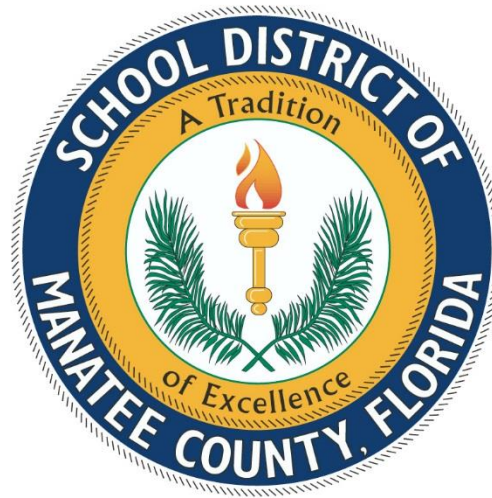


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING NOVEMBER 30, 2019

(UNAUDITED)

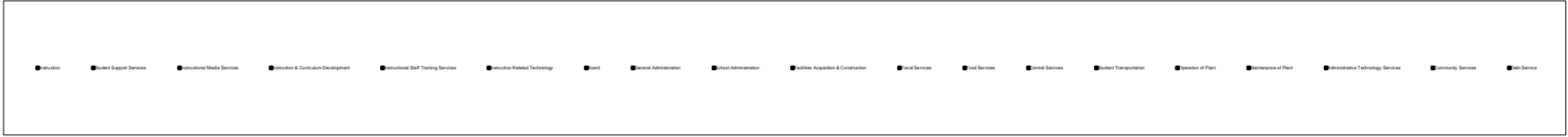
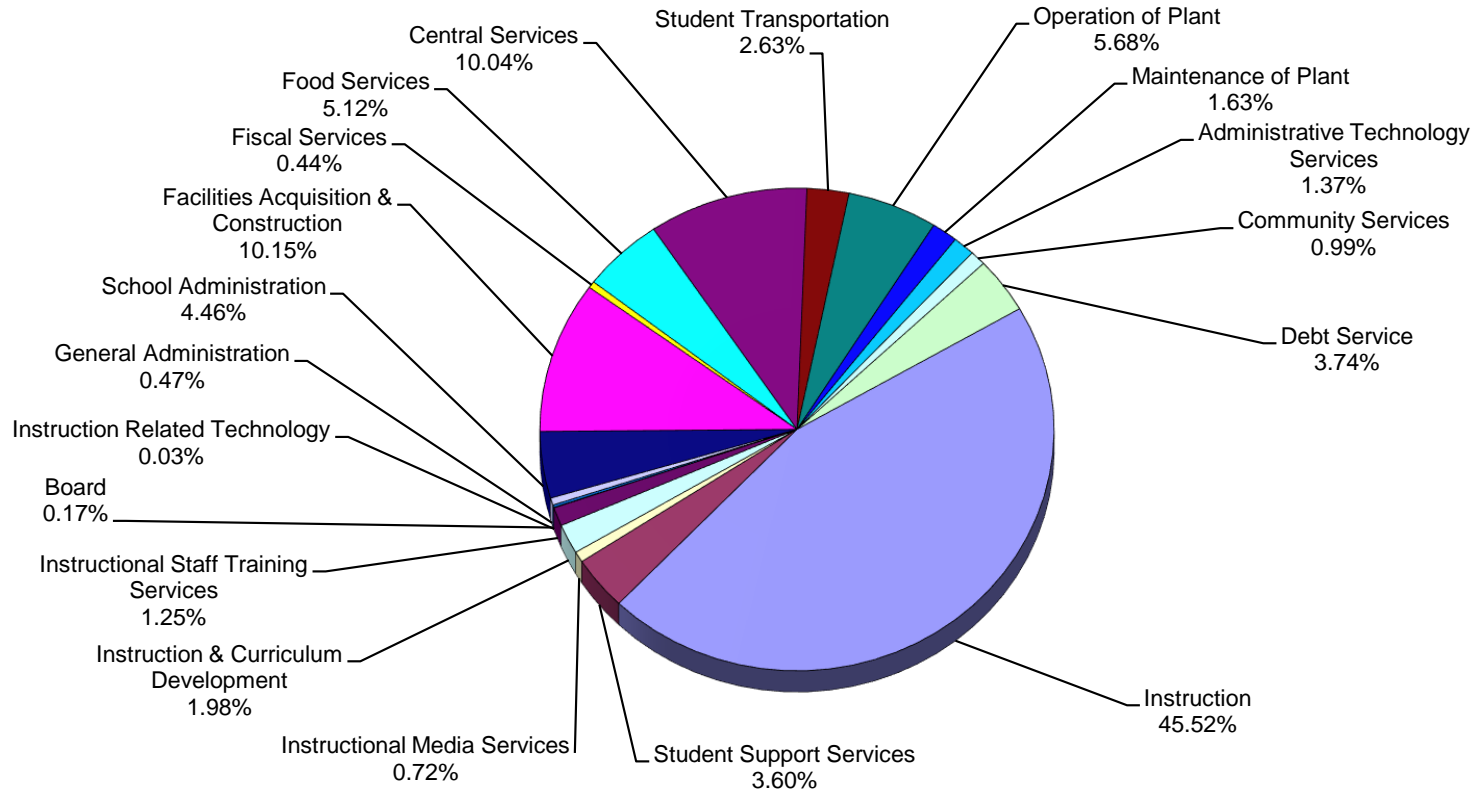
School Board of Manatee County
Combined Balance Sheet
As of November 30, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL November 2019	TOTAL November 2018
Assets									
Current Assets									
Cash	\$ 11,587,142	\$ 10,854,547	\$ 35,492,126	\$ -	\$ -	\$ 34,807,951	\$ 345,069	\$ 93,086,835	\$ 134,026,277
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,197,307	-	-	5,112	692,428	28,563	194,877	2,118,287	755,080
Due From/(To)	3,913,437	(127,922)	-	(2,324,106)	(1,461,409)	-	-	-	-
Inventory	566,107	-	-	412,915	-	-	-	979,022	940,135
Investments	4,223,920	73,036	11,559,314	5,769,725	-	-	-	21,625,995	8,923,163
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	6,400
Prepaid Expense	-	-	-	774,468	-	-	-	774,468	2,287,425
Due From Other Agencies	3,919,546	-	436,450	1,741,841	762,541	-	51,167	6,911,545	16,274,226
Total Assets	\$ 25,407,459	\$ 10,799,661	\$ 47,487,890	\$ 6,379,955	\$ (6,440)	\$ 34,836,514	\$ 591,113	\$ 125,496,152	\$ 163,212,706
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 9,995,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,995,542	\$ 8,947,989
Payroll Deductions & WH	5,490,880	-	-	-	(6,440)	-	-	5,484,440	8,449,755
Accounts Payable	5,477,147	5,250	952,498	1,964,645	-	5,701,820	1,935	14,103,295	10,076,389
Construction Payable	-	-	3,172	-	-	-	-	3,172	2,159,585
Retainage Payable	-	-	5,604,954	-	-	-	-	5,604,954	1,846,273
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	591	-	-	-	-	-	-	591	538
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	\$ 50,964,160	\$ 5,250	\$ 6,560,624	\$ 1,964,645	\$ (6,440)	\$ 12,949,177	\$ 1,935	\$ 72,439,351	\$ 59,136,833
Fund Equity									
Revenue Over Expenditures	\$ (60,322,978)	\$ 893,865	\$ (20,326,785)	\$ (2,621,096)	\$ -	\$ (2,455,270)	\$ 250,989	\$ (84,581,275)	\$ (95,318,329)
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	\$ (25,556,701)	\$ 10,794,411	\$ 40,927,266	\$ 4,415,310	\$ -	\$ 21,887,337	\$ 589,178	\$ 53,056,801	\$ 104,075,873
Total Liab & Fund Equity	\$ 25,407,459	\$ 10,799,661	\$ 47,487,890	\$ 6,379,955	\$ (6,440)	\$ 34,836,514	\$ 591,113	\$ 125,496,152	\$ 163,212,706

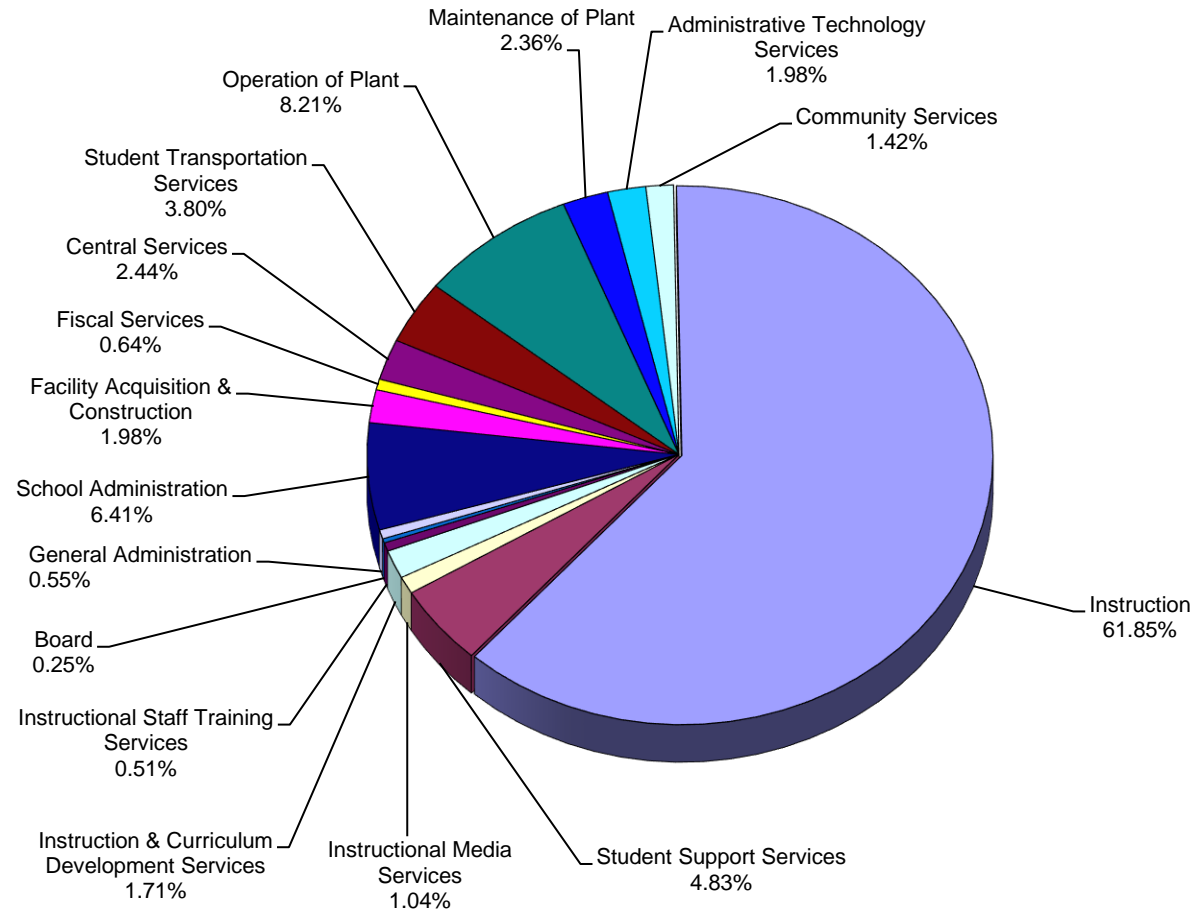
Combined Statement of Revenues and Expenditures
As of November 30, 2019

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL November 2019	TOTAL November 2018
Revenue									
Federal Direct	\$ 209,762	\$ 471,795	\$ -	\$ -	\$ 1,323,025	\$ -	\$ 135,253	\$ 2,139,835	\$ 1,726,748
Federal Through State	2,122,376	-	-	9,083,086	11,599,406	-	-	22,804,868	20,270,199
State	83,851,380	-	1,414,090	0	-	-	-	85,265,470	80,901,333
Local	33,302,374	211,175	22,853,371	2,331,636	-	20,426,784	370,139	79,495,479	68,693,605
Total Revenue	\$ 119,485,892	\$ 682,970	\$ 24,267,461	\$ 11,414,722	\$ 12,922,431	\$ 20,426,784	\$ 505,392	\$ 189,705,652	\$ 171,591,885
Expenditures									
Instruction	\$ 117,421,877	\$ -	\$ -	\$ -	\$ 7,172,418	\$ -	\$ 251,443	\$ 124,845,738	\$ 113,552,262
Student Support Services	9,170,422	-	-	-	691,896	-	-	9,862,318	8,279,881
Instructional Media Services	1,971,773	-	-	-	-	-	2,960	1,974,733	1,673,738
Instruction & Curriculum Development	3,249,186	-	-	-	2,180,061	-	-	5,429,247	5,280,915
Instructional Staff Training Services	977,540	-	-	-	2,439,340	-	-	3,416,880	2,845,778
Instruction Related Technology	430	-	-	-	77,765	-	-	78,195	444,753
Board	479,375	-	-	-	-	-	-	479,375	382,415
General Administration	1,040,036	-	-	-	259,552	-	-	1,299,588	712,868
School Administration	12,175,599	-	-	-	64,200	-	-	12,239,799	11,403,465
Facilities Acquisition & Construction	3,755,011	-	24,091,404	-	-	-	-	27,846,415	48,446,764
Fiscal Services	1,219,391	-	-	-	-	-	-	1,219,391	1,115,062
Food Services	-	-	-	14,035,818	-	-	-	14,035,818	10,986,141
Central Services	4,634,428	-	-	-	18,107	22,882,054	-	27,534,589	23,285,229
Student Transportation	7,217,311	-	-	-	9,956	-	-	7,227,267	5,908,651
Operation of Plant	15,580,737	-	-	-	7,911	-	-	15,588,648	13,467,549
Maintenance of Plant	4,475,883	-	-	-	1,225	-	-	4,477,108	3,969,842
Administrative Technology Services	3,764,209	-	-	-	-	-	-	3,764,209	2,912,622
Community Services	2,704,996	-	-	-	-	-	-	2,704,996	2,206,479
Debt Service	17,800	10,080,155	164,658	-	-	-	-	10,262,613	12,058,997
Total Expenditures	\$ 189,856,004	\$ 10,080,155	\$ 24,256,062	\$ 14,035,818	\$ 12,922,431	\$ 22,882,054	\$ 254,403	\$ 274,286,927	\$ 268,933,411
Excess (Deficiency) of Revenue over Expenditures	\$ (70,370,112)	\$ (9,397,185)	\$ 11,399	\$ (2,621,096)	\$ -	\$ (2,455,270)	\$ 250,989	\$ (84,581,275)	\$ (97,341,526)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	10,047,134	10,291,050	-	-	-	-	-	20,338,184	14,946,559
Transfers Out	-	-	(20,338,184)	-	-	-	-	(20,338,184)	(14,946,559)
Total Other Financing Sources (Uses)	\$ 10,047,134	\$ 10,291,050	\$ (20,338,184)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,197
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (60,322,978)	\$ 893,865	\$ (20,326,785)	\$ (2,621,096)	\$ -	\$ (2,455,270)	\$ 250,989	\$ (84,581,275)	\$ (95,318,329)

Expenditures by Function - All Funds



Expenditures by Function - General Fund



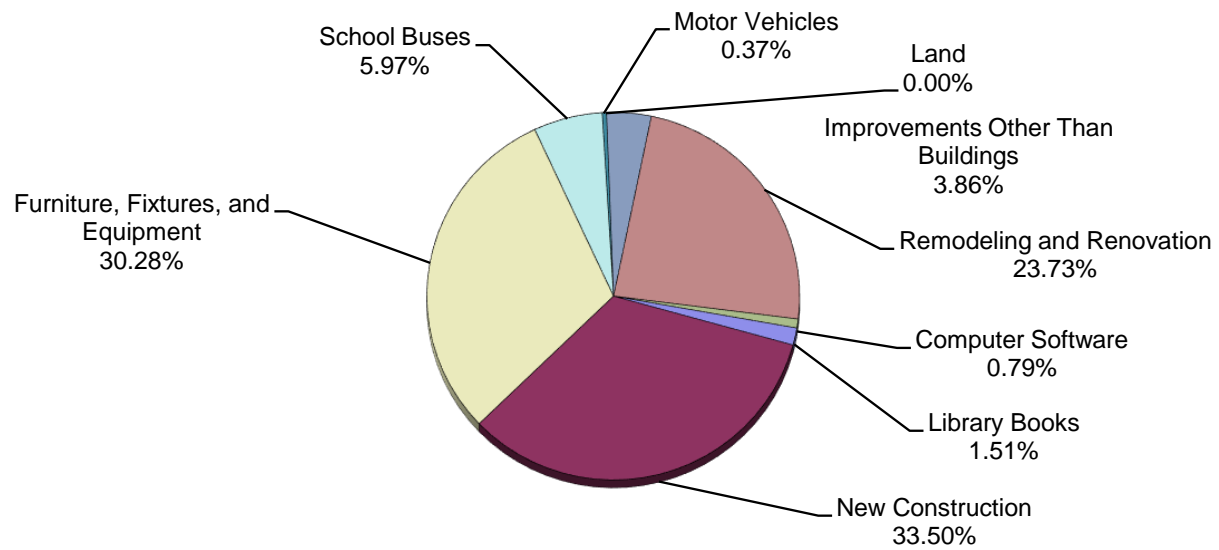
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of November 30, 2019

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2018
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	945,000	945,000	471,795	473,205	50%	471,752
Total Federal Direct	945,000	945,000	471,795	473,205		471,752
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	-	42,503	42,503	-	100%	127,326
Net Incr/Decr in the Fair Value of Investments	-	168,672	168,672	-	100%	-
Total Local	-	211,175	211,175	-		127,326
Transfers In						
From Capital Project Funds	29,755,558	29,758,149	10,291,050	19,467,099	35%	10,292,108
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,755,558	29,758,149	10,291,050	19,467,099		10,292,108
TOTAL REVENUES	\$ 31,366,558	\$ 31,580,324	\$ 10,974,020	\$ 20,606,304	35%	\$ 10,891,186
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%	4,383,194
Dues and Fees	16,062	19,798	5,250	14,548	27%	7,363
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,302,218	31,305,954	10,080,155	21,225,799		11,911,557
Appropriations						
Unappropriated Fund Balance	9,964,886	10,174,916	-	10,174,916		-
Total Appropriations	9,964,886	10,174,916	-	10,174,916		-
TOTAL EXPENDITURES	\$ 41,267,104	\$ 41,480,870	\$ 10,080,155	\$ 31,400,715	24%	\$ 11,911,557
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,900,546)	\$ (9,900,546)	\$ 893,865			\$ (1,020,371)
Beginning Fund Balance	9,900,546	9,900,546	9,900,546			10,034,529
Balance	\$ -	\$ -	\$ 10,794,411			\$ 9,014,158

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

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 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%	690,873
Charter School Cap Outlay PECO	3,500,000	3,500,000	1,394,225	2,105,775	40%	1,231,530
Other Miscellaneous State Revenue	95,000	95,000	19,865	75,135	21%	40,549
Total State	5,535,000	5,945,000	1,414,090	4,530,910		1,962,952
Local						
District Capital Taxes	60,091,897	60,091,897	6,659,981	53,431,916	11%	5,547,215
Local Sales Tax	32,373,512	32,373,512	9,334,703	23,038,809	29%	9,294,716
Interest on Investments	200,000	519,742	319,742	200,000	62%	852,035
Other Miscellaneous Local Sources	-	39,791	39,791	-	100%	-
Impact Fees	15,500,000	15,500,000	6,499,154	9,000,846	42%	4,014,489
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	108,165,409	108,524,942	22,853,371	85,671,571		19,708,455
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	\$ 114,469,942	\$ 24,267,461	\$ 90,202,481	21%	\$ 23,694,604
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	369,412	369,412	363,024	6,388	98%	-
Audio Visual Materials	-	-	-	-	-	-
New Construction	39,373,188	42,910,732	8,071,145	34,839,587	19%	32,854,000
Furniture, Fixtures, and Equipment	14,281,698	14,379,025	7,293,681	7,085,344	51%	1,448,386
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	88,271	626,079	12%	247,007
Land	-	-	-	-	-	104,024
Improvements Other Than Buildings	3,889,244	4,009,848	930,949	3,078,899	23%	486,926
Remodeling and Renovation	35,666,550	29,937,594	5,716,835	24,220,759	19%	6,815,959
Computer Software	203,999	240,136	189,803	50,333	79%	2,276,504
Total Facility Acquisition & Construction	97,436,137	95,498,793	24,091,404	71,407,389		44,899,880
Debt Service						
Principal	557,881	557,881	139,488	418,393	25%	119,321
Interest	-	90,350	25,170	65,180	28%	12,690
Dues and Fees	90,350	-	-	-	-	-
Total Debt Service	648,231	648,231	164,658	483,573		132,011
Transfers Out						
To General Fund	18,165,287	18,341,504	10,047,134	8,294,370	55%	4,654,451
To Debt Service	29,755,558	29,758,149	10,291,050	19,467,099	35%	10,292,108
Total Transfers Out	47,920,845	48,099,653	20,338,184	27,761,469		14,946,559
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	28,949,247	31,477,316	-	31,477,316	-	-
Total Appropriations	28,949,247	31,477,316	-	31,477,316	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 174,954,460	\$ 175,723,993	\$ 44,594,246	\$ 131,129,747	25%	\$ 59,978,450
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (61,254,051)	\$ (61,254,051)	\$ (20,326,785)			\$ (36,283,846)
Beginning Fund Balance	61,254,051	61,254,051	61,254,051			129,225,234
Balance	\$ -	\$ -	\$ 40,927,266			\$ 92,941,388

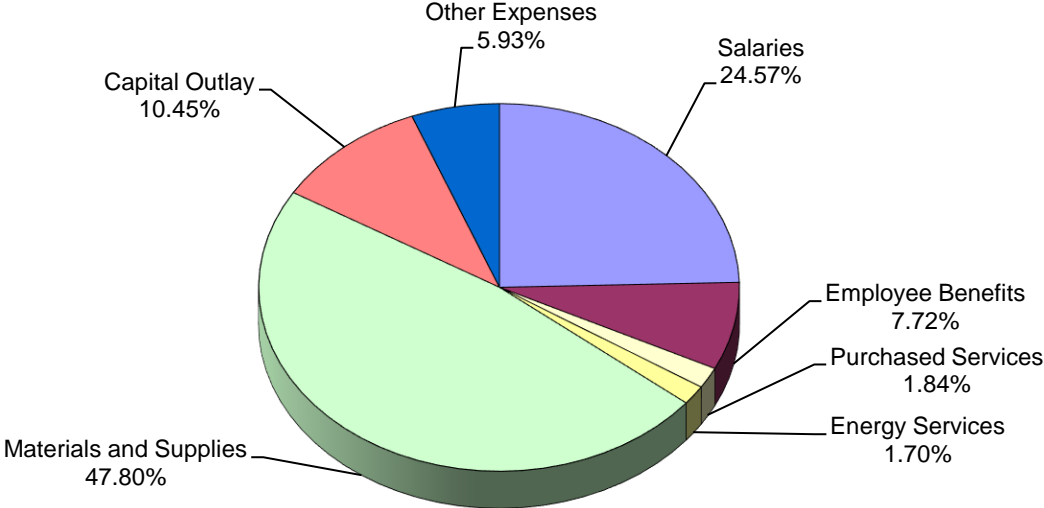
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2018
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	480,000	570,437	90,437	480,000	16%	114,118
School Lunch Reimbursement	15,050,000	15,050,000	5,843,609	9,206,391	39%	5,579,665
School Breakfast Reimbursement	5,640,000	5,640,000	2,102,312	3,537,688	37%	2,002,888
After-School Snack Reimbursement	375,000	375,000	136,069	238,931	36%	135,196
School Supper Reimbursement	375,000	375,000	193,971	181,029	52%	155,232
USDA Donated Commodities	1,879,453	1,879,453	-	1,879,453	0%	-
Cash in Lieu of Donated	27,500	27,500	13,510	13,990	49%	11,021
Summer Food Service Program	670,000	670,000	698,678	(28,678)	104%	615,372
Other Food Service Revenue	-	-	4,500	(4,500)		-
Total Federal Through State	24,496,953	24,587,390	9,083,086	15,504,304		8,613,492
State						
School Breakfast Supplement	146,281	146,281	-	146,281	0%	67,751
School Lunch Supplement	171,629	171,629	-	171,629	0%	82,358
Other Miscellaneous State	-	-	-	-		-
Total State	317,910	317,910	-	317,910		150,109
Local						
Interest on Investments	65,000	65,000	130,882	(65,882)	201%	14,697
Student Lunches	3,066,000	3,066,000	1,319,629	1,746,371	43%	1,163,364
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	206,400	206,400	64,109	142,291	31%	77,109
Student/Adult Ala Carte	1,902,500	1,902,500	767,952	1,134,548	40%	756,542
Catering/Special	48,000	48,000	7,149	40,851	15%	14,993
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(458)	458		(1,262)
Other Miscellaneous Local Sources	200,000	200,000	79,730	120,270	40%	74,380
Refund of Prior Year Expense	-	-	(37,357)	37,357		-
Total Local	5,487,900	5,487,900	2,331,636	3,156,264		2,099,823
TOTAL REVENUES	\$ 30,302,763	\$ 30,393,200	\$ 11,414,722	\$ 18,978,478	38%	\$ 10,863,424
EXPENDITURES						
Food Service						
Salaries	10,353,890	8,010,675	3,448,060	4,562,615	43%	3,007,959
Employee Benefits	-	2,353,266	1,083,158	1,270,108	46%	944,114
Purchased Services	-	768,821	258,345	510,476	34%	184,003
Energy Services	4,353,978	615,436	238,366	377,070	39%	163,139
Materials and Supplies	14,606,838	15,778,253	6,709,375	9,068,878	43%	5,527,949
Capital Outlay	1,971,140	3,120,373	1,466,740	1,653,633	47%	333,112
Other Expenses	-	1,875,543	831,774	1,043,769	44%	770,692
Total Food Service	31,285,846	32,522,367	14,035,818	18,486,549		10,930,968
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	6,053,323	4,907,239	-	4,907,239	0%	-
Total Appropriations	6,053,323	4,907,239	-	4,907,239		-
TOTAL EXPENDITURES	\$ 37,339,169	\$ 37,429,606	\$ 14,035,818	\$ 23,393,788	37%	\$ 10,930,968
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,036,406)	\$ (7,036,406)	\$ (2,621,096)			\$ (67,544)
Beginning Fund Balance	7,036,406	7,036,406	7,036,406			8,003,926
Balance	\$ -	\$ -	\$ 4,415,310			\$ 7,936,382

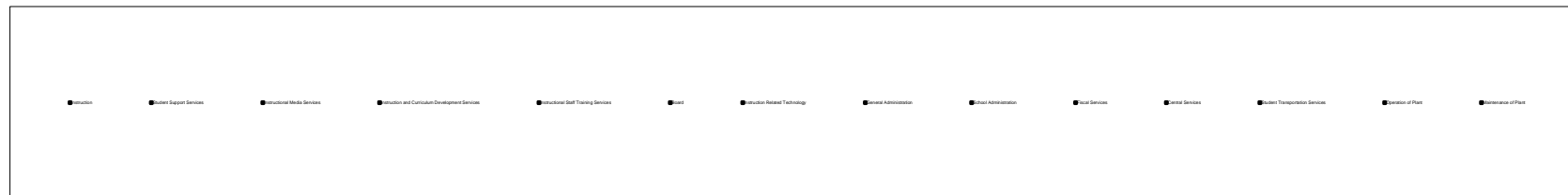
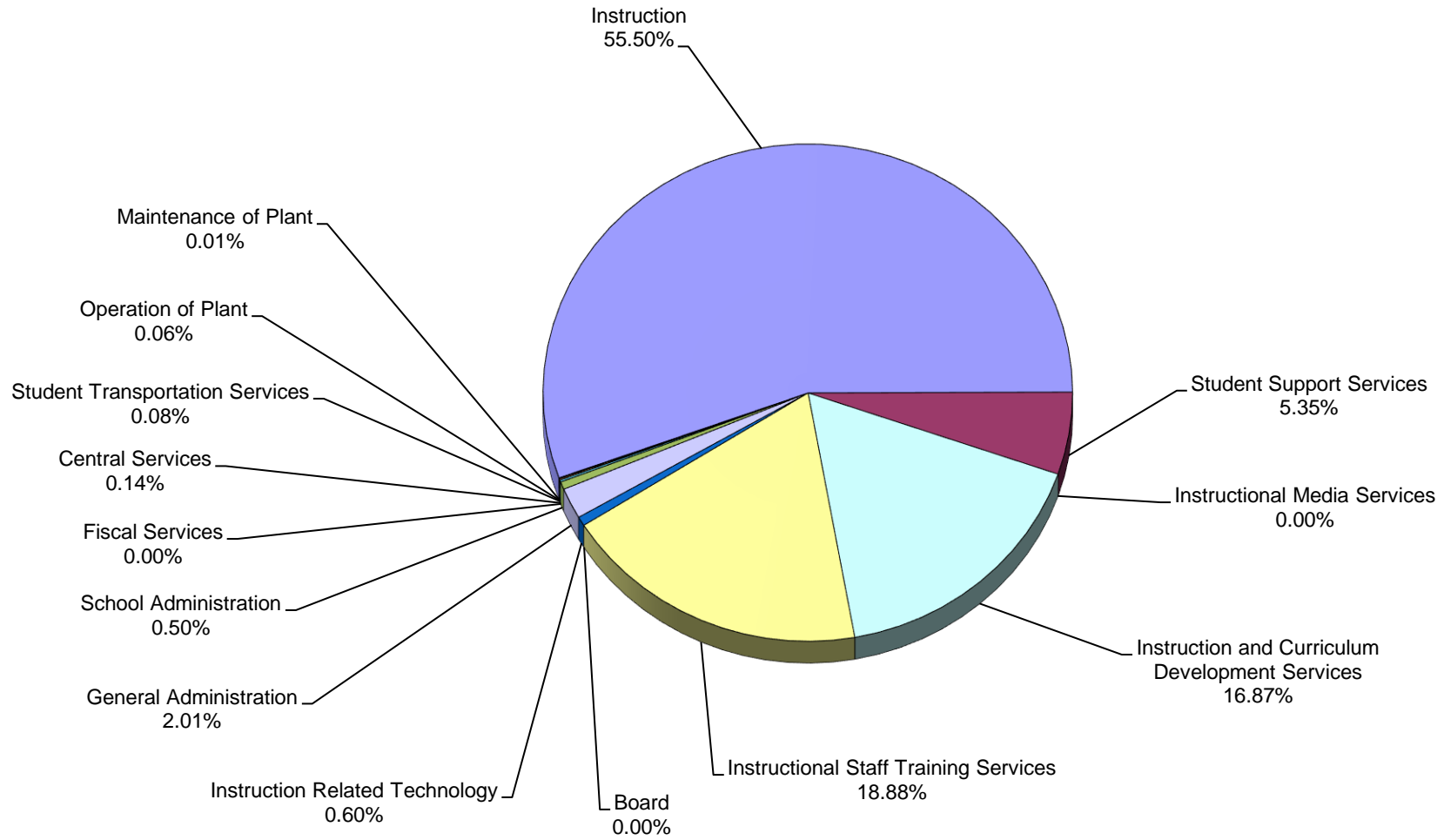
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2018
REVENUES						
Federal Direct						
Other Federal Direct	-	-	-	-		-
Pell	-	2,000,000	1,288,436	711,564	64%	975,933
Miscellaneous Federal Direct	-	80,201	34,589	45,612	43%	-
Total Federal Direct	-	2,080,201	1,323,025	757,176		975,933
Federal Through State						
Vocational Education Acts	-	763,498	148,627	614,871	19%	68,098
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	2,893,613	1,145,894	1,747,719	40%	-
Adult Migrant Ed Farmworkers	-	513,225	160,463	352,762	31%	86,702
Eng Lit & Civics Ed	-	88,987	46,238	42,749	52%	88,014
IDEA	13,351,479	13,781,937	3,051,841	10,730,096	22%	3,518,018
Elementary and Secondary Title I	12,334,404	15,601,128	5,591,860	10,009,268	36%	5,824,289
Language Instruction Title III	-	1,031,174	492,975	538,199	48%	430,590
Adult General Education	-	509,150	220,124	289,026	43%	72,083
21st Century Schools	-	1,034,341	331,036	703,305	32%	120,059
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	175,168	410,348	(235,180)	234%	940,673
English Language Acquisition	-	-	-	-		-
Total Federal Through State	25,685,883	36,392,221	11,599,406	24,792,815		11,148,526
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	-	-	-	-		-
TOTAL REVENUES	\$ 25,685,883	\$ 38,472,422	\$ 12,922,431	\$ 25,549,991	34%	\$ 12,124,459
EXPENDITURES						
Instruction	25,685,883	22,391,027	7,172,418	15,218,609	32%	6,307,460
Student Support Services	-	2,068,958	691,896	1,377,062	33%	611,456
Instructional Media Services	-	-	-	-		541
Instruction and Curriculum Development Services	-	5,939,462	2,180,061	3,759,401	37%	2,767,052
Instructional Staff Training Services	-	6,499,831	2,439,340	4,060,491	38%	2,241,447
Board	-	-	-	-		-
Instruction Related Technology	-	83,561	77,765	5,796	93%	-
General Administration	-	1,186,448	259,552	926,896	22%	113,886
School Administration	-	70,220	64,200	6,020	91%	80,649
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	48,189	-	48,189	0%	-
Food Services	-	-	-	-		-
Central Services	-	20,510	18,107	2,403	88%	146
Student Transportation Services	-	154,830	9,956	144,874	6%	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	\$ 12,922,431	\$ 25,549,991	34%	\$ 12,124,459
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

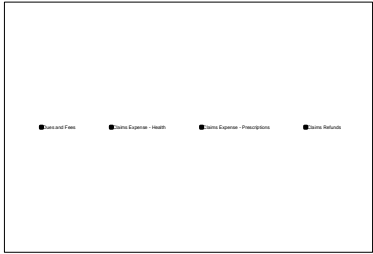
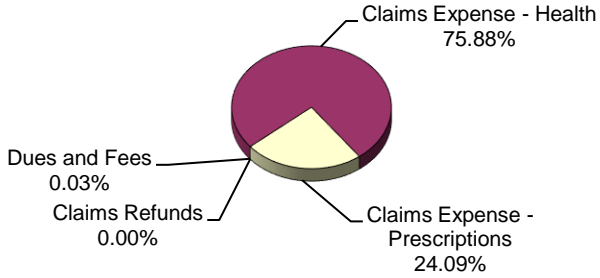
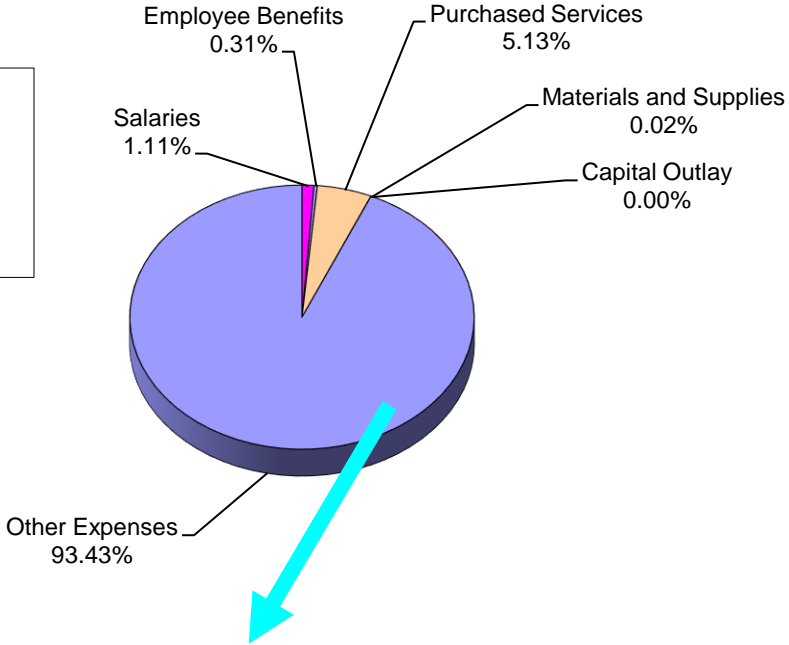
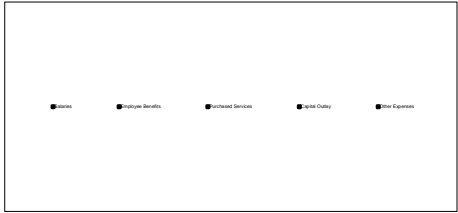
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 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	13,568,744	16,808,256	45%	11,538,318
Premium - Employee	-	13,136,000	4,516,974	8,619,026	34%	3,881,805
Premium - Retiree	-	3,000,000	547,792	2,452,208	18%	1,124,203
Premium - Leave/COBRA	-	245,000	100,414	144,586	41%	109,463
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	110,711	(110,711)		-
Total Local	46,758,000	46,758,000	18,844,635	28,024,076		16,653,789
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 46,758,000	\$ 46,758,000	\$ 18,844,635	\$ 28,024,076	40%	\$ 16,653,789
EXPENDITURES						
Central Services						
Salaries		584,865	242,646	342,219	41%	231,719
Employee Benefits		176,864	68,441	108,423	39%	65,780
Purchased Services	5,158,772	4,279,093	1,116,954	3,162,139	26%	911,120
Materials and Supplies	-	17,950	3,827	14,123	21%	389
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	100,000	5,756	94,244	6%	17,774
Subs for ATD	-	-	-	-		-
Claims Expense - Health	42,101,466	28,328,766	15,443,862	12,884,904	55%	12,494,318
Claims Expense - Prescriptions	-	13,772,700	4,903,447	8,869,253	36%	4,317,638
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		(9,416)
Total Other Expenses	42,101,466	42,201,466	20,353,065	21,848,401		16,820,314
Total Central Services	47,260,238	47,260,238	21,784,933	25,475,305		18,029,322
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	\$ 21,784,933	\$ 46,329,763	32%	\$ 18,029,322
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (21,356,695)	\$ (21,356,695)	\$ (2,940,298)			\$ (1,375,533)
Beginning Fund Balance	21,356,695	21,356,695	21,356,695			19,928,214
Balance	\$ -	\$ -	\$ 18,416,397			\$ 18,552,681

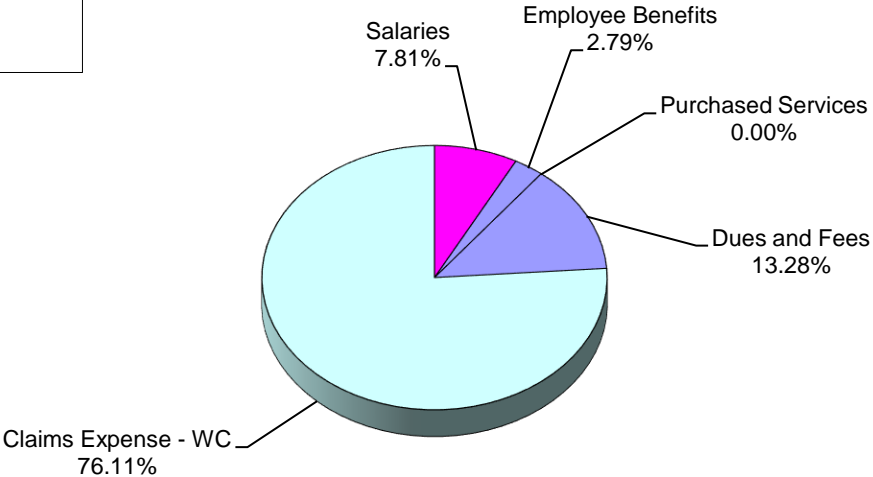
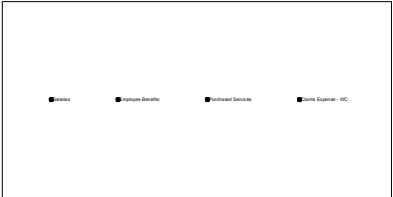
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2018
REVENUES						
Local						
Premium - Employer	3,895,236	3,895,236	1,582,149	2,313,087	41%	1,458,870
Total Local	3,895,236	3,895,236	1,582,149	2,313,087		1,458,870
	\$ 3,895,236	\$ 3,895,236	\$ 1,582,149	\$ 2,313,087		\$ 1,458,870
EXPENDITURES						
Central Services						
Salaries	-	207,758	85,728	122,030	41%	78,639
Employee Benefits	-	62,826	30,635	32,191	49%	30,006
Purchased Services	1,412,594	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	692,010	145,701	546,309	21%	83,629
Claims Expense - Workers' Comp	2,720,940	2,720,940	835,057	1,885,883	31%	759,317
Claims Refund	-	-	-	-		-
	2,720,940	3,412,950	980,758	2,432,192		842,946
Total Central Services	4,133,534	4,133,534	1,097,121	3,036,413	27%	951,591
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	\$ 1,097,121	\$ 5,784,027		\$ 951,591
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,985,912)	\$ (2,985,912)	\$ 485,028			\$ 507,279
Beginning Fund Balance	2,985,912	2,985,912	2,985,912			1,780,179
Balance	\$ -	\$ -	\$ 3,470,940			\$ 2,287,458

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 November 30, 2019

	Original Budget	Current Budget	YTD as of November 2019	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of November 2018
REVENUES						
Miscellaneous Federal Direct						
Federal Direct	-	129,376	135,253	(5,877)		
Total Federal Direct	-	129,376	135,253	(5,877)		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	940	940	-		3,250
Financial Aid Fees	-	229,137	229,017	120	100%	201,725
Other Miscellaneous Local Sources	-	140,182	140,182	-	100%	-
Total Local	0	370,259	370,139	120		204,975
TOTAL REVENUES	\$ -	\$ 499,635	\$ 505,392	\$ (5,757)		\$ 204,975
EXPENDITURES						
Instruction	308,882	805,727	251,443	554,284	31%	152,315
Student Support Services	13,721	14,661	-	14,661	0%	-
Central Services	15,586	17,436	2,960	14,476	17%	-
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	338,189	837,824	254,403	583,421		152,315
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 338,189	\$ 837,824	\$ 254,403	\$ 583,421	30%	\$ 152,315
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (338,189)	\$ (338,189)	\$ 250,989			\$ 52,660
Beginning Fund Balance	338,189	338,189	338,189			181,294
Balance	\$ -	\$ -	\$ 589,178			\$ 233,954

Expenditures by Function - Trust and Agency Funds

