

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JANUARY 31, 2017

(UNAUDITED)

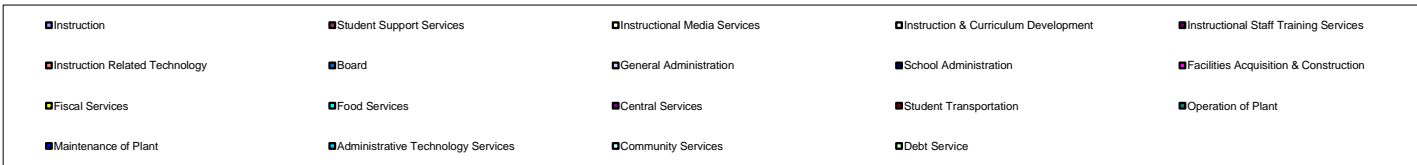
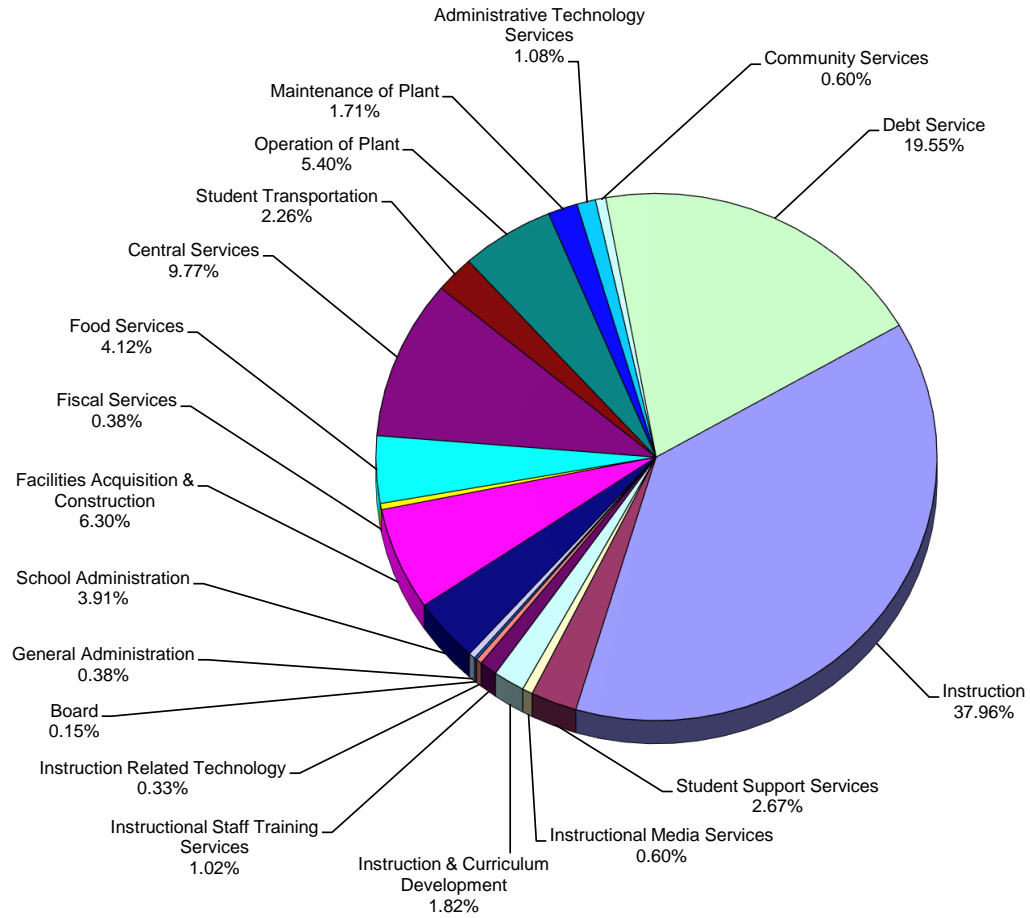
School Board of Manatee County
 Combined Balance Sheet
 As of January 31, 2017

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL January 2017	TOTAL January 2016
Assets									
Current Assets									
Cash	\$ 71,430,449	\$ 8,155,874	\$ 26,803,346	\$ 12,600	\$ -	\$ 20,781,307	\$ 1,324,796	\$ 128,508,372	\$ 152,679,818
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	414,336	-	-	1,800,642	75,421	4,504	-	2,294,903	2,744,360
Due From/(To)	5,102,949	-	-	(2,925,823)	(2,177,126)	-	-	-	-
Inventory	674,212	-	-	300,387	-	-	-	974,599	949,591
Investments	42,622,773	616,025	19,279,058	9,868,716	-	-	102,352	72,488,924	46,979,185
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	323,309	-	2,281,709	-	-	2,605,018	1,322,179
Total Assets	\$ 120,244,719	\$ 8,771,899	\$ 46,405,713	\$ 9,056,522	\$ 180,004	\$ 20,785,811	\$ 1,427,148	\$ 206,871,816	\$ 204,675,133
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Deductions & WH	1,783,089	-	-	-	-	-	-	1,783,089	2,341,641
Accounts Payable	2,275,094	-	32,384	922,063	180,004	2,546,452	1,304,774	7,260,771	4,995,375
Construction Payable	-	-	62,359	-	-	-	-	62,359	-
Retainage Payable	-	-	414,608	-	-	-	-	414,608	23,384
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	384	-	-	-	-	-	-	384	568
Estimated Unpaid Claims	-	-	-	-	-	8,906,915	-	8,906,915	10,878,009
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	16,800,000	-	-	-	-	-	-	16,800,000	30,000,000
Deferred Revenue	-	-	12,496	(73,461)	-	-	-	(60,965)	3,391
Total Liabilities	\$ 20,858,567	\$ -	\$ 521,847	\$ 848,602	\$ 180,004	\$ 11,453,367	\$ 1,304,774	\$ 35,167,161	\$ 48,242,368
Fund Equity									
Revenue Over Expenditures	\$ 83,197,034	\$ 1,041,858	\$ 13,510,884	\$ 1,069,680	\$ -	\$ (5,432,000)	\$ 32,739	\$ 93,420,195	\$ 88,042,714
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	-
Inventories	738,001	-	-	300,387	-	-	-	1,038,388	989,851
Restricted									
State Required Carryover	1,780,584	-	-	-	-	-	-	1,780,584	1,528,769
Food Services	-	-	-	6,837,853	-	-	-	6,837,853	6,369,043
Debt Service	-	7,730,041	-	-	-	-	-	7,730,041	6,489,657
Capital Projects	-	-	32,372,982	-	-	-	-	32,372,982	22,327,948
Other Purposes	255,885	-	-	-	-	14,764,444	89,635	15,109,964	9,628,389
Assigned									
Encumbrances	4,815,340	-	-	-	-	-	-	4,815,340	9,779,182
Unassigned	8,599,308	-	-	-	-	-	-	8,599,308	11,277,212
Total Fund Equity	\$ 99,386,152	\$ 8,771,899	\$ 45,883,866	\$ 8,207,920	\$ -	\$ 9,332,444	\$ 122,374	\$ 171,704,655	\$ 156,432,765
Total Liab & Fund Equity	\$ 120,244,719	\$ 8,771,899	\$ 46,405,713	\$ 9,056,522	\$ 180,004	\$ 20,785,811	\$ 1,427,148	\$ 206,871,816	\$ 204,675,133

Combined Statement of Revenues and Expenditures
As of January 31, 2017

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL January 2017	TOTAL January 2016
Revenue									
Federal Direct	\$ 275,567	\$ 468,274	\$ -	\$ -	\$ 1,274,809	\$ -	\$ -	\$ 2,018,650	\$ 1,510,355
Federal Through State	679,600	-	-	11,382,560	13,356,286	-	-	25,418,446	25,911,135
State	104,676,959	-	2,094,875	157,290	-	-	-	106,929,124	103,470,693
Local	157,609,168	88,486	58,119,900	2,982,016	-	21,842,227	118,241	240,760,038	234,910,980
Total Revenue	\$ 263,241,294	\$ 556,760	\$ 60,214,775	\$ 14,521,866	\$ 14,631,095	\$ 21,842,227	\$ 118,241	\$ 375,126,258	\$ 365,803,163
Expenditures									
Instruction	\$ 116,289,074	\$ -	\$ -	\$ -	\$ 7,630,984	\$ -	\$ 82,959	\$ 124,003,017	\$ 125,434,642
Student Support Services	7,771,352	-	-	-	950,946	-	1,011	8,723,309	9,176,338
Instructional Media Services	1,950,910	-	-	-	-	-	1,532	1,952,442	2,046,555
Instruction & Curriculum Development	2,925,112	-	-	-	3,018,284	-	-	5,943,396	5,589,240
Instructional Staff Training Services	948,351	-	-	-	2,392,032	-	-	3,340,383	2,895,158
Instruction Related Technology	1,079,688	-	-	-	-	-	-	1,079,688	-
Board	500,048	-	-	-	-	-	-	500,048	417,487
General Administration	733,161	-	-	-	516,040	-	-	1,249,201	1,613,514
School Administration	12,688,698	-	-	-	69,704	-	-	12,758,402	12,789,755
Facilities Acquisition & Construction	1,436,844	-	19,153,055	-	-	-	-	20,589,899	13,565,022
Fiscal Services	1,201,965	-	-	-	27,127	-	-	1,229,092	1,238,798
Food Services	-	-	-	13,452,186	-	-	-	13,452,186	13,072,442
Central Services	4,639,717	-	-	-	3,340	27,274,227	-	31,917,284	35,113,490
Student Transportation	7,361,478	-	-	-	22,526	-	-	7,384,004	6,801,535
Operation of Plant	17,633,328	-	-	-	112	-	-	17,633,440	17,741,007
Maintenance of Plant	5,589,115	-	-	-	-	-	-	5,589,115	5,396,914
Administrative Technology Services	3,521,257	-	-	-	-	-	-	3,521,257	3,600,691
Community Services	1,954,890	-	-	-	-	-	-	1,954,890	1,658,506
Debt Service	221,076	63,555,515	92,547	-	-	-	-	63,869,138	58,079,355
Total Expenditures	\$ 188,446,064	\$ 63,555,515	\$ 19,245,602	\$ 13,452,186	\$ 14,631,095	\$ 27,274,227	\$ 85,502	\$ 326,690,191	\$ 316,230,449
Excess (Deficiency) of Revenue over Expenditures	\$ 74,795,230	\$ (62,998,755)	\$ 40,969,173	\$ 1,069,680	\$ -	\$ (5,432,000)	\$ 32,739	\$ 48,436,067	\$ 49,572,714
Other Financing Sources (Uses)									
Other Financing Sources	\$ 4,250	\$ 44,379,660	\$ 600,218	\$ -	\$ -	\$ -	\$ -	\$ 44,984,128	\$ 38,470,000
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	8,397,554	19,660,953	-	-	-	-	-	28,058,507	28,221,565
Transfers Out	-	-	(28,058,507)	-	-	-	-	(28,058,507)	(28,221,565)
Total Other Financing Sources (Uses)	\$ 8,401,804	\$ 64,040,613	\$ (27,458,289)	\$ -	\$ -	\$ -	\$ -	\$ 44,984,128	\$ 38,470,000
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 83,197,034	\$ 1,041,858	\$ 13,510,884	\$ 1,069,680	\$ -	\$ (5,432,000)	\$ 32,739	\$ 93,420,195	\$ 88,042,714

Expenditures by Function - All Funds

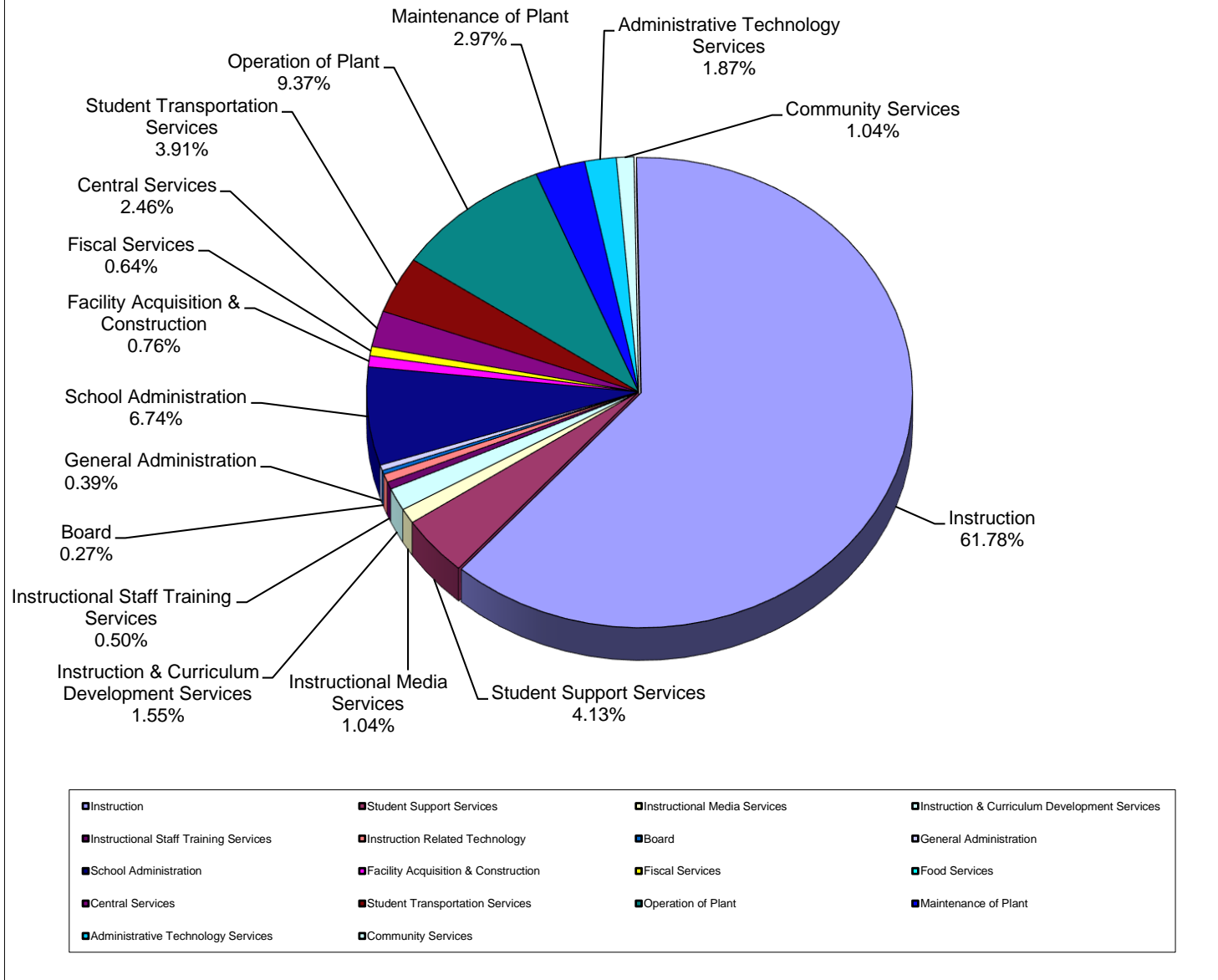


School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Direct						
ROTC	525,000	525,000	272,067	252,933	52%	254,152
Miscellaneous Federal Direct	-	2,130	3,500	(1,370)	164%	-
Total Federal Direct	525,000	527,130	275,567	251,563		254,152
Federal Through State						
Medicaid	2,100,000	2,100,000	662,000	1,438,000	32%	1,225,686
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	30,000	15,000	15,000	50%	22,276
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	2,600	2,600	-	100%	-
Total Federal Through State	2,100,000	2,132,600	679,600	1,453,000		1,247,962
State						
FEPP	113,812,198	111,113,278	66,087,643	45,025,635	59%	63,549,888
Workforce Development	9,341,158	9,341,158	5,436,463	3,904,695	58%	5,423,929
Performance Based Incentives	-	-	-	-	-	-
CO&DS W/H Administrative Expense	25,000	25,000	-	25,000	0%	-
Teacher Lead Program	781,612	-	-	-	-	-
Instructional Materials	-	-	-	-	-	-
State License Tax	340,000	340,000	284,391	55,609	84%	281,229
Discretionary Lottery	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,856,842	53,358,579	30,976,511	22,382,068	58%	30,837,964
School Recognition Funds	1,908,465	904,182	904,182	-	100%	-
Voluntary PreK Program	1,900,000	1,684,894	792,447	892,447	47%	660,578
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	-
Other Miscellaneous State Revenue	-	377,862	195,322	182,540	52%	1,067,064
Total State	180,965,275	177,144,953	104,676,959	72,467,994		101,820,652
Local						
District School Taxes	175,119,065	175,119,065	150,041,340	25,077,725	86%	148,280,544
Rent	400,000	400,000	245,122	154,878	61%	178,583
Interest on Investments	300,000	300,000	298,539	1,461	100%	106,059
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	450	3,900	3,600	300	92%	4,400
Vending Sales	-	27,665	27,610	55	100%	238
Adult Gen Ed Course Fees	-	52,795	52,795	-	100%	51,714
Post Secondary Vocational Ed Course Fees	700,515	1,146,028	1,146,028	-	100%	1,276,797
Continuing Workforce Ed Fees	3,110	22,338	22,338	-	100%	25,403
Capital Improvement Fees	15,415	56,070	56,070	-	100%	62,503
GED Testing Fees	-	-	-	-	-	8,651
Other School Class Fees	15,415	57,240	57,240	-	100%	64,168
Preschool Program Fees	-	215,106	266,472	(51,366)	124%	-
School Age Child Care Fees	4,250,000	4,250,000	2,707,929	1,542,071	64%	2,322,332
Charges for Services	1,000,000	1,000,338	439,504	560,834	44%	512,622
Bus Fees	651,048	651,048	137,646	513,402	21%	439,596
Activity Bus Fees	100,000	100,000	79,965	20,035	80%	146,199
Sale of Junk	20,000	20,000	3,555	16,445	18%	23,895
Federal Indirect	1,000,000	1,000,000	519,914	480,086	52%	536,912
Other Miscellaneous Local Sources	1,688,055	2,381,693	785,625	1,596,068	33%	1,222,598
Refund of Prior Year Exp	-	-	(5,797)	5,797	-	11,742
Lost & Damaged Textbooks	-	848	847	1	100%	198
Food Service Indirect	1,500,000	2,500,000	722,826	1,777,174	29%	216,358
Total Local	186,763,073	189,304,134	157,609,166	31,694,966		155,491,512
Transfers In						
From Capital Project Funds	13,553,244	13,553,244	8,397,554	5,155,690	62%	8,071,074
Internal Fund Transfers	1,000,000	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	4,250	4,250	-	100%	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	14,553,244	13,557,494	8,401,804	5,155,690		8,071,074
TOTAL REVENUES	\$ 384,906,592	\$ 382,666,311	\$ 271,643,098	\$ 111,023,213	71%	\$ 266,885,352
EXPENDITURES						
Expenditures By Function						
Instruction	253,738,325	248,019,191	116,289,074	131,730,117	47%	117,354,381
Student Support Services	16,771,278	17,068,852	7,771,352	9,297,500	46%	8,031,888
Instructional Media Services	4,190,186	4,480,963	1,950,910	2,530,053	44%	2,038,231
Instruction & Curriculum Development Services	4,442,842	4,867,108	2,925,112	1,941,996	60%	2,666,766
Instructional Staff Training Services	2,099,318	2,413,922	948,351	1,465,571	39%	810,985
Instruction Related Technology	1,130,483	1,818,408	1,079,688	738,720	59%	-
Board	823,773	895,028	500,048	394,980	56%	417,487
General Administration	1,753,445	1,749,133	733,161	1,015,972	42%	1,081,868
School Administration	24,131,143	24,652,491	12,688,698	11,963,793	51%	12,789,755
Facility Acquisition & Construction	2,446,308	2,456,605	1,436,844	1,019,761	58%	1,050,397
Fiscal Services	2,152,661	2,165,764	1,201,965	963,799	55%	1,218,692
Food Services	-	-	-	-	-	-
Central Services	12,530,763	12,673,131	4,639,717	8,033,414	37%	5,136,766
Student Transportation Services	13,235,250	13,261,029	7,361,478	5,899,551	56%	6,748,827
Operation of Plant	29,601,600	29,823,832	17,633,328	12,190,504	59%	17,741,007
Maintenance of Plant	9,772,313	10,003,817	5,589,115	4,414,702	56%	5,396,914
Administrative Technology Services	6,959,339	6,903,073	3,521,257	3,381,816	51%	3,600,691
Community Services	3,316,683	3,382,006	1,954,890	1,427,116	58%	1,658,506
Debt Service	-	221,076	221,076	-	100%	20,914
Total Expenditures by Function	389,095,710	386,855,429	188,446,064	198,409,365		187,764,075
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	12,000,000	12,000,000	-	12,000,000	0%	-
Total Transfers Out & Appropriations	12,000,000	12,000,000	-	12,000,000		-
TOTAL EXPENDITURES & TRANSFERS	\$ 401,095,710	\$ 398,855,429	\$ 188,446,064	\$ 210,409,365	47%	\$ 187,764,075
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (16,189,118)	\$ (16,189,118)	\$ 83,197,034			\$ 79,121,277
Beginning Fund Balance	16,189,118	16,189,118	16,189,118			17,348,150
Balance	\$ -	\$ -	\$ 99,386,152			\$ 96,469,427

Expenditures by Function - General Fund



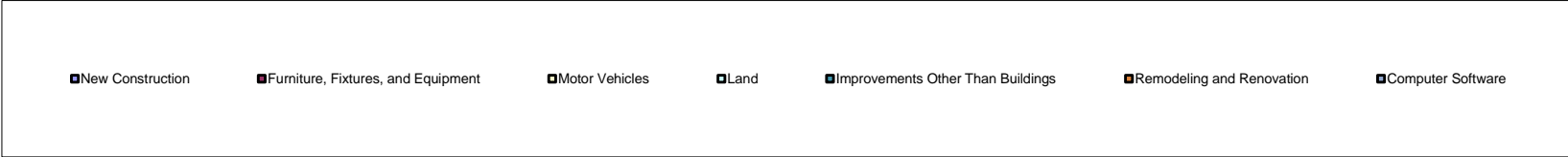
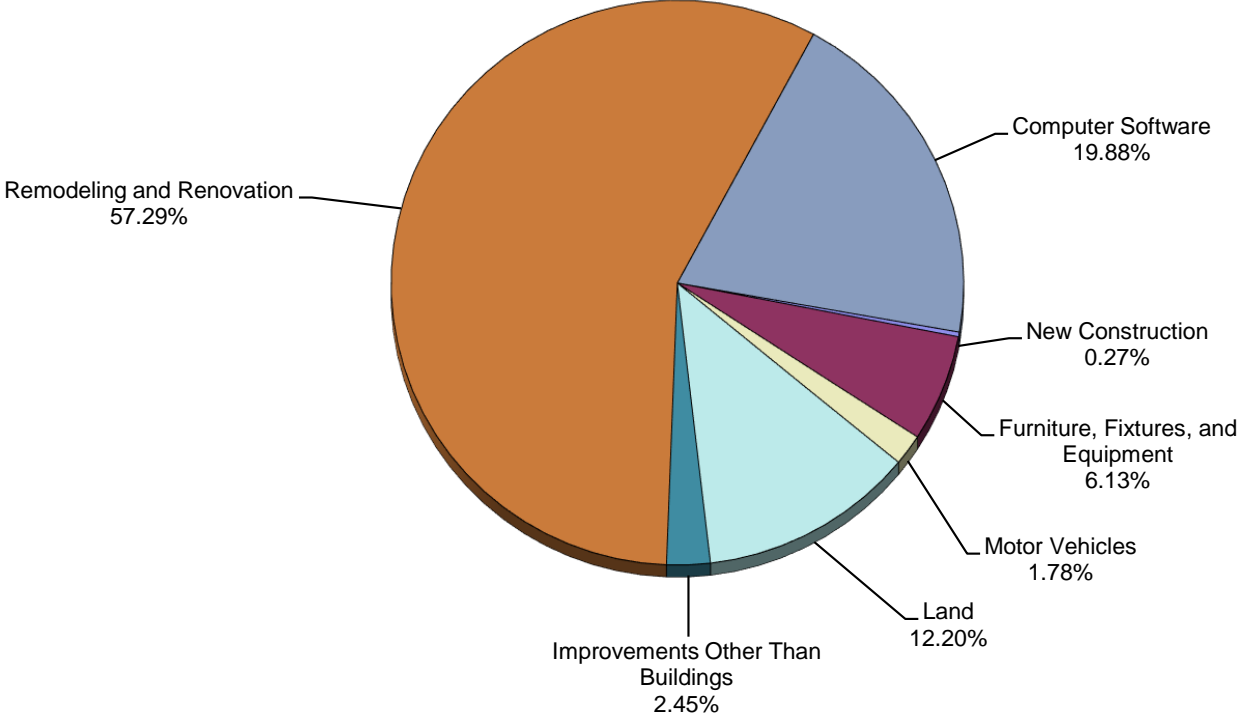
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	468,274	468,274	-	100%	466,262
Total Federal Direct	-	468,274	468,274	-		466,262
State						
CO&DS W/H Bonds	1,498,000	1,498,000	-	1,498,000	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	1,498,000	1,498,000	-	1,498,000		-
Local						
Interest on Investments	-	100,397	88,486	11,911	88%	104,712
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	100,397	88,486	11,911		104,712
Transfers In						
From Capital Project Funds	35,146,000	35,049,381	19,660,953	15,388,428	56%	20,150,491
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	44,379,660	44,379,660	-	100%	38,470,000
Total Transfers In & Other Financing Sources	35,146,000	79,429,041	64,040,613	15,388,428		58,620,491
TOTAL REVENUES	\$ 36,644,000	\$ 81,495,712	\$ 64,597,373	\$ 16,898,339	79%	\$ 59,191,465
EXPENDITURES						
Debt Service						
Redemption of Principal	29,219,077	29,219,077	15,045,000	14,174,077	51%	14,775,000
Interest	7,394,316	7,809,238	4,117,955	3,691,283	53%	4,802,441
Dues and Fees	30,607	518,395	505,401	12,994	97%	244,934
Pmts to Refunding Bond Escrow	-	43,887,159	43,887,159	-	100%	38,236,066
Total Debt Service	36,644,000	81,433,869	63,555,515	17,878,354		58,058,441
Appropriations						
Unappropriated Fund Balance	7,730,041	7,791,884	-	7,791,884		-
Total Appropriations	7,730,041	7,791,884	-	7,791,884		-
TOTAL EXPENDITURES	\$ 44,374,041	\$ 89,225,753	\$ 63,555,515	\$ 25,670,238	71%	\$ 58,058,441
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,730,041)	\$ (7,730,041)	\$ 1,041,858			\$ 1,133,024
Beginning Fund Balance	7,730,041	7,730,041	7,730,041			6,489,657
Balance	\$ -	\$ -	\$ 8,771,899			\$ 7,622,681

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-		-
Total Federal Through State	-	-	-	-		-
State						
CO&DS Distributed	271,408	342,862	-	342,862	0%	-
Interest on Undist. CO&DS	-	14,978	-	14,978	0%	-
Public Education Capital Outlay PECO	1,111,704	1,111,704	1,111,704	-	100%	740,035
Charter School Cap Outlay PECO	1,500,000	1,500,000	940,526	559,474	63%	691,527
Other Miscellaneous State Revenue	75,000	75,000	42,645	32,355	57%	65,902
Total State	2,958,112	3,044,544	2,094,875	949,669		1,497,464
Local						
District Capital Taxes	47,719,076	47,576,136	41,528,503	6,047,633	87%	38,567,371
Local Sales Tax	31,265,399	31,265,399	13,728,089	17,537,310	44%	13,285,315
Interest on Investments	-	48,275	48,275	-	100%	11,107
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	6,695,425	6,695,425	2,815,033	3,880,392	42%	-
Refund of Prior Year Expense	-	-	-	-		-
Total Local	85,679,900	85,585,235	58,119,900	27,465,335		51,863,793
Other Financing Sources						
SBE Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	600,218	600,218	-	100%	-
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	600,218	600,218	-		-
TOTAL REVENUES	\$ 88,638,012	\$ 89,229,997	\$ 60,814,993	\$ 28,415,004	68%	\$ 53,361,257
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	19,223,494	175,198	50,847	124,351	29%	159,002
Furniture, Fixtures, and Equipment	6,146,987	6,474,969	1,174,087	5,300,882	18%	4,436,378
School Buses	2,002,400	2,911,146	340,183	2,570,963	12%	1,412,796
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	917,173	-	-	-		-
Land	2,387,500	2,387,500	2,336,802	50,698	98%	-
Improvements Other Than Buildings	442,443	492,485	469,952	22,533	95%	63,274
Remodeling and Renovation	33,816,870	34,015,890	10,973,572	23,042,318	32%	6,092,759
Computer Software	7,178,104	7,980,113	3,807,612	4,172,501	48%	350,416
Total Facility Acquisition & Construction	72,114,971	54,437,301	19,153,055	35,284,246		12,514,625
Debt Service						
Principal	172,098	572,098	79,694	492,404	14%	-
Interest	24,681	124,681	12,853	111,828	10%	-
Dues and Fees	-	-	-	-		-
Total Debt Service	196,779	696,779	92,547	604,232		-
Transfers Out						
To General Fund	13,553,244	13,555,744	8,400,055	5,155,689	62%	8,071,074
To Debt Service	35,146,000	35,046,880	19,658,452	15,388,428	56%	20,150,491
Total Transfers Out	48,699,244	48,602,624	28,058,507	20,544,117		28,221,565
Appropriations						
Unappropriated Fund Balance	-	17,866,275	-	17,866,275		-
Total Appropriations	-	17,866,275	-	17,866,275		-
TOTAL EXPENDITURES & TRANSFERS	\$ 121,010,994	\$ 121,602,979	\$ 47,304,109	\$ 74,298,870	39%	\$ 40,736,190
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (32,372,982)	\$ (32,372,982)	\$ 13,510,884			\$ 12,625,067
Beginning Fund Balance	32,372,982	32,372,982	32,372,982			27,859,088
Balance	\$ -	\$ -	\$ 45,883,866			\$ 40,484,155

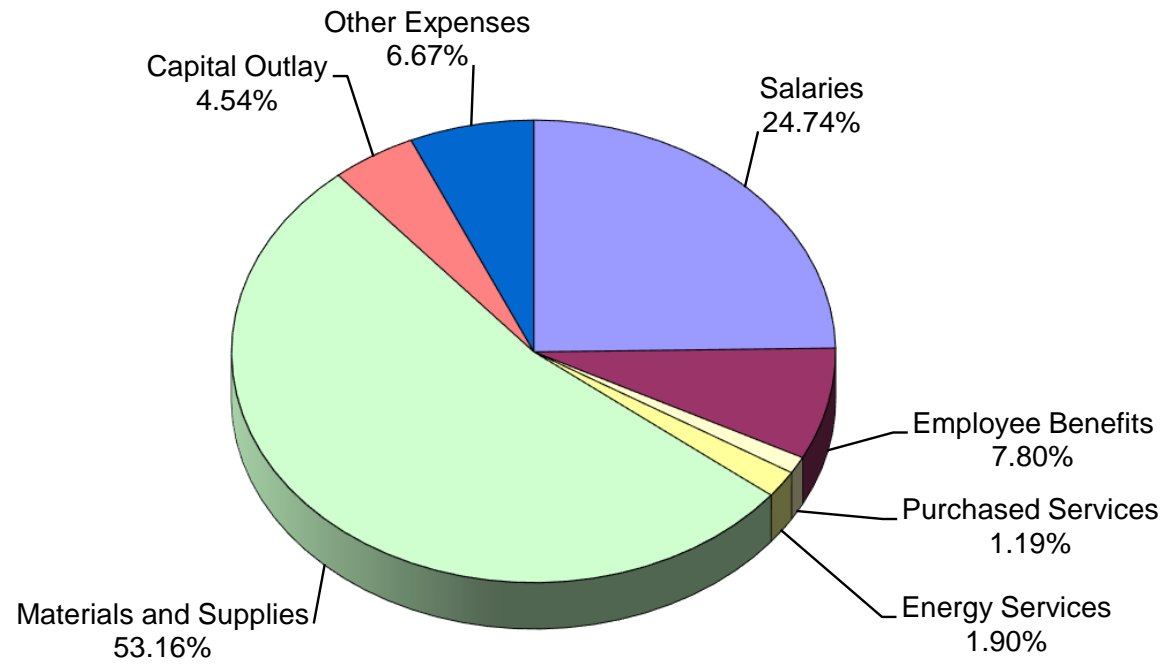
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	322,644	480,446	157,802	322,644	33%	214,493
School Lunch Reimbursement	13,863,800	13,863,800	7,722,992	6,140,808	56%	7,040,630
School Breakfast Reimbursement	4,775,650	4,775,650	2,685,554	2,090,096	56%	2,420,356
After-School Snack Reimbursement	271,475	271,475	181,902	89,573	67%	147,284
School Supper Reimbursement	260,754	260,754	168,169	92,585	64%	190,951
USDA Donated Commodities	1,746,042	1,746,042	-	1,746,042	0%	-
Cash in Lieu of Donated	20,169	20,169	12,256	7,913	61%	14,772
Summer Food Service Program	614,352	614,352	453,885	160,467	74%	573,384
Other Food Service Revenue	-	-	-	-		-
Total Federal Through State	21,874,886	22,032,688	11,382,560	10,650,128		10,601,870
State						
School Breakfast Supplement	140,597	140,597	73,180	67,417	52%	71,566
School Lunch Supplement	157,022	157,022	84,110	72,912	54%	81,011
Other Miscellaneous State	-	-	-	-		-
Total State	297,619	297,619	157,290	140,329		152,577
Local						
Interest on Investments	-	-	24,544	(24,544)		7,307
Student Lunches	2,998,000	2,998,000	1,638,800	1,359,200	55%	1,511,733
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	255,562	255,562	126,872	128,690	50%	131,761
Student/Adult Ala Carte	1,796,000	1,796,000	1,072,155	723,845	60%	975,778
Catering/Special	49,500	49,500	38,372	11,128	78%	27,167
Other Food Sales	-	-	409	(409)		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,989)	1,989		(525)
Other Miscellaneous Local Sources	121,000	118,866	84,010	34,856	71%	69,246
Refund of Prior Year Expense	-	-	(1,157)	1,157		-
Total Local	5,220,062	5,217,928	2,982,016	2,235,912		2,722,467
TOTAL REVENUES	\$ 27,392,567	\$ 27,548,235	\$ 14,521,866	\$ 13,026,369	53%	\$ 13,476,914
EXPENDITURES						
Food Service						
Salaries	8,735,306	6,676,586	3,327,845	3,348,741	50%	3,014,410
Employee Benefits	-	2,011,908	1,049,198	962,710	52%	1,038,742
Purchased Services	-	541,740	160,225	381,515	30%	163,092
Energy Services	1,866,345	487,083	255,111	231,972	52%	272,152
Materials and Supplies	15,760,416	14,999,779	7,151,493	7,848,286	48%	7,042,321
Capital Outlay	1,030,500	1,167,575	611,354	556,221	52%	1,064,672
Other Expenses	-	1,663,564	896,960	766,604	54%	477,053
Total Food Service	27,392,567	27,548,235	13,452,186	14,096,049		13,072,442
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	7,138,240	7,138,240	-	7,138,240	0%	-
Total Appropriations	7,138,240	7,138,240	-	7,138,240		-
TOTAL EXPENDITURES	\$ 34,530,807	\$ 34,686,475	\$ 13,452,186	\$ 21,234,289	39%	\$ 13,072,442
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,138,240)	\$ (7,138,240)	\$ 1,069,680			\$ 404,472
Beginning Fund Balance	7,138,240	7,138,240	7,138,240			7,363,046
Balance	\$ -	\$ -	\$ 8,207,920			\$ 7,767,518

Expenditures by Object - Food Service Fund



Salaries

Employee Benefits

Purchased Services

Energy Services

Materials and Supplies

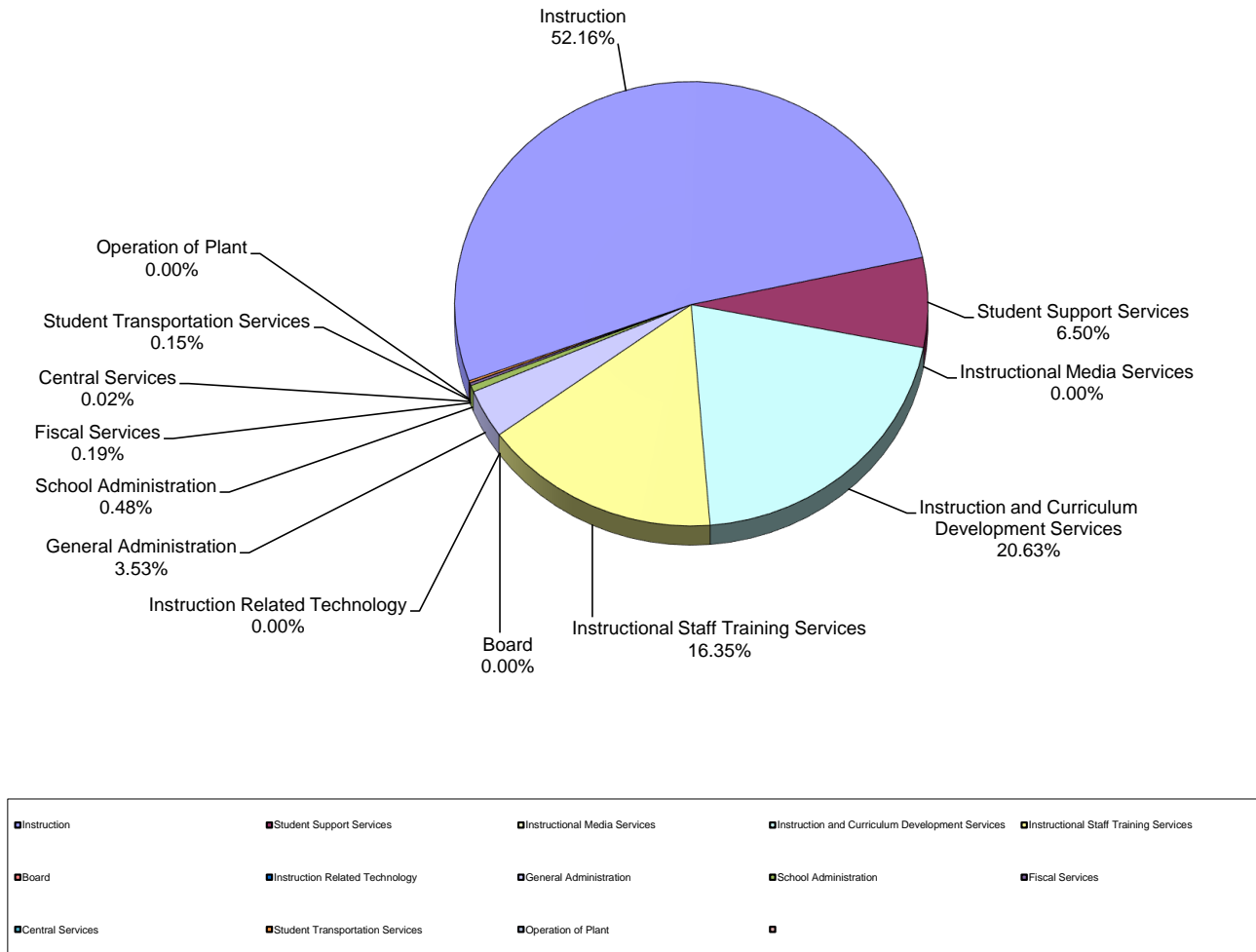
Capital Outlay

Other Expenses

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Direct						
Other Federal Direct	-	19,420	7,759	11,661	40%	100,191
Pell	-	1,269,527	1,243,521	26,006	98%	-
Miscellaneous Federal Direct	-	85,000	23,529	61,471	28%	689,750
Total Federal Direct	-	1,373,947	1,274,809	99,138		789,941
Federal Through State						
Vocational Education Acts	-	677,864	147,312	530,552	22%	172,683
Race To The Top	-	-	-	-		62,266
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		23,387
Adult Migrant Ed Farmworkers	-	348,799	181,498	167,301	52%	178,295
Eng Lit & Civics Ed	-	514,893	296,549	218,344	58%	301,582
IDEA	10,468,560	11,755,280	4,819,166	6,936,114	41%	5,693,121
Elementary and Secondary Title I	13,877,451	16,636,539	6,400,244	10,236,295	38%	6,507,591
Language Instruction Title III	-	1,089,906	466,473	623,433	43%	330,997
Adult General Education	-	96,506	85,639	10,867	89%	43,718
21st Century Schools	-	263,529	117,079	146,450	44%	-
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	4,718,731	842,326	3,876,405	18%	747,663
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,346,011	36,102,047	13,356,286	22,745,761		14,061,303
TOTAL REVENUES	\$ 24,346,011	\$ 37,475,994	\$ 14,631,095	\$ 22,844,899	39%	\$ 14,851,244
EXPENDITURES						
Instruction	23,388,682	18,474,245	7,630,984	10,843,261	41%	8,049,053
Student Support Services	-	2,481,170	950,946	1,530,224	38%	1,143,290
Instructional Media Services	-	-	-	-		7,916
Instruction and Curriculum Development Service	222	6,760,052	3,018,284	3,741,768	45%	2,922,474
Instructional Staff Training Services	1,950	6,649,647	2,392,032	4,257,615	36%	2,084,173
Board	-	38	-	38	0%	-
Instruction Related Technology	-	16	-	16	0%	-
General Administration	955,157	1,416,051	516,040	900,011	36%	531,646
School Administration	-	1,273,344	69,704	1,203,640	5%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	89,828	27,127	62,701	30%	20,106
Food Services	-	-	-	-		-
Central Services	-	146,823	3,340	143,483	2%	39,878
Student Transportation Services	-	184,668	22,526	162,142	12%	52,708
Operation of Plant	-	112	112	-	100%	-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,346,011	\$ 37,475,994	\$ 14,631,095	\$ 22,844,899	39%	\$ 14,851,244
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

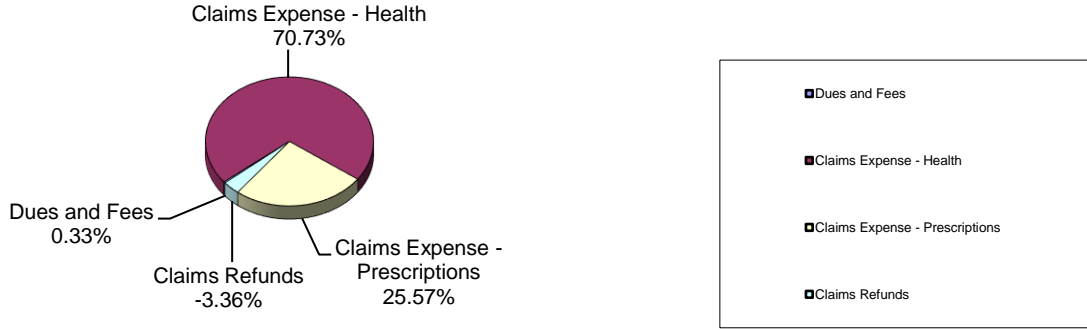
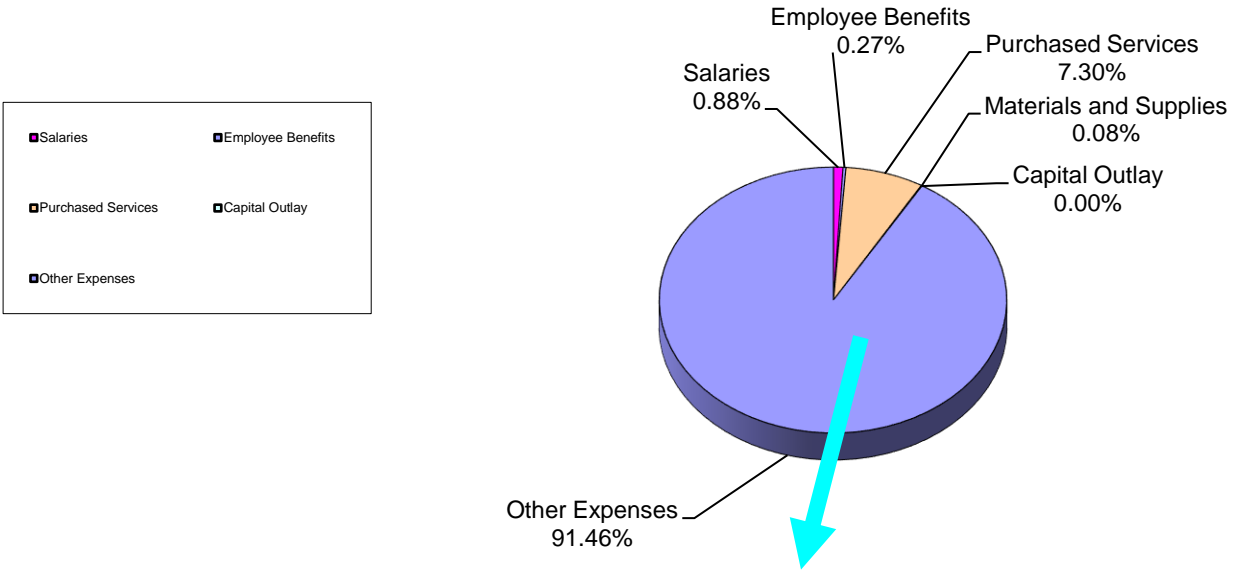
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	54,050,319	32,248,000	15,228,112	17,019,888	47%	15,675,717
Premium - Employee	-	16,000,000	4,797,522	11,202,478	30%	4,799,171
Premium - Retiree	-	5,627,319	1,286,227	4,341,092	23%	1,604,276
Premium - Leave/COBRA	-	175,000	86,905	88,095	50%	146,723
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	360	(360)		101,423
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	54,050,319	54,050,319	21,399,126	32,651,193		22,327,310
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 54,050,319	\$ 54,050,319	\$ 21,399,126	\$ 32,651,193	40%	\$ 22,327,310
EXPENDITURES						
Central Services						
Salaries		442,084	223,894	218,190	51%	180,783
Employee Benefits		137,840	69,271	68,569	50%	54,166
Purchased Services	5,440,345	4,237,150	1,856,497	2,380,653	44%	1,631,750
Materials and Supplies	-	32,000	21,032	10,968	66%	3,262
Capital Outlay	-	-	-	-		4,181
Other Expenses						
Dues and Fees	-	605,000	83,215	521,785	14%	590,610
Subs for ATD	-	1,170	-	1,170	0%	-
Claims Expense - Health	48,000,000	32,000,000	17,631,500	14,368,500	55%	19,570,857
Claims Expense - Prescriptions	-	16,000,000	6,373,206	9,626,794	40%	6,417,325
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	(491,556)	491,556		(257,737)
Claims Refunds - Prescriptions	-	-	(347,085)	347,085		(163,239)
Total Other Expenses	48,000,000	48,606,170	23,249,280	25,356,890		26,157,816
Total Central Services	53,440,345	53,455,244	25,419,974	28,035,270		28,031,958
Appropriations						
Unappropriated Fund Balance	10,203,878	10,188,978	-	10,188,978	0%	-
Total Appropriations	10,203,878	10,188,978	-	10,188,978		-
TOTAL EXPENDITURES	\$ 63,644,223	\$ 63,644,222	\$ 25,419,974	\$ 38,224,248	40%	\$ 28,031,958
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,593,903)	\$ (9,593,903)	\$ (4,020,848)			\$ (5,704,648)
Beginning Fund Balance	9,593,903	9,593,903	9,593,903			8,191,666
Balance	\$ -	\$ -	\$ 5,573,055			\$ 2,487,018

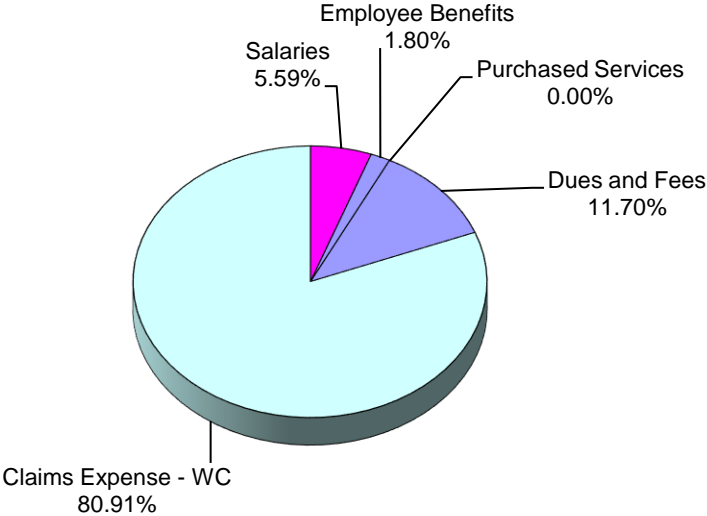
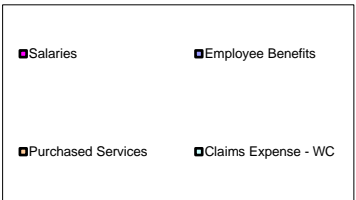
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Local						
Premium - Employer	892,453	892,453	443,101	449,352	50%	2,275,479
Total Local	892,453	892,453	443,101	449,352		2,275,479
	\$ 892,453	\$ 892,453	\$ 443,101	\$ 449,352		\$ 2,275,479
EXPENDITURES						
Central Services						
Salaries	-	188,693	103,685	85,008	55%	102,208
Employee Benefits	-	57,973	33,343	24,630	58%	35,041
Purchased Services	1,007,666	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	467,000	216,981	250,019	46%	217,041
Claims Expense - Workers' Comp	2,500,000	2,500,000	1,500,244	999,756	60%	1,550,598
Claims Refund	-	-	-	-		-
	2,500,000	2,967,000	1,717,225	1,249,775		1,767,639
Total Central Services	3,507,666	3,663,666	1,854,253	1,809,413	51%	1,904,888
Appropriations						
Unappropriated Fund Balance	2,555,328	2,399,328	-	2,399,328	0%	-
Total Appropriations	2,555,328	2,399,328	-	2,399,328		-
TOTAL EXPENDITURES	\$ 6,062,994	\$ 6,062,994	\$ 1,854,253	\$ 4,208,741		\$ 1,904,888
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,170,541)	\$ (5,170,541)	\$ (1,411,152)			\$ 370,591
Beginning Fund Balance	5,170,541	5,170,541	5,170,541			1,127,706
Balance	\$ -	\$ -	\$ 3,759,389			\$ 1,498,297

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 January 31, 2017

	Original Budget	Current Budget	YTD as of January 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of January 2016
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	1,925	6,101	(4,176)	317%	700
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	112,140	112,140	-	100%	125,007
Total Local	0	114,065	118,241	(4,176)		125,707
TOTAL REVENUES	\$ -	\$ 114,065	\$ 118,241	\$ (4,176)	104%	\$ 125,707
EXPENDITURES						
Instruction	81,822	193,962	82,959	111,003	43%	31,208
Student Support Services	1,841	2,266	1,011	1,255	45%	1,160
Central Services	5,972	7,472	1,532	5,940	21%	408
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	89,635	203,700	85,502	118,198		32,776
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 89,635	\$ 203,700	\$ 85,502	\$ 118,198	42%	\$ 32,776
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (89,635)	\$ (89,635)	\$ 32,739			\$ 92,931
Beginning Fund Balance	89,635	89,635	89,635			10,738
Balance	\$ -	\$ -	\$ 122,374			\$ 103,669

Expenditures by Function - Trust and Agency Funds

