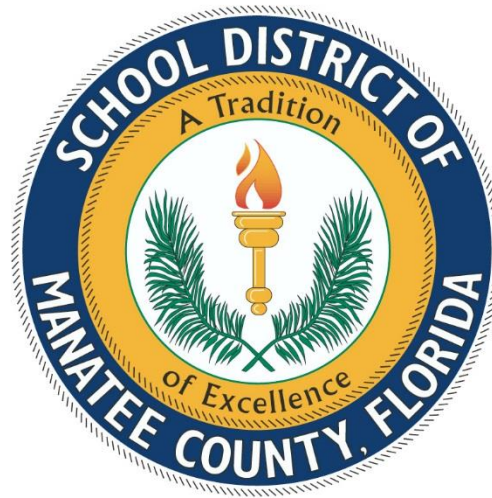


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING DECEMBER 31, 2017

(UNAUDITED)

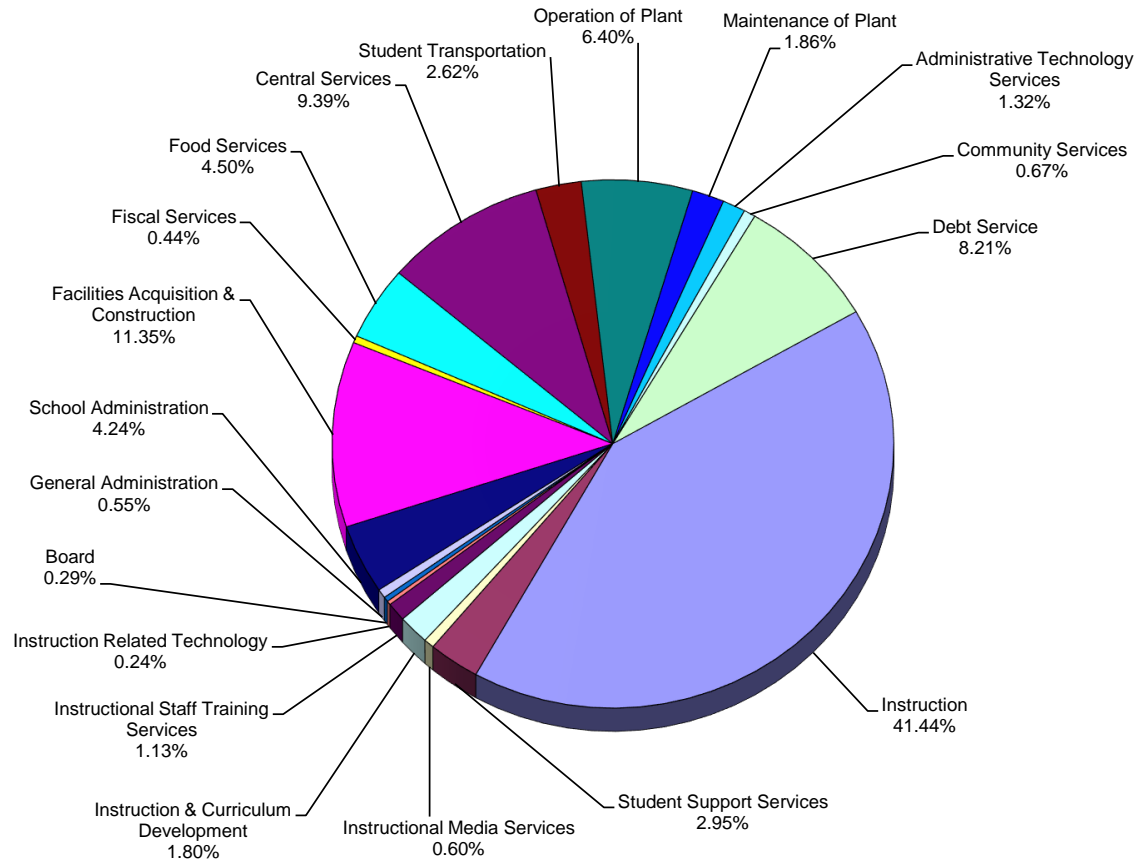
School Board of Manatee County
 Combined Balance Sheet
 As of December 31, 2017

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL December 2017	TOTAL December 2016
Assets									
Current Assets									
Cash	\$ 113,447,811	\$ 11,379,112	\$ 172,481,326	\$ 1,276,865	\$ -	\$ 26,218,550	\$ 3,285,760	\$ 328,089,424	\$ 100,425,437
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	448,206	-	-	1,555,199	19,833	18,681	-	2,041,919	2,262,971
Due From/(To)	2,129,648	(2,012,022)	-	-	(117,626)	-	-	-	-
Inventory	677,691	-	-	249,307	-	-	-	926,998	1,000,425
Investments	23,378,053	584,258	14,812,832	5,978,211	-	-	103,439	44,856,793	89,052,968
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	79,476	-	-	-	79,476	-
Due From Other Agencies	277,614	-	-	-	313,324	-	43,035	633,973	1,342,968
Total Assets	\$ 140,359,023	\$ 9,951,348	\$ 187,294,158	\$ 9,139,058	\$ 215,531	\$ 26,237,231	\$ 3,432,234	\$ 376,628,583	\$ 194,084,769
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Payroll Deductions & WH	2,105,598	-	-	-	-	-	-	2,105,598	2,303,592
Accounts Payable	637,961	-	-	423,955	215,531	2,148,083	3,277,692	6,703,222	7,262,987
Construction Payable	-	-	-	-	-	-	-	-	-
Retainage Payable	-	-	1,182,402	-	-	-	-	1,182,402	387,893
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	14,283	-	-	-	-	-	14,283	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	354	-	-	-	-	-	-	354	342
Estimated Unpaid Claims	-	-	-	-	-	8,350,114	-	8,350,114	8,906,915
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	15,000,000	-	-	-	-	-	-	15,000,000	28,000,000
Deferred Revenue	-	-	-	-	-	-	-	-	(86,746)
Total Liabilities	\$ 17,743,913	\$ 14,283	\$ 1,182,402	\$ 423,955	\$ 215,531	\$ 10,498,197	\$ 3,277,692	\$ 33,355,973	\$ 46,774,983
Fund Equity									
Revenue Over Expenditures	\$ 97,053,036	\$ 1,087,729	\$ 4,096,378	\$ 802,377	\$ -	\$ (1,488,535)	\$ 23,585	\$ 101,574,570	\$ 69,025,326
Nonspendable									
SBA Fund B	-	-	-	-	-	-	-	-	-
Inventories	680,710	-	-	249,307	-	-	-	930,017	1,038,388
Restricted									
State Required Carryover	4,314,988	-	-	-	-	-	-	4,314,988	1,780,584
Food Services	-	-	-	7,663,419	-	-	-	7,663,419	6,837,853
Debt Service	-	8,849,336	-	-	-	-	-	8,849,336	7,730,041
Capital Projects	-	-	182,015,378	-	-	-	-	182,015,378	32,372,982
Other Purposes	2,444,818	-	-	-	-	17,227,569	130,957	19,803,344	15,109,964
Assigned									
Encumbrances	5,294,697	-	-	-	-	-	-	5,294,697	4,815,340
Unassigned	12,826,861	-	-	-	-	-	-	12,826,861	8,599,308
Total Fund Equity	\$ 122,615,110	\$ 9,937,065	\$ 186,111,756	\$ 8,715,103	\$ -	\$ 15,739,034	\$ 154,542	\$ 343,272,610	\$ 147,309,786
Total Liab & Fund Equity	\$ 140,359,023	\$ 9,951,348	\$ 187,294,158	\$ 9,139,058	\$ 215,531	\$ 26,237,231	\$ 3,432,234	\$ 376,628,583	\$ 194,084,769

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL December 2017	TOTAL December 2016
Revenue									
Federal Direct	\$ 247,328	\$ 468,274	\$ -	\$ -	\$ 1,119,309	\$ -	\$ -	\$ 1,834,911	\$ 1,491,766
Federal Through State	1,050,826	-	-	10,282,868	11,809,360	-	-	23,143,054	20,746,679
State	94,750,123	-	1,190,207	155,253	-	-	-	96,095,583	91,631,634
Local	155,965,994	175,318	60,022,334	1,935,227	-	19,090,256	89,361	237,278,490	191,771,950
Total Revenue	\$ 252,014,271	\$ 643,592	\$ 61,212,541	\$ 12,373,348	\$ 12,928,669	\$ 19,090,256	\$ 89,361	\$ 358,352,038	\$ 305,642,029
Expenditures									
Instruction	\$ 99,460,887	\$ -	\$ -	\$ -	\$ 6,960,487	\$ -	\$ 63,377	\$ 106,484,751	\$ 101,884,989
Student Support Services	6,816,744	-	-	-	766,926	-	1,198	7,584,868	7,221,640
Instructional Media Services	1,531,494	-	-	-	6,285	-	1,201	1,538,980	1,583,515
Instruction & Curriculum Development	2,389,461	-	-	-	2,225,249	-	-	4,614,710	5,029,689
Instructional Staff Training Services	683,152	-	-	-	2,219,630	-	-	2,902,782	2,515,879
Instruction Related Technology	617,113	-	-	-	-	-	-	617,113	479,317
Board	755,983	-	-	-	-	-	-	755,983	453,993
General Administration	719,678	-	-	-	685,594	-	-	1,405,272	1,041,752
School Administration	10,857,165	-	-	-	36,257	-	-	10,893,422	10,824,570
Facilities Acquisition & Construction	878,381	-	28,288,182	-	-	-	-	29,166,563	18,102,057
Fiscal Services	1,121,627	-	-	-	-	-	-	1,121,627	1,048,766
Food Services	-	-	-	11,570,971	-	-	-	11,570,971	11,232,295
Central Services	3,529,994	-	-	-	6,624	20,578,791	-	24,115,409	27,499,191
Student Transportation	6,720,787	-	-	-	21,533	-	-	6,742,320	6,159,289
Operation of Plant	16,437,296	-	-	-	84	-	-	16,437,380	15,577,296
Maintenance of Plant	4,775,087	-	-	-	-	-	-	4,775,087	4,879,577
Administrative Technology Services	3,384,896	-	-	-	-	-	-	3,384,896	2,961,174
Community Services	1,731,446	-	-	-	-	-	-	1,731,446	1,601,064
Debt Service	25,601	20,967,648	115,000	-	-	-	-	21,108,249	61,504,778
Total Expenditures	\$ 162,436,792	\$ 20,967,648	\$ 28,403,182	\$ 11,570,971	\$ 12,928,669	\$ 20,578,791	\$ 65,776	\$ 256,951,829	\$ 281,600,831
Excess (Deficiency) of Revenue over Expenditures	\$ 89,577,479	\$ (20,324,056)	\$ 32,809,359	\$ 802,377	\$ -	\$ (1,488,535)	\$ 23,585	\$ 101,400,209	\$ 24,041,198
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 174,361	\$ -	\$ -	\$ -	\$ -	\$ 174,361	\$ 44,984,128
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	7,475,557	21,411,785	-	-	-	-	-	28,887,342	24,880,984
Transfers Out	-	-	(28,887,342)	-	-	-	-	(28,887,342)	(24,880,984)
Total Other Financing Sources (Uses)	\$ 7,475,557	\$ 21,411,785	\$ (28,712,981)	\$ -	\$ -	\$ -	\$ -	\$ 174,361	\$ 44,984,128
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ 97,053,036	\$ 1,087,729	\$ 4,096,378	\$ 802,377	\$ -	\$ (1,488,535)	\$ 23,585	\$ 101,574,570	\$ 69,025,326

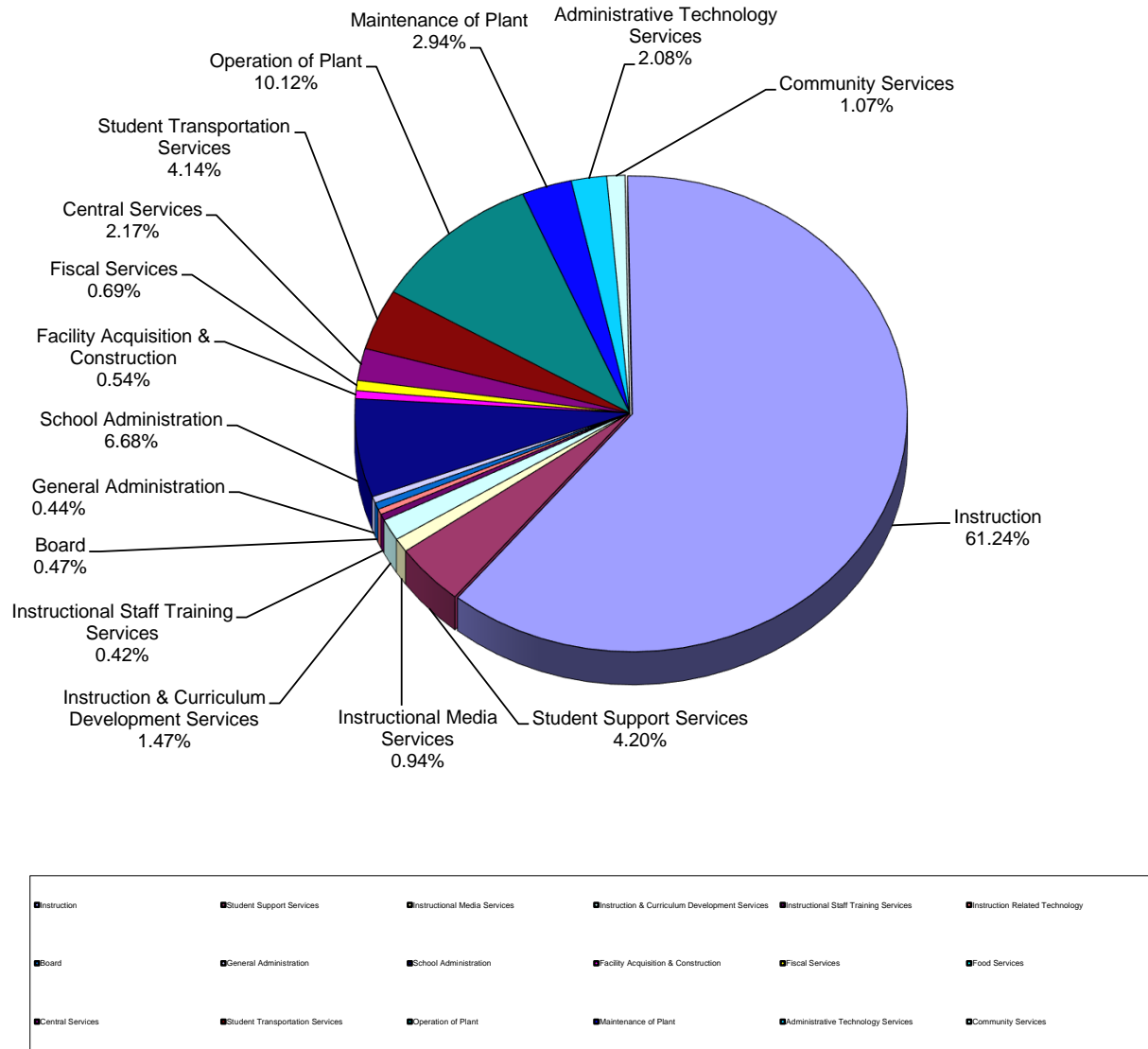
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of December 31, 2017

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	525,000	525,000	221,253	303,747	42%	221,067
Miscellaneous Federal Direct	2,500	28,575	26,075	2,500	91%	3,500
Total Federal Direct	527,500	553,575	247,328	306,247		224,567
Federal Through State						
Medicaid	2,000,000	2,000,000	1,050,826	949,174	53%	581,634
Vocational Education Act	-	30,000	-	30,000	0%	-
Miscellaneous Federal Through State	-	-	-	-	-	2,600
Total Federal Through State and Local	2,000,000	2,030,000	1,050,826	979,174		584,234
State						
Florida Education Finance Program (FEFP)	119,592,835	119,592,835	60,158,584	59,434,251	50%	56,456,469
Workforce Development	9,387,864	9,387,864	4,678,604	4,709,260	50%	4,660,735
Workforce Education Performance Incentive	-	-	-	-	-	-
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	28,000	0%	-
Teacher Supply Program	-	-	-	-	-	-
State License Tax	340,000	340,000	207,204	132,796	61%	227,292
Discretionary Lottery	808,051	808,051	-	808,051	0%	-
Categorical Programs:						
Class Size Reduction Operating Funds	53,634,520	53,634,520	26,817,258	26,817,262	50%	26,500,098
Florida School Recognition Funds	904,182	2,048,850	2,048,850	-	100%	904,182
Voluntary Prekindergarten Program	1,705,860	1,705,860	697,987	1,007,873	41%	660,698
Other Miscellaneous State Revenue	1,275,000	1,624,736	141,636	1,483,100	9%	104,629
Total State	187,676,312	189,170,716	94,750,123	94,420,593		89,514,103
Local						
District School Taxes	177,797,920	177,797,920	148,749,127	29,048,793	84%	117,955,677
Rent	390,000	390,000	169,162	220,838	43%	214,458
Interest on Investments	825,000	825,000	432,900	392,100	52%	199,137
Gain on Investments	-	-	-	-	0%	-
Gifts, Grants and Bequests	250	4,260	4,260	-	100%	3,600
Vending Sales	-	30,000	(83)	30,083	0%	27,665
Student Fees:						
Adult Gen Ed Course Fees	-	100,641	34,980	65,661	35%	49,105
Post Secondary Vocational Ed Course Fees	2,699,172	1,523,563	805,156	718,407	53%	1,054,059
Continuing Workforce Education Course Fees	64,073	64,073	37,596	26,477	59%	22,338
Capital Improvement Fees	74,689	74,689	39,160	35,529	52%	51,701
Post Secondary Lab Fees	-	1,104,746	240,757	863,989	22%	-
Lifelong Learning Fees	-	33,887	8,046	25,841	24%	-
GED Testing Fees	-	38,665	5,470	33,195	14%	-
Other Student Fees	74,689	564,985	192,404	372,581	34%	52,871
Other Fees:						
Preschool Program Fees	-	457,920	176,435	281,485	39%	215,106
School Age Child Care Fees	4,197,179	4,197,179	2,313,764	1,883,415	55%	2,332,686
Other Schools, Courses and Classes Fees	564,985	902,376	485,425	416,951	54%	409,279
Miscellaneous Local:						
Bus Fees	342,000	342,000	97,477	244,523	29%	123,619
Transportation Services Rendered for School Acti	113,000	113,000	67,509	45,491	60%	67,411
Sale of Junk	10,900	10,900	-	10,900	0%	3,555
Receipt of Federal Indirect Cost Rate	2,049,923	2,049,923	675,121	1,374,802	33%	414,096
Other Miscellaneous Local Sources	3,293,509	2,473,031	706,687	1,766,344	29%	684,243
Refund of Prior Year's Expenditures	-	-	(27,965)	27,965	-	(4,481)
Collections for Lost, Damaged and Sold Textbook	-	-	-	-	-	848
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	752,606	1,247,394	38%	604,839
Total Local	194,497,289	195,098,758	155,965,994	39,132,764		124,481,812
Transfers In						
From Capital Project Funds	17,641,704	17,641,704	7,475,557	10,166,147	42%	7,360,501
Internal Fund Transfers	-	-	-	-	-	-
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	4,250
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	17,641,704	17,641,704	7,475,557	10,166,147		7,364,751
TOTAL REVENUES	\$ 402,342,805	\$ 404,494,753	\$ 259,489,828	\$ 145,004,925	64%	\$ 222,169,467
EXPENDITURES						
Expenditures By Function						
Instruction	270,738,113	267,325,978	99,460,887	167,865,091	37%	96,089,015
Student Support Services	17,042,481	17,939,624	6,816,744	11,122,880	38%	6,425,836
Instructional Media Services	4,351,509	4,331,766	1,531,494	2,800,272	35%	1,582,727
Instruction & Curriculum Development Services	5,246,840	5,340,725	2,389,461	2,951,264	45%	2,492,731
Instructional Staff Training Services	2,084,356	2,477,937	683,152	1,794,785	28%	783,100
Instruction Related Technology	1,106,816	1,481,670	617,113	864,557	42%	479,317
Board	933,235	1,436,845	755,983	680,862	53%	453,993
General Administration	1,735,538	1,759,689	719,678	1,040,011	41%	631,450
School Administration	24,613,993	25,071,390	10,857,165	14,214,225	43%	10,793,705
Facility Acquisition & Construction	7,130,644	7,155,250	878,381	6,276,869	12%	1,097,467
Fiscal Services	2,539,678	2,573,860	1,121,627	1,452,233	44%	1,021,639
Food Services	-	-	-	-	-	-
Central Services	7,553,791	8,382,091	3,529,994	4,852,097	42%	4,070,318
Student Transportation Services	14,197,790	14,316,075	6,720,787	7,595,288	47%	6,138,563
Operation of Plant	30,798,951	32,406,849	16,437,296	15,969,553	51%	15,577,184
Maintenance of Plant	10,250,255	10,486,721	4,775,087	5,711,634	46%	4,879,577
Administrative Technology Services	7,867,444	7,980,722	3,384,896	4,595,826	42%	2,961,174
Community Services	4,325,411	4,087,351	1,731,446	2,355,905	42%	1,601,064
Debt Service	-	114,250	25,601	88,649	22%	20,316
Total Expenditures by Function	412,516,845	414,668,793	162,436,792	252,232,001		157,089,176
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Reserved for Encumbrance	-	-	-	-	-	-
State Required Carryover Programs	-	-	-	-	-	-
Unappropriated Fund Balance	15,388,034	15,388,034	-	15,388,034	0%	-
Total Transfers Out & Appropriations	15,388,034	15,388,034	-	15,388,034		-
TOTAL EXPENDITURES & TRANSFERS	\$ 427,904,879	\$ 430,056,827	\$ 162,436,792	\$ 267,620,035	38%	\$ 157,089,176
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (25,562,074)	\$ (25,562,074)	\$ 97,053,036			\$ 65,080,291
Beginning Fund Balance	25,562,074	25,562,074	25,562,074			16,189,118
Balance	\$ -	\$ -	\$ 122,615,110			\$ 81,269,409

Expenditures by Function - General Fund



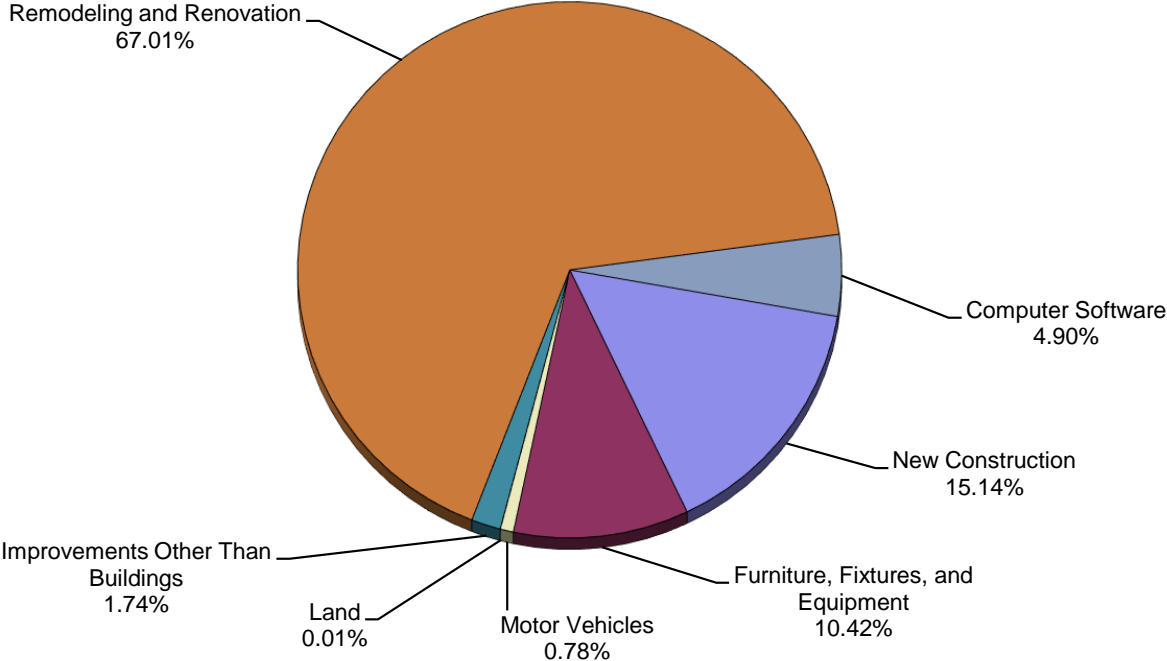
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of December 31, 2017

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	936,019	936,019	468,274	467,745	50%	468,274
Total Federal Direct	936,019	936,019	468,274	467,745		468,274
State						
CO&DS W/H Bonds	1,501,263	1,501,262	-	1,501,262	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	1,501,263	1,501,262	-	1,501,262		-
Local						
Interest on Investments	-	175,318	175,318	-	100%	87,607
Refund of Prior Year Exp	-	-	-	-		-
Total Local	-	175,318	175,318	-		87,607
Transfers In						
From Capital Project Funds	38,763,776	38,763,776	21,411,785	17,351,991	55%	17,520,483
Other Financing Sources						
Sale of Bonds	-	-	-	-		-
Section 1011 Loans	-	-	-	-		-
Other Financing Sources	-	-	-	-		44,379,660
Total Transfers In & Other Financing Sources	38,763,776	38,763,776	21,411,785	17,351,991		61,900,143
TOTAL REVENUES	\$ 41,201,058	\$ 41,376,375	\$ 22,055,377	\$ 19,320,998	53%	\$ 62,456,024
EXPENDITURES						
Debt Service						
Redemption of Principal	26,545,072	27,346,117	15,325,000	12,021,117	56%	15,045,000
Interest	14,630,486	13,829,440	5,632,149	8,197,291	41%	1,979,636
Dues and Fees	25,500	31,314	10,499	20,815	34%	503,250
Pmts to Refunding Bond Escrow	-	-	-	-		43,887,159
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	41,201,058	41,206,871	20,967,648	20,239,223		61,415,045
Appropriations						
Unappropriated Fund Balance	8,849,336	9,018,840	-	9,018,840		-
Total Appropriations	8,849,336	9,018,840	-	9,018,840		-
TOTAL EXPENDITURES	\$ 50,050,394	\$ 50,225,711	\$ 20,967,648	\$ 29,258,063	42%	\$ 61,415,045
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)						
	\$ (8,849,336)	\$ (8,849,336)	\$ 1,087,729			\$ 1,040,979
Beginning Fund Balance	8,849,336	8,849,336	8,849,336			7,730,041
Balance	\$ -	\$ -	\$ 9,937,065			\$ 8,771,020

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

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-		-
Total Federal Through State	-	-	-	-		-
State						
CO&DS Distributed	357,840	382,582	-	382,582	0%	-
Interest on Undist. CO&DS	-	16,951	-	16,951	0%	-
Public Education Capital Outlay PECO	1,111,704	689,756	689,756	-	100%	1,111,704
Charter School Cap Outlay PECO	1,500,000	1,500,000	459,334	1,040,666	31%	805,892
Other Miscellaneous State Revenue	75,000	75,000	41,117	33,883	55%	42,645
Total State	3,044,544	2,664,289	1,190,207	1,474,082		1,960,241
Local						
District Capital Taxes	52,071,552	52,071,552	43,678,423	8,393,129	84%	32,648,676
Local Sales Tax	31,490,077	31,490,077	10,907,786	20,582,291	35%	11,415,477
Interest on Investments	-	931,760	931,760	-	100%	34,761
Other Miscellaneous Local Sources	-	-	-	-		-
Impact Fees	12,480,000	12,480,000	4,503,720	7,976,280	36%	2,504,530
Refund of Prior Year Expense	-	645	645	-	100%	-
Total Local	96,041,629	96,974,034	60,022,334	36,951,700		46,603,444
Other Financing Sources						
Sales Surtax Bonds	-	-	-	-		-
Section 1011 Loan	-	-	-	-		-
Sale of Land	-	-	-	-		-
Sale of Buildings	-	-	-	-		-
Other Financing Sources	-	174,361	174,361	-	100%	600,218
Gain on Disposition of Assets	-	-	-	-		-
Premium on Sale of Bonds	-	-	-	-		-
Premium on COPs	-	-	-	-		-
Total Other Financing Sources	-	174,361	174,361	-		600,218
TOTAL REVENUES	\$ 99,086,173	\$ 99,812,684	\$ 61,386,902	\$ 38,425,782	62%	\$ 49,163,903
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
New Construction	85,572,315	87,092,315	4,281,576	82,810,739	5%	45,848
Furniture, Fixtures, and Equipment	6,304,950	9,041,358	2,946,302	6,095,056	33%	1,114,856
School Buses	3,000,000	1,500,000	-	1,500,000	0%	271,124
Professional and Technical Services	-	-	-	-		-
Motor Vehicles	1,003,932	1,003,932	221,793	782,139	22%	-
Land	2,623	2,623	2,623	-	100%	2,336,227
Improvements Other Than Buildings	449,215	716,246	493,148	223,098	69%	463,427
Remodeling and Renovation	53,568,155	48,282,576	18,955,577	29,326,999	39%	9,577,271
Computer Software	8,422,753	12,831,246	1,387,163	11,444,083	11%	3,195,837
Total Facility Acquisition & Construction	158,323,943	160,470,296	28,288,182	132,182,114		17,004,590
Debt Service						
Principal	611,652	567,656	100,681	466,975	18%	59,420
Interest	-	43,996	14,319	29,677	33%	9,997
Dues and Fees	-	-	-	-		-
Total Debt Service	611,652	611,652	115,000	496,652		69,417
Transfers Out						
To General Fund	17,641,704	17,641,704	7,475,557	10,166,147	42%	7,363,001
To Debt Service	38,763,776	38,763,775	21,411,785	17,351,990	55%	17,517,983
Total Transfers Out	56,405,480	56,405,479	28,887,342	27,518,137		24,880,984
Appropriations						
Unappropriated Fund Balance	65,760,476	64,340,635	-	64,340,635		-
Total Appropriations	65,760,476	64,340,635	-	64,340,635		-
TOTAL EXPENDITURES & TRANSFERS	\$ 281,101,551	\$ 281,828,062	\$ 57,290,524	\$ 224,537,538	20%	\$ 41,954,991
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (182,015,378)	\$ (182,015,378)	\$ 4,096,378			\$ 7,208,912
Beginning Fund Balance	182,015,378	182,015,378	182,015,378			32,372,982
Balance	\$ -	\$ -	\$ 186,111,756			\$ 39,581,894

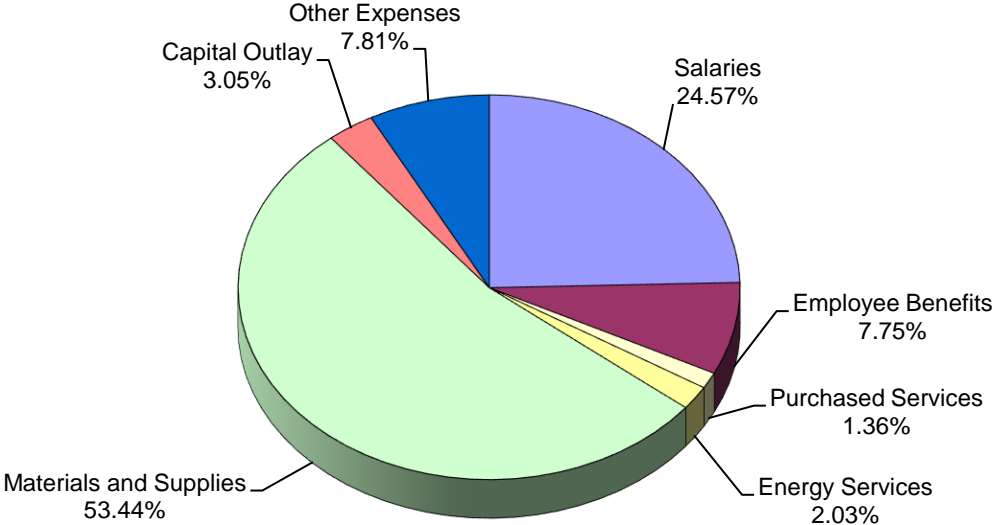
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	275,000	385,827	110,827	275,000	29%	119,146
School Lunch Reimbursement	13,153,913	13,153,914	6,975,941	6,177,973	53%	6,510,280
School Breakfast Reimbursement	4,660,100	4,660,100	2,287,450	2,372,650	49%	2,264,258
After-School Snack Reimbursement	320,000	320,000	155,293	164,707	49%	150,962
School Supper Reimbursement	280,000	280,000	184,404	95,596	66%	139,524
USDA Donated Commodities	1,772,988	1,772,988	-	1,772,988	0%	-
Cash in Lieu of Donated	20,169	20,169	13,274	6,895	66%	10,171
Summer Food Service Program	575,000	575,000	555,679	19,321	97%	453,885
Other Food Service Revenue	-	15,053	-	15,053	0%	-
Total Federal Through State	21,057,170	21,183,051	10,282,868	10,900,183		9,648,226
State						
School Breakfast Supplement	141,224	141,224	71,856	69,368	51%	73,180
School Lunch Supplement	166,152	166,152	83,397	82,755	50%	84,110
Other Miscellaneous State	-	-	-	-		-
Total State	307,376	307,376	155,253	152,123		157,290
Local						
Interest on Investments	30,000	30,000	10,774	19,226	36%	16,962
Student Lunches	2,768,000	2,768,000	943,990	1,824,010	34%	1,376,624
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	229,075	229,075	97,564	131,511	43%	106,601
Student/Adult Ala Carte	1,870,000	1,870,000	814,404	1,055,596	44%	899,531
Catering/Special	70,000	70,000	17,490	52,510	25%	22,936
Other Food Sales	-	-	-	-		409
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(1,287)	1,287		(1,749)
Other Miscellaneous Local Sources	121,000	121,000	52,292	68,708	43%	70,524
Refund of Prior Year Expense	-	-	-	-		(600)
Total Local	5,088,075	5,088,075	1,935,227	3,152,848		2,491,238
TOTAL REVENUES	\$ 26,452,621	\$ 26,578,502	\$ 12,373,348	\$ 14,205,154	47%	\$ 12,296,754
EXPENDITURES						
Food Service						
Salaries	8,089,926	6,213,659	2,842,483	3,371,176	46%	2,759,644
Employee Benefits	-	1,891,392	897,117	994,275	47%	863,880
Purchased Services	-	301,660	157,212	144,448	52%	151,495
Energy Services	2,651,354	481,631	234,558	247,073	49%	225,571
Materials and Supplies	14,569,710	14,677,466	6,183,861	8,493,605	42%	5,930,459
Capital Outlay	1,309,000	1,430,000	352,338	1,077,662	25%	542,971
Other Expenses	-	1,750,063	903,402	846,661	52%	758,275
Total Food Service	26,619,990	26,745,871	11,570,971	15,174,900		11,232,295
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	7,745,357	7,745,357	-	7,745,357	0%	-
Total Appropriations	7,745,357	7,745,357	-	7,745,357		-
TOTAL EXPENDITURES	\$ 34,365,347	\$ 34,491,228	\$ 11,570,971	\$ 22,920,257	34%	\$ 11,232,295
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (7,912,726)	\$ (7,912,726)	\$ 802,377			\$ 1,064,459
Beginning Fund Balance	7,912,726	7,912,726	7,912,726			7,138,240
Balance	\$ -	\$ -	\$ 8,715,103			\$ 8,202,699

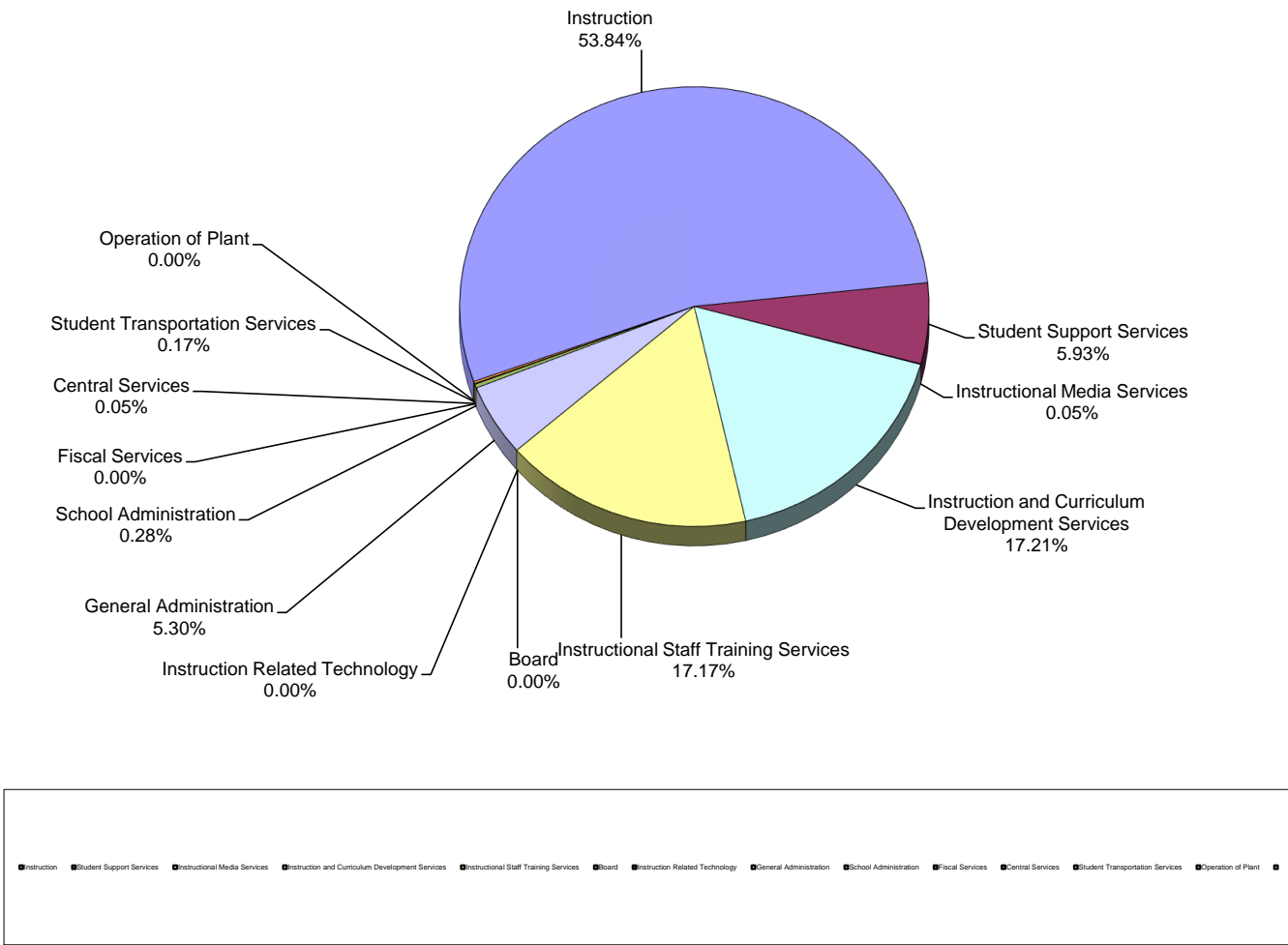
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Direct						
Other Federal Direct	-	12,846	12,846	-	100%	7,759
Pell	-	1,077,592	1,076,189	1,403	100%	771,439
Miscellaneous Federal Direct	-	83,626	30,274	53,352	36%	19,727
Total Federal Direct	-	1,174,064	1,119,309	54,755		798,925
Federal Through State						
Vocational Education Acts	-	744,478	153,507	590,971	21%	145,969
Race To The Top	-	-	-	-		-
Job Training Partnership Act	-	-	-	-		-
Teacher/Principal Training & Recruiting	-	-	-	-		-
Adult Migrant Ed Farmworkers	-	344,533	130,426	214,107	38%	158,298
Eng Lit & Civics Ed	-	509,150	277,282	231,868	54%	276,885
IDEA	10,699,490	12,665,838	3,737,657	8,928,181	30%	3,798,073
Elementary and Secondary Title I	13,903,342	22,264,543	5,934,949	16,329,594	27%	4,950,272
Language Instruction Title III	-	1,040,411	435,996	604,415	42%	384,270
Adult General Education	-	88,987	41,186	47,801	46%	40,310
21st Century Schools	-	138,498	45,515	92,983	33%	78,816
Federal Through Local	-	-	-	-		-
Other Federal Through State	-	4,772,836	1,052,842	3,719,994	22%	681,326
English Language Acquisition	-	-	-	-		-
Total Federal Through State	24,602,832	42,569,274	11,809,360	30,759,914		10,514,219
TOTAL REVENUES	\$ 24,602,832	\$ 43,743,338	\$ 12,928,669	\$ 30,814,669	30%	\$ 11,313,144
EXPENDITURES						
Instruction	23,002,078	22,722,073	6,960,487	15,761,586	31%	5,745,684
Student Support Services	278	2,433,388	766,926	1,666,462	32%	795,251
Instructional Media Services	-	15,144	6,285	8,859	42%	-
Instruction and Curriculum Development Service	-	6,536,153	2,225,249	4,310,904	34%	2,536,958
Instructional Staff Training Services	-	8,622,392	2,219,630	6,402,762	26%	1,732,779
Board	-	11,375	-	11,375	0%	-
Instruction Related Technology	-	-	-	-		-
General Administration	1,600,476	2,385,756	685,594	1,700,162	29%	410,302
School Administration	-	666,674	36,257	630,417	5%	40,865
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	-	-	-		27,127
Food Services	-	-	-	-		-
Central Services	-	165,714	6,624	159,090	4%	3,340
Student Transportation Services	-	179,101	21,533	157,568	12%	20,726
Operation of Plant	-	5,568	84	5,484	2%	112
Maintenance of Plant	-	-	-	-		-
Community Services	-	-	-	-		-
TOTAL EXPENDITURES	\$ 24,602,832	\$ 43,743,338	\$ 12,928,669	\$ 30,814,669	30%	\$ 11,313,144
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

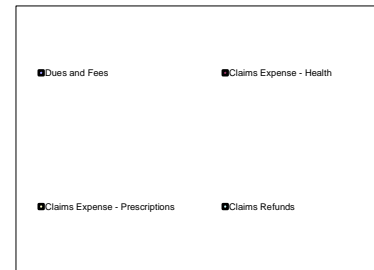
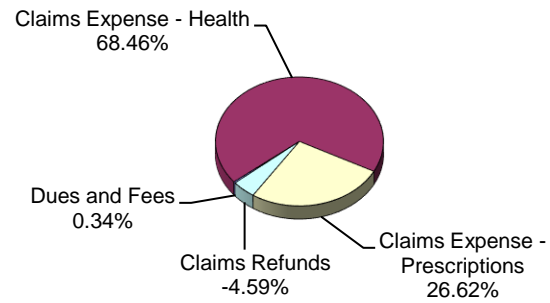
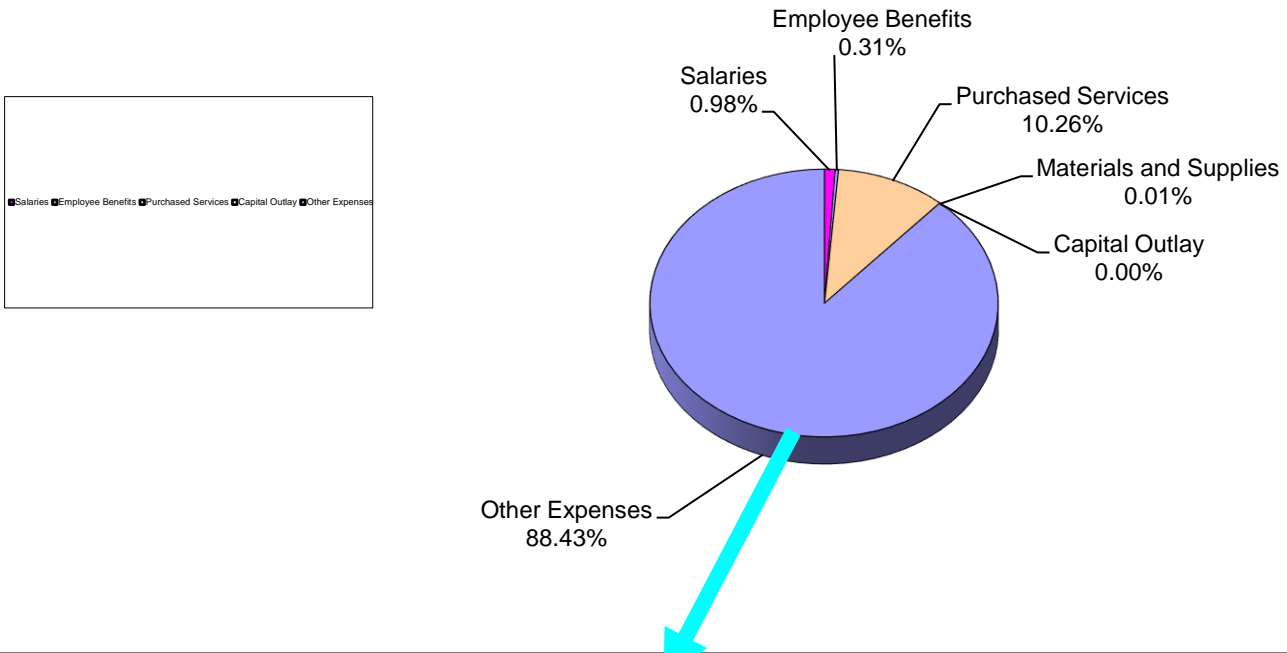
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	2,500	2,500	-	100%	-
Premium - Employer	47,700,000	33,850,000	13,257,526	20,592,474	39%	12,466,563
Premium - Employee	-	10,650,000	3,544,305	7,105,695	33%	3,911,089
Premium - Retiree	-	3,010,000	1,589,042	1,420,958	53%	1,180,011
Premium - Leave/COBRA	-	190,000	131,487	58,513	69%	78,407
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	150,757	100,295	100,566	(271)	100%	-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Local	47,850,757	47,802,795	18,625,426	29,177,369		17,636,070
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 47,850,757	\$ 47,802,795	\$ 18,625,426	\$ 29,177,369	39%	\$ 17,636,070
EXPENDITURES						
Central Services						
Salaries		412,489	189,723	222,766	46%	190,050
Employee Benefits		251,644	60,303	191,341	24%	58,749
Purchased Services	4,751,613	3,676,000	1,984,601	1,691,399	54%	1,786,999
Materials and Supplies	-	24,980	1,898	23,082	8%	19,503
Capital Outlay	-	-	-	-		-
Other Expenses						
Dues and Fees	-	400,000	63,620	336,380	16%	83,215
Subs for ATD	-	-	-	-		-
Claims Expense - Health	44,500,000	32,000,000	12,888,499	19,111,501	40%	15,123,329
Claims Expense - Prescriptions	-	12,500,000	5,011,429	7,488,571	40%	5,479,086
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	(664,887)	664,887		(491,556)
Claims Refunds - Prescriptions	-	-	(198,859)	198,859		(347,085)
Total Other Expenses	44,500,000	44,900,000	17,099,802	27,800,198		19,846,989
Total Central Services	49,251,613	49,265,113	19,336,327	29,928,786		21,902,290
Appropriations						
Unappropriated Fund Balance	13,208,292	13,146,829	-	13,146,829	0%	-
Total Appropriations	13,208,292	13,146,829	-	13,146,829		-
TOTAL EXPENDITURES	\$ 62,459,905	\$ 62,411,942	\$ 19,336,327	\$ 43,075,615	31%	\$ 21,902,290
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (14,609,147)	\$ (14,609,147)	\$ (710,901)			\$ (4,266,220)
Beginning Fund Balance	14,609,147	14,609,147	14,609,147			9,593,903
Balance	\$ -	\$ -	\$ 13,898,246			\$ 5,327,683

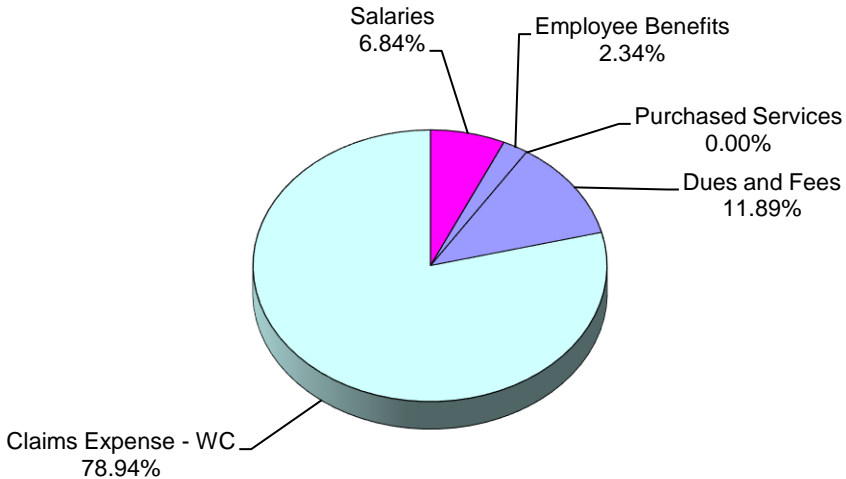
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Local						
Premium - Employer	1,170,700	1,170,700	464,830	705,870	40%	366,452
Total Local	1,170,700	1,170,700	464,830	705,870		366,452
	\$ 1,170,700	\$ 1,170,700	\$ 464,830	\$ 705,870		\$ 366,452
EXPENDITURES						
Central Services						
Salaries	-	191,418	84,929	106,489	44%	87,733
Employee Benefits	-	59,837	29,066	30,771	49%	28,112
Purchased Services	1,144,905	415,711	-	415,711	0%	-
Other Expenses	-	-	-	-		-
Dues and Fees	-	477,939	147,710	330,229	31%	140,640
Claims Expense - Workers' Comp	2,375,000	2,375,000	980,759	1,394,241	41%	1,266,758
Claims Refund	-	-	-	-		-
	2,375,000	2,852,939	1,128,469	1,724,470		1,407,398
Total Central Services	3,519,905	3,519,905	1,242,464	2,277,441	35%	1,523,243
Appropriations						
Unappropriated Fund Balance	269,217	269,217	-	269,217	0%	-
Total Appropriations	269,217	269,217	-	269,217		-
TOTAL EXPENDITURES	\$ 3,789,122	\$ 3,789,122	\$ 1,242,464	\$ 2,546,658		\$ 1,523,243
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (2,618,422)	\$ (2,618,422)	\$ (777,634)			\$ (1,156,791)
Beginning Fund Balance	2,618,422	2,618,422	2,618,422			5,170,541
Balance	\$ -	\$ -	\$ 1,840,788			\$ 4,013,750

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 December 31, 2017

	Original Budget	Current Budget	YTD as of December 2017	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of December 2016
REVENUES						
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	11,040	11,040	-	100%	1,925
Postsecondary Vocational Course Fees	-	-	-	-		-
Financial Aid Fees	-	78,321	78,321	-	100%	103,402
Total Local	0	89,361	89,361	0		105,327
TOTAL REVENUES	\$ -	\$ 89,361	\$ 89,361	\$ -	100%	\$ 105,327
EXPENDITURES						
Instruction	118,631	196,952	63,377	133,575	32%	50,290
Student Support Services	2,611	13,251	1,198	12,053	9%	553
Central Services	9,715	10,115	1,201	8,914	12%	788
Student Transportation Services	-	-	-	-		-
Total Trust and Agency	130,957	220,318	65,776	154,542		51,631
Appropriations						
Unappropriated Fund Balance	-	-	-	-		-
Total Appropriations	-	-	-	-		-
TOTAL EXPENDITURES	\$ 130,957	\$ 220,318	\$ 65,776	\$ 154,542	30%	\$ 51,631
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (130,957)	\$ (130,957)	\$ 23,585			\$ 53,696
Beginning Fund Balance	130,957	130,957	130,957			89,635
Balance	\$ -	\$ -	\$ 154,542			\$ 143,331

Expenditures by Function - Trust and Agency Funds

