

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING OCTOBER 31, 2019

(UNAUDITED)

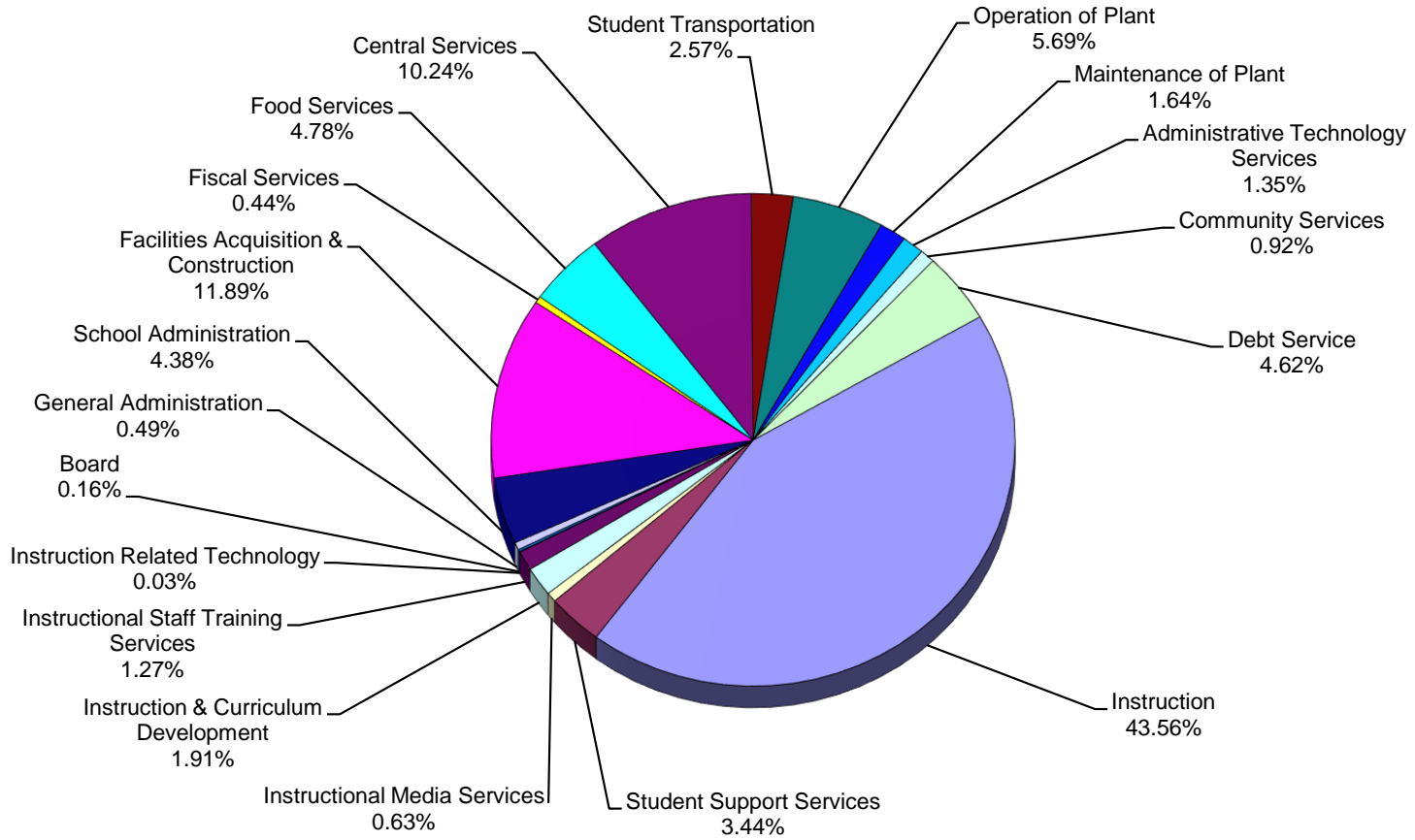
School Board of Manatee County
 Combined Balance Sheet
 As of October 31, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL October 2019	TOTAL October 2018
Assets									
Current Assets									
Cash	\$ 5,781,066	\$ 10,843,358	\$ 32,913,322	\$ -	\$ -	\$ 31,905,008	\$ 339,677	\$ 81,782,431	\$ 134,441,376
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,286,229	-	-	-	692,428	26,872	185,433	2,190,962	605,951
Due From/(To)	1,813,319	(127,922)	-	(223,988)	(1,461,409)	-	-	-	-
Inventory	605,878	-	-	412,915	-	-	-	1,018,793	885,596
Investments	5,517,262	73,036	8,332,660	2,663,939	-	-	-	16,586,897	19,857,010
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	676,715	-	-	-	676,715	1,017,477
Due From Other Agencies	2,213,229	-	-	2,539,708	762,541	-	51,167	5,566,645	11,515,944
Total Assets	\$ 17,216,983	\$ 10,788,472	\$ 41,245,982	\$ 6,069,289	\$ (6,440)	\$ 31,931,880	\$ 576,277	\$ 107,822,443	\$ 168,323,354
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 7,108,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,108,736	\$ 4,853,223
Payroll Deductions & WH	5,756,555	-	-	(2,817)	(6,440)	(24)	-	5,747,274	7,702,656
Accounts Payable	5,095,474	-	384,959	494,296	-	3,265,176	105	9,240,010	11,303,614
Construction Payable	-	-	(1,727)	-	-	-	-	(1,727)	17,578
Retainage Payable	-	-	5,604,954	-	-	-	-	5,604,954	2,053,718
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	500	-	-	-	-	-	-	500	(23)
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	\$ 47,961,265	\$ -	\$ 5,988,186	\$ 491,479	\$ (6,440)	\$ 10,512,509	\$ 105	\$ 64,947,104	\$ 53,587,070
Fund Equity									
Revenue Over Expenditures	\$ (65,510,559)	\$ 887,926	\$ (25,996,255)	\$ (1,458,596)	\$ -	\$ (2,923,236)	\$ 237,983	\$ (94,762,737)	\$ (84,657,918)
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	\$ (30,744,282)	\$ 10,788,472	\$ 35,257,796	\$ 5,577,810	\$ -	\$ 21,419,371	\$ 576,172	\$ 42,875,339	\$ 114,736,284
Total Liab & Fund Equity	\$ 17,216,983	\$ 10,788,472	\$ 41,245,982	\$ 6,069,289	\$ (6,440)	\$ 31,931,880	\$ 576,277	\$ 107,822,443	\$ 168,323,354

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL October 2019	TOTAL October 2018
Revenue									
Federal Direct	\$ 153,681	\$ 471,795	\$ -	\$ -	\$ 1,088,643	\$ -	\$ 129,376	\$ 1,843,495	\$ 748,554
Federal Through State	354,939	-	-	7,293,063	9,096,488	-	-	16,744,490	15,190,552
State	68,868,403	-	1,134,528	0	-	-	-	70,002,931	64,581,526
Local	7,233,308	199,986	12,653,777	1,846,675	-	15,925,270	325,007	38,184,023	30,098,443
Total Revenue	\$ 76,610,331	\$ 671,781	\$ 13,788,305	\$ 9,139,738	\$ 10,185,131	\$ 15,925,270	\$ 454,383	\$ 126,774,939	\$ 110,619,075
Expenditures									
Instruction	\$ 90,751,187	\$ -	\$ -	\$ -	\$ 5,525,640	\$ -	\$ 215,960	\$ 96,492,787	\$ 77,615,908
Student Support Services	7,085,967	-	-	-	540,743	-	-	7,626,710	5,600,620
Instructional Media Services	1,394,007	-	-	-	-	-	440	1,394,447	1,080,201
Instruction & Curriculum Development	2,471,211	-	-	-	1,761,025	-	-	4,232,236	3,903,545
Instructional Staff Training Services	829,075	-	-	-	1,980,820	-	-	2,809,895	1,863,006
Instruction Related Technology	-	-	-	-	72,593	-	-	72,593	414,409
Board	348,195	-	-	-	-	-	-	348,195	306,731
General Administration	875,766	-	-	-	204,004	-	-	1,079,770	600,647
School Administration	9,645,179	-	-	-	64,200	-	-	9,709,379	8,785,612
Facilities Acquisition & Construction	3,659,703	-	22,685,659	-	-	-	-	26,345,362	36,092,784
Fiscal Services	974,354	-	-	-	-	-	-	974,354	862,564
Food Services	-	-	-	10,598,334	-	-	-	10,598,334	8,747,025
Central Services	3,818,225	-	-	-	17,328	18,848,506	-	22,684,059	18,045,500
Student Transportation	5,677,677	-	-	-	9,642	-	-	5,687,319	4,603,736
Operation of Plant	12,590,773	-	-	-	7,911	-	-	12,598,684	10,903,522
Maintenance of Plant	3,635,252	-	-	-	1,225	-	-	3,636,477	3,064,284
Administrative Technology Services	2,980,712	-	-	-	-	-	-	2,980,712	2,286,600
Community Services	2,033,145	-	-	-	-	-	-	2,033,145	1,126,175
Debt Service	17,500	10,074,905	140,813	-	-	-	-	10,233,218	11,397,321
Total Expenditures	\$ 148,787,928	\$ 10,074,905	\$ 22,826,472	\$ 10,598,334	\$ 10,185,131	\$ 18,848,506	\$ 216,400	\$ 221,537,676	\$ 197,300,190
Excess (Deficiency) of Revenue over Expenditures	\$ (72,177,597)	\$ (9,403,124)	\$ (9,038,167)	\$ (1,458,596)	\$ -	\$ (2,923,236)	\$ 237,983	\$ (94,762,737)	\$ (86,681,115)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	6,667,038	10,291,050	-	-	-	-	-	16,958,088	14,729,599
Transfers Out	-	-	(16,958,088)	-	-	-	-	(16,958,088)	(14,729,599)
Total Other Financing Sources (Uses)	\$ 6,667,038	\$ 10,291,050	\$ (16,958,088)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (65,510,559)	\$ 887,926	\$ (25,996,255)	\$ (1,458,596)	\$ -	\$ (2,923,236)	\$ 237,983	\$ (94,762,737)	\$ (84,657,918)

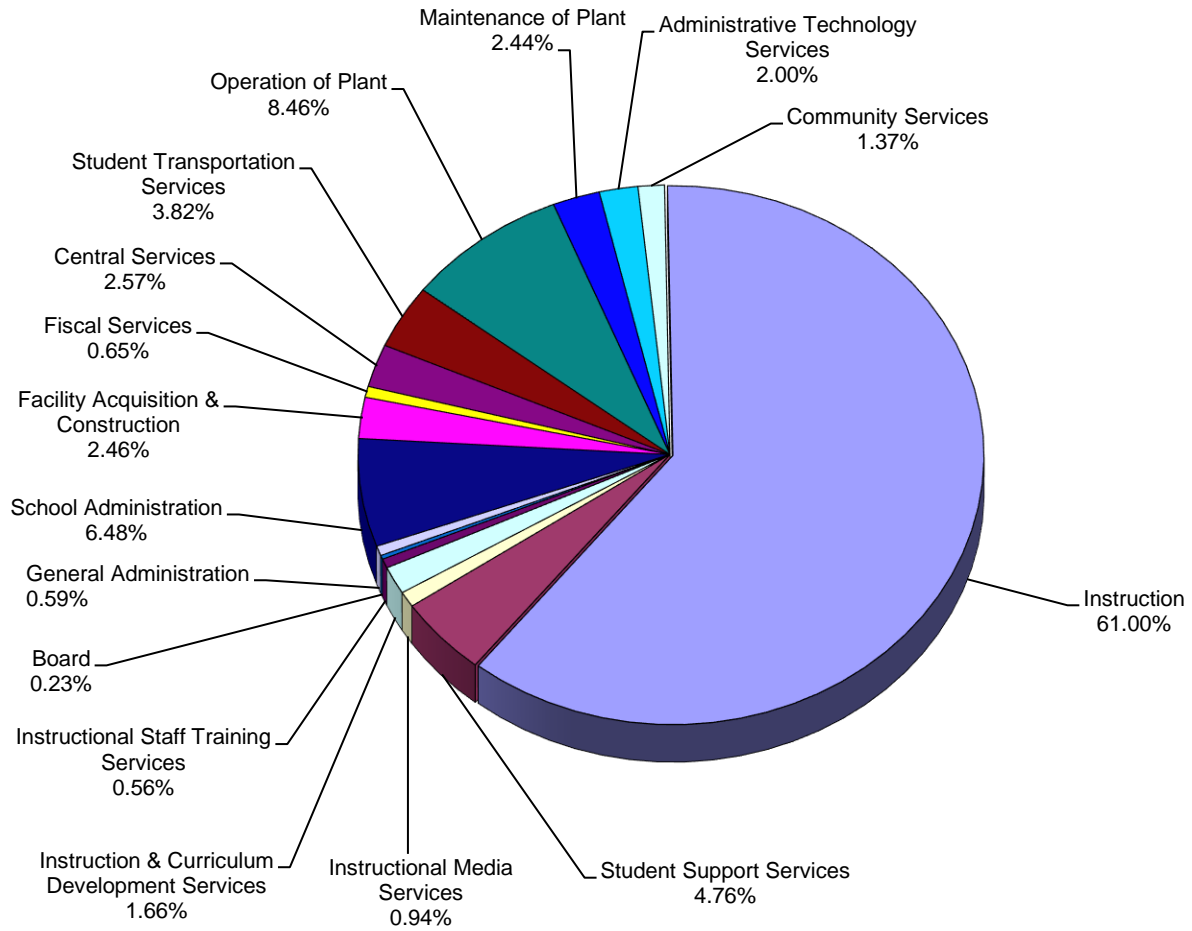
Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2018
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	153,616	371,384	29%	184,773
Miscellaneous Federal Direct	2,500	2,500	65	2,435	3%	79,305
Total Federal Direct	527,500	527,500	153,681	373,819		264,078
Federal Through State						
Medicaid	2,000,000	2,000,000	97,119	1,902,881	5%	32,286
Individuals with Disabilities	-	-	-	-	-	-
Vocational Education Act	-	-	-	-	-	-
Miscellaneous Federal Through State	-	257,823	257,820	3	100%	334,204
Total Federal Through State and Local	2,000,000	2,257,823	354,939	1,902,884		366,490
State						
Florida Education Finance Program (FEFP)	129,118,467	129,118,467	45,162,490	83,955,977	35%	40,229,452
Workforce Development	9,465,433	9,465,433	3,155,144	6,310,289	33%	3,155,144
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	15,727	324,273	5%	66,444
Discretionary Lottery	-	166,558	544	166,014	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	53,321,664	53,321,664	17,773,888	35,547,776	33%	17,567,884
Florida School Recognition Funds	2,341,748	2,193,119	2,193,119	-	100%	2,176,166
Voluntary Prekindergarten Program	2,700,000	2,700,000	620,172	2,079,828	23%	365,331
Other Miscellaneous State Revenue	-	1,052	(52,681)	53,733	-5008%	-
Total State	197,315,312	197,334,293	68,868,403	128,465,890		63,560,421
Local						
District School Taxes	227,396,085	227,396,085	146,076	227,250,009	0%	122,390
Rent	300,000	300,000	44,927	255,073	15%	62,335
Interest on Investments	2,000,000	2,044,985	472,339	1,572,646	23%	549,174
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	-	3,710	3,710	-	100%	3,450
Vending Sales	-	430	430	-	100%	278
Student Fees:						
Adult Gen Ed Course Fees	-	48,150	(4,805)	52,955	-10%	27,135
Post Secondary Vocational Ed Course Fees	1,557,362	1,612,362	1,524,624	87,738	95%	1,252,140
Continuing Workforce Education Course Fees	160,000	160,000	37,002	122,998	23%	16,856
Capital Improvement Fees	-	102,372	104,815	(2,443)	102%	84,788
Post Secondary Lab Fees	-	623,114	623,178	(64)	100%	396,243
Lifelong Learning Fees	-	-	-	-	-	-
GED Testing Fees	-	17,737	5,991	11,746	34%	23,430
Other Student Fees	913,470	470,691	419,934	50,757	89%	255,626
Other Fees:						
Preschool Program Fees	-	375,000	152,815	222,185	41%	259,035
School Age Child Care Fees	4,800,000	4,800,000	1,706,803	3,093,197	36%	1,594,906
Other Schools, Courses and Classes Fees	163,222	6,502	8,398	(1,896)	129%	417
Miscellaneous Local:						
Bus Fees	300,000	300,000	59,675	240,325	20%	-
Transportation Services Rendered for School Activities	110,000	110,000	30,205	79,795	27%	19,383
Sale of Junk	-	655	655	-	100%	-
Receipt of Federal Indirect Cost Rate	1,600,000	1,600,000	203,638	1,396,362	13%	119,951
Other Miscellaneous Local Sources	2,254,304	2,196,965	941,966	1,254,999	43%	461,352
Refund of Prior Year's Expenditures	-	45,000	99,133	(54,133)	220%	-
Collections for Lost, Damaged and Sold Textbooks	-	143	143	-	100%	23,539
Receipt of Food Service Indirect Costs	1,800,000	1,800,000	651,656	1,148,344	36%	596,317
Total Local	243,354,443	244,013,901	7,233,308	236,780,593		5,868,745
Transfers In						
From Capital Project Funds	18,165,287	18,341,504	6,667,038	11,674,466	36%	4,440,179
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	6,667,038	11,674,466		4,440,179
TOTAL REVENUES	\$ 461,362,542	\$ 462,475,021	\$ 83,277,369	\$ 379,197,652	18%	\$ 74,499,913
EXPENDITURES						
Expenditures By Function						
Instruction	306,094,279	313,416,124	90,751,187	222,664,937	29%	73,000,827
Student Support Services	21,317,857	21,465,307	7,085,967	14,379,340	33%	5,170,870
Instructional Media Services	5,188,443	5,391,976	1,394,007	3,997,969	26%	1,079,660
Instruction & Curriculum Development Services	5,591,230	6,251,460	2,471,211	3,780,249	40%	1,922,696
Instructional Staff Training Services	1,593,763	2,134,996	829,075	1,305,921	39%	459,325
Instruction Related Technology	169,850	546,963	-	546,963	0%	414,409
Board	1,360,475	1,360,475	348,195	1,012,280	26%	306,731
General Administration	2,542,900	2,626,264	875,766	1,750,498	33%	486,761
School Administration	25,698,555	26,074,229	9,645,179	16,429,050	37%	8,720,922
Facility Acquisition & Construction	6,814,920	6,814,920	3,659,703	3,155,217	54%	3,108,496
Fiscal Services	2,930,841	3,143,872	974,354	2,169,518	31%	862,564
Food Services	-	26,045	-	26,045	0%	42,485
Central Services	11,509,171	11,927,202	3,818,225	8,108,977	32%	3,491,181
Student Transportation Services	18,789,311	18,812,424	5,677,677	13,134,747	30%	4,601,973
Operation of Plant	34,231,778	35,238,202	12,590,773	22,647,429	36%	10,903,463
Maintenance of Plant	11,319,738	11,369,209	3,635,252	7,733,957	32%	3,064,284
Administrative Technology Services	11,915,664	11,295,864	2,980,712	8,315,152	26%	2,286,600
Community Services	5,515,876	5,517,633	2,033,145	3,484,488	37%	1,126,175
Debt Service	268,000	533,133	17,500	515,633	3%	5,429
Total Expenditures by Function	472,852,651	483,946,298	148,787,928	335,158,370		121,054,851
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	\$ 497,241,298	\$ 148,787,928	\$ 348,453,370	30%	\$ 121,054,851
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (34,766,277)	\$ (34,766,277)	\$ (65,510,559)			\$ (46,554,938)
Beginning Fund Balance	34,766,277	34,766,277	34,766,277			30,240,826
Balance	\$ -	\$ -	\$ (30,744,282)			\$ (16,314,112)

Expenditures by Function - General Fund



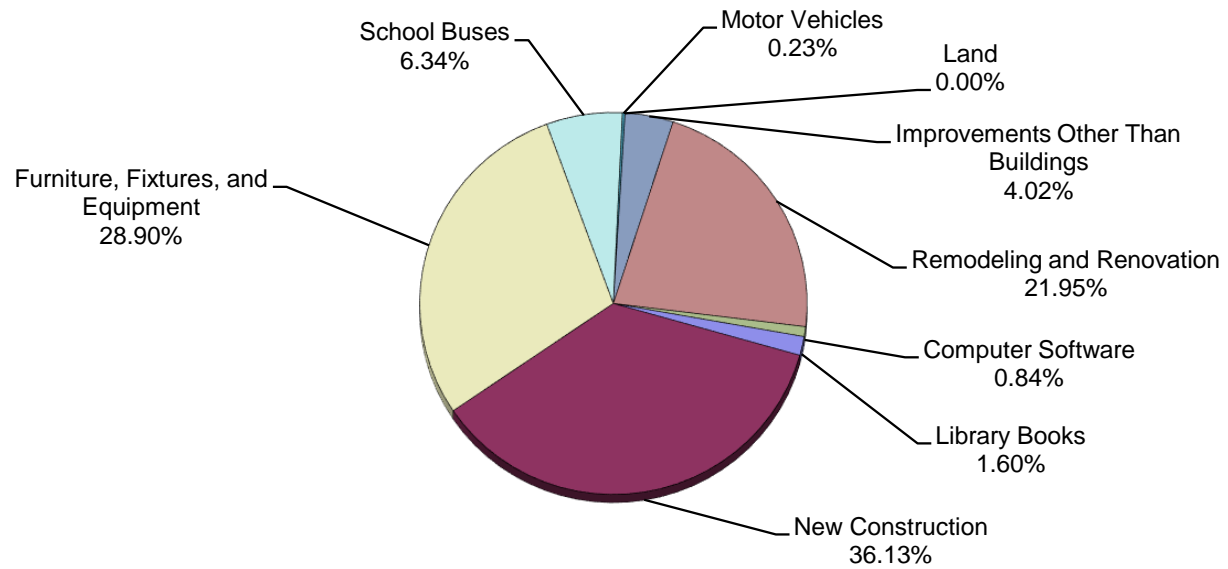
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of October 31, 2019

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 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	-	42,491	42,492	(1)	100%	118,174
Net Incr/Decr in the Fair Value of Investments	-	157,494	157,494	-	100%	-
Total Local	-	199,985	199,986	(1)		118,174
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	\$ 31,566,543	\$ 10,962,831	\$ 20,603,712	35%	\$ 10,407,594
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	3,609,905	7,697,510	32%	3,734,205
Dues and Fees	16,062	17,205	-	17,205	0%	4,675
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,302,218	31,303,361	10,074,905	21,228,456		11,259,880
Appropriations						
Unappropriated Fund Balance	9,964,886	10,163,728	-	10,163,728		-
Total Appropriations	9,964,886	10,163,728	-	10,163,728		-
TOTAL EXPENDITURES	\$ 41,267,104	\$ 41,467,089	\$ 10,074,905	\$ 31,392,184	24%	\$ 11,259,880
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,900,546)	\$ (9,900,546)	\$ 887,926			\$ (852,286)
Beginning Fund Balance	9,900,546	9,900,546	9,900,546			10,034,529
Balance	\$ -	\$ -	\$ 10,788,472			\$ 9,182,243

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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 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	1,100,000	-	1,100,000	0%	-
Charter School Cap Outlay PECO	3,500,000	3,500,000	1,114,663	2,385,337	32%	980,556
Other Miscellaneous State Revenue	95,000	95,000	19,865	75,135	21%	40,549
Total State	5,535,000	5,945,000	1,134,528	4,810,472		1,021,105
Local						
District Capital Taxes	60,091,897	60,091,897	37,696	60,054,201	0%	34,861
Local Sales Tax	32,373,512	32,373,512	6,636,229	25,737,283	20%	6,336,271
Interest on Investments	200,000	470,506	270,506	200,000	57%	652,206
Other Miscellaneous Local Sources	-	39,791	39,791	-	100%	-
Impact Fees	15,500,000	15,500,000	5,669,555	9,830,445	37%	3,792,405
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	108,165,409	108,475,706	12,653,777	95,821,929		10,815,743
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	\$ 114,420,706	\$ 13,788,305	\$ 100,632,401	12%	\$ 13,860,045
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	8,195,661	38,355,071	18%	23,368,502
Furniture, Fixtures, and Equipment	14,281,698	14,300,445	6,557,271	7,743,174	46%	1,282,664
School Buses	2,937,696	2,937,696	1,437,696	1,500,000	49%	667,074
Professional and Technical Services	-	-	-	-	-	-
Motor Vehicles	714,350	714,350	51,424	662,926	7%	247,007
Land	-	-	-	-	-	98,579
Improvements Other Than Buildings	3,889,244	3,589,244	912,234	2,677,010	25%	465,450
Remodeling and Renovation	35,666,550	29,205,360	4,979,468	24,225,892	17%	5,426,942
Computer Software	203,999	287,826	189,802	98,024	66%	1,428,070
Total Facility Acquisition & Construction	97,436,137	97,955,065	22,685,659	75,269,406		32,984,288
Debt Service						
Principal	557,881	527,205	122,823	404,382	23%	119,321
Interest	-	73,336	17,990	55,346	25%	12,691
Dues and Fees	90,350	-	-	-	-	-
Total Debt Service	648,231	600,541	140,813	459,728		132,012
Transfers Out						
To General Fund	18,165,287	18,341,504	6,667,038	11,674,466	36%	4,440,179
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	16,958,088	31,138,974		14,729,599
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	28,949,247	29,022,089	-	29,022,089	-	-
Total Appropriations	28,949,247	29,022,089	-	29,022,089	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 174,954,460	\$ 175,674,757	\$ 39,784,560	\$ 135,890,197	23%	\$ 47,845,899
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (61,254,051)	\$ (61,254,051)	\$ (25,996,255)			\$ (33,985,854)
Beginning Fund Balance	61,254,051	61,254,051	61,254,051			129,225,234
Balance	\$ -	\$ -	\$ 35,257,796			\$ 95,239,380

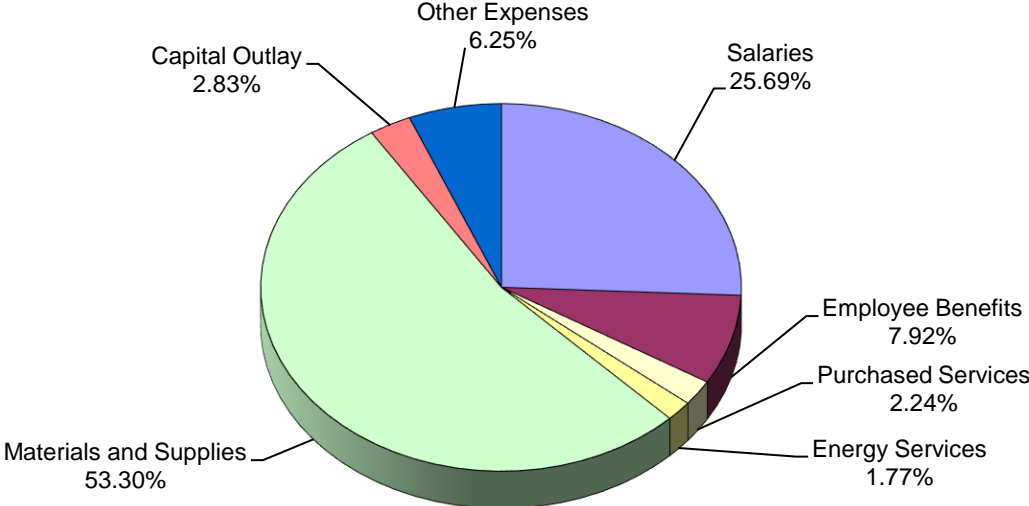
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2018
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	480,000	522,256	42,256	480,000	8%	48,130
School Lunch Reimbursement	15,050,000	15,050,000	4,625,745	10,424,255	31%	4,348,050
School Breakfast Reimbursement	5,640,000	5,640,000	1,648,634	3,991,366	29%	1,548,520
After-School Snack Reimbursement	375,000	375,000	107,700	267,300	29%	102,173
School Supper Reimbursement	375,000	375,000	154,770	220,230	41%	119,057
USDA Donated Commodities	1,879,453	1,879,453	-	1,879,453	0%	-
Cash in Lieu of Donated	27,500	27,500	10,779	16,721	39%	8,453
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	24,539,209	7,293,063	17,246,146		6,789,755
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	123,744	(58,744)	190%	179
Student Lunches	3,066,000	3,066,000	1,033,460	2,032,540	34%	595,346
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	206,400	206,400	50,419	155,981	24%	45,381
Student/Adult Ala Carte	1,902,500	1,902,500	605,355	1,297,145	32%	422,638
Catering/Special	48,000	48,000	5,115	42,885	11%	9,376
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(458)	458		(1,115)
Other Miscellaneous Local Sources	200,000	200,000	66,397	133,603	33%	55,735
Refund of Prior Year Expense	-	-	(37,357)	37,357		-
Total Local	5,487,900	5,487,900	1,846,675	3,641,225		1,127,540
TOTAL REVENUES	\$ 30,302,763	\$ 30,345,019	\$ 9,139,738	\$ 21,205,281	30%	\$ 7,917,295
EXPENDITURES						
Food Service						
Salaries	10,353,890	8,002,486	2,723,018	5,279,468	34%	2,297,198
Employee Benefits	-	2,351,405	839,463	1,511,942	36%	714,341
Purchased Services	-	768,821	237,482	531,339	31%	180,580
Energy Services	4,353,978	610,936	188,011	422,925	31%	132,890
Materials and Supplies	14,606,838	15,744,622	5,648,403	10,096,219	36%	4,458,657
Capital Outlay	1,971,140	1,974,290	299,836	1,674,454	15%	324,557
Other Expenses	-	1,875,542	662,121	1,213,421	35%	596,317
Total Food Service	31,285,846	31,328,102	10,598,334	20,729,768		8,704,540
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	\$ 37,381,425	\$ 10,598,334	\$ 26,783,091	28%	\$ 8,704,540
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,036,406)	\$ (7,036,406)	\$ (1,458,596)			\$ (787,245)
Beginning Fund Balance	7,036,406	7,036,406	7,036,406			8,003,926
Balance	\$ -	\$ -	\$ 5,577,810			\$ 7,216,681

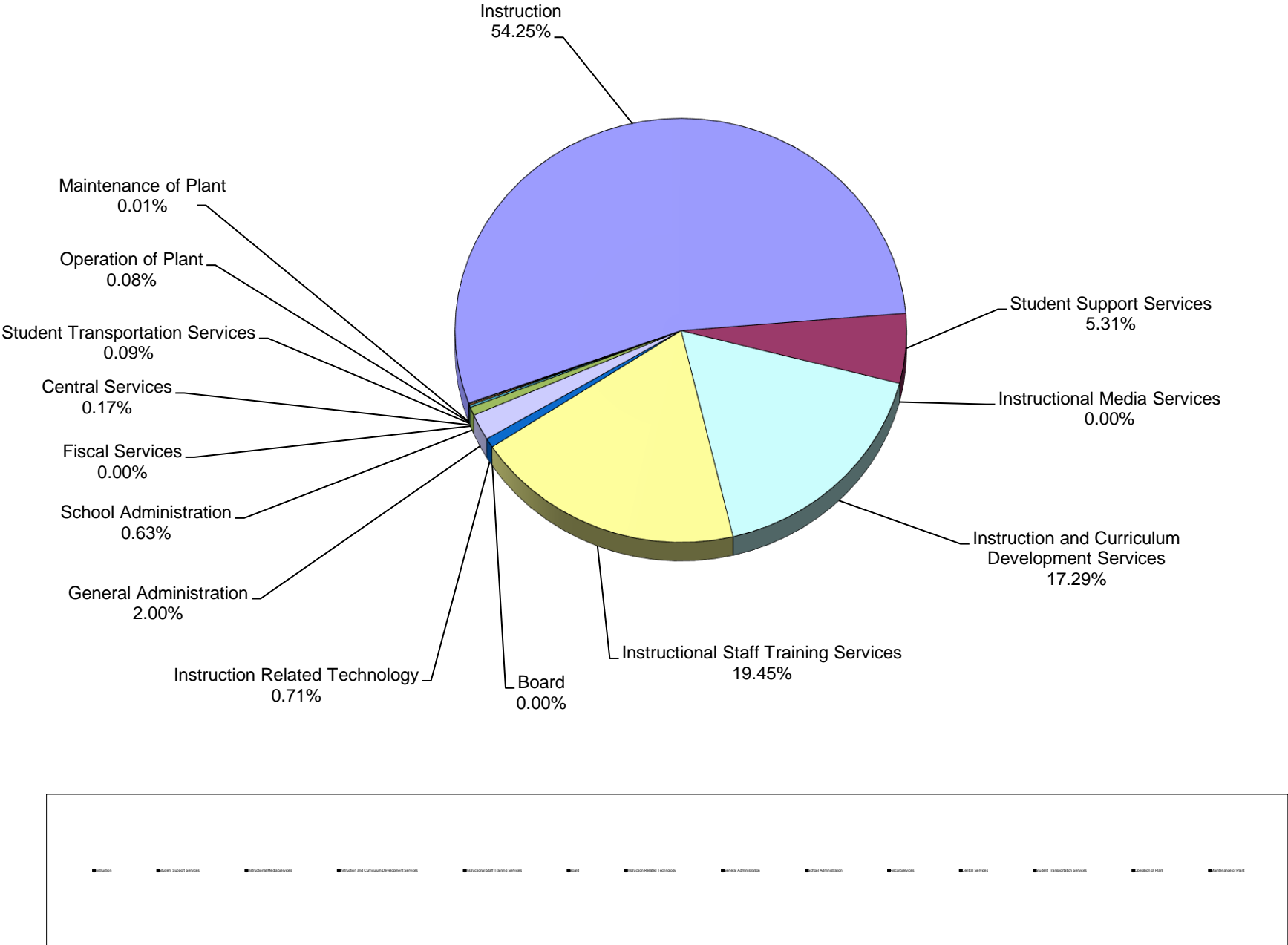
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2018
REVENUES						
Federal Direct						
Other Federal Direct	-	-	-	-		-
Pell	-	2,000,000	1,062,729	937,271	53%	484,476
Miscellaneous Federal Direct	-	80,201	25,914	54,287	32%	-
Total Federal Direct	-	2,080,201	1,088,643	991,558		484,476
Federal Through State						
Vocational Education Acts	-	763,498	122,269	641,229	16%	68,098
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	2,893,613	922,401	1,971,212	32%	-
Adult Migrant Ed Farmworkers	-	513,225	135,319	377,906	26%	86,702
Eng Lit & Civics Ed	-	88,987	38,679	50,308	43%	88,014
IDEA	13,351,479	13,781,937	2,289,308	11,492,629	17%	2,659,593
Elementary and Secondary Title I	12,334,404	15,601,128	4,411,448	11,189,680	28%	4,047,691
Language Instruction Title III	-	1,031,174	422,373	608,801	41%	340,484
Adult General Education	-	509,150	168,484	340,666	33%	72,083
21st Century Schools	-	1,034,341	185,997	848,344	18%	120,059
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	175,168	400,210	(225,042)	228%	551,583
English Language Acquisition	-	-	-	-		-
Total Federal Through State	25,685,883	36,392,221	9,096,488	27,295,733		8,034,307
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	-	-	-	-		-
TOTAL REVENUES	\$ 25,685,883	\$ 38,472,422	\$ 10,185,131	\$ 28,287,291	26%	\$ 8,518,783
EXPENDITURES						
Instruction	25,685,883	22,241,617	5,525,640	16,715,977	25%	4,523,418
Student Support Services	-	2,086,749	540,743	1,546,006	26%	429,750
Instructional Media Services	-	-	-	-		541
Instruction and Curriculum Development Services	-	5,932,832	1,761,025	4,171,807	30%	1,980,849
Instructional Staff Training Services	-	6,634,155	1,980,820	4,653,335	30%	1,403,681
Board	-	-	-	-		-
Instruction Related Technology	-	73,561	72,593	968	99%	-
General Administration	-	1,217,404	204,004	1,013,400	17%	113,886
School Administration	-	64,220	64,200	20	100%	64,690
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	48,189	-	48,189	0%	-
Food Services	-	-	-	-		-
Central Services	-	17,416	17,328	88	99%	146
Student Transportation Services	-	146,893	9,642	137,251	7%	1,763
Operation of Plant	-	7,911	7,911	-	100%	59
Maintenance of Plant	-	1,225	1,225	-	100%	-
Community Services	-	250	-	250	0%	-
TOTAL EXPENDITURES	\$ 25,685,883	\$ 38,472,422	\$ 10,185,131	\$ 28,287,291	26%	\$ 8,518,783
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

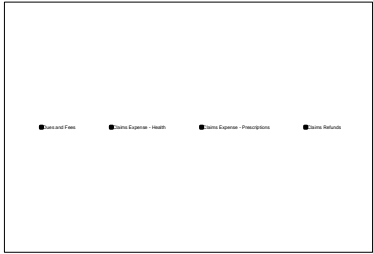
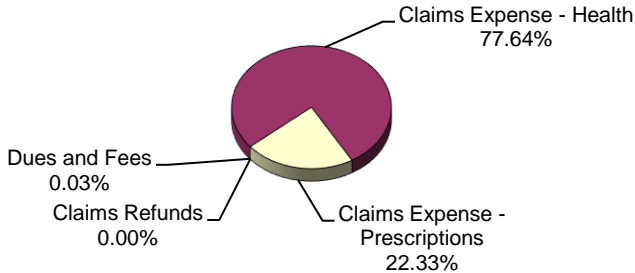
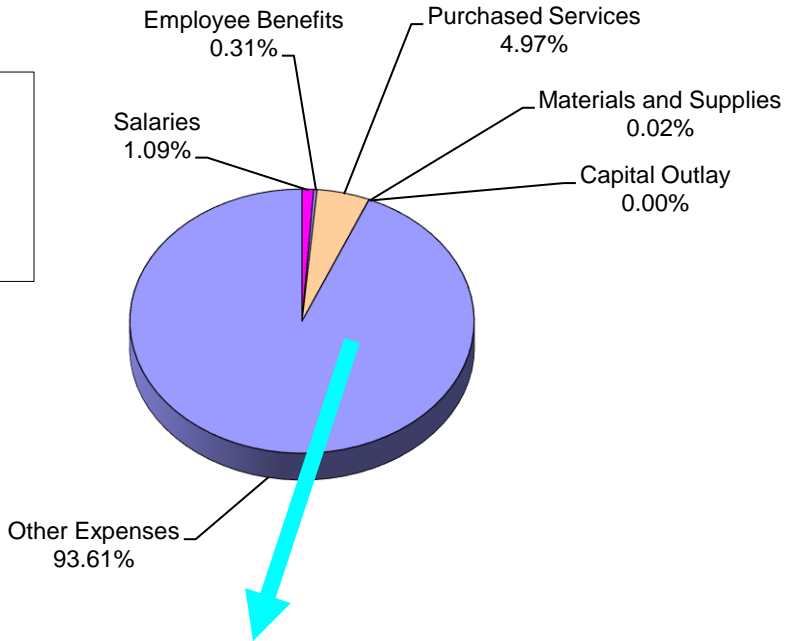
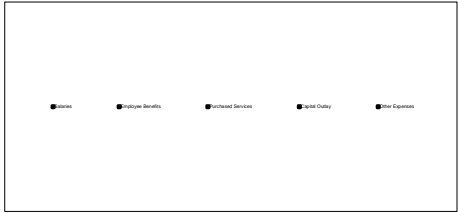
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 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	10,597,856	19,779,144	35%	7,854,002
Premium - Employee	-	13,136,000	3,535,809	9,600,191	27%	2,624,621
Premium - Retiree	-	3,000,000	454,141	2,545,859	15%	469,431
Premium - Leave/COBRA	-	245,000	87,276	157,724	36%	41,108
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	46,758,000	46,758,000	14,675,082	32,082,918		10,989,162
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 46,758,000	\$ 46,758,000	\$ 14,675,082	\$ 32,082,918	31%	\$ 10,989,162
EXPENDITURES						
Central Services						
Salaries		584,865	194,926	389,939	33%	180,583
Employee Benefits		176,864	55,259	121,605	31%	51,338
Purchased Services	5,158,772	4,279,093	888,856	3,390,237	21%	871,257
Materials and Supplies	-	17,950	3,827	14,123	21%	389
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	100,000	4,285	95,715	4%	17,774
Subs for ATD	-	-	-	-		-
Claims Expense - Health	42,101,466	28,328,766	13,009,357	15,319,409	46%	9,996,161
Claims Expense - Prescriptions	-	13,772,700	3,741,989	10,030,711	27%	2,697,217
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		-
Total Other Expenses	42,101,466	42,201,466	16,755,631	25,445,835		12,711,152
Total Central Services	47,260,238	47,260,238	17,898,499	29,361,739		13,814,719
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	\$ 17,898,499	\$ 50,216,197	26%	\$ 13,814,719
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (21,356,695)	\$ (21,356,695)	\$ (3,223,417)			\$ (2,825,557)
Beginning Fund Balance	21,356,695	21,356,695	21,356,695			19,928,214
Balance	\$ -	\$ -	\$ 18,133,278			\$ 17,102,657

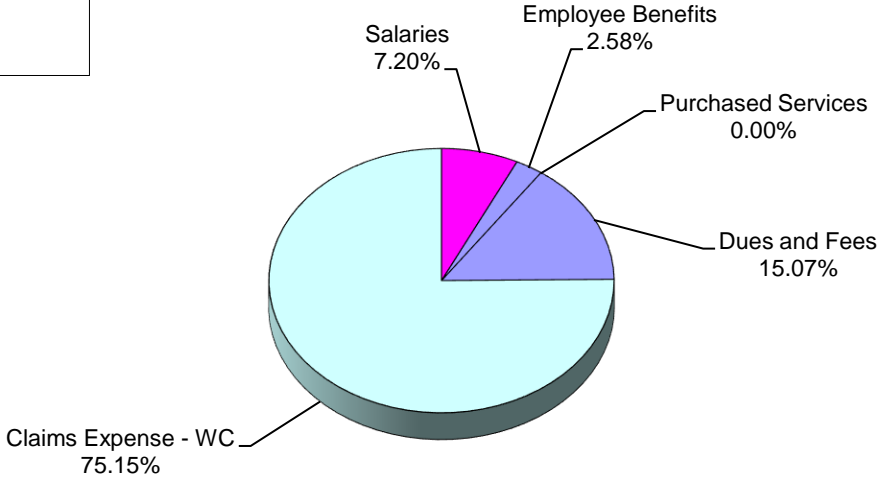
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2018
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	1,250,188	2,645,048	32%	1,006,253
Total Local	3,895,236	3,895,236	1,250,188	2,645,048		1,006,253
	\$ 3,895,236	\$ 3,895,236	\$ 1,250,188	\$ 2,645,048		\$ 1,006,253
EXPENDITURES						
Central Services						
Salaries	-	207,758	68,430	139,328	33%	61,677
Employee Benefits	-	62,826	24,479	38,347	39%	23,162
Purchased Services	1,412,594	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	692,010	143,151	548,859	21%	83,129
Claims Expense - Workers' Comp	2,720,940	2,720,940	713,947	2,006,993	26%	571,486
Claims Refund	-	-	-	-		-
	2,720,940	3,412,950	857,098	2,555,852		654,615
Total Central Services	4,133,534	4,133,534	950,007	3,183,527	23%	739,454
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	\$ 950,007	\$ 5,931,141		\$ 739,454
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,985,912)	\$ (2,985,912)	\$ 300,181			\$ 266,799
Beginning Fund Balance	2,985,912	2,985,912	2,985,912			1,780,179
Balance	\$ -	\$ -	\$ 3,286,093			\$ 2,046,978

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 October 31, 2019

	Original Budget	Current Budget	YTD as of October 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2018
REVENUES						
Miscellaneous Federal Direct						
Federal Direct	-	129,376	129,376	-		-
Total Federal Direct	-	129,376	129,376	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	440	440	-		3,250
Financial Aid Fees	-	209,630	209,630	-	100%	169,576
Other Miscellaneous Local Sources	-	114,937	114,937	-	100%	-
Total Local	0	325,007	325,007	0		172,826
TOTAL REVENUES	\$ -	\$ 454,383	\$ 454,383	\$ -		\$ 172,826
EXPENDITURES						
Instruction	308,882	760,975	215,960	545,015	28%	91,663
Student Support Services	13,721	14,161	-	14,161	0%	-
Central Services	15,586	17,436	440	16,996	3%	-
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	338,189	792,572	216,400	576,172		91,663
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 338,189	\$ 792,572	\$ 216,400	\$ 576,172	27%	\$ 91,663
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (338,189)	\$ (338,189)	\$ 237,983			\$ 81,163
Beginning Fund Balance	338,189	338,189	338,189			181,294
Balance	\$ -	\$ -	\$ 576,172			\$ 262,457

Expenditures by Function - Trust and Agency Funds

