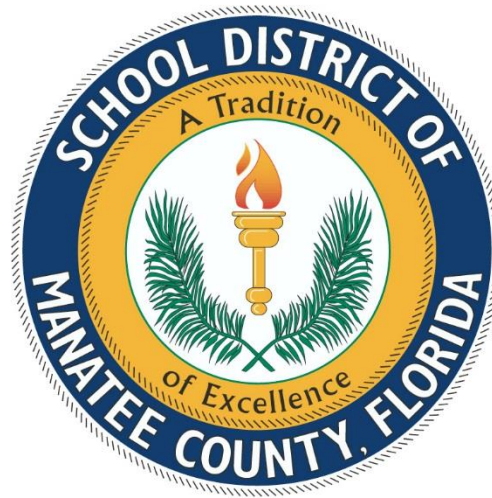


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2017

(UNAUDITED)

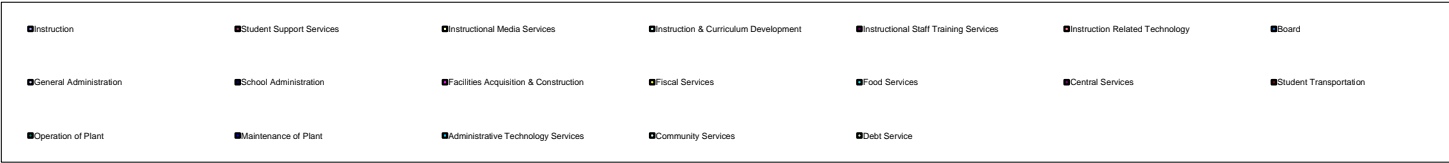
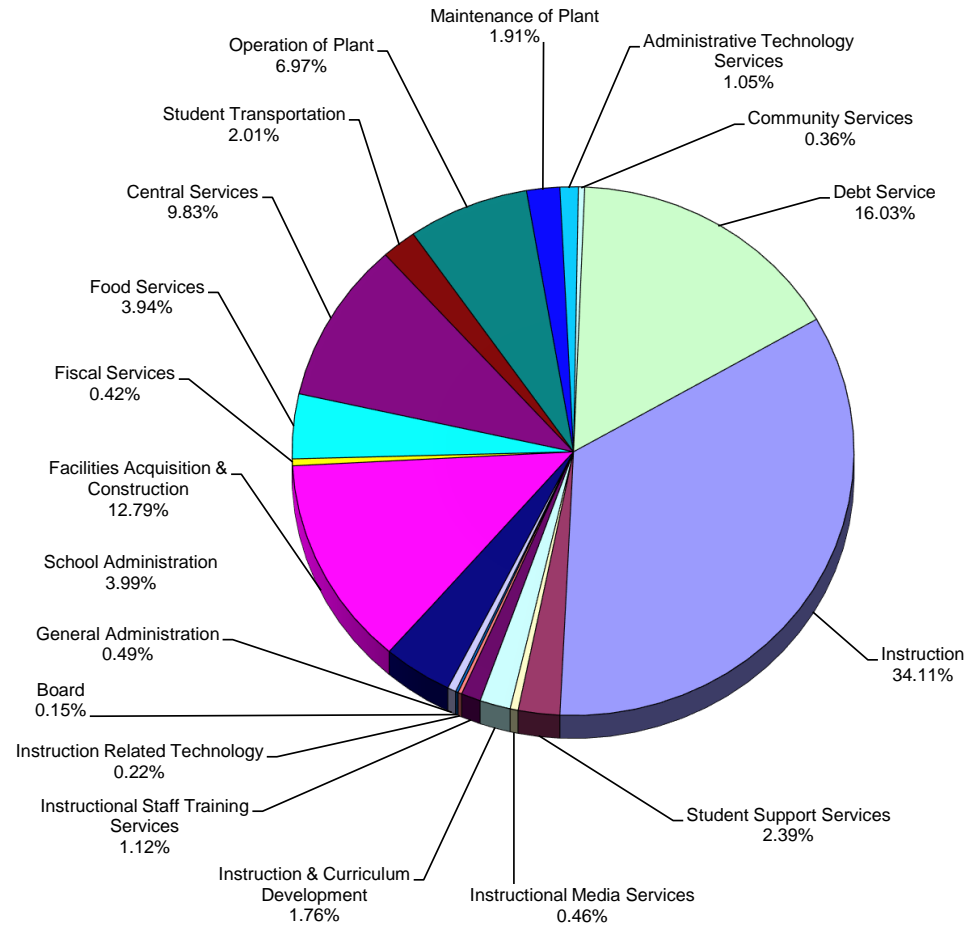
School Board of Manatee County
 Combined Balance Sheet
 As of September 30, 2017

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2017	TOTAL September 2016
Assets									
Current Assets									
Cash	\$ 23,873,273	\$ 11,144,838	\$ 146,283,333	\$ 4,274,675	\$ -	\$ 24,889,868	\$ 3,270,249	\$ 213,736,236	\$ 59,631,660
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	521,004	-	-	1,876,476	6,953	7,930	-	2,412,363	2,569,338
Due From/(To)	3,496,882	(2,012,021)	-	-	(1,484,861)	-	-	-	-
Inventory	683,845	-	-	249,307	-	-	-	933,152	987,584
Investments	3,586,232	584,259	4,961,291	583,332	-	-	103,149	9,818,263	17,619,528
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	57,901	-	-	-	57,901	-
Due From Other Agencies	775,782	-	-	-	1,593,646	-	26,695	2,396,123	2,879,277
Total Assets	\$ 32,937,018	\$ 9,717,076	\$ 151,244,624	\$ 7,041,691	\$ 115,738	\$ 24,897,798	\$ 3,400,093	\$ 229,354,038	\$ 83,687,387
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,643
Payroll Deductions & WH	1,832,278	-	-	-	-	-	-	1,832,278	2,304,924
Accounts Payable	2,029,572	-	12,383	805,560	115,738	2,203,427	3,275,672	8,442,352	6,052,130
Construction Payable	-	-	-	-	-	-	-	-	243,221
Retainage Payable	-	-	1,216,551	-	-	-	-	1,216,551	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	14,283	-	-	-	-	-	14,283	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	182	-	-	-	-	-	-	182	420
Estimated Unpaid Claims	-	-	-	-	-	8,350,114	-	8,350,114	8,906,915
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	15,000,000	-	-	-	-	-	-	15,000,000	28,000,000
Deferred Revenue	-	-	-	-	-	-	-	-	(74,515)
Total Liabilities	\$ 18,862,032	\$ 14,283	\$ 1,228,934	\$ 805,560	\$ 115,738	\$ 10,553,541	\$ 3,275,672	\$ 34,855,760	\$ 45,434,738
Fund Equity									
Revenue Over Expenditures	\$ (11,487,088)	\$ 853,457	\$ (31,999,688)	\$ (1,676,595)	\$ -	\$ (2,883,312)	\$ (6,536)	\$ (47,199,762)	\$ (40,031,811)
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	-
Inventories	680,710	-	-	249,307	-	-	-	930,017	1,038,388
Restricted									
State Required Carryover	4,314,988	-	-	-	-	-	-	4,314,988	1,780,584
Food Services	-	-	-	7,663,419	-	-	-	7,663,419	6,837,853
Debt Service	-	8,849,336	-	-	-	-	-	8,849,336	7,730,041
Capital Projects	-	-	182,015,378	-	-	-	-	182,015,378	32,372,982
Other Purposes	2,444,818	-	-	-	-	17,227,569	130,957	19,803,344	15,109,964
Assigned									
Encumbrances	5,294,697	-	-	-	-	-	-	5,294,697	4,815,340
Unassigned	12,826,861	-	-	-	-	-	-	12,826,861	8,599,308
Total Fund Equity	\$ 14,074,986	\$ 9,702,793	\$ 150,015,690	\$ 6,236,131	\$ -	\$ 14,344,257	\$ 124,421	\$ 194,498,278	\$ 38,252,649
Total Liab & Fund Equity	\$ 32,937,018	\$ 9,717,076	\$ 151,244,624	\$ 7,041,691	\$ 115,738	\$ 24,897,798	\$ 3,400,093	\$ 229,354,038	\$ 83,687,387

Combined Statement of Revenues and Expenditures
As of September 30, 2017

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2017	TOTAL September 2016
Revenue									
Federal Direct	\$ 72,159	\$ 468,274	\$ -	\$ -	\$ 217,012	\$ -	\$ -	\$ 757,445	\$ 150,559
Federal Through State	45,645	-	-	2,413,586	4,480,592	-	-	6,939,823	6,356,369
State	46,504,175	-	270,282	0	-	-	-	46,774,457	45,923,168
Local	3,345,153	8,661	6,663,230	633,670	-	7,348,078	58,112	18,056,904	16,058,482
Total Revenue	\$ 49,967,132	\$ 476,935	\$ 6,933,512	\$ 3,047,256	\$ 4,697,604	\$ 7,348,078	\$ 58,112	\$ 72,528,629	\$ 68,488,578
Expenditures									
Instruction	\$ 38,687,522	\$ -	\$ -	\$ -	\$ 2,143,594	\$ -	\$ 63,750	\$ 40,894,866	\$ 39,473,208
Student Support Services	2,570,789	-	-	-	290,000	-	19	2,860,808	2,700,467
Instructional Media Services	549,920	-	-	-	-	-	879	550,799	567,633
Instruction & Curriculum Development	1,124,481	-	-	-	991,751	-	-	2,116,232	2,223,484
Instructional Staff Training Services	378,034	-	-	-	969,859	-	-	1,347,893	973,793
Instruction Related Technology	264,380	-	-	-	-	-	-	264,380	311,621
Board	181,807	-	-	-	-	-	-	181,807	139,581
General Administration	320,133	-	-	-	266,009	-	-	586,142	411,014
School Administration	4,759,895	-	-	-	29,545	-	-	4,789,440	4,645,035
Facilities Acquisition & Construction	474,616	-	14,866,172	-	-	-	-	15,340,788	8,433,040
Fiscal Services	498,993	-	-	-	-	-	-	498,993	437,854
Food Services	-	-	-	4,723,851	-	-	-	4,723,851	4,833,805
Central Services	1,546,159	-	-	-	4,235	10,231,390	-	11,781,784	13,282,782
Student Transportation	2,404,669	-	-	-	2,611	-	-	2,407,280	2,435,434
Operation of Plant	8,358,859	-	-	-	-	-	-	8,358,859	8,448,527
Maintenance of Plant	2,285,653	-	-	-	-	-	-	2,285,653	2,337,348
Administrative Technology Services	1,258,331	-	-	-	-	-	-	1,258,331	1,354,763
Community Services	431,724	-	-	-	-	-	-	431,724	417,474
Debt Service	15,000	19,208,122	-	-	-	-	-	19,223,122	15,343,932
Total Expenditures	\$ 66,110,965	\$ 19,208,122	\$ 14,866,172	\$ 4,723,851	\$ 4,697,604	\$ 10,231,390	\$ 64,648	\$ 119,902,752	\$ 108,770,795
Excess (Deficiency) of Revenue over Expenditures	\$ (16,143,833)	\$ (18,731,187)	\$ (7,932,660)	\$ (1,676,595)	\$ -	\$ (2,883,312)	\$ (6,536)	\$ (47,374,123)	\$ (40,282,217)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 174,361	\$ -	\$ -	\$ -	\$ -	\$ 174,361	\$ 250,406
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	4,656,745	19,584,644	-	-	-	-	-	24,241,389	20,824,391
Transfers Out	-	-	(24,241,389)	-	-	-	-	(24,241,389)	(20,824,391)
Total Other Financing Sources (Uses)	\$ 4,656,745	\$ 19,584,644	\$ (24,067,028)	\$ -	\$ -	\$ -	\$ -	\$ 174,361	\$ 250,406
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (11,487,088)	\$ 853,457	\$ (31,999,688)	\$ (1,676,595)	\$ -	\$ (2,883,312)	\$ (6,536)	\$ (47,199,762)	\$ (40,031,811)

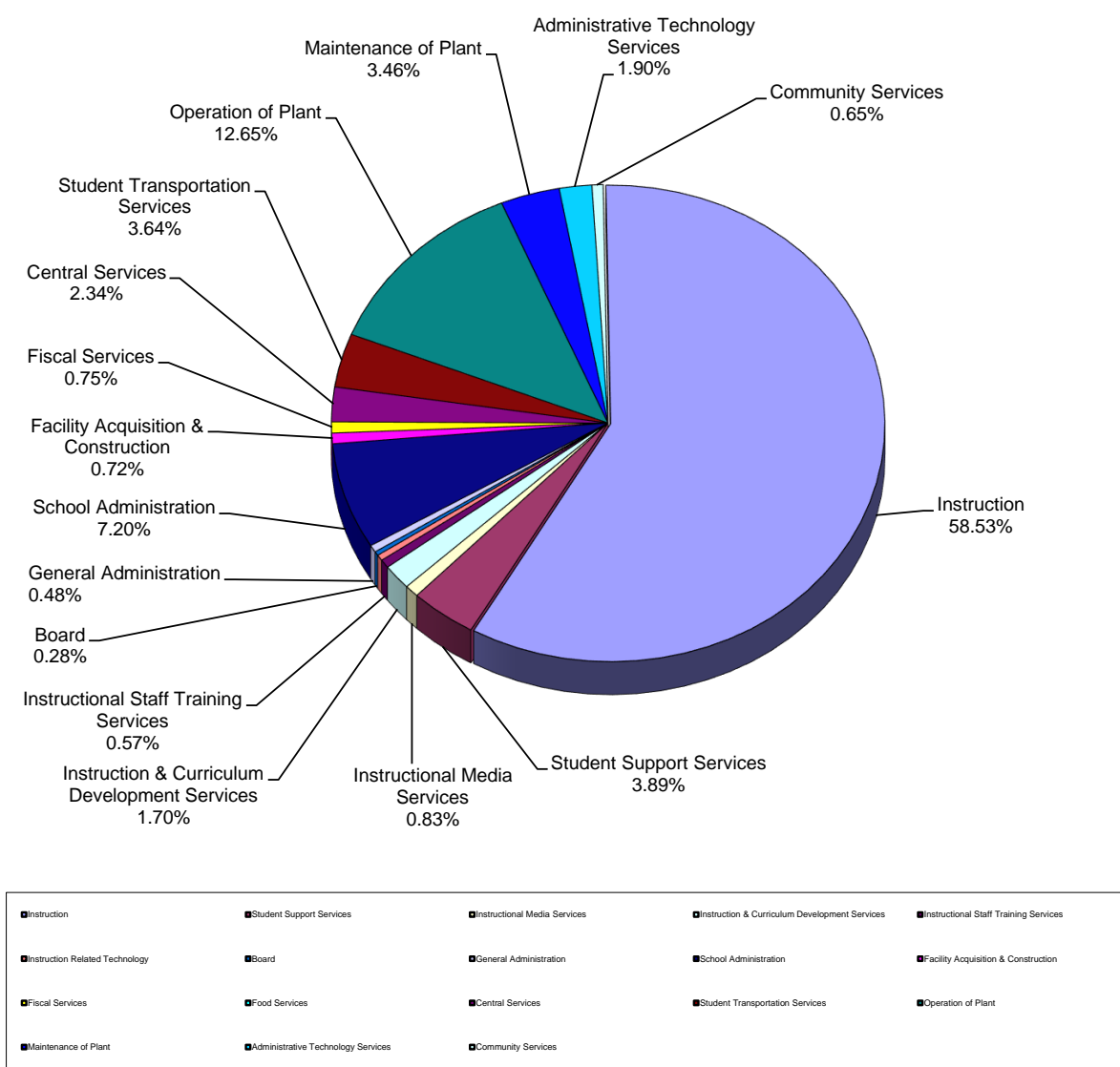
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	72,159	452,841	14%	67,624
Miscellaneous Federal Direct	2,500	2,500	-	2,500	0%	-
Total Federal Direct	527,500	527,500	72,159	455,341		67,624
Federal Through State						
Medicaid	2,000,000	2,000,000	45,645	1,954,355	2%	110,396
Vocational Education Act	-	30,000	-	30,000	0%	-
Miscellaneous Federal Through State	-	2,475	-	2,475	0%	2,600
Total Federal Through State and Local	2,000,000	2,032,475	45,645	1,986,830		112,996
State						
Florida Education Finance Program (FEFP)	119,592,835	119,592,835	30,441,460	89,151,375	25%	28,716,398
Workforce Development	9,387,864	9,387,864	2,343,868	7,043,996	25%	6,737,357
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	57,336	282,664	17%	56,804
Discretionary Lottery	808,051	808,051	-	808,051	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	53,634,520	53,634,520	13,408,629	40,225,891	25%	8,809,474
Florida School Recognition Funds	904,182	904,182	-	904,182	0%	-
Voluntary Prekindergarten Program	1,705,860	1,705,860	201,715	1,504,145	12%	171,949
Other Miscellaneous State Revenue	1,275,000	1,483,259	51,167	1,432,092	3%	2,334
Total State	187,676,312	187,884,571	46,504,175	141,380,396		44,494,316
Local						
District School Taxes	177,797,920	177,797,920	63,897	177,734,023	0%	23,339
Rent	390,000	390,000	79,080	310,920	20%	102,680
Interest on Investments	825,000	825,000	243,730	581,270	30%	98,986
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	250	3,560	3,560	-	100%	3,400
Vending Sales	-	30,000	194	29,806	1%	(142)
Student Fees:						
Adult Gen Ed Course Fees	-	100,641	22,440	78,201	22%	38,430
Post Secondary Vocational Ed Course Fees	2,699,172	1,506,785	482,426	1,024,359	32%	654,011
Continuing Workforce Education Course Fees	64,073	64,073	8,101	55,972	13%	15,592
Capital Improvement Fees	74,689	74,689	28,851	45,838	39%	32,600
Post Secondary Lab Fees	-	1,104,746	180,100	924,646	16%	-
Lifelong Learning Fees	-	33,887	5,446	28,441	16%	-
GED Testing Fees	-	38,665	1,711	36,954	4%	-
Other Student Fees	74,689	564,985	151,693	413,292	27%	31,133
Other Fees:						
Preschool Program Fees	-	457,920	61,191	396,729	13%	56,733
School Age Child Care Fees	4,197,179	4,197,179	908,072	3,289,107	22%	1,017,852
Other Schools, Courses and Classes Fees	564,985	900,020	86,180	813,840	10%	152,376
Miscellaneous Local:						
Bus Fees	342,000	342,000	20,994	321,006	6%	44,788
Transportation Services Rendered for School Acti	113,000	113,000	14,971	98,029	13%	5,508
Sale of Junk	10,900	10,900	-	10,900	0%	12
Receipt of Federal Indirect Cost Rate	2,049,923	2,049,923	267,464	1,782,459	13%	150,282
Other Miscellaneous Local Sources	3,293,509	2,278,635	435,155	1,843,480	19%	277,772
Refund of Prior Year's Expenditures	-	-	(15)	15	-	(2,775)
Collections for Lost, Damaged and Sold Textbook	-	-	-	-	-	848
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	279,912	1,720,088	14%	212,000
Total Local	194,497,289	194,884,528	3,345,153	191,539,375		2,915,511
Transfers In						
From Capital Project Funds	17,641,704	17,641,704	4,656,745	12,984,959	26%	4,569,998
Internal Fund Transfers	-	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	17,641,704	17,641,704	4,656,745	12,984,959		4,569,998
TOTAL REVENUES	\$ 402,342,805	\$ 402,970,778	\$ 54,623,877	\$ 348,346,901	14%	\$ 52,160,445
EXPENDITURES						
Expenditures By Function						
Instruction	270,738,113	267,472,857	38,687,522	228,785,335	14%	37,758,334
Student Support Services	17,042,481	17,695,412	2,570,789	15,124,623	15%	2,391,271
Instructional Media Services	4,351,509	4,320,661	549,920	3,770,741	13%	566,332
Instruction & Curriculum Development Services	5,246,840	5,293,017	1,124,481	4,168,536	21%	1,205,528
Instructional Staff Training Services	2,084,356	2,379,576	378,034	2,001,542	16%	380,230
Instruction Related Technology	1,106,816	1,406,753	264,380	1,142,373	19%	311,621
Board	933,235	1,136,845	181,907	955,038	16%	139,581
General Administration	1,735,538	1,762,286	320,133	1,442,153	18%	261,710
School Administration	24,613,993	24,975,482	4,759,895	20,215,587	19%	4,645,035
Facility Acquisition & Construction	7,130,644	7,151,137	474,616	6,676,521	7%	479,604
Fiscal Services	2,539,678	2,571,758	498,993	2,072,765	19%	425,922
Food Services	-	-	-	-	-	-
Central Services	7,553,791	8,310,080	1,546,159	6,763,921	19%	1,882,991
Student Transportation Services	14,197,790	14,339,892	2,404,669	11,935,223	17%	2,421,166
Operation of Plant	30,798,951	31,348,312	8,358,859	22,989,453	27%	8,448,527
Maintenance of Plant	10,250,255	10,322,705	2,285,653	8,037,052	22%	2,337,348
Administrative Technology Services	7,867,444	8,215,384	1,258,331	6,957,053	15%	1,354,763
Community Services	4,325,411	4,328,411	431,724	3,896,687	10%	417,474
Debt Service	-	114,250	15,000	99,250	13%	10,000
Total Expenditures by Function	412,516,845	413,144,818	66,110,965	347,033,853		65,437,437
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	15,388,034	15,388,034	-	15,388,034	0%	-
Total Transfers Out & Appropriations	15,388,034	15,388,034	-	15,388,034		-
TOTAL EXPENDITURES & TRANSFERS	\$ 427,904,879	\$ 428,532,852	\$ 66,110,965	\$ 362,421,887	15%	\$ 65,437,437
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (25,562,074)	\$ (25,562,074)	\$ (11,487,088)			\$ (13,276,992)
Beginning Fund Balance	25,562,074	25,562,074	25,562,074			16,189,118
Balance	\$ -	\$ -	\$ 14,074,986			\$ 2,912,126

Expenditures by Function - General Fund



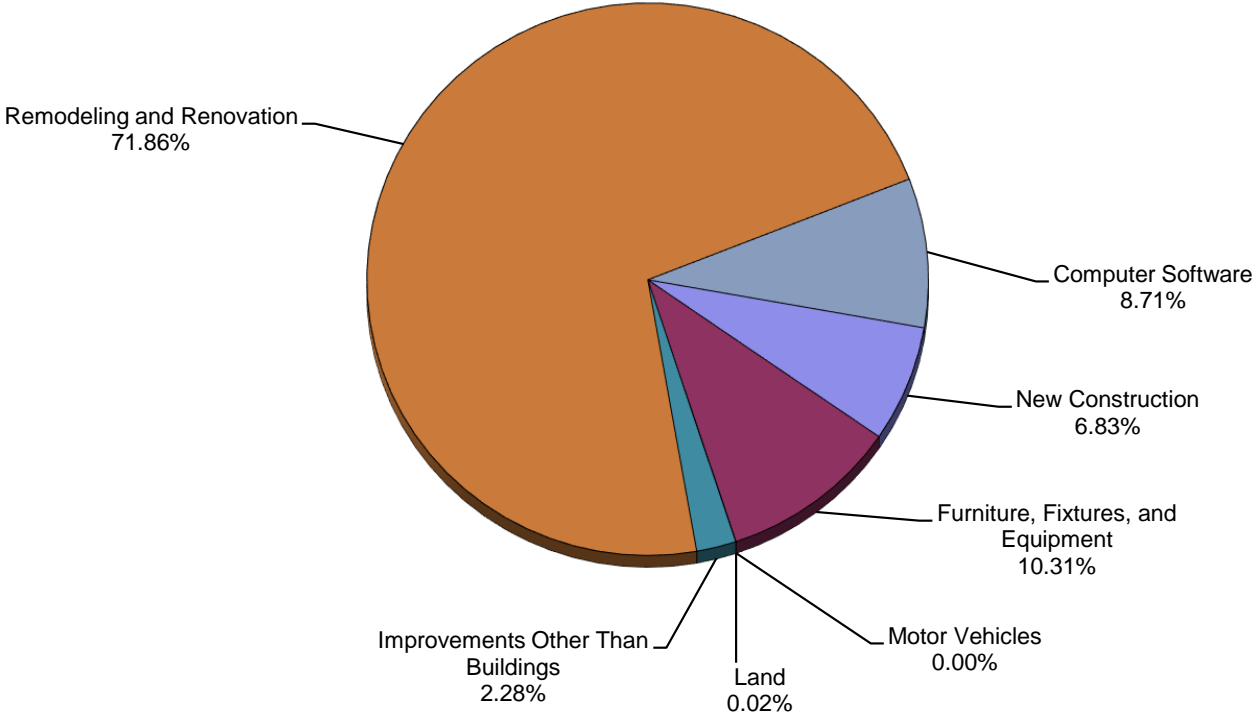
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	936,019	936,019	468,274	467,745	50%	-
Total Federal Direct	936,019	936,019	468,274	467,745		-
State						
CO&DS W/H Bonds	1,501,263	1,501,262	-	1,501,262	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	1,501,263	1,501,262	-	1,501,262		-
Local						
Interest on Investments	-	8,660	8,661	(1)	100%	32,880
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	8,660	8,661	(1)		32,880
Transfers In						
From Capital Project Funds	38,763,776	38,763,776	19,584,644	19,179,132	51%	16,254,393
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	38,763,776	38,763,776	19,584,644	19,179,132		16,254,393
TOTAL REVENUES	\$ 41,201,058	\$ 41,209,717	\$ 20,061,579	\$ 21,148,138	49%	\$ 16,287,273
EXPENDITURES						
Debt Service						
Redemption of Principal	26,545,072	27,346,117	15,325,000	12,021,117	56%	15,045,000
Interest	14,630,486	13,829,440	3,875,123	9,954,317	28%	280,432
Dues and Fees	25,500	28,830	7,999	20,831	28%	8,500
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	41,201,058	41,204,387	19,208,122	21,996,265		15,333,932
Appropriations						
Unappropriated Fund Balance	8,849,336	8,854,666	-	8,854,666		-
Total Appropriations	8,849,336	8,854,666	-	8,854,666		-
TOTAL EXPENDITURES	\$ 50,050,394	\$ 50,059,053	\$ 19,208,122	\$ 30,850,931	38%	\$ 15,333,932
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (8,849,336)	\$ (8,849,336)	\$ 853,457			\$ 953,341
Beginning Fund Balance	8,849,336	8,849,336	8,849,336			7,730,041
Balance	\$ -	\$ -	\$ 9,702,793			\$ 8,683,382

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-		-
Total Federal Through State	-	-	-	-		-
State						
CO&DS Distributed	357,840	382,582	-	382,582	0%	-
Interest on Undist. CO&DS	-	16,951	-	16,951	0%	-
Public Education Capital Outlay PECO	1,111,704	689,756	-	689,756	0%	1,111,704
Charter School Cap Outlay PECO	1,500,000	1,500,000	229,165	1,270,835	15%	292,769
Other Miscellaneous State Revenue	75,000	75,000	41,117	33,883	55%	24,379
Total State	3,044,544	2,664,289	270,282	2,394,007		1,428,852
Local						
District Capital Taxes	52,071,552	52,071,552	17,155	52,054,397	0%	6,167
Local Sales Tax	31,490,077	31,490,077	4,093,352	27,396,725	13%	4,383,937
Interest on Investments	-	460,789	460,789	-	100%	10,527
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	12,480,000	12,480,000	2,091,289	10,388,711	17%	1,165,021
Refund of Prior Year Expense	-	645	645	-	100%	-
Total Local	96,041,629	96,503,063	6,663,230	89,839,833		5,565,652
Other Financing Sources						
Sales Surtax Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	174,361	174,361	-	100%	250,406
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	174,361	174,361	-		250,406
TOTAL REVENUES	\$ 99,086,173	\$ 99,341,713	\$ 7,107,873	\$ 92,233,840	7%	\$ 7,244,910
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	85,572,315	85,572,315	1,003,478	84,568,837	1%	734
Furniture, Fixtures, and Equipment	6,304,950	9,899,275	1,513,709	8,385,566	15%	468,190
School Buses	3,000,000	3,000,000	-	3,000,000	0%	113,601
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	1,003,932	1,003,932	177,742	826,190	18%	-
Land	2,623	2,623	2,623	-	100%	7,000
Improvements Other Than Buildings	449,215	524,191	334,923	189,268	64%	351,932
Remodeling and Renovation	53,568,155	51,399,442	10,554,725	40,844,717	21%	5,875,306
Computer Software	8,422,753	8,423,469	1,278,972	7,144,497	15%	1,136,673
Total Facility Acquisition & Construction	158,323,943	159,825,247	14,866,172	144,959,075		7,953,436
Debt Service						
Principal	611,652	567,656	-	567,656	0%	-
Interest	-	43,996	-	43,996	0%	-
Dues and Fees	-	-	-	-		-
Total Debt Service	611,652	611,652	-	611,652		-
Transfers Out						
To General Fund	17,641,704	17,641,704	4,656,745	12,984,959	26%	4,572,498
To Debt Service	38,763,776	38,763,775	19,584,644	19,179,131	51%	16,251,893
Total Transfers Out	56,405,480	56,405,479	24,241,389	32,164,090		20,824,391
Appropriations						
Unappropriated Fund Balance	65,760,476	64,514,713	-	64,514,713		-
Total Appropriations	65,760,476	64,514,713	-	64,514,713		-
TOTAL EXPENDITURES & TRANSFERS	\$ 281,101,551	\$ 281,357,091	\$ 39,107,561	\$ 242,249,530	14%	\$ 28,777,827
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (182,015,378)	\$ (182,015,378)	\$ (31,999,688)			\$ (21,532,917)
Beginning Fund Balance	182,015,378	182,015,378	182,015,378			32,372,982
Balance	\$ -	\$ -	\$ 150,015,690			\$ 10,840,065

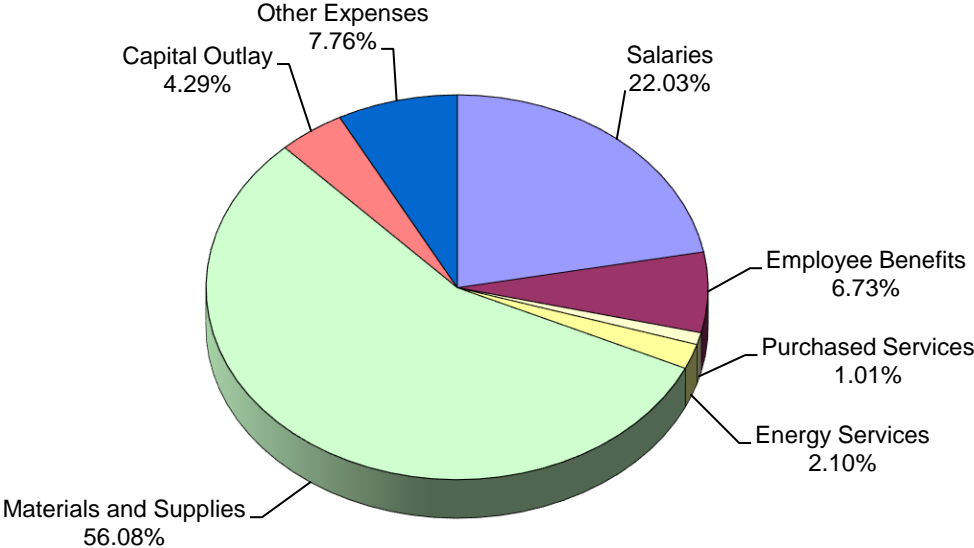
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	275,000	275,000	-	275,000	0%	-
School Lunch Reimbursement	13,153,913	13,153,913	1,349,011	11,804,902	10%	1,467,254
School Breakfast Reimbursement	4,660,100	4,660,100	415,731	4,244,369	9%	507,073
After-School Snack Reimbursement	320,000	320,000	30,389	289,611	9%	33,041
School Supper Reimbursement	280,000	280,000	59,242	220,758	21%	47,290
USDA Donated Commodities	1,772,988	1,772,988	-	1,772,988	0%	-
Cash in Lieu of Donated	20,169	20,169	4,264	15,905	21%	3,458
Summer Food Service Program	575,000	575,000	554,949	20,051	97%	453,885
Other Food Service Revenue	-	15,053	-	15,053	0%	-
Total Federal Through State	21,057,170	21,072,223	2,413,586	18,658,637		2,512,001
State						
School Breakfast Supplement	141,224	141,224	-	141,224	0%	-
School Lunch Supplement	166,152	166,152	-	166,152	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	307,376	307,376	-	307,376		-
Local						
Interest on Investments	30,000	30,000	1,126	28,874	4%	5,350
Student Lunches	2,768,000	2,768,000	287,742	2,480,258	10%	531,183
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	229,075	229,075	31,706	197,369	14%	41,024
Student/Adult Ala Carte	1,870,000	1,870,000	290,110	1,579,890	16%	354,104
Catering/Special	70,000	70,000	4,229	65,771	6%	9,376
Other Food Sales	-	-	-	-		409
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,047)	1,047		(1,221)
Other Miscellaneous Local Sources	121,000	121,000	19,804	101,196	16%	27,374
Refund of Prior Year Expense	-	-	-	-		-
Total Local	5,088,075	5,088,075	633,670	4,454,405		967,599
TOTAL REVENUES	\$ 26,452,621	\$ 26,467,674	\$ 3,047,256	\$ 23,420,418	12%	\$ 3,479,600
EXPENDITURES						
Food Service						
Salaries	8,089,926	6,201,138	1,040,463	5,160,675	17%	934,002
Employee Benefits	-	1,888,788	318,111	1,570,677	17%	295,970
Purchased Services	-	287,660	47,577	240,083	17%	34,210
Energy Services	2,651,354	481,131	99,134	381,997	21%	96,967
Materials and Supplies	14,569,710	14,584,763	2,649,221	11,935,542	18%	2,751,402
Capital Outlay	1,309,000	1,444,000	202,751	1,241,249	14%	413,223
Other Expenses	-	1,747,563	366,594	1,380,969	21%	308,031
Total Food Service	26,619,990	26,635,043	4,723,851	21,911,192		4,833,805
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	7,745,357	7,745,357	-	7,745,357	0%	-
Total Appropriations	7,745,357	7,745,357	-	7,745,357		-
TOTAL EXPENDITURES	\$ 34,365,347	\$ 34,380,400	\$ 4,723,851	\$ 29,656,549	14%	\$ 4,833,805
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,912,726)	\$ (7,912,726)	\$ (1,676,595)			\$ (1,354,205)
Beginning Fund Balance	7,912,726	7,912,726	7,912,726			7,138,240
Balance	\$ -	\$ -	\$ 6,236,131			\$ 5,784,035

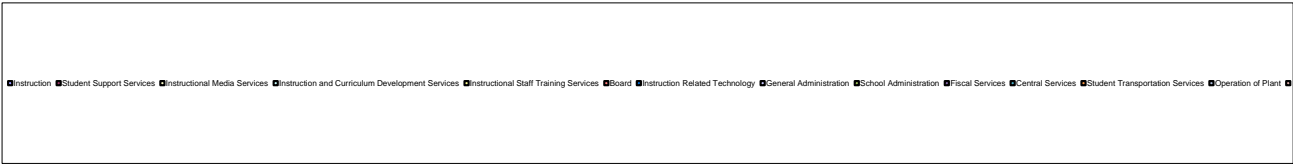
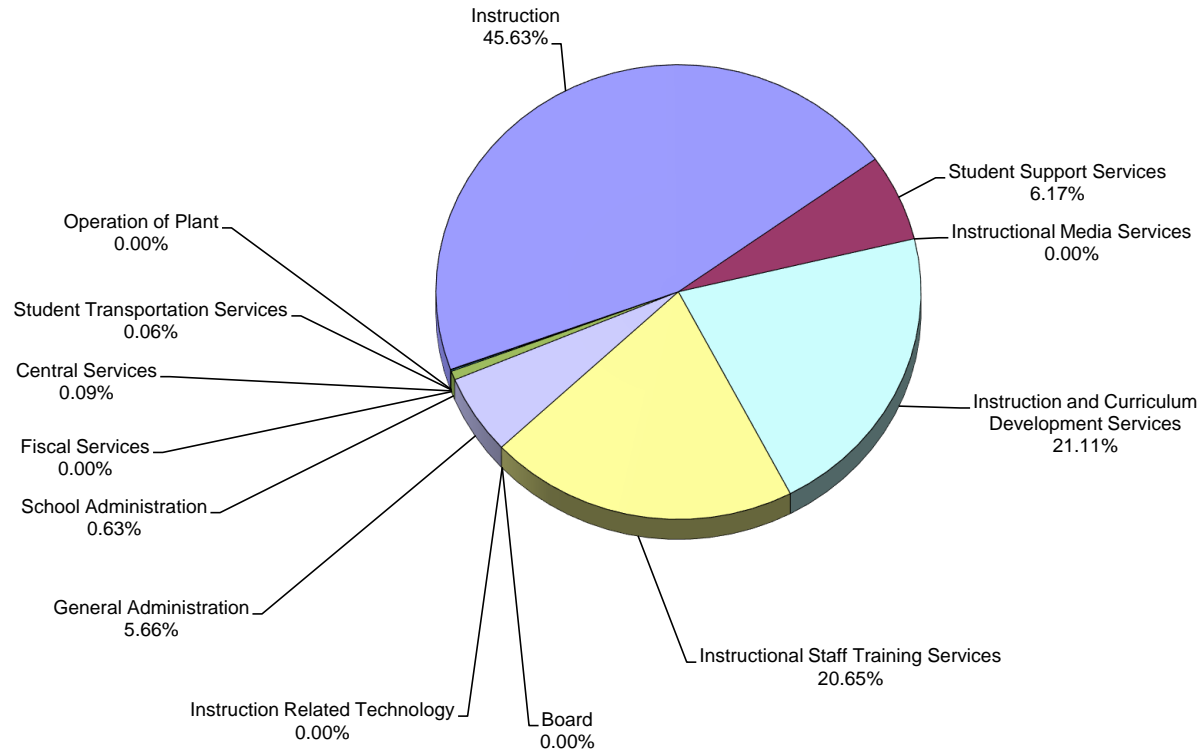
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Direct						
Other Federal Direct	-	12,846	5,366	7,480	42%	3,625
Pell	-	185,573	189,493	(3,920)	102%	71,798
Miscellaneous Federal Direct	-	83,626	22,153	61,473	26%	7,512
Total Federal Direct	-	282,045	217,012	65,033		82,935
Federal Through State						
Vocational Education Acts	-	744,478	26,023	718,455	3%	39,322
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	344,533	56,450	288,083	16%	53,984
Eng Lit & Civics Ed	-	509,150	90,905	418,245	18%	91,622
IDEA	10,699,490	12,569,261	1,241,325	11,327,936	10%	1,099,577
Elementary and Secondary Title I	13,903,342	16,799,213	2,391,419	14,407,794	14%	1,891,330
Language Instruction Title III	-	977,701	296,972	680,729	30%	207,553
Adult General Education	-	88,987	1,802	87,185	2%	11,395
21st Century Schools	-	31,324	24,670	6,654	79%	76,176
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	2,340,302	351,026	1,989,276	15%	260,413
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,602,832	34,404,949	4,480,592	29,924,357		3,731,372
TOTAL REVENUES	\$ 24,602,832	\$ 34,686,994	\$ 4,697,604	\$ 29,989,390	14%	\$ 3,814,307
EXPENDITURES						
Instruction	23,002,078	19,031,249	2,143,594	16,887,655	11%	1,714,874
Student Support Services	278	1,816,813	290,000	1,526,813	16%	309,196
Instructional Media Services	-	15,144	-	15,144	0%	-
Instruction and Curriculum Development Service	-	4,682,567	991,751	3,690,816	21%	1,017,956
Instructional Staff Training Services	-	6,404,471	969,859	5,434,612	15%	593,563
Board	-	11,375	-	11,375	0%	-
Instruction Related Technology	-	-	-	-		-
General Administration	1,600,476	1,907,294	266,009	1,641,285	14%	149,304
School Administration	-	624,774	29,545	595,229	5%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	-	-	-		11,932
Food Services	-	-	-	-		-
Central Services	-	108,760	4,235	104,525	4%	3,214
Student Transportation Services	-	79,139	2,611	76,528	3%	14,268
Operation of Plant	-	5,408	-	5,408	0%	-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,602,832	\$ 34,686,994	\$ 4,697,604	\$ 29,989,390	14%	\$ 3,814,307
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

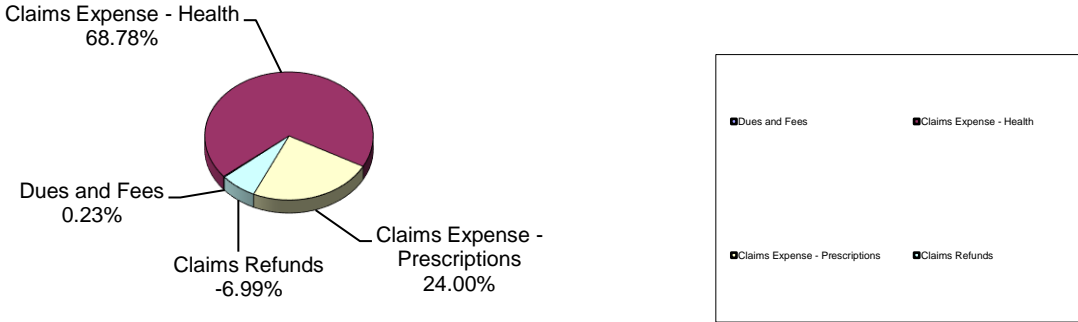
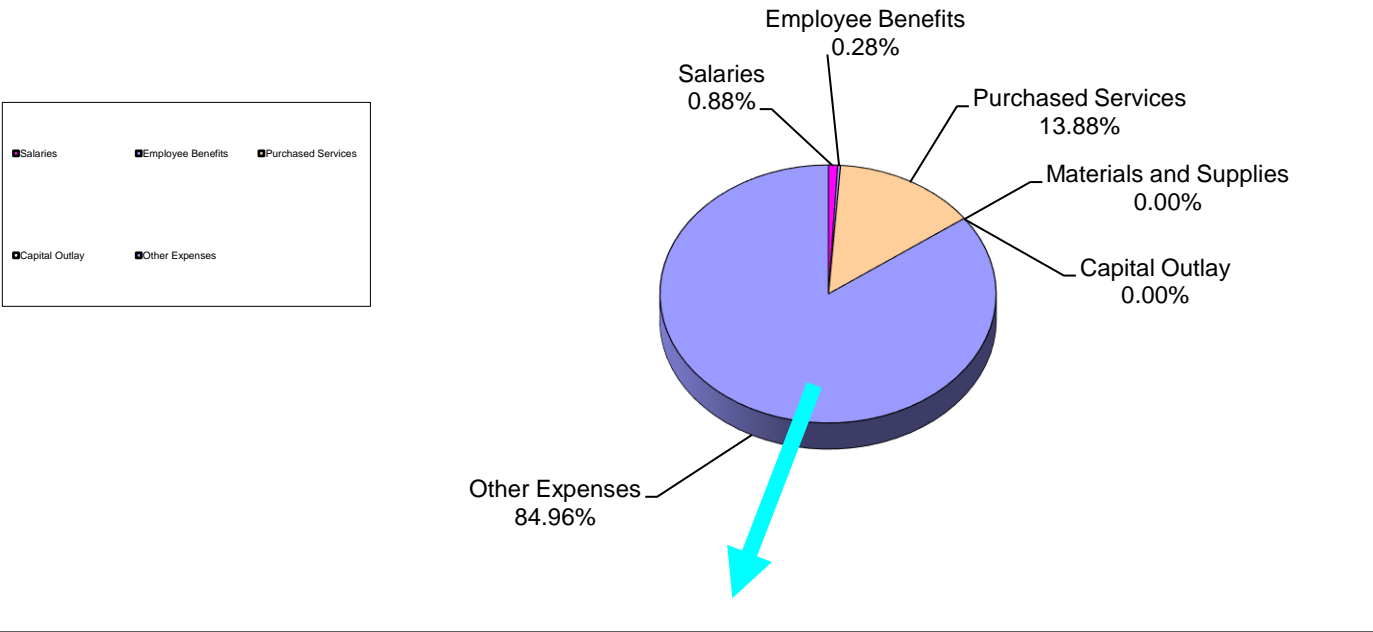
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	800	-	800	0%	-
Premium - Employer	47,700,000	33,850,000	4,771,437	29,078,563	14%	4,414,696
Premium - Employee	-	10,650,000	1,612,845	9,037,155	15%	1,364,396
Premium - Retiree	-	3,010,000	637,002	2,372,998	21%	552,868
Premium - Leave/COBRA	-	190,000	59,566	130,434	31%	46,231
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	150,757	100,295	100,295	-	100%	-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	47,850,757	47,801,095	7,181,145	40,619,950		6,378,191
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 47,850,757	\$ 47,801,095	\$ 7,181,145	\$ 40,619,950	15%	\$ 6,378,191
EXPENDITURES						
Central Services						
Salaries		412,489	85,535	326,954	21%	84,362
Employee Benefits		251,644	26,855	224,789	11%	28,069
Purchased Services	4,751,613	3,675,550	1,350,656	2,324,894	37%	707,447
Materials and Supplies	-	23,730	333	23,397	1%	10,637
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	400,000	22,386	377,614	6%	-
Subs for ATD	-	-	-	-		-
Claims Expense - Health	44,500,000	32,000,000	6,610,281	25,389,719	21%	7,645,133
Claims Expense - Prescriptions	-	12,500,000	2,306,281	10,193,719	18%	2,562,932
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	(664,887)	664,887		-
Claims Refunds - Prescriptions	-	-	(6,843)	6,843		(337,917)
Total Other Expenses	44,500,000	44,900,000	8,267,218	36,632,782		9,870,148
Total Central Services	49,251,613	49,263,413	9,730,597	39,532,816		10,700,663
Appropriations						
Unappropriated Fund Balance	13,208,292	13,146,829	-	13,146,829	0%	-
Total Appropriations	13,208,292	13,146,829	-	13,146,829		-
TOTAL EXPENDITURES	\$ 62,459,905	\$ 62,410,242	\$ 9,730,597	\$ 52,679,645	16%	\$ 10,700,663
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (14,609,147)	\$ (14,609,147)	\$ (2,549,452)			\$ (4,322,472)
Beginning Fund Balance	14,609,147	14,609,147	14,609,147			9,593,903
Balance	\$ -	\$ -	\$ 12,059,695			\$ 5,271,431

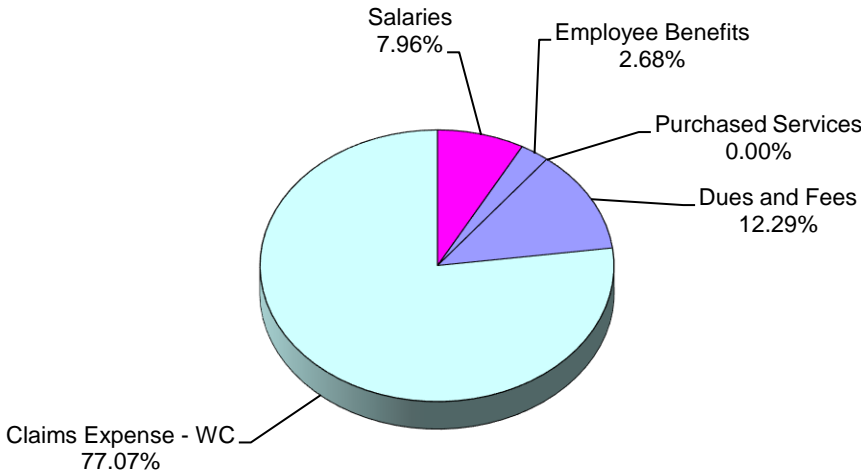
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of September 30, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Local						
Premium - Employer	1,170,700	1,170,700	166,933	1,003,767	14%	131,623
Total Local	1,170,700	1,170,700	166,933	1,003,767		131,623
	\$ 1,170,700	\$ 1,170,700	\$ 166,933	\$ 1,003,767		\$ 131,623
EXPENDITURES						
Central Services						
Salaries	-	191,418	39,879	151,539	21%	39,311
Employee Benefits	-	59,837	13,399	46,438	22%	12,581
Purchased Services	1,144,905	415,711	-	415,711	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	477,939	61,543	416,396	13%	63,270
Claims Expense - Workers' Comp	2,375,000	2,375,000	385,972	1,989,028	16%	580,752
Claims Refund	-	-	-	-		-
	2,375,000	2,852,939	447,515	2,405,424		644,022
Total Central Services	3,519,905	3,519,905	500,793	3,019,112	14%	695,914
Appropriations						
Unappropriated Fund Balance	269,217	269,217	-	269,217	0%	-
Total Appropriations	269,217	269,217	-	269,217		-
TOTAL EXPENDITURES	\$ 3,789,122	\$ 3,789,122	\$ 500,793	\$ 3,288,329		\$ 695,914
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,618,422)	\$ (2,618,422)	\$ (333,860)			\$ (564,291)
Beginning Fund Balance	2,618,422	2,618,422	2,618,422			5,170,541
Balance	\$ -	\$ -	\$ 2,284,562			\$ 4,606,250

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, 2017

	Original Budget	Current Budget	YTD as of September 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2016
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	410	410	-	100%	1,825
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	57,702	57,702	-	100%	65,201
Total Local	0	58,112	58,112	0		67,026
TOTAL REVENUES	\$ -	\$ 58,112	\$ 58,112	\$ -	100%	\$ 67,026
EXPENDITURES						
Instruction	118,631	176,333	63,750	112,583	36%	-
Student Support Services	2,611	2,621	19	2,602	1%	-
Central Services	9,715	10,115	879	9,236	9%	1,301
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	130,957	189,069	64,648	124,421		1,301
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 130,957	\$ 189,069	\$ 64,648	\$ 124,421	34%	\$ 1,301
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (130,957)	\$ (130,957)	\$ (6,536)			\$ 65,725
Beginning Fund Balance	130,957	130,957	130,957			89,635
Balance	\$ -	\$ -	\$ 124,421			\$ 155,360

Expenditures by Function - Trust and Agency Funds

