

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING OCTOBER 31, 2016

(UNAUDITED)

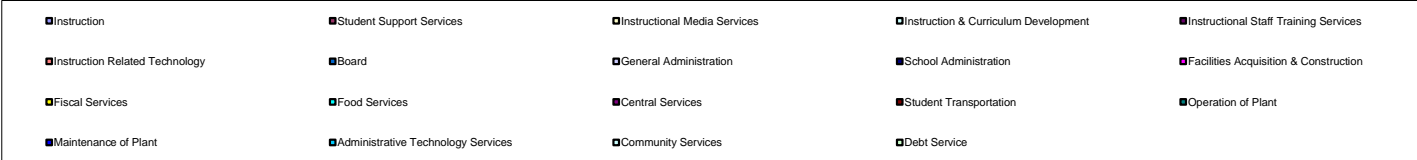
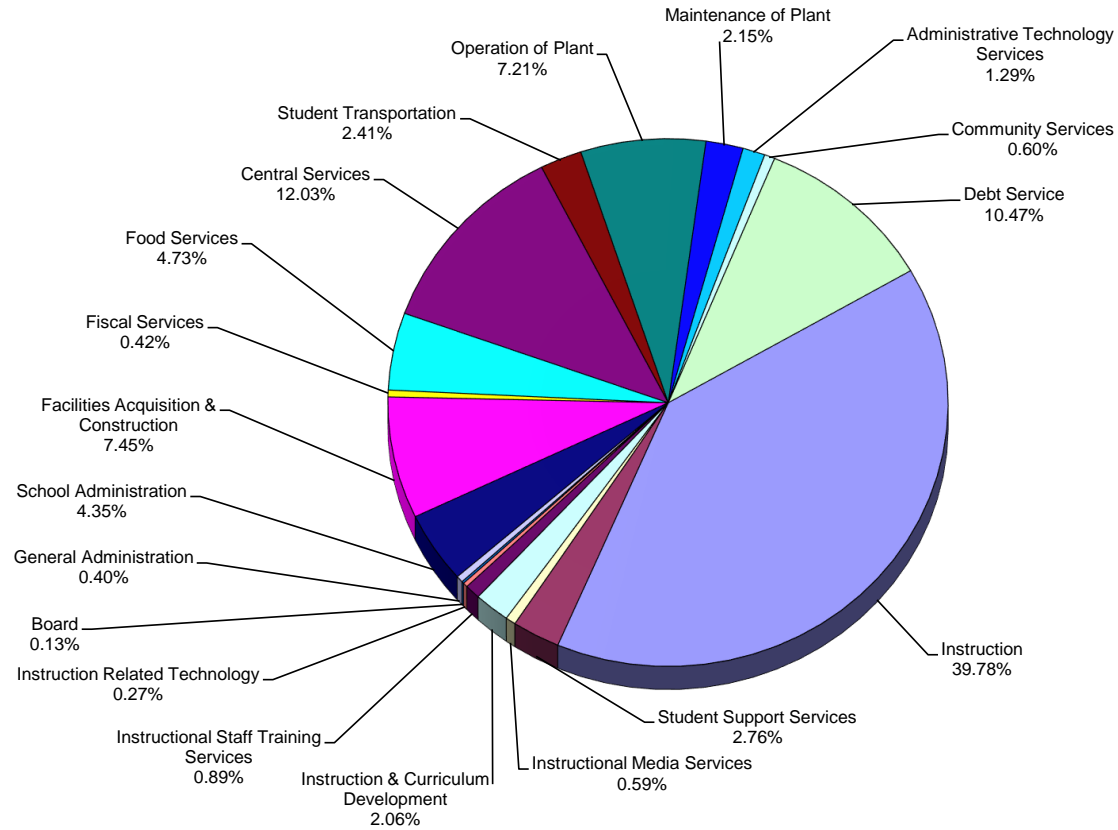
School Board of Manatee County
 Combined Balance Sheet
 As of October 31, 2016

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL October 2016	TOTAL October 2015
Assets									
Current Assets									
Cash	\$ 13,284,450	\$ 8,121,602	\$ -	\$ 1,760,560	\$ -	\$ 21,139,040	\$ 1,315,997	\$ 45,621,649	\$ 27,883,029
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	461,978	-	-	2,096,764	33,001	4,504	-	2,596,247	3,052,388
Due From/(To)	3,624,195	-	(951,708)	-	(2,672,487)	-	-	-	-
Inventory	666,140	-	-	300,387	-	-	-	966,527	994,862
Investments	3,726,992	614,947	9,924,874	4,194,074	-	-	102,117	18,563,004	28,706,933
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	-	-	1,124,200	-	2,710,718	-	-	3,834,918	2,306,021
Total Assets	\$ 21,763,755	\$ 8,736,549	\$ 10,097,366	\$ 8,351,785	\$ 71,232	\$ 21,143,544	\$ 1,418,114	\$ 71,582,345	\$ 62,943,233
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 2,008	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 2,008	\$ 831
Payroll Deductions & WH	2,225,553	-	-	-	-	-	-	2,225,553	1,866,769
Accounts Payable	2,432,902	-	65,409	731,240	71,232	3,030,547	1,302,395	7,633,725	2,896,543
Construction Payable	-	-	44,998	-	-	-	-	44,998	20,925
Retainage Payable	-	-	305,798	-	-	-	-	305,798	101,648
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	369	-	-	-	-	-	-	369	511
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	(84,448)	-	-	-	(71,952)	(7,096)
Total Liabilities	\$ 32,660,832	\$ -	\$ 428,701	\$ 646,792	\$ 71,232	\$ 11,937,462	\$ 1,302,395	\$ 47,047,414	\$ 45,758,140
Fund Equity									
Revenue Over Expenditures	\$ (27,086,195)	\$ 1,006,508	\$ (22,704,317)	\$ 566,753	\$ -	\$ (5,558,362)	\$ 26,084	\$ (53,749,529)	\$ (51,204,958)
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	\$ (10,897,077)	\$ 8,736,549	\$ 9,668,665	\$ 7,704,993	\$ -	\$ 9,206,082	\$ 115,719	\$ 24,534,931	\$ 17,185,093
Total Liab & Fund Equity	\$ 21,763,755	\$ 8,736,549	\$ 10,097,366	\$ 8,351,785	\$ 71,232	\$ 21,143,544	\$ 1,418,114	\$ 71,582,345	\$ 62,943,233

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL October 2016	TOTAL October 2015
Revenue									
Federal Direct	\$ 118,900	\$ 468,274	\$ -	\$ -	\$ 435,495	\$ -	\$ -	\$ 1,022,669	\$ 876,637
Federal Through State	134,221	-	-	6,197,866	5,926,428	-	-	12,258,515	13,887,842
State	59,212,194	-	1,673,872	0	-	-	-	60,886,066	60,041,170
Local	3,667,294	120,752	7,955,613	1,538,651	-	10,149,408	77,521	23,509,239	22,874,920
Total Revenue	\$ 63,132,609	\$ 589,026	\$ 9,629,485	\$ 7,736,517	\$ 6,361,923	\$ 10,149,408	\$ 77,521	\$ 97,676,489	\$ 97,680,569
Expenditures									
Instruction	\$ 57,029,962	\$ -	\$ -	\$ -	\$ 3,257,464	\$ -	\$ 50,290	\$ 60,337,716	\$ 61,887,501
Student Support Services	3,717,922	-	-	-	471,444	-	359	4,189,725	4,331,620
Instructional Media Services	894,793	-	-	-	-	-	788	895,581	957,224
Instruction & Curriculum Development	1,628,655	-	-	-	1,494,058	-	-	3,122,713	2,756,726
Instructional Staff Training Services	481,424	-	-	-	870,058	-	-	1,351,482	1,691,658
Instruction Related Technology	411,890	-	-	-	-	-	-	411,890	-
Board	198,389	-	-	-	-	-	-	198,389	167,039
General Administration	378,074	-	-	-	232,086	-	-	610,160	852,480
School Administration	6,602,950	-	-	-	-	-	-	6,602,950	6,603,107
Facilities Acquisition & Construction	561,227	-	10,732,547	-	-	-	-	11,293,774	9,239,802
Fiscal Services	614,897	-	-	-	16,953	-	-	631,850	673,122
Food Services	-	-	-	7,169,764	-	-	-	7,169,764	7,134,683
Central Services	2,540,907	-	-	-	3,215	15,707,770	-	18,251,892	17,515,720
Student Transportation	3,643,732	-	-	-	16,645	-	-	3,660,377	3,191,644
Operation of Plant	10,935,675	-	-	-	-	-	-	10,935,675	10,576,760
Maintenance of Plant	3,261,324	-	-	-	-	-	-	3,261,324	3,007,916
Administrative Technology Services	1,956,792	-	-	-	-	-	-	1,956,792	1,937,961
Community Services	910,404	-	-	-	-	-	-	910,404	637,602
Debt Service	10,316	15,836,911	36,739	-	-	-	-	15,883,966	15,722,962
Total Expenditures	\$ 95,779,333	\$ 15,836,911	\$ 10,769,286	\$ 7,169,764	\$ 6,361,923	\$ 15,707,770	\$ 51,437	\$ 151,676,424	\$ 148,885,527
Excess (Deficiency) of Revenue over Expenditures	\$ (32,646,724)	\$ (15,247,885)	\$ (1,139,801)	\$ 566,753	\$ -	\$ (5,558,362)	\$ 26,084	\$ (53,999,935)	\$ (51,204,958)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 250,406	\$ -	\$ -	\$ -	\$ -	\$ 250,406	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	5,560,529	16,254,393	-	-	-	-	-	21,814,922	21,551,059
Transfers Out	-	-	(21,814,922)	-	-	-	-	(21,814,922)	(21,551,059)
Total Other Financing Sources (Uses)	\$ 5,560,529	\$ 16,254,393	\$ (21,564,516)	\$ -	\$ -	\$ -	\$ -	\$ 250,406	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (27,086,195)	\$ 1,006,508	\$ (22,704,317)	\$ 566,753	\$ -	\$ (5,558,362)	\$ 26,084	\$ (53,749,529)	\$ (51,204,958)

Expenditures by Function - All Funds

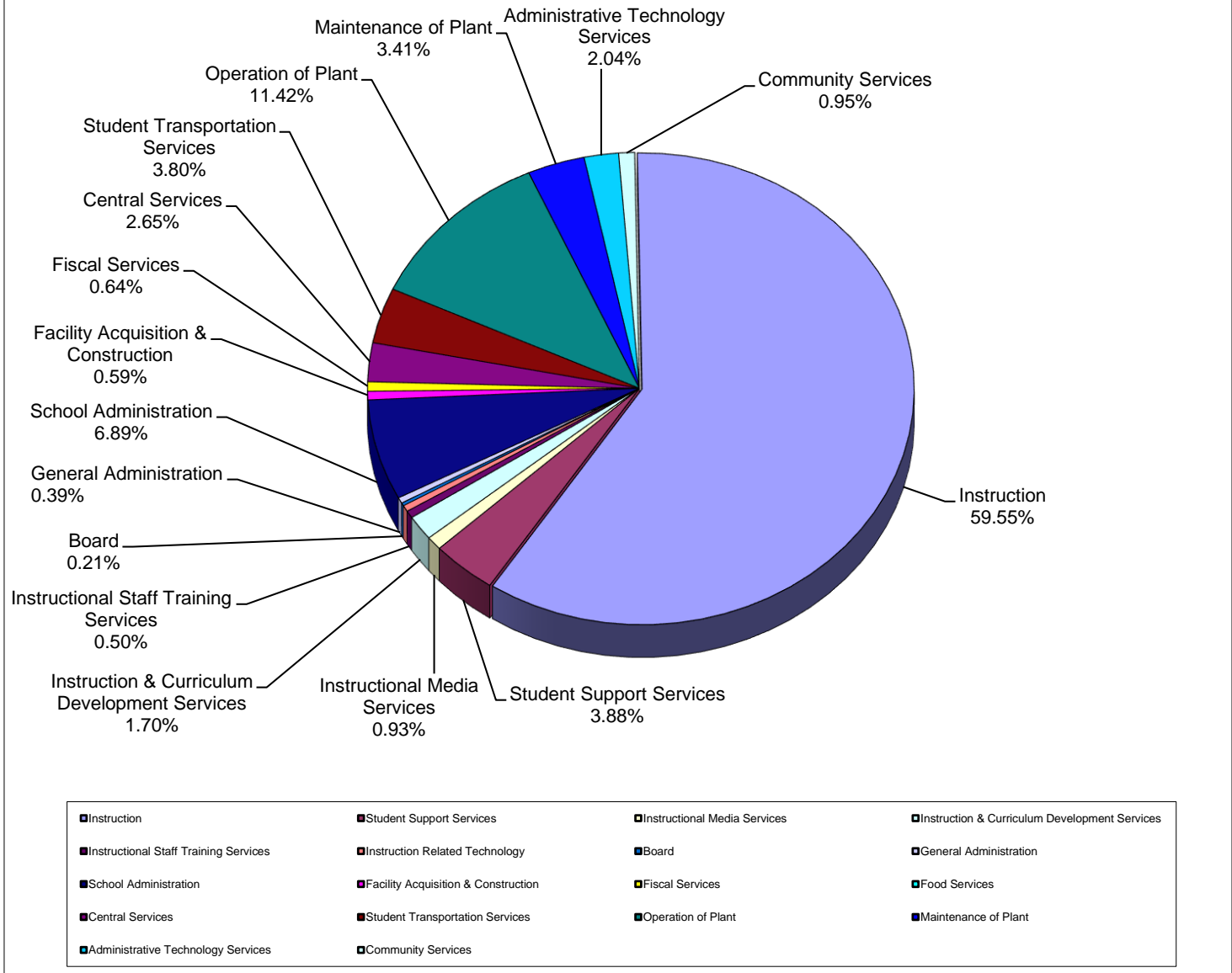


School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

As of October 31, 2016

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Federal Direct						
ROTC	525,000	525,000	118,900	406,100	23%	103,226
Miscellaneous Federal Direct	-	-	-	-	-	-
Total Federal Direct	525,000	525,000	118,900	406,100		103,226
Federal Through State						
Medicaid	2,100,000	2,100,000	131,621	1,968,379	6%	514,682
Job Training Partnership Act	-	-	-	-	-	-
Vocational Education Acts	-	-	-	-	-	22,276
Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	2,600	2,600	-	100%	(2)
Total Federal Through State	2,100,000	2,102,600	134,221	1,968,379		536,956
State						
FEPP	113,812,198	113,812,198	38,032,510	75,779,688	33%	37,503,170
Workforce Development	9,341,158	9,341,158	3,108,903	6,232,255	33%	3,101,878
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	61,964	278,036	18%	53,558
Discretionary Lottery	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Class Size Reduction	52,856,842	52,856,842	17,618,948	35,237,894	33%	17,742,796
School Recognition Funds	1,908,465	1,908,465	-	1,908,465	0%	-
Voluntary PreK Program	1,900,000	1,900,000	355,613	1,544,387	19%	317,121
Pre-School Projects	-	-	-	-	-	-
Public School Technology	-	-	-	-	-	-
Teacher Training	-	-	-	-	-	-
Full Service Schools	-	-	-	-	-	-
Other Miscellaneous State Revenue	-	272,145	34,256	237,889	13%	142,653
Total State	180,965,275	180,455,808	59,212,194	121,243,614		58,861,176
Local						
District School Taxes	175,119,065	175,119,065	32,736	175,086,329	0%	78,400
Rent	400,000	400,000	144,364	255,636	36%	88,506
Interest on Investments	300,000	300,000	120,974	179,026	40%	28,924
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants & Bequests	450	3,900	3,600	300	92%	4,350
Vending Sales	-	-	27,749	(27,749)	-	5,420
Adult Gen Ed Course Fees	-	42,795	45,315	(2,520)	106%	44,853
Post Secondary Vocational Ed Course Fees	700,515	705,488	768,550	(63,062)	109%	752,465
Continuing Workforce Ed Fees	3,110	17,021	18,025	(1,004)	106%	23,271
Capital Improvement Fees	15,415	34,745	35,791	(1,046)	103%	37,503
GED Testing Fees	-	-	-	-	-	-
Other School Class Fees	15,415	33,368	38,608	(5,240)	116%	38,763
Preschool Program Fees	-	-	103,371	(103,371)	-	-
School Age Child Care Fees	4,250,000	4,250,000	1,089,487	3,160,513	26%	1,170,724
Charges for Services	1,000,000	1,000,124	188,038	812,086	19%	284,981
Bus Fees	651,048	651,048	77,721	573,327	12%	176,741
Activity Bus Fees	100,000	100,000	42,281	57,719	42%	91,379
Sale of Junk	20,000	20,000	3,555	16,445	18%	8,197
Federal Indirect	1,000,000	1,000,000	233,064	766,936	23%	300,768
Other Miscellaneous Local Sources	1,688,055	1,862,771	358,357	1,504,414	19%	565,712
Refund of Prior Year Exp	-	-	(2,775)	2,775	-	11,742
Lost & Damaged Textbooks	-	848	848	-	100%	198
Food Service Indirect	1,500,000	2,500,000	337,035	2,162,965	13%	100,291
Total Local	186,763,073	188,041,173	3,667,294	184,373,879		3,813,188
Transfers In						
From Capital Project Funds	13,553,244	13,553,244	5,560,529	7,992,715	41%	5,390,155
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	5,560,529	7,992,715		5,390,155
TOTAL REVENUES	\$ 384,906,592	\$ 384,677,825	\$ 68,693,138	\$ 315,984,687	18%	\$ 68,704,701
EXPENDITURES						
Expenditures By Function						
Instruction	253,738,325	251,257,674	57,029,962	194,227,712	23%	57,477,867
Student Support Services	16,771,278	17,013,469	3,717,922	13,295,547	22%	3,764,606
Instructional Media Services	4,190,186	4,430,257	894,793	3,535,464	20%	949,948
Instruction & Curriculum Development Services	4,442,842	4,558,298	1,628,655	2,929,643	36%	1,384,044
Instructional Staff Training Services	2,099,318	2,441,738	481,424	1,960,314	20%	436,966
Instruction Related Technology	1,130,483	1,812,198	411,890	1,400,308	23%	-
Board	823,773	825,029	198,389	626,640	24%	167,039
General Administration	1,753,445	1,727,287	378,074	1,349,213	22%	554,225
School Administration	24,131,143	24,547,243	6,602,950	17,944,293	27%	6,603,107
Facility Acquisition & Construction	2,446,308	2,446,463	561,227	1,885,236	23%	631,328
Fiscal Services	2,152,661	2,165,261	614,897	1,550,364	28%	666,764
Food Services	-	-	-	-	-	-
Central Services	12,530,763	12,677,215	2,540,907	10,136,308	20%	2,628,018
Student Transportation Services	13,235,250	12,978,849	3,643,732	9,335,117	28%	3,144,394
Operation of Plant	29,601,600	29,762,518	10,935,675	18,826,843	37%	10,576,760
Maintenance of Plant	9,772,313	9,991,858	3,261,324	6,730,534	33%	3,007,916
Administrative Technology Services	6,959,339	6,903,073	1,956,792	4,946,281	28%	1,937,961
Community Services	3,316,683	3,318,197	910,404	2,407,793	27%	637,602
Debt Service	-	10,316	10,316	-	100%	20,500
Total Expenditures by Function	389,095,710	388,866,943	95,779,333	293,087,610		94,588,045
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	\$ 400,866,943	\$ 95,779,333	\$ 305,087,610	24%	\$ 94,588,045
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (16,189,118)	\$ (16,189,118)	\$ (27,086,195)			\$ (25,883,344)
Beginning Fund Balance	16,189,118	16,189,118	16,189,118			17,348,150
Balance	\$ -	\$ -	\$ (10,897,077)			\$ (8,535,194)

Expenditures by Function - General Fund



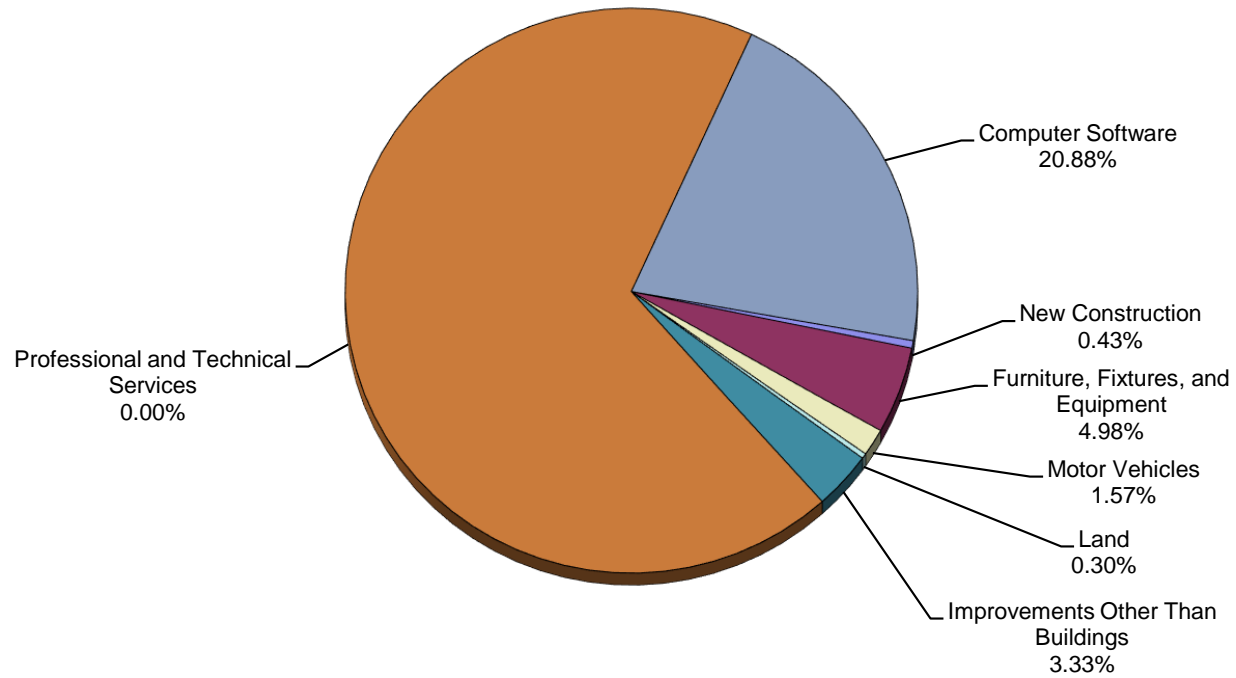
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of October 31, 2016

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	468,274	(468,274)		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	-	32,880	120,752	(87,872)	367%	103,778
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	32,880	120,752	(87,872)		103,778
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	\$ 16,843,419	\$ 19,835,961	46%	\$ 16,730,944
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	783,411	6,610,905	11%	918,712
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	15,836,911	20,810,692		15,702,462
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	\$ 15,836,911	\$ 28,572,510	36%	\$ 15,702,462
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,730,041)	\$ (7,730,041)	\$ 1,006,508			\$ 1,028,482
Beginning Fund Balance	7,730,041	7,730,041	7,730,041			6,489,657
Balance	\$ -	\$ -	\$ 8,736,549			\$ 7,518,139

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

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 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	537,789	962,211	36%	391,157
Other Miscellaneous State Revenue	75,000	75,000	24,379	50,621	33%	48,802
Total State	2,958,112	3,044,544	1,673,872	1,370,672		1,179,994
Local						
District Capital Taxes	47,719,076	47,576,136	8,600	47,567,536	0%	20,017
Local Sales Tax	31,265,399	31,265,399	6,417,004	24,848,395	21%	6,245,290
Interest on Investments	-	10,527	16,455	(5,928)	156%	3,661
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	6,695,425	6,695,425	1,513,554	5,181,871	23%	-
Refund of Prior Year Expense	-	-	-	-		-
Total Local	85,679,900	85,547,487	7,955,613	77,591,874		6,268,968
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	\$ 9,879,891	\$ 78,962,546	11%	\$ 7,448,962
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	19,223,494	57,000	45,732	11,268	80%	50,379
Furniture, Fixtures, and Equipment	6,146,987	5,974,260	534,497	5,439,763	9%	3,683,643
School Buses	2,002,400	2,919,573	168,120	2,751,453	6%	-
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	917,173	-	-	-		-
Land	2,387,500	2,387,500	31,889	2,355,611	1%	-
Improvements Other Than Buildings	442,443	488,105	357,373	130,732	73%	29,336
Remodeling and Renovation	33,816,870	37,294,148	7,354,019	29,940,129	20%	4,663,780
Computer Software	7,178,104	7,615,539	2,240,917	5,374,622	29%	181,336
Total Facility Acquisition & Construction	72,114,971	56,736,125	10,732,547	46,003,578		8,608,474
Debt Service						
Principal	172,098	572,098	31,598	540,500	6%	-
Interest	24,681	124,681	5,141	119,540	4%	-
Dues and Fees	-	-	-	-		-
Total Debt Service	196,779	696,779	36,739	660,040		-
Transfers Out						
To General Fund	13,553,244	13,555,744	5,563,029	7,992,715	41%	5,390,155
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	21,814,922	26,886,822		21,551,059
Appropriations						
Unappropriated Fund Balance	-	15,080,771	-	15,080,771		-
Total Appropriations	-	15,080,771	-	15,080,771		-
TOTAL EXPENDITURES & TRANSFERS	\$ 121,010,994	\$ 121,215,419	\$ 32,584,208	\$ 88,631,211	27%	\$ 30,159,533
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (32,372,982)	\$ (32,372,982)	\$ (22,704,317)			\$ (22,710,571)
Beginning Fund Balance	32,372,982	32,372,982	32,372,982			27,859,088
Balance	\$ -	\$ -	\$ 9,668,665			\$ 5,148,517

Expenditures by Object - Capital Projects Funds



■ New Construction

■ Furniture, Fixtures, and Equipment

■ Motor Vehicles

■ Land

■ Improvements Other Than Buildings

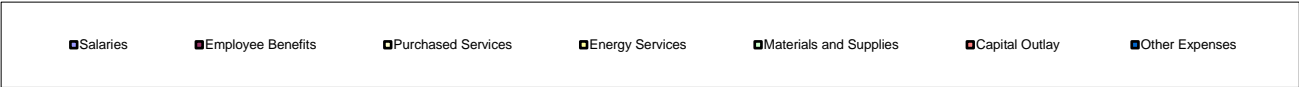
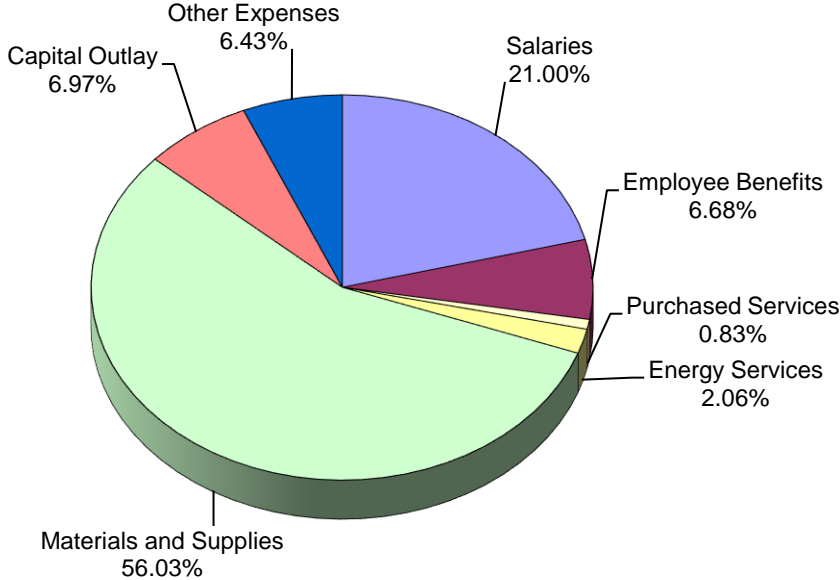
■ Remodeling and Renovation

■ Computer Software

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

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	322,644	372,280	49,636	322,644	13%	121,396
School Lunch Reimbursement	13,863,800	13,863,800	4,118,923	9,744,877	30%	3,608,060
School Breakfast Reimbursement	4,775,650	4,775,650	1,403,504	3,372,146	29%	1,219,907
After-School Snack Reimbursement	271,475	271,475	88,968	182,507	33%	70,698
School Supper Reimbursement	260,754	260,754	77,307	183,447	30%	88,339
USDA Donated Commodities	1,746,042	1,746,042	-	1,746,042	0%	-
Cash in Lieu of Donated	20,169	20,169	5,643	14,526	28%	6,834
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	21,924,522	6,197,866	15,726,656		5,688,619
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	-	-	7,455	(7,455)		697
Student Lunches	2,998,000	2,998,000	852,307	2,145,693	28%	756,798
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	255,562	255,562	64,790	190,772	25%	65,786
Student/Adult Ala Carte	1,796,000	1,796,000	559,455	1,236,545	31%	490,523
Catering/Special	49,500	49,500	13,861	35,639	28%	15,520
Other Food Sales	-	-	409	(409)		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,267)	1,267		(783)
Other Miscellaneous Local Sources	121,000	121,000	41,595	79,405	34%	32,428
Refund of Prior Year Expense	-	-	46	(46)		-
Total Local	5,220,062	5,220,062	1,538,651	3,681,411		1,360,969
TOTAL REVENUES	\$ 27,392,567	\$ 27,442,203	\$ 7,736,517	\$ 19,705,686	28%	\$ 7,049,588
EXPENDITURES						
Food Service						
Salaries	8,735,306	6,661,115	1,505,377	5,155,738	23%	1,310,854
Employee Benefits	-	2,008,009	478,959	1,529,050	24%	441,450
Purchased Services	-	540,590	59,606	480,984	11%	133,017
Energy Services	1,866,345	483,783	147,502	336,281	30%	154,631
Materials and Supplies	15,760,416	14,917,567	4,017,176	10,900,391	27%	3,852,708
Capital Outlay	1,030,500	1,167,575	499,871	667,704	43%	953,178
Other Expenses	-	1,663,564	461,273	1,202,291	28%	288,845
Total Food Service	27,392,567	27,442,203	7,169,764	20,272,439		7,134,683
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	\$ 34,580,443	\$ 7,169,764	\$ 27,410,679	21%	\$ 7,134,683
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,138,240)	\$ (7,138,240)	\$ 566,753			\$ (85,095)
Beginning Fund Balance	7,138,240	7,138,240	7,138,240			7,363,046
Balance	\$ -	\$ -	\$ 7,704,993			\$ 7,277,951

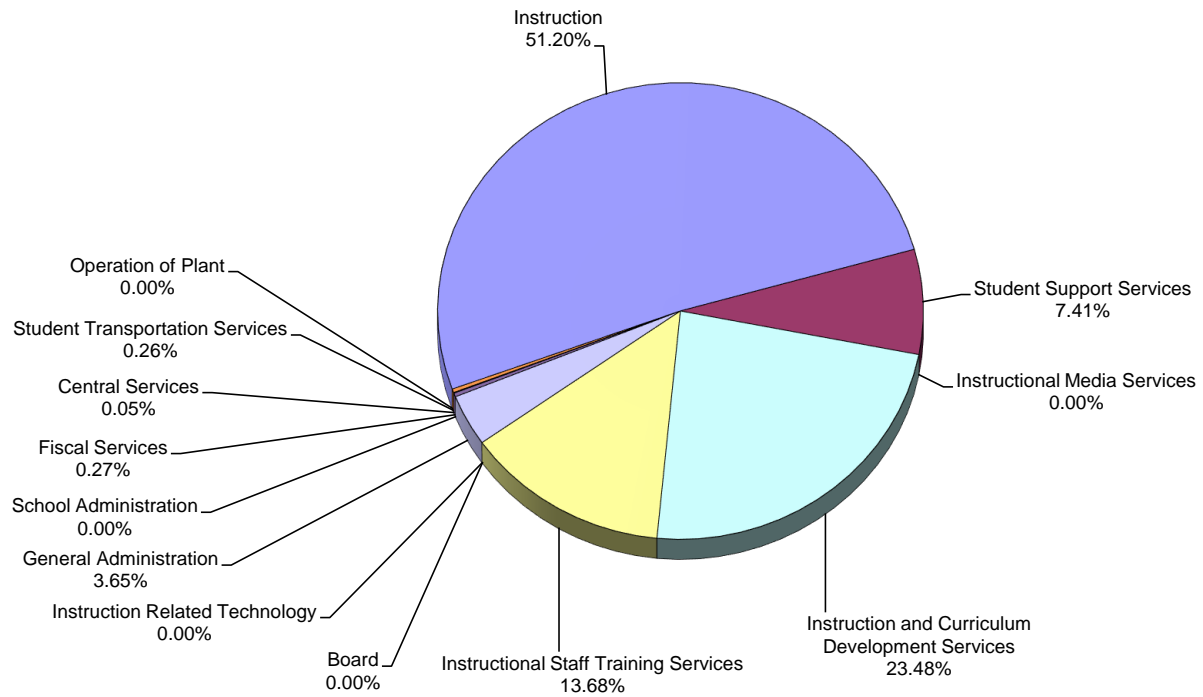
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Federal Direct						
Other Federal Direct	-	19,420	5,338	14,082	27%	99,175
Pell	-	880,907	417,719	463,188	47%	-
Miscellaneous Federal Direct	-	85,000	12,438	72,562	15%	207,974
Total Federal Direct	-	985,327	435,495	549,832		307,149
Federal Through State						
Vocational Education Acts	-	677,864	56,782	621,082	8%	46,269
Race To The Top	-	-	-	-		62,266
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	348,800	77,303	271,497	22%	95,562
Eng Lit & Civics Ed	-	514,893	147,048	367,845	29%	144,652
IDEA	10,468,560	11,755,280	2,140,046	9,615,234	18%	3,260,713
Elementary and Secondary Title I	13,877,451	16,389,098	2,779,723	13,609,375	17%	3,394,892
Language Instruction Title III	-	944,917	257,067	687,850	27%	177,890
Adult General Education	-	96,506	23,029	73,477	24%	11,527
21st Century Schools	-	263,529	78,816	184,713	30%	-
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	4,755,322	366,614	4,388,708	8%	468,496
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,346,011	35,746,209	5,926,428	29,819,781		7,662,267
TOTAL REVENUES	\$ 24,346,011	\$ 36,731,536	\$ 6,361,923	\$ 30,369,613	17%	\$ 7,969,416
EXPENDITURES						
Instruction	23,388,682	18,472,563	3,257,464	15,215,099	18%	4,390,246
Student Support Services	-	2,127,422	471,444	1,655,978	22%	566,881
Instructional Media Services	-	-	-	-		7,916
Instruction and Curriculum Development Service	222	6,427,021	1,494,058	4,932,963	23%	1,372,682
Instructional Staff Training Services	1,950	6,542,795	870,058	5,672,737	13%	1,254,692
Board	-	38	-	38	0%	-
Instruction Related Technology	-	16	-	16	0%	-
General Administration	955,157	1,411,573	232,086	1,179,487	16%	298,255
School Administration	-	1,396,174	-	1,396,174	0%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	89,828	16,953	72,875	19%	6,358
Food Services	-	-	-	-		-
Central Services	-	146,823	3,215	143,608	2%	25,136
Student Transportation Services	-	117,283	16,645	100,638	14%	47,250
Operation of Plant	-	-	-	-		-
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,346,011	\$ 36,731,536	\$ 6,361,923	\$ 30,369,613	17%	\$ 7,969,416
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

Expenditures by Function - Other Special Revenue Funds

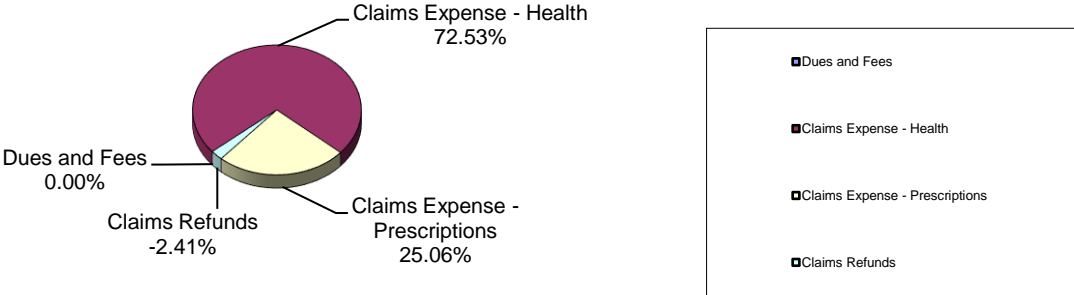
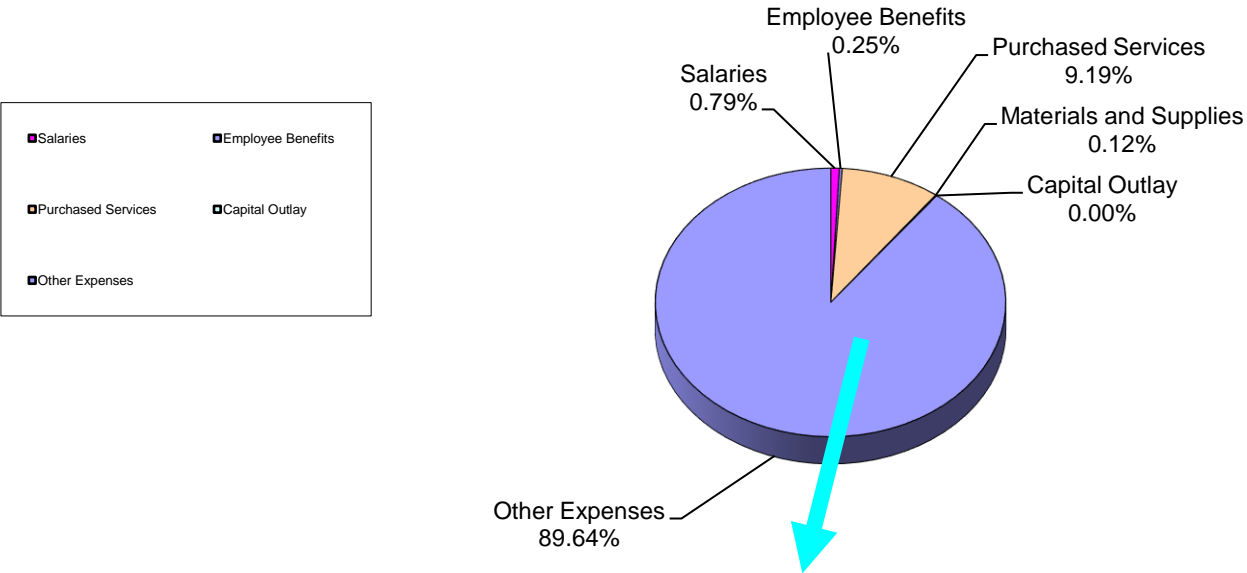


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation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

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

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 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	7,039,843	25,208,157	22%	7,134,313
Premium - Employee	-	16,000,000	2,189,043	13,810,957	14%	2,228,603
Premium - Retiree	-	5,627,319	657,564	4,969,755	12%	656,132
Premium - Leave/COBRA	-	175,000	54,010	120,990	31%	72,400
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	54,050,319	54,050,319	9,940,460	44,109,859		10,191,448
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 54,050,319	\$ 54,050,319	\$ 9,940,460	\$ 44,109,859	18%	\$ 10,191,448
EXPENDITURES						
Central Services						
Salaries		442,084	117,886	324,198	27%	87,854
Employee Benefits		137,840	37,791	100,049	27%	25,623
Purchased Services	5,440,345	4,237,150	1,369,683	2,867,467	32%	1,247,374
Materials and Supplies	-	32,000	18,121	13,879	57%	1,213
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	10,180,245	21,819,755	32%	8,985,676
Claims Expense - Prescriptions	-	16,000,000	3,517,034	12,482,966	22%	3,381,423
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	13,359,362	35,246,808		12,224,414
Total Central Services	53,440,345	53,455,244	14,902,843	38,552,401		13,590,659
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	\$ 14,902,843	\$ 48,741,379	23%	\$ 13,590,659
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (9,593,903)	\$ (9,593,903)	\$ (4,962,383)			\$ (3,399,211)
Beginning Fund Balance	9,593,903	9,593,903	9,593,903			8,191,666
Balance	\$ -	\$ -	\$ 4,631,520			\$ 4,792,455

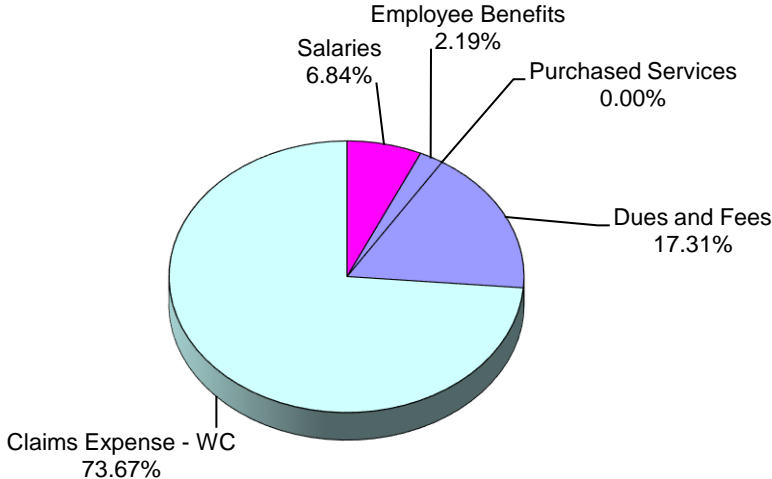
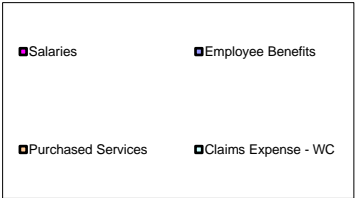
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Local						
Premium - Employer	892,453	892,453	208,948	683,505	23%	1,060,862
Total Local	892,453	892,453	208,948	683,505		1,060,862
	\$ 892,453	\$ 892,453	\$ 208,948	\$ 683,505		\$ 1,060,862
EXPENDITURES						
Central Services						
Salaries	-	188,693	55,035	133,658	29%	40,906
Employee Benefits	-	57,973	17,611	40,362	30%	16,547
Purchased Services	1,007,666	450,000	-	450,000	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	467,000	139,296	327,704	30%	77,598
Claims Expense - Workers' Comp	2,500,000	2,500,000	592,985	1,907,015	24%	1,136,856
Claims Refund	-	-	-	-		-
	2,500,000	2,967,000	732,281	2,234,719		1,214,454
Total Central Services	3,507,666	3,663,666	804,927	2,858,739	22%	1,271,907
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	\$ 804,927	\$ 5,258,067		\$ 1,271,907
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (5,170,541)	\$ (5,170,541)	\$ (595,979)			\$ (211,045)
Beginning Fund Balance	5,170,541	5,170,541	5,170,541			1,127,706
Balance	\$ -	\$ -	\$ 4,574,562			\$ 916,661

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 October 31, 2016

	Original Budget	Current Budget	YTD as of October 2016	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of October 2015
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	1,925	1,925	-	100%	700
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	69,490	75,596	(6,106)	109%	75,007
Total Local	0	71,415	77,521	(6,106)		75,707
TOTAL REVENUES	\$ -	\$ 71,415	\$ 77,521	\$ (6,106)	109%	\$ 75,707
EXPENDITURES						
Instruction	81,822	151,313	50,290	101,023	33%	19,388
Student Support Services	1,841	2,265	359	1,906	16%	133
Central Services	5,972	7,472	788	6,684	11%	360
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	89,635	161,050	51,437	109,613		19,881
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 89,635	\$ 161,050	\$ 51,437	\$ 109,613	32%	\$ 19,881
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (89,635)	\$ (89,635)	\$ 26,084			\$ 55,826
Beginning Fund Balance	89,635	89,635	89,635			10,738
Balance	\$ -	\$ -	\$ 115,719			\$ 66,564

Expenditures by Function - Trust and Agency Funds

