

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT THROUGH THE PERIOD ENDING NOVEMBER 30, 2014

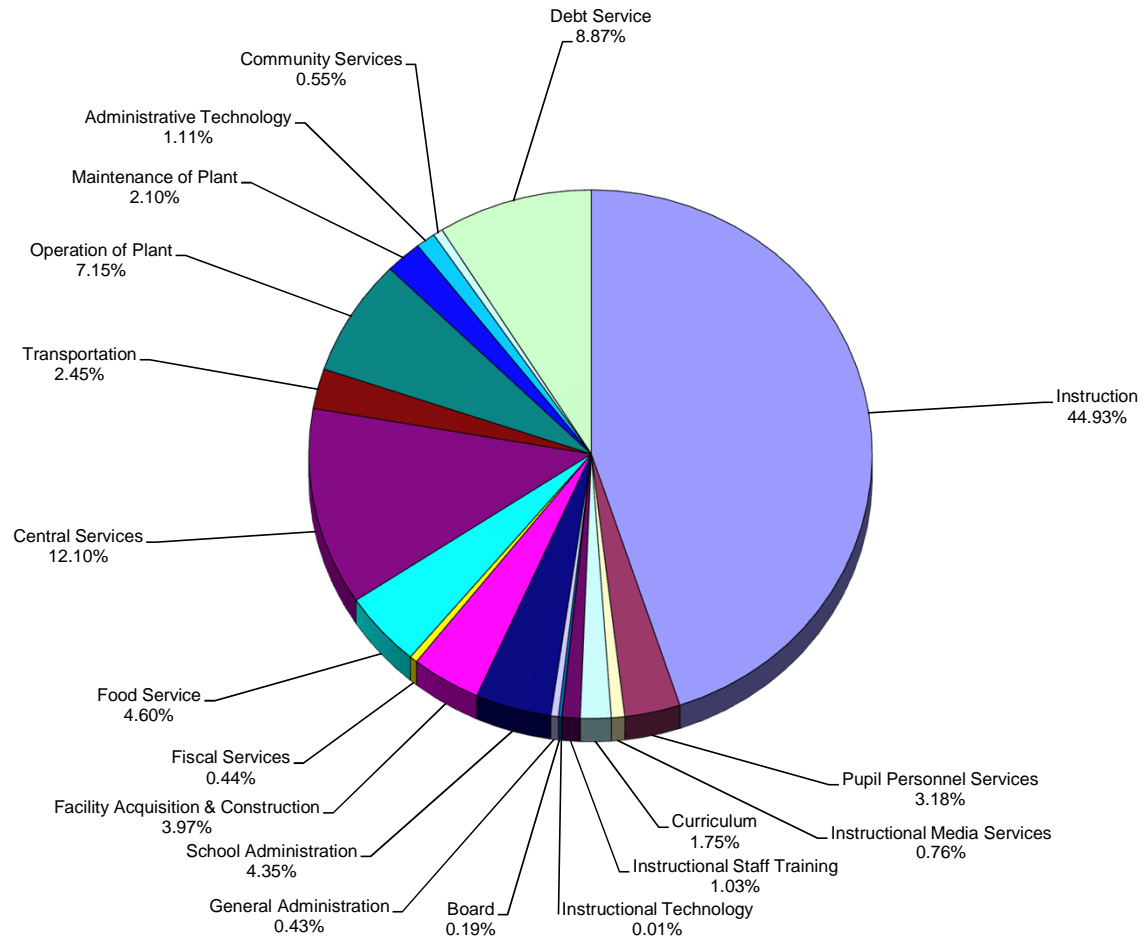
School Board of Manatee County
Combined Balance Sheet
As of November 30, 2014

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL November 2014	TOTAL November 2013
Assets									
Current Assets									
Cash	\$ 7,273,184	\$ 4,647,058	\$ (6,238,427)	\$ (1,563,526)	\$ (1,901,762)	\$ 18,407,437	\$ 58,989	\$ 20,682,953	\$ 39,335,065
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	914,071	-	-	1,527,648	866	16,037	-	2,458,622	2,355,405
Due From/(To)	-	-	-	-	-	-	-	-	-
Inventory	773,936	-	-	317,889	-	-	-	1,091,825	1,076,472
Investments	5,598,490	1,651,300	5,383,367	7,982,828	-	-	101,251	20,717,236	15,245,279
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	800,000	-	827,659	-	2,008,983	-	-	3,636,642	4,088,969
Total Assets	\$ 15,359,681	\$ 6,298,358	\$ (27,401)	\$ 8,264,839	\$ 108,087	\$ 18,423,474	\$ 160,240	\$ 48,587,278	\$ 62,101,190
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 1,833,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,833,473	\$ 1,659,498
Payroll Deductions & WH	454,260	-	-	-	-	-	-	454,260	73,789
Accounts Payable	1,480,350	-	8,017	836,666	108,087	4,661,944	101,300	7,196,364	7,926,197
Construction Payable	-	-	-	-	-	-	-	-	5,398
Retainage Payable	-	-	49,276	-	-	-	-	49,276	-
Other Current Liabilities									
Matured Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	5,536	-	-	-	-	-	-	5,536	1,564
Estimated Unpaid Claims	-	-	-	-	-	10,754,137	-	10,754,137	10,282,571
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	32,000,000	-	-	-	-	-	-	32,000,000	50,000,000
Deferred Revenue	-	-	-	(37,683)	-	-	-	(37,683)	332,407
Total Liabilities	\$ 35,773,619	\$ -	\$ 57,293	\$ 798,983	\$ 108,087	\$ 15,416,081	\$ 101,300	\$ 52,255,363	\$ 70,281,424
Fund Equity									
Revenue Over Expenditures	\$ (34,825,319)	\$ 938,143	\$ (18,985,683)	\$ 933,388	\$ -	\$ (3,130,686)	\$ 19,088	\$ (55,051,069)	\$ (24,682,203)
Nonspendable									
SBA Fund B	22,069	-	42,105	1,697	-	-	-	65,871	-
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	3,935,529
Debt Service	-	5,360,215	-	-	-	-	-	5,360,215	3,847,802
Capital Projects	-	-	13,404,451	-	-	-	-	13,404,451	12,282,911
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	(8,965,695)
Total Fund Equity	\$ (20,413,938)	\$ 6,298,358	\$ (84,694)	\$ 7,465,856	\$ -	\$ 3,007,393	\$ 58,940	\$ (3,668,085)	\$ (8,180,234)
Total Liab & Fund Equity	\$ 15,359,681	\$ 6,298,358	\$ (27,401)	\$ 8,264,839	\$ 108,087	\$ 18,423,474	\$ 160,240	\$ 48,587,278	\$ 62,101,190

Combined Statement of Revenues and Expenditures
As of November 30, 2014

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL November 2014	TOTAL November 2013
Revenue									
Federal Direct	\$ 138,943	\$ 466,399	\$ -	\$ -	\$ 812,932	\$ -	\$ -	\$ 1,418,274	\$ 1,532,706
Federal Through State	163,074	-	-	6,914,359	8,453,040	-	-	15,530,473	14,361,324
State	71,656,105	-	1,550,091	147,203	-	-	-	73,353,399	72,119,381
Local	<u>6,212,393</u>	<u>82,950</u>	<u>8,799,349</u>	<u>1,996,230</u>	<u>-</u>	<u>13,368,934</u>	<u>55,859</u>	<u>30,515,715</u>	<u>50,099,029</u>
Total Revenue	\$ 78,170,515	\$ 549,349	\$ 10,349,440	\$ 9,057,792	\$ 9,265,972	\$ 13,368,934	\$ 55,859	\$ 120,817,861	\$ 138,112,440
Expenditures									
Instruction	\$ 73,841,400	\$ -	\$ -	\$ -	\$ 5,474,321	\$ -	\$ 35,054	\$ 79,350,775	\$ 71,662,908
Pupil Personnel Services	4,965,868	-	-	-	650,758	-	1,621	5,618,247	5,532,112
Instructional Media Services	1,349,393	-	-	-	20	-	96	1,349,509	1,143,153
Curriculum	1,793,924	-	-	-	1,305,623	-	-	3,099,547	3,185,701
Instructional Staff Training	382,986	-	-	-	1,443,844	-	-	1,826,830	1,742,335
Instructional Technology	23,954	-	-	-	-	-	-	23,954	61,409
Board	337,319	-	-	-	-	-	-	337,319	545,458
General Administration	413,113	-	-	-	344,639	-	-	757,752	816,372
School Administration	7,686,484	-	-	-	1,947	-	-	7,688,431	7,319,364
Facility Acquisition & Construction	835,884	-	6,178,685	-	-	-	-	7,014,569	2,053,110
Fiscal Services	769,192	-	-	-	16,142	-	-	785,334	669,188
Food Services	-	-	-	8,124,404	-	-	-	8,124,404	8,277,867
Central Services	3,355,756	-	-	-	10,603	17,999,620	-	21,365,979	20,758,568
Transportation	4,303,379	-	-	-	18,075	-	-	4,321,454	4,300,487
Operation of Plant	12,633,983	-	-	-	-	-	-	12,633,983	12,144,095
Maintenance of Plant	3,705,434	-	-	-	-	-	-	3,705,434	3,244,152
Administrative Technology	1,967,419	-	-	-	-	-	-	1,967,419	2,290,014
Community Services	973,961	-	-	-	-	-	-	973,961	691,347
Debt Service	<u>42,983</u>	<u>15,631,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,674,029</u>	<u>16,373,704</u>
Total Expenditures	\$ 119,382,432	\$ 15,631,046	\$ 6,178,685	\$ 8,124,404	\$ 9,265,972	\$ 17,999,620	\$ 36,771	\$ 176,618,930	\$ 162,811,344
Excess (Deficiency) of Revenue over Expenditures	\$ (41,211,917)	\$ (15,081,697)	\$ 4,170,755	\$ 933,388	\$ -	\$ (4,630,686)	\$ 19,088	\$ (55,801,069)	\$ (24,698,904)
Other Financing Sources (Uses)									
Other Financing Sources	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 2,250,000	\$ 16,701
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	7,136,598	16,019,840	-	-	-	-	-	23,156,438	18,321,517
Transfers Out	<u>(1,500,000)</u>	<u>-</u>	<u>(23,156,438)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,656,438)</u>	<u>(18,321,517)</u>
Total Other Financing Sources (Uses)	\$ 6,386,598	\$ 16,019,840	\$ (23,156,438)	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 750,000	\$ 16,701
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (34,825,319)	\$ 938,143	\$ (18,985,683)	\$ 933,388	\$ -	\$ (3,130,686)	\$ 19,088	\$ (55,051,069)	\$ (24,682,203)

Expenditures by Function - All Funds

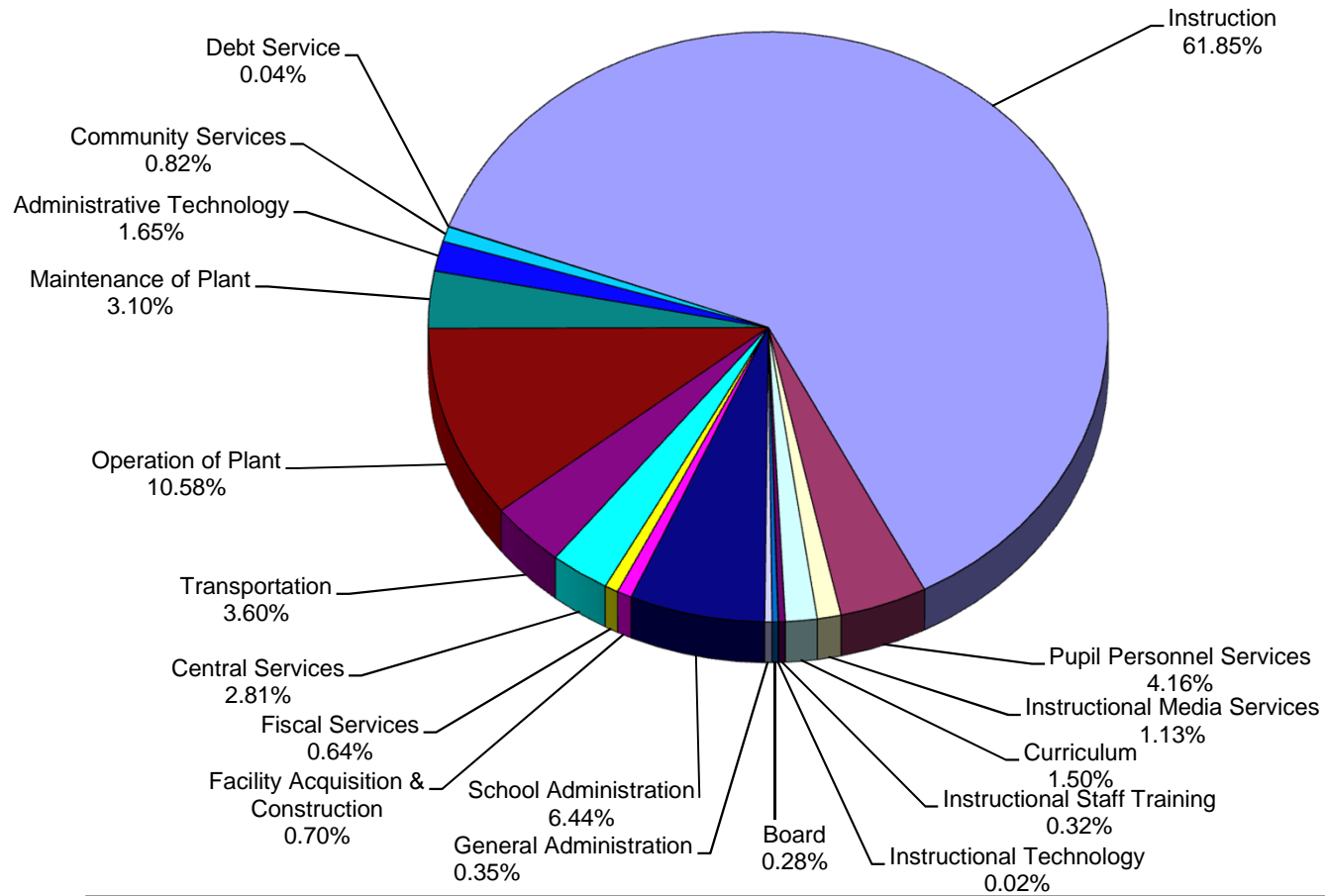


■ Instruction	■ Pupil Personnel Services	■ Instructional Media Services	■ Curriculum	■ Instructional Staff Training	■ Instructional Technology	■ Board
■ General Administration	■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ Food Service	■ Central Services	■ Transportation
■ 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 November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Federal Direct						
ROTC	525,000	525,000	137,533	387,467	26%	180,408
Miscellaneous Federal Direct	2,640	-	1,410	(1,410)	-	-
Total Federal Direct	527,640	525,000	138,943	386,057		180,408
Federal Through State						
Medicaid	1,800,000	1,800,000	138,395	1,661,605	8%	79,632
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	30,000	24,679	5,321	82%	14,621
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	-	-	-	-	19,724
Total Federal Through State	1,800,000	1,830,000	163,074	1,666,926		113,977
State						
FEFP	107,058,103	107,058,103	45,210,730	61,847,373	42%	44,930,629
Workforce Development	9,346,968	9,346,968	3,889,271	5,457,697	42%	3,781,313
Performance Based Incentives	-	-	-	-	-	-
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	134,399	195,601	41%	136,951
Discretionary Lottery	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,013,139	52,013,139	21,672,140	30,340,999	42%	21,579,650
School Recognition Funds	1,959,354	1,959,354	-	1,959,354	0%	-
Voluntary PreK Program	1,400,000	1,400,000	636,395	763,605	45%	629,834
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	(6,250)
Other Miscellaneous State Revenue	300,000	607,224	113,170	494,054	19%	121,751
Total State	172,429,564	172,736,788	71,656,105	101,080,683		71,173,878
Local						
District School Taxes	160,172,585	160,172,585	1,793,494	158,379,091	1%	18,376,383
Rent	400,000	459,541	133,237	326,304	29%	188,300
Interest on Investments	50,000	50,000	2,981	47,019	6%	13,731
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	-	4,600	4,699	(99)	102%	5,200
Vending Sales	-	10,000	10,187	(187)	102%	(6,238)
Post Secondary Vocational Ed Course Fees	2,200,000	2,784,895	591,212	2,193,683	21%	3,948
Continuing Workforce Ed Fees	-	5,800	5,800	-	100%	-
Capital Improvement Fees	-	28,097	27,917	180	99%	-
Other School Class Fees	-	33,502	33,685	(183)	101%	9
School Age Child Care Fees	-	4,978,005	1,432,483	3,545,522	29%	-
Charges for Services	1,000,000	999,427	335,721	663,706	34%	371,468
Bus Fees	710,000	710,000	237,335	472,665	33%	241,333
Activity Bus Fees	48,000	48,000	63,826	(15,826)	133%	25,012
Sale of Junk	4,000	4,000	9	3,991	0%	-
Federal Indirect	1,100,000	1,100,000	348,271	751,729	32%	309,982
Other Miscellaneous Local Sources	7,940,571	4,610,354	736,880	3,873,474	16%	1,851,203
Refund of Prior Year Exp	-	-	297,778	(297,778)	-	5,755
Lost & Damaged Textbooks	4,000	8,005	4,452	3,553	56%	2,348
Food Service Indirect	302,500	302,500	152,426	150,074	50%	130,226
Total Local	173,931,656	176,309,311	6,212,393	170,096,918		21,518,660
Transfers In						
From Capital Project Funds	16,736,499	16,736,499	7,136,598	9,599,901	43%	1,312,351
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	3,000,000	3,000,000	750,000	2,250,000	25%	-
Insurance Loss Recovery	5,000	5,000	-	5,000	0%	16,701
Total Transfers In & Other Financing Sources	19,741,499	19,741,499	7,886,598	11,854,901		1,329,052
TOTAL REVENUES	\$ 368,430,359	\$ 371,142,598	\$ 86,057,113	\$ 285,085,485	23%	\$ 94,315,975
EXPENDITURES						
Expenditures By Function						
Instruction	238,919,890	233,382,676	73,841,400	159,541,276	32%	67,228,892
Pupil Personnel Services	16,873,336	16,447,565	4,965,868	11,481,697	30%	4,547,798
Instructional Media Services	4,505,056	4,639,464	1,349,393	3,290,071	29%	1,143,153
Curriculum	4,745,506	5,315,249	1,793,924	3,521,325	34%	1,933,748
Instructional Staff Training	2,198,633	2,441,216	382,986	2,058,230	16%	311,659
Instructional Technology	64,877	686,417	23,954	662,463	3%	61,409
Board	1,159,303	1,182,128	337,319	844,809	29%	545,458
General Administration	1,535,032	1,815,609	413,113	1,402,496	23%	512,702
School Administration	22,650,403	22,777,549	7,686,484	15,091,065	34%	7,310,860
Facility Acquisition & Construction	2,615,521	3,159,207	835,884	2,323,323	26%	899,431
Fiscal Services	2,697,459	2,739,389	769,192	1,970,197	28%	650,377
Food Service	-	-	-	-	-	-
Central Services	7,996,174	8,804,286	3,355,756	5,448,530	38%	2,805,927
Transportation	12,676,395	12,779,328	4,303,379	8,475,949	34%	4,276,030
Operation of Plant	27,521,734	29,591,943	12,633,983	16,957,960	43%	12,136,246
Maintenance of Plant	10,932,619	10,700,275	3,705,434	6,994,841	35%	3,244,152
Administrative Technology	6,418,985	7,082,856	1,967,419	5,115,437	28%	2,290,014
Community Services	2,330,817	3,508,822	973,961	2,534,861	28%	691,347
Debt Service	500,000	500,000	42,983	457,017	9%	34,435
Total Expenditures by Function	366,341,740	367,553,979	119,382,432	248,171,547		110,623,638
Transfers Out						
To Internal Service Fund (Health)	-	1,500,000	1,500,000	-	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	18,000,000	1,500,000	16,500,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 382,841,740	\$ 385,553,979	\$ 120,882,432	\$ 264,671,547	31%	\$ 110,623,638
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (14,411,381)	\$ (14,411,381)	\$ (34,825,319)			\$ (16,307,663)
Beginning Fund Balance	14,411,381	14,411,381	14,411,381			(7,503,057)
Balance	\$ -	\$ -	\$ (20,413,938)			\$ (23,810,720)

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

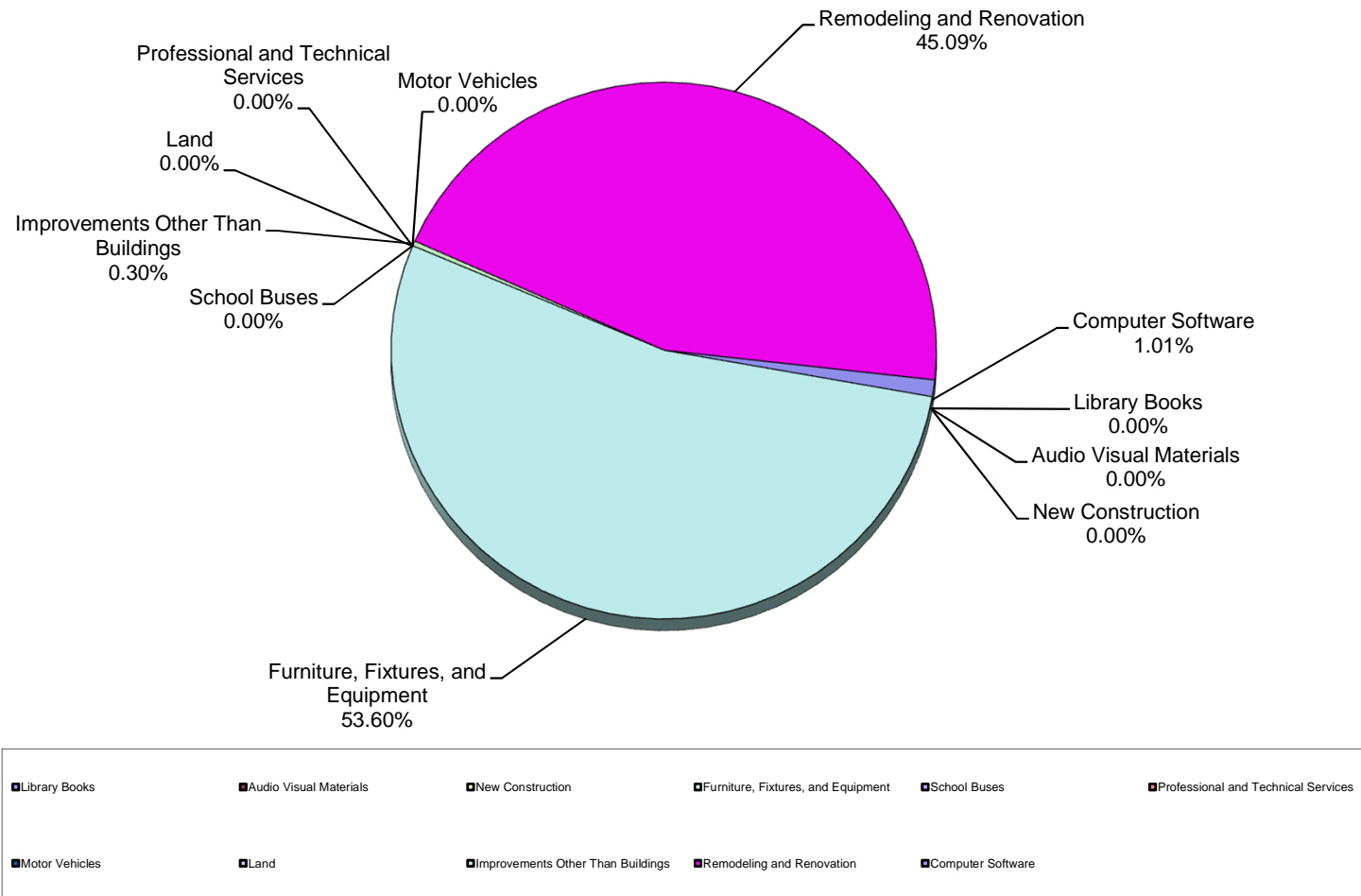
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	466,399	466,399	-		545,400
Total Federal Direct	-	466,399	466,399	-		545,400
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	-	82,950	82,950	-	100%	110,920
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	82,950	82,950	-		110,920
Transfers In						
From Capital Project Funds	35,715,000	35,715,000	16,019,840	19,695,160	45%	17,009,166
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,715,000	35,715,000	16,019,840	19,695,160		17,009,166
TOTAL REVENUES	\$ 37,362,500	\$ 37,911,849	\$ 16,569,189	\$ 21,342,660	44%	\$ 17,665,486
EXPENDITURES						
Debt Service						
Redemption of Principal	27,677,913	27,580,434	14,495,000	13,085,434	53%	14,895,000
Interest	9,632,211	10,135,191	1,060,490	9,074,701	10%	1,437,769
Dues and Fees	52,376	113,427	75,556	37,871	67%	6,500
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	37,362,500	37,829,052	15,631,046	22,198,006		16,339,269
Appropriations						
Unappropriated Fund Balance	5,360,215	5,443,012	-	5,443,012		-
Total Appropriations	5,360,215	5,443,012	-	5,443,012		-
TOTAL EXPENDITURES	\$ 42,722,715	\$ 43,272,064	\$ 15,631,046	\$ 27,641,018	36%	\$ 16,339,269
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,360,215)	\$ (5,360,215)	\$ 938,143			\$ 1,326,217
Beginning Fund Balance	5,360,215	5,360,215	5,360,215			3,847,802
Balance	\$ -	\$ -	\$ 6,298,358			\$ 5,174,019

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
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	675,053	1,124,947	38%	773,164
Other Miscellaneous State Revenue	75,000	75,000	47,379	27,621	63%	24,122
Total State	2,874,056	2,874,056	1,550,091	1,152,568		797,286
Local						
District Capital Taxes	40,229,777	40,229,777	456,296	39,773,481	1%	4,538,949
Local Sales Tax	27,493,681	27,493,681	8,337,322	19,156,359	30%	7,656,266
Interest on Investments	-	5,731	5,731	-	100%	2,039
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	-	-	-	-		3,945
Refund of Prior Year Expense	-	-	-	-		-
Total Local	67,723,458	67,729,189	8,799,349	58,929,840		12,201,199
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	\$ 70,603,245	\$ 10,349,440	\$ 60,082,408	15%	\$ 12,998,485
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	30,783,004	22,878,417	-	22,878,417	0%	-
Furniture, Fixtures, and Equipment	1,954,000	5,067,318	3,311,569	1,755,749	65%	267,477
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	24,117	18,641	5,476	77%	17,532
Remodeling and Renovation	3,804,641	7,982,346	2,786,207	5,196,139	35%	859,579
Computer Software	-	600,537	62,268	538,269	10%	9,091
Total Facility Acquisition & Construction	38,047,004	38,052,735	6,178,685	31,874,050		1,153,679
Debt Service						
Principal	-	-	-	-		-
Interest	-	-	-	-		-
Dues and Fees	-	-	-	-		-
Total Debt Service	-	-	-	-		-
Transfers Out						
To General Fund	15,736,499	15,736,499	7,136,598	8,599,901	45%	1,312,350
To Debt Service	35,715,000	35,715,000	16,019,840	19,695,160	45%	17,009,166
Total Transfers Out	51,451,499	51,451,499	23,156,438	28,295,061		18,321,516
TOTAL EXPENDITURES & TRANSFERS	\$ 89,498,503	\$ 89,504,234	\$ 29,335,123	\$ 60,169,111	33%	\$ 19,475,195
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (18,900,989)	\$ (18,900,989)	\$ (18,985,683)			\$ (6,476,710)
Beginning Fund Balance	18,900,989	18,900,989	18,900,989			11,732,911
Balance	\$ -	\$ -	\$ (84,694)			\$ 5,256,201

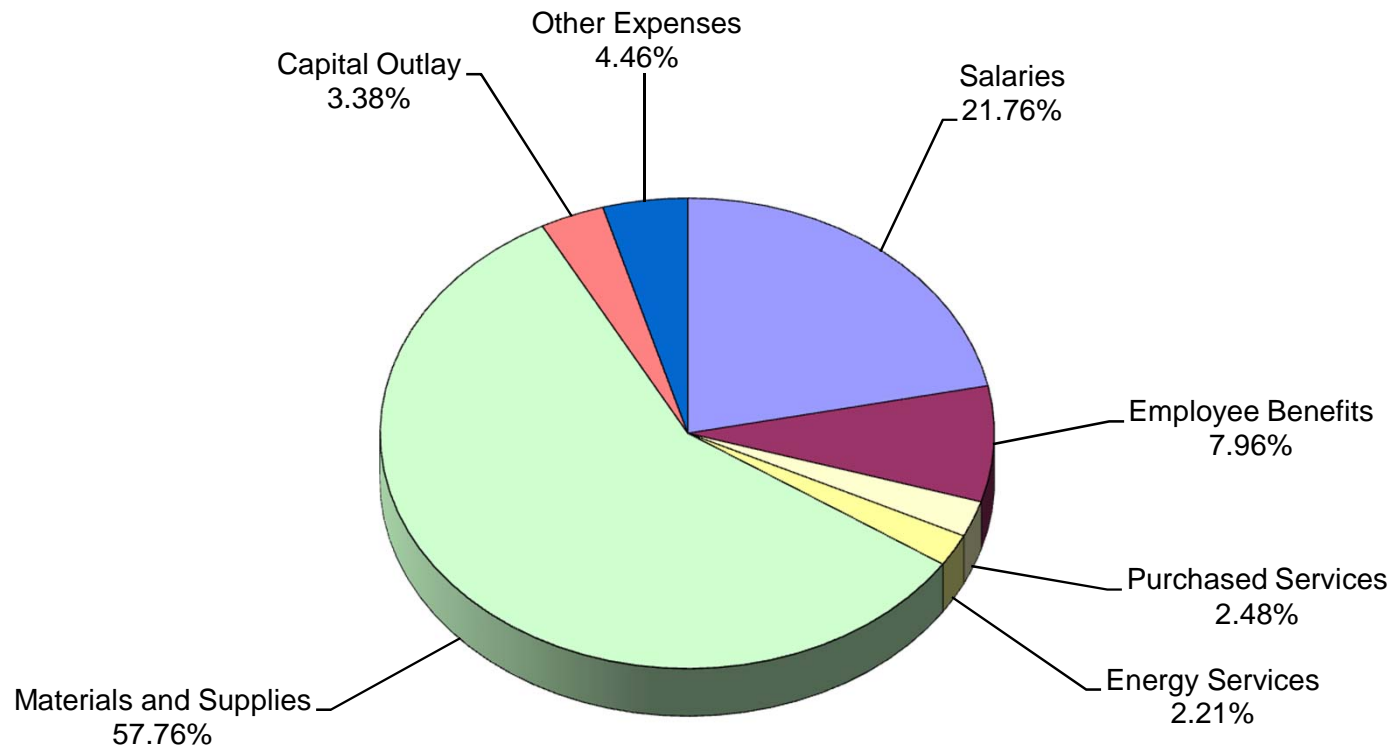
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	252,200	252,200	-	252,200	0%	-
School Lunch Reimbursement	13,753,200	13,753,200	4,777,010	8,976,190	35%	4,304,497
School Breakfast Reimbursement	4,767,000	4,767,000	1,457,110	3,309,890	31%	1,327,656
After-School Snack Reimbursement	535,050	535,050	90,360	444,690	17%	170,378
School Supper Reimbursement	1,422,925	1,422,925	120,720	1,302,205	8%	195,490
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>10,026</u>	<u>122,956</u>	<u>8%</u>	<u>34,012</u>
Total Federal Through State	22,628,825	22,642,825	6,914,359	15,728,466		6,552,860
State						
School Breakfast Supplement	138,433	138,433	66,813	71,620	48%	66,648
School Lunch Supplement	163,139	163,139	80,390	82,749	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	-	-	4,769	(4,769)		1,650
Student Lunches	3,432,650	3,432,650	1,015,325	2,417,325	30%	1,163,668
Student Breakfasts	336,600	336,600	63,299	273,301	19%	56,856
Adult Breakfast/Lunch	247,400	247,400	88,730	158,670	36%	90,979
Student/Adult Ala Carte	2,122,500	2,122,500	679,252	1,443,248	32%	800,123
Catering/Special	83,000	83,000	17,963	65,037	22%	9,384
Other Food Sales	-	-	-	-		-
Vending Sales	8,100	8,100	2,283	5,817	28%	2,547
Prepaid Adjustment	-	-	-	-		(19)
Cash Over/(Short)	-	-	(4,108)	4,108		(4,789)
Other Miscellaneous Local Sources	92,800	92,800	36,062	56,738	39%	42,623
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	1,996,230	4,326,820		2,163,022
TOTAL REVENUES	\$ 29,253,447	\$ 29,267,447	\$ 9,057,792	\$ 20,209,655	31%	\$ 8,864,099
EXPENDITURES						
Food Service						
Salaries	10,846,691	7,364,739	1,767,645	5,597,094	24%	1,671,928
Employee Benefits	-	3,481,952	646,422	2,835,530	19%	681,034
Purchased Services	-	522,620	201,430	321,190	39%	180,404
Energy Services	2,001,062	465,400	179,196	286,204	39%	179,463
Materials and Supplies	15,713,475	15,733,475	4,692,628	11,040,847	30%	5,106,475
Capital Outlay	697,175	738,675	274,714	463,961	37%	190,808
Other Expenses	<u>-</u>	<u>965,542</u>	<u>362,369</u>	<u>603,173</u>	<u>38%</u>	<u>267,755</u>
Total Food Service	29,258,403	29,272,403	8,124,404	21,147,999		8,277,867
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	<u>6,527,512</u>	<u>6,527,512</u>	<u>-</u>	<u>6,527,512</u>	<u>0%</u>	<u>-</u>
Total Appropriations	6,527,512	6,527,512	-	6,527,512		-
TOTAL EXPENDITURES	\$ 35,785,915	\$ 35,799,915	\$ 8,124,404	\$ 27,675,511	23%	\$ 8,277,867
Excess (Deficiency) of Revenue over						
Expenditures & Financing Sources (Uses)	\$ (6,532,468)	\$ (6,532,468)	\$ 933,388			\$ 586,232
Beginning Fund Balance	6,532,468	6,532,468	6,532,468			4,801,889
Balance	\$ -	\$ -	\$ 7,465,856			\$ 5,388,121

Expenditures by Object - Food Service Fund

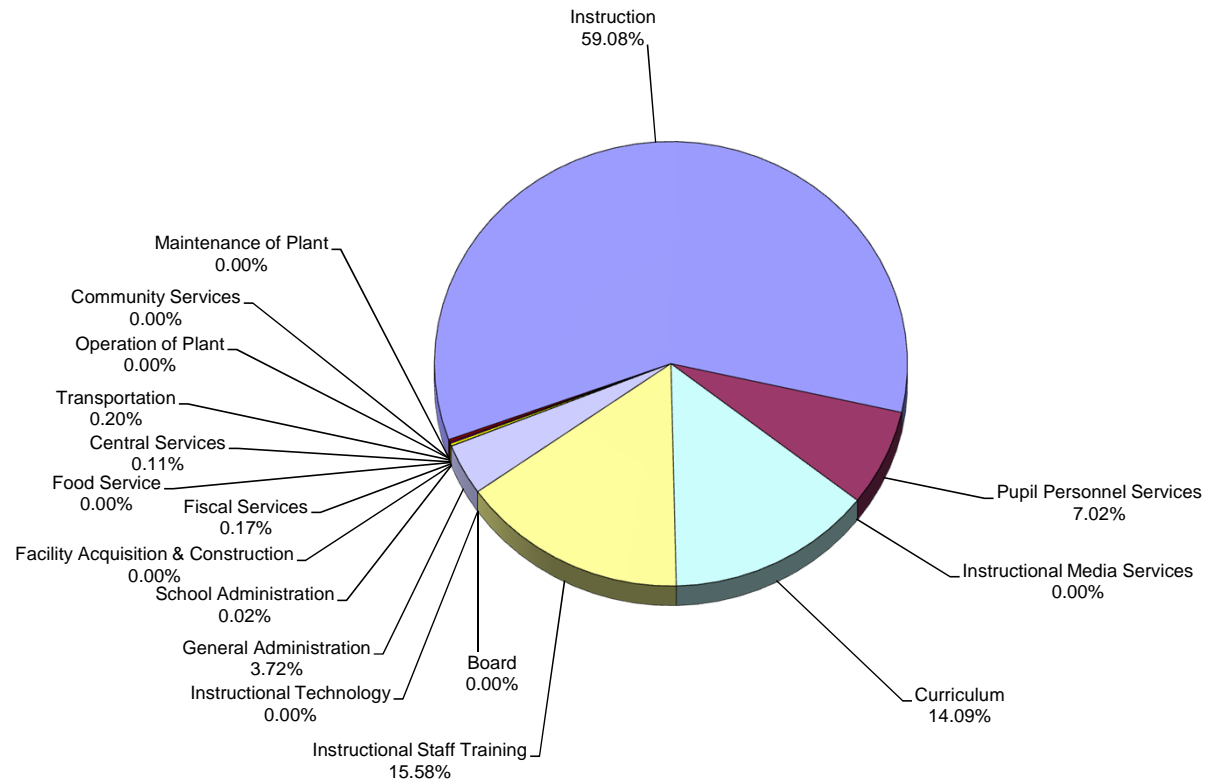


■ Salaries ■ Employee Benefits ■ Purchased Services ■ Energy Services ■ Materials and Supplies ■ Capital Outlay ■ Other Expenses

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Federal Direct						
Other Federal Direct	-	1,327,013	803,773	523,240	61%	230,290
Miscellaneous Federal Direct	-	52,850	9,159	43,691	17%	576,608
Total Federal Direct	-	1,379,863	812,932	566,931		806,898
Federal Through State						
Vocational Education Acts	51,890	654,253	134,592	519,661	21%	73,203
Race To The Top	15,998	295,471	270,802	24,669	92%	428,278
Job Training Partnership Act	408,642	302,627	106,772	195,855	35%	82,959
Teacher/Principal Training & Recruiting	-	959,609	2,236	957,373	0%	-
Eisenhower Math & Science	-	-	-	-		385,750
IDEA	8,784,904	13,500,397	3,844,591	9,655,806	28%	2,804,288
Elementary and Secondary Title I	11,228,139	14,395,340	2,994,596	11,400,744	21%	3,296,166
Adult General Education	82,383	611,452	244,055	367,397	40%	197,481
Federal Through Local	-	-	-	-		-
Other Federal Through State	1,019,779	2,897,379	483,374	2,414,005	17%	318,541
English Language Acquisition	393,229	1,049,975	372,022	677,953	35%	107,821
Total Federal Through State	21,984,964	34,666,503	8,453,040	26,213,463		7,694,487
TOTAL REVENUES	\$ 21,984,964	\$ 36,046,366	\$ 9,265,972	\$ 26,780,394	26%	\$ 8,501,385
EXPENDITURES						
Instruction	9,811,222	19,040,944	5,474,321	13,566,623	29%	4,369,708
Pupil Personnel Services	4,023,967	2,667,802	650,758	2,017,044	24%	984,314
Instructional Media Services	35,149	8,026	20	8,006	0%	-
Curriculum	3,806,905	4,991,599	1,305,623	3,685,976	26%	1,251,953
Instructional Staff Training	4,128,432	7,328,530	1,443,844	5,884,686	20%	1,430,676
Board	-	10,773	-	10,773	0%	-
General Administration	13,816	1,503,124	344,639	1,158,485	23%	303,670
School Administration	-	9,358	1,947	7,411	21%	8,504
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	3,034	49,204	16,142	33,062	33%	18,811
Food Service	-	-	-	-		-
Central Services	81,540	232,301	10,603	221,698	5%	101,443
Transportation	80,899	192,187	18,075	174,112	9%	24,457
Operation of Plant	-	12,518	-	12,518	0%	7,849
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 21,984,964	\$ 36,046,366	\$ 9,265,972	\$ 26,780,394	26%	\$ 8,501,385
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

Expenditures by Function - Other Special Revenue Funds

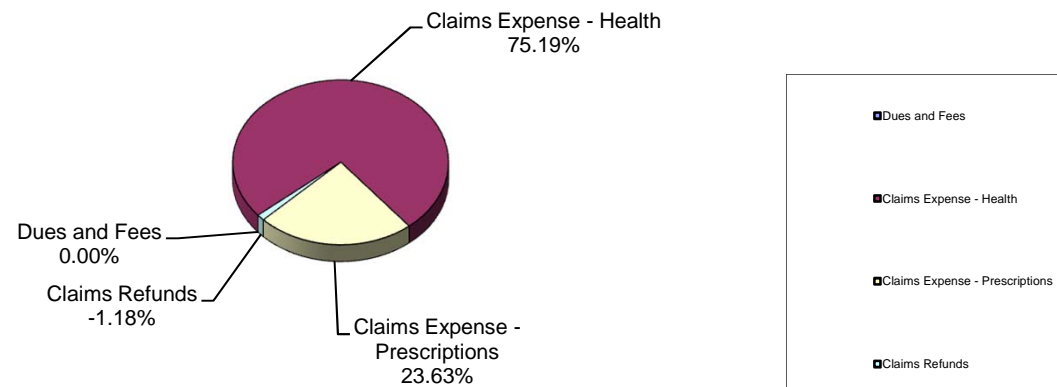
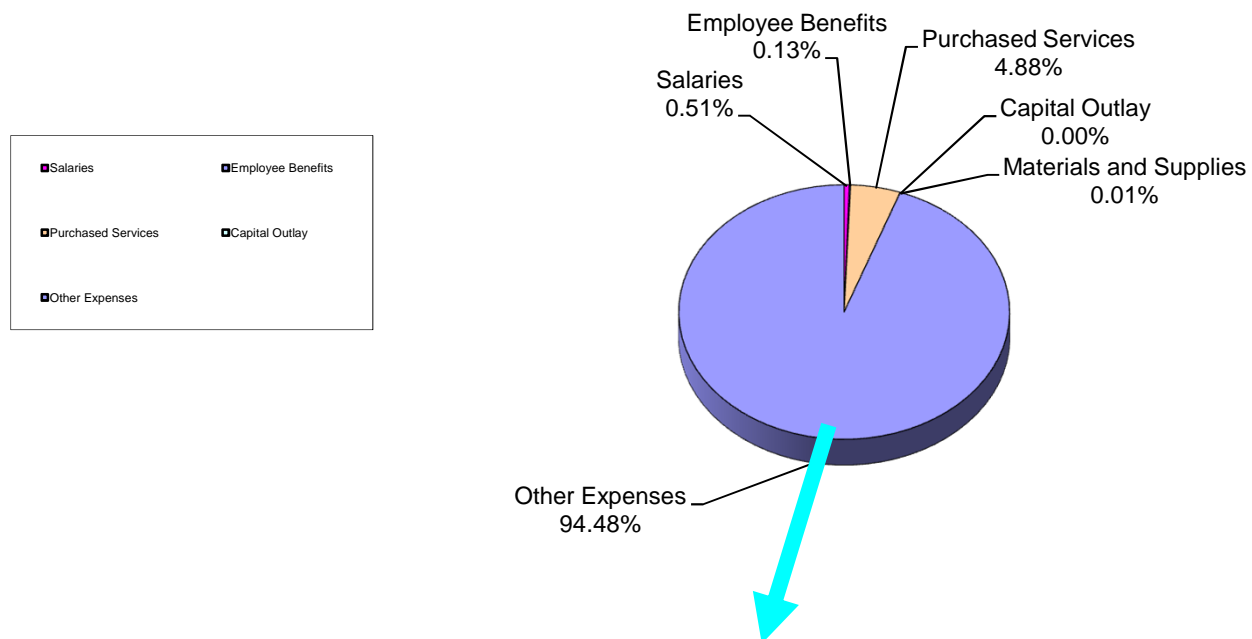


■ Instruction	■ Pupil Personnel Services	■ Instructional Media Services	■ Curriculum	■ Instructional Staff Training	■ Instructional Technology
■ Board	■ General Administration	■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ Food Service
■ Central Services	■ Transportation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

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	46,312,607	30,380,897	8,538,203	21,842,694	28%	8,347,523
Premium - Employee	-	12,462,914	2,885,955	9,576,959	23%	2,918,999
Premium - Retiree	-	3,197,382	915,191	2,282,191	29%	1,113,491
Premium - Leave/COBRA	-	271,414	97,398	174,016	36%	134,188
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	1,534	2,099	(565)	137%	5,923
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,312,607	46,314,141	12,438,846	33,875,295		12,520,124
Transfers in						
From General Fund	-	1,500,000	1,500,000	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Transfers In & Other Financing Sources	-	1,500,000	1,500,000	-		-
TOTAL REVENUES	\$ 46,312,607	\$ 47,814,141	\$ 13,938,846	\$ 33,875,295	29%	\$ 12,520,124
EXPENDITURES						
Central Services						
Salaries		233,745	85,416	148,329	37%	72,474
Employee Benefits		64,437	21,689	42,748	34%	22,050
Purchased Services	3,665,588	3,462,061	823,983	2,638,078	24%	1,047,984
Materials and Supplies	-	4,034	1,163	2,871	29%	449
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	1,000	-	1,000	0%	9,543
Subs for ATD	-	445	445	-	100%	-
Claims Expense - Health	40,762,490	29,482,333	12,283,575	17,198,758	42%	12,239,318
Claims Expense - Prescriptions	-	12,365,630	3,860,358	8,505,272	31%	3,870,481
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(132,456)	(3,649)	(128,807)	3%	-
Claims Refunds - Prescriptions	-	(953,018)	(189,936)	(763,082)	20%	(455,818)
Total Other Expenses	40,762,490	40,763,934	15,950,793	24,813,141		15,663,524
Total Central Services	44,428,078	44,528,211	16,883,044	27,645,167		16,806,481
Appropriations						
Unappropriated Fund Balance	6,969,299	8,370,699	-	8,370,699	0%	-
Total Appropriations	6,969,299	8,370,699	-	8,370,699		-
TOTAL EXPENDITURES	\$ 51,397,377	\$ 52,898,910	\$ 16,883,044	\$ 36,015,866	32%	\$ 16,806,481
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,084,769)	\$ (5,084,769)	\$ (2,944,198)			\$ (4,286,357)
Beginning Fund Balance	5,084,769	5,084,769	5,084,769			5,303,054
Balance	\$ -	\$ -	\$ 2,140,571			\$ 1,016,697

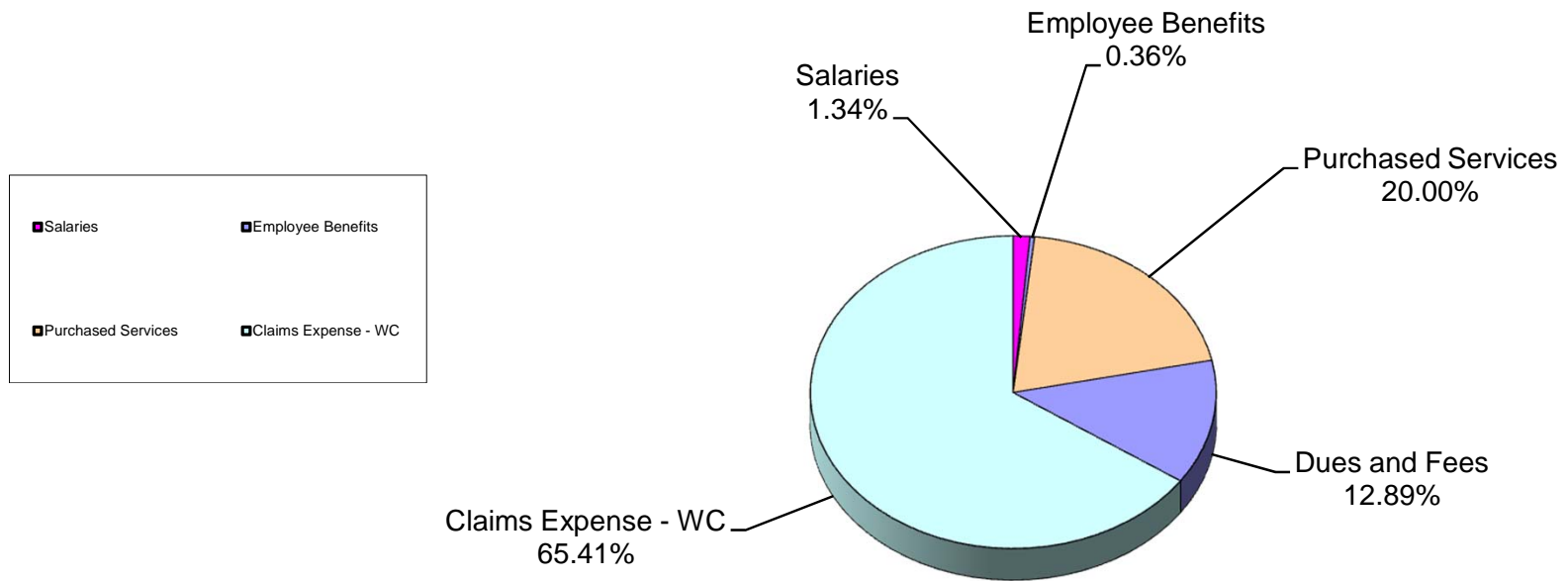
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Local						
Premium - Employer	1,975,580	1,975,580	930,088	1,045,492	47%	1,585,104
Total Local	1,975,580	1,975,580	930,088	1,045,492		1,585,104
	\$ 1,975,580	\$ 1,975,580	\$ 930,088	\$ 1,045,492		\$ 1,585,104
EXPENDITURES						
Central Services						
Salaries	-	143,953	15,449	128,504	11%	11,698
Employee Benefits	-	56,059	4,127	51,932	7%	3,541
Purchased Services	924,560	254,412	231,003	23,409	91%	-
Other Expenses						
Dues and Fees	-	470,136	148,856	321,280	32%	274,099
Claims Expense - Workers' Comp	1,207,832	1,207,832	755,374	452,458	63%	755,379
Claim Refunds	-	-	(38,233)	38,233		-
	1,207,832	1,677,968	865,997	811,971		1,029,478
Total Central Services	2,132,392	2,132,392	1,116,576	1,015,816	52%	1,044,717
Appropriations						
Unappropriated Fund Balance	896,498	896,498	-	896,498	0%	-
Total Appropriations	896,498	896,498	-	896,498		-
TOTAL EXPENDITURES	\$ 3,028,890	\$ 3,028,890	\$ 1,116,576	\$ 1,912,314		\$ 1,044,717
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,053,310)	\$ (1,053,310)	\$ (186,488)			\$ 540,387
Beginning Fund Balance	1,053,310	1,053,310	1,053,310			(1,712,448)
Balance	\$ -	\$ -	\$ 866,822			\$ (1,172,061)

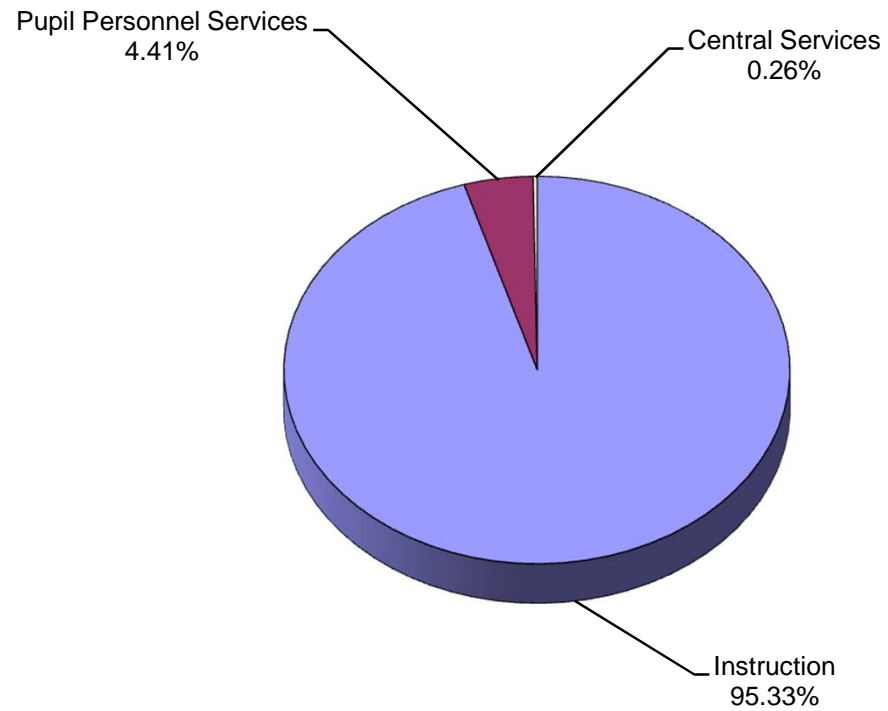
Expenditures by Object - Internal Service Funds Workers Compensation



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
As of November 30, 2014

	Original Budget	Current Budget	YTD as of November 2014	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2013
REVENUES						
Local						
Interest on Investments	-	-	26	(26)		-
Gifts, Grants, & Bequests	-	-	-	-		-
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	166,502	222,337	55,833	166,504	25%	-
Total Local	166,502	222,337	55,859	166,478		-
TOTAL REVENUES	\$ 166,502	\$ 222,337	\$ 55,859	\$ 166,478	25%	\$ -
EXPENDITURES						
Instruction	191,556	247,389	35,054	212,335	14%	64,308
Pupil Personnel Services	7,565	7,565	1,621	5,944	21%	-
Central Services	7,233	7,235	96	7,139	1%	-
Transportation	-	-	-	-		-
Total Trust and Agency	206,354	262,189	36,771	225,418		64,308
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 206,354	\$ 262,189	\$ 36,771	\$ 225,418	14%	\$ 64,308
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (39,852)	\$ (39,852)	\$ 19,088			\$ (64,308)
Beginning Fund Balance	39,852	39,852	39,852			31,818
Balance	\$ -	\$ -	\$ 58,940			\$ (32,490)

Expenditures by Function - Trust and Agency Funds



■ Instruction

■ Pupil Personnel Services

■ Central Services