

THE SCHOOL DISTRICT OF MANATEE COUNTY



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

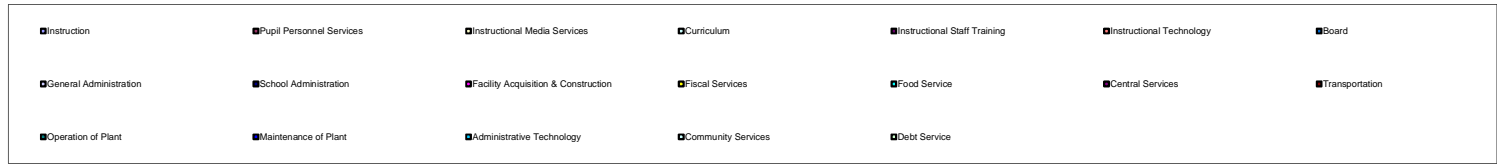
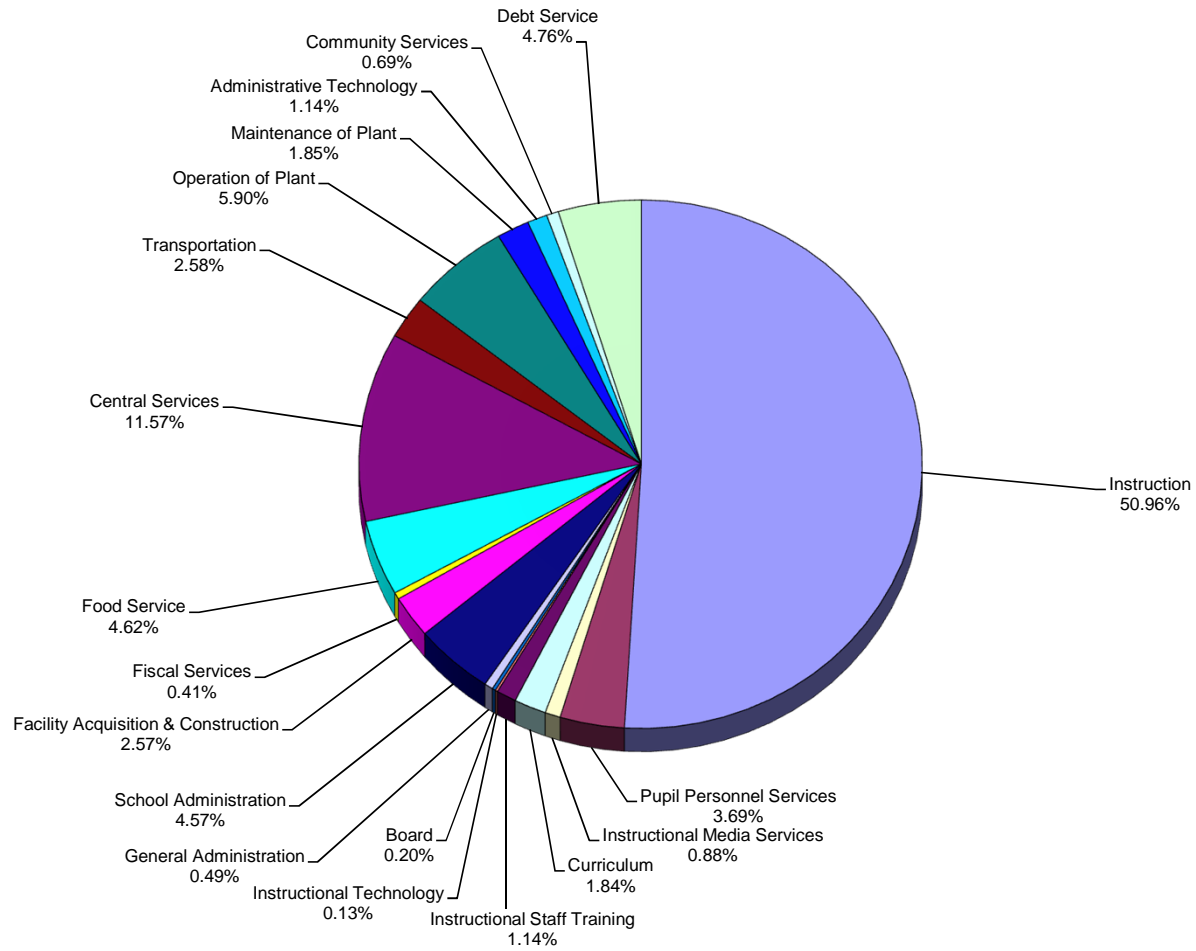
School Board of Manatee County
 Combined Balance Sheet
 As of May 31, 2015

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL May 2015	TOTAL May 2014
Assets									
Current Assets									
Cash	\$ 8,172,917	\$ 4,399,783	\$ 27,608,580	\$ (955,265)	\$ (9,722,851)	\$ 22,544,418	\$ 98,496	\$ 52,146,078	\$ 59,468,847
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	722,462	-	-	195,912	866	6,941	-	926,181	3,367,700
Due From/(To)	-	-	-	-	-	-	-	-	-
Inventory	713,160	-	-	317,889	-	-	-	1,031,049	1,072,076
Investments	32,400,513	2,119,076	14,199,829	8,479,630	-	-	101,344	57,300,392	36,141,245
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	-	-	9,945,488	-	-	9,945,488	3,140,928
Total Assets	\$ 42,009,052	\$ 6,518,859	\$ 41,808,409	\$ 8,038,166	\$ 223,503	\$ 22,551,359	\$ 199,840	\$ 121,349,188	\$ 103,190,796
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 7,626,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,626,403	\$ 10,517,839
Payroll Deductions & WH	4,253,300	-	-	-	-	-	-	4,253,300	857,664
Accounts Payable	1,120,254	-	202,686	584,672	223,503	3,176,486	101,392	5,408,993	7,210,732
Construction Payable	-	-	33,213	-	-	-	-	33,213	-
Retainage Payable	-	-	2,097	-	-	-	-	2,097	-
Other Current Liabilities									
Matured Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	298	-	-	-	-	-	-	298	4,047
Estimated Unpaid Claims	-	-	-	-	-	10,754,137	-	10,754,137	10,282,570
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(104,214)	-	-	-	(104,214)	248,178
Total Liabilities	\$ 13,000,255	\$ -	\$ 237,996	\$ 480,458	\$ 223,503	\$ 13,930,623	\$ 101,392	\$ 27,974,227	\$ 29,121,030
Fund Equity									
Revenue Over Expenditures	\$ 14,597,416	\$ 1,158,644	\$ 22,669,424	\$ 1,025,240	\$ -	\$ 2,482,657	\$ 58,596	\$ 41,991,977	\$ 57,567,797
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	\$ 29,008,797	\$ 6,518,859	\$ 41,570,413	\$ 7,557,708	\$ -	\$ 8,620,736	\$ 98,448	\$ 93,374,961	\$ 74,069,766
Total Liab & Fund Equity	\$ 42,009,052	\$ 6,518,859	\$ 41,808,409	\$ 8,038,166	\$ 223,503	\$ 22,551,359	\$ 199,840	\$ 121,349,188	\$ 103,190,796

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL May 2015	TOTAL May 2014
Revenue									
Federal Direct	\$ 429,775	\$ 932,661	\$ -	\$ -	\$ 2,413,837	\$ -	\$ -	\$ 3,776,273	\$ 3,721,110
Federal Through State	356,629	-	-	15,967,310	24,608,009	-	-	40,931,948	41,982,769
State	159,024,850	-	2,482,825	294,406	-	-	-	161,802,081	156,520,860
Local	166,493,746	199,303	62,935,090	5,130,818	-	40,707,298	152,969	275,619,224	263,747,750
Total Revenue	\$ 326,305,000	\$ 1,131,964	\$ 65,417,915	\$ 21,392,534	\$ 27,021,846	\$ 40,707,298	\$ 152,969	\$ 482,129,526	\$ 465,972,489
Expenditures									
Instruction	\$ 208,254,000	\$ -	\$ -	\$ -	\$ 16,321,900	\$ -	\$ 90,155	\$ 224,666,055	\$205,966,595
Pupil Personnel Services	14,416,055	-	-	-	1,850,492	-	3,546	16,270,093	16,153,644
Instructional Media Services	3,898,334	-	-	-	20	-	672	3,899,026	3,334,042
Curriculum	4,365,795	-	-	-	3,742,257	-	-	8,108,052	7,751,088
Instructional Staff Training	1,089,325	-	-	-	3,931,447	-	-	5,020,772	4,264,202
Instructional Technology	581,599	-	-	-	10,772	-	-	592,371	156,987
Board	888,340	-	-	-	-	-	-	888,340	1,057,431
General Administration	1,167,385	-	-	-	997,173	-	-	2,164,558	2,035,991
School Administration	20,153,270	-	-	-	3,857	-	-	20,157,127	17,965,984
Facility Acquisition & Construction	2,086,126	-	9,231,455	-	-	-	-	11,317,581	4,932,156
Fiscal Services	1,776,095	-	-	-	39,401	-	-	1,815,496	1,635,470
Food Services	-	-	-	20,367,294	-	-	-	20,367,294	19,598,317
Central Services	7,114,353	-	-	-	80,330	43,824,641	-	51,019,324	43,939,089
Transportation	11,325,840	-	-	-	31,679	-	-	11,357,519	11,733,631
Operation of Plant	25,997,661	-	-	-	12,518	-	-	26,010,179	27,037,369
Maintenance of Plant	8,177,564	-	-	-	-	-	-	8,177,564	7,736,671
Administrative Technology	5,035,360	-	-	-	-	-	-	5,035,360	4,353,472
Community Services	3,025,506	-	-	-	-	-	-	3,025,506	2,195,303
Debt Service	227,338	20,676,342	91,652	-	-	-	-	20,995,332	27,973,951
Total Expenditures	\$ 319,579,946	\$ 20,676,342	\$ 9,323,107	\$ 20,367,294	\$ 27,021,846	\$ 43,824,641	\$ 94,373	\$ 440,887,549	\$409,821,393
Excess (Deficiency) of Revenue over Expenditures	\$ 6,725,054	\$ (19,544,378)	\$ 56,094,808	\$ 1,025,240	\$ -	\$ (3,117,343)	\$ 58,596	\$ 41,241,977	\$ 56,151,096
Other Financing Sources (Uses)									
Other Financing Sources	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,416,701
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	12,722,362	20,703,022	-	-	-	\$ 5,600,000	-	39,025,384	33,209,107
Transfers Out	(5,600,000)	-	(33,425,384)	-	-	-	-	(39,025,384)	(33,209,107)
Total Other Financing Sources (Uses)	\$ 7,872,362	\$ 20,703,022	\$ (33,425,384)	\$ -	\$ -	\$ 5,600,000	\$ -	\$ 750,000	\$ 1,416,701
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 14,597,416	\$ 1,158,644	\$ 22,669,424	\$ 1,025,240	\$ -	\$ 2,482,657	\$ 58,596	\$ 41,991,977	\$ 57,567,797

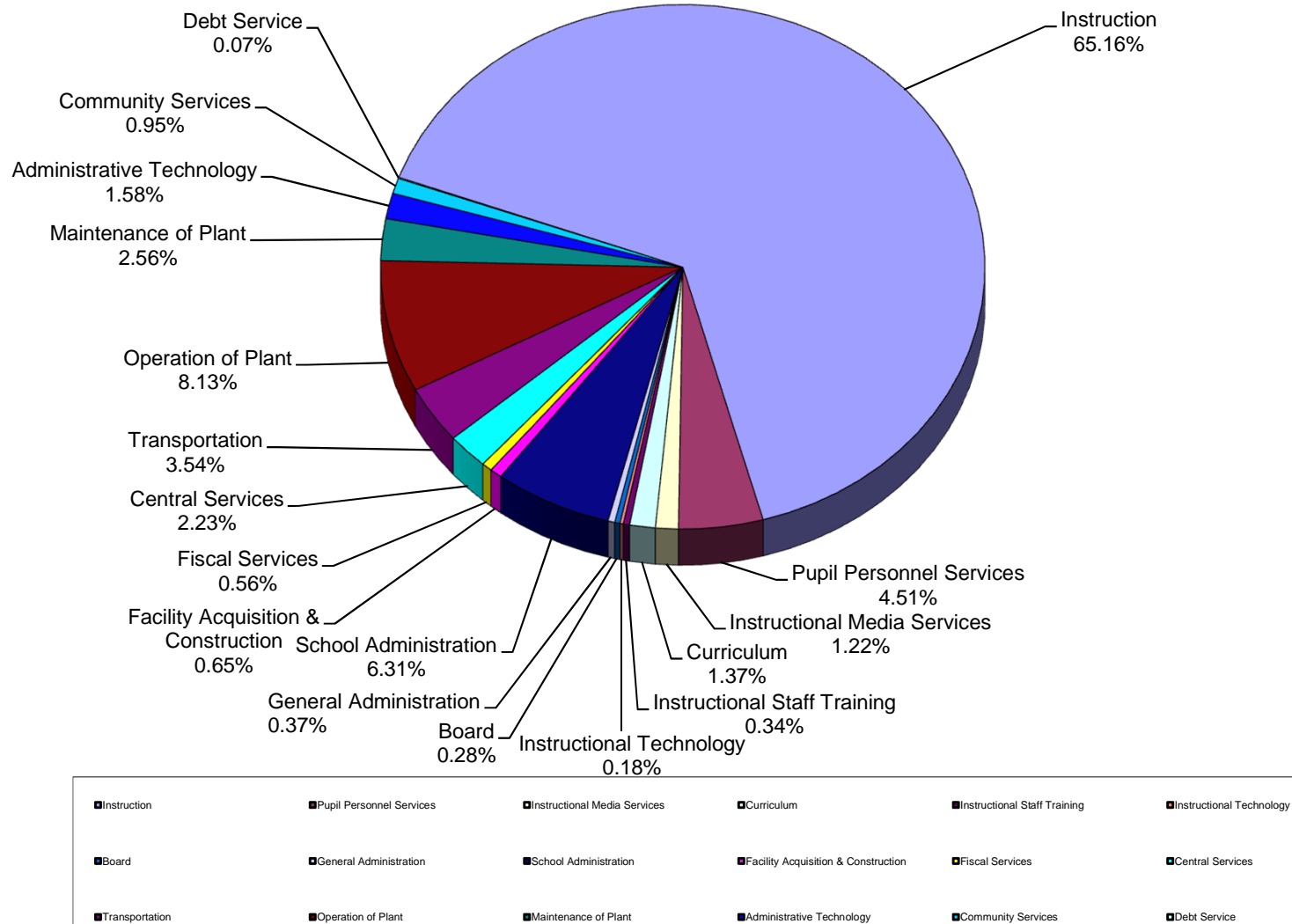
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of May 31, 2015

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 2014
REVENUES						
Federal Direct						
ROTC	525,000	525,000	428,365	96,635	82%	478,821
Miscellaneous Federal Direct	2,640	-	1,410	(1,410)		2,640
Total Federal Direct	527,640	525,000	429,775	95,225		481,461
Federal Through State						
Medicaid	1,800,000	1,000,000	326,629	673,371	33%	706,068
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	0%	136,136
Total Federal Through State	1,800,000	1,041,045	356,629	684,416		867,204
State						
FEFP	107,058,103	109,624,231	97,124,593	12,499,638	89%	94,938,834
Workforce Development	9,346,968	9,346,968	8,554,114	792,854	92%	8,318,547
Performance Based Incentives	-	-	210,000	(210,000)		88,000
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	331,809	(1,809)	101%	330,775
Discretionary Lottery	-	170,183	156,310	13,873	92%	424,061
Transportation	-	-	-	-	-	-
Class Size Reduction	52,013,139	52,650,419	48,209,778	4,440,641	92%	47,085,790
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	1,646,414	(246,414)	118%	1,402,903
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	(6,250)
Other Miscellaneous State Revenue	300,000	770,889	330,280	440,609	43%	409,548
Total State	172,429,564	176,776,242	159,024,850	17,751,392		154,493,549
Local						
District School Taxes	160,172,585	160,172,585	155,063,233	5,109,352	97%	148,309,354
Rent	400,000	459,541	279,557	179,984	61%	366,800
Interest on Investments	50,000	50,000	42,929	7,071	86%	64,475
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	-	6,510	6,609	(99)	102%	12,568
Vending Sales	-	10,000	5,142	4,858	51%	(12,401)
Post Secondary Vocational Ed Course Fees	2,200,000	3,795,371	1,653,016	2,142,355	44%	1,786,893
Continuing Workforce Ed Fees	-	10,209	26,149	(15,940)	256%	30,731
Capital Improvement Fees	-	76,402	76,042	360	100%	83,252
Other School Class Fees	-	82,752	83,115	(363)	100%	86,417
School Age Child Care Fees	-	4,978,005	3,786,304	1,191,701	76%	-
Charges for Services	1,000,000	999,427	930,091	69,336	93%	989,465
Bus Fees	710,000	710,000	819,021	(109,021)	115%	787,385
Activity Bus Fees	48,000	48,000	133,224	(85,224)	278%	61,405
Sale of Junk	4,000	4,000	2,480	1,520	62%	8,249
Federal Indirect	1,100,000	1,100,000	1,007,845	92,155	92%	904,356
Other Miscellaneous Local Sources	7,940,571	5,085,780	1,914,560	3,171,220	38%	4,905,882
Refund of Prior Year Exp	-	-	254,604	(254,604)		(1,397,630)
Lost & Damaged Textbooks	4,000	8,750	4,507	4,243	52%	3,789
Food Service Indirect	302,500	302,500	405,318	(102,818)	134%	353,638
Total Local	173,931,656	177,899,832	166,493,746	11,406,086		157,344,628
Transfers In						
From Capital Project Funds	16,736,499	16,736,499	12,722,362	4,014,137	76%	5,441,747
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	13,472,362	4,019,137		6,858,448
TOTAL REVENUES	\$ 368,430,359	\$ 373,733,618	\$ 339,777,362	\$ 33,956,256	91%	\$ 320,045,290
EXPENDITURES						
Expenditures By Function						
Instruction	238,919,890	232,103,414	208,254,000	23,849,414	90%	191,671,005
Pupil Personnel Services	16,873,336	14,534,125	14,416,055	118,070	99%	12,257,945
Instructional Media Services	4,505,056	4,708,607	3,898,334	810,273	83%	3,333,951
Curriculum	4,745,506	5,643,609	4,365,795	1,277,814	77%	4,388,884
Instructional Staff Training	2,198,633	2,490,245	1,089,325	1,400,920	44%	596,579
Instructional Technology	64,877	593,771	581,599	12,172	98%	154,153
Board	1,159,303	1,223,991	888,340	335,651	73%	1,057,431
General Administration	1,535,032	1,611,030	1,167,385	443,645	72%	1,148,672
School Administration	22,650,403	22,881,772	20,153,270	2,728,502	88%	17,957,786
Facility Acquisition & Construction	2,615,521	2,633,317	2,086,126	547,191	79%	2,354,398
Fiscal Services	2,697,459	2,244,813	1,776,095	468,718	79%	1,591,333
Food Service	-	-	-	-	-	-
Central Services	7,996,174	9,231,747	7,114,353	2,117,394	77%	5,976,433
Transportation	12,676,395	12,710,498	11,325,840	1,384,658	89%	11,679,142
Operation of Plant	27,521,734	30,013,271	25,997,661	4,015,610	87%	27,029,520
Maintenance of Plant	10,932,619	10,658,322	8,177,564	2,480,758	77%	7,736,671
Administrative Technology	6,418,985	7,106,595	5,035,360	2,071,235	71%	4,363,472
Community Services	2,330,817	3,655,872	3,025,506	630,366	83%	2,195,303
Debt Service	500,000	500,000	227,338	272,662	45%	431,253
Total Expenditures by Function	366,341,740	364,544,999	319,579,946	44,965,053		295,913,931
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	\$ 388,144,999	\$ 325,179,946	\$ 62,965,053	84%	\$ 295,913,931
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (14,411,381)	\$ (14,411,381)	\$ 14,597,416			\$ 24,131,359
Beginning Fund Balance	14,411,381	14,411,381	14,411,381			(7,503,057)
Balance	\$ -	\$ -	\$ 29,008,797			\$ 16,628,302

Expenditures by Function - General Fund



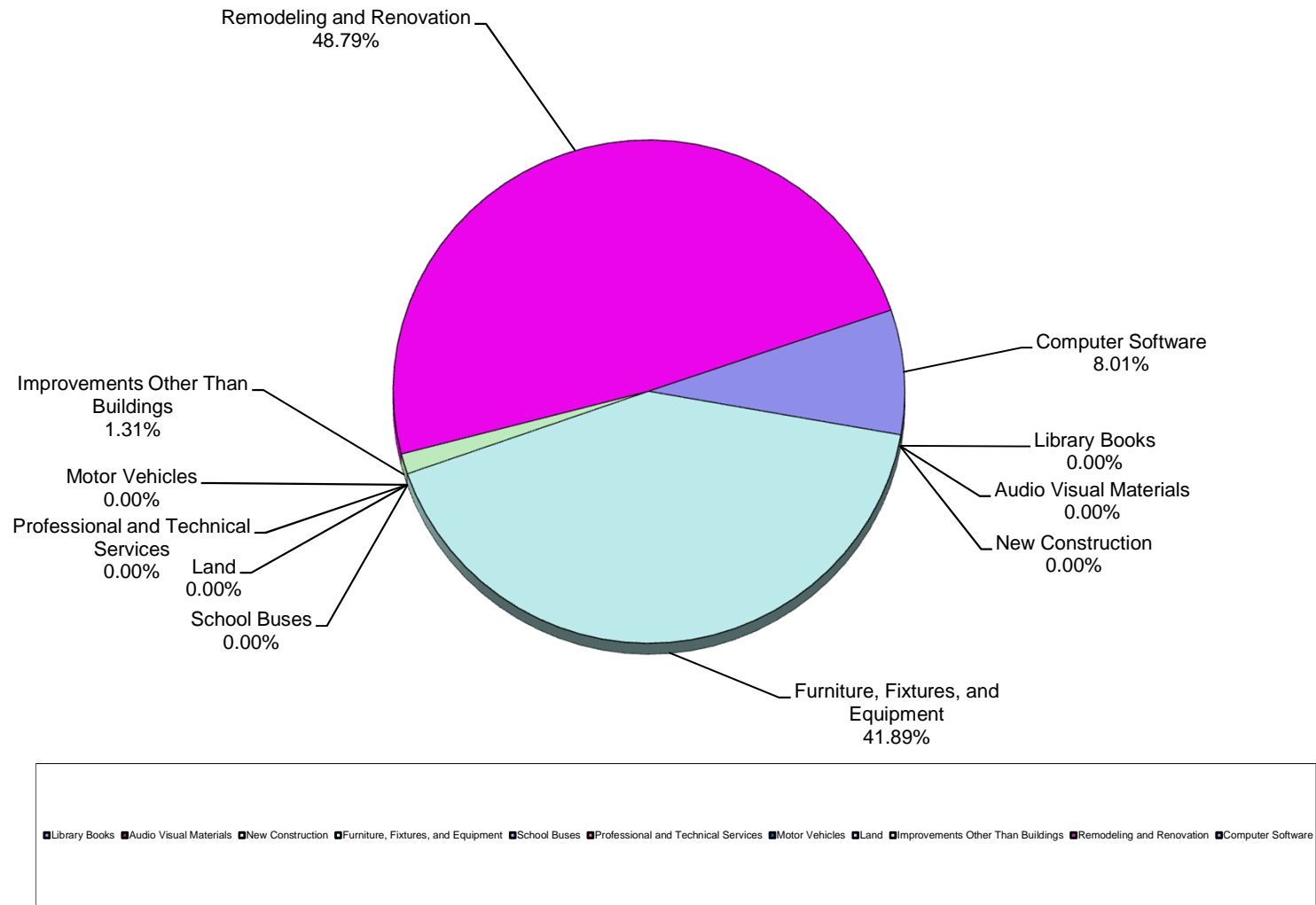
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of May 31, 2015

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 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	-	198,977	199,303	(326)	100%	197,061
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	198,977	199,303	(326)		197,061
Transfers In						
From Capital Project Funds	35,715,000	35,525,396	20,703,022	14,822,374	58%	27,767,360
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,715,000	35,525,396	20,703,022	14,822,374		27,767,360
TOTAL REVENUES	\$ 37,362,500	\$ 38,304,534	\$ 21,834,986	\$ 16,469,548	57%	\$ 28,931,020
EXPENDITURES						
Debt Service						
Redemption of Principal	27,677,913	27,354,390	14,495,000	12,859,390	53%	20,515,000
Interest	9,632,211	10,638,171	6,098,536	4,539,635	57%	6,909,296
Dues and Fees	52,376	113,358	82,806	30,552	73%	26,750
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	37,362,500	38,105,919	20,676,342	17,429,577		27,451,046
Appropriations						
Unappropriated Fund Balance	5,360,215	5,558,830	-	5,558,830		-
Total Appropriations	5,360,215	5,558,830	-	5,558,830		-
TOTAL EXPENDITURES	\$ 42,722,715	\$ 43,664,749	\$ 20,676,342	\$ 22,988,407	47%	\$ 27,451,046
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,360,215)	\$ (5,360,215)	\$ 1,158,644			\$ 1,479,974
Beginning Fund Balance	5,360,215	5,360,215	5,360,215			3,847,802
Balance	\$ -	\$ -	\$ 6,518,859			\$ 5,327,776

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

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 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	1,566,051	233,949	87%	1,660,630
Other Miscellaneous State Revenue	75,000	89,115	89,115	-	100%	65,077
Total State	2,874,056	2,888,171	2,482,825	233,949		1,725,707
Local						
District Capital Taxes	40,229,777	40,229,777	39,588,796	640,981	98%	36,642,718
Local Sales Tax	27,493,681	27,493,681	23,318,046	4,175,635	85%	21,706,437
Interest on Investments	-	13,810	13,810	-	100%	5,225
Other Miscellaneous Local Sources	-	14,438	14,438	-	100%	-
Impact Fees	-	-	-	-	-	10,320
Refund of Prior Year Expense	-	-	-	-	-	1,400,175
Total Local	67,723,458	67,751,706	62,935,090	4,816,616		59,764,875
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	\$ 70,639,877	\$ 65,417,915	\$ 5,050,565	93%	\$ 61,490,582
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	30,783,004	19,027,696	-	19,027,696	0%	2,120
Furniture, Fixtures, and Equipment	1,954,000	4,812,059	3,866,997	945,062	80%	655,049
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	189,209	120,967	68,242	64%	79,259
Remodeling and Renovation	3,804,641	11,787,011	4,503,620	7,283,391	38%	1,602,378
Computer Software	-	871,344	739,871	131,473	85%	238,952
Total Facility Acquisition & Construction	38,047,004	38,187,319	9,231,455	28,955,864		2,577,758
Debt Service						
Principal	-	80,413	80,413	-	100%	91,652
Interest	-	11,239	11,239	-	100%	-
Dues and Fees	-	-	-	-	-	-
Total Debt Service	-	91,652	91,652	-		91,652
Transfers Out						
To General Fund	15,736,499	15,736,499	12,722,362	3,014,137	81%	5,441,747
To Debt Service	35,715,000	35,525,396	20,703,022	14,822,374	58%	27,767,360
Total Transfers Out	51,451,499	51,261,895	33,425,384	17,836,511		33,209,107
TOTAL EXPENDITURES & TRANSFERS	\$ 89,498,503	\$ 89,540,866	\$ 42,748,491	\$ 46,792,375	48%	\$ 35,878,517
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (18,900,989)	\$ (18,900,989)	\$ 22,669,424			\$ 25,612,065
Beginning Fund Balance	18,900,989	18,900,989	18,900,989			11,732,911
Balance	\$ -	\$ -	\$ 41,570,413			\$ 37,344,976

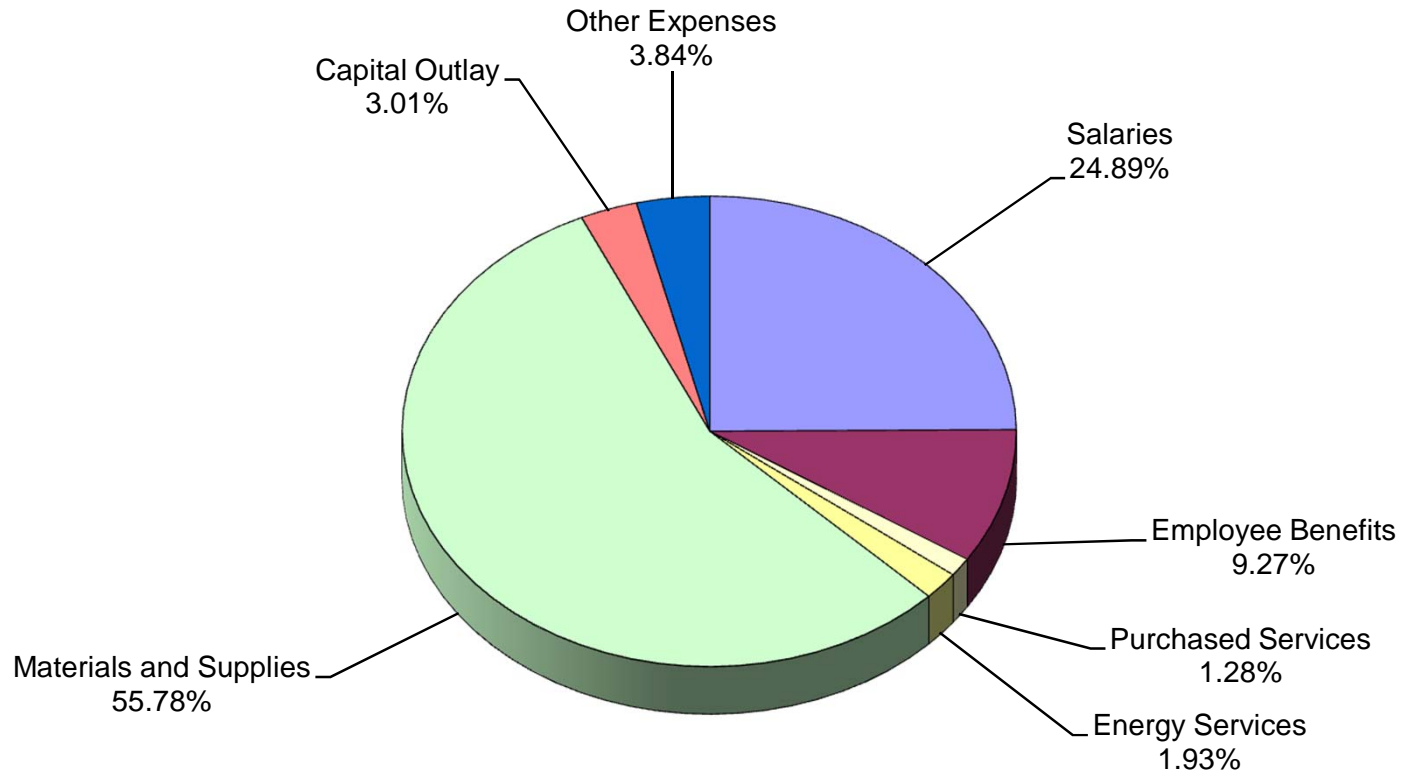
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 2014
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	252,200	454,920	235,206	219,714	52%	210,504
School Lunch Reimbursement	13,753,200	13,753,200	11,201,448	2,551,752	81%	11,662,948
School Breakfast Reimbursement	4,767,000	4,767,000	3,504,068	1,262,932	74%	3,628,915
After-School Snack Reimbursement	535,050	535,050	229,937	305,113	43%	470,346
School Supper Reimbursement	1,422,925	1,422,925	311,651	1,111,274	22%	587,014
USDA Donated Commodities	1,400,001	1,400,001	-	1,400,001	0%	315,687
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>25,867</u>	<u>107,115</u>	19%	<u>22,500</u>
Total Federal Through State	22,628,825	22,845,544	15,967,310	6,878,234		17,149,635
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	-	-	14,290	(14,290)		4,339
Student Lunches	3,432,650	3,432,650	2,712,551	720,099	79%	3,024,928
Student Breakfasts	336,600	336,600	112,906	223,694	34%	169,543
Adult Breakfast/Lunch	247,400	247,400	244,304	3,096	99%	248,102
Student/Adult Ala Carte	2,122,500	2,122,500	1,797,782	324,718	85%	2,080,699
Catering/Special	83,000	83,000	54,354	28,646	65%	25,723
Other Food Sales	-	-	-	-		-
Vending Sales	8,100	8,100	3,272	4,828	40%	5,361
Prepaid Adjustment	-	-	-	-		(19)
Cash Over/(Short)	-	-	(4,221)	4,221		(6,273)
Other Miscellaneous Local Sources	92,800	92,800	102,925	(10,125)	111%	112,520
Refund of Prior Year Expense	-	-	92,655	(92,655)		-
Total Local	6,323,050	6,323,050	5,130,818	1,192,232		5,664,923
TOTAL REVENUES	\$ 29,253,447	\$ 29,470,166	\$ 21,392,534	\$ 8,077,632	73%	\$ 23,116,162
EXPENDITURES						
Food Service						
Salaries	10,846,691	7,307,365	5,069,788	2,237,577	69%	4,783,550
Employee Benefits	-	3,503,455	1,888,533	1,614,922	54%	1,976,140
Purchased Services	-	513,615	260,947	252,668	51%	253,978
Energy Services	2,001,062	466,625	392,735	73,890	84%	416,742
Materials and Supplies	15,713,475	15,910,720	11,360,289	4,550,431	71%	11,216,993
Capital Outlay	697,175	1,492,461	612,794	879,667	41%	293,325
Other Expenses	-	985,881	782,208	203,673	79%	657,589
Total Food Service	29,258,403	30,180,122	20,367,294	9,812,828		19,598,317
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	<u>6,527,512</u>	<u>5,822,512</u>	-	<u>5,822,512</u>	0%	-
Total Appropriations	6,527,512	5,822,512	-	5,822,512		-
TOTAL EXPENDITURES	\$ 35,785,915	\$ 36,002,634	\$ 20,367,294	\$ 15,635,340	57%	\$ 19,598,317
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (6,532,468)	\$ (6,532,468)	\$ 1,025,240			\$ 3,517,845
Beginning Fund Balance	6,532,468	6,532,468	6,532,468			4,801,889
Balance	\$ -	\$ -	\$ 7,557,708			\$ 8,319,734

Expenditures by Object - Food Service Fund



■ Salaries

■ Employee Benefits

■ Purchased Services

■ Energy Services

■ Materials and Supplies

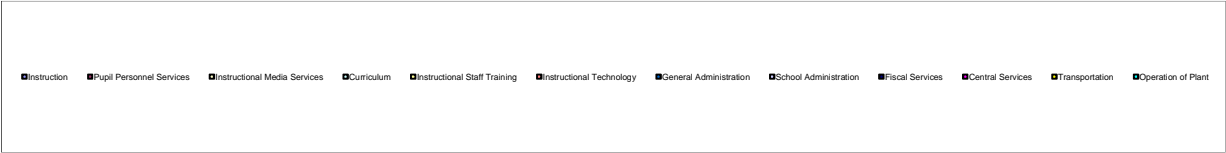
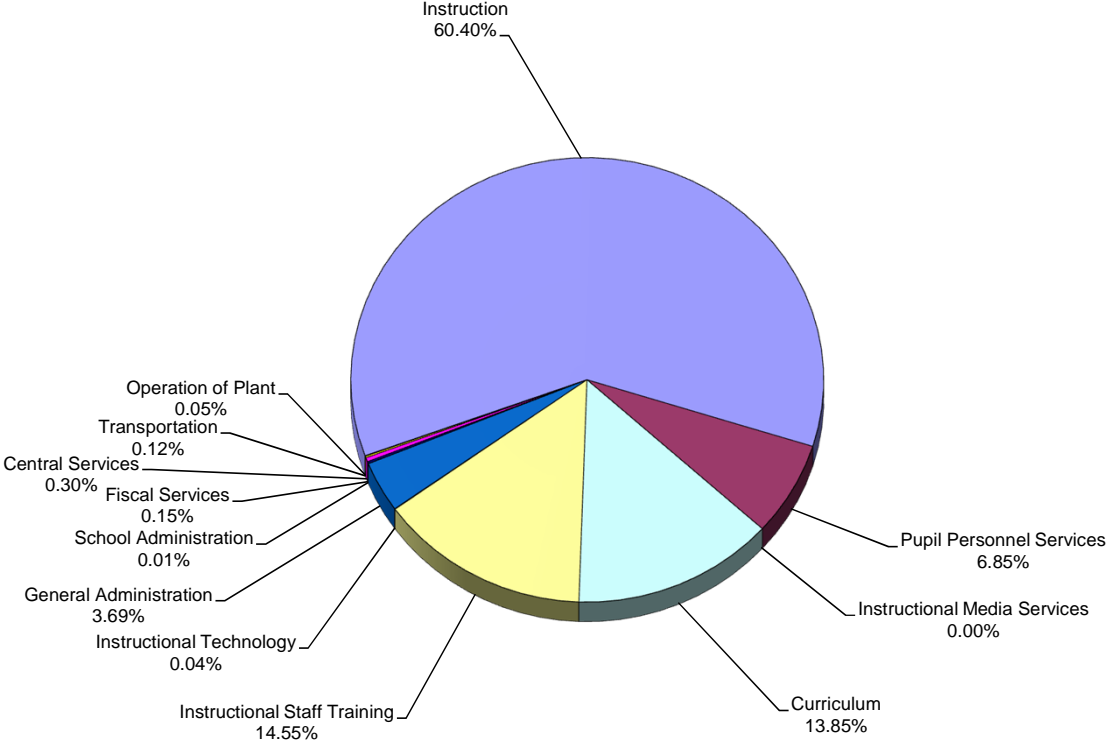
■ Capital Outlay

■ Other Expenses

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

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 2014
REVENUES						
Federal Direct						
Other Federal Direct	-	218,513	156,892	61,621	72%	230,290
Miscellaneous Federal Direct	-	2,427,958	2,256,945	171,013	93%	2,042,760
Total Federal Direct	-	2,646,471	2,413,837	232,634		2,273,050
Federal Through State						
Vocational Education Acts	51,890	691,179	511,423	179,756	74%	300,285
Race To The Top	15,998	764,412	268,639	495,773	35%	1,442,438
Job Training Partnership Act	408,642	304,683	269,968	34,715	89%	234,222
Teacher/Principal Training & Recruiting	-	959,609	2,237	957,372	0%	711,186
Eisenhower Math & Science	-	-	-	-		354
IDEA	8,784,904	13,694,554	11,597,620	2,096,934	85%	9,182,925
Elementary and Secondary Title I	11,228,139	17,180,047	9,290,551	7,889,496	54%	10,521,163
Adult General Education	82,383	611,452	573,517	37,935	94%	581,388
Federal Through Local	-	-	-	-		-
Other Federal Through State	1,019,779	3,244,123	1,558,752	1,685,371	48%	629,659
English Language Acquisition	393,229	1,087,917	535,302	552,615	49%	362,310
Total Federal Through State	21,984,964	38,537,976	24,608,009	13,929,967		23,965,930
TOTAL REVENUES	\$ 21,984,964	\$ 41,184,447	\$ 27,021,846	\$ 14,162,601	66%	\$ 26,238,980
EXPENDITURES						
Instruction	9,811,222	23,686,695	16,321,900	7,364,795	69%	14,141,088
Pupil Personnel Services	4,023,967	2,352,740	1,850,492	502,248	79%	3,894,298
Instructional Media Services	35,149	8,026	20	8,006	0%	60
Curriculum	3,806,905	4,718,632	3,742,257	976,375	79%	3,362,204
Instructional Staff Training	4,128,432	8,127,764	3,931,447	4,196,317	48%	3,667,623
Board	-	10,773	10,772	1	100%	2,834
General Administration	13,816	1,657,572	997,173	660,399	60%	887,319
School Administration	-	53,602	3,857	49,745	7%	8,198
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	3,034	48,861	39,401	9,460	81%	44,137
Food Service	-	-	-	-		-
Central Services	81,540	198,110	80,330	117,780	41%	168,881
Transportation	80,899	309,154	31,679	277,475	10%	54,489
Operation of Plant	-	12,518	12,518	-	100%	7,849
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 21,984,964	\$ 41,184,447	\$ 27,021,846	\$ 14,162,601	66%	\$ 26,238,980
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

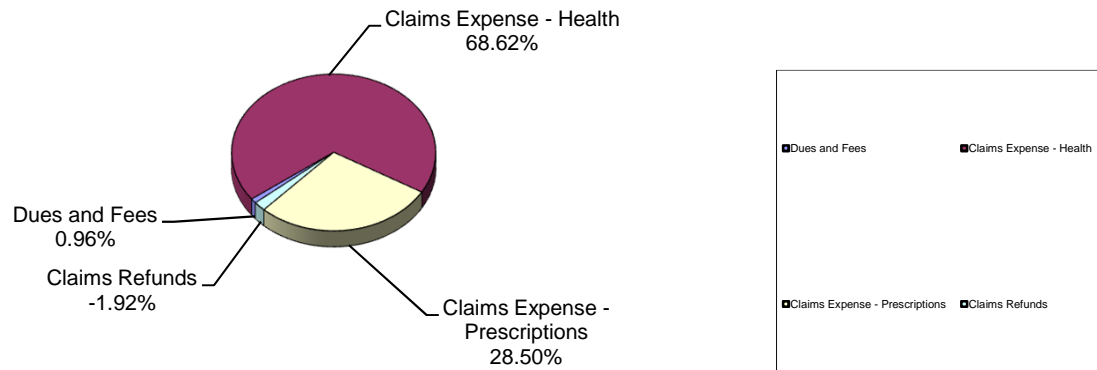
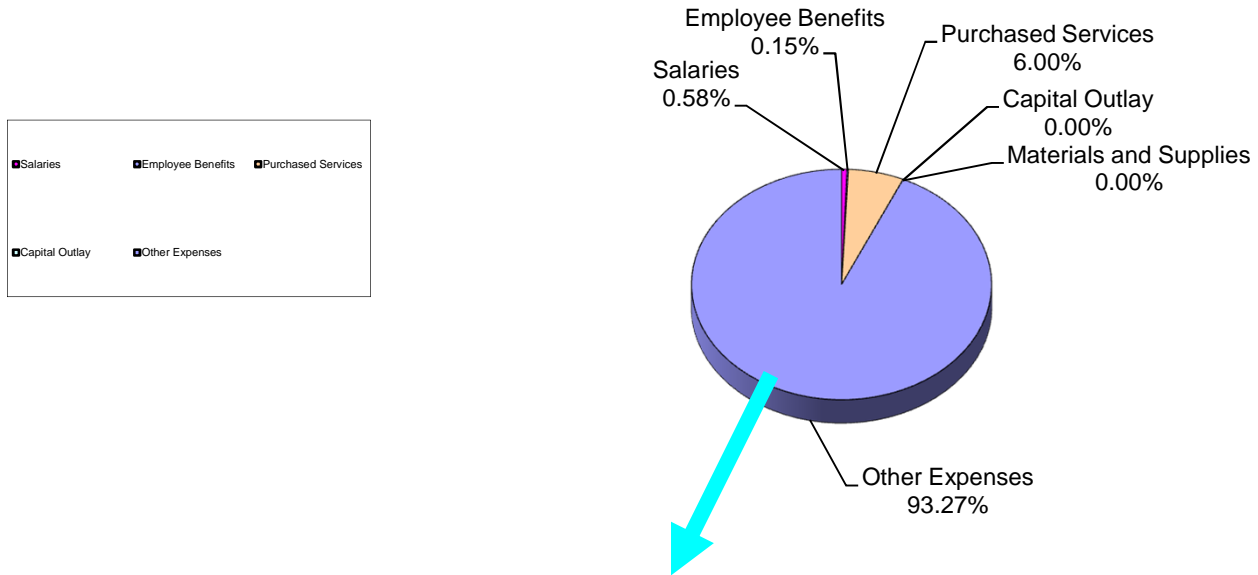
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 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	26,479,325	3,901,572	87%	24,714,386
Premium - Employee	-	12,462,914	8,741,824	3,721,090	70%	8,550,116
Premium - Retiree	-	3,197,382	2,732,705	464,677	85%	2,725,068
Premium - Leave/COBRA	-	271,414	177,599	93,815	65%	249,186
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	9,837	9,971	(134)	101%	115,437
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,312,607	46,322,444	38,141,424	8,181,020		36,354,193
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	\$ 43,741,424	\$ 8,181,020	84%	\$ 36,354,193
EXPENDITURES						
Central Services						
Salaries		318,213	236,790	81,423	74%	174,393
Employee Benefits		80,794	62,529	18,265	77%	48,898
Purchased Services	3,665,588	3,341,694	2,464,599	877,095	74%	2,288,647
Materials and Supplies	-	21,334	1,905	19,429	9%	672
Capital Outlay	-	2,000	-	2,000	0%	-
Other Expenses						
Dues and Fees	-	385,434	381,086	4,348	99%	9,743
Subs for ATD	-	1,253	979	274	78%	178
Claims Expense - Health	40,762,490	29,097,333	27,345,866	1,751,467	94%	23,950,806
Claims Expense - Prescriptions	-	12,365,630	11,359,343	1,006,287	92%	9,882,547
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(567,858)	(567,858)	-	100%	(129,262)
Claims Refunds - Prescriptions	-	(953,018)	(198,295)	(754,723)	21%	(621,979)
Total Other Expenses	40,762,490	40,328,774	38,321,121	2,007,653		33,092,033
Total Central Services	44,428,078	44,092,809	41,086,944	3,005,865		35,604,643
Appropriations						
Unappropriated Fund Balance	6,969,299	12,914,404	-	12,914,404	0%	-
Total Appropriations	6,969,299	12,914,404	-	12,914,404		-
TOTAL EXPENDITURES	\$ 51,397,377	\$ 57,007,213	\$ 41,086,944	\$ 15,920,269	72%	\$ 35,604,643
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,084,769)	\$ (5,084,769)	\$ 2,654,480			\$ 749,550
Beginning Fund Balance	5,084,769	5,084,769	5,084,769			5,303,054
Balance	\$ -	\$ -	\$ 7,739,249			\$ 6,052,604

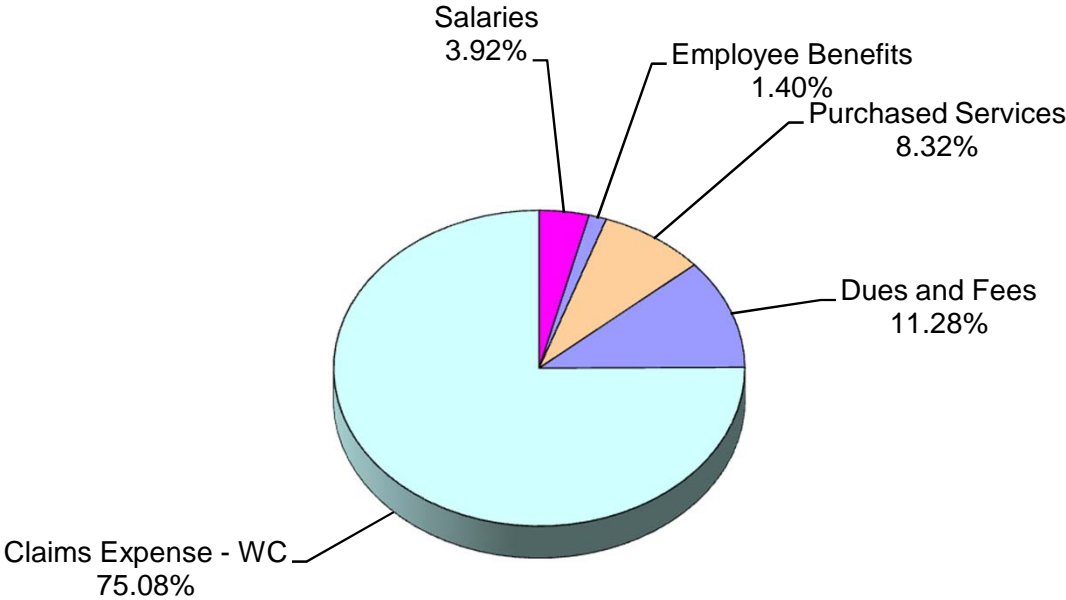
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 2014
REVENUES						
Local						
Premium - Employer	1,975,580	2,565,874	2,565,874	-	100%	4,254,546
Total Local	1,975,580	2,565,874	2,565,874	0		4,254,546
	\$ 1,975,580	\$ 2,565,874	\$ 2,565,874	\$ -		\$ 4,254,546
EXPENDITURES						
Central Services						
Salaries	-	139,953	108,767	31,186	78%	27,295
Employee Benefits	-	61,416	38,795	22,621	63%	8,257
Purchased Services	924,560	254,412	231,003	23,409	91%	-
Other Expenses						
Dues and Fees	-	470,136	313,160	156,976	67%	425,027
Claims Expense - Workers' Comp	1,207,832	2,088,528	2,084,205	4,323	100%	1,728,553
Claim Refunds	-	(38,233)	(38,233)	-	100%	-
	1,207,832	2,520,431	2,359,132	161,299		2,153,580
Total Central Services	2,132,392	2,976,212	2,737,697	238,515	92%	2,189,132
Appropriations						
Unappropriated Fund Balance	896,498	642,972	-	642,972	0%	-
Total Appropriations	896,498	642,972	-	642,972		-
TOTAL EXPENDITURES	\$ 3,028,890	\$ 3,619,184	\$ 2,737,697	\$ 881,487		\$ 2,189,132
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,053,310)	\$ (1,053,310)	\$ (171,823)			\$ 2,065,414
Beginning Fund Balance	1,053,310	1,053,310	1,053,310			(1,712,448)
Balance	\$ -	\$ -	\$ 881,487			\$ 352,966

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 May 31, 2015

	Original Budget	Current Budget	YTD as of May 2015	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of May 2014
REVENUES						
Local						
Interest on Investments	-	-	26	(26)		-
Gifts, Grants, & Bequests	-	3,310	860	2,450	26%	1,021
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	166,502	131,584	152,083	(20,499)	116%	166,503
Total Local	166,502	134,894	152,969	(18,075)		167,524
TOTAL REVENUES	\$ 166,502	\$ 134,894	\$ 152,969	\$ (18,075)	113%	\$ 167,524
EXPENDITURES						
Instruction	191,556	156,636	90,155	66,481	58%	154,502
Pupil Personnel Services	7,565	8,425	3,546	4,879	42%	1,401
Central Services	7,233	9,685	672	9,013	7%	31
Transportation	-	-	-	-		-
Total Trust and Agency	206,354	174,746	94,373	80,373		155,934
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 206,354	\$ 174,746	\$ 94,373	\$ 80,373	54%	\$ 155,934
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (39,852)	\$ (39,852)	\$ 58,596			\$ 11,590
Beginning Fund Balance	39,852	39,852	39,852			31,818
Balance	\$ -	\$ -	\$ 98,448			\$ 43,408

Expenditures by Function - Trust and Agency Funds

