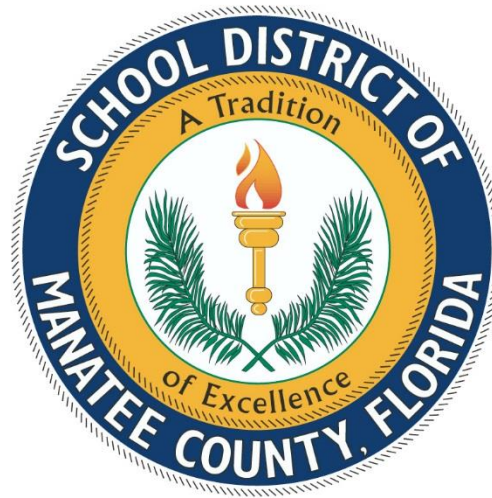


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2019

(UNAUDITED)

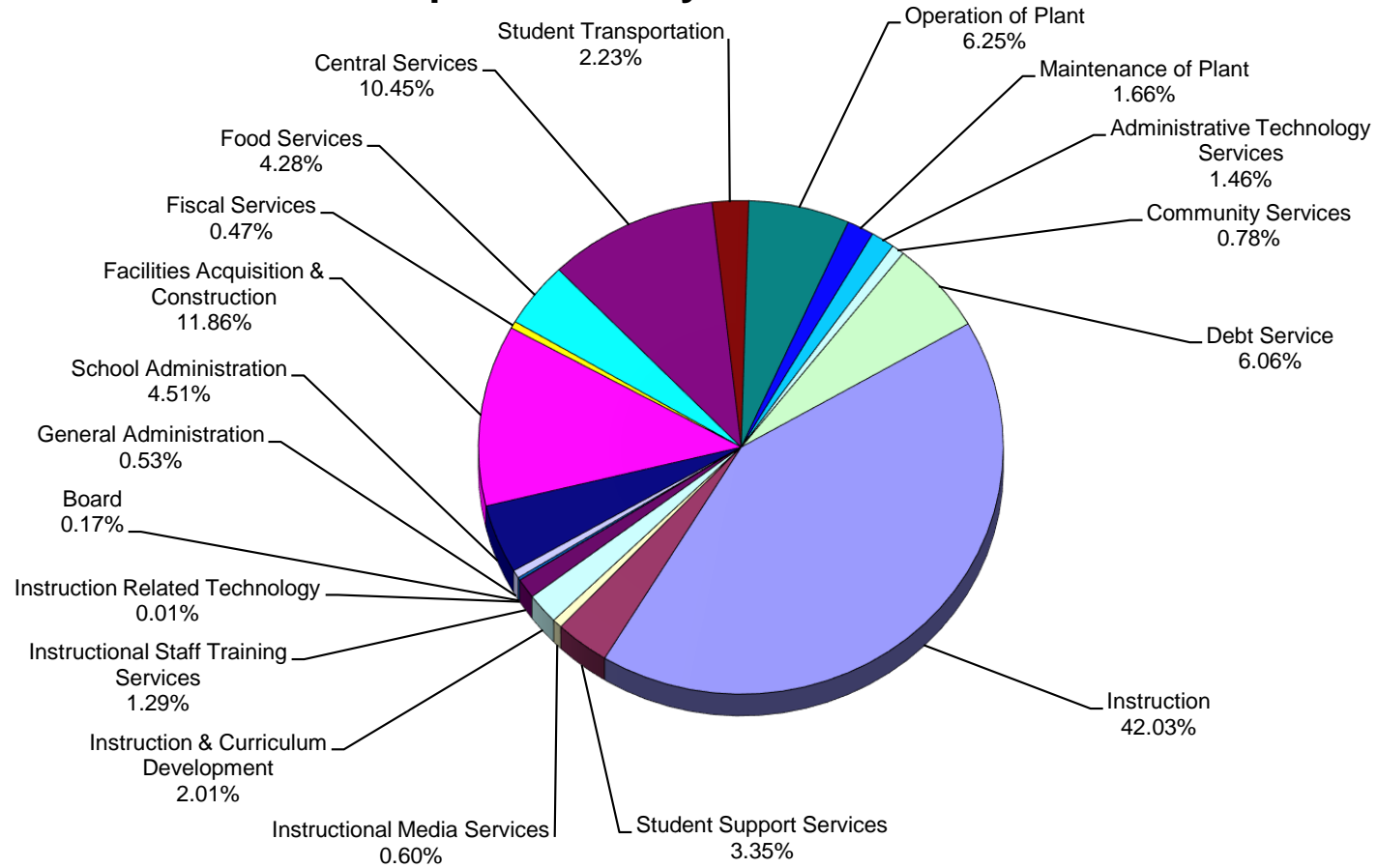
School Board of Manatee County
 Combined Balance Sheet
 As of September 30, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2019	TOTAL September 2018
Assets									
Current Assets									
Cash	\$ 5,536,154	\$ 11,225,126	\$ 43,541,066	\$ 10,583,910	\$ -	\$ 32,242,637	\$ 313,116	\$ 103,442,009	\$ 163,511,935
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	2,228,582	-	-	-	5,021	25,422	200,880	2,459,905	1,499,937
Due From/(To)	12,240,658	(127,923)	-	(6,950,401)	(5,162,334)	-	-	-	488,094
Inventory	592,892	-	-	412,915	-	-	-	1,005,807	902,737
Investments	-	73,036	-	-	-	-	-	73,036	14,797,932
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	405,969	-	-	-	405,969	1,091,711
Due From Other Agencies	18,016,359	-	-	2,330,417	5,845,699	-	51,167	26,243,642	8,687,169
Total Assets	\$ 38,614,645	\$ 11,170,239	\$ 43,541,066	\$ 6,782,810	\$ 688,386	\$ 32,268,059	\$ 565,163	\$ 133,630,368	\$ 190,979,515
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 4,229,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,229,162	\$ 3,579,742
Payroll Deductions & WH	10,754,246	-	-	-	113	-	-	10,754,359	11,022,882
Accounts Payable	-	-	806,700	715,915	688,273	3,029,156	6,207	5,246,251	11,691,344
Construction Payable	-	-	3,746	-	-	-	-	3,746	198,065
Retainage Payable	-	-	5,604,954	-	-	-	-	5,604,954	2,429,038
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	174	-	-	-	-	-	-	174	213
Estimated Unpaid Claims	-	-	-	-	-	7,247,357	-	7,247,357	7,656,304
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	30,000,000	-	-	-	-	-	-	30,000,000	20,000,000
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 44,983,582	\$ -	\$ 6,415,400	\$ 715,915	\$ 688,386	\$ 10,276,513	\$ 6,207	\$ 63,086,003	\$ 56,577,588
Fund Equity									
Revenue Over Expenditures	\$ (41,135,214)	\$ 1,269,693	\$ (24,128,385)	\$ (969,511)	\$ -	\$ (2,351,061)	\$ 220,767	\$ (67,093,711)	\$ (64,992,275)
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	\$ (6,368,937)	\$ 11,170,239	\$ 37,125,666	\$ 6,066,895	\$ -	\$ 21,991,546	\$ 558,956	\$ 70,544,365	\$ 134,401,927
Total Liab & Fund Equity	\$ 38,614,645	\$ 11,170,239	\$ 43,541,066	\$ 6,782,810	\$ 688,386	\$ 32,268,059	\$ 565,163	\$ 133,630,368	\$ 190,979,515

Combined Statement of Revenues and Expenditures
As of September 30, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2019	TOTAL September 2018
Revenue									
Federal Direct	\$ 97,593	\$ 471,795	\$ -	\$ -	\$ 281,883	\$ -	\$ 124,125	\$ 975,396	\$ 314,732
Federal Through State	53,764	-	-	4,711,100	6,275,766	-	-	11,040,630	8,668,074
State	51,013,785	-	835,831	0	-	-	-	51,849,616	46,953,373
Local	5,871,969	78,773	8,894,928	1,115,746	-	11,527,971	248,048	27,737,435	22,619,276
Total Revenue	\$ 57,037,111	\$ 550,568	\$ 9,730,759	\$ 5,826,846	\$ 6,557,649	\$ 11,527,971	\$ 372,173	\$ 91,603,077	\$ 78,555,455
Expenditures									
Instruction	\$ 63,487,744	\$ -	\$ -	\$ -	\$ 3,057,929	\$ -	\$ 151,079	\$ 66,696,752	\$ 58,114,604
Student Support Services	4,929,513	-	-	-	381,036	-	-	5,310,549	4,363,024
Instructional Media Services	944,327	-	-	-	-	-	327	944,654	851,100
Instruction & Curriculum Development	1,847,943	-	-	-	1,343,258	-	-	3,191,201	2,952,648
Instructional Staff Training Services	534,741	-	-	-	1,519,696	-	-	2,054,437	1,353,745
Instruction Related Technology	-	-	-	-	15,392	-	-	15,392	355,321
Board	274,649	-	-	-	-	-	-	274,649	206,433
General Administration	677,967	-	-	-	170,485	-	-	848,452	484,210
School Administration	7,103,728	-	-	-	49,455	-	-	7,153,183	6,423,513
Facilities Acquisition & Construction	920,388	-	17,904,972	-	-	-	-	18,825,360	23,335,524
Fiscal Services	740,041	-	-	-	-	-	-	740,041	610,136
Food Services	-	-	-	6,796,357	-	-	-	6,796,357	5,624,366
Central Services	2,684,123	-	-	-	15,116	13,879,032	-	16,578,271	13,265,684
Student Transportation	3,536,407	-	-	-	4,057	-	-	3,540,464	2,995,769
Operation of Plant	9,915,723	-	-	-	-	-	-	9,915,723	8,432,455
Maintenance of Plant	2,636,771	-	-	-	1,225	-	-	2,637,996	2,276,761
Administrative Technology Services	2,311,078	-	-	-	-	-	-	2,311,078	1,754,633
Community Services	1,240,614	-	-	-	-	-	-	1,240,614	823,799
Debt Service	-	9,571,925	49,690	-	-	-	-	9,621,615	11,347,202
Total Expenditures	\$ 103,785,757	\$ 9,571,925	\$ 17,954,662	\$ 6,796,357	\$ 6,557,649	\$ 13,879,032	\$ 151,406	\$ 158,696,788	\$ 145,570,927
Excess (Deficiency) of Revenue over Expenditures	\$ (46,748,646)	\$ (9,021,357)	\$ (8,223,903)	\$ (969,511)	\$ -	\$ (2,351,061)	\$ 220,767	\$ (67,093,711)	\$ (67,015,472)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	5,613,432	10,291,050	-	-	-	-	-	15,904,482	14,482,052
Transfers Out	-	-	(15,904,482)	-	-	-	-	(15,904,482)	(14,482,052)
Total Other Financing Sources (Uses)	\$ 5,613,432	\$ 10,291,050	\$ (15,904,482)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (41,135,214)	\$ 1,269,693	\$ (24,128,385)	\$ (969,511)	\$ -	\$ (2,351,061)	\$ 220,767	\$ (67,093,711)	\$ (64,992,275)

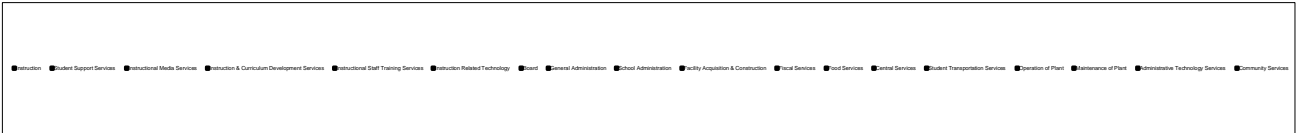
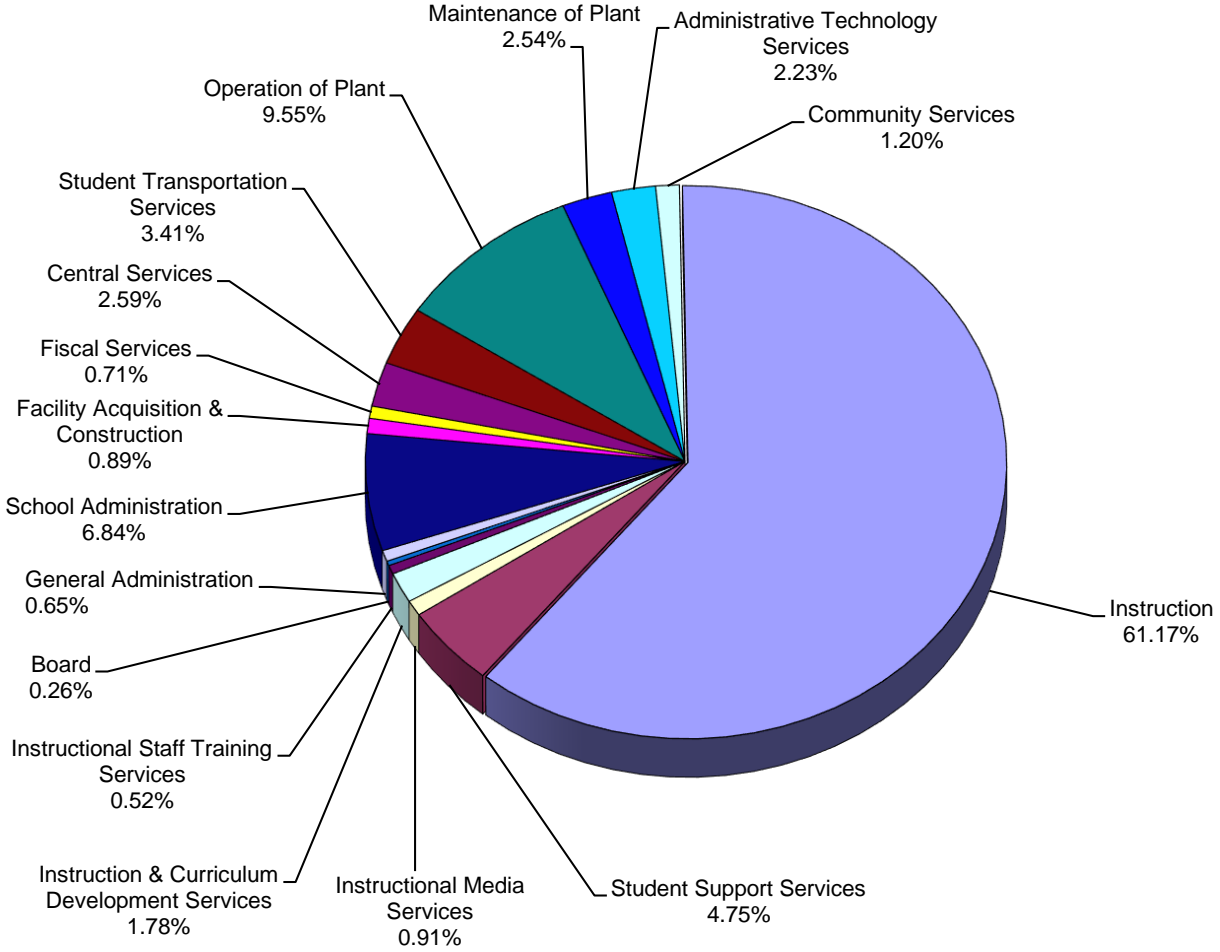
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	97,528	427,472	19%	77,400
Miscellaneous Federal Direc	2,500	2,500	65	2,435	3%	38,364
Total Federal Direct	527,500	527,500	97,593	429,907		115,764
Federal Through State						
Medicaid	2,000,000	2,000,000	53,764	1,946,236	3%	32,286
Individuals with Disabilities	-	-	-	-	-	334,204
Vocational Education Act	-	-	-	-	-	-
Miscellaneous Federal Through State	-	-	-	-	-	-
Total Federal Through State and Local	2,000,000	2,000,000	53,764	1,946,236		366,490
State						
Florida Education Finance Program (FEFP)	129,118,467	129,118,467	34,964,894	94,153,573	27%	30,400,728
Workforce Development	9,465,433	9,465,433	2,366,358	7,099,075	25%	2,366,358
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	10,428	329,572	3%	61,534
Discretionary Lottery	-	165,582	544	165,038	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	53,321,664	53,321,664	13,330,416	39,991,248	25%	13,175,913
Florida School Recognition Funds	2,341,748	2,176,166	-	2,176,166	0%	-
Voluntary Prekindergarten Program	2,700,000	2,700,000	421,588	2,278,412	16%	194,856
Other Miscellaneous State Revenue	-	1,052	(80,443)	81,495	-7647%	-
Total State	197,315,312	197,316,364	51,013,785	146,302,579		46,199,389
Local						
District School Taxes	227,396,085	227,396,085	54,763	227,341,322	0%	122,390
Rent	300,000	300,000	13,583	286,407	5%	28,932
Interest on Investments	2,000,000	2,038,586	425,243	1,613,343	21%	450,241
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	-	3,360	3,360	-	100%	3,100
Vending Sales	-	196	196	-	100%	214
Student Fees:						
Adult Gen Ed Course Fees	-	48,150	(56,565)	104,715	-117%	24,255
Post Secondary Vocational Ed Course Fees	1,557,362	1,612,362	1,510,206	102,156	94%	1,251,476
Continuing Workforce Education Course Fees	160,000	160,000	27,666	132,334	17%	6,506
Capital Improvement Fees	-	102,372	93,862	8,510	92%	85,272
Post Secondary Lab Fees	-	563,557	563,557	-	100%	376,505
Lifelong Learning Fees	-	-	-	-	-	-
GED Testing Fees	-	17,737	4,076	13,661	23%	23,430
Other Student Fees	913,470	467,598	447,045	20,553	96%	209,219
Other Fees:						
Preschool Program Fees	-	375,000	86,503	288,497	23%	206,647
School Age Child Care Fees	4,800,000	4,800,000	1,097,457	3,702,543	23%	994,161
Other Schools, Courses and Classes Fees	163,222	6,396	6,423	(27)	100%	417
Miscellaneous Local:						
Bus Fees	300,000	300,000	30,797	269,203	10%	-
Transportation Services Rendered for School Activities	110,000	110,000	15,295	94,705	14%	19,383
Sale of Junk	-	655	655	-	100%	-
Receipt of Federal Indirect Cost Rate	1,600,000	1,600,000	170,485	1,429,515	11%	114,114
Other Miscellaneous Local Sources	2,254,304	2,170,076	940,742	1,229,334	43%	361,678
Refund of Prior Year's Expenditures	-	-	(69)	69	-	1,129
Collections for Lost, Damaged and Sold Textbooks	-	143	143	-	100%	23,539
Receipt of Food Service Indirect Costs	1,800,000	1,800,000	436,536	1,363,464	24%	395,180
Total Local	243,354,443	243,872,273	5,871,969	238,000,304		4,707,788
Transfers In						
From Capital Project Funds	18,165,287	18,341,504	5,613,432	12,728,072	31%	4,192,632
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	18,341,504	5,613,432	12,728,072		4,192,632
TOTAL REVENUES	\$ 461,362,542	\$ 462,057,641	\$ 62,650,543	\$ 399,407,098	14%	\$ 55,582,063
EXPENDITURES						
Expenditures By Function						
Instruction	306,094,279	313,236,294	63,487,744	249,748,550	20%	55,341,539
Student Support Services	21,317,857	21,449,913	4,929,513	16,520,400	23%	4,046,252
Instructional Media Services	5,188,443	5,389,830	944,327	4,445,503	18%	850,559
Instruction & Curriculum Development Services	5,591,230	6,269,637	1,847,943	4,420,694	29%	1,415,418
Instructional Staff Training Services	1,593,763	2,034,612	534,741	1,499,871	26%	361,849
Instruction Related Technology	169,850	475,852	-	475,852	0%	355,321
Board	1,360,475	1,360,475	274,649	1,085,826	20%	206,433
General Administration	2,542,900	2,626,163	677,967	1,948,196	26%	370,324
School Administration	25,698,555	26,097,513	7,103,728	18,993,785	27%	6,372,302
Facility Acquisition & Construction	6,814,920	6,814,920	920,388	5,894,532	14%	2,619,760
Fiscal Services	2,930,841	3,087,481	740,041	2,347,440	24%	610,136
Food Services	-	26,045	-	26,045	0%	25,941
Central Services	11,509,171	11,799,062	2,684,123	9,114,939	23%	2,496,474
Student Transportation Services	18,789,311	18,830,280	3,536,407	15,293,873	19%	2,995,769
Operation of Plant	34,231,778	35,222,217	9,915,723	25,306,494	28%	8,432,396
Maintenance of Plant	11,319,738	11,328,127	2,636,771	8,691,356	23%	2,276,761
Administrative Technology Services	11,915,664	11,695,864	2,311,078	9,384,786	20%	1,754,633
Community Services	5,515,876	5,517,633	1,240,614	4,277,019	22%	823,799
Debt Service	268,000	268,000	-	268,000	0%	5,000
Total Expenditures by Function	472,852,651	483,528,918	103,785,757	379,743,161		91,360,666
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Restricted Fund Balance	4,981,168	-	-	-	-	-
Assigned Fund Balance	5,000,000	-	-	-	-	-
Unappropriated Fund Balance	13,295,000	13,295,000	-	13,295,000	0%	-
Total Transfers Out & Appropriations	23,276,168	13,295,000	-	13,295,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 496,128,819	\$ 496,823,918	\$ 103,785,757	\$ 393,038,161	21%	\$ 91,360,666
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (34,766,277)	\$ (34,766,277)	\$ (41,135,214)			\$ (35,778,603)
Beginning Fund Balance	34,766,277	34,766,277	34,766,277			30,240,826
Balance	\$ -	\$ -	\$ (6,368,937)			\$ (5,537,777)

Expenditures by Function - General Fund



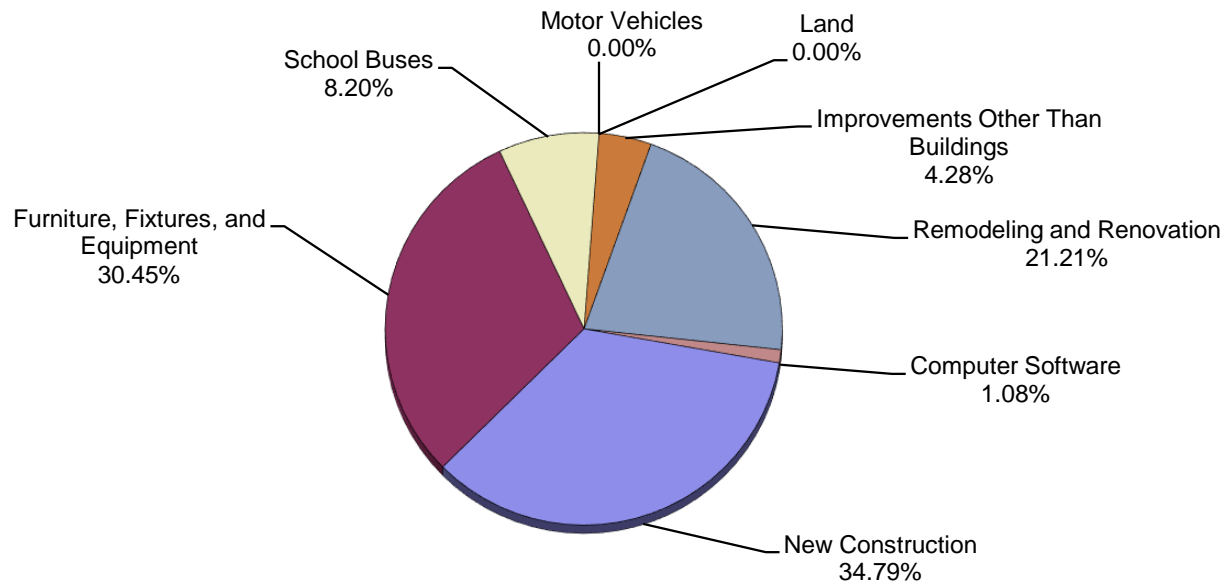
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	945,000	945,000	471,795	473,205	50%	-
Total Federal Direct	945,000	945,000	471,795	473,205		-
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	-	78,773	78,773	-	100%	28,586
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	78,773	78,773	-		28,586
Transfers In						
From Capital Project Funds	29,755,558	29,755,558	10,291,050	19,464,508	35%	10,289,420
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,755,558	29,755,558	10,291,050	19,464,508		10,289,420
TOTAL REVENUES	\$ 31,366,558	\$ 31,445,331	\$ 10,841,618	\$ 20,603,713	34%	\$ 10,318,006
EXPENDITURES						
Debt Service						
Redemption of Principal	19,978,741	19,978,741	6,465,000	13,513,741	32%	7,521,000
Interest	11,307,415	11,307,415	3,106,925	8,200,490	27%	3,734,205
Dues and Fees	16,062	17,205	-	17,205	0%	4,674
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,302,218	31,303,361	9,571,925	21,731,436		11,259,879
Appropriations						
Unappropriated Fund Balance	9,964,886	10,042,516	-	10,042,516		-
Total Appropriations	9,964,886	10,042,516	-	10,042,516		-
TOTAL EXPENDITURES	\$ 41,267,104	\$ 41,345,877	\$ 9,571,925	\$ 31,773,952	23%	\$ 11,259,879
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,900,546)	\$ (9,900,546)	\$ 1,269,693			\$ (941,873)
Beginning Fund Balance	9,900,546	9,900,546	9,900,546			10,034,529
Balance	\$ -	\$ -	\$ 11,170,239			\$ 9,092,656

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 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	835,831	2,664,169	24%	733,009
Other Miscellaneous State Revenue	95,000	95,000	-	95,000	0%	20,975
Total State	5,535,000	5,535,000	835,831	4,699,169		753,984
Local						
District Capital Taxes	60,091,897	60,091,897	14,145	60,077,752	0%	34,861
Local Sales Tax	32,373,512	32,373,512	4,509,721	27,863,791	14%	4,382,185
Interest on Investments	200,000	421,218	221,218	200,000	53%	510,120
Other Miscellaneous Local Sources	-	39,792	39,792	-	100%	-
Impact Fees	15,500,000	15,500,000	4,110,052	11,389,948	27%	2,834,555
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	108,165,409	108,426,419	8,894,928	99,531,491		7,761,721
Transfers In						
Interfund Transfer	-	-	-	-	-	-
Other Financing Sources						
SBE Bonds	-	-	-	-	-	-
Section 1011 Loan	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	1,450,000
Sale of Buildings	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	573,197
Gain on Disposition of Assets	-	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	-	-	-
Premium on COPs	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	-	-	-	-	-	2,023,197
TOTAL REVENUES	\$ 113,700,409	\$ 113,961,419	\$ 9,730,759	\$ 104,230,660	9%	\$ 10,538,902
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	369,412	369,412	362,103	7,309	98%	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	39,373,188	46,550,732	6,103,540	40,447,192	13%	14,872,827
Furniture, Fixtures, and Equipment	14,281,698	14,279,264	5,340,961	8,938,303	37%	772,583
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%	247,007
Land	-	-	-	-	-	97,319
Improvements Other Than Buildings	3,889,244	3,939,244	750,337	3,188,907	19%	464,876
Remodeling and Renovation	35,666,550	28,754,906	3,720,532	25,034,374	13%	4,261,152
Computer Software	203,999	212,136	189,803	22,333	89%	-
Total Facility Acquisition & Construction	97,436,137	97,757,740	17,904,972	79,852,768		20,715,764
Debt Service						
Principal	557,881	557,881	46,129	511,752	8%	74,314
Interest	-	90,350	3,561	86,789	4%	8,009
Dues and Fees	90,350	-	-	-	-	-
Total Debt Service	648,231	648,231	49,690	598,541		82,323
Transfers Out						
To General Fund	18,165,287	18,341,504	5,613,432	12,728,072	31%	4,192,632
To Debt Service	29,755,558	29,755,558	10,291,050	19,464,508	35%	10,289,420
Total Transfers Out	47,920,845	48,097,062	15,904,482	32,192,580		14,482,052
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	28,949,247	28,712,437	-	28,712,437	-	-
Total Appropriations	28,949,247	28,712,437	-	28,712,437	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 174,954,460	\$ 175,215,470	\$ 33,859,144	\$ 141,356,326	19%	\$ 35,280,139
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (61,254,051)	\$ (61,254,051)	\$ (24,128,385)			\$ (24,741,237)
Beginning Fund Balance	61,254,051	61,254,051	61,254,051			129,225,234
Balance	\$ -	\$ -	\$ 37,125,666			\$ 104,483,997

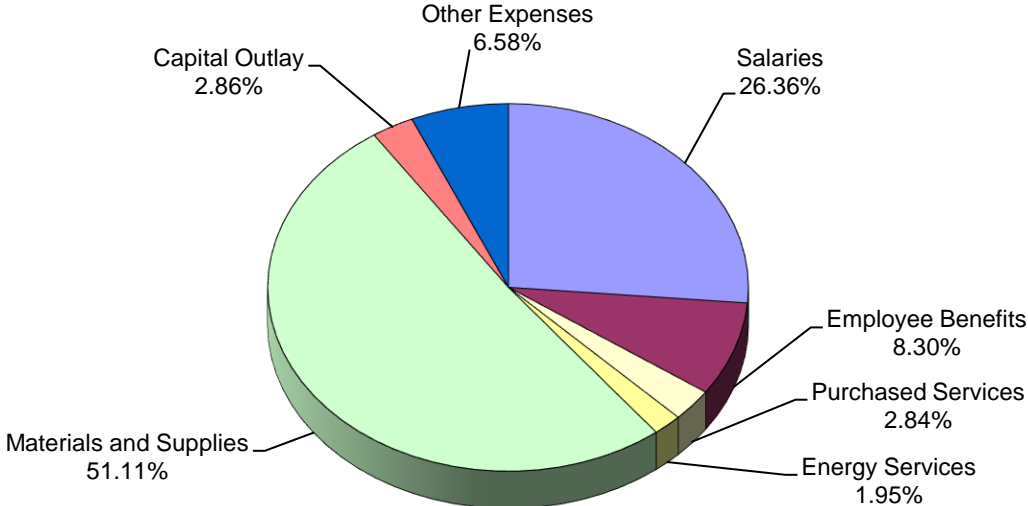
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	480,000	480,000	-	480,000	0%	-
School Lunch Reimbursement	15,050,000	15,050,000	2,845,464	12,204,536	19%	1,502,141
School Breakfast Reimbursement	5,640,000	5,640,000	1,003,899	4,636,101	18%	541,252
After-School Snack Reimbursement	375,000	375,000	69,019	305,981	18%	32,680
School Supper Reimbursement	375,000	375,000	83,709	291,291	22%	22,690
USDA Donated Commodities	1,879,453	1,879,453	-	1,879,453	0%	-
Cash in Lieu of Donated	27,500	27,500	5,830	21,670	21%	1,611
Summer Food Service Program	670,000	670,000	698,679	(28,679)	104%	615,372
Other Food Service Revenue	-	-	4,500	(4,500)		-
Total Federal Through State	24,496,953	24,496,953	4,711,100	19,785,853		2,715,746
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	103,440	(38,440)	159%	179
Student Lunches	3,066,000	3,066,000	605,275	2,460,725	20%	495,699
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	206,400	206,400	30,332	176,068	15%	34,733
Student/Adult Ala Carte	1,902,500	1,902,500	371,188	1,531,312	20%	350,002
Catering/Special	48,000	48,000	3,622	44,378	8%	4,224
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(458)	458		(925)
Other Miscellaneous Local Sources	200,000	200,000	39,704	160,296	20%	21,078
Refund of Prior Year Expense	-	-	(37,357)	37,357		-
Total Local	5,487,900	5,487,900	1,115,746	4,372,154		904,990
TOTAL REVENUES	\$ 30,302,763	\$ 30,302,763	\$ 5,826,846	\$ 24,475,917	19%	\$ 3,620,736
EXPENDITURES						
Food Service						
Salaries	10,353,890	8,002,486	1,791,604	6,210,882	22%	1,562,639
Employee Benefits	-	2,351,405	563,886	1,787,519	24%	487,446
Purchased Services	-	778,521	193,194	585,327	25%	58,441
Energy Services	4,353,978	601,236	132,459	468,777	22%	90,973
Materials and Supplies	14,606,838	15,705,516	3,473,957	12,231,559	22%	2,812,547
Capital Outlay	1,971,140	1,971,140	194,256	1,776,884	10%	191,199
Other Expenses	-	1,875,542	447,001	1,428,541	24%	395,180
Total Food Service	31,285,846	31,285,846	6,796,357	24,489,489		5,598,425
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	\$ 6,796,357	\$ 30,542,812	18%	\$ 5,598,425
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,036,406)	\$ (7,036,406)	\$ (969,511)			\$ (1,977,689)
Beginning Fund Balance	7,036,406	7,036,406	7,036,406			8,003,926
Balance	\$ -	\$ -	\$ 6,066,895			\$ 6,026,237

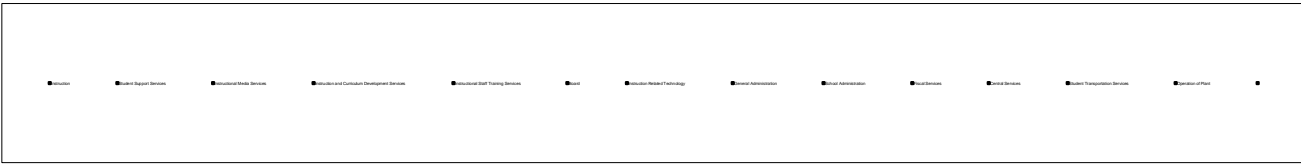
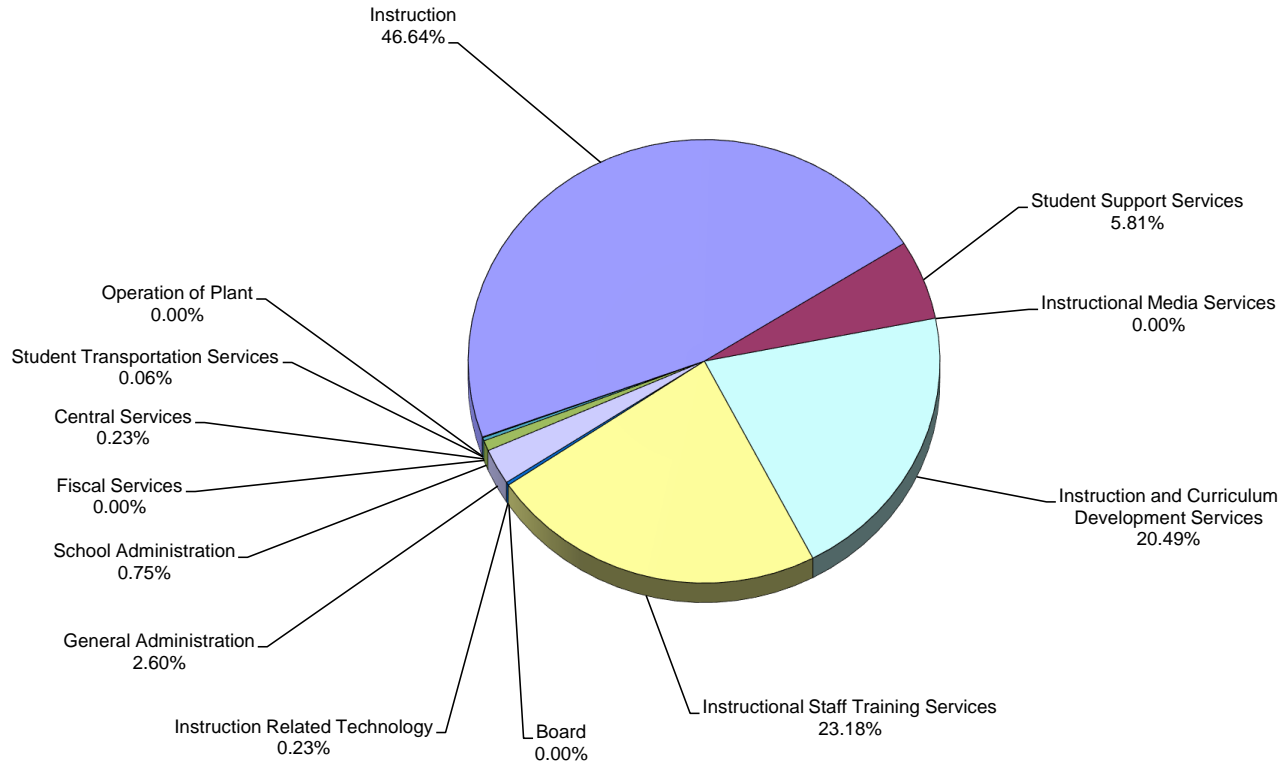
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Federal Direct						
Other Federal Direct	-	-	-	-		-
Pell	-	2,000,000	275,573	1,724,427	14%	198,968
Miscellaneous Federal Direct	-	80,201	6,310	73,891	8%	-
Total Federal Direct	-	2,080,201	281,883	1,798,318		198,968
Federal Through State						
Vocational Education Acts	-	763,498	57,970	705,528	8%	27,324
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	513,225	74,493	438,732	15%	59,273
Eng Lit & Civics Ed	-	88,987	24,116	64,871	27%	29,349
IDEA	13,351,479	13,857,690	1,528,014	12,329,676	11%	1,843,840
Elementary and Secondary Title I	12,334,404	15,075,776	3,205,222	11,870,554	21%	2,832,669
Language Instruction Title III	-	1,031,174	360,256	670,918	35%	311,820
Adult General Education	-	509,150	131,614	377,536	26%	7,865
21st Century Schools	-	1,034,341	85,414	948,927	8%	105,121
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	3,068,781	808,667	2,260,114	26%	368,577
English Language Acquisition	-	-	-	-		-
Total Federal Through State	25,685,883	35,942,622	6,275,766	29,666,856		5,585,838
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	-	-	-	-		-
TOTAL REVENUES	\$ 25,685,883	\$ 38,022,823	\$ 6,557,649	\$ 31,465,174	17%	\$ 5,784,806
EXPENDITURES						
Instruction	25,685,883	21,835,632	3,057,929	18,777,703	14%	2,773,065
Student Support Services	-	1,998,914	381,036	1,617,878	19%	316,772
Instructional Media Services	-	-	-	-		541
Instruction and Curriculum Development Services	-	5,945,404	1,343,258	4,602,146	23%	1,537,230
Instructional Staff Training Services	-	6,694,986	1,519,696	5,175,290	23%	991,896
Board	-	-	-	-		-
Instruction Related Technology	-	56,760	15,392	41,368	27%	-
General Administration	-	1,241,709	170,485	1,071,224	14%	113,886
School Administration	-	50,220	49,455	765	98%	51,211
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	48,189	-	48,189	0%	-
Food Services	-	-	-	-		-
Central Services	-	15,116	15,116	-	100%	146
Student Transportation Services	-	127,732	4,057	123,675	3%	-
Operation of Plant	-	6,686	-	6,686	0%	59
Maintenance of Plant	-	1,225	1,225	-	100%	-
Community Services	-	250	-	250	0%	-
TOTAL EXPENDITURES	\$ 25,685,883	\$ 38,022,823	\$ 6,557,649	\$ 31,465,174	17%	\$ 5,784,806
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

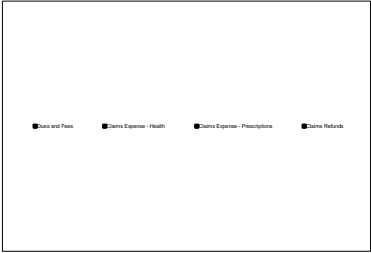
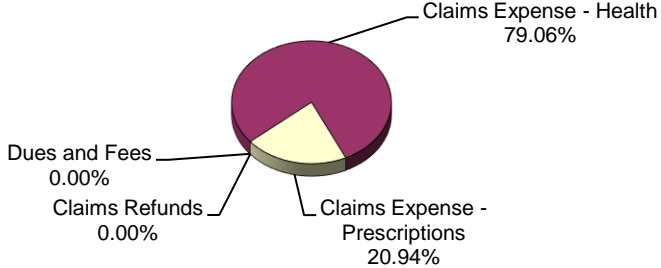
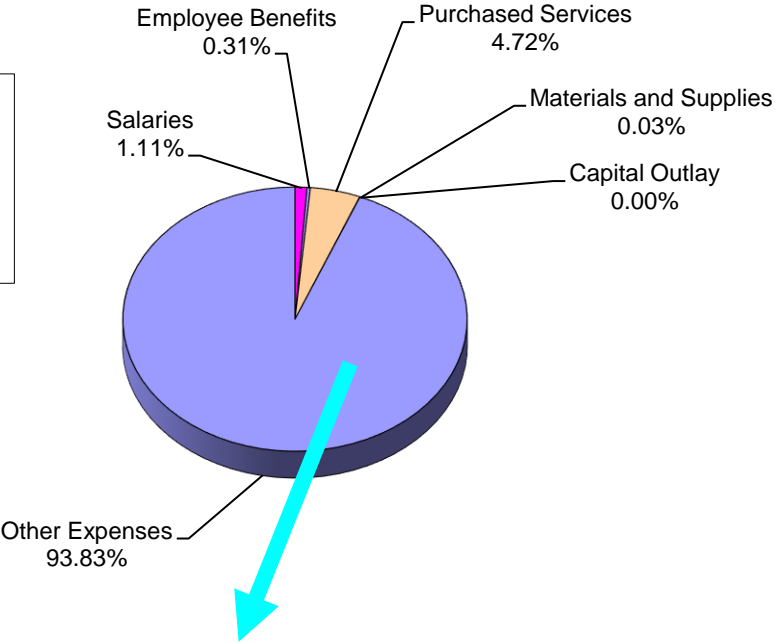
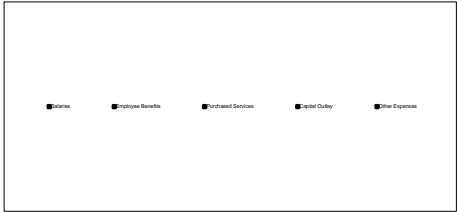
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 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	7,636,127	22,740,873	25%	5,903,519
Premium - Employee	-	13,136,000	2,557,611	10,578,389	19%	1,990,937
Premium - Retiree	-	3,000,000	359,191	2,640,809	12%	350,702
Premium - Leave/COBRA	-	245,000	69,048	175,952	28%	30,530
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,758,000	46,758,000	10,621,977	36,136,023		8,275,688
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 46,758,000	\$ 46,758,000	\$ 10,621,977	\$ 36,136,023	23%	\$ 8,275,688
EXPENDITURES						
Central Services						
Salaries		584,865	145,966	438,899	25%	134,205
Employee Benefits		176,864	41,386	135,478	23%	38,326
Purchased Services	5,158,772	4,279,093	619,807	3,659,286	14%	659,345
Materials and Supplies	-	17,950	3,533	14,417	20%	350
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	100,000	-	100,000	0%	20,802
Subs for ATD	-	-	-	-		-
Claims Expense - Health	42,101,466	28,328,766	9,748,908	18,579,858	34%	7,674,168
Claims Expense - Prescriptions	-	13,772,700	2,581,691	11,191,009	19%	1,822,158
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		-
Total Other Expenses	42,101,466	42,201,466	12,330,599	29,870,867		9,517,128
Total Central Services	47,260,238	47,260,238	13,141,291	34,118,947		10,349,354
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	\$ 13,141,291	\$ 54,973,405	19%	\$ 10,349,354
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (21,356,695)	\$ (21,356,695)	\$ (2,519,314)			\$ (2,073,666)
Beginning Fund Balance	21,356,695	21,356,695	21,356,695			19,928,214
Balance	\$ -	\$ -	\$ 18,837,381			\$ 17,854,548

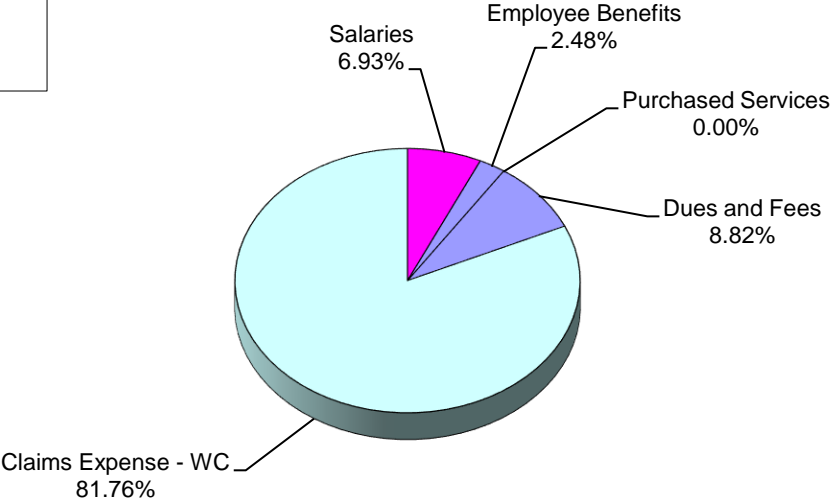
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of September 30, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	905,994	2,989,242	23%	767,210
Total Local	3,895,236	3,895,236	905,994	2,989,242		767,210
	\$ 3,895,236	\$ 3,895,236	\$ 905,994	\$ 2,989,242		\$ 767,210
EXPENDITURES						
Central Services						
Salaries	-	207,758	51,132	156,626	25%	44,506
Employee Benefits	-	62,826	18,325	44,501	29%	16,690
Purchased Services	1,412,594	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	692,010	65,078	626,932	9%	1,350
Claims Expense - Workers' Comp	2,720,940	2,720,940	603,206	2,117,734	22%	357,164
Claims Refund	-	-	-	-		-
	2,720,940	3,412,950	668,284	2,744,666		358,514
Total Central Services	4,133,534	4,133,534	737,741	3,395,793	18%	419,710
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	\$ 737,741	\$ 6,143,407		\$ 419,710
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,985,912)	\$ (2,985,912)	\$ 168,253			\$ 347,500
Beginning Fund Balance	2,985,912	2,985,912	2,985,912			1,780,179
Balance	\$ -	\$ -	\$ 3,154,165			\$ 2,127,679

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, 2019

	Original Budget	Current Budget	YTD as of September 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2018
REVENUES						
Miscellaneous Federal Direct						
Federal Direct	-	124,125	124,125	-		-
Total Federal Direct	-	124,125	124,125	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	340	340	-		2,750
Financial Aid Fees	-	204,743	187,725	17,018	92%	170,543
Other Miscellaneous Local Sources	-	59,983	59,983	-	100%	-
Total Local	0	265,066	248,048	17,018		173,293
TOTAL REVENUES	\$ -	\$ 389,191	\$ 372,173	\$ 17,018		\$ 173,293
EXPENDITURES						
Instruction	308,882	695,883	151,079	544,804	22%	-
Student Support Services	13,721	14,061	-	14,061	0%	-
Central Services	15,586	17,436	327	17,109	2%	-
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	338,189	727,380	151,406	575,974		-
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 338,189	\$ 727,380	\$ 151,406	\$ 575,974	21%	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (338,189)	\$ (338,189)	\$ 220,767			\$ 173,293
Beginning Fund Balance	338,189	338,189	338,189			181,294
Balance	\$ -	\$ -	\$ 558,956			\$ 354,587

Expenditures by Function - Trust and Agency Funds

