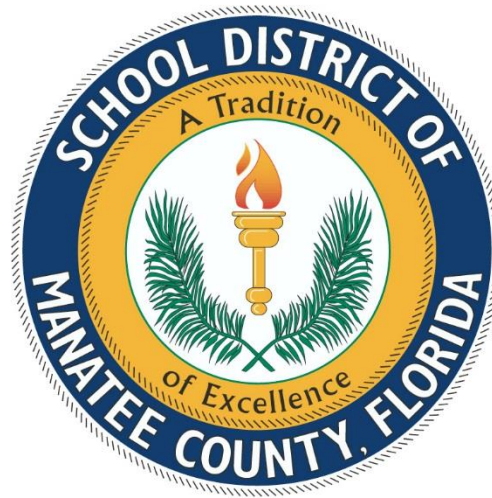


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2018

(UNAUDITED)

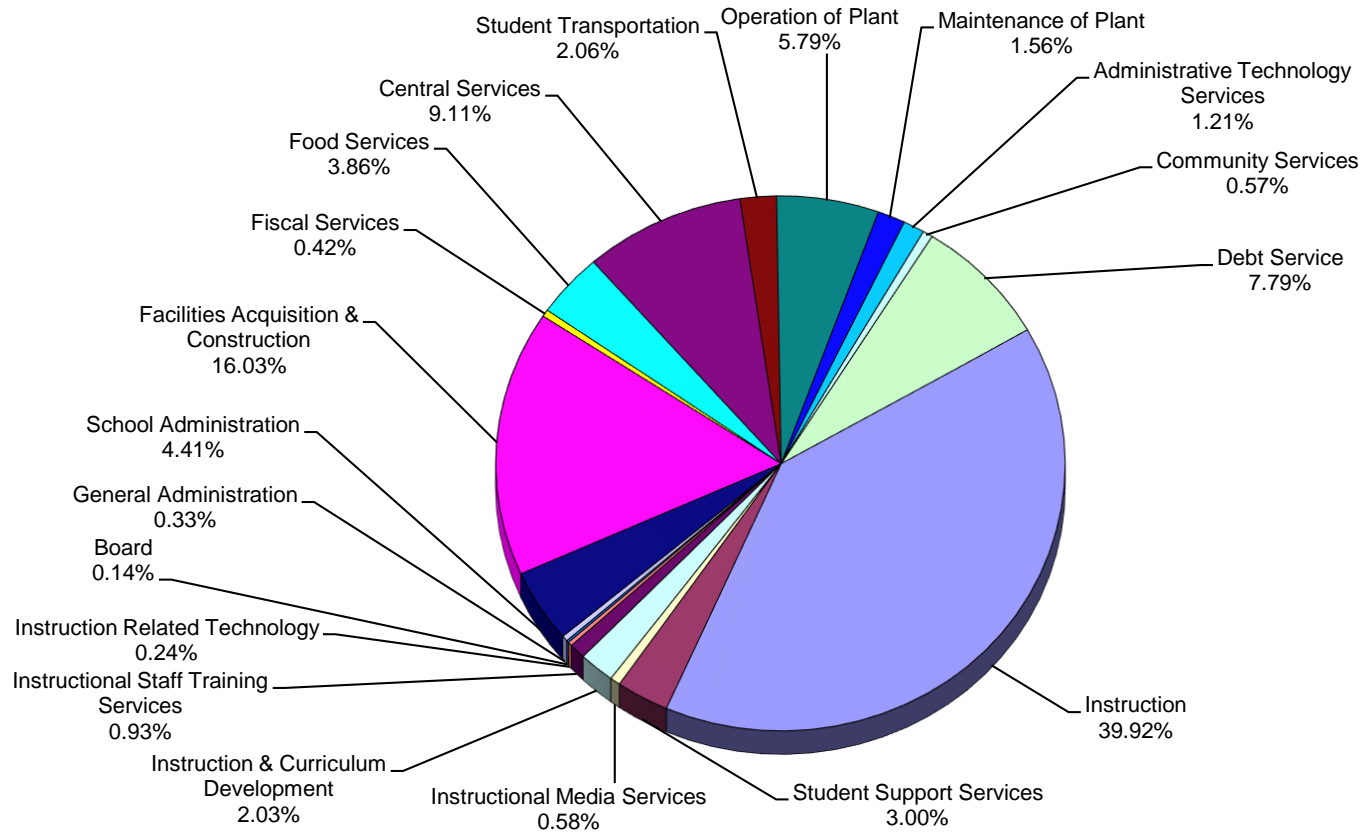
School Board of Manatee County
 Combined Balance Sheet
 As of September 30, 2018

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2018	TOTAL September 2017
Assets									
Current Assets									
Cash	\$ 84,462,369	\$ 9,538,362	\$ 69,484,728	\$ 26,476	\$ -		\$ -	\$ 163,511,935	\$ 213,736,236
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,361,957	-	-	-	-	13,918	124,062	1,499,937	2,412,363
Due From/(To)	(58,550,012)	(537,214)	27,634,096	3,594,202	\$ (4,806,181)	32,973,845	179,358	488,094	-
Inventory	585,069	-	-	317,668	-	-	-	902,737	933,152
Investments	2,129,023	91,508	12,304,061	273,340	-	-	-	14,797,932	9,818,263
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	1,091,711	-	-	-	1,091,711	57,901
Due From Other Agencies	2,146,221	-	-	1,132,381	5,357,400	-	51,167	8,687,169	2,396,123
Total Assets	\$ 32,134,627	\$ 9,092,656	\$ 109,422,885	\$ 6,435,778	\$ 551,219	\$ 32,987,763	\$ 354,587	\$ 190,979,515	\$ 229,354,038
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 3,579,742	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 3,579,742	\$ -
Payroll Deductions & WH	11,017,946	-	-	1,445	3,327	164	-	11,022,882	1,832,278
Accounts Payable	3,074,503	-	2,311,785	408,096	547,892	5,349,068	-	11,691,344	8,442,352
Construction Payable	-	-	198,065	-	-	-	-	198,065	-
Retainage Payable	-	-	2,429,038	-	-	-	-	2,429,038	1,216,551
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	14,283
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	213	-	-	-	-	-	-	213	182
Estimated Unpaid Claims	-	-	-	-	-	7,656,304	-	7,656,304	8,350,114
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	20,000,000	-	-	-	-	-	-	20,000,000	15,000,000
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 37,672,404	\$ -	\$ 4,938,888	\$ 409,541	\$ 551,219	\$ 13,005,536	\$ -	\$ 56,577,588	\$ 34,855,760
Fund Equity									
Revenue Over Expenditures	\$ (35,778,603)	\$ (941,873)	\$ (24,741,237)	\$ (1,977,689)	\$ -	\$ (1,726,166)	\$ 173,293	\$ (64,992,275)	\$ (47,199,762)
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	-
Inventories	647,626	-	-	317,668	-	-	-	965,294	930,017
Restricted									
State Required Carryover	5,516,377	-	-	-	-	-	-	5,516,377	4,314,988
Food Services	-	-	-	7,686,258	-	-	-	7,686,258	7,663,419
Debt Service	-	10,034,529	-	-	-	-	-	10,034,529	8,849,336
Capital Projects	-	-	129,225,234	-	-	-	-	129,225,234	182,015,378
Other Purposes	3,438,655	-	-	-	-	21,708,393	181,294	25,328,342	19,803,344
Assigned									
Encumbrances	4,840,580	-	-	-	-	-	-	4,840,580	5,294,697
Unassigned	15,797,588	-	-	-	-	-	-	15,797,588	12,826,861
Total Fund Equity	\$ (5,537,777)	\$ 9,092,656	\$ 104,483,997	\$ 6,026,237	\$ -	\$ 19,982,227	\$ 354,587	\$ 134,401,927	\$ 194,498,278
Total Liab & Fund Equity	\$ 32,134,627	\$ 9,092,656	\$ 109,422,885	\$ 6,435,778	\$ 551,219	\$ 32,987,763	\$ 354,587	\$ 190,979,515	\$ 229,354,038

Combined Statement of Revenues and Expenditures
As of September 30, 2018

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2018	TOTAL September 2017
Revenue									
Federal Direct	\$ 115,764	\$ -	\$ -	\$ -	\$ 198,968	\$ -	\$ -	\$ 314,732	\$ 757,445
Federal Through State	366,490	-	-	2,715,746	5,585,838	-	-	8,668,074	6,939,823
State	46,199,389	-	753,984	0	-	-	-	46,953,373	46,774,457
Local	4,707,788	28,586	7,761,721	904,990	-	9,042,898	173,293	22,619,276	18,056,904
Total Revenue	\$ 51,389,431	\$ 28,586	\$ 8,515,705	\$ 3,620,736	\$ 5,784,806	\$ 9,042,898	\$ 173,293	\$ 78,555,455	\$ 72,528,629
Expenditures									
Instruction	\$ 55,341,539	\$ -	\$ -	\$ -	\$ 2,773,065	\$ -	\$ -	\$ 58,114,604	\$ 40,894,866
Student Support Services	4,046,252	-	-	-	316,772	-	-	4,363,024	2,860,808
Instructional Media Services	850,559	-	-	-	541	-	-	851,100	550,799
Instruction & Curriculum Development	1,415,418	-	-	-	1,537,230	-	-	2,952,648	2,116,232
Instructional Staff Training Services	361,849	-	-	-	991,896	-	-	1,353,745	1,347,893
Instruction Related Technology	355,321	-	-	-	-	-	-	355,321	264,380
Board	206,433	-	-	-	-	-	-	206,433	181,807
General Administration	370,324	-	-	-	113,886	-	-	484,210	586,142
School Administration	6,372,302	-	-	-	51,211	-	-	6,423,513	4,789,440
Facilities Acquisition & Construction	2,619,760	-	20,715,764	-	-	-	-	23,335,524	15,340,788
Fiscal Services	610,136	-	-	-	-	-	-	610,136	498,993
Food Services	25,941	-	-	5,598,425	-	-	-	5,624,366	4,723,851
Central Services	2,496,474	-	-	-	146	10,769,064	-	13,265,684	11,781,784
Student Transportation	2,995,769	-	-	-	-	-	-	2,995,769	2,407,280
Operation of Plant	8,432,396	-	-	-	59	-	-	8,432,455	8,358,859
Maintenance of Plant	2,276,761	-	-	-	-	-	-	2,276,761	2,285,653
Administrative Technology Services	1,754,633	-	-	-	-	-	-	1,754,633	1,258,331
Community Services	823,799	-	-	-	-	-	-	823,799	431,724
Debt Service	5,000	11,259,879	82,323	-	-	-	-	11,347,202	19,223,122
Total Expenditures	\$ 91,360,666	\$ 11,259,879	\$ 20,798,087	\$ 5,598,425	\$ 5,784,806	\$ 10,769,064	\$ -	\$ 145,570,927	\$ 119,902,752
Excess (Deficiency) of Revenue over Expenditures	\$ (39,971,235)	\$ (11,231,293)	\$ (12,282,382)	\$ (1,977,689)	\$ -	\$ (1,726,166)	\$ 173,293	\$ (67,015,472)	\$ (47,374,123)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 2,023,197	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197	\$ 174,361
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	4,192,632	10,289,420	-	-	-	-	-	14,482,052	24,241,389
Transfers Out	-	-	(14,482,052)	-	-	-	-	(14,482,052)	(24,241,389)
Total Other Financing Sources (Uses)	\$ 4,192,632	\$ 10,289,420	\$ (12,458,855)	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197	\$ 174,361
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (35,778,603)	\$ (941,873)	\$ (24,741,237)	\$ (1,977,689)	\$ -	\$ (1,726,166)	\$ 173,293	\$ (64,992,275)	\$ (47,199,762)

Expenditures by Function - All Funds

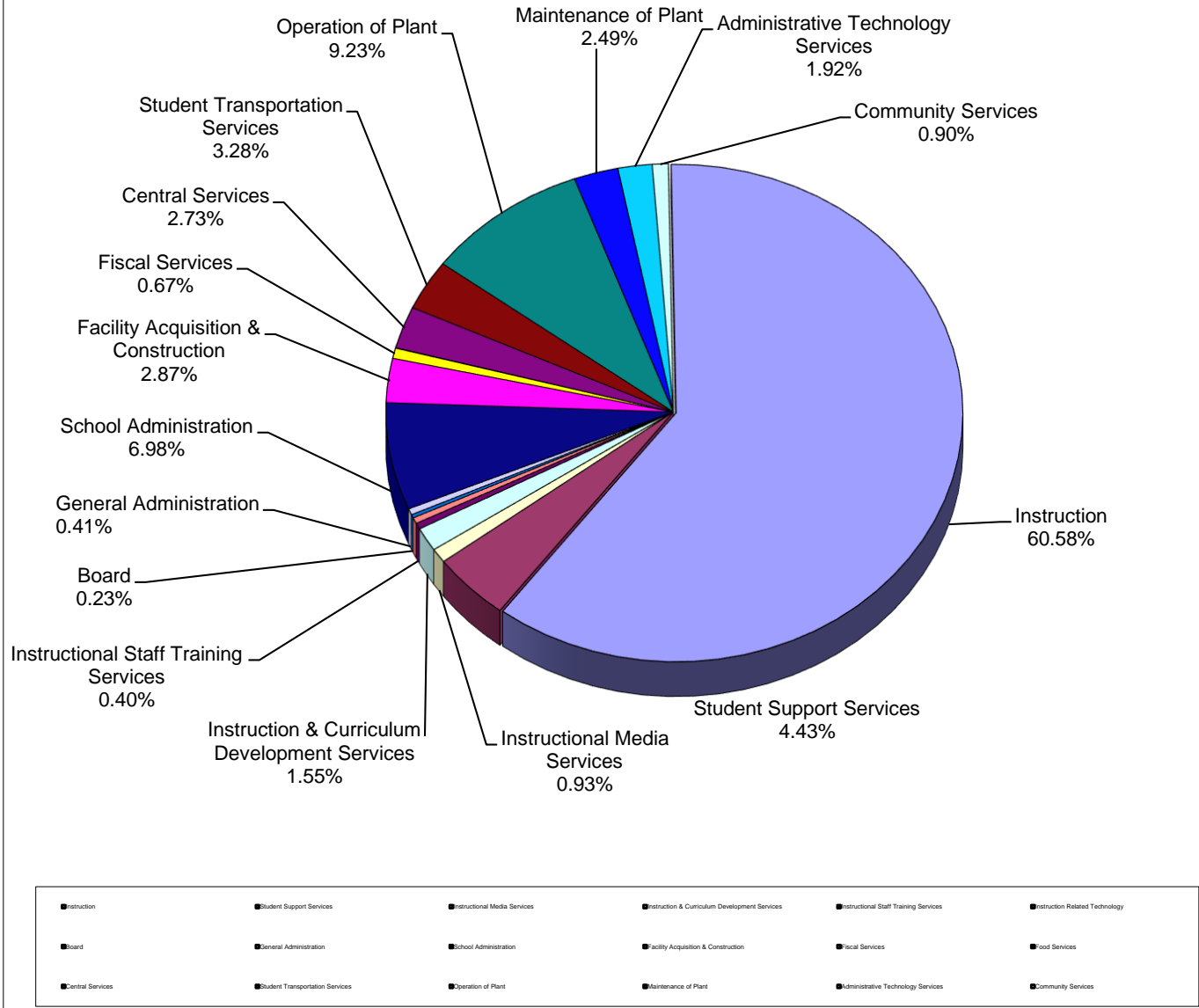


Instruction
 Student Support Services
 Instructional Media Services
 Instruction & Curriculum Development
 Instructional Staff Training Services
 Instruction Related Technology
 Board
 General Administration
 School Administration
 Facilities Acquisition & Construction
 Fiscal Services
 Food Services
 Central Services
 Student Transportation
 Operational Plant
 Maintenance of Plant
 Administrative Technology Services
 Community Services
 Debt Service

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	77,400	447,600	15%	72,159
Miscellaneous Federal Direct	36,000	36,000	38,364	(2,364)	107%	-
Total Federal Direct	561,000	561,000	115,764	445,236		72,159
Federal Through State						
Medicaid	2,000,000	2,000,000	32,286	1,967,714	2%	45,645
Federal through Local	30,000	-	334,204	(334,204)	-	-
Vocational Education Act	-	-	-	-	-	-
Miscellaneous Federal Through State	-	-	-	-	-	-
Total Federal Through State and Local	2,030,000	2,000,000	366,490	1,633,510		45,645
State						
Florida Education Finance Program (FEFP)	118,859,240	118,859,240	30,400,728	88,458,512	26%	30,441,460
Workforce Development	9,465,435	9,465,435	2,366,358	7,099,077	25%	2,343,868
Workforce Education Performance Incentive	-	-	-	-	-	-
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	28,000	0%	-
Teacher Supply Program	-	-	-	-	-	-
State License Tax	340,000	340,000	61,534	278,466	18%	57,336
Discretionary Lottery	84,694	84,694	-	84,694	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	52,703,656	52,703,656	13,175,913	39,527,743	25%	13,408,629
Florida School Recognition Funds	2,048,850	2,048,850	-	2,048,850	0%	-
Voluntary Prekindergarten Program	1,886,550	1,886,550	194,856	1,691,694	10%	201,715
Other Miscellaneous State Revenue	3,841,639	10,000	-	10,000	0%	51,167
Total State	189,258,064	185,426,425	46,199,389	139,227,036		46,504,175
Local						
District School Taxes	218,372,702	218,372,702	122,390	218,250,312	0%	63,897
Rent	300,000	300,000	38,932	261,068	13%	79,080
Interest on Investments	1,150,000	1,150,000	450,241	699,759	39%	243,730
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	-	3,100	3,100	-	100%	3,560
Vending Sales	-	136	214	(78)	157%	194
Student Fees:						
Adult Gen Ed Course Fees	-	100,641	24,255	76,386	24%	22,440
Post Secondary Vocational Ed Course Fees	1,612,362	1,682,068	1,251,476	430,592	74%	482,426
Continuing Workforce Education Course Fees	269,018	269,018	6,506	262,512	2%	8,101
Capital Improvement Fees	97,335	97,335	85,272	12,063	88%	28,851
Post Secondary Lab Fees	-	485,753	376,505	109,248	78%	180,100
Lifelong Learning Fees	-	27,688	-	27,688	0%	5,446
GED Testing Fees	-	41,167	23,430	17,737	57%	1,711
Other Student Fees	45,425	453,355	209,219	244,136	46%	151,693
Other Fees:						
Preschool Program Fees	-	357,750	206,647	151,103	58%	61,191
School Age Child Care Fees	4,800,000	4,800,000	994,161	3,805,839	21%	908,072
Other Schools, Courses and Classes Fees	1,939,108	92	417	(325)	453%	86,180
Miscellaneous Local:						
Bus Fees	342,000	342,000	19,383	322,617	6%	20,994
Transportation Services Rendered for School Actv	113,000	113,000	-	113,000	0%	14,971
Sale of Junk	-	-	-	-	-	-
Receipt of Federal Indirect Cost Rate	1,833,857	1,833,857	114,114	1,719,743	6%	267,464
Other Miscellaneous Local Sources	1,990,777	1,796,763	361,678	1,435,085	20%	435,155
Refund of Prior Year's Expenditures	-	-	1,129	(1,129)	-	(15)
Collections for Lost, Damaged and Sold Textbooks	-	27,005	23,539	3,466	87%	-
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	395,180	1,604,820	20%	279,912
Total Local	234,865,584	234,253,430	4,707,788	229,545,642		3,345,153
Transfers In						
From Capital Project Funds	15,447,889	15,447,889	4,192,632	11,255,257	27%	4,656,745
Internal Fund Transfers	-	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	15,447,889	15,447,889	4,192,632	11,255,257		4,656,745
TOTAL REVENUES	\$ 442,162,537	\$ 437,688,744	\$ 55,582,063	\$ 382,106,681	13%	\$ 54,623,877
EXPENDITURES						
Expenditures By Function						
Instruction	301,865,269	295,950,621	55,341,539	239,709,082	19%	38,687,522
Student Support Services	19,510,981	20,857,159	4,046,252	16,810,907	19%	2,570,789
Instructional Media Services	4,461,834	4,774,254	850,559	3,923,695	18%	549,920
Instruction & Curriculum Development Services	4,968,243	5,261,024	1,415,418	3,845,606	27%	1,124,481
Instructional Staff Training Services	1,858,189	2,027,230	361,849	1,665,381	18%	378,034
Instruction Related Technology	1,108,097	1,108,097	355,321	752,776	32%	264,380
Board	1,101,653	1,307,653	206,433	1,101,220	16%	181,807
General Administration	1,859,561	1,859,561	370,324	1,489,237	20%	320,133
School Administration	26,362,371	25,959,817	6,372,302	19,587,515	25%	4,759,895
Facility Acquisition & Construction	4,214,109	4,213,349	2,619,760	1,593,589	62%	474,616
Fiscal Services	2,728,494	2,743,587	610,136	2,133,451	22%	498,993
Food Services	-	169,254	25,941	143,313	15%	-
Central Services	8,595,616	8,975,979	2,496,474	6,479,505	28%	1,546,159
Student Transportation Services	16,176,182	16,196,015	2,995,769	13,200,246	18%	2,404,669
Operation of Plant	35,670,285	34,721,497	8,432,396	26,289,101	24%	8,358,859
Maintenance of Plant	10,869,931	10,881,154	2,276,761	8,604,393	21%	2,285,653
Administrative Technology Services	10,215,367	9,972,133	1,754,633	8,217,500	18%	1,258,331
Community Services	4,437,181	5,445,686	823,799	4,621,887	15%	431,724
Debt Service	-	5,500	5,000	500	91%	15,000
Total Expenditures by Function	456,003,363	451,529,570	91,360,666	360,168,904		66,110,965
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	16,400,000	16,400,000	-	16,400,000	0%	-
Total Transfers Out & Appropriations	16,400,000	16,400,000	-	16,400,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 472,403,363	\$ 467,929,570	\$ 91,360,666	\$ 376,568,904	20%	\$ 66,110,965
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (30,240,826)	\$ (30,240,826)	\$ (35,778,603)			\$ (11,487,088)
Beginning Fund Balance	30,240,826	30,240,826	30,240,826			25,562,074
Balance	\$ -	\$ -	\$ (5,537,777)			\$ 14,074,986

Expenditures by Function - General Fund



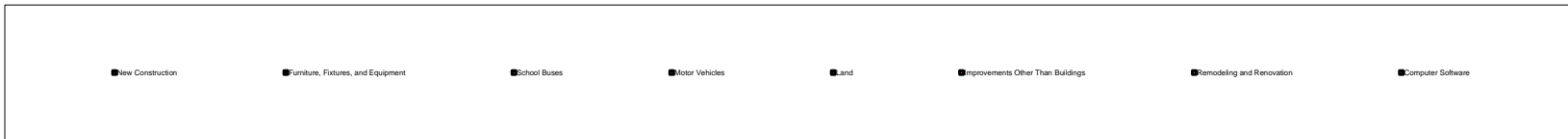
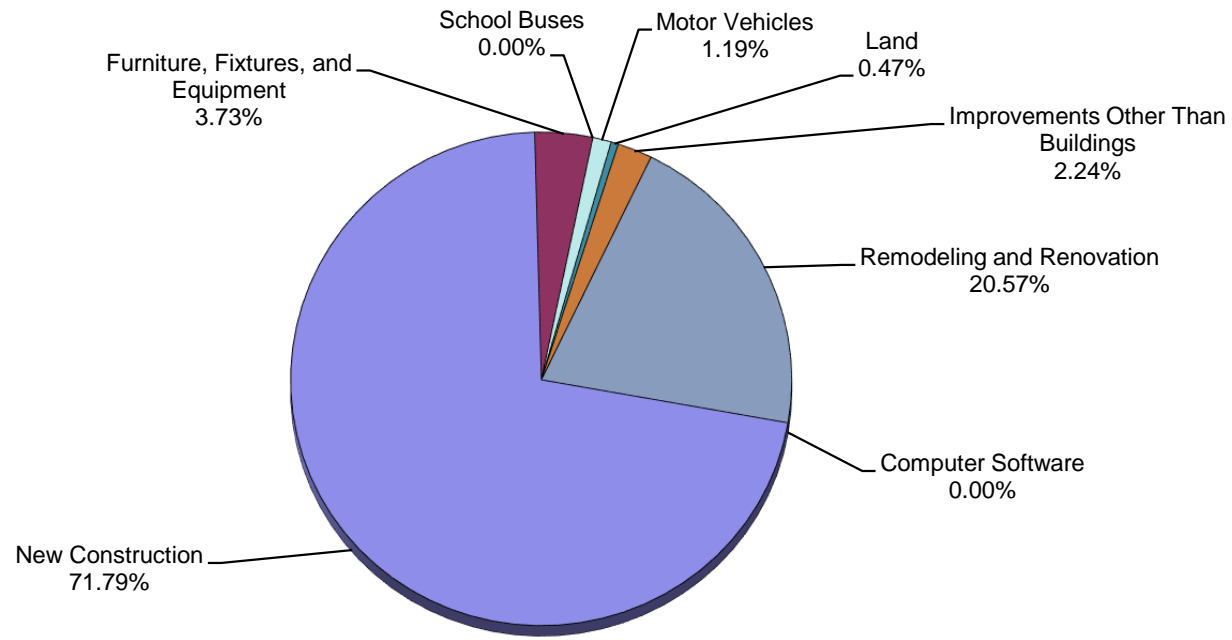
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	938,000	938,000	-	938,000	0%	468,274
Total Federal Direct	938,000	938,000	-	938,000		468,274
State						
CO&DS W/H Bonds	666,000	666,000	-	666,000	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	666,000	666,000	-	666,000		-
Local						
Interest on Investments	-	28,585	28,586	(1)	100%	8,661
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	28,585	28,586	(1)		8,661
Transfers In						
From Capital Project Funds	30,000,577	30,000,577	10,289,420	19,711,157	34%	19,584,644
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	30,000,577	30,000,577	10,289,420	19,711,157		19,584,644
TOTAL REVENUES	\$ 31,604,577	\$ 31,633,162	\$ 10,318,006	\$ 21,315,156	33%	\$ 20,061,579
EXPENDITURES						
Debt Service						
Redemption of Principal	19,685,156	20,912,720	7,521,000	13,391,720	36%	15,325,000
Interest	11,901,734	11,901,734	3,734,205	8,167,529	31%	3,875,123
Dues and Fees	17,687	19,570	4,674	14,896	24%	7,999
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,604,577	32,834,024	11,259,879	21,574,145		19,208,122
Appropriations						
Unappropriated Fund Balance	10,034,529	8,833,667	-	8,833,667		-
Total Appropriations	10,034,529	8,833,667	-	8,833,667		-
TOTAL EXPENDITURES	\$ 41,639,106	\$ 41,667,691	\$ 11,259,879	\$ 30,407,812	27%	\$ 19,208,122
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (10,034,529)	\$ (10,034,529)	\$ (941,873)			\$ 853,457
Beginning Fund Balance	10,034,529	10,034,529	10,034,529			8,849,336
Balance	\$ -	\$ -	\$ 9,092,656			\$ 9,702,793

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-	-	-
Total Federal Through State	-	-	-	-	-	-
State						
CO&DS Distributed	415,000	415,000	-	415,000	0%	-
Interest on Undist. CO&DS	20,000	20,000	-	20,000	0%	-
Public Education Capital Outlay PECO	689,756	689,756	-	689,756	0%	-
Charter School Cap Outlay PECO	1,000,000	1,000,000	733,009	266,991	73%	229,165
Other Miscellaneous State Revenue	75,000	75,000	20,975	54,025	28%	41,117
Total State	2,199,756	2,199,756	753,984	1,445,772		270,282
Local						
District Capital Taxes	55,934,088	55,934,088	34,861	55,899,227	0%	17,155
Local Sales Tax	31,700,131	31,700,131	4,382,185	27,317,946	14%	4,093,352
Interest on Investments	1,000,000	1,011,245	510,120	501,125	50%	460,789
Other Miscellaneous Local Sources	-	-	-	-	-	-
Impact Fees	12,480,000	12,480,000	2,834,555	9,645,445	23%	2,091,289
Refund of Prior Year Expense	-	-	-	-	-	645
Total Local	101,114,219	101,125,464	7,761,721	93,363,743		6,663,230
Transfers In						
Interfund Transfer	-	-	-	-	-	-
Other Financing Sources						
SBE Bonds	-	-	-	-	-	-
Section 1011 Loan	-	-	-	-	-	-
Sale of Land	1,450,000	1,450,000	1,450,000	-	100%	-
Sale of Buildings	-	-	-	-	-	-
Other Financing Sources	-	573,197	573,197	-	100%	174,361
Gain on Disposition of Assets	-	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	-	-	-
Premium on COPs	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	1,450,000	2,023,197	2,023,197	-		174,361
TOTAL REVENUES	\$ 104,763,975	\$ 105,348,417	\$ 10,538,902	\$ 94,809,515	10%	\$ 7,107,873
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	123,812,334	123,676,333	14,872,827	108,803,506	12%	1,003,478
Furniture, Fixtures, and Equipment	6,284,284	6,905,199	772,583	6,132,616	11%	1,513,709
School Buses	2,167,074	2,167,074	-	2,167,074	0%	-
Professional and Technical Services	-	-	-	-	-	-
Motor Vehicles	447,007	447,007	247,007	200,000	55%	177,742
Land	114,470	114,470	97,319	17,151	85%	2,623
Improvements Other Than Buildings	829,430	844,430	464,876	379,554	55%	334,923
Remodeling and Renovation	41,591,706	41,577,706	4,261,152	37,316,554	10%	10,554,725
Computer Software	3,529,491	3,578,491	-	3,578,491	0%	1,278,972
Total Facility Acquisition & Construction	178,775,796	179,310,710	20,715,764	158,594,946		14,866,172
Debt Service						
Principal	480,149	462,785	74,314	388,471	16%	-
Interest	-	79,148	8,009	71,139	10%	-
Dues and Fees	-	-	-	-	-	-
Total Debt Service	480,149	541,933	82,323	459,610		-
Transfers Out						
To General Fund	15,447,889	15,447,889	4,192,632	11,255,257	27%	4,656,745
To Debt Service	30,000,577	30,000,577	10,289,420	19,711,157	34%	19,584,644
Total Transfers Out	45,448,466	45,448,466	14,482,052	30,966,414		24,241,389
Interfund						
Interfund Transfer	-	-	-	-	-	12,594,768
Appropriations						
Unappropriated Fund Balance	9,284,798	9,272,542	-	9,272,542	-	-
Total Appropriations	9,284,798	9,272,542	-	9,272,542	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 233,989,209	\$ 234,573,651	\$ 35,280,139	\$ 199,293,512	15%	\$ 39,107,561
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (129,225,234)	\$ (129,225,234)	\$ (24,741,237)			\$ (31,999,688)
Beginning Fund Balance	129,225,234	129,225,234	129,225,234			182,015,378
Balance	\$ -	\$ -	\$ 104,483,997			\$ 150,015,690

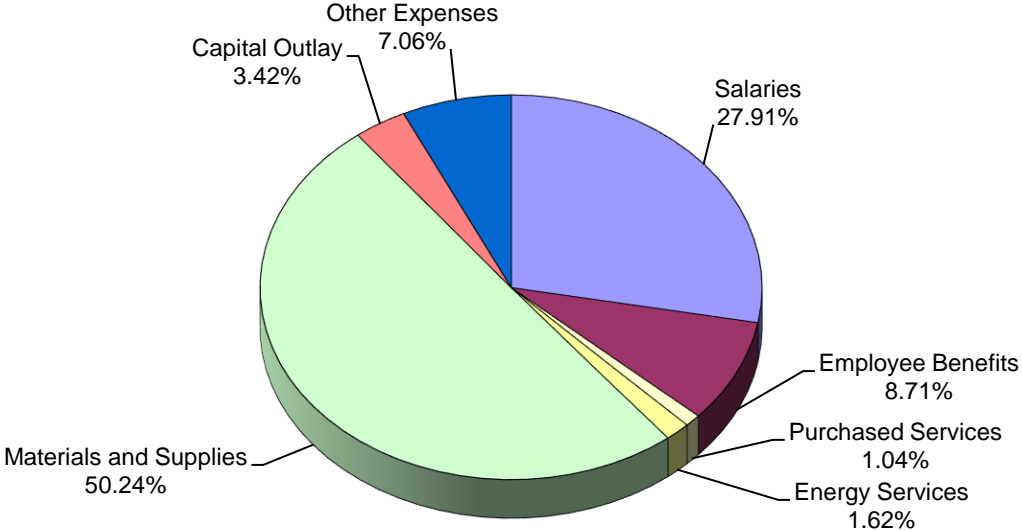
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	300,000	300,000	-	300,000	0%	-
School Lunch Reimbursement	14,935,428	14,935,428	1,502,141	13,433,287	10%	1,349,011
School Breakfast Reimbursement	4,969,229	4,969,229	541,252	4,427,977	11%	415,731
After-School Snack Reimbursement	335,000	335,000	32,680	302,320	10%	30,389
School Supper Reimbursement	390,000	390,000	22,690	367,310	6%	59,242
USDA Donated Commodities	1,772,988	1,772,988	-	1,772,988	0%	-
Cash in Lieu of Donated	27,500	27,500	1,611	25,889	6%	4,264
Summer Food Service Program	575,000	575,000	615,372	(40,372)	107%	554,949
Other Food Service Revenue	-	-	-	-		-
Total Federal Through State	23,305,145	23,305,145	2,715,746	20,589,399		2,413,586
State						
School Breakfast Supplement	132,000	132,000	-	132,000	0%	-
School Lunch Supplement	150,680	150,680	-	150,680	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	282,680	282,680	-	282,680		-
Local						
Interest on Investments	40,000	40,000	179	39,821	0%	1,126
Student Lunches	2,505,897	2,505,897	495,699	2,010,198	20%	287,742
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	223,270	223,270	34,733	188,537	16%	31,706
Student/Adult Ala Carte	1,815,000	1,815,000	350,002	1,464,998	19%	290,110
Catering/Special	40,000	40,000	4,224	35,776	11%	4,229
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(925)	925		(1,047)
Other Miscellaneous Local Sources	110,000	110,000	21,078	88,922	19%	19,804
Refund of Prior Year Expense	-	-	-	-		-
Total Local	4,734,167	4,734,167	904,990	3,829,177		633,670
TOTAL REVENUES	\$ 28,321,992	\$ 28,321,992	\$ 3,620,736	\$ 24,701,256	13%	\$ 3,047,256
EXPENDITURES						
Food Service						
Salaries	9,773,646	7,450,228	1,562,639	5,887,589	21%	1,040,463
Employee Benefits	-	2,323,418	487,446	1,835,972	21%	318,111
Purchased Services	-	751,745	58,441	693,304	8%	47,577
Energy Services	3,174,034	605,403	90,973	514,430	15%	99,134
Materials and Supplies	14,557,183	14,546,770	2,812,547	11,734,223	19%	2,649,221
Capital Outlay	2,976,129	3,141,129	191,199	2,949,930	6%	202,751
Other Expenses	-	2,362,299	395,180	1,967,119	17%	366,594
Total Food Service	30,480,992	31,180,992	5,598,425	25,582,567		4,723,851
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	5,844,926	5,144,926	-	5,144,926	0%	-
Total Appropriations	5,844,926	5,144,926	-	5,144,926		-
TOTAL EXPENDITURES	\$ 36,325,918	\$ 36,325,918	\$ 5,598,425	\$ 30,727,493	15%	\$ 4,723,851
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (8,003,926)	\$ (8,003,926)	\$ (1,977,689)			\$ (1,676,595)
Beginning Fund Balance	8,003,926	8,003,926	8,003,926			7,912,726
Balance	\$ -	\$ -	\$ 6,026,237			\$ 6,236,131

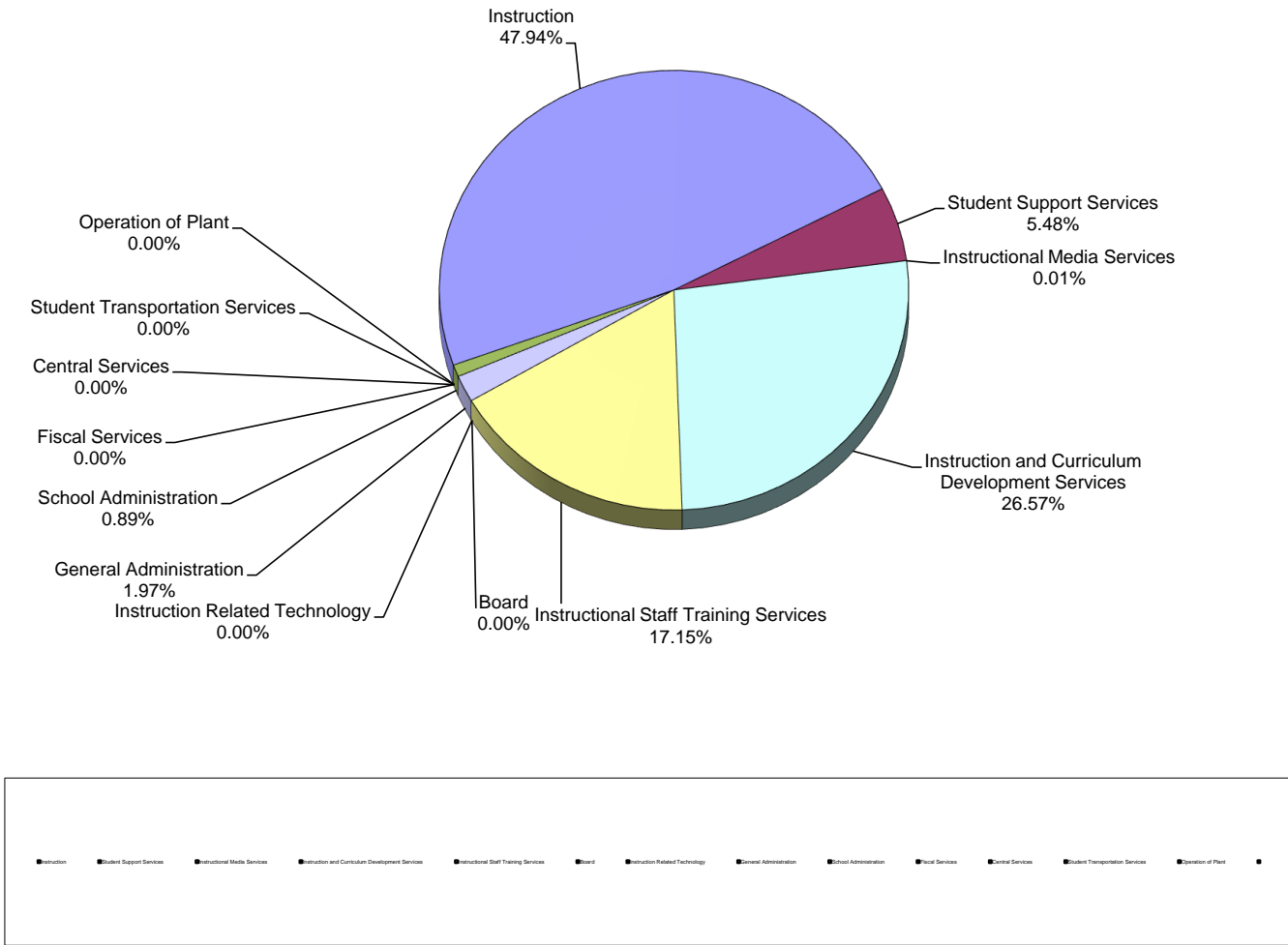
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Direct						
Other Federal Direct	2,072,585	-	-	-		5,366
Pell	-	2,000,000	198,968	1,801,032	10%	189,493
Miscellaneous Federal Direct	-	72,585	-	72,585	0%	22,153
Total Federal Direct	2,072,585	2,072,585	198,968	1,873,617		217,012
Federal Through State						
Vocational Education Acts	747,464	740,156	27,324	712,832	4%	26,023
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	343,766	376,935	59,273	317,662	16%	56,450
Eng Lit & Civics Ed	-	88,047	29,349	58,698	33%	90,905
IDEA	11,166,920	11,967,824	1,843,840	10,123,984	15%	1,241,325
Elementary and Secondary Title I	18,325,114	20,642,598	2,832,669	17,809,929	14%	2,391,419
Language Instruction Title III	-	1,013,449	311,820	701,629	31%	296,972
Adult General Education	593,098	505,051	7,865	497,186	2%	1,802
21st Century Schools	-	829,001	105,121	723,880	13%	24,670
Federal Through Local	-	-	-	-		-
Other Federal Through State	3,142,239	2,737,483	368,577	2,368,906	13%	351,026
English Language Acquisition	-	-	-	-		-
Total Federal Through State	34,318,601	38,900,544	5,585,838	33,314,706		4,480,592
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	67,545,972	-	-	65,540,220		8,787,806
TOTAL REVENUES	\$ 36,391,186	\$ 40,973,129	\$ 5,784,806	\$ 35,188,323	14%	\$ 4,697,604
EXPENDITURES						
Instruction	20,524,429	23,606,699	2,773,065	20,833,634	12%	2,143,594
Student Support Services	1,896,405	2,221,018	316,772	1,904,246	14%	290,000
Instructional Media Services	-	8,859	541	8,318	6%	-
Instruction and Curriculum Development Service	6,101,737	7,296,248	1,537,230	5,759,018	21%	991,751
Instructional Staff Training Services	7,404,808	7,349,930	991,896	6,358,034	13%	969,859
Board	-	640	-	640	0%	-
Instruction Related Technology	-	-	-	-		-
General Administration	182,675	128,210	113,886	14,324	89%	266,009
School Administration	109,358	100,000	51,211	48,789	51%	29,545
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	-	-	-		-
Food Services	-	-	-	-		-
Central Services	26,802	85,048	146	84,902	0%	4,235
Student Transportation Services	139,564	176,069	-	176,069	0%	2,611
Operation of Plant	5,408	408	59	349	14%	-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 36,391,186	\$ 40,973,129	\$ 5,784,806	\$ 35,188,323	14%	\$ 4,697,604
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

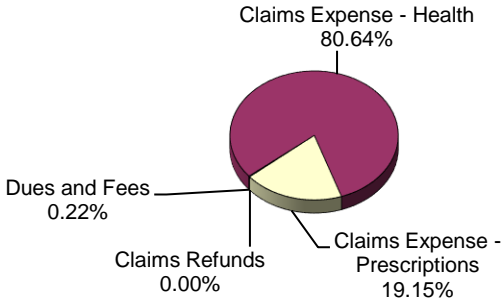
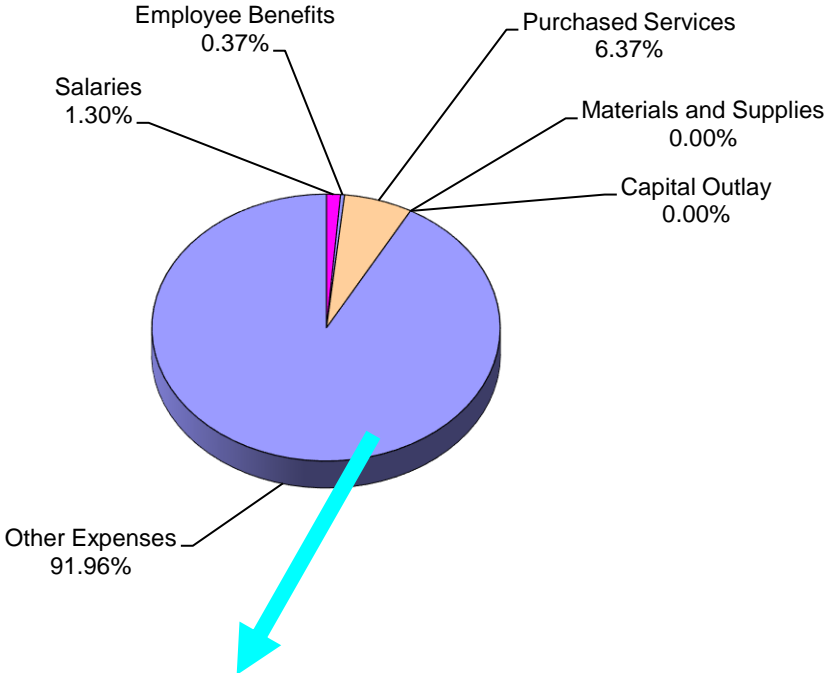
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	43,745,000	31,000,000	5,903,519	25,096,481	19%	4,771,437
Premium - Employee	-	9,500,000	1,990,937	7,509,063	21%	1,612,845
Premium - Retiree	-	3,000,000	350,702	2,649,298	12%	637,002
Premium - Leave/COBRA	-	245,000	30,530	214,470	12%	59,566
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	100,000	100,000	-	100,000	0%	100,295
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	43,845,000	43,845,000	8,275,688	35,569,312		7,181,145
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 43,845,000	\$ 43,845,000	\$ 8,275,688	\$ 35,569,312	19%	\$ 7,181,145
EXPENDITURES						
Central Services						
Salaries		529,594	134,205	395,389	25%	85,535
Employee Benefits		301,284	38,326	262,958	13%	26,855
Purchased Services	5,207,947	4,059,619	659,345	3,400,274	16%	1,350,656
Materials and Supplies	-	17,450	350	17,100	2%	333
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	300,000	20,802	279,198	7%	22,386
Subs for ATD	-	-	-	-		-
Claims Expense - Health	43,500,000	31,500,000	7,674,168	23,825,832	24%	6,610,281
Claims Expense - Prescriptions	-	12,000,000	1,822,158	10,177,842	15%	2,306,281
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		(664,887)
Claims Refunds - Prescriptions	-	-	-	-		(6,843)
Total Other Expenses	43,500,000	43,800,000	9,517,128	34,282,872		8,267,218
Total Central Services	48,707,947	48,707,947	10,349,354	38,358,593		9,730,597
Appropriations						
Unappropriated Fund Balance	15,065,268	15,065,268	-	15,065,268	0%	-
Total Appropriations	15,065,268	15,065,268	-	15,065,268		-
TOTAL EXPENDITURES	\$ 63,773,215	\$ 63,773,215	\$ 10,349,354	\$ 53,423,861	16%	\$ 9,730,597
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (19,928,214)	\$ (19,928,214)	\$ (2,073,666)			\$ (2,549,452)
Beginning Fund Balance	19,928,214	19,928,214	19,928,214			14,609,147
Balance	\$ -	\$ -	\$ 17,854,548			\$ 12,059,695

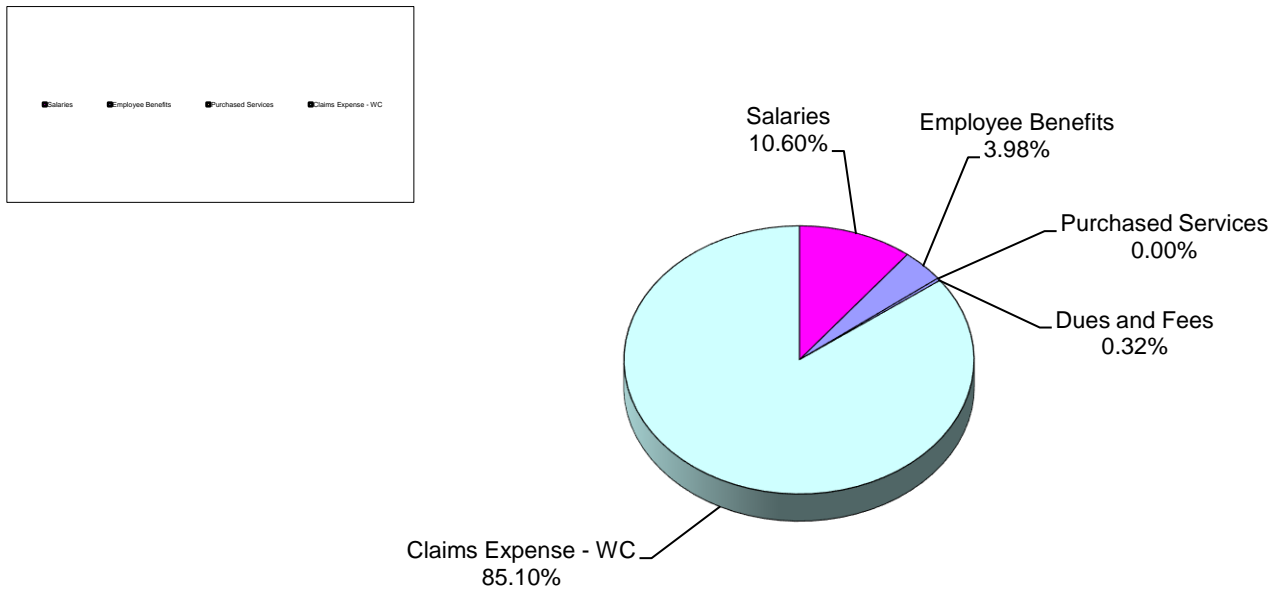
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	767,210	3,128,026	20%	166,933
Total Local	3,895,236	3,895,236	767,210	3,128,026		166,933
	\$ 3,895,236	\$ 3,895,236	\$ 767,210	\$ 3,128,026		\$ 166,933
EXPENDITURES						
Central Services						
Salaries	-	195,641	44,506	151,135	23%	39,879
Employee Benefits	-	62,899	16,690	46,209	27%	13,399
Purchased Services	1,158,540	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	450,000	1,350	448,650	0%	61,543
Claims Expense - Workers' Comp	2,500,000	2,500,000	357,164	2,142,836	14%	385,972
Claims Refund	-	-	-	-		-
	2,500,000	2,950,000	358,514	2,591,486		447,515
Total Central Services	3,658,540	3,658,540	419,710	3,238,830	11%	500,793
Appropriations						
Unappropriated Fund Balance	2,016,875	2,016,875	-	2,016,875	0%	-
Total Appropriations	2,016,875	2,016,875	-	2,016,875		-
TOTAL EXPENDITURES	\$ 5,675,415	\$ 5,675,415	\$ 419,710	\$ 5,255,705		\$ 500,793
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,780,179)	\$ (1,780,179)	\$ 347,500			\$ (333,860)
Beginning Fund Balance	1,780,179	1,780,179	1,780,179			2,618,422
Balance	\$ -	\$ -	\$ 2,127,679			\$ 2,284,562

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 September 30, 2018

	Original Budget	Current Budget	YTD as of September 2018	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2017
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	2,750	(2,750)		410
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	-	170,543	(170,543)		57,702
Total Local	0	0	173,293	(173,293)		58,112
TOTAL REVENUES	\$ -	\$ -	\$ 173,293	\$ (173,293)		\$ 58,112
EXPENDITURES						
Instruction	157,304	157,304	-	157,304	0%	63,750
Student Support Services	14,974	14,974	-	14,974	0%	19
Central Services	9,016	9,016	-	9,016	0%	879
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	181,294	181,294	-	181,294		64,648
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 181,294	\$ 181,294	\$ -	\$ 181,294	0%	\$ 64,648
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (181,294)	\$ (181,294)	\$ 173,293			\$ (6,536)
Beginning Fund Balance	181,294	181,294	181,294			130,957
Balance	\$ -	\$ -	\$ 354,587			\$ 124,421