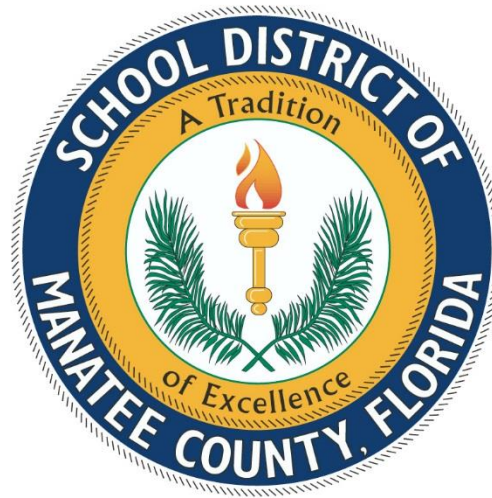


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2016

(UNAUDITED)

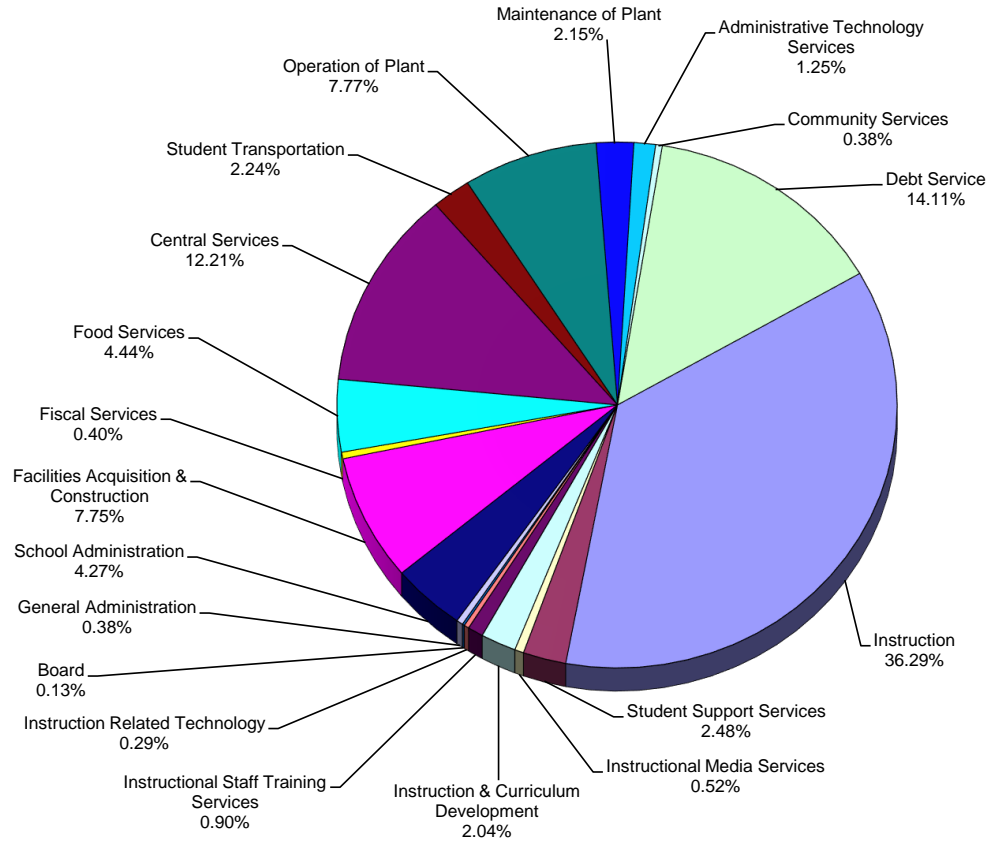
School Board of Manatee County
 Combined Balance Sheet
 As of September 30, 2016

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2016	TOTAL September 2015
Assets									
Current Assets									
Cash	\$ 22,362,601	\$ 8,537,008	\$ 2,479,559	\$ 3,511,422	\$ -	\$ 21,385,431	\$ 1,355,639	\$ 59,631,660	\$ 39,941,025
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	422,915	-	-	2,112,101	29,376	4,946	-	2,569,338	3,382,904
Due From/(To)	1,731,967	-	-	-	(1,731,967)	-	-	-	-
Inventory	687,197	-	-	300,387	-	-	-	987,584	998,072
Investments	9,356,412	146,374	7,537,346	477,354	-	-	102,042	17,619,528	33,763,391
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	1,124,200	-	1,755,077	-	-	2,879,277	3,015,303
Total Assets	\$ 34,561,092	\$ 8,683,382	\$ 11,141,105	\$ 6,401,264	\$ 52,486	\$ 21,390,377	\$ 1,457,681	\$ 83,687,387	\$ 81,100,695
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 1,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,643	\$ 2,319
Payroll Deductions & WH	2,304,924	-	-	-	-	-	-	2,304,924	1,833,011
Accounts Payable	1,341,979	-	45,323	704,240	52,486	2,605,781	1,302,321	6,052,130	6,752,497
Construction Payable	-	-	243,221	-	-	-	-	243,221	-
Retainage Payable	-	-	-	-	-	-	-	-	95,806
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	420	-	-	-	-	-	-	420	466
Estimated Unpaid Claims	-	-	-	-	-	8,906,915	-	8,906,915	10,878,009
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	28,000,000	-	-	-	-	-	-	28,000,000	30,000,000
Deferred Revenue	-	-	12,496	(87,011)	-	-	-	(74,515)	2,952
Total Liabilities	\$ 31,648,966	\$ -	\$ 301,040	\$ 617,229	\$ 52,486	\$ 11,512,696	\$ 1,302,321	\$ 45,434,738	\$ 49,565,060
Fund Equity									
Revenue Over Expenditures	\$ (13,276,992)	\$ 953,341	\$ (21,532,917)	\$ (1,354,205)	\$ -	\$ (4,886,763)	\$ 65,725	\$ (40,031,811)	\$ (36,854,416)
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	\$ 2,912,126	\$ 8,683,382	\$ 10,840,065	\$ 5,784,035	\$ -	\$ 9,877,681	\$ 155,360	\$ 38,252,649	\$ 31,535,635
Total Liab & Fund Equity	\$ 34,561,092	\$ 8,683,382	\$ 11,141,105	\$ 6,401,264	\$ 52,486	\$ 21,390,377	\$ 1,457,681	\$ 83,687,387	\$ 81,100,695

Combined Statement of Revenues and Expenditures
As of September 30, 2016

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2016	TOTAL September 2015
Revenue									
Federal Direct	\$ 67,624	\$ -	\$ -	\$ -	\$ 82,935	\$ -	\$ -	\$ 150,559	\$ 672,014
Federal Through State	112,996	-	-	2,512,001	3,731,372	-	-	6,356,369	8,632,395
State	44,494,316	-	1,428,852	0	-	-	-	45,923,168	45,335,757
Local	2,915,511	32,880	5,565,652	967,599	-	6,509,814	67,026	16,058,482	14,904,997
Total Revenue	\$ 47,590,447	\$ 32,880	\$ 6,994,504	\$ 3,479,600	\$ 3,814,307	\$ 6,509,814	\$ 67,026	\$ 68,488,578	\$ 69,545,163
Expenditures									
Instruction	\$ 37,758,334	\$ -	\$ -	\$ -	\$ 1,714,874	\$ -	\$ -	\$ 39,473,208	\$ 40,617,171
Student Support Services	2,391,271	-	-	-	309,196	-	-	2,700,467	2,756,949
Instructional Media Services	566,332	-	-	-	-	-	1,301	567,633	582,630
Instruction & Curriculum Development	1,205,528	-	-	-	1,017,956	-	-	2,223,484	1,803,671
Instructional Staff Training Services	380,230	-	-	-	593,563	-	-	973,793	1,319,121
Instruction Related Technology	311,621	-	-	-	-	-	-	311,621	-
Board	139,581	-	-	-	-	-	-	139,581	113,335
General Administration	261,710	-	-	-	149,304	-	-	411,014	580,507
School Administration	4,645,035	-	-	-	-	-	-	4,645,035	4,647,008
Facilities Acquisition & Construction	479,604	-	7,953,436	-	-	-	-	8,433,040	3,626,710
Fiscal Services	425,922	-	-	-	11,932	-	-	437,854	495,465
Food Services	-	-	-	4,833,805	-	-	-	4,833,805	4,889,102
Central Services	1,882,991	-	-	-	3,214	11,396,577	-	13,282,782	15,371,650
Student Transportation	2,421,166	-	-	-	14,268	-	-	2,435,434	2,071,060
Operation of Plant	8,448,527	-	-	-	-	-	-	8,448,527	8,331,713
Maintenance of Plant	2,337,348	-	-	-	-	-	-	2,337,348	2,192,431
Administrative Technology Services	1,354,763	-	-	-	-	-	-	1,354,763	1,471,054
Community Services	417,474	-	-	-	-	-	-	417,474	310,020
Debt Service	10,000	15,333,932	-	-	-	-	-	15,343,932	15,219,982
Total Expenditures	\$ 65,437,437	\$ 15,333,932	\$ 7,953,436	\$ 4,833,805	\$ 3,814,307	\$ 11,396,577	\$ 1,301	\$ 108,770,795	\$ 106,399,579
Excess (Deficiency) of Revenue over Expenditures	\$ (17,846,990)	\$ (15,301,052)	\$ (958,932)	\$ (1,354,205)	\$ -	\$ (4,886,763)	\$ 65,725	\$ (40,282,217)	\$ (36,854,416)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 250,406	\$ -	\$ -	\$ -	\$ -	\$ 250,406	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	4,569,998	16,254,393	-	-	-	-	-	20,824,391	20,596,335
Transfers Out	-	-	(20,824,391)	-	-	-	-	(20,824,391)	(20,596,335)
Total Other Financing Sources (Uses)	\$ 4,569,998	\$ 16,254,393	\$ (20,573,985)	\$ -	\$ -	\$ -	\$ -	\$ 250,406	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (13,276,992)	\$ 953,341	\$ (21,532,917)	\$ (1,354,205)	\$ -	\$ (4,886,763)	\$ 65,725	\$ (40,031,811)	\$ (36,854,416)

Expenditures by Function - All Funds



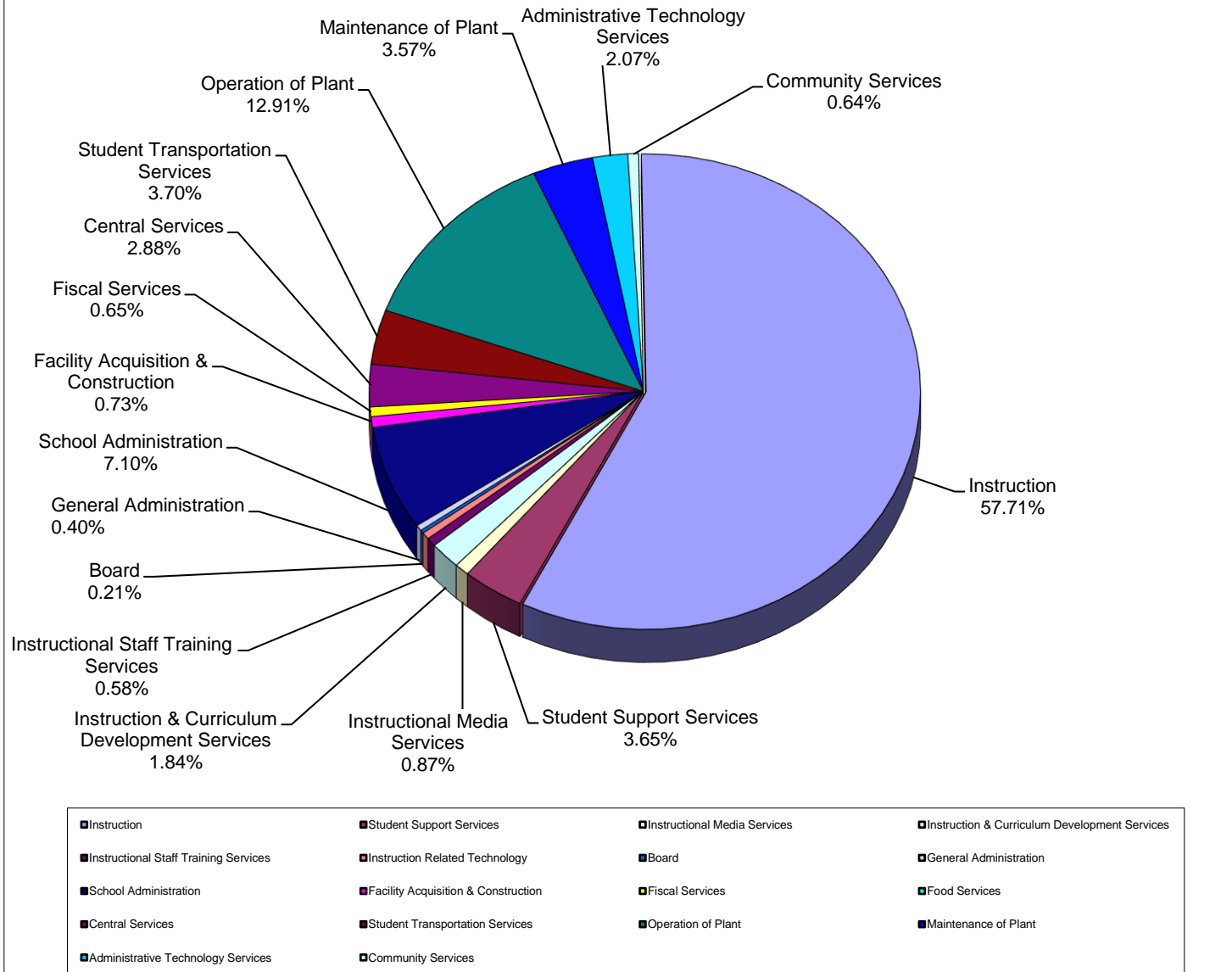
■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction & Curriculum Development	■ Instructional Staff Training Services
■ Instruction Related Technology	■ Board	■ General Administration	■ School Administration	■ Facilities Acquisition & Construction
■ Fiscal Services	■ Food Services	■ Central Services	■ Student Transportation	■ Operation of Plant
■ Maintenance of Plant	■ Administrative Technology Services	■ Community Services	■ Debt Service	

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

As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2015
REVENUES						
Federal Direct						
ROTC	525,000	525,000	67,624	457,376	13%	50,071
Miscellaneous Federal Direct	-	-	-	-	-	-
Total Federal Direct	525,000	525,000	67,624	457,376		50,071
Federal Through State						
Medicaid	2,100,000	2,100,000	110,396	1,989,604	5%	-
Job Training Partnership Act	-	-	-	-	-	68,651
Vocational Education Acts	-	-	-	-	-	-
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	2,600	2,600	-	100%	(2)
Total Federal Through State	2,100,000	2,102,600	112,996	1,989,604		68,649
State						
FEPP	113,812,198	113,812,198	28,716,398	85,095,800	25%	28,325,982
Workforce Development	9,341,158	9,341,158	6,737,357	2,603,801	72%	2,328,696
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	56,804	283,196	17%	50,166
Discretionary Lottery	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,856,842	52,856,842	8,809,474	44,047,368	17%	13,307,097
School Recognition Funds	1,908,465	1,908,465	-	1,908,465	0%	-
Voluntary PreK Program	1,900,000	1,900,000	171,949	1,728,051	9%	121,773
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	-
Other Miscellaneous State Revenue	-	233,449	2,334	231,115	1%	142,740
Total State	180,965,275	180,417,112	44,494,316	135,922,796		44,276,454
Local						
District School Taxes	175,119,065	175,119,065	23,339	175,095,726	0%	68,150
Rent	400,000	400,000	102,680	297,320	26%	65,247
Interest on Investments	300,000	300,000	98,986	201,014	33%	23,419
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	450	3,100	3,400	(300)	110%	3,850
Vending Sales	-	-	(142)	142	-	1,845
Adult Gen Ed Course Fees	-	5,355	38,430	(33,075)	718%	36,304
Post Secondary Vocational Ed Course Fees	700,515	700,515	654,011	46,504	93%	500,065
Continuing Workforce Ed Fees	3,110	3,110	15,592	(12,482)	501%	19,839
Capital Improvement Fees	15,415	15,415	32,600	(17,185)	211%	25,003
GED Testing Fees	-	-	-	-	-	-
Other School Class Fees	15,415	15,415	31,133	(15,718)	202%	26,038
Preschool Program Fees	-	-	56,733	(56,733)	-	-
School Age Child Care Fees	4,250,000	4,250,000	1,017,852	3,232,148	24%	727,121
Charges for Services	1,000,000	1,000,000	152,376	847,624	15%	187,787
Bus Fees	651,048	651,048	44,788	606,260	7%	106,706
Activity Bus Fees	100,000	100,000	5,508	94,492	6%	67,797
Sale of Junk	20,000	20,000	12	19,988	0%	8,197
Federal Indirect	1,000,000	1,000,000	150,282	849,718	15%	212,315
Other Miscellaneous Local Sources	1,688,055	1,805,793	277,772	1,528,021	15%	403,841
Refund of Prior Year Exp	-	-	(2,775)	2,775	-	11,656
Lost & Damaged Textbooks	-	847	848	(1)	100%	198
Food Service Indirect	1,500,000	2,500,000	212,086	2,287,914	8%	62,585
Total Local	186,763,073	187,889,663	2,915,511	184,974,152		2,557,963
Transfers In						
From Capital Project Funds	13,553,244	13,553,244	4,569,998	8,983,246	34%	4,435,431
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	4,569,998	8,983,246		4,435,431
TOTAL REVENUES	\$ 384,906,592	\$ 384,487,619	\$ 52,160,445	\$ 332,327,174	14%	\$ 51,388,568
EXPENDITURES						
Expenditures By Function						
Instruction	253,738,325	251,461,855	37,758,334	213,703,521	15%	37,778,845
Student Support Services	16,771,278	17,195,057	2,391,271	14,803,786	14%	2,390,996
Instructional Media Services	4,190,186	4,378,518	566,332	3,812,186	13%	582,270
Instruction & Curriculum Development Services	4,442,842	4,585,414	1,205,528	3,379,886	26%	951,128
Instructional Staff Training Services	2,099,318	2,422,338	380,230	2,042,108	16%	333,524
Instruction Related Technology	1,130,483	1,812,198	311,621	1,500,577	17%	-
Board	823,773	825,028	139,581	685,447	17%	113,335
General Administration	1,753,445	1,727,487	261,710	1,465,777	15%	369,848
School Administration	24,131,143	24,223,350	4,645,035	19,578,315	19%	4,647,008
Facility Acquisition & Construction	2,446,308	2,446,308	479,604	1,966,704	20%	386,268
Fiscal Services	2,152,661	2,164,961	425,922	1,739,039	20%	493,474
Food Services	-	-	-	-	-	-
Central Services	12,530,763	12,648,362	1,882,991	10,765,371	15%	2,081,093
Student Transportation Services	13,235,250	12,960,648	2,421,166	10,539,482	19%	2,024,084
Operation of Plant	29,601,600	29,606,826	8,448,527	21,158,299	29%	8,331,713
Maintenance of Plant	9,772,313	9,988,631	2,337,348	7,651,283	23%	2,192,431
Administrative Technology Services	6,959,339	6,903,073	1,354,763	5,548,310	20%	1,471,054
Community Services	3,316,683	3,316,683	417,474	2,899,209	13%	310,020
Debt Service	-	10,000	10,000	-	100%	20,500
Total Expenditures by Function	389,095,710	388,676,737	65,437,437	323,239,300		64,477,591
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	\$ 400,676,737	\$ 65,437,437	\$ 335,239,300	16%	\$ 64,477,591
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (16,189,118)	\$ (16,189,118)	\$ (13,276,992)			\$ (13,089,023)
Beginning Fund Balance	16,189,118	16,189,118	16,189,118			17,348,150
Balance	\$ -	\$ -	\$ 2,912,126			\$ 4,259,127

Expenditures by Function - General Fund



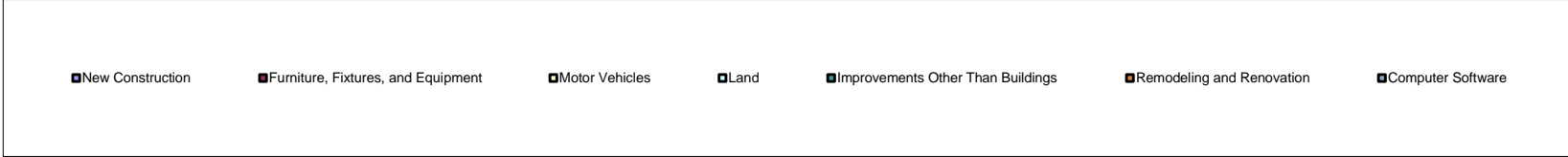
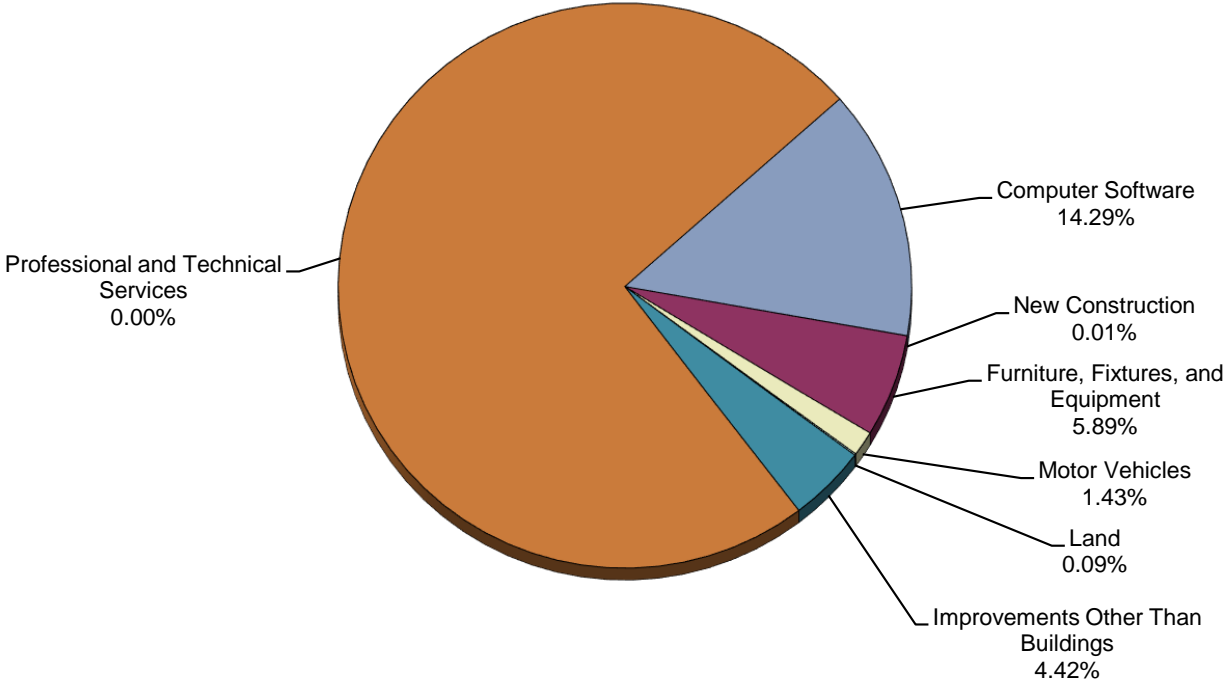
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2015
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		466,262
Total Federal Direct	-	-	-	-		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	-	32,880	32,880	-	100%	25,129
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	32,880	32,880	-		25,129
Transfers In						
From Capital Project Funds	35,146,000	35,148,500	16,254,393	18,894,107	46%	16,160,904
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	35,146,000	35,148,500	16,254,393	18,894,107		16,160,904
TOTAL REVENUES	\$ 36,644,000	\$ 36,679,380	\$ 16,287,273	\$ 20,392,107	44%	\$ 16,652,295
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	7,394,316	280,432	7,113,884	4%	415,732
Dues and Fees	30,607	34,210	8,500	25,710	25%	8,750
Pmts to Refunding Bond Escrow	-	-	-	-		-
Total Debt Service	36,644,000	36,647,603	15,333,932	21,313,671		15,199,482
Appropriations						
Unappropriated Fund Balance	7,730,041	7,761,818	-	7,761,818		-
Total Appropriations	7,730,041	7,761,818	-	7,761,818		-
TOTAL EXPENDITURES	\$ 44,374,041	\$ 44,409,421	\$ 15,333,932	\$ 29,075,489	35%	\$ 15,199,482
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,730,041)	\$ (7,730,041)	\$ 953,341			\$ 1,452,813
Beginning Fund Balance	7,730,041	7,730,041	7,730,041			6,489,657
Balance	\$ -	\$ -	\$ 8,683,382			\$ 7,942,470

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 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	-	100%	740,035
Charter School Cap Outlay PECO	1,500,000	1,500,000	292,769	1,207,231	20%	293,827
Other Miscellaneous State Revenue	75,000	75,000	24,379	50,621	33%	25,441
Total State	2,958,112	3,044,544	1,428,852	1,615,692		1,059,303
Local						
District Capital Taxes	47,719,076	47,576,136	6,167	47,569,969	0%	17,422
Local Sales Tax	31,265,399	31,265,399	4,383,937	26,881,462	14%	4,342,154
Interest on Investments	-	10,527	10,527	-	100%	1,956
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	6,695,425	6,695,425	1,165,021	5,530,404	17%	-
Refund of Prior Year Expense	-	-	-	-		-
Total Local	85,679,900	85,547,487	5,565,652	79,981,835		4,361,532
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	\$ 88,842,437	\$ 7,244,910	\$ 81,597,527	8%	\$ 5,420,835
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	19,223,494	57,000	734	56,266	1%	24,949
Furniture, Fixtures, and Equipment	6,146,987	5,876,757	468,190	5,408,567	8%	121,961
School Buses	2,002,400	2,919,573	113,601	2,805,972	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	488,105	351,932	136,173	72%	14,931
Remodeling and Renovation	33,816,870	33,936,448	5,875,306	28,061,142	17%	3,070,330
Computer Software	7,178,104	7,415,538	1,136,673	6,278,865	15%	8,271
Total Facility Acquisition & Construction	72,114,971	53,080,921	7,953,436	45,127,485		3,240,442
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	13,555,744	4,572,498	8,983,246	34%	4,435,431
To Debt Service	35,146,000	35,146,000	16,251,893	18,894,107	46%	16,160,904
Total Transfers Out	48,699,244	48,701,744	20,824,391	27,877,353		20,596,335
Appropriations						
Unappropriated Fund Balance	-	18,735,975	-	18,735,975		-
Total Appropriations	-	18,735,975	-	18,735,975		-
TOTAL EXPENDITURES & TRANSFERS	\$ 121,010,994	\$ 121,215,419	\$ 28,777,827	\$ 92,437,592	24%	\$ 23,836,777
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (32,372,982)	\$ (32,372,982)	\$ (21,532,917)			\$ (18,415,942)
Beginning Fund Balance	32,372,982	32,372,982	32,372,982			27,859,088
Balance	\$ -	\$ -	\$ 10,840,065			\$ 9,443,146

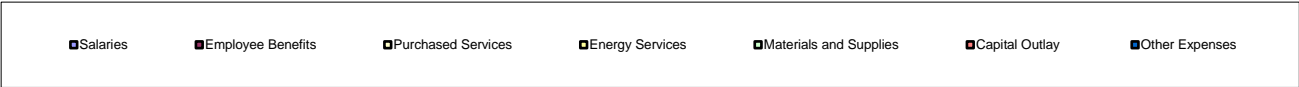
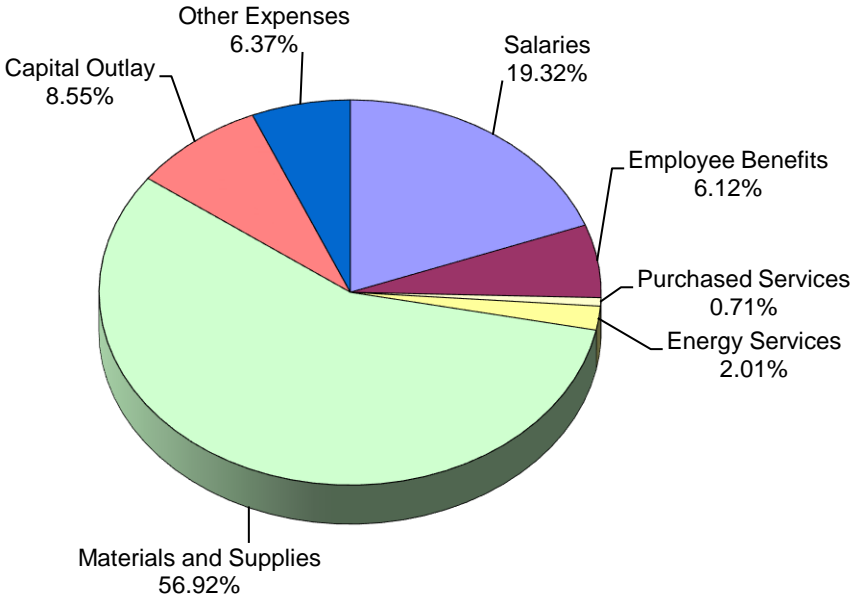
Expenditures by Object - Capital Projects Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 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	1,467,254	12,396,546	11%	2,023,526
School Breakfast Reimbursement	4,775,650	4,775,650	507,073	4,268,577	11%	672,943
After-School Snack Reimbursement	271,475	271,475	33,041	238,434	12%	37,300
School Supper Reimbursement	260,754	260,754	47,290	213,464	18%	42,415
USDA Donated Commodities	1,746,042	1,746,042	-	1,746,042	0%	-
Cash in Lieu of Donated	20,169	20,169	3,458	16,711	17%	3,281
Summer Food Service Program	614,352	614,352	453,885	160,467	74%	573,385
Other Food Service Revenue	-	-	-	-		-
Total Federal Through State	21,874,886	21,874,886	2,512,001	19,362,885		3,419,620
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	-	-	5,350	(5,350)		221
Student Lunches	2,998,000	2,998,000	531,183	2,466,817	18%	403,404
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	255,562	255,562	41,024	214,538	16%	35,520
Student/Adult Ala Carte	1,796,000	1,796,000	354,104	1,441,896	20%	273,405
Catering/Special	49,500	49,500	9,376	40,124	19%	9,878
Other Food Sales	-	-	409	(409)		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,221)	1,221		(598)
Other Miscellaneous Local Sources	121,000	121,000	27,374	93,626	23%	20,006
Refund of Prior Year Expense	-	-	-	-		-
Total Local	5,220,062	5,220,062	967,599	4,252,463		741,836
TOTAL REVENUES	\$ 27,392,567	\$ 27,392,567	\$ 3,479,600	\$ 23,912,967	13%	\$ 4,161,456
EXPENDITURES						
Food Service						
Salaries	8,735,306	6,655,347	934,002	5,721,345	14%	764,778
Employee Benefits	-	2,006,591	295,970	1,710,621	15%	244,790
Purchased Services	-	540,490	34,210	506,280	6%	124,523
Energy Services	1,866,345	483,783	96,967	386,816	20%	111,779
Materials and Supplies	15,760,416	14,875,217	2,751,402	12,123,815	18%	2,511,687
Capital Outlay	1,030,500	1,167,575	413,223	754,352	35%	905,490
Other Expenses	-	1,663,564	308,031	1,355,533	19%	226,055
Total Food Service	27,392,567	27,392,567	4,833,805	22,558,762		4,889,102
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	\$ 4,833,805	\$ 29,697,002	14%	\$ 4,889,102
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,138,240)	\$ (7,138,240)	\$ (1,354,205)			\$ (727,646)
Beginning Fund Balance	7,138,240	7,138,240	7,138,240			7,363,046
Balance	\$ -	\$ -	\$ 5,784,035			\$ 6,635,400

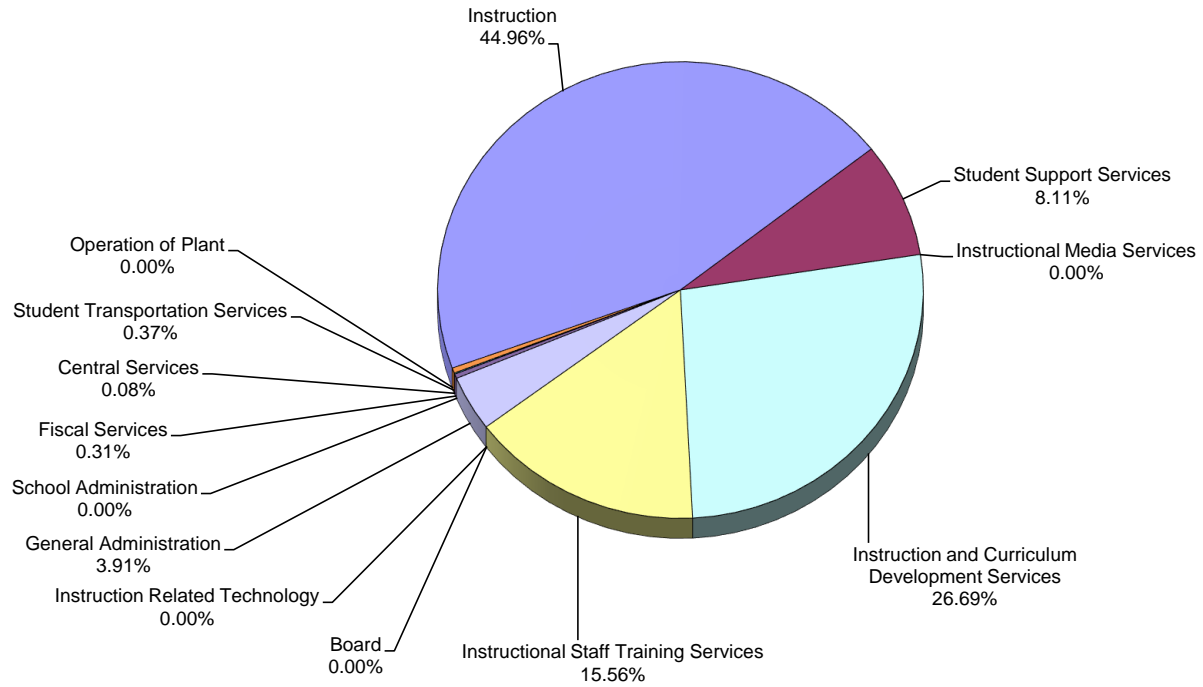
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2015
REVENUES						
Federal Direct						
Other Federal Direct	-	19,420	3,625	15,795	19%	92,045
Pell	-	259,242	71,798	187,444	28%	-
Miscellaneous Federal Direct	-	85,000	7,512	77,488	9%	63,636
Total Federal Direct	-	363,662	82,935	280,727		155,681
Federal Through State						
Vocational Education Acts	-	677,864	39,322	638,542	6%	45,998
Race To The Top	-	-	-	-		62,266
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	348,799	53,984	294,815	15%	48,924
Eng Lit & Civics Ed	-	514,893	91,622	423,271	18%	81,525
IDEA	10,468,560	11,190,335	1,099,577	10,090,758	10%	2,110,512
Elementary and Secondary Title I	13,877,451	16,137,004	1,891,330	14,245,674	12%	2,333,509
Language Instruction Title III	-	944,917	207,553	737,364	22%	127,504
Adult General Education	-	96,506	11,395	85,111	12%	8,702
21st Century Schools	-	263,529	76,176	187,353	29%	-
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	2,352,174	260,413	2,091,761	11%	325,186
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,346,011	32,526,021	3,731,372	28,794,649		5,144,126
TOTAL REVENUES	\$ 24,346,011	\$ 32,889,683	\$ 3,814,307	\$ 29,075,376	12%	\$ 5,299,807
EXPENDITURES						
Instruction	23,388,682	20,570,610	1,714,874	18,855,736	8%	2,818,938
Student Support Services	-	1,466,937	309,196	1,157,741	21%	365,869
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Service	222	3,704,060	1,017,956	2,686,104	27%	852,543
Instructional Staff Training Services	1,950	5,494,244	593,563	4,900,681	11%	985,597
Board	-	38	-	38	0%	-
Instruction Related Technology	-	15	-	15	0%	-
General Administration	955,157	1,295,630	149,304	1,146,326	12%	210,659
School Administration	-	33,487	-	33,487	0%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	54,682	11,932	42,750	22%	1,991
Food Services	-	-	-	-		-
Central Services	-	152,698	3,214	149,484	2%	17,234
Student Transportation Services	-	117,282	14,268	103,014	12%	46,976
Operation of Plant	-	-	-	-		-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,346,011	\$ 32,889,683	\$ 3,814,307	\$ 29,075,376	12%	\$ 5,299,807
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

Expenditures by Function - Other Special Revenue Funds

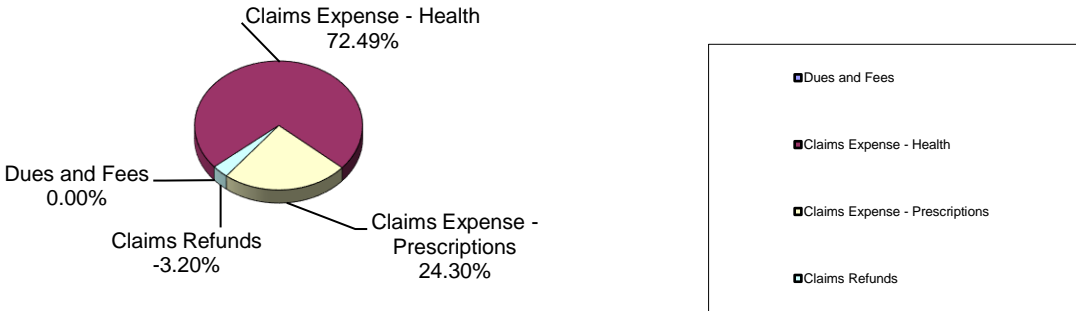
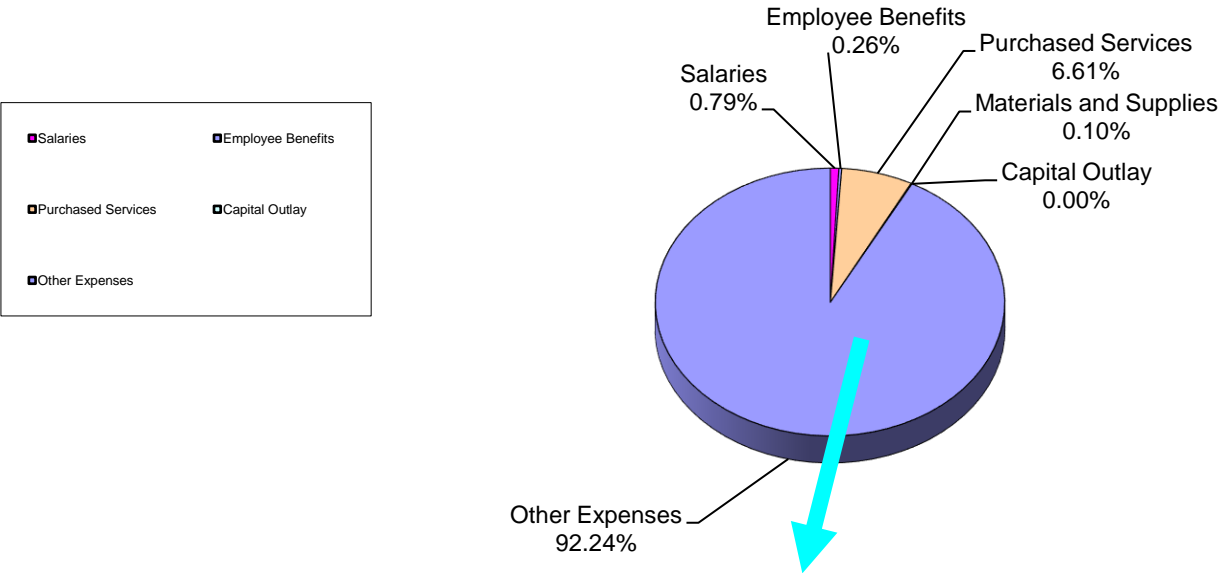


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation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

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 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	4,414,696	27,833,304	14%	4,402,072
Premium - Employee	-	16,000,000	1,364,396	14,635,604	9%	1,367,331
Premium - Retiree	-	5,627,319	552,868	5,074,451	10%	572,721
Premium - Leave/COBRA	-	175,000	46,231	128,769	26%	63,310
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	54,050,319	54,050,319	6,378,191	47,672,128		6,505,434
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 54,050,319	\$ 54,050,319	\$ 6,378,191	\$ 47,672,128	12%	\$ 6,505,434
EXPENDITURES						
Central Services						
Salaries		442,084	84,362	357,722	19%	62,753
Employee Benefits		137,840	28,069	109,771	20%	16,891
Purchased Services	5,440,345	4,237,150	707,447	3,529,703	17%	1,932,424
Materials and Supplies	-	32,000	10,637	21,363	33%	574
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	7,645,133	24,354,867	24%	8,985,677
Claims Expense - Prescriptions	-	16,000,000	2,562,932	13,437,068	16%	1,518,687
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		(3,843)
Claims Refunds - Prescriptions	-	-	(337,917)	337,917		(153,995)
Total Other Expenses	48,000,000	48,606,170	9,870,148	38,736,022		10,361,679
Total Central Services	53,440,345	53,455,244	10,700,663	42,754,581		12,378,502
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	\$ 10,700,663	\$ 52,943,559	17%	\$ 12,378,502
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (9,593,903)	\$ (9,593,903)	\$ (4,322,472)			\$ (5,873,068)
Beginning Fund Balance	9,593,903	9,593,903	9,593,903			8,191,666
Balance	\$ -	\$ -	\$ 5,271,431			\$ 2,318,598

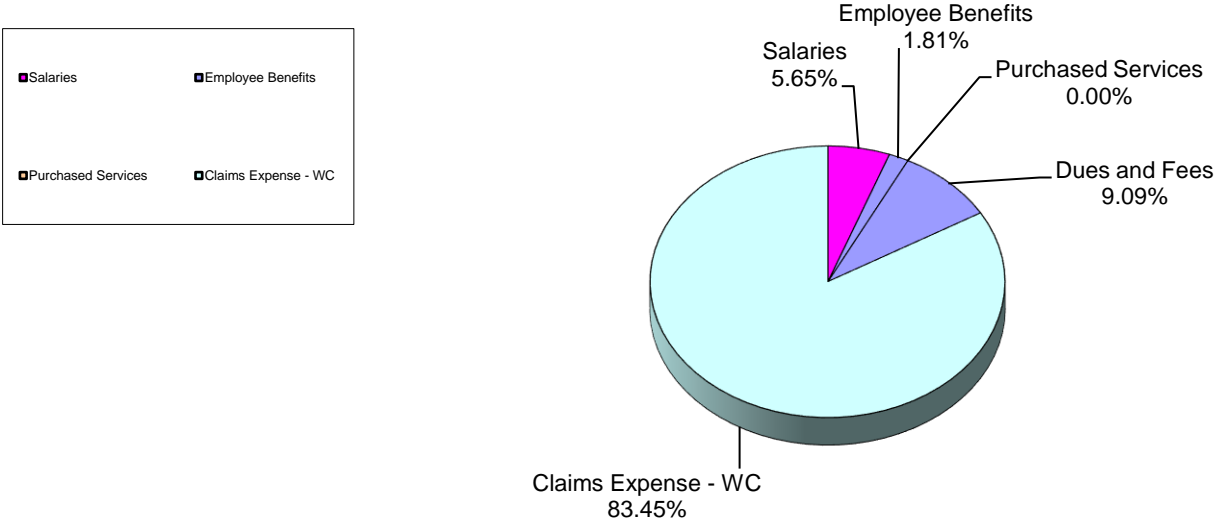
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of September 30, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2015
REVENUES						
Local						
Premium - Employer	892,453	892,453	131,623	760,830	15%	662,396
Total Local	892,453	892,453	131,623	760,830		662,396
	\$ 892,453	\$ 892,453	\$ 131,623	\$ 760,830		\$ 662,396
EXPENDITURES						
Central Services						
Salaries	-	188,693	39,311	149,382	21%	29,218
Employee Benefits	-	57,973	12,581	45,392	22%	12,090
Purchased Services	1,007,666	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	400,000	63,270	336,730	16%	62,165
Claims Expense - Workers' Comp	2,500,000	2,500,000	580,752	1,919,248	23%	791,348
Claims Refund	-	-	-	-		-
	2,500,000	2,900,000	644,022	2,255,978		853,513
Total Central Services	3,507,666	3,596,666	695,914	2,900,752	19%	894,821
Appropriations						
Unappropriated Fund Balance	2,555,328	2,466,328	-	2,466,328	0%	-
Total Appropriations	2,555,328	2,466,328	-	2,466,328		-
TOTAL EXPENDITURES	\$ 6,062,994	\$ 6,062,994	\$ 695,914	\$ 5,367,080		\$ 894,821
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,170,541)	\$ (5,170,541)	\$ (564,291)			\$ (232,425)
Beginning Fund Balance	5,170,541	5,170,541	5,170,541			1,127,706
Balance	\$ -	\$ -	\$ 4,606,250			\$ 895,281

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, 2016

	Original Budget	Current Budget	YTD as of September 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2015
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	1,825	(1,825)		700
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	-	65,201	(65,201)		50,007
Total Local	0	0	67,026	(67,026)		50,707
TOTAL REVENUES	\$ -	\$ -	\$ 67,026	\$ (67,026)		\$ 50,707
EXPENDITURES						
Instruction	81,822	81,822	-	81,822	0%	19,388
Student Support Services	1,841	1,841	-	1,841	0%	84
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		19,832
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 89,635	\$ 89,635	\$ 1,301	\$ 88,334	1%	\$ 19,832
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (89,635)	\$ (89,635)	\$ 65,725			\$ 30,875
Beginning Fund Balance	89,635	89,635	89,635			10,738
Balance	\$ -	\$ -	\$ 155,360			\$ 41,613

Expenditures by Function - Trust and Agency Funds

