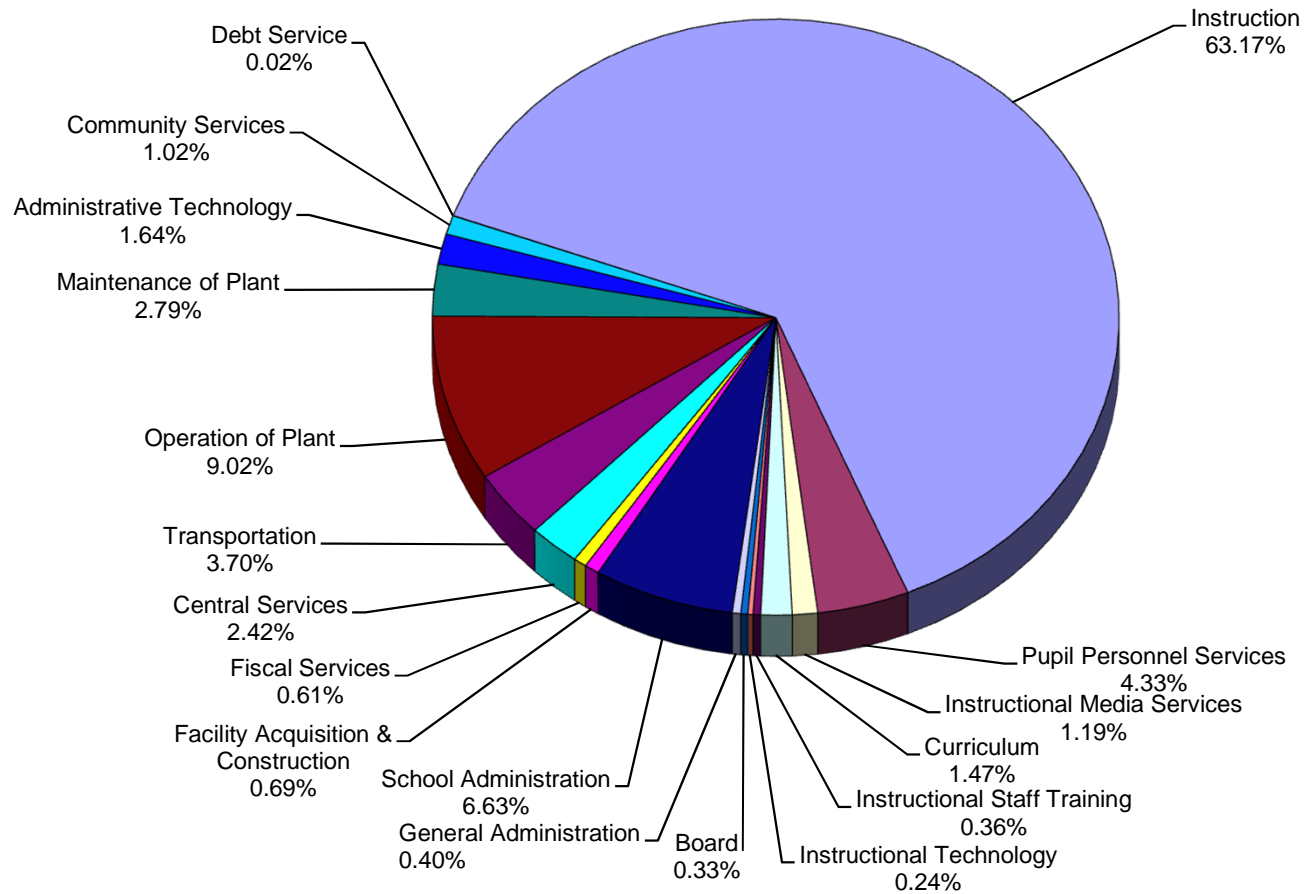


■ Instruction	■ Pupil Personnel Services	■ Instructional Media Services	■ Curriculum	■ Instructional Staff Training	■ Instructional Technology	■ Board
■ General Administration	■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ Food Service	■ Central Services	■ Transportation
■ 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 March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Federal Direct						
ROTC	525,000	525,000	328,402	196,598	63%	379,126
Miscellaneous Federal Direct	2,640	-	1,410	(1,410)		2,640
Total Federal Direct	527,640	525,000	329,812	195,188		381,766
Federal Through State						
Medicaid	1,800,000	1,800,000	263,888	1,536,112	15%	408,095
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	1,830,000	293,888	1,536,112		569,231
State						
FEFP	107,058,103	108,955,344	79,680,651	29,274,693	73%	77,937,967
Workforce Development	9,346,968	9,346,968	6,998,871	2,348,097	75%	6,804,249
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	312,941	17,059	95%	312,910
Discretionary Lottery	-	461,238	-	461,238	0%	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,013,139	52,650,419	39,328,494	13,321,925	75%	38,609,706
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	1,277,048	122,952	91%	1,131,949
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	(6,250)
Other Miscellaneous State Revenue	300,000	770,889	272,976	497,913	35%	277,686
Total State	172,429,564	176,398,410	130,332,533	46,065,877		126,593,558
Local						
District School Taxes	160,172,585	160,172,586	145,739,573	14,433,013	91%	138,760,021
Rent	400,000	459,541	225,873	233,668	49%	324,091
Interest on Investments	50,000	50,000	26,904	23,096	54%	48,983
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	-	4,660	4,759	(99)	102%	12,568
Vending Sales	-	10,000	2,806	7,194	28%	(4,913)
Post Secondary Vocational Ed Course Fees	2,200,000	3,691,044	1,527,363	2,163,681	41%	1,015,978
Continuing Workforce Ed Fees	-	6,129	22,069	(15,940)	360%	-
Capital Improvement Fees	-	72,027	71,667	360	100%	50,000
Other School Class Fees	-	78,197	78,560	(363)	100%	50,015
School Age Child Care Fees	-	4,978,005	2,980,783	1,997,222	60%	-
Charges for Services	1,000,000	999,427	609,989	389,438	61%	722,336
Bus Fees	710,000	710,000	581,645	128,355	82%	568,147
Activity Bus Fees	48,000	48,000	103,434	(55,434)	215%	47,257
Sale of Junk	4,000	4,000	(376)	4,376	-9%	8,242
Federal Indirect	1,100,000	1,100,000	705,227	394,773	64%	642,839
Other Miscellaneous Local Sources	7,940,571	5,028,733	1,500,135	3,528,598	30%	3,601,717
Refund of Prior Year Exp	-	-	274,371	(274,371)	-	(1,394,420)
Lost & Damaged Textbooks	4,000	8,005	4,452	3,553	56%	2,889
Food Service Indirect	302,500	302,500	322,393	(19,893)	107%	282,194
Total Local	173,931,656	177,722,854	154,781,627	22,941,227		144,737,944
Transfers In						
From Capital Project Funds	16,736,499	16,736,499	10,708,362	6,028,137	64%	5,018,427
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	3,000,000	3,000,000	750,000	2,250,000	25%	1,400,000
Insurance Loss Recovery	5,000	5,000	-	5,000	0%	16,701
Total Transfers In & Other Financing Sources	19,741,499	19,741,499	11,458,362	8,283,137		6,435,128
TOTAL REVENUES	\$ 368,430,359	\$ 376,217,763	\$ 297,196,222	\$ 79,021,541	79%	\$ 278,717,627
EXPENDITURES						
Expenditures By Function						
Instruction	238,919,890	235,553,388	151,218,845	84,334,543	64%	137,848,608
Pupil Personnel Services	16,873,336	14,321,873	10,354,016	3,967,857	72%	8,791,677
Instructional Media Services	4,505,056	4,715,060	2,847,811	1,867,249	60%	2,381,487
Curriculum	4,745,506	5,617,170	3,508,247	2,108,923	62%	3,439,287
Instructional Staff Training	2,198,633	2,495,235	858,750	1,636,485	34%	461,507
Instructional Technology	64,877	581,599	581,599	-	100%	126,865
Board	1,159,303	1,223,991	778,514	445,477	64%	969,261
General Administration	1,535,032	1,703,109	952,688	750,421	56%	897,847
School Administration	22,650,403	22,728,694	15,863,265	6,865,429	70%	14,322,697
Facility Acquisition & Construction	2,615,521	2,632,217	1,652,159	980,058	63%	1,730,240
Fiscal Services	2,697,459	2,536,371	1,457,116	1,079,255	57%	1,280,397
Food Service	-	-	-	-	-	-
Central Services	7,996,174	9,113,547	5,790,576	3,322,971	64%	5,003,072
Transportation	12,676,395	13,103,203	8,851,504	4,251,699	68%	9,218,591
Operation of Plant	27,521,734	30,425,629	21,581,782	8,843,847	71%	22,140,259
Maintenance of Plant	10,932,619	10,654,985	6,687,050	3,967,935	63%	5,869,498
Administrative Technology	6,418,985	7,106,595	3,926,097	3,180,498	55%	3,684,791
Community Services	2,330,817	3,516,478	2,438,672	1,077,806	69%	1,685,385
Debt Service	500,000	500,000	42,983	457,017	9%	34,435
Total Expenditures by Function	366,341,740	368,529,144	239,391,674	129,137,470		219,885,904
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	16,500,000	-	16,500,000	0%	-
Total Transfers Out & Appropriations	16,500,000	22,100,000	5,600,000	16,500,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 382,841,740	\$ 390,629,144	\$ 244,991,674	\$ 145,637,470	63%	\$ 219,885,904
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (14,411,381)	\$ (14,411,381)	\$ 52,204,548			\$ 58,831,723
Beginning Fund Balance	14,411,381	14,411,381	14,411,381			(7,503,057)
Balance	\$ -	\$ -	\$ 66,615,929			\$ 51,328,666

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

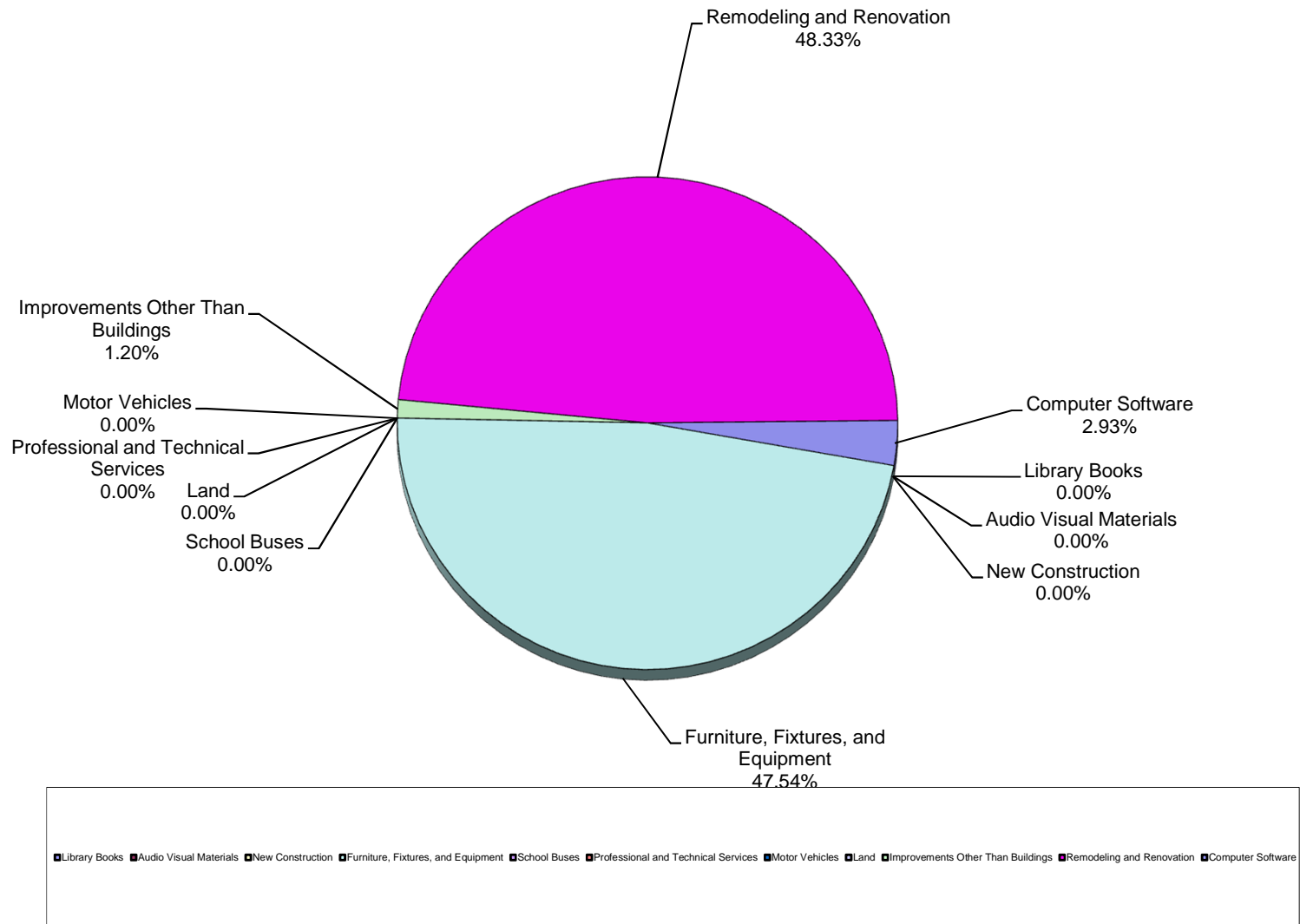
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	932,661	932,661	-		497,950
Total Federal Direct	-	932,661	932,661	-		497,950
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	-	131,246	131,246	-	100%	116,502
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	131,246	131,246	-		116,502
Transfers In						
From Capital Project Funds	35,715,000	35,715,000	20,626,272	15,088,728	58%	22,053,042
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,715,000	35,715,000	20,626,272	15,088,728		22,053,042
TOTAL REVENUES	\$ 37,362,500	\$ 38,426,407	\$ 21,690,179	\$ 16,736,228	56%	\$ 22,667,494
EXPENDITURES						
Debt Service						
Redemption of Principal	27,677,913	27,578,684	14,495,000	13,083,684	53%	15,515,000
Interest	9,632,211	10,601,453	5,595,555	5,005,898	53%	5,790,278
Dues and Fees	52,376	115,274	79,306	35,968	69%	10,250
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	37,362,500	38,295,411	20,169,861	18,125,550		21,315,528
Appropriations						
Unappropriated Fund Balance	5,360,215	5,491,211	-	5,491,211		-
Total Appropriations	5,360,215	5,491,211	-	5,491,211		-
TOTAL EXPENDITURES	\$ 42,722,715	\$ 43,786,622	\$ 20,169,861	\$ 23,616,761	46%	\$ 21,315,528
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,360,215)	\$ (5,360,215)	\$ 1,520,318			\$ 1,351,966
Beginning Fund Balance	5,360,215	5,360,215	5,360,215			3,847,802
Balance	\$ -	\$ -	\$ 6,880,533			\$ 5,199,768

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 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	1,080,612	719,388	60%	1,213,160
Other Miscellaneous State Revenue	75,000	75,000	65,548	9,452	87%	41,391
Total State	2,874,056	2,874,056	1,973,819	728,840		1,254,551
Local						
District Capital Taxes	40,229,777	40,229,777	37,208,845	3,020,932	92%	33,544,058
Local Sales Tax	27,493,681	27,493,681	17,792,042	9,701,639	65%	14,561,987
Interest on Investments	-	9,727	9,727	-	100%	3,255
Other Miscellaneous Local Sources	-	4,219	4,219	-	100%	-
Impact Fees	-	-	-	-		3,945
Refund of Prior Year Expense	-	-	-	-		1,400,175
Total Local	67,723,458	67,737,404	55,014,833	12,722,571		49,513,420
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	\$ 70,611,460	\$ 56,988,652	\$ 13,451,411	81%	\$ 50,767,971
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	30,783,004	22,364,355	-	22,364,355	0%	-
Furniture, Fixtures, and Equipment	1,954,000	4,883,930	3,734,338	1,149,592	76%	621,086
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	93,981	89,152	51%	41,219
Remodeling and Renovation	3,804,641	8,260,464	3,797,033	4,463,431	46%	1,579,027
Computer Software	-	869,068	230,477	638,591	27%	9,091
Total Facility Acquisition & Construction	38,047,004	38,060,950	7,855,829	30,205,121		2,250,423
Debt Service						
Principal	-	-	-	-		-
Interest	-	-	-	-		-
Dues and Fees	-	-	-	-		-
Total Debt Service	-	-	-	-		-
Transfers Out						
To General Fund	15,736,499	15,736,499	10,708,362	5,028,137	68%	4,789,707
To Debt Service	35,715,000	35,715,000	20,626,272	15,088,728	58%	22,053,042
Total Transfers Out	51,451,499	51,451,499	31,334,634	20,116,865		26,842,749
TOTAL EXPENDITURES & TRANSFERS	\$ 89,498,503	\$ 89,512,449	\$ 39,190,463	\$ 50,321,986	44%	\$ 29,093,172
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (18,900,989)	\$ (18,900,989)	\$ 17,798,189			\$ 21,674,799
Beginning Fund Balance	18,900,989	18,900,989	18,900,989			11,732,911
Balance	\$ -	\$ -	\$ 36,699,178			\$ 33,407,710

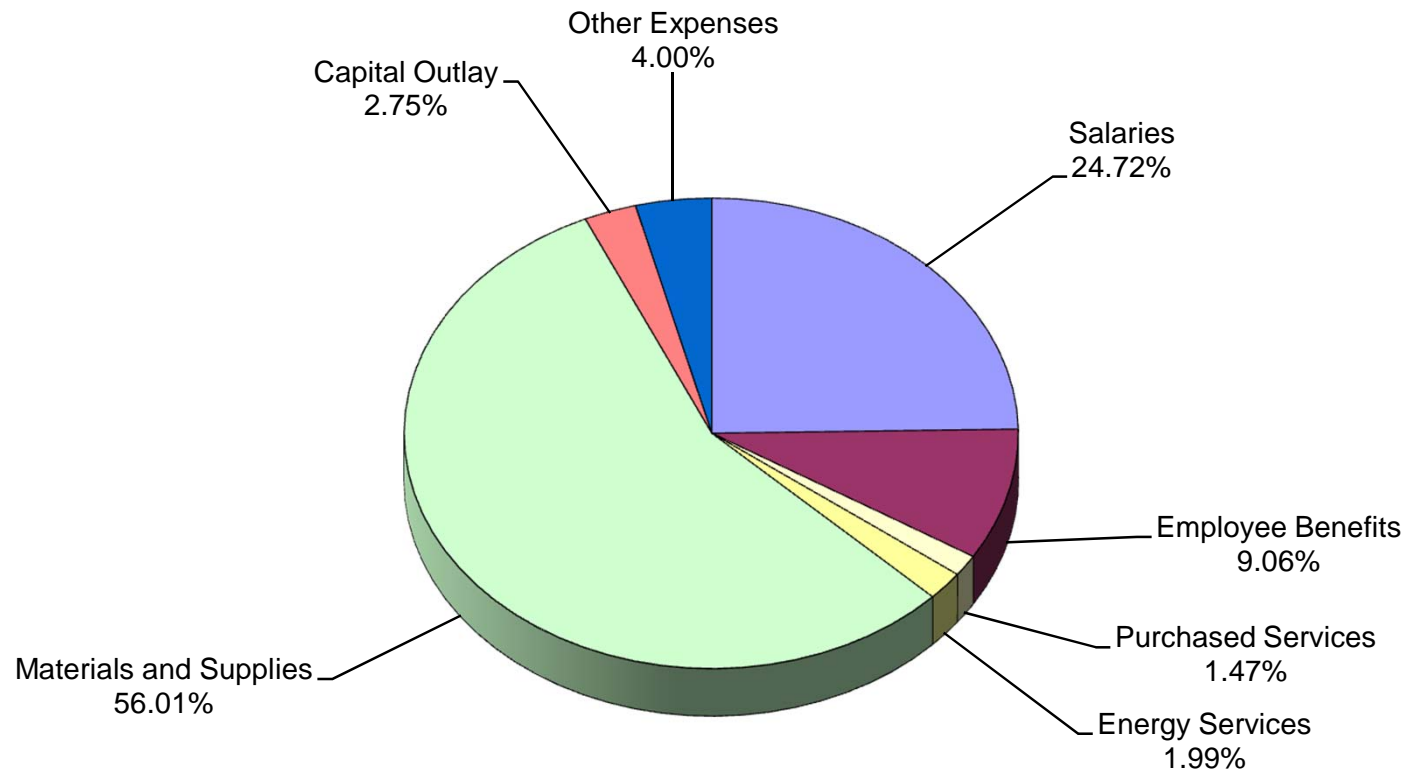
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	252,200	429,393	177,194	252,199	41%	140,137
School Lunch Reimbursement	13,753,200	13,753,200	9,824,351	3,928,849	71%	7,628,011
School Breakfast Reimbursement	4,767,000	4,767,000	3,042,216	1,724,784	64%	2,368,031
After-School Snack Reimbursement	535,050	535,050	201,469	333,581	38%	307,220
School Supper Reimbursement	1,422,925	1,422,925	250,111	1,172,814	18%	392,145
USDA Donated Commodities	1,400,001	1,400,001	-	1,400,001	0%	269,106
Summer Food Service Program	379,467	379,467	459,133	(79,666)	121%	251,721
Other Food Service Revenue	<u>118,982</u>	<u>132,982</u>	<u>20,756</u>	<u>112,226</u>	16%	<u>49,617</u>
Total Federal Through State	22,628,825	22,820,018	13,975,230	8,844,788		11,405,988
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	-	-	11,350	(11,350)		2,646
Student Lunches	3,432,650	3,432,650	2,112,507	1,320,143	62%	2,055,916
Student Breakfasts	336,600	336,600	112,906	223,694	34%	115,617
Adult Breakfast/Lunch	247,400	247,400	191,300	56,100	77%	167,243
Student/Adult Ala Carte	2,122,500	2,122,500	1,409,595	712,905	66%	1,404,843
Catering/Special	83,000	83,000	39,014	43,986	47%	16,515
Other Food Sales	-	-	-	-		-
Vending Sales	8,100	8,100	3,272	4,828	40%	3,886
Prepaid Adjustment	-	-	-	-		(19)
Cash Over/(Short)	-	-	(4,217)	4,217		(5,705)
Other Miscellaneous Local Sources	92,800	92,800	79,736	13,064	86%	72,094
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	4,048,118	2,274,932		3,833,036
TOTAL REVENUES	\$ 29,253,447	\$ 29,444,640	\$ 18,170,551	\$ 11,274,089	62%	\$ 15,387,241
EXPENDITURES						
Food Service						
Salaries	10,846,691	7,303,523	4,002,554	3,300,969	55%	3,279,709
Employee Benefits	-	3,502,309	1,467,171	2,035,138	42%	1,335,597
Purchased Services	-	520,100	237,313	282,787	46%	213,802
Energy Services	2,001,062	465,400	322,642	142,758	69%	295,609
Materials and Supplies	15,713,475	15,885,447	9,070,144	6,815,303	57%	7,980,698
Capital Outlay	697,175	1,491,936	445,544	1,046,392	30%	212,193
Other Expenses	<u>-</u>	<u>985,881</u>	<u>647,311</u>	<u>338,570</u>	66%	<u>459,008</u>
Total Food Service	29,258,403	30,154,596	16,192,679	13,961,917		13,776,616
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	\$ 35,977,108	\$ 16,192,679	\$ 19,784,429	45%	\$ 13,776,616
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (6,532,468)	\$ (6,532,468)	\$ 1,977,872			\$ 1,610,625
Beginning Fund Balance	6,532,468	6,532,468	6,532,468			4,801,889
Balance	\$ -	\$ -	\$ 8,510,340			\$ 6,412,514

Expenditures by Object - Food Service Fund

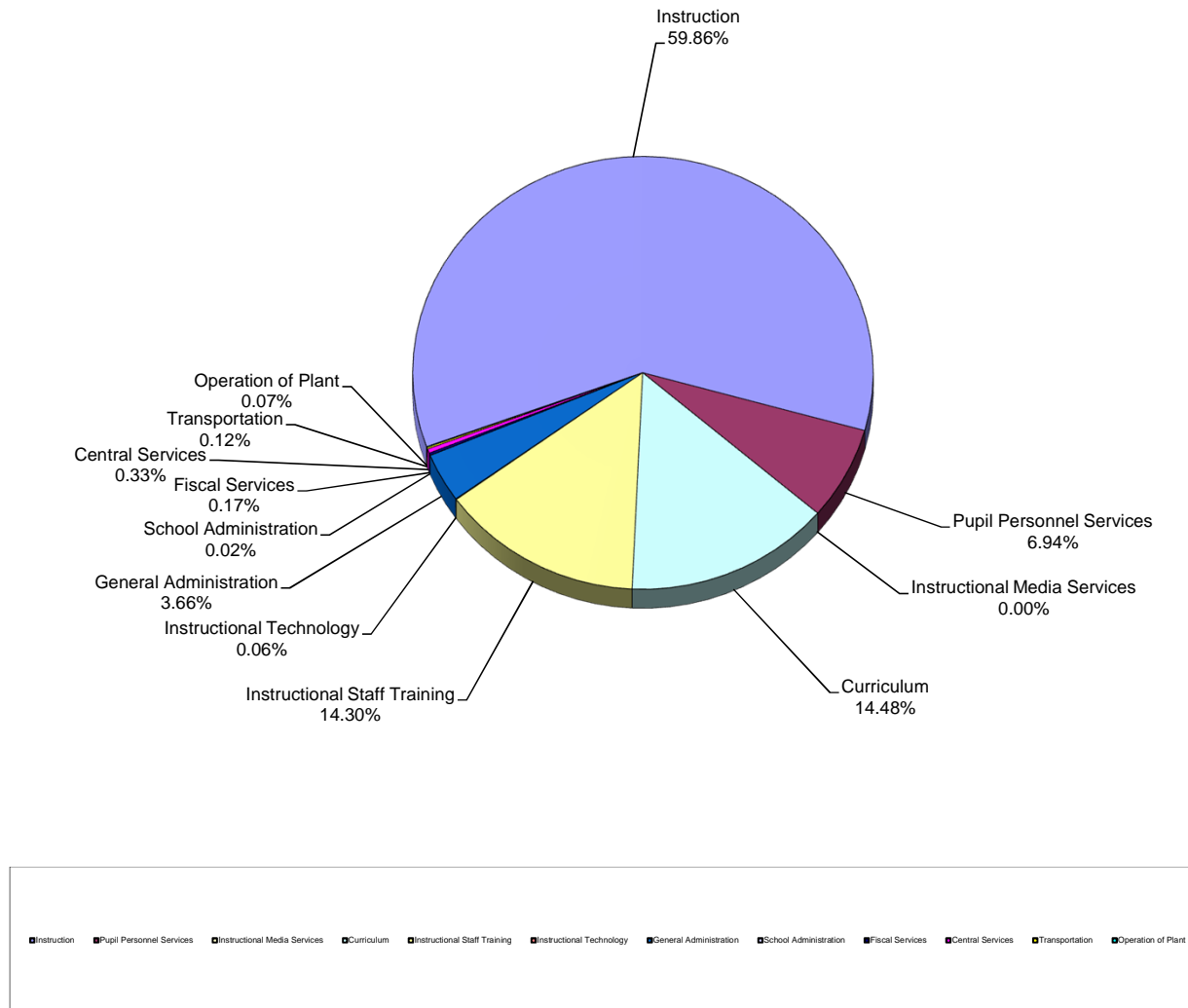


■ Salaries ■ Employee Benefits ■ Purchased Services ■ Energy Services ■ Materials and Supplies ■ Capital Outlay ■ Other Expenses

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Federal Direct						
Other Federal Direct	-	218,513	156,012	62,501	71%	230,290
Miscellaneous Federal Direct	-	1,923,801	1,650,117	273,684	86%	1,105,905
Total Federal Direct	-	2,142,314	1,806,129	336,185		1,336,195
Federal Through State						
Vocational Education Acts	51,890	691,179	280,048	411,131	41%	129,358
Race To The Top	15,998	370,471	270,733	99,738	73%	763,010
Job Training Partnership Act	408,642	303,214	219,477	83,737	72%	143,297
Teacher/Principal Training & Recruiting	-	959,609	2,237	957,372	0%	512,155
Eisenhower Math & Science	-	-	-	-		354
IDEA	8,784,904	13,557,598	8,300,765	5,256,833	61%	5,600,965
Elementary and Secondary Title I	11,228,139	14,850,712	6,223,989	8,626,723	42%	5,973,597
Adult General Education	82,383	611,452	453,700	157,752	74%	402,391
Federal Through Local	-	-	-	-		-
Other Federal Through State	1,019,779	3,244,123	1,078,435	2,165,688	33%	470,735
English Language Acquisition	393,229	1,087,917	440,586	647,331	40%	195,639
Total Federal Through State	21,984,964	35,676,275	17,269,970	18,406,305		14,191,501
TOTAL REVENUES	\$ 21,984,964	\$ 37,818,589	\$ 19,076,099	\$ 18,742,490	50%	\$ 15,527,696
EXPENDITURES						
Instruction	9,811,222	20,366,597	11,419,798	8,946,799	56%	8,214,000
Pupil Personnel Services	4,023,967	2,258,195	1,323,608	934,587	59%	1,967,334
Instructional Media Services	35,149	8,026	20	8,006	0%	18
Curriculum	3,806,905	5,244,106	2,763,044	2,481,062	53%	2,172,268
Instructional Staff Training	4,128,432	7,923,781	2,727,995	5,195,786	34%	2,439,489
Board	-	10,773	10,772	1	100%	2,834
General Administration	13,816	1,534,192	697,589	836,603	45%	528,307
School Administration	-	11,998	3,857	8,141	32%	3,028
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	3,034	32,871	31,675	1,196	96%	31,881
Food Service	-	-	-	-		-
Central Services	81,540	213,274	62,205	151,069	29%	122,510
Transportation	80,899	202,258	23,018	179,240	11%	38,178
Operation of Plant	-	12,518	12,518	-	100%	7,849
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 21,984,964	\$ 37,818,589	\$ 19,076,099	\$ 18,742,490	50%	\$ 15,527,696
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

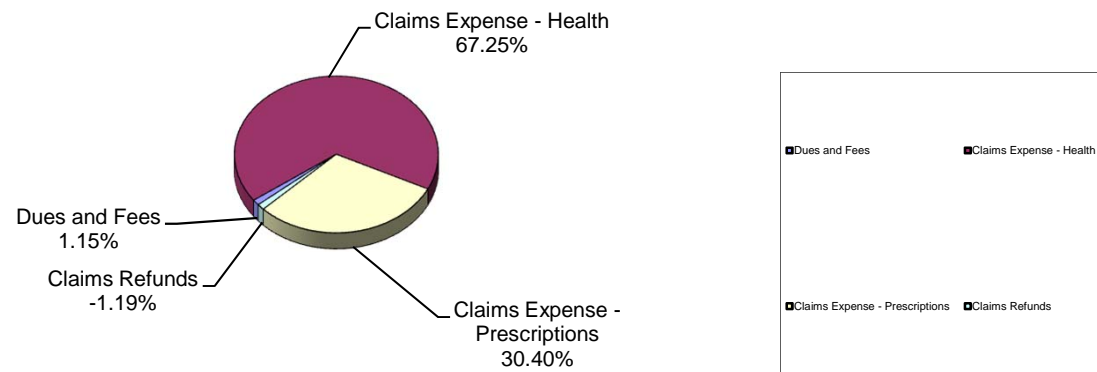
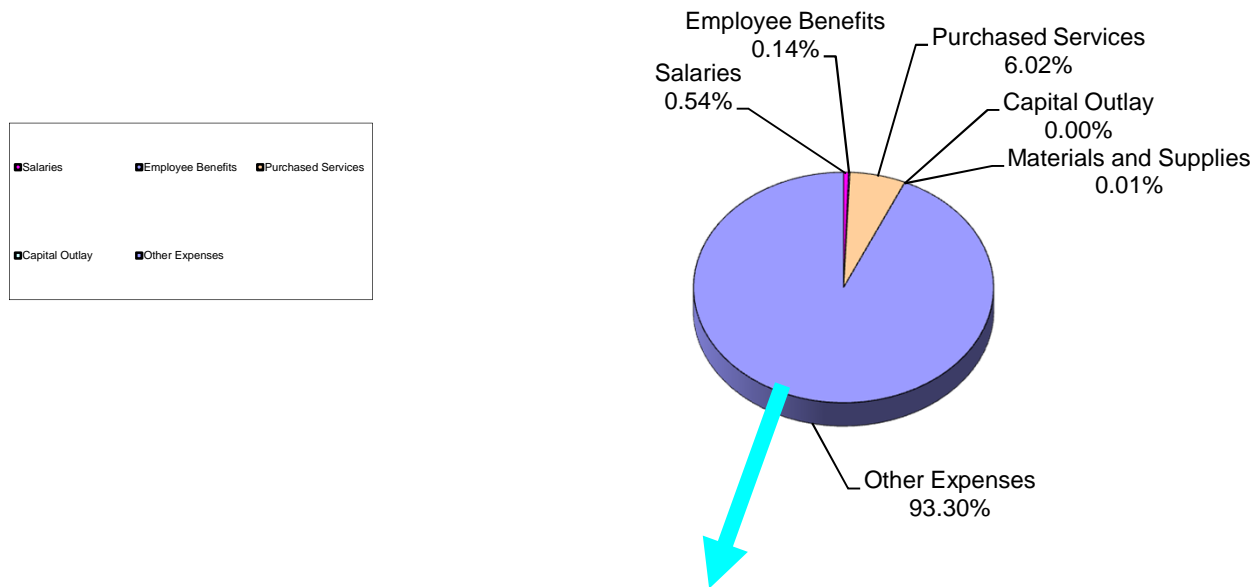
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 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	18,430,247	11,950,650	61%	17,686,269
Premium - Employee	-	12,462,914	6,161,056	6,301,858	49%	6,119,679
Premium - Retiree	-	3,197,382	2,197,708	999,674	69%	2,243,610
Premium - Leave/COBRA	-	271,414	154,675	116,739	57%	199,003
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	1,534	9,811	(8,277)	640%	110,926
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,312,607	46,314,141	26,953,497	19,360,644		26,359,487
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	\$ 51,914,141	\$ 32,553,497	\$ 19,360,644	63%	\$ 26,359,487
EXPENDITURES						
Central Services						
Salaries		318,213	186,926	131,287	59%	149,421
Employee Benefits		80,794	48,785	32,009	60%	42,230
Purchased Services	3,665,588	3,340,511	2,088,754	1,251,757	63%	1,995,611
Materials and Supplies	-	24,034	1,905	22,129	8%	672
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	386,000	381,039	4,961	99%	9,543
Subs for ATD	-	1,170	801	369	68%	-
Claims Expense - Health	40,762,490	29,097,333	22,303,245	6,794,088	77%	19,987,785
Claims Expense - Prescriptions	-	12,365,630	10,082,699	2,282,931	82%	8,170,215
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(132,456)	(202,400)	69,944	153%	-
Claims Refunds - Prescriptions	-	(953,018)	(193,732)	(759,286)	20%	(621,979)
Total Other Expenses	40,762,490	40,764,659	32,371,652	8,393,007		27,545,564
Total Central Services	44,428,078	44,528,211	34,698,022	9,830,189		29,733,498
Appropriations						
Unappropriated Fund Balance	6,969,299	12,470,699	-	12,470,699	0%	-
Total Appropriations	6,969,299	12,470,699	-	12,470,699		-
TOTAL EXPENDITURES	\$ 51,397,377	\$ 56,998,910	\$ 34,698,022	\$ 22,300,888	61%	\$ 29,733,498
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,084,769)	\$ (5,084,769)	\$ (2,144,525)			\$ (3,374,011)
Beginning Fund Balance	5,084,769	5,084,769	5,084,769			5,303,054
Balance	\$ -	\$ -	\$ 2,940,244			\$ 1,929,043

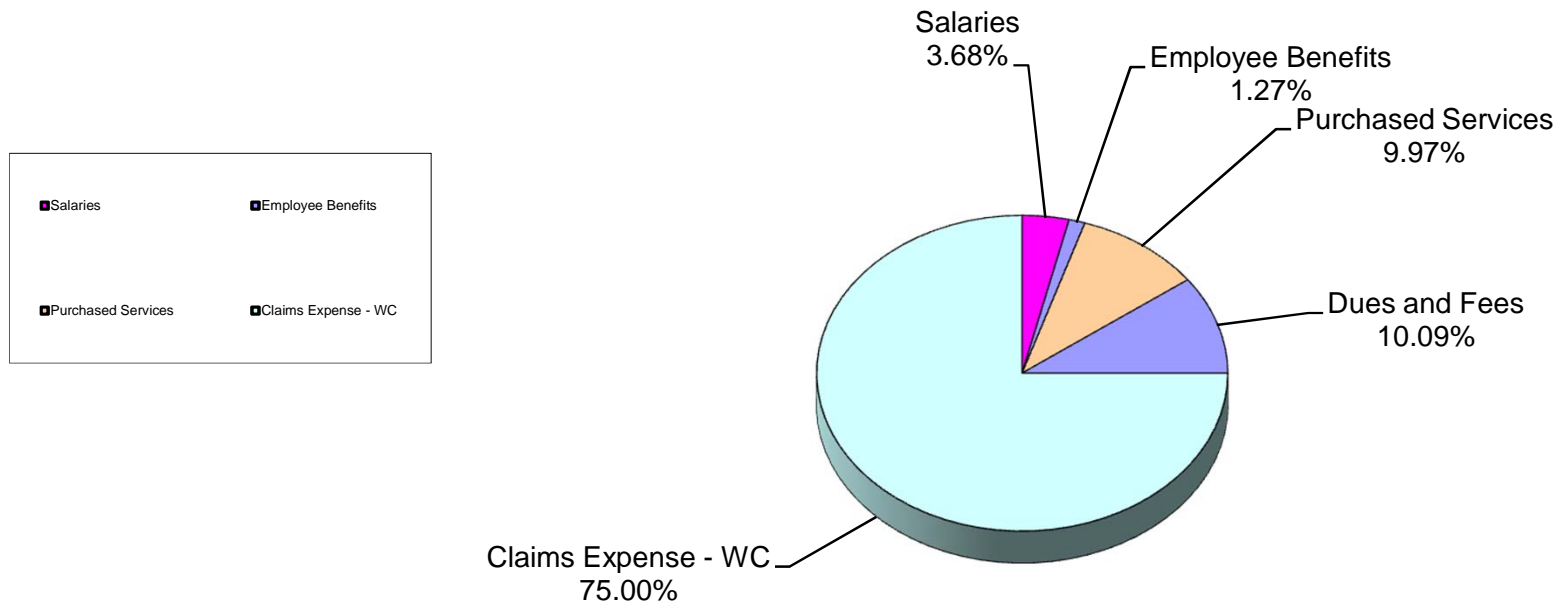
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Local						
Premium - Employer	1,975,580	1,975,580	1,939,305	36,275	98%	2,815,264
Total Local	1,975,580	1,975,580	1,939,305	36,275		2,815,264
	\$ 1,975,580	\$ 1,975,580	\$ 1,939,305	\$ 36,275		\$ 2,815,264
EXPENDITURES						
Central Services						
Salaries	-	139,953	85,392	54,561	61%	19,496
Employee Benefits	-	60,059	29,376	30,683	49%	5,899
Purchased Services	924,560	254,412	231,003	23,409	91%	-
Other Expenses						
Dues and Fees	-	470,136	233,778	236,358	50%	358,096
Claims Expense - Workers' Comp	1,207,832	1,738,527	1,738,527	-	100%	1,141,459
Claim Refunds	-	(38,233)	(38,233)	-	100%	-
	1,207,832	2,170,430	1,934,072	236,358		1,499,555
Total Central Services	2,132,392	2,624,854	2,279,843	345,011	87%	1,524,950
Appropriations						
Unappropriated Fund Balance	896,498	404,036	-	404,036	0%	-
Total Appropriations	896,498	404,036	-	404,036		-
TOTAL EXPENDITURES	\$ 3,028,890	\$ 3,028,890	\$ 2,279,843	\$ 749,047		\$ 1,524,950
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (1,053,310)	\$ (1,053,310)	\$ (340,538)			\$ 1,290,314
Beginning Fund Balance	1,053,310	1,053,310	1,053,310			(1,712,448)
Balance	\$ -	\$ -	\$ 712,772			\$ (422,134)

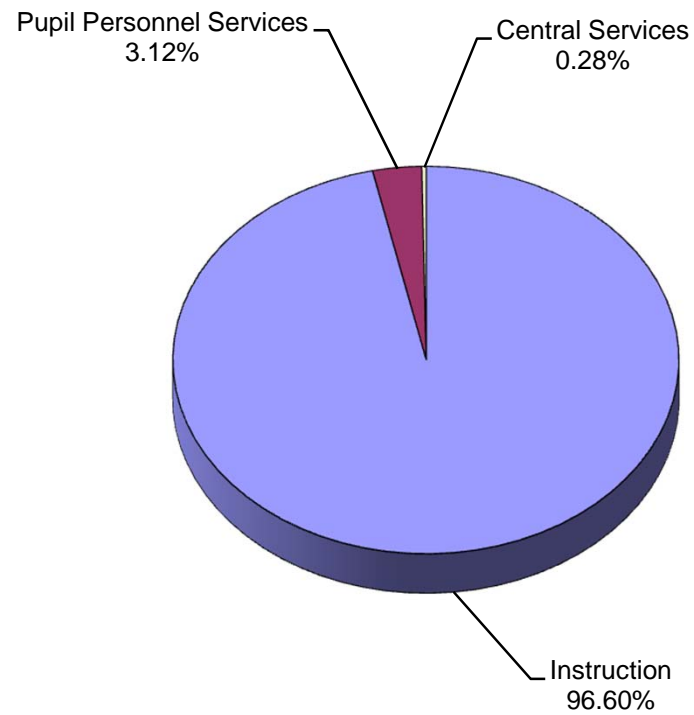
Expenditures by Object - Internal Service Funds Workers Compensation



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
As of March 31, 2015

	Original Budget	Current Budget	YTD as of March 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of March 2014
REVENUES						
Local						
Interest on Investments	-	-	26	(26)		-
Gifts, Grants, & Bequests	-	410	410	-	100%	646
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	166,502	122,834	143,333	(20,499)	117%	100,000
Total Local	166,502	123,244	143,769	(20,525)		100,646
TOTAL REVENUES	\$ 166,502	\$ 123,244	\$ 143,769	\$ (20,525)	117%	\$ 100,646
EXPENDITURES						
Instruction	191,556	147,886	72,461	75,425	49%	60,557
Pupil Personnel Services	7,565	7,975	2,344	5,631	29%	85
Central Services	7,233	7,235	210	7,025	3%	30
Transportation	-	-	-	-		-
Total Trust and Agency	206,354	163,096	75,015	88,081		60,672
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 206,354	\$ 163,096	\$ 75,015	\$ 88,081	46%	\$ 60,672
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (39,852)	\$ (39,852)	\$ 68,754			\$ 39,974
Beginning Fund Balance	39,852	39,852	39,852			31,818
Balance	\$ -	\$ -	\$ 108,606			\$ 71,792

Expenditures by Function - Trust and Agency Funds



■ Instruction

■ Pupil Personnel Services

■ Central Services