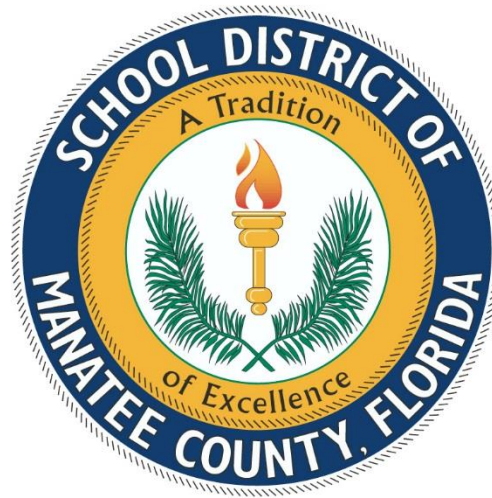


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JANUARY 31, 2019

(UNAUDITED)

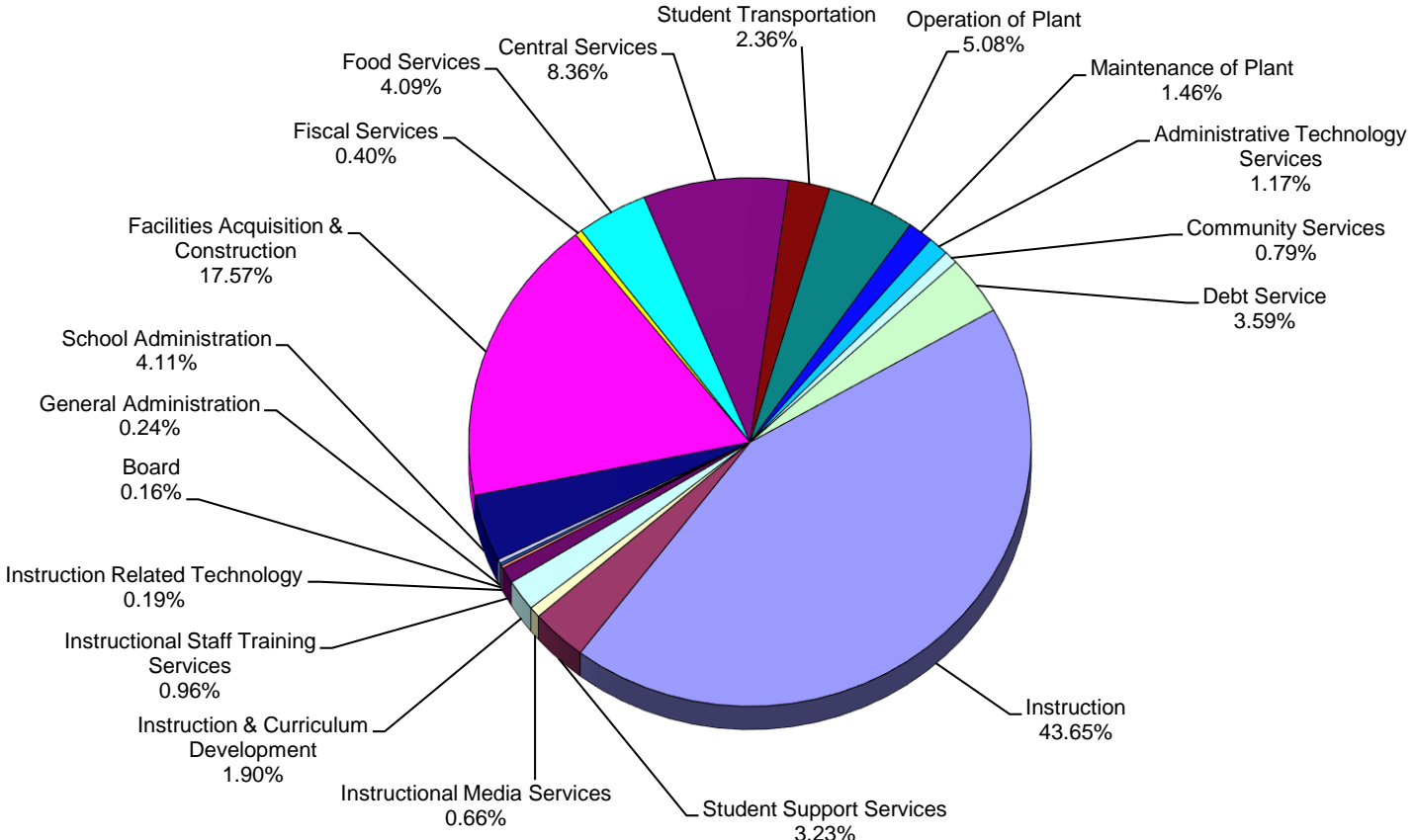
School Board of Manatee County
 Combined Balance Sheet
 As of January 31, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL January 2019	TOTAL January 2018
Assets									
Current Assets									
Cash	\$ 89,295,610	\$ 9,866,376	\$ 107,154,804	\$ 3,594	\$ -	\$ 31,842,844	\$ 89,376	\$ 238,252,604	\$ 318,866,590
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,175,474	-	-	-	4,686,118	17,932	131,084	6,010,608	2,467,410
Due From/(To)	9,783,800	(128,416)	-	(4,495,229)	(5,160,155)	-	-	-	-
Inventory	627,667	-	-	317,668	-	-	-	945,335	880,287
Investments	49,920,935	91,508	16,328,883	10,109,038	-	-	-	76,450,364	40,255,713
Other Current Assets									
Deposits Receivable	6,571	-	-	-	-	-	-	6,571	-
Prepaid Expense	-	-	-	185,817	-	-	-	185,817	53,472
Due From Other Agencies	2,313,754	-	690,873	1,856,211	963,513	-	51,168	5,875,519	1,616,196
Total Assets	\$ 153,123,811	\$ 9,829,468	\$ 124,174,560	\$ 7,977,099	\$ 489,476	\$ 31,860,776	\$ 271,628	\$ 327,726,818	\$ 364,139,668
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 14,619,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,619,208	\$ -
Payroll Deductions & WH	4,583,849	-	-	-	3,488	373	-	4,587,710	1,878,584
Accounts Payable	12,957,926	162,694	1,439,839	303,376	485,988	1,860,623	2,037	17,212,483	6,923,783
Construction Payable	-	-	114,394	-	-	-	-	114,394	1,950
Retainage Payable	-	-	1,703,151	-	-	-	-	1,703,151	1,349,250
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	14,283
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	100	-	-	-	-	-	-	100	226
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	\$ 52,161,083	\$ 162,694	\$ 3,257,384	\$ 303,376	\$ 489,476	\$ 9,517,300	\$ 2,037	\$ 65,893,350	\$ 33,518,190
Fund Equity									
Revenue Over Expenditures	\$ 70,721,902	\$ (367,755)	\$ (8,308,058)	\$ (330,203)	\$ -	\$ 635,083	\$ 88,297	\$ 62,439,266	\$ 88,923,438
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	\$ 100,962,728	\$ 9,666,774	\$ 120,917,176	\$ 7,673,723	\$ -	\$ 22,343,476	\$ 269,591	\$ 261,833,468	\$ 330,621,478
Total Liab & Fund Equity	\$ 153,123,811	\$ 9,829,468	\$ 124,174,560	\$ 7,977,099	\$ 489,476	\$ 31,860,776	\$ 271,628	\$ 327,726,818	\$ 364,139,668

Combined Statement of Revenues and Expenditures
As of January 31, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL January 2019	TOTAL January 2018
Revenue									
Federal Direct	\$ 407,641	\$ 471,753	\$ -	\$ -	\$ 945,473	\$ -	\$ -	\$ 1,824,867	\$ 1,846,600
Federal Through State	644,293	-	-	12,130,271	16,228,252	-	-	29,002,816	27,390,282
State	109,072,754	-	2,234,478	150,109	-	-	-	111,457,341	110,707,895
Local	199,755,919	153,752	71,140,564	2,974,931	-	26,671,696	300,495	300,997,357	254,126,307
Total Revenue	\$ 309,880,607	\$ 625,505	\$ 73,375,042	\$ 15,255,311	\$ 17,173,725	\$ 26,671,696	\$ 300,495	\$ 443,282,381	\$ 394,071,084
Expenditures									
Instruction	\$ 157,475,455	\$ -	\$ -	\$ -	\$ 9,417,094	\$ -	\$ 212,198	\$ 167,104,747	\$ 127,058,403
Student Support Services	11,517,339	-	-	-	857,303	-	-	12,374,642	9,123,028
Instructional Media Services	2,524,397	-	-	-	541	-	-	2,524,938	1,942,476
Instruction & Curriculum Development	3,442,152	-	-	-	3,846,449	-	-	7,288,601	5,500,761
Instructional Staff Training Services	852,181	-	-	-	2,840,211	-	-	3,692,392	3,388,015
Instruction Related Technology	737,319	-	-	-	-	-	-	737,319	682,780
Board	623,085	-	-	-	-	-	-	623,085	824,325
General Administration	823,718	-	-	-	113,886	-	-	937,604	1,654,772
School Administration	15,645,538	-	-	-	89,959	-	-	15,735,497	12,879,375
Facilities Acquisition & Construction	4,065,506	-	63,206,213	-	-	-	-	67,271,719	37,889,435
Fiscal Services	1,544,385	-	-	-	-	-	-	1,544,385	1,283,293
Food Services	84,055	-	-	15,585,514	-	-	-	15,669,569	13,432,108
Central Services	5,980,839	-	-	-	146	26,036,613	-	32,017,598	28,465,763
Student Transportation	9,022,983	-	-	-	8,077	-	-	9,031,060	8,025,721
Operation of Plant	19,439,567	-	-	-	59	-	-	19,439,626	19,123,032
Maintenance of Plant	5,599,017	-	-	-	-	-	-	5,599,017	5,611,091
Administrative Technology Services	4,498,172	-	-	-	-	-	-	4,498,172	3,993,436
Community Services	3,014,250	-	-	-	-	-	-	3,014,250	2,096,041
Debt Service	25,512	13,571,934	164,645	-	-	-	-	13,762,091	78,238,152
Total Expenditures	\$ 246,915,470	\$ 13,571,934	\$ 63,370,858	\$ 15,585,514	\$ 17,173,725	\$ 26,036,613	\$ 212,198	\$ 382,866,312	\$ 361,212,007
Excess (Deficiency) of Revenue over Expenditures	\$ 62,965,137	\$ (12,946,429)	\$ 10,004,184	\$ (330,203)	\$ -	\$ 635,083	\$ 88,297	\$ 60,416,069	\$ 32,859,077
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 2,023,197	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197	\$ 56,064,361
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	7,756,765	12,578,674	-	-	-	-	-	20,335,439	33,979,774
Transfers Out	-	-	(20,335,439)	-	-	-	-	(20,335,439)	(33,979,774)
Total Other Financing Sources (Uses)	\$ 7,756,765	\$ 12,578,674	\$ (18,312,242)	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197	\$ 56,064,361
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 70,721,902	\$ (367,755)	\$ (8,308,058)	\$ (330,203)	\$ -	\$ 635,083	\$ 88,297	\$ 62,439,266	\$ 88,923,438

Expenditures by Function - All Funds

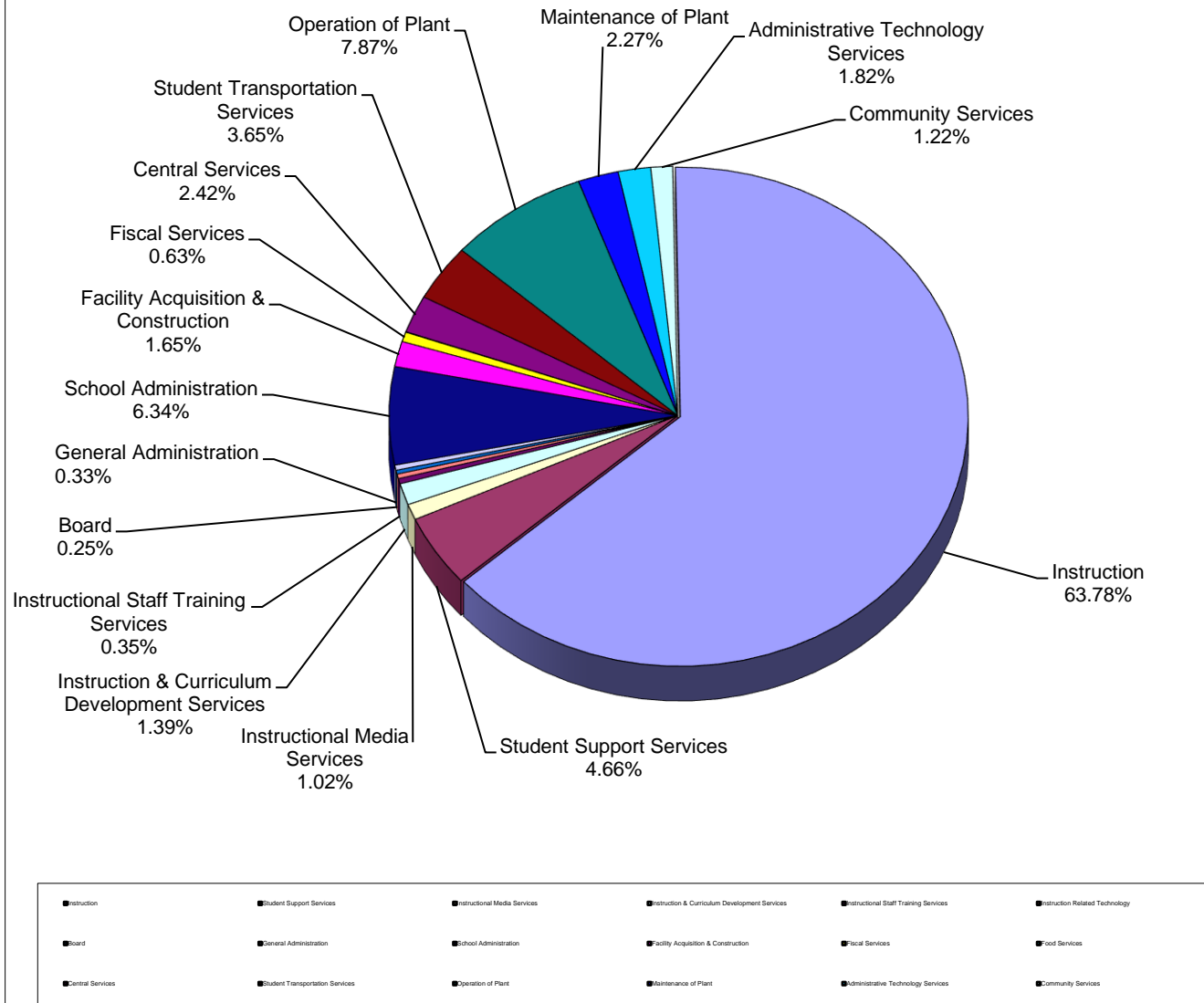


■ Instruction ■ Student Support Services ■ Instructional Media Services ■ Instruction & Curriculum Development ■ Instructional Staff Training Services ■ Instruction Related Technology ■ Board ■ General Administration ■ School Administration ■ Facilities Acquisition & Construction ■ Fiscal Services ■ Food Services ■ Central Services ■ Student Transportation ■ Operation of 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 January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	291,320	233,680	55%	221,254
Miscellaneous Federal Direct	36,000	36,000	116,321	(80,321)	323%	34,258
Total Federal Direct	561,000	561,000	407,641	153,359		255,512
Federal Through State						
Medicaid	2,000,000	2,000,000	288,717	1,711,283	14%	1,113,642
Federal through Local	30,000	-	8,117	(8,117)		-
Vocational Education Act	-	-	13,255	(13,255)		15,000
Miscellaneous Federal Through State	-	-	334,204	(334,204)		-
Total Federal Through State and Local	2,030,000	2,000,000	644,293	1,355,707		1,128,642
State						
Florida Education Finance Program (FEFP)	118,859,240	113,565,207	69,235,711	44,329,496	61%	69,354,434
Workforce Development	9,465,435	9,465,435	5,521,502	3,943,933	58%	5,458,741
Workforce Education Performance Incentive	-	138,170	-	-	100%	-
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	28,000	0%	-
Teacher Supply Program	-	-	-	-		-
State License Tax	340,000	340,000	281,217	58,783	83%	283,480
Discretionary Lottery	84,694	165,135	-	165,135	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	52,703,656	53,093,949	30,808,847	22,285,102	58%	31,136,684
Florida School Recognition Funds	2,048,850	2,176,166	2,176,166	-	100%	2,048,850
Voluntary Prekindergarten Program	1,886,550	1,840,583	859,439	981,144	47%	819,921
Other Miscellaneous State Revenue	3,841,639	10,000	51,702	(41,702)	517%	162,241
Total State	189,258,064	180,822,645	109,072,754	71,749,891		109,264,351
Local						
District School Taxes	218,372,702	218,372,703	189,390,127	28,982,576	87%	154,724,263
Rent	300,000	300,000	103,996	196,004	35%	200,833
Interest on Investments	1,150,000	1,347,234	1,354,086	(6,852)	101%	694,847
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	-	3,500	3,500	-	100%	4,260
Vending Sales	-	553	553	-	100%	5
Student Fees:						
Adult Gen Ed Course Fees	-	100,641	48,290	52,351	48%	52,350
Post Secondary Vocational Ed Course Fees	1,612,362	1,682,068	1,908,543	(226,475)	113%	942,917
Continuing Workforce Education Course Fees	269,018	269,018	36,292	232,726	13%	71,071
Capital Improvement Fees	97,335	97,335	136,537	(39,202)	140%	45,399
Post Secondary Lab Fees	-	485,753	670,344	(184,591)	138%	274,119
Lifelong Learning Fees	-	27,688	100	27,588	0%	10,198
GED Testing Fees	-	41,167	25,017	16,150	61%	7,452
Other Student Fees	45,425	453,355	484,938	(31,583)	107%	213,083
Other Fees:						
Preschool Program Fees	-	403,717	403,717	-	100%	299,730
School Age Child Care Fees	4,800,000	4,800,000	2,884,911	1,915,089	60%	2,342,858
Other Schools, Courses and Classes Fees	1,939,108	460	460	-	100%	538,819
Miscellaneous Local:						
Bus Fees	342,000	342,000	31,884	310,116	9%	111,289
Transportation Services Rendered for School Actv	113,000	113,000	32,780	80,220	29%	80,639
Sale of Junk	-	-	-	-		-
Receipt of Federal Indirect Cost Rate	1,833,857	1,833,857	119,951	1,713,906	7%	807,459
Other Miscellaneous Local Sources	1,990,777	1,884,643	702,259	1,182,384	37%	808,560
Refund of Prior Year's Expenditures	-	282,505	282,505	-	100%	(28,019)
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	1,111,590	888,410	56%	900,075
Total Local	234,865,584	234,868,202	199,755,919	35,112,283		163,102,207
Transfers In						
From Capital Project Funds	15,447,889	16,447,889	7,756,765	8,691,124	47%	11,294,376
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	16,447,889	7,756,765	8,691,124		11,294,376
TOTAL REVENUES	\$ 442,162,537	\$ 434,699,736	\$ 317,637,372	\$ 117,062,364	73%	\$ 285,045,088
EXPENDITURES						
Expenditures By Function						
Instruction	301,865,269	289,442,578	157,475,455	131,967,123	54%	118,919,452
Student Support Services	19,510,981	20,877,458	11,517,339	9,360,119	55%	8,200,285
Instructional Media Services	4,461,834	4,797,898	2,524,397	2,273,501	53%	1,934,168
Instruction & Curriculum Development Services	4,968,243	5,192,186	3,442,152	1,750,034	66%	2,808,366
Instructional Staff Training Services	1,858,189	1,704,804	852,181	852,623	50%	791,396
Instruction Related Technology	1,108,097	1,108,097	737,319	370,778	67%	682,780
Board	1,101,653	1,371,653	623,085	748,568	45%	824,325
General Administration	1,859,561	1,912,875	823,718	1,089,157	43%	837,306
School Administration	26,362,371	25,927,941	15,645,538	10,282,403	60%	12,820,119
Facility Acquisition & Construction	4,214,109	7,446,349	4,065,506	3,380,843	55%	3,848,694
Fiscal Services	2,728,494	2,762,558	1,544,385	1,218,173	56%	1,283,293
Food Services	-	171,042	84,055	86,987	49%	-
Central Services	8,595,616	10,482,417	5,980,839	4,501,578	57%	4,135,579
Student Transportation Services	16,176,182	16,206,152	9,022,983	7,183,169	56%	7,999,237
Operation of Plant	35,670,285	33,325,991	19,439,567	13,886,424	58%	19,122,948
Maintenance of Plant	10,869,931	10,984,950	5,599,017	5,385,933	51%	5,611,091
Administrative Technology Services	10,215,367	9,367,133	4,498,172	4,868,961	48%	3,993,436
Community Services	4,437,181	5,420,680	3,014,250	2,406,430	56%	2,096,041
Debt Service	-	38,000	25,512	12,488	67%	25,601
Total Expenditures by Function	456,003,363	448,540,562	246,915,470	201,625,092		195,934,117
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	\$ 464,940,562	\$ 246,915,470	\$ 218,025,092	53%	\$ 195,934,117
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
Beginning Fund Balance	30,240,826	30,240,826	30,240,826	30,240,826		25,562,074
Balance	\$ -	\$ -	\$ 100,962,728	\$ 114,673,045		\$ 89,110,971

Expenditures by Function - General Fund



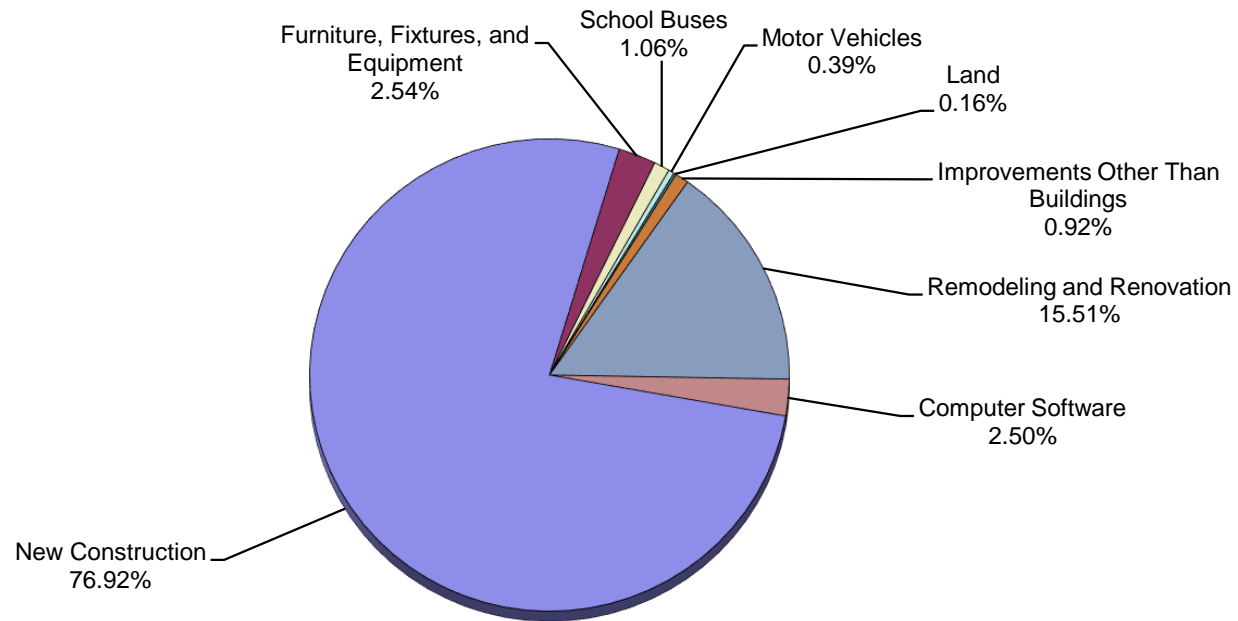
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	938,000	938,000	471,753	466,247	50%	468,274
Total Federal Direct	938,000	938,000	471,753	466,247		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	-	153,752	153,752	-	100%	183,440
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	153,752	153,752	-		183,440
Transfers In						
From Capital Project Funds	30,000,577	30,000,577	12,578,674	17,421,903	42%	22,685,398
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		55,890,000
Total Transfers In & Other Financing Sources	30,000,577	30,000,577	12,578,674	17,421,903		78,575,398
TOTAL REVENUES	\$ 31,604,577	\$ 31,758,329	\$ 13,204,179	\$ 18,554,150	42%	\$ 79,227,112
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	6,036,809	5,864,925	51%	6,903,674
Dues and Fees	17,687	21,162	14,125	7,037	67%	141,815
Pmts to Refunding Bond Escrow	-	-	-	-		55,694,429
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,604,577	32,835,616	13,571,934	19,263,682		78,064,918
Appropriations						
Unappropriated Fund Balance	10,034,529	8,957,242	-	8,957,242		-
Total Appropriations	10,034,529	8,957,242	-	8,957,242		-
TOTAL EXPENDITURES	\$ 41,639,106	\$ 41,792,858	\$ 13,571,934	\$ 28,220,924	32%	\$ 78,064,918
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (10,034,529)	\$ (10,034,529)	\$ (367,755)			\$ 1,162,194
Beginning Fund Balance	10,034,529	10,034,529	10,034,529			8,849,336
Balance	\$ -	\$ -	\$ 9,666,774			\$ 10,011,530

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
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	690,873	(1,117)	100%	689,756
Charter School Cap Outlay PECO	1,000,000	2,000,000	1,503,056	496,944	75%	541,704
Other Miscellaneous State Revenue	75,000	75,000	40,549	34,451	54%	56,831
Total State	2,199,756	3,199,756	2,234,478	965,278		1,288,291
Local						
District Capital Taxes	55,934,088	55,934,088	48,721,018	7,213,070	87%	45,432,495
Local Sales Tax	31,700,131	31,700,131	14,002,546	17,697,585	44%	13,204,584
Interest on Investments	1,000,000	1,143,534	1,143,534	-	100%	1,115,129
Other Miscellaneous Local Sources	-	-	-	-	-	-
Impact Fees	12,480,000	12,480,000	7,273,466	5,206,534	58%	5,408,141
Refund of Prior Year Expense	-	-	-	-	-	645
Total Local	101,114,219	101,257,753	71,140,564	30,117,189		65,160,994
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	\$ 106,480,706	\$ 75,398,239	\$ 31,082,467	71%	\$ 66,623,646
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	123,812,334	118,806,745	48,620,881	70,185,864	41%	5,768,834
Furniture, Fixtures, and Equipment	6,284,284	12,030,660	1,602,487	10,428,173	13%	3,999,953
School Buses	2,167,074	2,167,074	667,074	1,500,000	31%	-
Professional and Technical Services	-	-	-	-	-	-
Motor Vehicles	447,007	447,007	247,007	200,000	55%	221,793
Land	114,470	114,470	104,024	10,446	91%	2,623
Improvements Other Than Buildings	829,430	1,703,431	581,694	1,121,737	34%	686,065
Remodeling and Renovation	41,591,706	40,424,465	9,803,538	30,620,927	24%	21,896,868
Computer Software	3,529,491	3,979,178	1,579,508	2,399,670	40%	1,464,605
Total Facility Acquisition & Construction	178,775,796	179,673,030	63,206,213	116,466,817		34,040,741
Debt Service						
Principal	480,149	502,379	149,235	353,144	30%	129,509
Interest	-	85,073	15,410	69,663	18%	18,124
Dues and Fees	-	-	-	-	-	-
Total Debt Service	480,149	587,452	164,645	422,807		147,633
Transfers Out						
To General Fund	15,447,889	16,447,889	7,756,765	8,691,124	47%	11,294,376
To Debt Service	30,000,577	30,000,577	12,578,674	17,421,903	42%	22,685,398
Total Transfers Out	45,448,466	46,448,466	20,335,439	26,113,027		33,979,774
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	9,284,798	8,996,992	-	8,996,992	-	-
Total Appropriations	9,284,798	8,996,992	-	8,996,992	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 233,989,209	\$ 235,705,940	\$ 83,706,297	\$ 151,999,643	36%	\$ 68,168,148
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (129,225,234)	\$ (129,225,234)	\$ (8,308,058)			\$ (1,544,502)
Beginning Fund Balance	129,225,234	129,225,234	129,225,234			182,015,378
Balance	\$ -	\$ -	\$ 120,917,176			\$ 180,470,876

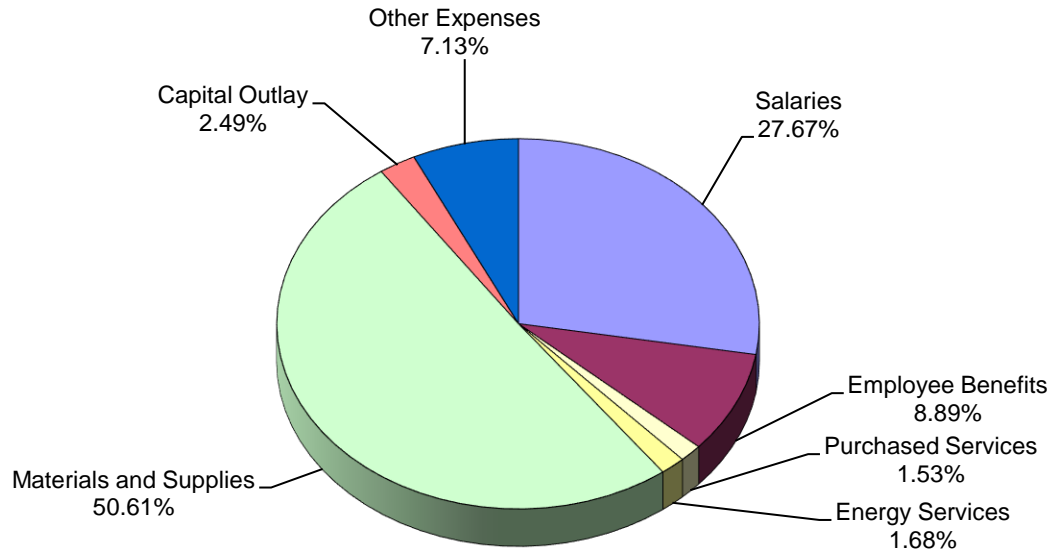
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	300,000	500,837	200,837	300,000	40%	163,276
School Lunch Reimbursement	14,935,428	14,935,427	7,975,382	6,960,045	53%	8,281,938
School Breakfast Reimbursement	4,969,229	4,969,229	2,893,826	2,075,403	58%	2,733,916
After-School Snack Reimbursement	335,000	335,000	200,103	134,897	60%	188,826
School Supper Reimbursement	390,000	390,000	228,526	161,474	59%	224,039
USDA Donated Commodities	1,772,988	1,772,988	-	1,772,988	0%	-
Cash in Lieu of Donated	27,500	27,500	16,225	11,275	59%	16,127
Summer Food Service Program	575,000	575,000	615,372	(40,372)	107%	555,679
Other Food Service Revenue	-	-	-	-		-
Total Federal Through State	23,305,145	23,505,981	12,130,271	11,375,710		12,163,801
State						
School Breakfast Supplement	132,000	132,000	67,751	64,249	51%	71,856
School Lunch Supplement	150,680	150,680	82,358	68,322	55%	83,397
Other Miscellaneous State	-	-	-	-		-
Total State	282,680	282,680	150,109	132,571		155,253
Local						
Interest on Investments	40,000	40,000	51,380	(11,380)	128%	19,935
Student Lunches	2,505,897	2,505,897	1,630,055	875,842	65%	1,220,745
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	223,270	223,270	107,313	115,957	48%	117,716
Student/Adult Ala Carte	1,815,000	1,815,000	1,044,622	770,378	58%	991,241
Catering/Special	40,000	40,000	21,979	18,021	55%	19,656
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,481)	1,481		(1,797)
Other Miscellaneous Local Sources	110,000	110,000	121,063	(11,063)	110%	62,847
Refund of Prior Year Expense	-	-	-	-		(2,569)
Total Local	4,734,167	4,734,167	2,974,931	1,759,236		2,427,774
TOTAL REVENUES	\$ 28,321,992	\$ 28,522,828	\$ 15,255,311	\$ 13,267,517	53%	\$ 14,746,828
EXPENDITURES						
Food Service						
Salaries	9,773,646	7,469,600	4,312,414	3,157,186	58%	3,385,652
Employee Benefits	-	2,326,464	1,386,081	940,383	60%	1,088,491
Purchased Services	-	812,744	237,737	575,007	29%	171,028
Energy Services	3,174,034	605,403	262,373	343,030	43%	299,875
Materials and Supplies	14,557,183	14,664,189	7,887,756	6,776,433	54%	6,963,930
Capital Outlay	2,976,129	3,141,129	387,563	2,753,566	12%	446,614
Other Expenses	-	2,012,299	1,111,590	900,709	55%	1,076,518
Total Food Service	30,480,992	31,031,828	15,585,514	15,446,314		13,432,108
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	5,844,926	5,494,926	-	5,494,926	0%	-
Total Appropriations	5,844,926	5,494,926	-	5,494,926		-
TOTAL EXPENDITURES	\$ 36,325,918	\$ 36,526,754	\$ 15,585,514	\$ 20,941,240	43%	\$ 13,432,108
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (8,003,926)	\$ (8,003,926)	\$ (330,203)			\$ 1,314,720
Beginning Fund Balance	8,003,926	8,003,926	8,003,926			7,912,726
Balance	\$ -	\$ -	\$ 7,673,723			\$ 9,227,446

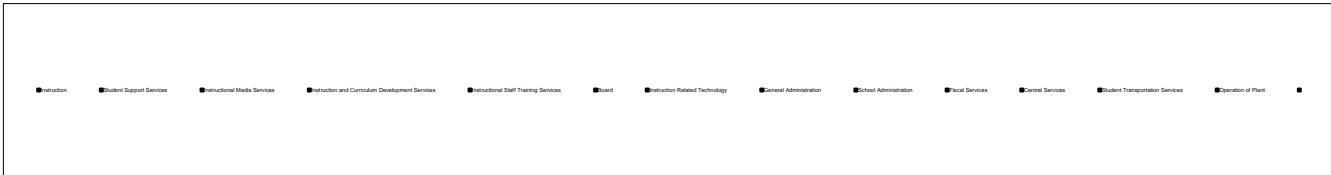
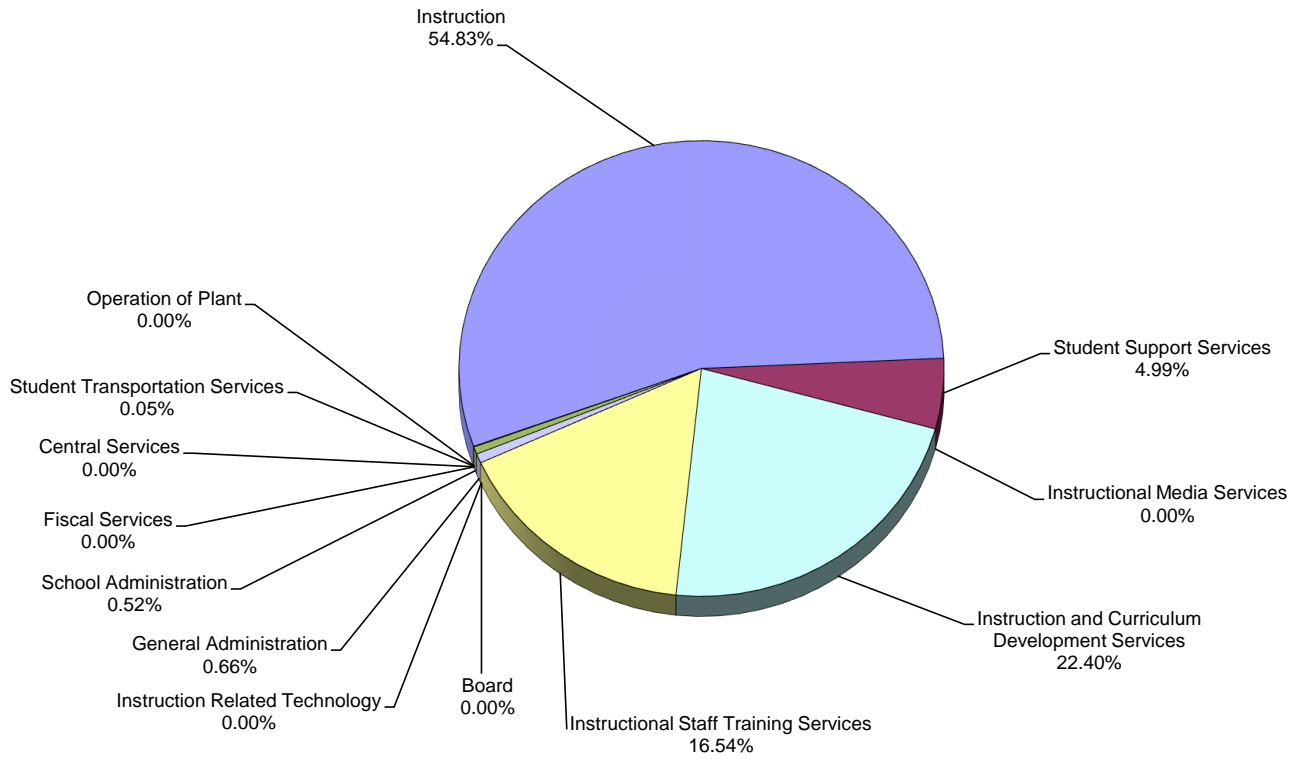
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Federal Direct						
Other Federal Direct	2,072,585	-	-	-		12,846
Pell	-	2,000,000	920,548	1,079,452	46%	1,076,923
Miscellaneous Federal Direct	-	72,585	24,925	47,660	34%	33,045
Total Federal Direct	2,072,585	2,072,585	945,473	1,127,112		1,122,814
Federal Through State						
Vocational Education Acts	747,464	740,156	122,143	618,013	17%	162,369
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	343,766	376,935	114,767	262,168	30%	150,754
Eng Lit & Civics Ed	-	88,047	21,350	66,697	24%	316,094
IDEA	11,166,920	11,967,824	5,523,091	6,444,733	46%	4,510,940
Elementary and Secondary Title I	18,325,114	19,390,305	8,309,199	11,081,106	43%	7,159,973
Language Instruction Title III	-	1,013,449	666,186	347,263	66%	491,390
Adult General Education	593,098	505,051	217,618	287,433	43%	49,271
21st Century Schools	-	829,001	227,982	601,019	28%	45,515
Federal Through Local	-	-	-	-		-
Other Federal Through State	3,142,239	3,896,631	43,112	3,853,519	1%	1,211,533
English Language Acquisition	-	-	982,804	(982,804)		-
Total Federal Through State	34,318,601	38,807,399	16,228,252	22,579,147		14,097,839
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	67,545,972	-	-	44,211,416		27,566,461
TOTAL REVENUES	\$ 36,391,186	\$ 40,879,984	\$ 17,173,725	\$ 23,706,259	42%	\$ 15,220,653
EXPENDITURES						
Instruction	20,524,429	23,377,079	9,417,094	13,959,985	40%	8,075,574
Student Support Services	1,896,405	2,263,439	857,303	1,406,136	38%	921,145
Instructional Media Services	-	8,859	541	8,318	6%	6,285
Instruction and Curriculum Development Service	6,101,737	7,262,284	3,846,449	3,415,835	53%	2,692,395
Instructional Staff Training Services	7,404,808	7,421,693	2,840,211	4,581,482	38%	2,596,619
Board	-	640	-	640	0%	-
Instruction Related Technology	-	-	-	-		-
General Administration	182,675	168,835	113,886	54,949	67%	817,466
School Administration	109,358	121,405	89,959	31,446	74%	59,256
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	-	-	-		-
Food Services	-	-	-	-		-
Central Services	26,802	88,648	146	88,502	0%	25,345
Student Transportation Services	139,564	166,694	8,077	158,617	5%	26,484
Operation of Plant	5,408	408	59	349	14%	84
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 36,391,186	\$ 40,879,984	\$ 17,173,725	\$ 23,706,259	42%	\$ 15,220,653
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

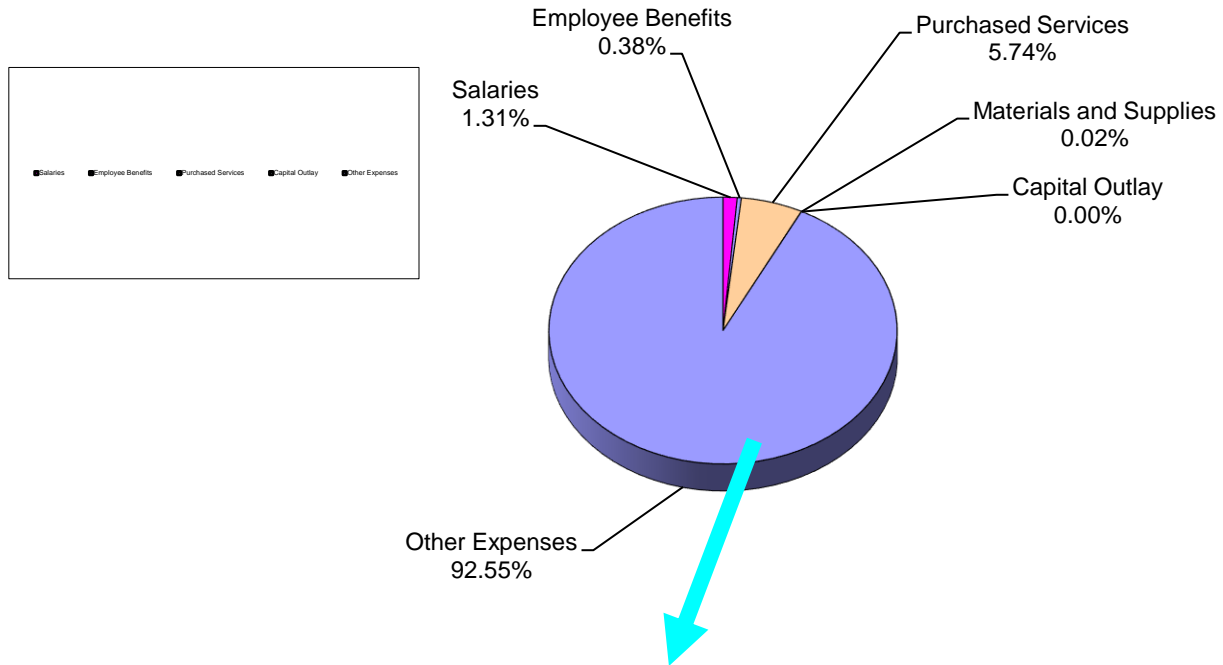
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		2,500
Premium - Employer	43,745,000	31,000,000	17,282,870	13,717,130	56%	16,133,741
Premium - Employee	-	9,500,000	5,803,145	3,696,855	61%	4,496,118
Premium - Retiree	-	3,000,000	1,335,214	1,664,786	45%	1,705,408
Premium - Leave/COBRA	-	245,000	132,004	112,996	54%	148,577
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	100,000	100,000	-	100,000	0%	100,565
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	43,845,000	43,845,000	24,553,233	19,291,767		22,586,909
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 43,845,000	\$ 43,845,000	\$ 24,553,233	\$ 19,291,767	56%	\$ 22,586,909
EXPENDITURES						
Central Services						
Salaries		529,594	323,296	206,298	61%	224,097
Employee Benefits		301,284	93,343	207,941	31%	70,053
Purchased Services	5,207,947	4,059,619	1,416,887	2,642,732	35%	2,007,435
Materials and Supplies	-	17,450	4,597	12,853	26%	1,921
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	300,000	20,676	279,324	7%	63,620
Subs for ATD	-	-	-	-		-
Claims Expense - Health	43,500,000	31,500,000	16,418,726	15,081,274	52%	15,577,388
Claims Expense - Prescriptions	-	12,000,000	6,413,239	5,586,761	53%	5,793,184
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		(664,887)
Claims Refunds - Prescriptions	-	-	(9,416)	9,416		(198,859)
Total Other Expenses	43,500,000	43,800,000	22,843,225	20,956,775		20,570,446
Total Central Services	48,707,947	48,707,947	24,681,348	24,026,599		22,873,952
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	\$ 24,681,348	\$ 39,091,867	39%	\$ 22,873,952
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (19,928,214)	\$ (19,928,214)	\$ (128,115)			\$ (287,043)
Beginning Fund Balance	19,928,214	19,928,214	19,928,214			14,609,147
Balance	\$ -	\$ -	\$ 19,800,099			\$ 14,322,104

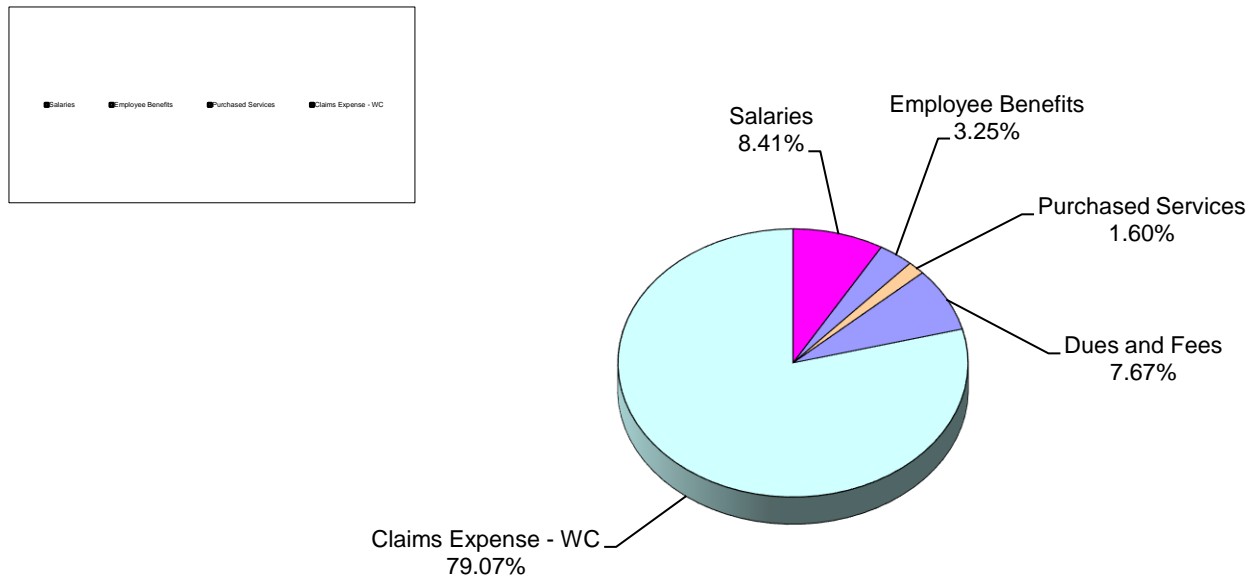
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	2,118,463	1,776,773	54%	560,838
Total Local	3,895,236	3,895,236	2,118,463	1,776,773		560,838
	\$ 3,895,236	\$ 3,895,236	\$ 2,118,463	\$ 1,776,773		\$ 560,838
EXPENDITURES						
Central Services						
Salaries	-	195,641	114,044	81,597	58%	97,446
Employee Benefits	-	62,899	44,020	18,879	70%	33,844
Purchased Services	1,158,540	450,000	21,716	428,284	5%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	450,000	103,890	346,110	23%	220,750
Claims Expense - Workers' Comp	2,500,000	2,500,000	1,071,595	1,428,405	43%	1,078,847
Claims Refund	-	-	-	-		-
	2,500,000	2,950,000	1,175,485	1,774,515		1,299,597
Total Central Services	3,658,540	3,658,540	1,355,265	2,303,275	37%	1,430,887
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	\$ 1,355,265	\$ 4,320,150		\$ 1,430,887
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (1,780,179)	\$ (1,780,179)	\$ 763,198			\$ (870,049)
Beginning Fund Balance	1,780,179	1,780,179	1,780,179			2,618,422
Balance	\$ -	\$ -	\$ 2,543,377			\$ 1,748,373

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 January 31, 2019

	Original Budget	Current Budget	YTD as of January 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2018
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	3,450	3,450	-		13,347
Financial Aid Fees	-	217,952	273,074	(55,122)	125%	90,978
Other Miscellaneous Local Sources	-	15,000	23,971	(8,971)	160%	-
Total Local	0	236,402	300,495	(64,093)		104,325
TOTAL REVENUES	\$ -	\$ 236,402	\$ 300,495	\$ (64,093)		\$ 104,325
EXPENDITURES						
Instruction	157,304	390,256	212,198	178,058	54%	63,377
Student Support Services	14,974	17,174	-	17,174	0%	1,598
Central Services	9,016	10,266	-	10,266	0%	2,023
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	181,294	417,696	212,198	205,498		66,998
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 181,294	\$ 417,696	\$ 212,198	\$ 205,498	51%	\$ 66,998
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (181,294)	\$ (181,294)	\$ 88,297			\$ 37,327
Beginning Fund Balance	181,294	181,294	181,294			130,957
Balance	\$ -	\$ -	\$ 269,591			\$ 168,284

Expenditures by Function - Trust and Agency Funds

