

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING AUGUST 31, 2016

(UNAUDITED)

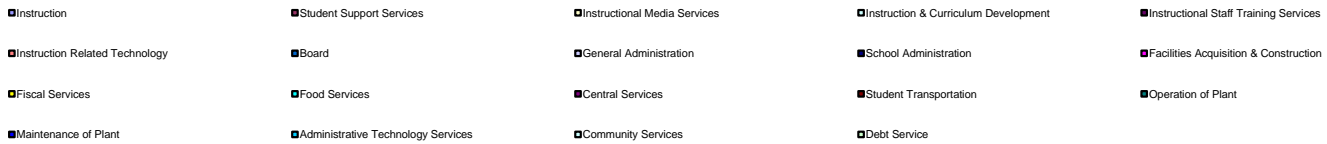
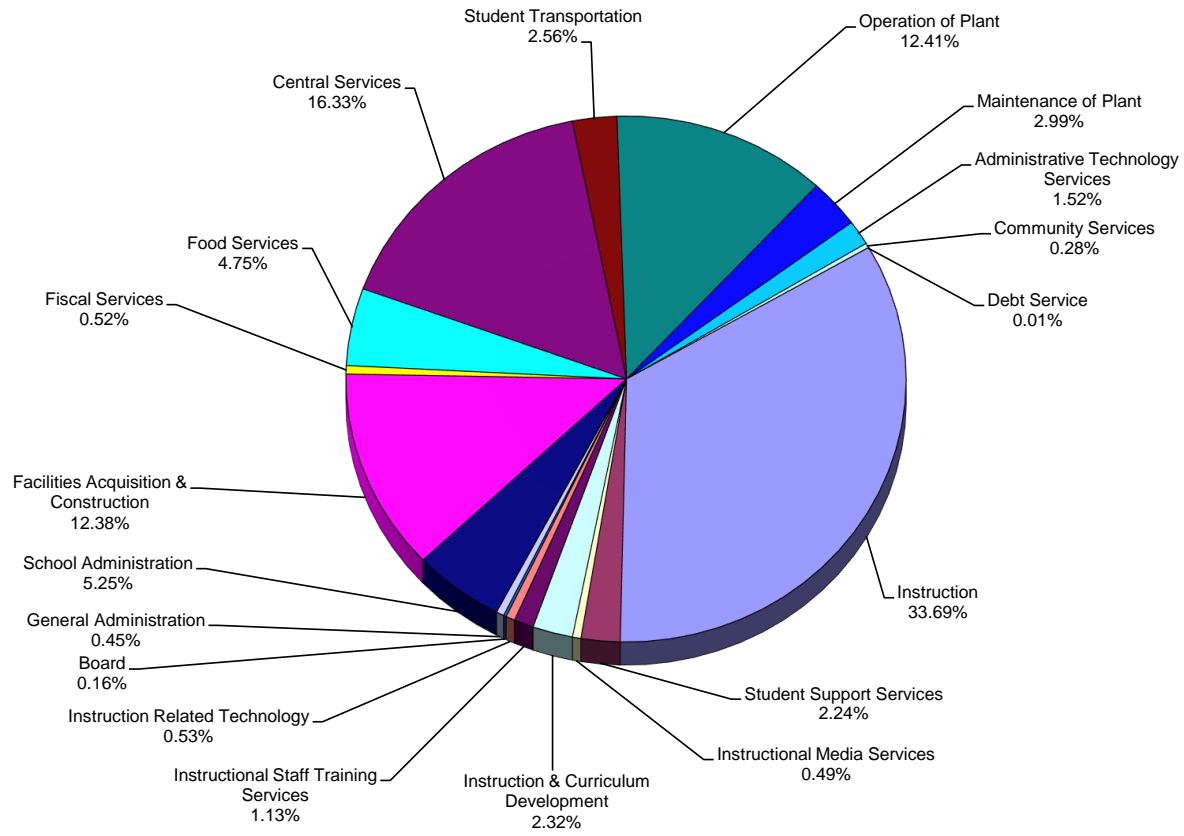
School Board of Manatee County
 Combined Balance Sheet
 As of August 31, 2016

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL August 2016	TOTAL August 2015
Assets									
Current Assets									
Cash	\$ 16,694,628	\$ 7,671,748	\$ 21,297,921	\$ 5,036,956	\$ -	\$ 22,074,962	\$ 1,230,892	\$ 74,007,107	\$ 67,370,881
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	560,740	-	-	1,690,461	1,628	4,504	-	2,257,333	595,172
Due From/(To)	1,883,475	-	-	-	(1,883,475)	-	-	-	-
Inventory	642,164	-	-	300,387	-	-	-	942,551	995,810
Investments	-	146,374	4,987,108	462,748	-	-	101,977	5,698,207	5,983,657
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	12,496	-	1,918,080	-	-	1,930,576	3,061,126
Total Assets	\$ 19,781,007	\$ 7,818,122	\$ 26,297,525	\$ 7,490,552	\$ 36,233	\$ 22,079,466	\$ 1,332,869	\$ 84,835,774	\$ 78,006,646
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 789	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 789	\$ 2,319
Payroll Deductions & WH	1,487,135	-	-	-	-	-	-	1,487,135	1,175,091
Accounts Payable	1,348,836	-	72,288	395,709	36,233	3,023,324	1,200,118	6,076,508	5,646,919
Construction Payable	-	-	218,576	-	-	-	-	218,576	150,566
Retainage Payable	-	-	-	-	-	-	-	-	100,687
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	242	-	-	-	-	-	-	242	94
Estimated Unpaid Claims	-	-	-	-	-	11,176,009	-	11,176,009	10,878,009
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	12,496	(77,873)	-	-	-	(65,377)	31,503
Total Liabilities	\$ 2,837,002	\$ -	\$ 303,360	\$ 317,836	\$ 36,233	\$ 14,199,333	\$ 1,200,118	\$ 18,893,882	\$ 17,985,188
Fund Equity									
Revenue Over Expenditures									
Nonspendable	\$ 754,887	\$ 88,081	\$ (6,378,817)	\$ 34,476	\$ -	\$ (4,615,217)	\$ 43,116	\$ (10,073,474)	\$ (8,368,593)
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	-	-	-	-	12,495,350	89,635	12,840,870	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	\$ 16,944,005	\$ 7,818,122	\$ 25,994,165	\$ 7,172,716	\$ -	\$ 7,880,133	\$ 132,751	\$ 65,941,892	\$ 60,021,458
Total Liab & Fund Equity	\$ 19,781,007	\$ 7,818,122	\$ 26,297,525	\$ 7,490,552	\$ 36,233	\$ 22,079,466	\$ 1,332,869	\$ 84,835,774	\$ 78,006,646

Combined Statement of Revenues and Expenditures
As of August 31, 2016

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL August 2016	TOTAL August 2015
Revenue									
Federal Direct	\$ 19,691	\$ -	\$ -	\$ -	\$ 70,550	\$ -	\$ -	\$ 90,241	\$ 43,626
Federal Through State	109,397	-	-	2,096,987	1,801,272	-	-	4,007,656	2,848,613
State	29,855,363	-	177,032	0	-	-	-	30,032,395	30,578,274
Local	1,626,809	9,626	3,060,411	424,327	-	2,724,709	44,417	7,890,299	6,251,762
Total Revenue	\$ 31,611,260	\$ 9,626	\$ 3,237,443	\$ 2,521,314	\$ 1,871,822	\$ 2,724,709	\$ 44,417	\$ 42,020,591	\$ 39,722,275
Expenditures									
Instruction	\$ 16,805,678	\$ -	\$ -	\$ -	\$ 830,139	\$ -	\$ -	\$ 17,635,817	\$ 18,708,084
Student Support Services	1,025,099	-	-	-	148,792	-	-	1,173,891	1,153,801
Instructional Media Services	254,323	-	-	-	-	-	1,301	255,624	235,351
Instruction & Curriculum Development	753,475	-	-	-	459,128	-	-	1,212,603	1,027,058
Instructional Staff Training Services	253,968	-	-	-	335,135	-	-	589,103	662,821
Instruction Related Technology	274,831	-	-	-	-	-	-	274,831	-
Board	82,603	-	-	-	-	-	-	82,603	73,036
General Administration	159,855	-	-	-	76,828	-	-	236,683	323,614
School Administration	2,745,597	-	-	-	-	-	-	2,745,597	2,540,651
Facilities Acquisition & Construction	300,226	-	6,181,832	-	-	-	-	6,482,058	2,180,825
Fiscal Services	264,327	-	-	-	7,532	-	-	271,859	295,878
Food Services	-	-	-	2,486,838	-	-	-	2,486,838	1,530,782
Central Services	1,207,462	-	-	-	-	7,339,926	-	8,547,388	9,938,178
Student Transportation	1,326,097	-	-	-	14,268	-	-	1,340,365	914,293
Operation of Plant	6,498,225	-	-	-	-	-	-	6,498,225	6,209,719
Maintenance of Plant	1,565,730	-	-	-	-	-	-	1,565,730	1,358,929
Administrative Technology Services	793,569	-	-	-	-	-	-	793,569	830,646
Community Services	147,436	-	-	-	-	-	-	147,436	102,952
Debt Service	-	4,250	-	-	-	-	-	4,250	4,250
Total Expenditures	\$ 34,458,501	\$ 4,250	\$ 6,181,832	\$ 2,486,838	\$ 1,871,822	\$ 7,339,926	\$ 1,301	\$ 52,344,470	\$ 48,090,868
Excess (Deficiency) of Revenue over Expenditures	\$ (2,847,241)	\$ 5,376	\$ (2,944,389)	\$ 34,476	\$ -	\$ (4,615,217)	\$ 43,116	\$ (10,323,879)	\$ (8,368,593)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 250,406	\$ -	\$ -	\$ -	\$ -	\$ 250,406	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	3,602,128	82,705	-	-	-	-	-	3,684,833	3,374,776
Transfers Out	-	-	(3,684,834)	-	-	-	-	(3,684,834)	(3,374,776)
Total Other Financing Sources (Uses)	\$ 3,602,128	\$ 82,705	\$ (3,434,428)	\$ -	\$ -	\$ -	\$ -	\$ 250,405	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 754,887	\$ 88,081	\$ (6,378,817)	\$ 34,476	\$ -	\$ (4,615,217)	\$ 43,116	\$ (10,073,474)	\$ (8,368,593)

Expenditures by Function - All Funds

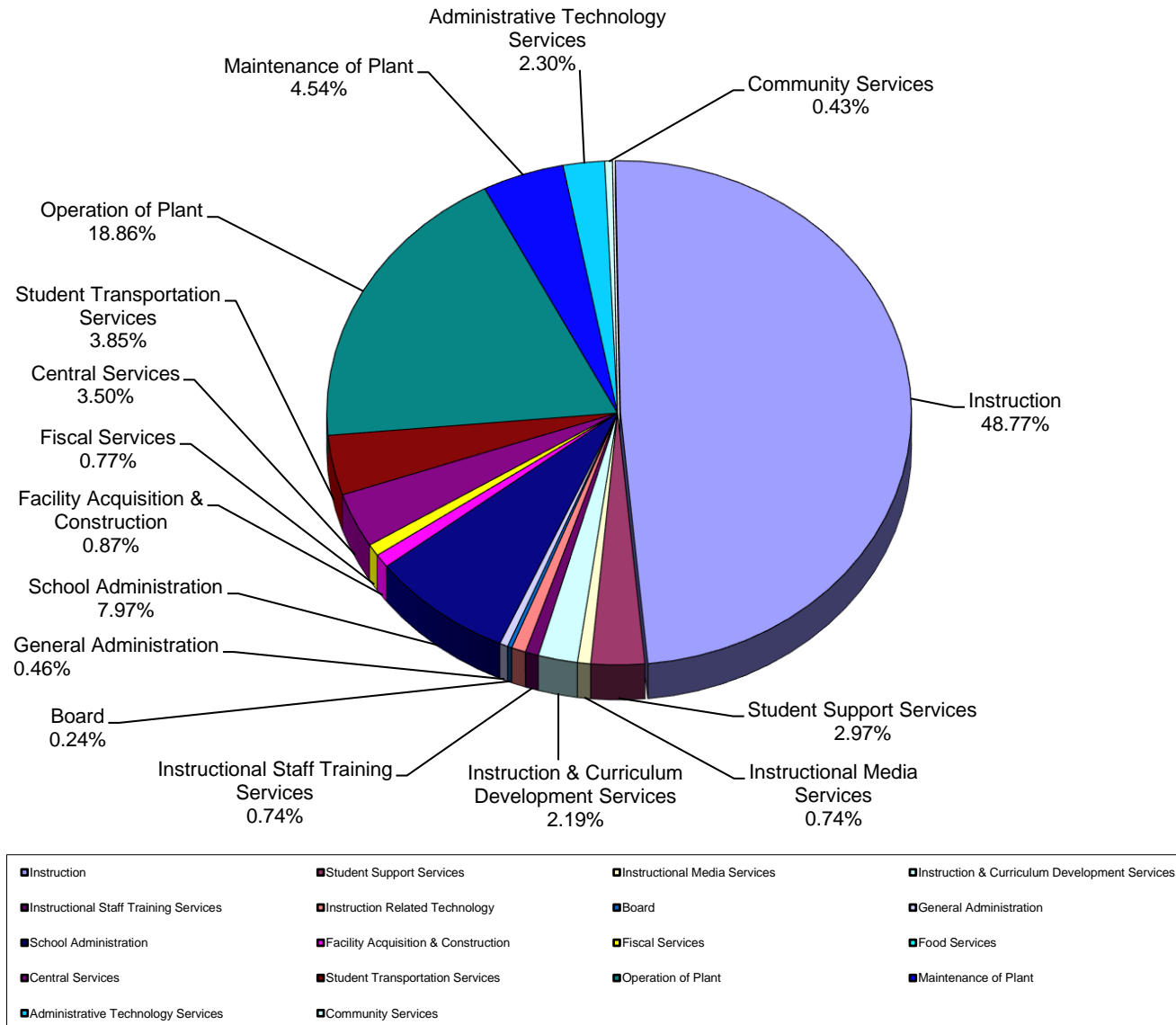


School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Federal Direct						
ROTC	525,000	525,000	19,691	505,309	4%	-
Miscellaneous Federal Direct	-	-	-	-	-	-
Total Federal Direct	525,000	525,000	19,691	505,309		-
Federal Through State						
Medicaid	2,100,000	2,100,000	109,397	1,990,603	5%	-
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	-	-	-	-	-
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	-	-	-	-	(2)
Total Federal Through State	2,100,000	2,100,000	109,397	1,990,603		(2)
State						
FEPP	113,812,198	113,812,198	19,400,286	94,411,912	17%	19,148,794
Workforce Development	9,341,158	9,341,158	1,555,970	7,785,188	17%	1,555,146
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	54,422	285,578	16%	47,273
Discretionary Lottery	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,856,842	52,856,842	8,809,474	44,047,368	17%	8,871,398
School Recognition Funds	1,908,465	1,908,465	-	1,908,465	0%	-
Voluntary PreK Program	1,900,000	1,900,000	33,984	1,866,016	2%	50,861
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	-
Other Miscellaneous State Revenue	-	40,280	1,227	39,053	3%	139,326
Total State	180,965,275	180,223,943	29,855,363	150,368,580		29,812,798
Local						
District School Taxes	175,119,065	175,119,065	10,184	175,108,881	0%	47,333
Rent	400,000	400,000	66,480	333,520	17%	32,931
Interest on Investments	300,000	300,000	67,568	232,432	23%	16,454
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	450	1,850	2,150	(300)	116%	1,900
Vending Sales	-	-	64	(64)	-	1,102
Adult Gen Ed Course Fees	-	5,355	13,275	(7,920)	248%	17,554
Post Secondary Vocational Ed Course Fees	700,515	700,515	429,168	271,347	61%	250,065
Continuing Workforce Ed Fees	3,110	3,110	4,866	(1,756)	156%	17,202
Capital Improvement Fees	15,415	15,415	21,459	(6,044)	139%	12,503
GED Testing Fees	-	-	-	-	-	-
Other School Class Fees	15,415	15,415	21,459	(6,044)	139%	13,493
Preschool Program Fees	-	-	1,415	(1,415)	-	-
School Age Child Care Fees	4,250,000	4,250,000	524,091	3,725,909	12%	42,309
Charges for Services	1,000,000	1,000,000	93,643	906,357	9%	89,569
Bus Fees	651,048	651,048	44,788	606,260	7%	84,925
Activity Bus Fees	100,000	100,000	5,508	94,492	6%	1,467
Sale of Junk	20,000	20,000	12	19,988	0%	7,685
Federal Indirect	1,000,000	1,000,000	77,348	922,652	8%	89,181
Other Miscellaneous Local Sources	1,688,055	1,712,874	150,113	1,562,761	9%	203,721
Refund of Prior Year Exp	-	-	(2,658)	2,658	-	(566)
Lost & Damaged Textbooks	-	847	848	(1)	100%	198
Food Service Indirect	1,500,000	2,500,000	95,028	2,404,972	4%	22,398
Total Local	186,763,073	187,795,494	1,626,809	186,168,685		951,424
Transfers In						
From Capital Project Funds	13,553,244	13,553,244	3,602,128	9,951,116	27%	3,292,071
Internal Fund Transfers	1,000,000	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	14,553,244	13,553,244	3,602,128	9,951,116		3,292,071
TOTAL REVENUES	\$ 384,906,592	\$ 384,197,681	\$ 35,213,388	\$ 348,984,293	9%	\$ 34,056,291
EXPENDITURES						
Expenditures By Function						
Instruction	253,738,325	252,773,954	16,805,678	235,968,276	7%	17,690,281
Student Support Services	16,771,278	16,849,921	1,025,099	15,824,822	6%	994,676
Instructional Media Services	4,190,186	4,181,511	254,323	3,927,188	6%	234,991
Instruction & Curriculum Development Services	4,442,842	4,506,997	753,475	3,753,522	17%	558,394
Instructional Staff Training Services	2,099,318	2,167,832	253,968	1,913,864	12%	191,503
Instruction Related Technology	1,130,483	1,130,483	274,831	855,652	24%	-
Board	823,773	823,773	82,603	741,170	10%	73,036
General Administration	1,753,445	1,722,129	159,855	1,562,274	9%	235,261
School Administration	24,131,143	24,068,202	2,745,597	21,322,605	11%	2,540,651
Facility Acquisition & Construction	2,446,308	2,446,308	300,226	2,146,082	12%	93,561
Fiscal Services	2,152,661	2,164,961	264,327	1,900,634	12%	295,878
Food Services	-	-	-	-	-	-
Central Services	12,530,763	12,594,740	1,207,462	11,387,278	10%	1,170,653
Student Transportation Services	13,235,250	13,101,405	1,326,097	11,775,308	10%	873,928
Operation of Plant	29,601,600	29,646,717	6,498,225	23,148,492	22%	6,209,719
Maintenance of Plant	9,772,313	9,988,110	1,565,730	8,422,380	16%	1,358,929
Administrative Technology Services	6,959,339	6,903,073	793,569	6,109,504	11%	830,646
Community Services	3,316,683	3,316,683	147,436	3,169,247	4%	102,952
Debt Service	-	-	-	-	-	-
Total Expenditures by Function	389,095,710	388,386,799	34,458,501	353,928,298		33,455,059
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	\$ 400,386,799	\$ 34,458,501	\$ 365,928,298	9%	\$ 33,455,059
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (16,189,118)	\$ (16,189,118)	\$ 754,887			\$ 601,232
Beginning Fund Balance	16,189,118	16,189,118	16,189,118			17,348,150
Balance	\$ -	\$ -	\$ 16,944,005			\$ 17,949,382

Expenditures by Function - General Fund



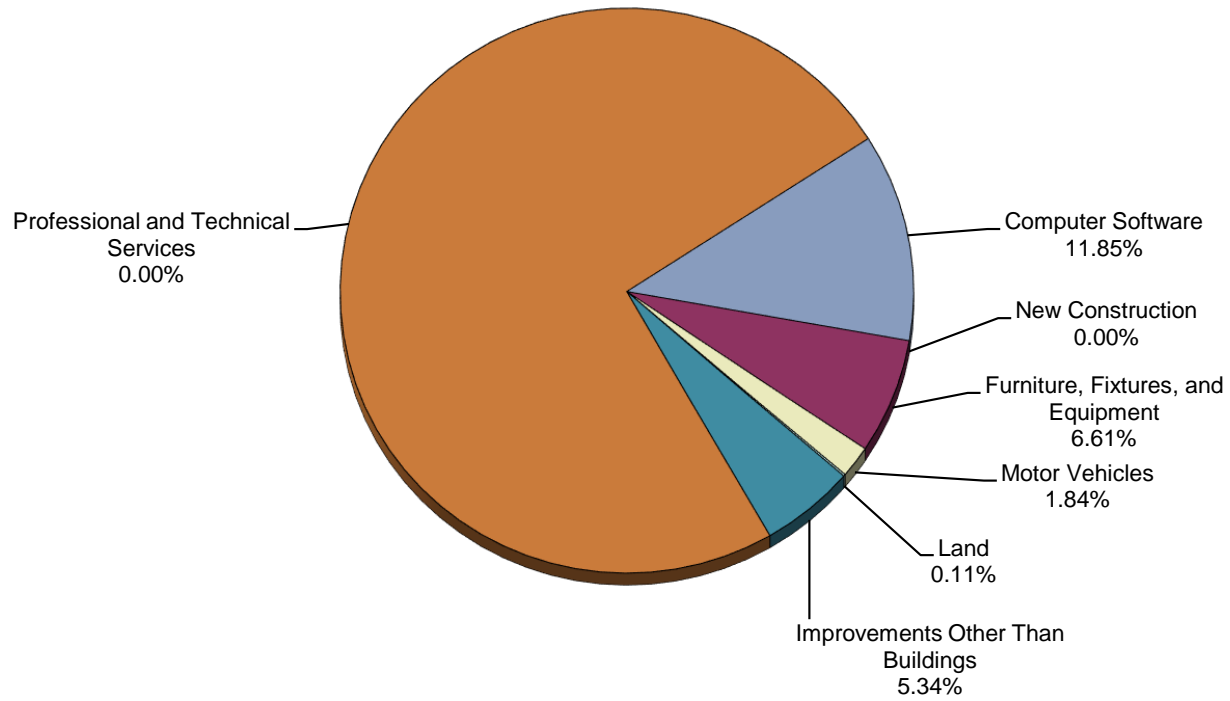
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
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	-	9,626	9,626	-	100%	16,014
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	9,626	9,626	-		16,014
Transfers In						
From Capital Project Funds	35,146,000	35,146,000	82,705	35,063,295	0%	82,705
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,146,000	35,146,000	82,705	35,063,295		82,705
TOTAL REVENUES	\$ 36,644,000	\$ 36,653,626	\$ 92,331	\$ 36,561,295	0%	\$ 98,719
EXPENDITURES						
Debt Service						
Redemption of Principal	29,219,077	29,219,077	-	29,219,077	0%	-
Interest	7,394,316	7,394,316	-	7,394,316	0%	-
Dues and Fees	30,607	31,710	4,250	27,460	13%	4,250
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	36,644,000	36,645,103	4,250	36,640,853		4,250
Appropriations						
Unappropriated Fund Balance	7,730,041	7,738,564	-	7,738,564		-
Total Appropriations	7,730,041	7,738,564	-	7,738,564		-
TOTAL EXPENDITURES	\$ 44,374,041	\$ 44,383,667	\$ 4,250	\$ 44,379,417	0%	\$ 4,250
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,730,041)	\$ (7,730,041)	\$ 88,081			\$ 94,469
Beginning Fund Balance	7,730,041	7,730,041	7,730,041			6,489,657
Balance	\$ -	\$ -	\$ 7,818,122			\$ 6,584,126

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
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	0%	740,035
Charter School Cap Outlay PECO	1,500,000	1,500,000	177,032	1,322,968	12%	-
Other Miscellaneous State Revenue	75,000	75,000	-	75,000	0%	25,441
Total State	2,958,112	3,044,544	177,032	2,867,512		765,476
Local						
District Capital Taxes	47,719,076	47,576,136	2,627	47,573,509	0%	12,196
Local Sales Tax	31,265,399	31,265,399	2,227,529	29,037,870	7%	2,113,926
Interest on Investments	-	6,652	6,652	-	100%	802
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	6,695,425	6,695,425	823,603	5,871,822	12%	-
Refund of Prior Year Expense	-	-	-	-		-
Total Local	85,679,900	85,543,612	3,060,411	82,483,201		2,126,924
Other Financing Sources						
SBE Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	250,406	250,406	-	100%	-
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	250,406	250,406	-		-
TOTAL REVENUES	\$ 88,638,012	\$ 88,838,562	\$ 3,487,849	\$ 85,350,713	4%	\$ 2,892,400
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	19,223,494	55,000	-	55,000	0%	24,949
Furniture, Fixtures, and Equipment	6,146,987	5,910,984	408,858	5,502,126	7%	51,388
School Buses	2,002,400	2,919,572	113,601	2,805,971	4%	-
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	917,173	-	-	-		-
Land	2,387,500	2,387,500	7,000	2,380,500	0%	-
Improvements Other Than Buildings	442,443	462,038	329,937	132,101	71%	5,528
Remodeling and Renovation	33,816,870	33,939,948	4,589,832	29,350,116	14%	2,005,399
Computer Software	7,178,104	7,403,879	732,604	6,671,275	10%	-
Total Facility Acquisition & Construction	72,114,971	53,078,921	6,181,832	46,897,089		2,087,264
Debt Service						
Principal	172,098	572,098	-	572,098	0%	-
Interest	24,681	124,681	-	124,681	0%	-
Dues and Fees	-	-	-	-		-
Total Debt Service	196,779	696,779	-	696,779		-
Transfers Out						
To General Fund	13,553,244	13,553,244	3,602,129	9,951,115	27%	3,292,071
To Debt Service	35,146,000	35,146,000	82,705	35,063,295	0%	82,705
Total Transfers Out	48,699,244	48,699,244	3,684,834	45,014,410		3,374,776
Appropriations						
Unappropriated Fund Balance	-	18,736,600	-	18,736,600		-
Total Appropriations	-	18,736,600	-	18,736,600		-
TOTAL EXPENDITURES & TRANSFERS	\$ 121,010,994	\$ 121,211,544	\$ 9,866,666	\$ 111,344,878	8%	\$ 5,462,040
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (32,372,982)	\$ (32,372,982)	\$ (6,378,817)			\$ (2,569,640)
Beginning Fund Balance	32,372,982	32,372,982	32,372,982			27,859,088
Balance	\$ -	\$ -	\$ 25,994,165			\$ 25,289,448

Expenditures by Object - Capital Projects Funds



■ New Construction

■ Furniture, Fixtures, and Equipment

■ Motor Vehicles

■ Land

■ Improvements Other Than Buildings

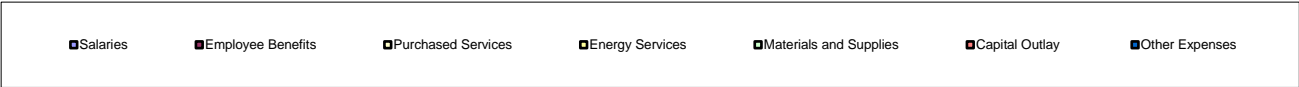
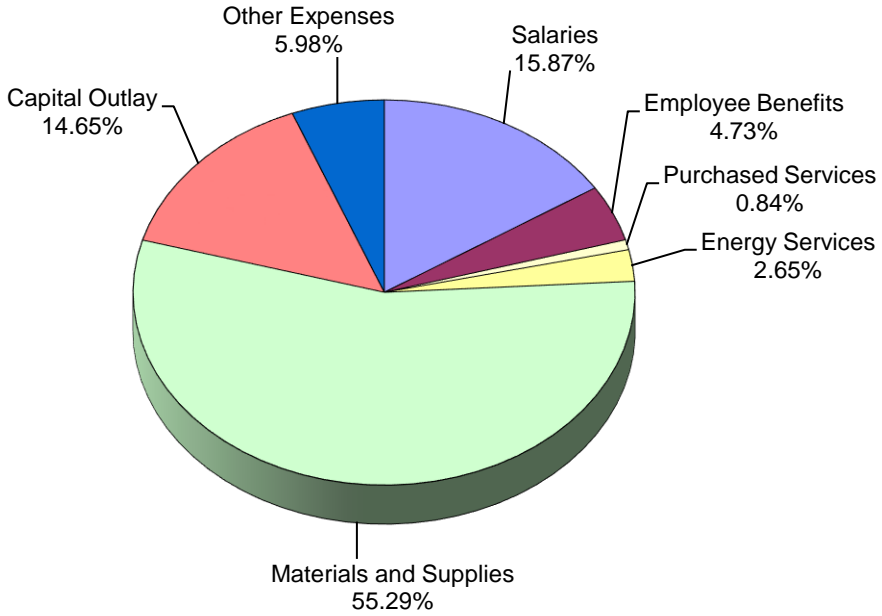
■ Remodeling and Renovation

■ Computer Software

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	322,644	322,644	-	322,644	0%	66,770
School Lunch Reimbursement	13,863,800	13,863,800	1,207,059	12,656,741	9%	-
School Breakfast Reimbursement	4,775,650	4,775,650	395,560	4,380,090	8%	-
After-School Snack Reimbursement	271,475	271,475	22,364	249,111	8%	-
School Supper Reimbursement	260,754	260,754	16,875	243,879	6%	-
USDA Donated Commodities	1,746,042	1,746,042	-	1,746,042	0%	-
Cash in Lieu of Donated	20,169	20,169	1,244	18,925	6%	-
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	21,874,886	2,096,987	19,777,899		640,154
State						
School Breakfast Supplement	140,597	140,597	-	140,597	0%	-
School Lunch Supplement	157,022	157,022	-	157,022	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	297,619	297,619	-	297,619		-
Local						
Interest on Investments	-	-	5,050	(5,050)		87
Student Lunches	2,998,000	2,998,000	229,875	2,768,125	8%	84,206
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	255,562	255,562	17,470	238,092	7%	6,355
Student/Adult Ala Carte	1,796,000	1,796,000	155,007	1,640,993	9%	66,530
Catering/Special	49,500	49,500	4,488	45,012	9%	4,804
Other Food Sales	-	-	409	(409)		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(985)	985		(367)
Other Miscellaneous Local Sources	121,000	121,000	13,013	107,987	11%	-
Refund of Prior Year Expense	-	-	-	-		-
Total Local	5,220,062	5,220,062	424,327	4,795,735		161,615
TOTAL REVENUES	\$ 27,392,567	\$ 27,392,567	\$ 2,521,314	\$ 24,871,253	9%	\$ 801,769
EXPENDITURES						
Food Service						
Salaries	8,735,306	6,655,347	394,777	6,260,570	6%	198,002
Employee Benefits	-	2,006,591	117,538	1,889,053	6%	52,668
Purchased Services	-	539,040	20,878	518,162	4%	115,013
Energy Services	1,866,345	483,783	65,793	417,990	14%	73,612
Materials and Supplies	15,760,416	14,876,667	1,374,945	13,501,722	9%	826,212
Capital Outlay	1,030,500	1,167,575	364,297	803,278	31%	192,056
Other Expenses	-	1,663,564	148,610	1,514,954	9%	73,219
Total Food Service	27,392,567	27,392,567	2,486,838	24,905,729		1,530,782
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	\$ 34,530,807	\$ 2,486,838	\$ 32,043,969	7%	\$ 1,530,782
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,138,240)	\$ (7,138,240)	\$ 34,476			\$ (729,013)
Beginning Fund Balance	7,138,240	7,138,240	7,138,240			7,363,046
Balance	\$ -	\$ -	\$ 7,172,716			\$ 6,634,033

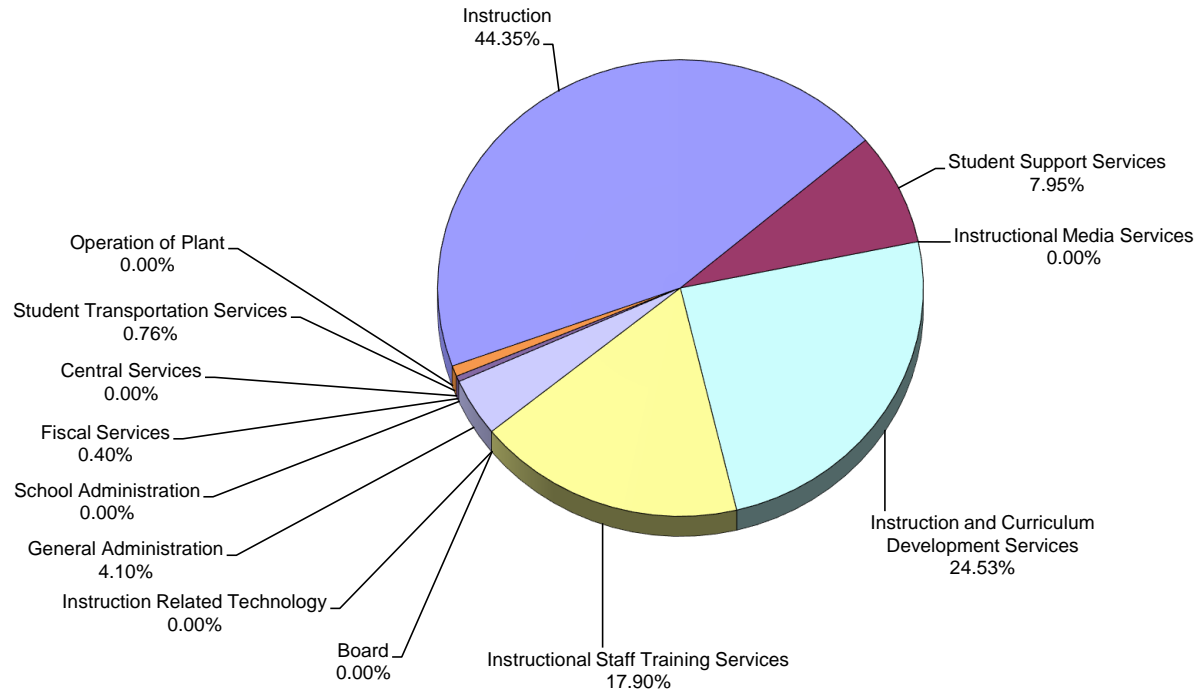
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Federal Direct						
Other Federal Direct	-	19,420	3,710	15,710	19%	42,206
Pell	-	232,655	64,063			
Miscellaneous Federal Direct	-	50,000	2,777	47,223	6%	1,420
Total Federal Direct	-	302,075	70,550	62,933		43,626
Federal Through State						
Vocational Education Acts	-	677,864	26,564	651,300	4%	36,239
Race To The Top	-	-	-	-		62,266
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	348,799	29,324	319,475	8%	26,626
Eng Lit & Civics Ed	-	514,893	29,599	485,294	6%	-
IDEA	10,468,560	10,842,066	419,244	10,422,822	4%	666,432
Elementary and Secondary Title I	13,877,451	16,136,204	928,552	15,207,652	6%	1,129,984
Language Instruction Title III	-	764,889	148,874	616,015	19%	95,429
Adult General Education	-	96,506	3,495	93,011	4%	16,433
21st Century Schools	-	112,571	31,796	80,775	28%	-
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	1,888,002	183,824	1,704,178	10%	175,052
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,346,011	31,381,794	1,801,272	29,580,522		2,208,461
TOTAL REVENUES	\$ 24,346,011	\$ 31,683,869	\$ 1,871,822	\$ 29,643,455	6%	\$ 2,252,087
EXPENDITURES						
Instruction	23,388,682	24,171,054	830,139	23,340,915	3%	1,017,803
Student Support Services	-	1,224,589	148,792	1,075,797	12%	159,042
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Service	222	642,630	459,128	183,502	71%	468,664
Instructional Staff Training Services	1,950	4,168,517	335,135	3,833,382	8%	471,318
Board	-	38	-	38	0%	-
Instruction Related Technology	-	15	-	15	0%	-
General Administration	955,157	1,245,677	76,828	1,168,849	6%	88,353
School Administration	-	4,257	-	4,257	0%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	18,715	7,532	11,183	40%	-
Food Services	-	-	-	-		-
Central Services	-	118,198	-	118,198	0%	6,542
Student Transportation Services	-	90,179	14,268	75,911	16%	40,365
Operation of Plant	-	-	-	-		-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,346,011	\$ 31,683,869	\$ 1,871,822	\$ 29,812,047	6%	\$ 2,252,087
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

Expenditures by Function - Other Special Revenue Funds

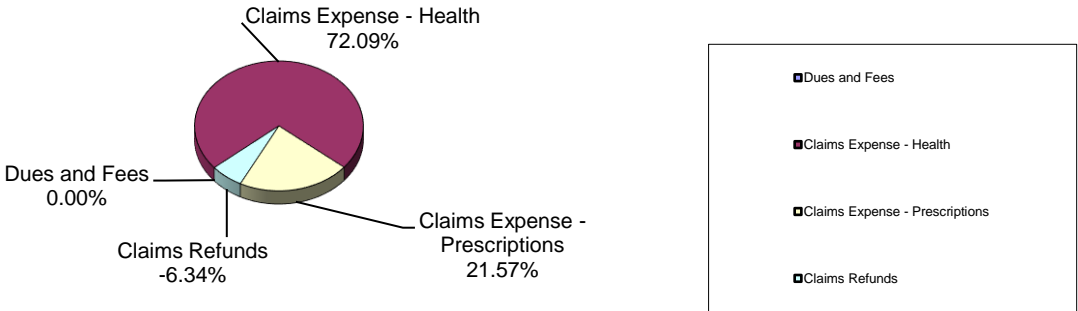
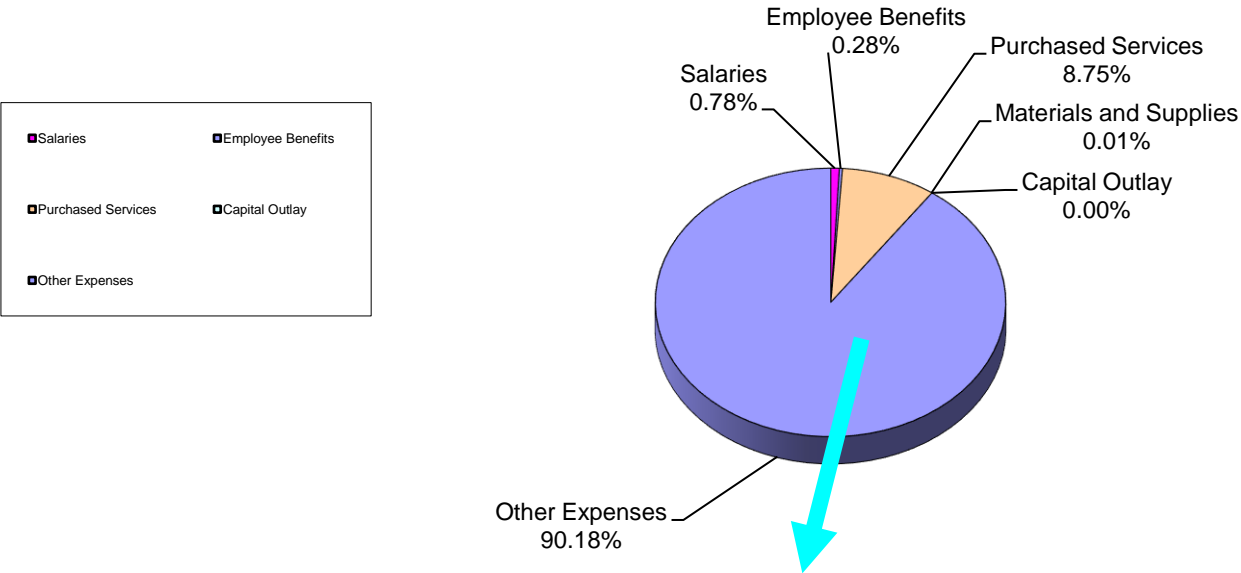


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation Services	■ Operation of Plant	■	

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	54,050,319	32,248,000	1,778,309	30,469,691	6%	1,705,832
Premium - Employee	-	16,000,000	545,073	15,454,927	3%	533,488
Premium - Retiree	-	5,627,319	317,319	5,310,000	6%	317,862
Premium - Leave/COBRA	-	175,000	27,764	147,236	16%	34,538
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	54,050,319	54,050,319	2,668,465	51,381,854		2,691,720
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 54,050,319	\$ 54,050,319	\$ 2,668,465	\$ 51,381,854	5%	\$ 2,691,720
EXPENDITURES						
Central Services						
Salaries		442,084	54,108	387,976	12%	37,277
Employee Benefits		137,840	19,376	118,464	14%	11,314
Purchased Services	5,440,345	4,237,150	603,928	3,633,222	14%	1,030,473
Materials and Supplies	-	32,000	432	31,568	1%	426
Capital Outlay	-	-	-	-		4,181
Other Expenses						
Dues and Fees		605,000	-	605,000	0%	15,153
Subs for ATD		1,170	-	1,170	0%	-
Claims Expense - Health	48,000,000	32,000,000	5,140,638	26,859,362	16%	6,053,825
Claims Expense - Prescriptions	-	16,000,000	1,537,967	14,462,033	10%	996,119
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	(114,180)	114,180		(3,843)
Claims Refunds - Prescriptions	-	-	(337,917)	337,917		(3,999)
Total Other Expenses	48,000,000	48,606,170	6,226,508	42,379,662		7,057,255
Total Central Services	53,440,345	53,455,244	6,904,352	46,550,892		8,140,926
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	\$ 6,904,352	\$ 56,739,870	11%	\$ 8,140,926
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (9,593,903)	\$ (9,593,903)	\$ (4,235,887)			\$ (5,449,206)
Beginning Fund Balance	9,593,903	9,593,903	9,593,903			8,191,666
Balance	\$ -	\$ -	\$ 5,358,016			\$ 2,742,460

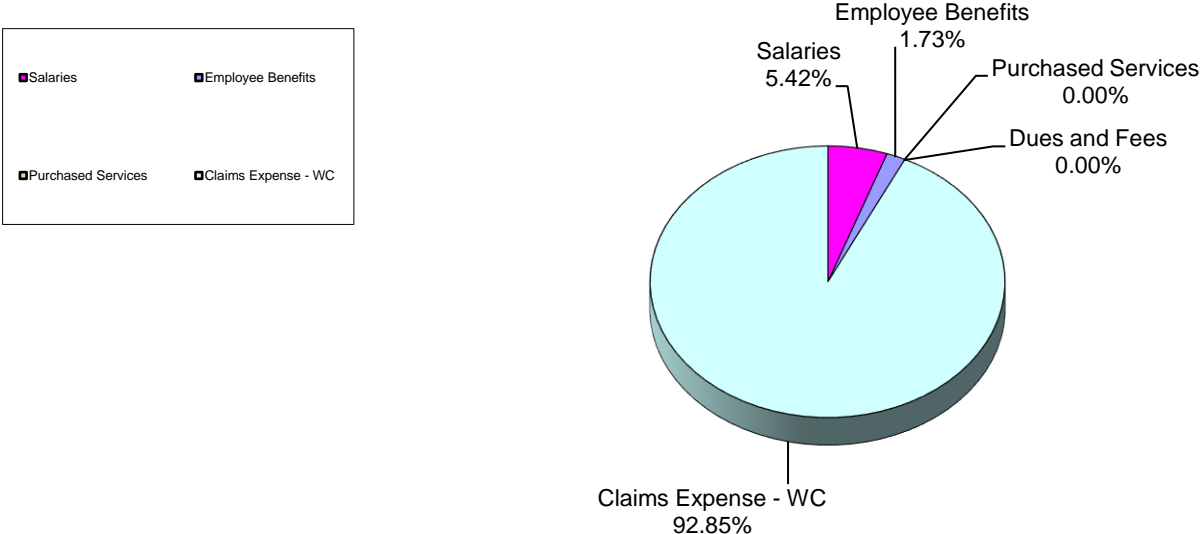
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Local						
Premium - Employer	892,453	892,453	56,244	836,209	6%	278,358
Total Local	892,453	892,453	56,244	836,209		278,358
	\$ 892,453	\$ 892,453	\$ 56,244	\$ 836,209		\$ 278,358
EXPENDITURES						
Central Services						
Salaries	-	188,693	23,587	165,106	13%	17,531
Employee Benefits	-	57,973	7,553	50,420	13%	7,633
Purchased Services	1,007,666	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	400,000	-	400,000	0%	60,880
Claims Expense - Workers' Comp	2,500,000	2,500,000	404,434	2,095,566	16%	534,013
Claims Refund	-	-	-	-		-
	2,500,000	2,900,000	404,434	2,495,566		594,893
Total Central Services	3,507,666	3,596,666	435,574	3,161,092	12%	620,057
Appropriations						
Unappropriated Fund Balance	286,234	197,234	-	197,234	0%	-
Total Appropriations	286,234	197,234	-	197,234		-
TOTAL EXPENDITURES	\$ 3,793,900	\$ 3,793,900	\$ 435,574	\$ 3,358,326		\$ 620,057
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,901,447)	\$ (2,901,447)	\$ (379,330)			\$ (341,699)
Beginning Fund Balance	2,901,447	2,901,447	2,901,447			1,127,706
Balance	\$ -	\$ -	\$ 2,522,117			\$ 786,007

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 August 31, 2016

	Original Budget	Current Budget	YTD as of August 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of August 2015
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	1,500	(1,500)		700
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	-	42,917	(42,917)		25,007
Total Local	0	0	44,417	(44,417)		25,707
TOTAL REVENUES	\$ -	\$ -	\$ 44,417	\$ (44,417)		\$ 25,707
EXPENDITURES						
Instruction	81,822	81,822	-	81,822	0%	-
Student Support Services	1,841	1,841	-	1,841	0%	83
Central Services	5,972	5,972	1,301	4,671	22%	360
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	89,635	89,635	1,301	88,334		443
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 89,635	\$ 89,635	\$ 1,301	\$ 88,334	1%	\$ 443
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (89,635)	\$ (89,635)	\$ 43,116			\$ 25,264
Beginning Fund Balance	89,635	89,635	89,635			10,738
Balance	\$ -	\$ -	\$ 132,751			\$ 36,002

Expenditures by Function - Trust and Agency Funds

