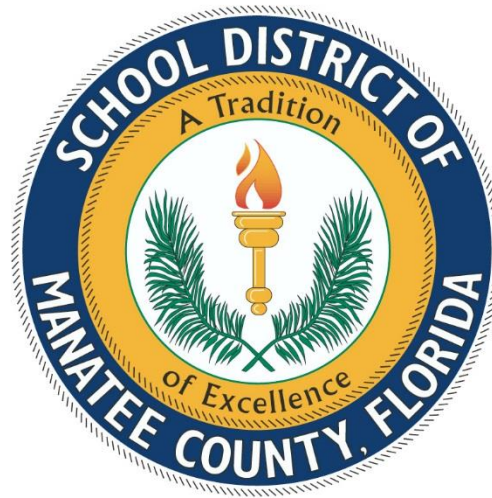


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING AUGUST 31, 2019

(UNAUDITED)

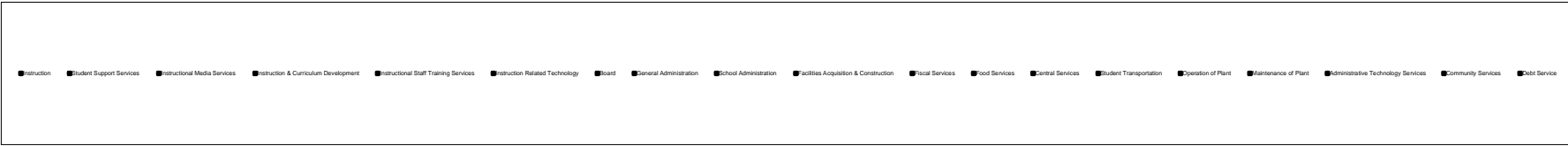
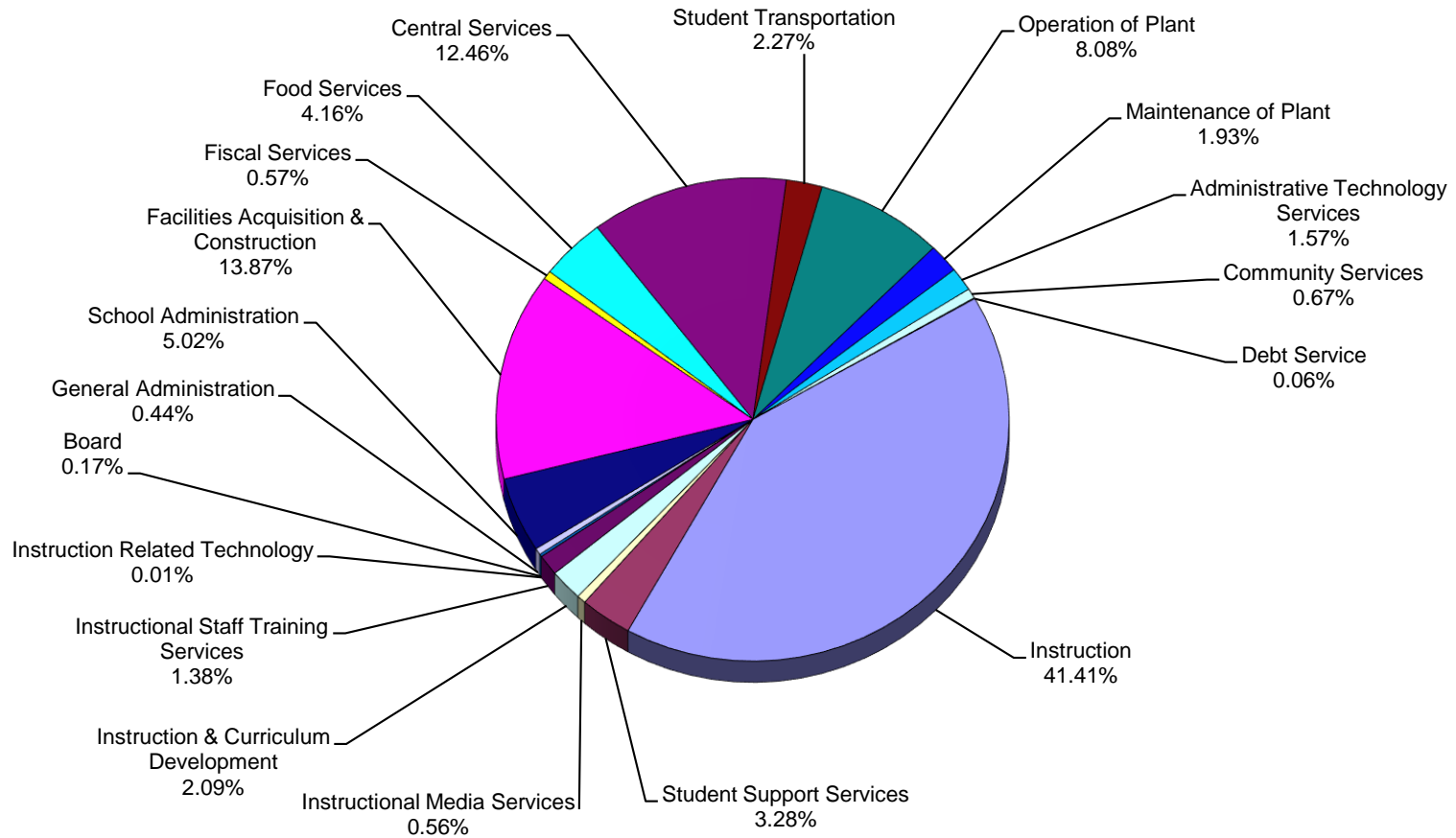
School Board of Manatee County
 Combined Balance Sheet
 As of August 31, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL August 2019	TOTAL August 2018
Assets									
Current Assets									
Cash	\$ 12,954,581	\$ 9,957,254	\$ 58,211,367	\$ 9,135,094	\$ -	\$ 32,257,791	\$ 388,723	\$ 122,904,810	\$ 207,074,533
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	2,665,329	-	-	-	5,021	24,332	209,312	2,903,994	1,562,540
Due From/(To)	7,756,863	(96,889)	-	(4,333,319)	(3,326,655)	-	-	-	-
Inventory	614,416	-	-	412,915	-	-	-	1,027,331	888,410
Investments	-	73,036	-	-	-	-	-	73,036	8,969,987
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	149,014	-	-	-	149,014	527,009
Due From Other Agencies	2,179,431	-	-	1,677,504	3,321,634	-	51,167	7,229,736	5,983,317
Total Assets	\$ 26,170,620	\$ 9,933,401	\$ 58,211,367	\$ 7,041,208	\$ -	\$ 32,282,123	\$ 649,202	\$ 134,287,921	\$ 225,005,796
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 1,350,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,695	\$ 732,154
Payroll Deductions & WH	9,362,503	-	-	(5,150)	-	-	-	9,357,353	6,778,572
Accounts Payable	4,639,969	-	402,258	795,653	-	3,076,551	6,215	8,920,646	35,420,428
Construction Payable	-	-	126,154	-	-	-	-	126,154	125,556
Retainage Payable	-	-	5,604,954	-	-	-	-	5,604,954	2,447,712
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	165
Estimated Unpaid Claims	-	-	-	-	-	7,247,357	-	7,247,357	7,656,304
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 15,353,167	\$ -	\$ 6,133,366	\$ 790,503	\$ -	\$ 10,323,908	\$ 6,215	\$ 32,607,159	\$ 53,160,891
Fund Equity									
Revenue Over Expenditures	\$ (23,948,824)	\$ 32,855	\$ (9,176,050)	\$ (785,701)	\$ -	\$ (2,384,392)	\$ 304,798	\$ (35,957,314)	\$ (27,549,297)
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	-
Inventories	621,256	-	-	412,915	-	-	-	1,034,171	965,294
Restricted									
State Required Carryover	5,079,017	-	-	-	-	-	-	5,079,017	5,516,377
Food Services	-	-	-	6,623,491	-	-	-	6,623,491	7,686,258
Debt Service	-	9,900,546	-	-	-	-	-	9,900,546	10,034,529
Capital Projects	-	-	61,254,051	-	-	-	-	61,254,051	129,225,234
Other Purposes	11,294,177	-	-	-	-	24,342,607	338,189	35,974,973	25,328,342
Assigned									
Encumbrances	5,206,803	-	-	-	-	-	-	5,206,803	4,840,580
Unassigned	12,565,024	-	-	-	-	-	-	12,565,024	15,797,588
Total Fund Equity	\$ 10,817,453	\$ 9,933,401	\$ 52,078,001	\$ 6,250,705	\$ -	\$ 21,958,215	\$ 642,987	\$ 101,680,762	\$ 171,844,905
Total Liab & Fund Equity	\$ 26,170,620	\$ 9,933,401	\$ 58,211,367	\$ 7,041,208	\$ -	\$ 32,282,123	\$ 649,202	\$ 134,287,921	\$ 225,005,796

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL August 2019	TOTAL August 2018
Revenue									
Federal Direct	\$ 40,630	\$ -	\$ -	\$ -	\$ 17,194	\$ -	\$ 74,710	\$ 132,534	\$ 30,601
Federal Through State	47,450	-	-	2,376,182	3,626,376	-	-	6,050,008	4,912,891
State	31,022,959	-	557,032	0	-	-	-	31,579,991	31,566,107
Local	3,900,740	32,855	3,934,665	525,540	-	6,964,071	235,804	15,593,675	12,460,020
Total Revenue	\$ 35,011,779	\$ 32,855	\$ 4,491,697	\$ 2,901,722	\$ 3,643,570	\$ 6,964,071	\$ 310,514	\$ 53,356,208	\$ 48,969,619
Expenditures									
Instruction	\$ 35,404,020	\$ -	\$ -	\$ -	\$ 1,582,581	\$ -	\$ 1,350	\$ 36,987,951	\$ 30,472,336
Student Support Services	2,679,039	-	-	-	245,709	-	4,366	2,929,114	2,379,921
Instructional Media Services	503,728	-	-	-	-	-	-	503,728	403,122
Instruction & Curriculum Development	1,010,122	-	-	-	857,236	-	-	1,867,358	1,822,158
Instructional Staff Training Services	323,342	-	-	-	905,796	-	-	1,229,138	782,706
Instruction Related Technology	-	-	-	-	10,261	-	-	10,261	105,341
Board	150,700	-	-	-	-	-	-	150,700	119,176
General Administration	380,299	-	-	-	8,755	-	-	389,054	350,587
School Administration	4,466,190	-	-	-	15,459	-	-	4,481,649	4,067,670
Facilities Acquisition & Construction	813,030	-	11,579,091	-	-	-	-	12,392,121	12,793,586
Fiscal Services	508,616	-	-	-	-	-	-	508,616	407,552
Food Services	26,045	-	-	3,687,423	-	-	-	3,713,468	3,128,649
Central Services	1,762,964	-	-	-	15,116	9,348,463	-	11,126,543	8,229,239
Student Transportation	2,022,120	-	-	-	2,657	-	-	2,024,777	1,717,193
Operation of Plant	7,219,568	-	-	-	-	-	-	7,219,568	6,281,408
Maintenance of Plant	1,727,629	-	-	-	-	-	-	1,727,629	1,498,967
Administrative Technology Services	1,403,946	-	-	-	-	-	-	1,403,946	1,212,696
Community Services	598,211	-	-	-	-	-	-	598,211	382,954
Debt Service	-	-	49,690	-	-	-	-	49,690	1,813,655
Total Expenditures	\$ 60,999,569	\$ -	\$ 11,628,781	\$ 3,687,423	\$ 3,643,570	\$ 9,348,463	\$ 5,716	\$ 89,313,522	\$ 77,968,916
Excess (Deficiency) of Revenue over Expenditures	\$ (25,987,790)	\$ 32,855	\$ (7,137,084)	\$ (785,701)	\$ -	\$ (2,384,392)	\$ 304,798	\$ (35,957,314)	\$ (28,999,297)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	2,038,966	0	-	-	-	-	-	2,038,966	1,931,168
Transfers Out	-	-	(2,038,966)	-	-	-	-	(2,038,966)	(1,931,168)
Total Other Financing Sources (Uses)	\$ 2,038,966	\$ -	\$ (2,038,966)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (23,948,824)	\$ 32,855	\$ (9,176,050)	\$ (785,701)	\$ -	\$ (2,384,392)	\$ 304,798	\$ (35,957,314)	\$ (27,549,297)

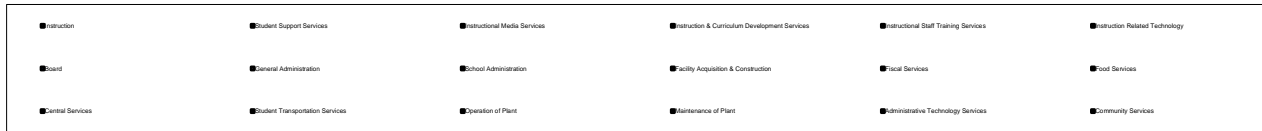
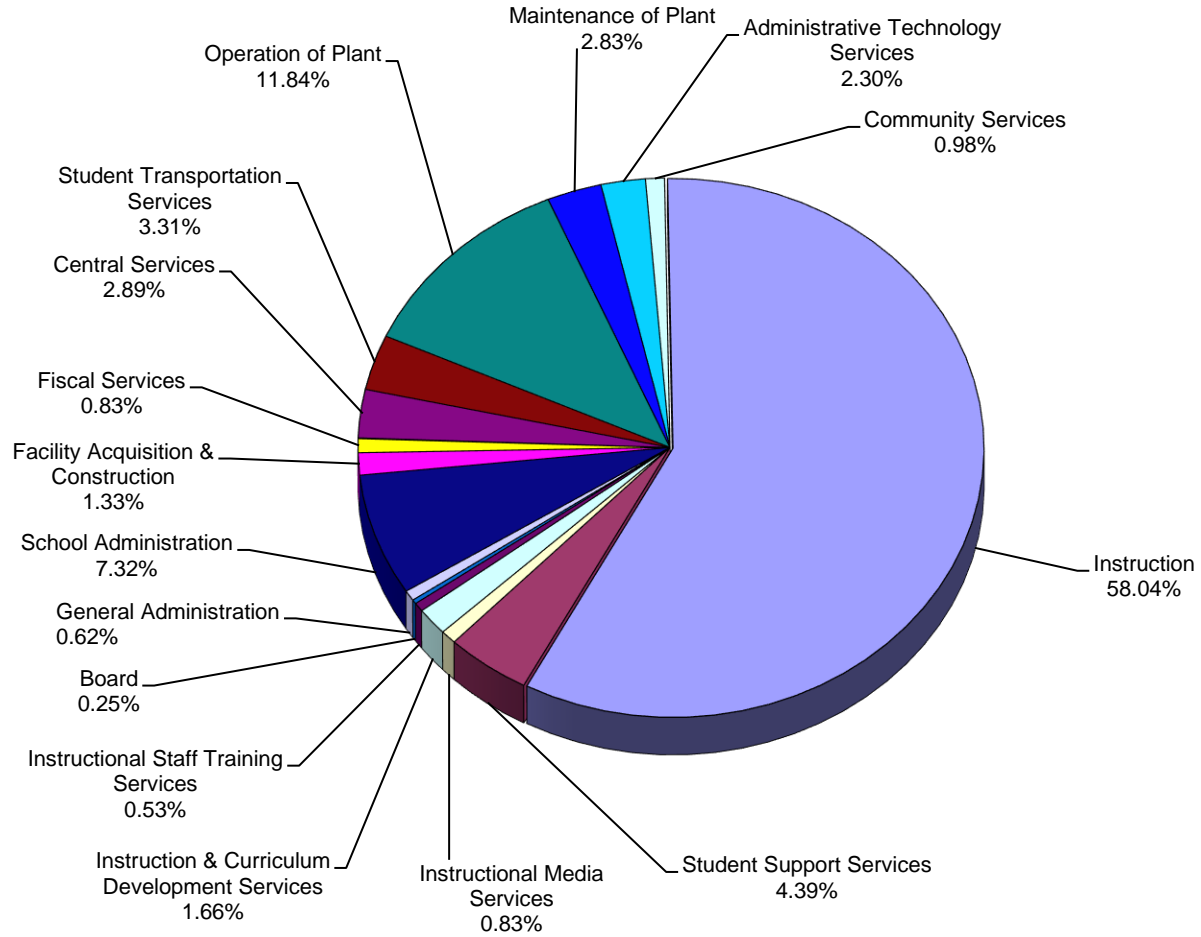
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of August 31, 2019

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	40,565	484,435	8%	26,284
Miscellaneous Federal Direct	2,500	2,500	65	2,435	3%	4,317
Total Federal Direct	527,500	527,500	40,630	486,870		30,601
Federal Through State						
Medicaid	2,000,000	2,000,000	47,450	1,952,550	2%	29,633
Individuals with Disabilities	-	-	-	-	-	-
Vocational Education Act	-	-	-	-	-	-
Miscellaneous Federal Through State	-	-	-	-	-	-
Total Federal Through State and Local	2,000,000	2,000,000	47,450	1,952,550		29,633
State						
Florida Education Finance Program (FEFP)	129,118,467	129,118,467	20,312,749	108,805,718	16%	20,572,004
Workforce Development	9,465,433	9,465,433	1,577,572	7,887,861	17%	1,577,572
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	7,000	333,000	2%	58,985
Discretionary Lottery	-	165,582	-	165,582	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	53,321,664	53,321,664	8,886,944	44,434,720	17%	8,783,942
Florida School Recognition Funds	2,341,748	2,176,166	-	2,176,166	0%	-
Voluntary Prekindergarten Program	2,700,000	2,700,000	238,694	2,461,306	9%	64,281
Other Miscellaneous State Revenue	-	232	-	232	0%	-
Total State	197,315,312	197,315,544	31,022,959	166,292,585		31,056,784
Local						
District School Taxes	227,396,085	227,396,085	30,618	227,365,467	0%	33,678
Rent	300,000	300,000	-	300,000	0%	30,309
Interest on Investments	2,000,000	2,032,068	294,855	1,737,213	15%	335,720
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	-	1,710	1,710	-	100%	2,050
Vending Sales	-	139	139	-	100%	136
Student Fees:						
Adult Gen Ed Course Fees	-	48,150	-	48,150	0%	18,765
Post Secondary Vocational Ed Course Fees	1,557,362	1,561,699	1,372,923	188,776	88%	1,081,115
Continuing Workforce Education Course Fees	160,000	160,000	18,147	141,853	11%	6,460
Capital Improvement Fees	-	102,372	102,372	-	100%	77,254
Post Secondary Lab Fees	-	530,133	530,133	-	100%	381,412
Lifelong Learning Fees	-	-	-	-	-	-
GED Testing Fees	-	17,737	2,130	15,607	12%	23,430
Other Student Fees	913,470	456,238	374,270	81,968	82%	181,793
Other Fees:						
Preschool Program Fees	-	375,000	54,844	320,156	15%	1,736
School Age Child Care Fees	4,800,000	4,800,000	557,994	4,242,006	12%	511,814
Other Schools, Courses and Classes Fees	163,222	-	-	-	-	92
Miscellaneous Local:						
Bus Fees	300,000	300,000	25,755	274,245	9%	-
Transportation Services Rendered for School Activities	110,000	110,000	2,780	107,220	3%	-
Sale of Junk	-	655	655	-	100%	-
Receipt of Federal Indirect Cost Rate	1,600,000	1,600,000	8,755	1,591,245	1%	114,114
Other Miscellaneous Local Sources	2,254,304	2,179,494	289,641	1,889,853	13%	235,662
Refund of Prior Year's Expenditures	-	-	-	-	-	-
Collections for Lost, Damaged and Sold Textbooks	-	-	-	-	-	23,466
Receipt of Food Service Indirect Costs	1,800,000	1,800,000	233,019	1,566,981	13%	213,347
Total Local	243,354,443	243,771,480	3,900,740	239,870,740		3,272,353
Transfers In						
From Capital Project Funds	18,165,287	18,165,287	2,038,966	16,126,321	11%	1,849,983
Internal Fund Transfers	-	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	18,165,287	18,165,287	2,038,966	16,126,321		1,849,983
TOTAL REVENUES	\$ 461,362,542	\$ 461,779,811	\$ 37,050,745	\$ 424,729,066	8%	\$ 36,239,354
EXPENDITURES						
Expenditures By Function						
Instruction	306,094,279	306,312,370	35,404,020	270,908,350	12%	29,357,120
Student Support Services	21,317,857	21,397,519	2,679,039	18,718,480	13%	2,194,652
Instructional Media Services	5,188,443	5,188,463	503,728	4,684,735	10%	402,581
Instruction & Curriculum Development Services	5,591,230	5,591,630	1,010,122	4,581,508	18%	913,587
Instructional Staff Training Services	1,593,763	1,696,579	323,342	1,373,237	19%	234,775
Instruction Related Technology	169,850	169,850	-	169,850	0%	105,341
Board	1,360,475	1,360,475	150,700	1,209,775	11%	119,176
General Administration	2,542,900	2,542,900	380,299	2,162,601	15%	236,701
School Administration	25,698,555	25,702,779	4,466,190	21,236,589	17%	4,032,694
Facility Acquisition & Construction	6,814,920	6,814,920	813,030	6,001,890	12%	2,040,951
Fiscal Services	2,930,841	2,938,896	508,616	2,430,280	17%	407,552
Food Services	-	26,045	26,045	-	100%	12,812
Central Services	11,509,171	11,509,171	1,762,964	9,746,207	15%	1,539,871
Student Transportation Services	18,789,311	18,806,311	2,022,120	16,784,191	11%	1,717,193
Operation of Plant	34,231,778	34,233,011	7,219,568	27,013,443	21%	6,281,349
Maintenance of Plant	11,319,738	11,321,114	1,727,629	9,593,485	15%	1,498,967
Administrative Technology Services	11,915,664	11,915,664	1,403,946	10,511,718	12%	1,212,696
Community Services	5,515,876	5,508,445	598,211	4,910,234	11%	382,954
Debt Service	268,000	268,000	-	268,000	0%	-
Total Expenditures by Function	472,852,651	473,304,142	60,999,569	412,304,573		52,690,972
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	23,276,168	23,241,946	-	23,241,946	0%	-
Total Transfers Out & Appropriations	23,276,168	23,241,946	-	23,241,946		-
TOTAL EXPENDITURES & TRANSFERS	\$ 496,128,819	\$ 496,546,088	\$ 60,999,569	\$ 435,546,519	12%	\$ 52,690,972
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (34,766,277)	\$ (34,766,277)	\$ (23,948,824)			\$ (16,451,618)
Beginning Fund Balance	34,766,277	34,766,277	34,766,277			30,240,826
Balance	\$ -	\$ -	\$ 10,817,453			\$ 13,789,208

Expenditures by Function - General Fund



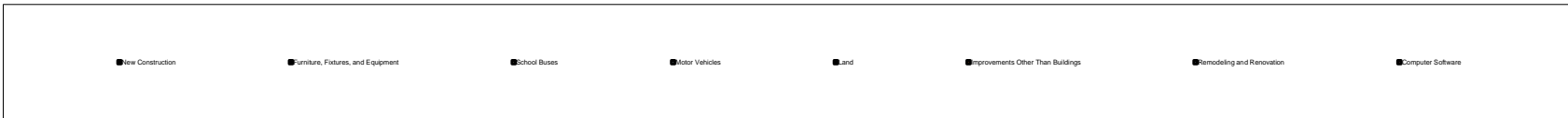
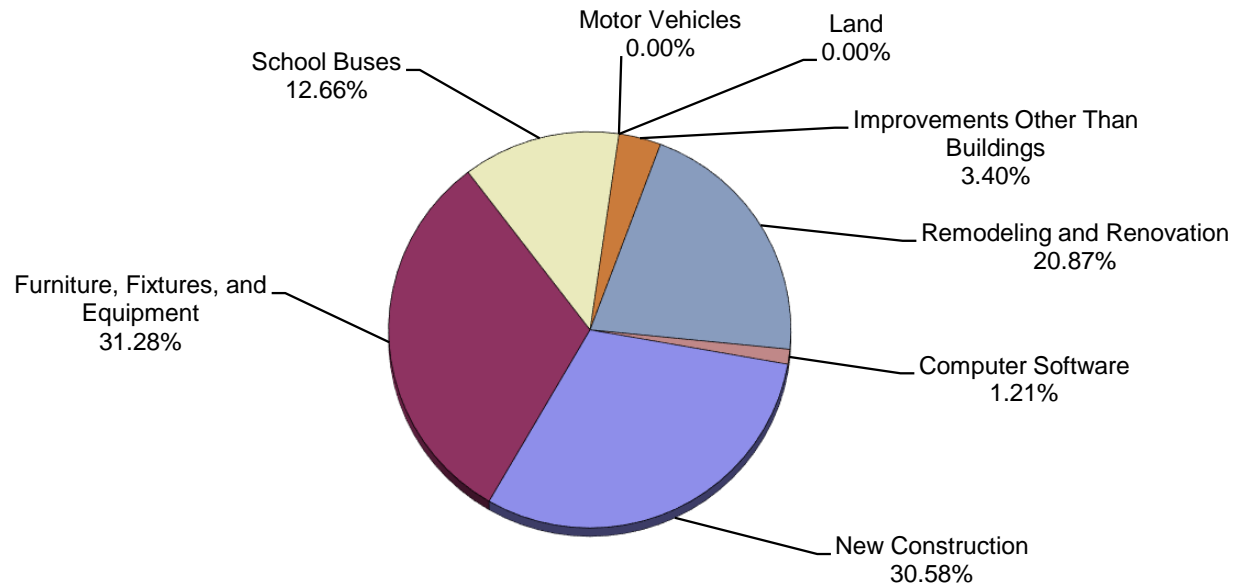
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of August 31, 2019

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	945,000	945,000	-	945,000	0%	-
Total Federal Direct	945,000	945,000	-	945,000		-
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	-	32,855	32,855	-	100%	23,908
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	32,855	32,855	-		23,908
Transfers In						
From Capital Project Funds	29,755,558	29,755,558	-	29,755,558	0%	81,185
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,755,558	29,755,558	-	29,755,558		81,185
TOTAL REVENUES	\$ 31,366,558	\$ 31,399,413	\$ 32,855	\$ 31,366,558	0%	\$ 105,093
EXPENDITURES						
Debt Service						
Redemption of Principal	19,978,741	19,978,741	-	19,978,741	0%	1,306,000
Interest	11,307,415	11,307,414	-	11,307,414	0%	502,980
Dues and Fees	16,062	17,204	-	17,204	0%	4,675
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,302,218	31,303,359	-	31,303,359		1,813,655
Appropriations						
Unappropriated Fund Balance	9,964,886	9,996,600	-	9,996,600		-
Total Appropriations	9,964,886	9,996,600	-	9,996,600		-
TOTAL EXPENDITURES	\$ 41,267,104	\$ 41,299,959	\$ -	\$ 41,299,959	0%	\$ 1,813,655
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,900,546)	\$ (9,900,546)	\$ 32,855			\$ (1,708,562)
Beginning Fund Balance	9,900,546	9,900,546	9,900,546			10,034,529
Balance	\$ -	\$ -	\$ 9,933,401			\$ 8,325,967

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

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-	-	-
Total Federal Through State	-	-	-	-	-	-
State						
CO&DS Distributed	1,215,000	1,215,000	-	1,215,000	0%	-
Interest on Undist. CO&DS	35,000	35,000	-	35,000	0%	-
Public Education Capital Outlay PECO	690,000	690,000	-	690,000	0%	-
Charter School Cap Outlay PECO	3,500,000	3,500,000	557,032	2,942,968	16%	488,348
Other Miscellaneous State Revenue	95,000	95,000	-	95,000	0%	20,975
Total State	5,535,000	5,535,000	557,032	4,977,968		509,323
Local						
District Capital Taxes	60,091,897	60,091,897	7,760	60,084,137	0%	9,646
Local Sales Tax	32,373,512	32,373,512	2,294,673	30,078,839	7%	2,229,723
Interest on Investments	200,000	333,346	162,178	171,168	49%	350,766
Other Miscellaneous Local Sources	-	39,791	39,792	(1)	100%	-
Impact Fees	15,500,000	15,500,000	1,430,262	14,069,738	9%	1,104,117
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	108,165,409	108,338,546	3,934,665	104,403,881		3,694,252
Transfers In						
Interfund Transfer	-	-	-	-	-	-
Other Financing Sources						
SBE Bonds	-	-	-	-	-	-
Section 1011 Loan	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	1,450,000
Sale of Buildings	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Gain on Disposition of Assets	-	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	-	-	-
Premium on COPs	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	-	-	-	-	-	1,450,000
TOTAL REVENUES	\$ 113,700,409	\$ 113,873,546	\$ 4,491,697	\$ 109,381,849	4%	\$ 5,653,575
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	369,412	369,412	226,469	142,943	61%	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	39,373,188	39,550,731	3,471,670	36,079,061	9%	7,233,188
Furniture, Fixtures, and Equipment	14,281,698	14,280,332	3,551,529	10,728,803	25%	84,342
School Buses	2,937,696	2,937,696	1,437,696	1,500,000	49%	-
Professional and Technical Services	-	-	-	-	-	-
Motor Vehicles	714,350	714,350	-	714,350	0%	217,955
Land	-	-	-	-	-	70,075
Improvements Other Than Buildings	3,889,244	3,889,244	385,861	3,503,383	10%	312,970
Remodeling and Renovation	35,666,550	35,482,706	2,368,771	33,113,935	7%	2,834,105
Computer Software	203,999	212,136	137,095	75,041	65%	-
Total Facility Acquisition & Construction	97,436,137	97,436,607	11,579,091	85,857,516		10,752,635
Debt Service						
Principal	557,881	557,881	46,129	511,752	8%	-
Interest	-	90,350	3,561	86,789	4%	-
Dues and Fees	90,350	-	-	-	-	-
Total Debt Service	648,231	648,231	49,690	598,541		-
Transfers Out						
To General Fund	18,165,287	18,165,287	2,038,966	16,126,321	11%	1,849,983
To Debt Service	29,755,558	29,755,558	-	29,755,558	0%	81,185
Total Transfers Out	47,920,845	47,920,845	2,038,966	45,881,879		1,931,168
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	28,949,247	29,121,914	-	29,121,914	-	-
Total Appropriations	28,949,247	29,121,914	-	29,121,914	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 174,954,460	\$ 175,127,597	\$ 13,667,747	\$ 161,459,850	8%	\$ 12,683,803
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (61,254,051)	\$ (61,254,051)	\$ (9,176,050)			\$ (7,030,228)
Beginning Fund Balance	61,254,051	61,254,051	61,254,051			129,225,234
Balance	\$ -	\$ -	\$ 52,078,001			\$ 122,195,006

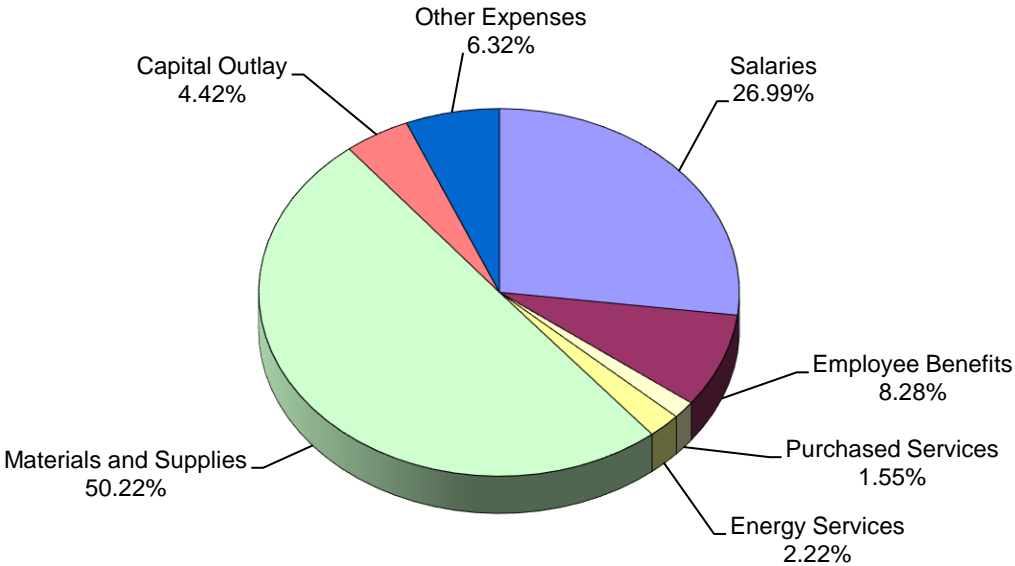
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	480,000	480,000	-	480,000	0%	-
School Lunch Reimbursement	15,050,000	15,050,000	1,206,329	13,843,671	8%	1,166,858
School Breakfast Reimbursement	5,640,000	5,640,000	413,176	5,226,824	7%	392,512
After-School Snack Reimbursement	375,000	375,000	27,987	347,013	7%	26,481
School Supper Reimbursement	375,000	375,000	28,058	346,942	7%	22,690
USDA Donated Commodities	1,879,453	1,879,453	-	1,879,453	0%	-
Cash in Lieu of Donated	27,500	27,500	1,954	25,546	7%	1,611
Summer Food Service Program	670,000	670,000	698,678	(28,678)	104%	366,511
Other Food Service Revenue	-	-	-	-		-
Total Federal Through State	24,496,953	24,496,953	2,376,182	22,120,771		1,976,663
State						
School Breakfast Supplement	146,281	146,281	-	146,281	0%	-
School Lunch Supplement	171,629	171,629	-	171,629	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	317,910	317,910	-	317,910		-
Local						
Interest on Investments	65,000	65,000	86,267	(21,267)	133%	179
Student Lunches	3,066,000	3,066,000	246,590	2,819,410	8%	203,160
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	206,400	206,400	13,202	193,198	6%	13,549
Student/Adult Ala Carte	1,902,500	1,902,500	158,894	1,743,606	8%	145,774
Catering/Special	48,000	48,000	2,254	45,746	5%	2,510
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(458)	458		(804)
Other Miscellaneous Local Sources	200,000	200,000	18,791	181,209	9%	11,510
Refund of Prior Year Expense	-	-	-	-		-
Total Local	5,487,900	5,487,900	525,540	4,962,360		375,878
TOTAL REVENUES	\$ 30,302,763	\$ 30,302,763	\$ 2,901,722	\$ 27,401,041	10%	\$ 2,352,541
EXPENDITURES						
Food Service						
Salaries	10,353,890	8,002,486	995,280	7,007,206	12%	834,297
Employee Benefits	-	2,351,405	305,300	2,046,105	13%	260,450
Purchased Services	-	763,501	57,211	706,290	7%	53,285
Energy Services	4,353,978	592,386	81,827	510,559	14%	40,161
Materials and Supplies	14,606,838	15,729,386	1,851,688	13,877,698	12%	1,564,570
Capital Outlay	1,971,140	1,971,140	163,098	1,808,042	8%	149,727
Other Expenses	-	1,875,542	233,019	1,642,523	12%	213,347
Total Food Service	31,285,846	31,285,846	3,687,423	27,598,423		3,115,837
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	6,053,323	6,053,323	-	6,053,323	0%	-
Total Appropriations	6,053,323	6,053,323	-	6,053,323		-
TOTAL EXPENDITURES	\$ 37,339,169	\$ 37,339,169	\$ 3,687,423	\$ 33,651,746	10%	\$ 3,115,837
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,036,406)	\$ (7,036,406)	\$ (785,701)			\$ (763,296)
Beginning Fund Balance	7,036,406	7,036,406	7,036,406			8,003,926
Balance	\$ -	\$ -	\$ 6,250,705			\$ 7,240,630

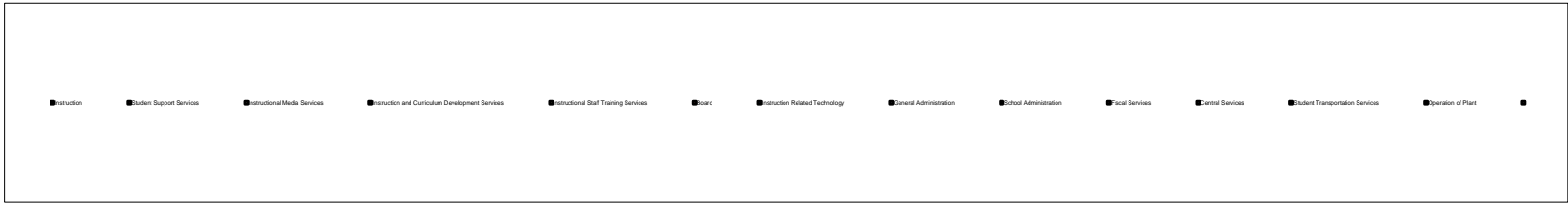
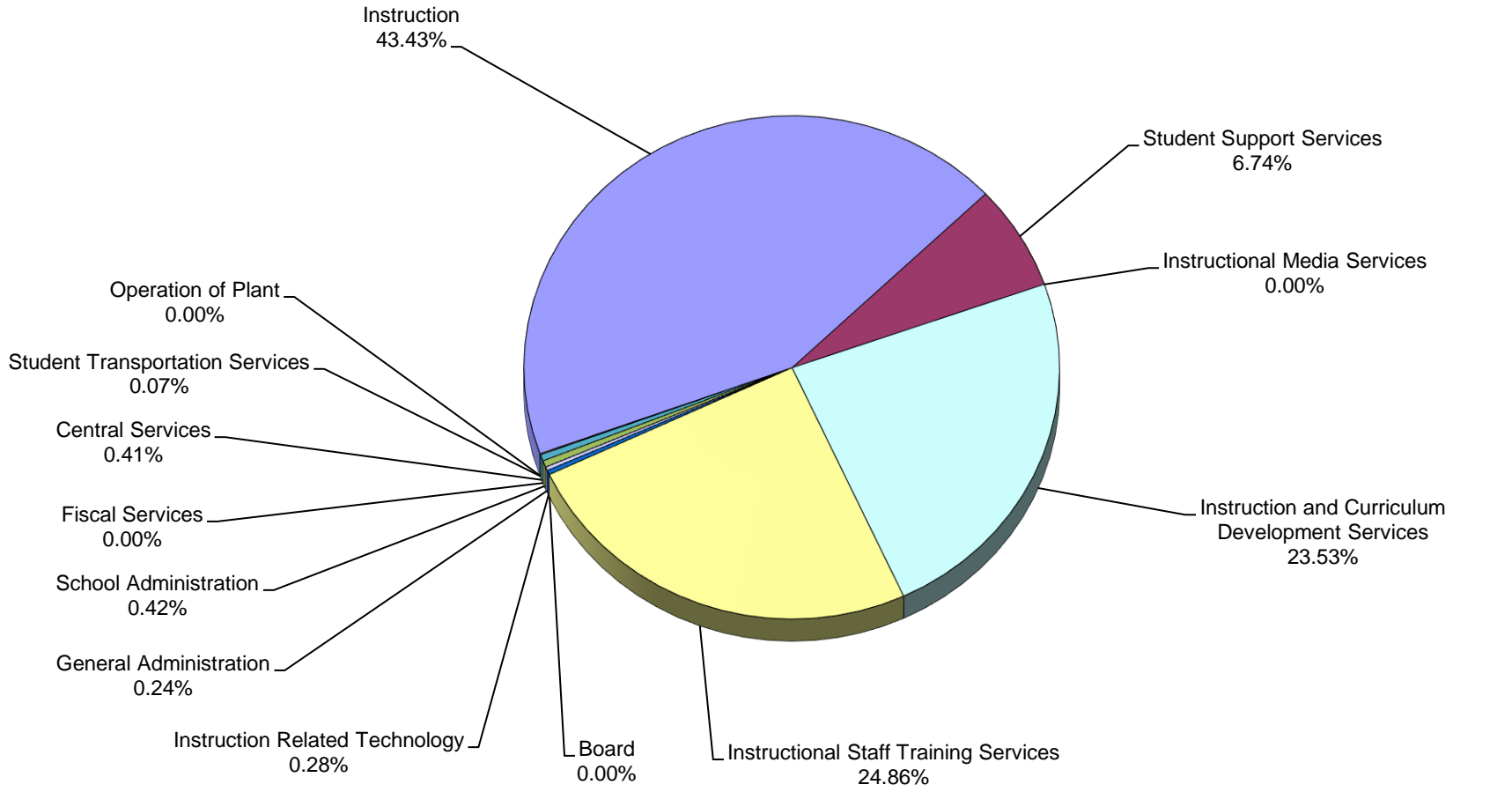
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Direct						
Other Federal Direct	-	-	-	-		-
Pell	-	2,000,000	13,811	1,986,189	1%	-
Miscellaneous Federal Direct	-	80,201	3,383	76,818	4%	-
Total Federal Direct	-	2,080,201	17,194	2,063,007		-
Federal Through State						
Vocational Education Acts	-	709,948	32,617	677,331	5%	14,957
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	513,225	40,984	472,241	8%	30,715
Eng Lit & Civics Ed	-	88,987	20,154	68,833	23%	-
IDEA	13,351,479	13,840,003	770,498	13,069,505	6%	1,025,673
Elementary and Secondary Title I	12,334,404	13,796,364	1,979,663	11,816,701	14%	1,311,652
Language Instruction Title III	-	1,031,174	131,910	899,264	13%	259,245
Adult General Education	-	509,150	98,921	410,229	19%	7,865
21st Century Schools	-	748,503	30,288	718,215	4%	89,145
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	3,064,092	521,341	2,542,751	17%	167,343
English Language Acquisition	-	-	-	-		-
Total Federal Through State	25,685,883	34,301,446	3,626,376	30,675,070		2,906,595
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	-	-	-	-		-
TOTAL REVENUES	\$ 25,685,883	\$ 36,381,647	\$ 3,643,570	\$ 32,738,077	10%	\$ 2,906,595
EXPENDITURES						
Instruction	25,685,883	20,287,704	1,582,581	18,705,123	8%	1,115,216
Student Support Services	-	2,006,395	245,709	1,760,686	12%	185,269
Instructional Media Services	-	-	-	-		541
Instruction and Curriculum Development Services	-	5,846,866	857,236	4,989,630	15%	908,571
Instructional Staff Training Services	-	6,749,269	905,796	5,843,473	13%	547,931
Board	-	-	-	-		-
Instruction Related Technology	-	52,311	10,261	42,050	20%	-
General Administration	-	1,194,425	8,755	1,185,670	1%	113,886
School Administration	-	51,220	15,459	35,761	30%	34,976
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	47,188	-	47,188	0%	-
Food Services	-	-	-	-		-
Central Services	-	15,210	15,116	94	99%	146
Student Transportation Services	-	119,003	2,657	116,346	2%	-
Operation of Plant	-	7,911	-	7,911	0%	59
Maintenance of Plant	-	4,145	-	4,145	0%	-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 25,685,883	\$ 36,381,647	\$ 3,643,570	\$ 32,738,077	10%	\$ 2,906,595
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

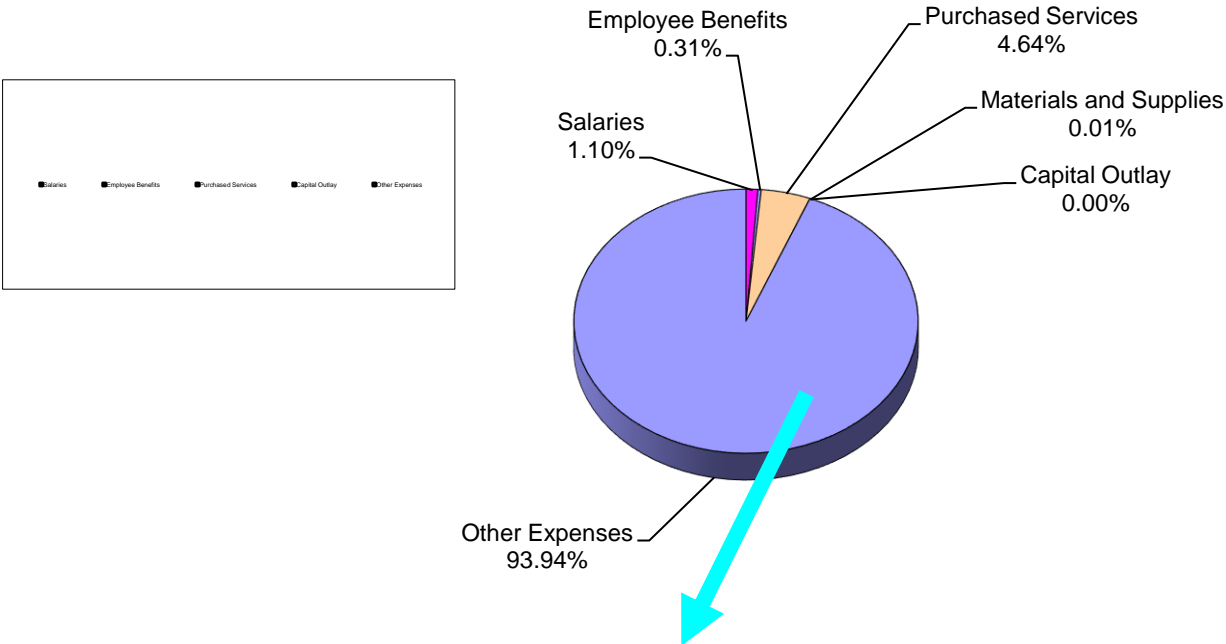
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	46,758,000	30,377,000	4,640,528	25,736,472	15%	3,194,226
Premium - Employee	-	13,136,000	1,557,003	11,578,997	12%	1,074,727
Premium - Retiree	-	3,000,000	187,697	2,812,303	6%	228,729
Premium - Leave/COBRA	-	245,000	18,836	226,164	8%	16,765
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,758,000	46,758,000	6,404,064	40,353,936		4,514,447
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 46,758,000	\$ 46,758,000	\$ 6,404,064	\$ 40,353,936	14%	\$ 4,514,447
EXPENDITURES						
Central Services						
Salaries		584,865	97,450	487,415	17%	89,768
Employee Benefits		176,864	27,623	149,241	16%	25,669
Purchased Services	5,158,772	4,279,093	409,951	3,869,142	10%	43,759
Materials and Supplies	-	17,950	806	17,144	4%	350
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	100,000	-	100,000	0%	17,733
Subs for ATD	-	-	-	-		-
Claims Expense - Health	42,101,466	28,328,766	6,757,647	21,571,119	24%	5,394,520
Claims Expense - Prescriptions	-	13,772,700	1,549,453	12,223,247	11%	836,210
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		-
Total Other Expenses	42,101,466	42,201,466	8,307,100	33,894,366		6,248,463
Total Central Services	47,260,238	47,260,238	8,842,930	38,417,308		6,408,009
Appropriations						
Unappropriated Fund Balance	20,854,458	20,854,458	-	20,854,458	0%	-
Total Appropriations	20,854,458	20,854,458	-	20,854,458		-
TOTAL EXPENDITURES	\$ 68,114,696	\$ 68,114,696	\$ 8,842,930	\$ 59,271,766	13%	\$ 6,408,009
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (21,356,695)	\$ (21,356,695)	\$ (2,438,866)			\$ (1,893,562)
Beginning Fund Balance	21,356,695	21,356,695	21,356,695			19,928,214
Balance	\$ -	\$ -	\$ 18,917,829			\$ 18,034,652

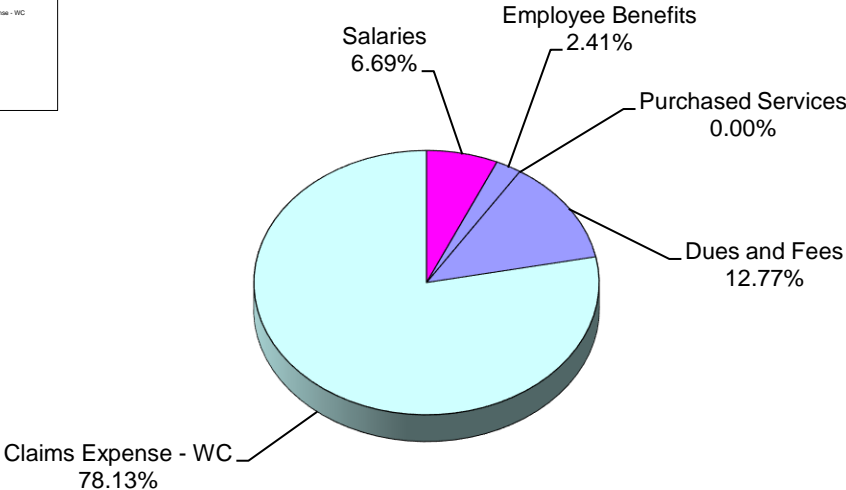
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	560,007	3,335,229	14%	421,925
Total Local	3,895,236	3,895,236	560,007	3,335,229		421,925
	\$ 3,895,236	\$ 3,895,236	\$ 560,007	\$ 3,335,229		\$ 421,925
EXPENDITURES						
Central Services						
Salaries	-	207,758	33,833	173,925	16%	30,258
Employee Benefits	-	62,826	12,169	50,657	19%	11,230
Purchased Services	1,412,594	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	692,010	64,578	627,432	9%	500
Claims Expense - Workers' Comp	2,720,940	2,720,940	394,953	2,325,987	15%	239,225
Claims Refund	-	-	-	-		-
	2,720,940	3,412,950	459,531	2,953,419		239,725
Total Central Services	4,133,534	4,133,534	505,533	3,628,001	12%	281,213
Appropriations						
Unappropriated Fund Balance	2,747,614	2,747,614	-	2,747,614	0%	-
Total Appropriations	2,747,614	2,747,614	-	2,747,614		-
TOTAL EXPENDITURES	\$ 6,881,148	\$ 6,881,148	\$ 505,533	\$ 6,375,615		\$ 281,213
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,985,912)	\$ (2,985,912)	\$ 54,474			\$ 140,712
Beginning Fund Balance	2,985,912	2,985,912	2,985,912			1,780,179
Balance	\$ -	\$ -	\$ 3,040,386			\$ 1,920,891

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 August 31, 2019

	Original Budget	Current Budget	YTD as of August 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2018
REVENUES						
Miscellaneous Federal Direct						
Federal Direct	-	74,710	74,710	-		-
Total Federal Direct	-	74,710	74,710	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	340	340	-		2,750
Financial Aid Fees	-	204,743	204,743	-	100%	154,507
Other Miscellaneous Local Sources	-	30,721	30,721	-	100%	-
Total Local	0	235,804	235,804	0		157,257
TOTAL REVENUES	\$ -	\$ 310,514	\$ 310,514	\$ -		\$ 157,257
EXPENDITURES						
Instruction	308,882	619,056	1,350	617,706	0%	-
Student Support Services	13,721	14,061	4,366	9,695	31%	-
Central Services	15,586	15,586	-	15,586	0%	-
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	338,189	648,703	5,716	642,987		-
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 338,189	\$ 648,703	\$ 5,716	\$ 642,987	1%	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (338,189)	\$ (338,189)	\$ 304,798			\$ 157,257
Beginning Fund Balance	338,189	338,189	338,189			181,294
Balance	\$ -	\$ -	\$ 642,987			\$ 338,551

Expenditures by Function - Trust and Agency Funds

