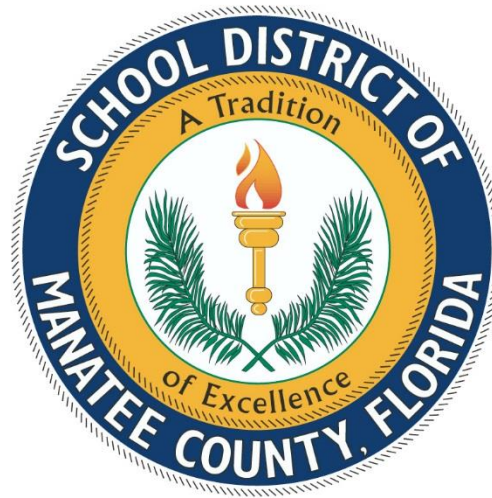


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2020

(UNAUDITED)

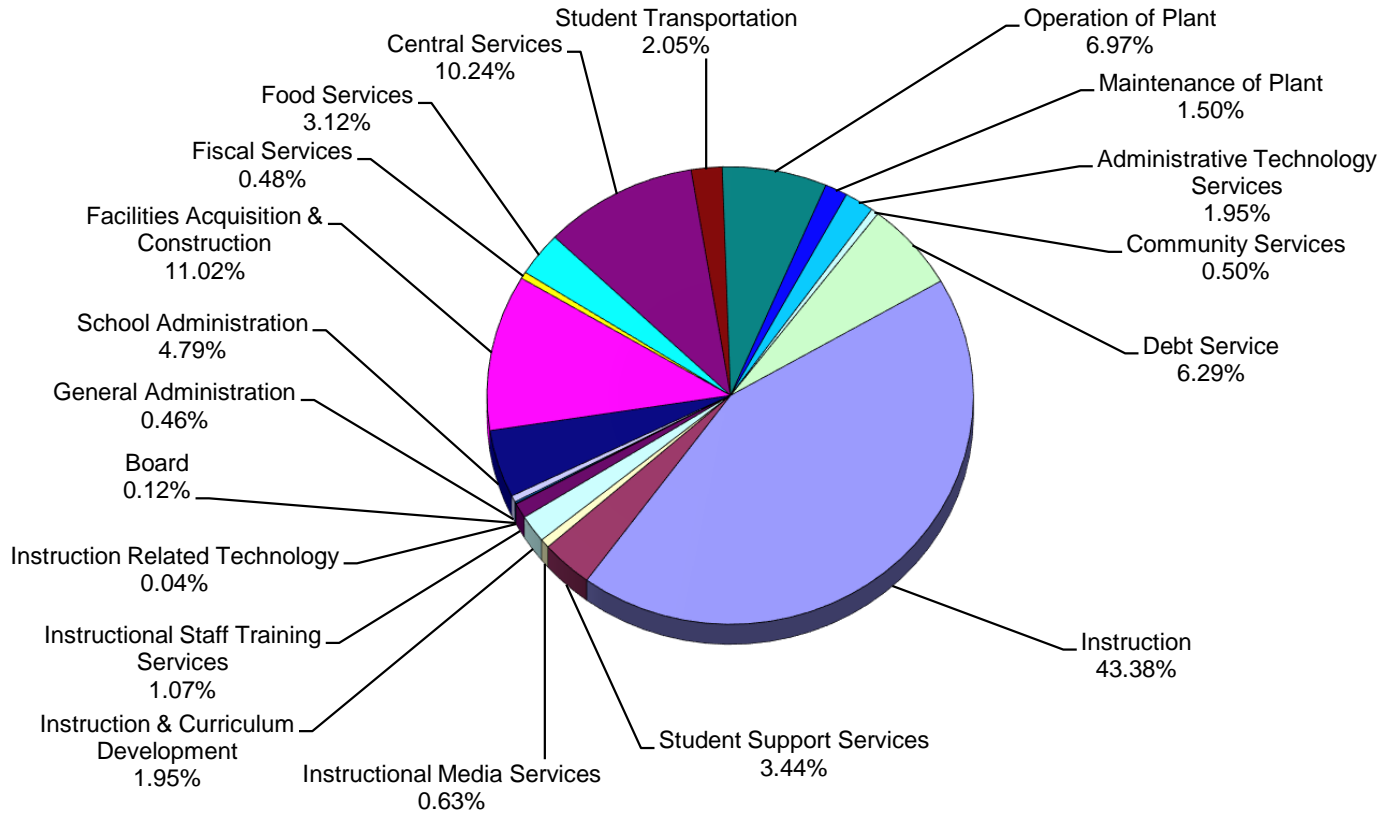
School Board of Manatee County
 Combined Balance Sheet
 As of September 30, 2020

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2020	TOTAL September 2019
Assets									
Current Assets									
Cash	\$ 37,569,895	\$ 12,383,507	\$ 37,172,202	\$ 36,985	\$ -	\$ 32,388,177	\$ 528,628	\$ 120,079,394	\$ 103,442,009
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,023,950	-	-	-	2,953	52,916	58,249	1,138,068	2,459,905
Due From/(To)	8,857,812	(655,515)	-	(2,312,657)	(5,889,640)	-	-	-	-
Inventory	1,022,108	-	-	496,381	-	-	-	1,518,489	1,005,807
Investments	-	64,103	14,413,083	1,598,174	-	-	-	16,075,360	73,036
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	405,969
Due From Other Agencies	3,147,942	-	2,000,000	2,484,908	6,119,587	-	51,167	13,803,604	26,243,642
Total Assets	\$ 51,621,707	\$ 11,792,095	\$ 53,585,285	\$ 2,303,791	\$ 232,900	\$ 32,441,093	\$ 638,044	\$ 152,614,915	\$ 133,630,368
Liabilities									
Current Liabilities									
Salaries & Wages Payable	\$ 5,241,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,241,393	\$ 4,229,162
Payroll Deductions & WH	6,374,472	-	-	-	-	-	-	6,374,472	10,754,359
Accounts Payable	7,601,780	6,749	385,149	485,929	232,900	2,909,098	52	11,621,657	5,246,251
Construction Payable	3,000	-	52,460	-	-	-	-	55,460	3,746
Retainage Payable	-	-	-	-	-	-	-	-	5,604,954
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	1,626	-	-	-	-	-	1,626	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	51	-	-	-	-	-	-	51	174
Estimated Unpaid Claims	-	-	-	-	-	8,671,365	-	8,671,365	7,247,357
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	50,000,000	-	-	-	-	-	-	50,000,000	30,000,000
Unearned Revenue	-	-	-	55,467	-	-	-	55,467	-
Total Liabilities	\$ 69,220,696	\$ 8,375	\$ 437,609	\$ 541,396	\$ 232,900	\$ 11,580,463	\$ 52	\$ 82,021,491	\$ 63,086,003
Fund Equity									
Revenue Over Expenditures	\$ (46,617,708)	\$ 683,139	\$ (24,726,019)	\$ (1,336,125)	\$ -	\$ 2,514,175	\$ (15,955)	\$ (69,498,493)	\$ (67,093,711)
Nonspendable									
Inventories	589,122	-	-	496,381	-	-	-	1,085,503	1,034,171
Restricted									
State Required Carryover	479,184	-	-	-	-	-	-	479,184	5,079,017
Food Services	-	-	-	2,602,139	-	-	-	2,602,139	6,623,491
Debt Service	-	11,100,581	-	-	-	-	-	11,100,581	9,900,546
Capital Projects	-	-	77,873,695	-	-	-	-	77,873,695	61,254,051
Other Purposes	11,397,271	-	-	-	-	18,346,455	653,947	30,397,673	35,974,973
Assigned									
Encumbrances	1,272,858	-	-	-	-	-	-	1,272,858	5,206,803
School and Local Programs	4,604,848	-	-	-	-	-	-	4,604,848	-
Unassigned	10,675,436	-	-	-	-	-	-	10,675,436	12,565,024
Total Fund Equity	\$ (17,598,989)	\$ 11,783,720	\$ 53,147,676	\$ 1,762,395	\$ -	\$ 20,860,630	\$ 637,992	\$ 70,593,424	\$ 70,544,365
Total Liab & Fund Equity	\$ 51,621,707	\$ 11,792,095	\$ 53,585,285	\$ 2,303,791	\$ 232,900	\$ 32,441,093	\$ 638,044	\$ 152,614,915	\$ 133,630,368

Combined Statement of Revenues and Expenditures
As of September 30, 2020

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	TOTAL September 2020	TOTAL September 2019
Revenue									
Federal Direct	\$ 84,849	\$ -	\$ -	\$ -	\$ 809,361	\$ -	\$ 87,273	\$ 981,483	\$ 975,396
Federal Through State	566,710	-	-	3,268,759	7,951,317	-	-	11,786,786	11,040,630
State	47,660,650	-	2,886,815	0	-	-	-	50,547,465	51,849,616
Local	(865,071)	4,974	9,435,990	344,110	-	15,840,377	154,383	24,914,763	27,737,435
Total Revenue	\$ 47,447,138	\$ 4,974	\$ 12,322,805	\$ 3,612,869	\$ 8,760,678	\$ 15,840,377	\$ 241,656	\$ 88,230,497	\$ 91,603,077
Expenditures									
Instruction	\$ 63,840,911	\$ -	\$ -	\$ -	\$ 4,665,640	\$ -	\$ 252,407	\$ 68,758,958	\$ 66,696,752
Student Support Services	4,071,871	-	-	-	1,376,157	-	52	5,448,080	5,310,549
Instructional Media Services	1,003,876	-	-	-	-	-	-	1,003,876	944,654
Instruction & Curriculum Development	1,752,430	-	-	-	1,330,926	-	-	3,083,356	3,191,201
Instructional Staff Training Services	613,658	-	-	-	1,086,320	-	-	1,699,978	2,054,437
Instruction Related Technology	53,457	-	-	-	16,904	-	-	70,361	15,392
Board	182,976	-	-	-	-	-	-	182,976	274,649
General Administration	492,275	-	-	-	234,774	-	-	727,049	848,452
School Administration	7,590,809	-	-	-	-	-	-	7,590,809	7,153,183
Facilities Acquisition & Construction	1,555,776	-	15,910,413	-	-	-	-	17,466,189	18,825,360
Fiscal Services	742,637	-	-	-	12,662	-	-	755,299	740,041
Food Services	-	-	-	4,948,994	-	-	-	4,948,994	6,796,357
Central Services	2,908,970	-	-	-	475	13,326,202	-	16,235,647	16,578,271
Student Transportation	3,244,390	-	-	-	104	-	-	3,244,494	3,540,464
Operation of Plant	11,015,704	-	-	-	36,716	-	-	11,052,420	9,915,723
Maintenance of Plant	2,384,621	-	-	-	-	-	-	2,384,621	2,637,996
Administrative Technology Services	3,088,296	-	-	-	-	-	5,152	3,093,448	2,311,078
Community Services	791,614	-	-	-	-	-	-	791,614	1,240,614
Debt Service	-	9,711,025	252,145	-	-	-	-	9,963,170	9,621,615
Total Expenditures	\$ 105,334,271	\$ 9,711,025	\$ 16,162,558	\$ 4,948,994	\$ 8,760,678	\$ 13,326,202	\$ 257,611	\$ 158,501,339	\$ 158,696,788
Excess (Deficiency) of Revenue over Expenditures	\$ (57,887,133)	\$ (9,706,051)	\$ (3,839,753)	\$ (1,336,125)	\$ -	\$ 2,514,175	\$ (15,955)	\$ (70,270,842)	\$ (67,093,711)
Other Financing Sources (Uses)									
Other Financing Sources	\$ -	\$ -	\$ 772,349	\$ -	\$ -	\$ -	\$ -	\$ 772,349	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	11,269,425	10,389,190	-	-	-	-	-	21,658,615	15,904,482
Transfers Out	-	-	(21,658,615)	-	-	-	-	(21,658,615)	(15,904,482)
Total Other Financing Sources (Uses)	\$ 11,269,425	\$ 10,389,190	\$ (20,886,266)	\$ -	\$ -	\$ -	\$ -	\$ 772,349	\$ -
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (46,617,708)	\$ 683,139	\$ (24,726,019)	\$ (1,336,125)	\$ -	\$ 2,514,175	\$ (15,955)	\$ (69,498,493)	\$ (67,093,711)

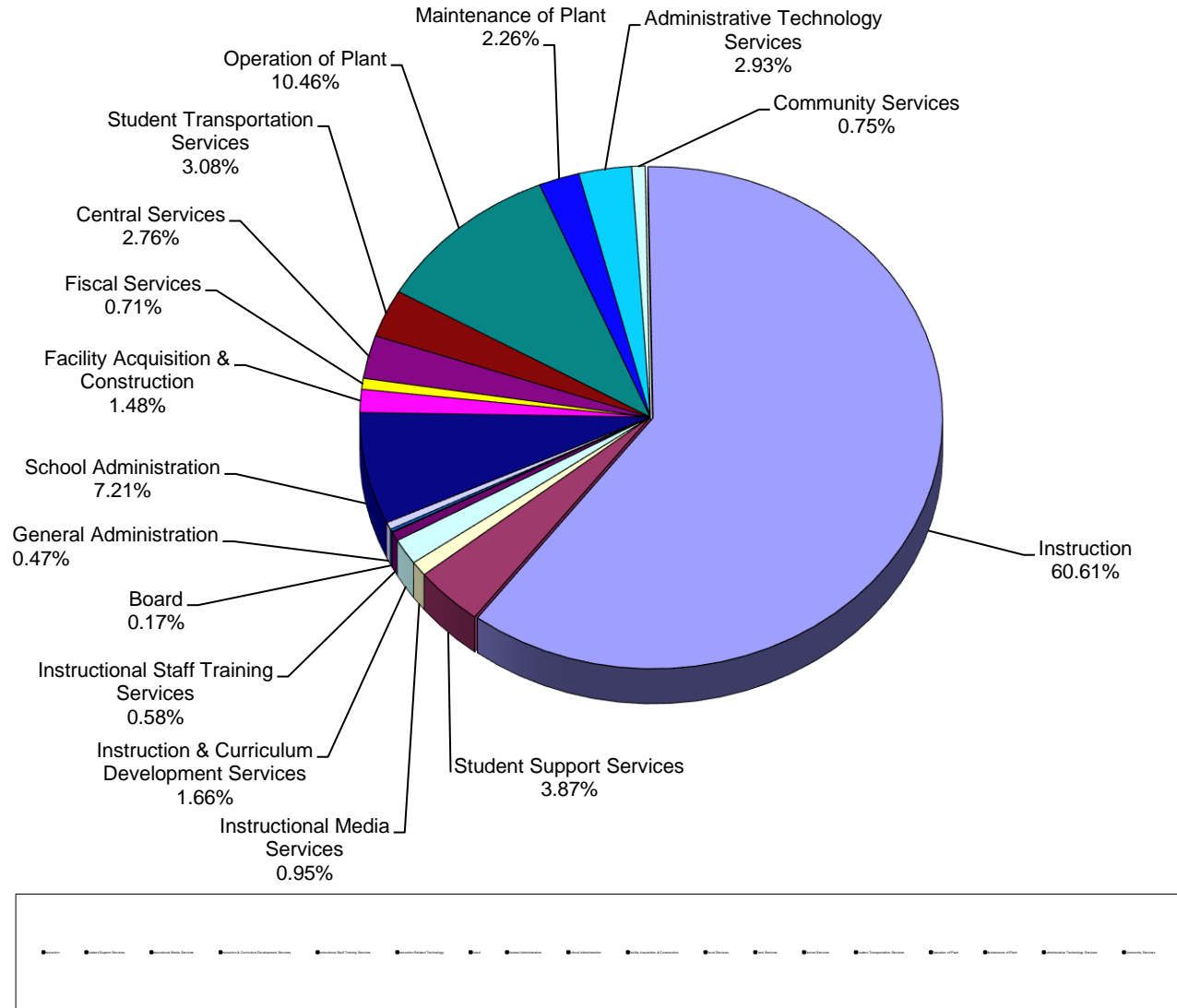
Expenditures by Function - All Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Direct						
Reserve Officers Training Corps (ROTC)	649,841	649,841	84,849	564,992	13%	97,528
Miscellaneous Federal Direct	2,500	2,500	-	2,500	0%	65
Total Federal Direct	652,341	652,341	84,849	567,492		97,593
Federal Through State						
Medicaid	2,231,335	2,231,335	6,490	2,224,845	0%	53,764
Individuals with Disabilities	-	340,537	-	340,537	0%	-
Vocational Education Act	-	22,000	-	22,000	0%	-
Miscellaneous Federal Through State	-	-	560,220	(560,220)	-	-
Total Federal Through State and Local	2,231,335	2,593,872	566,710	2,027,162		53,764
State						
Florida Education Finance Program (FEFP)	138,223,896	138,223,896	31,070,423	107,153,473	22%	34,964,894
Workforce Development	9,465,433	9,465,433	2,366,358	7,099,075	25%	2,366,358
Workforce Education Performance Incentive	-	-	-	-	-	-
CO&DS Withheld for Administrative Expenditures	28,704	28,704	-	28,704	0%	-
State License Tax	340,481	340,481	8,709	331,772	3%	10,428
Discretionary Lottery	-	-	-	-	-	544
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	13,588,926	40,766,775	25%	13,330,416
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	1,863,720	1,863,720	77,252	1,786,468	4%	421,588
Other Miscellaneous State Revenue	7,800	803,990	548,982	255,008	68%	(80,443)
Total State	204,285,735	205,081,925	47,660,650	157,421,275		51,013,785
Local						
District School Taxes	233,157,091	233,157,092	73,555	233,083,537	0%	54,763
Rent	41,312	41,312	11,303	30,009	27%	13,593
Interest on Investments	1,635,161	1,642,598	70,499	1,572,099	4%	425,243
Net Incr/Decr in Fair Value	-	-	35,083	(35,083)	-	-
Gifts, Grants and Bequests	-	-	-	-	-	3,360
Vending Sales	-	-	(109)	109	-	196
Student Fees:						
Adult Gen Ed Course Fees	-	30,000	22,870	7,130	76%	(56,565)
Post Secondary Vocational Ed Course Fees	2,851,033	1,899,500	750,208	1,149,292	39%	1,510,206
Continuing Workforce Education Course Fees	128,500	128,852	27,859	100,993	22%	27,666
Capital Improvement Fees	102,750	102,750	45,388	57,362	44%	93,862
Post Secondary Lab Fees	-	921,533	479,386	442,147	52%	563,557
Lifelong Learning Fees	-	1,075	1,075	-	100%	-
GED Testing Fees	-	47,192	1,826	45,366	4%	4,076
Other Student Fees	547,974	566,449	247,660	318,789	44%	447,045
Other Fees:						
Preschool Program Fees	-	135,000	63,047	71,953	47%	86,503
School Age Child Care Fees	3,335,000	3,200,000	723,399	2,476,601	23%	1,097,457
Other Schools, Courses and Classes Fees	58,692	12,482	1,427	11,055	11%	6,423
Miscellaneous Local:						
Bus Fees	174,137	174,137	-	174,137	0%	30,797
Transportation Services Rendered for School Activities	112,188	112,188	2,199	109,989	2%	15,295
Sale of Junk	-	51,699	51,699	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	236,671	1,604,477	13%	170,485
Other Miscellaneous Local Sources	1,621,762	1,646,082	430,740	1,215,342	26%	940,742
Refund of Prior Year's Expenditures	-	(4,371,202)	(4,532,963)	161,761	104%	(69)
Collections for Lost, Damaged and Sold Textbooks	-	-	1,402	(1,402)	-	143
Receipt of Food Service Indirect Costs	1,932,639	1,932,639	390,705	1,541,934	20%	436,536
Total Local	247,539,387	243,272,526	(865,071)	244,137,597		5,871,969
Transfers In						
From Capital Project Funds	20,647,413	25,022,159	11,269,425	13,752,734	45%	5,613,432
Other Financing Sources						
Sale of Equipment	-	-	-	-	-	-
Sale of Land/Buildings	-	-	-	-	-	-
Insurance Loss Recovery	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	20,647,413	25,022,159	11,269,425	13,752,734		5,613,432
TOTAL REVENUES	\$ 475,356,211	\$ 476,622,823	\$ 58,716,563	\$ 417,906,260	12%	\$ 62,650,543
EXPENDITURES						
Expenditures By Function						
Instruction	313,866,927	316,481,514	63,840,911	252,640,603	20%	63,487,744
Student Support Services	17,159,217	17,374,931	4,071,871	13,303,060	23%	4,929,513
Instructional Media Services	4,615,095	4,596,346	1,003,876	3,592,470	22%	944,327
Instruction & Curriculum Development Services	7,514,046	7,764,252	1,752,430	6,011,822	23%	1,847,943
Instructional Staff Training Services	805,081	1,932,876	613,658	1,319,218	32%	534,741
Instruction Related Technology	119,282	119,281	53,457	65,824	45%	-
Board	1,044,569	1,069,871	182,976	886,895	17%	274,649
General Administration	2,451,440	2,458,035	492,275	1,965,760	20%	677,967
School Administration	33,584,365	32,853,901	7,590,809	25,263,092	23%	7,103,728
Facility Acquisition & Construction	7,021,332	7,017,589	1,555,776	5,461,813	22%	920,388
Fiscal Services	3,354,302	3,210,265	742,637	2,467,628	23%	740,041
Food Services	-	-	-	-	-	-
Central Services	12,405,590	11,964,791	2,908,970	9,055,821	24%	2,684,123
Student Transportation Services	16,807,497	15,983,937	3,244,390	12,739,547	20%	3,536,407
Operation of Plant	37,494,325	36,935,539	11,015,704	25,919,835	30%	9,915,723
Maintenance of Plant	10,374,183	10,219,084	2,384,621	7,834,463	23%	2,636,771
Administrative Technology Services	9,533,600	9,438,375	3,088,296	6,350,079	33%	2,311,078
Community Services	3,635,925	3,632,854	791,614	2,841,240	22%	1,240,614
Debt Service	282,934	282,881	-	282,881	0%	-
Total Expenditures by Function	482,069,710	483,336,322	105,334,271	378,002,051		103,785,757
Transfers Out						
To Internal Service Fund (Health)	-	-	-	-	-	-
Appropriations						
Nonspendable Fund Balance	589,122	589,122	-	-	-	-
Restricted Fund Balance	3,765,000	3,765,000	-	3,765,000	0%	-
Assigned Fund Balance	3,196,486	3,196,486	-	3,196,486	0%	-
Unappropriated Fund Balance	14,754,612	14,754,612	-	14,754,612	0%	-
Total Transfers Out & Appropriations	22,305,220	22,305,220	-	21,716,098		-
TOTAL EXPENDITURES & TRANSFERS	\$ 504,374,930	\$ 505,641,542	\$ 105,334,271	\$ 399,718,149	21%	\$ 103,785,757
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (29,018,719)	\$ (29,018,719)	\$ (46,617,708)			\$ (41,135,214)
Beginning Fund Balance	29,018,719	29,018,719	29,018,719			34,766,277
Balance	\$ -	\$ -	\$ (17,598,989)			\$ (6,368,937)

Expenditures by Function - General Fund



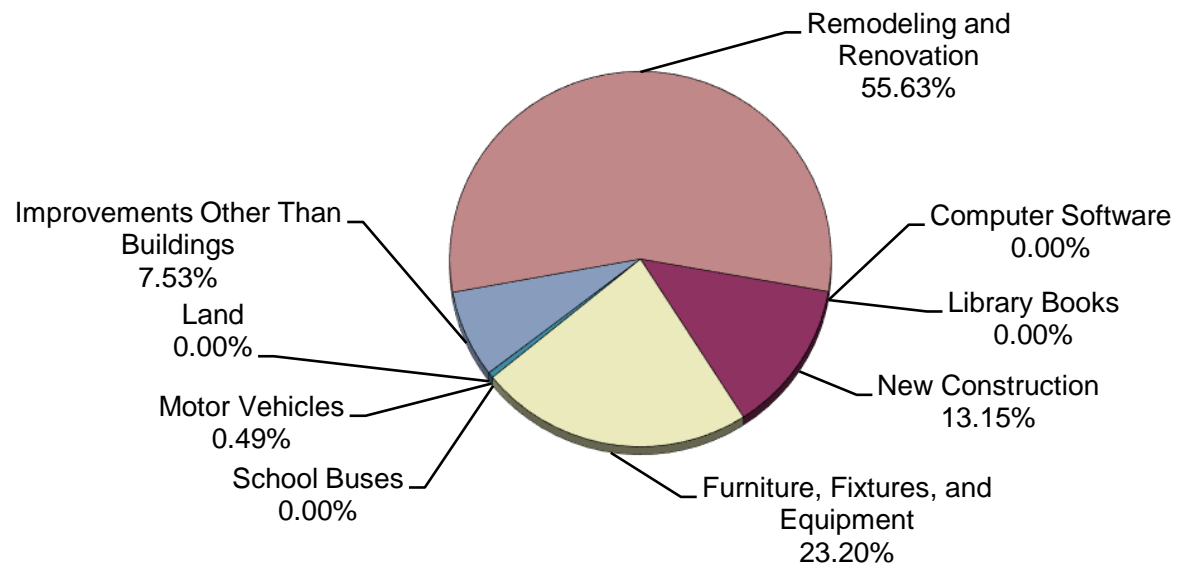
School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	945,000	945,000	-	945,000	0%	471,795
Total Federal Direct	945,000	945,000	-	945,000		471,795
State						
CO&DS W/H Bonds	506,000	506,000	-	506,000	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	506,000	506,000	-	506,000		-
Local						
Interest on Investments	-	178,573	178,573	-	100%	78,773
Net Incr/Decr in the Fair Value of Investments	-	(173,599)	(173,599)	-	100%	-
Total Local	-	4,974	4,974	-		78,773
Transfers In						
From Capital Project Funds	29,675,030	29,675,580	10,389,190	19,286,390	35%	10,291,050
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,675,030	29,675,580	10,389,190	19,286,390		10,291,050
TOTAL REVENUES	\$ 31,126,030	\$ 31,131,554	\$ 10,394,164	\$ 20,737,390	33%	\$ 10,841,618
EXPENDITURES						
Debt Service						
Redemption of Principal	20,514,781	20,514,781	6,725,000	13,789,781	33%	6,465,000
Interest	10,594,949	10,594,950	2,977,625	7,617,325	28%	3,106,925
Dues and Fees	16,075	16,625	8,400	8,225	51%	-
Pmts to Refunding Bond Escrow	-	-	-	-		-
Miscellaneous Expense	-	-	-	-		-
Total Debt Service	31,125,805	31,126,356	9,711,025	21,415,331		9,571,925
Appropriations						
Unappropriated Fund Balance	11,100,806	11,105,779	-	11,105,779		-
Total Appropriations	11,100,806	11,105,779	-	11,105,779		-
TOTAL EXPENDITURES	\$ 42,226,611	\$ 42,232,135	\$ 9,711,025	\$ 32,521,110	23%	\$ 9,571,925
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (11,100,581)	\$ (11,100,581)	\$ 683,139			\$ 1,269,693
Beginning Fund Balance	11,100,581	11,100,581	11,100,581			9,900,546
Balance	\$ -	\$ -	\$ 11,783,720			\$ 11,170,239

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Through State						
State Fiscal Stabilization-K12	-	-	-	-	-	-
Total Federal Through State	-	-	-	-	-	-
State						
CO&DS Distributed	1,293,177	1,293,177	-	1,293,177	0%	-
Interest on Undist. CO&DS	54,155	54,155	-	54,155	0%	-
Public Education Capital Outlay PECO	2,000,000	2,000,000	2,000,000	-	100%	-
Charter School Cap Outlay PECO	3,396,240	3,396,240	886,815	2,509,425	26%	835,831
Other Miscellaneous State Revenue	-	-	-	-	-	-
Total State	6,743,572	6,743,572	2,886,815	3,856,757		835,831
Local						
District Capital Taxes	63,913,676	63,913,676	19,460	63,894,216	0%	14,145
Local Sales Tax	28,591,210	28,591,210	4,934,368	23,656,842	17%	4,509,721
Interest on Investments	223,880	223,880	5,753	218,127	3%	221,218
Other Miscellaneous Local Sources	79,875	174,427	119,939	54,488	69%	39,792
Impact Fees	15,999,725	21,749,725	4,356,470	17,393,255	20%	4,110,052
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	108,808,366	114,652,918	9,435,990	105,216,928		8,894,928
Transfers In						
Interfund Transfer	-	-	-	-	-	-
Other Financing Sources						
SBE Bonds	-	-	-	-	-	-
Section 1011 Loan	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Sale of Buildings	-	-	-	-	-	-
Other Financing Sources	772,349	772,349	772,349	-	100%	-
Gain on Disposition of Assets	-	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	-	-	-
Premium on COPs	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	772,349	772,349	772,349	-		-
TOTAL REVENUES	\$ 116,324,287	\$ 122,168,839	\$ 13,095,154	\$ 109,073,685	11%	\$ 9,730,759
EXPENDITURES						
Facility Acquisition & Construction						
Library Books	-	-	-	-	-	362,103
Audio Visual Materials	-	-	-	-	-	-
New Construction	28,304,395	29,807,675	2,091,790	27,715,885	7%	6,103,540
Furniture, Fixtures, and Equipment	11,656,282	11,591,668	3,691,364	7,900,304	32%	5,340,961
School Buses	1,743,356	1,743,356	-	1,743,356	0%	1,437,696
Professional and Technical Services	-	-	-	-	-	-
Motor Vehicles	408,280	408,280	78,568	329,712	19%	-
Land	-	1,500,000	-	1,500,000	0%	-
Improvements Other Than Buildings	3,285,439	3,285,440	1,198,479	2,086,961	36%	750,337
Remodeling and Renovation	52,226,431	50,410,482	8,850,212	41,560,270	18%	3,720,532
Computer Software	10,000	10,000	-	10,000	0%	189,803
Total Facility Acquisition & Construction	97,634,183	98,756,901	15,910,413	82,846,488		17,904,972
Debt Service						
Principal	1,692,891	1,692,891	252,145	1,440,746	15%	46,129
Interest	69,944	69,944	-	69,944	0%	3,561
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,762,835	1,762,835	252,145	1,510,690		49,690
Transfers Out						
To General Fund	20,647,413	25,022,159	11,269,425	13,752,734	45%	5,613,432
To Debt Service	29,675,030	29,675,580	10,389,190	19,286,390	35%	10,291,050
Total Transfers Out	50,322,443	54,697,739	21,658,615	33,039,124		15,904,482
Interfund						
Interfund Transfer	-	-	-	-	-	-
Appropriations						
Unappropriated Fund Balance	44,480,499	44,825,059	-	44,825,059	-	-
Total Appropriations	44,480,499	44,825,059	-	44,825,059		-
TOTAL EXPENDITURES & TRANSFERS	\$ 194,199,960	\$ 200,042,534	\$ 37,821,173	\$ 162,221,361	19%	\$ 33,859,144
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (77,875,673)	\$ (77,873,695)	\$ (24,726,019)			\$ (24,128,385)
Beginning Fund Balance	77,875,673	77,873,695	77,873,695			61,254,051
Balance	\$ -	\$ -	\$ 53,147,676			\$ 37,125,666

Expenditures by Object - Capital Projects Funds

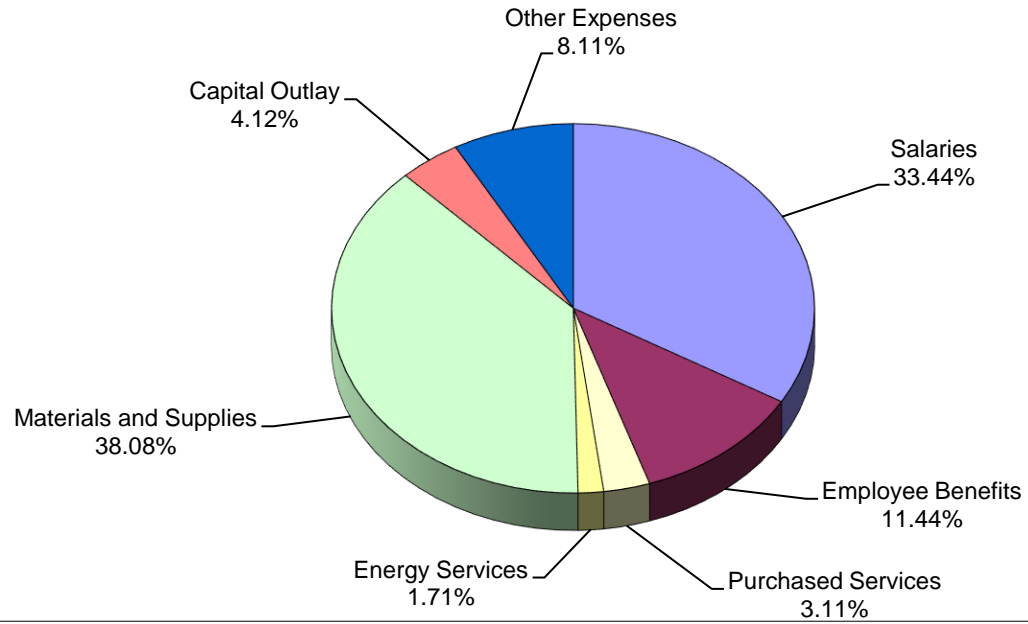


Legend: ● Land ● Construction ● Furniture, Fixtures, and Equipment ● School Buses ● Motor Vehicles ● Land ● Improvements Other Than Buildings ● Remodeling and Renovation ● Computer Software

School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Through State						
Fresh Fruit & Vegetables	450,000	450,000	32,434	417,566	7%	-
School Lunch Reimbursement	15,006,400	15,006,400	1,783,640	13,222,760	12%	2,845,464
School Breakfast Reimbursement	5,800,000	5,800,000	597,161	5,202,839	10%	1,003,899
After-School Snack Reimbursement	380,000	380,000	5,230	374,770	1%	69,019
School Supper Reimbursement	510,000	510,000	126,206	383,794	25%	83,709
USDA Donated Commodities	1,975,000	1,975,000	-	1,975,000	0%	-
Cash in Lieu of Donated	35,000	35,000	8,809	26,191	25%	5,830
Summer Food Service Program	800,000	800,000	715,279	84,721	89%	698,679
Other Food Service Revenue	-	-	-	-		4,500
Total Federal Through State	24,956,400	24,956,400	3,268,759	21,687,641		4,711,100
State						
School Breakfast Supplement	147,793	147,793	-	147,793	0%	-
School Lunch Supplement	166,371	166,371	-	166,371	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	314,164	314,164	-	314,164		-
Local						
Interest on Investments	65,000	65,000	563	64,437	1%	103,440
Student Lunches	3,488,626	3,488,626	161,350	3,327,276	5%	605,275
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	18,353	216,647	8%	30,332
Student/Adult Ala Carte	1,899,210	1,899,210	142,708	1,756,502	8%	371,188
Catering/Special	48,000	48,000	639	47,361	1%	3,622
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Prepaid Adjustment	-	-	-	-		-
Cash Over/(Short)	-	-	(296)	296		(458)
Other Miscellaneous Local Sources	200,000	200,000	20,793	179,207	10%	39,704
Refund of Prior Year Expense	-	-	-	-		(37,357)
Total Local	5,935,836	5,935,836	344,110	5,591,726		1,115,746
TOTAL REVENUES	\$ 31,206,400	\$ 31,206,400	\$ 3,612,869	\$ 27,593,531	12%	\$ 5,826,846
EXPENDITURES						
Food Service						
Salaries	11,621,191	8,619,000	1,654,881	6,964,119	19%	1,791,604
Employee Benefits	-	2,713,720	566,025	2,147,695	21%	563,886
Purchased Services	-	736,815	153,674	583,141	21%	193,194
Energy Services	4,180,619	542,400	84,528	457,872	16%	132,459
Materials and Supplies	14,965,000	16,189,875	1,884,796	14,305,079	12%	3,473,957
Capital Outlay	559,844	559,844	203,785	356,059	36%	194,256
Other Expenses	-	1,965,000	401,305	1,563,695	20%	447,001
Total Food Service	31,326,654	31,326,654	4,948,994	26,377,660		6,796,357
Appropriations						
Reserved Fund Balance	-	-	-	-		-
Unappropriated Fund Balance	2,978,266	2,978,266	-	2,978,266	0%	-
Total Appropriations	2,978,266	2,978,266	-	2,978,266		-
TOTAL EXPENDITURES	\$ 34,304,920	\$ 34,304,920	\$ 4,948,994	\$ 29,355,926	14%	\$ 6,796,357
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (3,098,520)	\$ (3,098,520)	\$ (1,336,125)			\$ (969,511)
Beginning Fund Balance	3,098,520	3,098,520	3,098,520			7,036,406
Balance	\$ -	\$ -	\$ 1,762,395			\$ 6,066,895

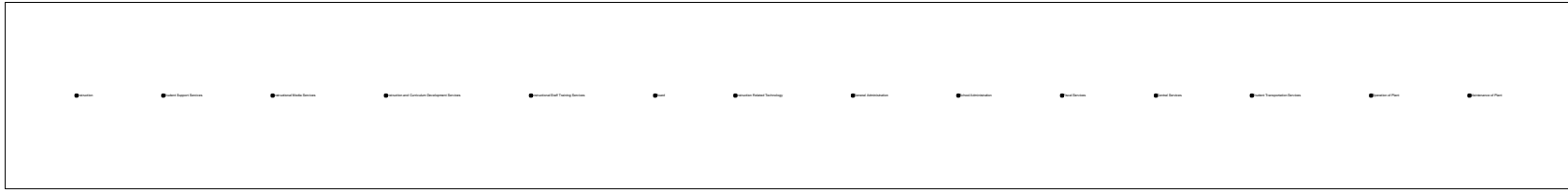
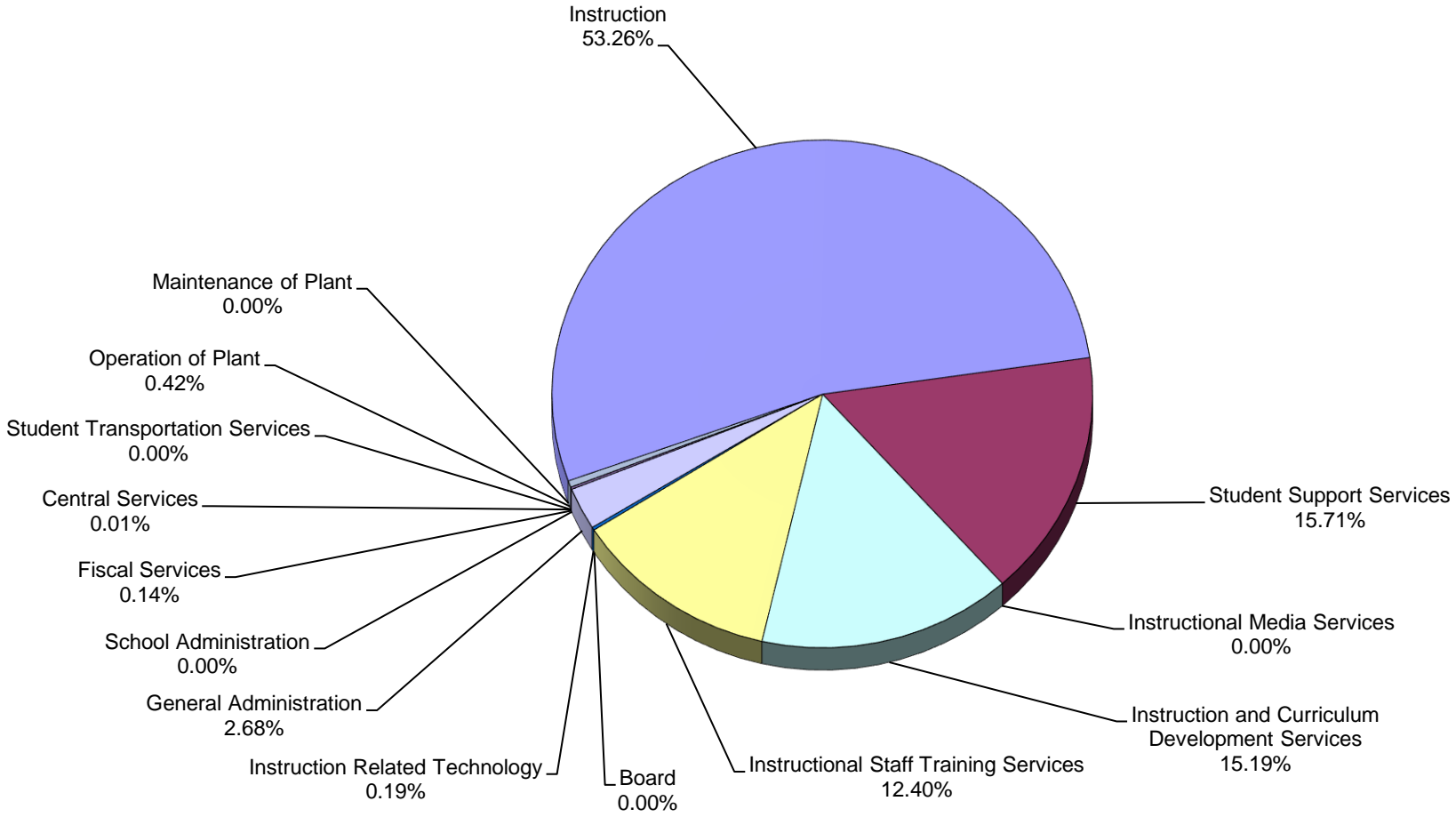
Expenditures by Object - Food Service Fund



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Direct						
Other Federal Direct	-	-	-	-		-
Pell	-	579,913	579,913	-	100%	275,573
Miscellaneous Federal Direct	-	229,448	229,448	-	100%	6,310
Total Federal Direct	-	809,361	809,361	-		281,883
Federal Through State						
Vocational Education Acts	-	732,991	243,951	489,040	33%	57,970
Teacher/Principal Training & Recruiting	-	478,742	478,742	-	100%	-
Adult Migrant Ed Farmworkers	-	320,210	77,686	242,524	24%	74,493
Eng Lit & Civics Ed	-	88,987	9,005	79,982	10%	24,116
IDEA	13,742,007	14,050,651	2,119,489	11,931,162	15%	1,528,014
Elementary and Secondary Title I	12,066,809	14,212,354	2,908,631	11,303,723	20%	3,205,222
Language Instruction Title III	-	1,175,857	433,278	742,579	37%	360,256
Adult General Education	-	509,150	202,740	306,410	40%	131,614
21st Century Schools	-	452,204	120,262	331,942	27%	85,414
Educational Stabilization Funds - K-12	-	10,989,073	1,321,660	9,667,413	12%	-
Educational Stabilization Funds - Workforce	-	298,618	-	298,618	0%	-
Federal Through Local	-	-	-	-		-
Other Federal Through State	10,989,073	190,545	35,873	154,672	19%	808,667
English Language Acquisition	-	-	-	-		-
Total Federal Through State	36,797,889	43,499,382	7,951,317	35,548,065		6,275,766
Local						
Adult Gen Ed Course Fee	-	-	-	-		-
Total Local	-	-	-	-		-
TOTAL REVENUES	\$ 36,797,889	\$ 44,308,743	\$ 8,760,678	\$ 35,548,065	20%	\$ 6,557,649
EXPENDITURES						
Instruction	19,254,231	23,575,345	4,665,640	18,909,705	20%	3,057,929
Student Support Services	1,463,731	6,280,259	1,376,157	4,904,102	22%	381,036
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	9,275,273	6,784,472	1,330,926	5,453,546	20%	1,343,258
Instructional Staff Training Services	3,263,417	3,758,720	1,086,320	2,672,400	29%	1,519,696
Board	-	-	-	-		-
Instruction Related Technology	976	37,335	16,904	20,431	45%	15,392
General Administration	1,575,459	1,841,661	234,774	1,606,887	13%	170,485
School Administration	-	-	-	-		49,455
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	22,047	12,662	9,385	57%	-
Food Services	-	-	-	-		-
Central Services	6,000	12,365	475	11,890	4%	15,116
Student Transportation Services	160,150	197,787	104	197,683	0%	4,057
Operation of Plant	1,798,652	1,798,652	36,716	1,761,936	2%	-
Maintenance of Plant	-	-	-	-		1,225
Community Services	-	100	-	100	0%	-
TOTAL EXPENDITURES	\$ 36,797,889	\$ 44,308,743	\$ 8,760,678	\$ 35,548,065	20%	\$ 6,557,649
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ -
Beginning Fund Balance	-	-	-			-
Balance	\$ -	\$ -	\$ -			\$ -

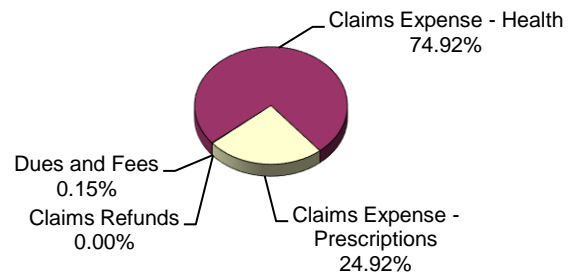
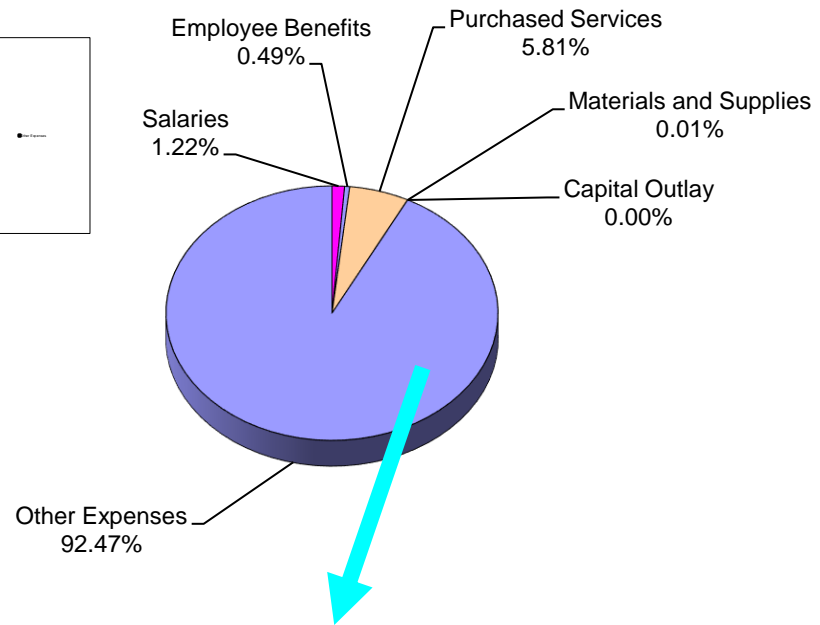
Expenditures by Function - Other Special Revenue Funds



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Federal Direct						
Miscellaneous Federal Direct	-	-	-	-		-
Total Federal Direct	-	-	-	-		-
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	-	-	-	-		-
Premium - Employer	44,143,608	30,377,000	7,640,491	22,736,509	25%	7,636,127
Premium - Employee	-	12,105,210	2,549,670	9,555,540	21%	2,557,611
Premium - Retiree	-	1,526,268	343,953	1,182,315	23%	359,191
Premium - Leave/COBRA	-	135,130	68,922	66,208	51%	69,048
Premium - Early Retirement	-	-	-	-		-
Miscellaneous Local Revenue	100,000	200,000	100,000	100,000	50%	-
Refund of Prior Year Expenditure	-	4,374,746	4,374,746	-	100%	-
Total Local	44,243,608	48,718,354	15,077,782	33,640,572		10,621,977
Transfers in						
From General Fund	-	-	-	-		-
Other Financing Sources						
Insurance Loss Recovery	-	-	-	-		-
Total Other Financing Sources	-	-	-	-		-
TOTAL REVENUES	\$ 44,243,608	\$ 48,718,354	\$ 15,077,782	\$ 33,640,572	31%	\$ 10,621,977
EXPENDITURES						
Central Services						
Salaries		616,044	157,322	458,722	26%	145,966
Employee Benefits		231,133	63,727	167,406	28%	41,386
Purchased Services	4,818,507	4,018,673	752,366	3,266,307	19%	619,807
Materials and Supplies	-	8,500	1,262	7,238	15%	3,533
Capital Outlay	-	2,600	-	2,600	0%	-
Other Expenses						
Dues and Fees	-	41,557	18,280	23,277	44%	-
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	36,216,000	8,969,574	27,246,426	25%	9,748,908
Claims Expense - Prescriptions	-	15,436,000	2,983,583	12,452,417	19%	2,581,691
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		-
Total Other Expenses	51,652,000	51,693,557	11,971,437	39,722,120		12,330,599
Total Central Services	56,470,507	56,570,507	12,946,114	43,624,393		13,141,291
Appropriations						
Unappropriated Fund Balance	2,388,016	6,762,762	-	6,762,762	0%	-
Total Appropriations	2,388,016	6,762,762	-	6,762,762		-
TOTAL EXPENDITURES	\$ 58,858,523	\$ 63,333,269	\$ 12,946,114	\$ 50,387,155	20%	\$ 13,141,291
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (14,614,914)	\$ (14,614,914)	\$ 2,131,668			\$ (2,519,314)
Beginning Fund Balance	14,614,914	14,614,914	14,614,914			21,356,695
Balance	\$ -	\$ -	\$ 16,746,582			\$ 18,837,381

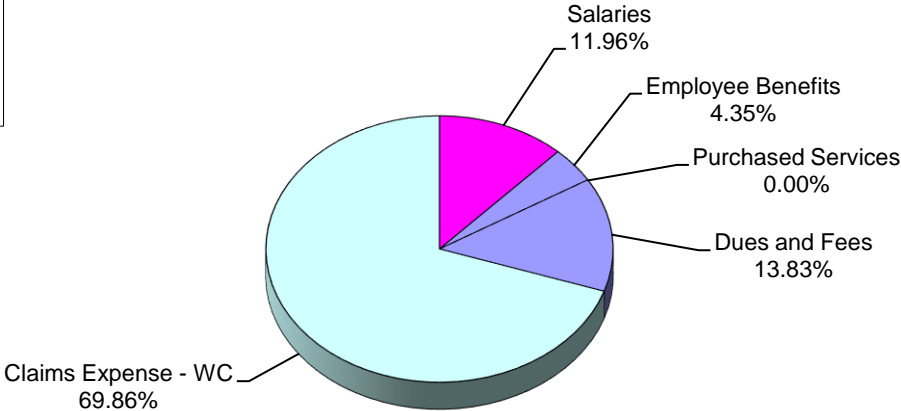
Expenditures by Object - Internal Service Funds - Health



School Board of Manatee County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
As of September 30, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Local						
Premium - Employer	3,075,000	3,075,000	762,595	2,312,405	25%	905,994
Total Local	3,075,000	3,075,000	762,595	2,312,405		905,994
	\$ 3,075,000	\$ 3,075,000	\$ 762,595	\$ 2,312,405		\$ 905,994
EXPENDITURES						
Central Services						
Salaries	-	216,600	54,654	161,946	25%	51,132
Employee Benefits	-	91,990	19,901	72,089	22%	18,325
Purchased Services	908,590	-	-	-		-
Other Expenses	-	-	-	-		-
Dues and Fees	-	600,000	63,208	536,792	11%	65,078
Claims Expense - Workers' Comp	2,601,969	2,612,744	319,305	2,293,439	12%	603,206
Claims Refund	-	(76,980)	(76,980)	-	100%	-
	2,601,969	3,135,764	305,533	2,830,231		668,284
Total Central Services	3,510,559	3,444,354	380,088	3,064,266	11%	737,741
Appropriations						
Unappropriated Fund Balance	4,069,990	3,362,187	-	3,362,187	0%	-
Total Appropriations	4,069,990	3,362,187	-	3,362,187		-
TOTAL EXPENDITURES	\$ 7,580,549	\$ 6,806,541	\$ 380,088	\$ 6,426,453		\$ 737,741
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (4,505,549)	\$ (3,731,541)	\$ 382,507			\$ 168,253
Beginning Fund Balance	4,505,549	3,731,541	3,731,541			2,985,912
Balance	\$ -	\$ -	\$ 4,114,048			\$ 3,154,165

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, 2020

	Original Budget	Current Budget	YTD as of September 2020	Under/(Over) Collected/ Expended	Actual as a % of Budget	YTD as of September 2019
REVENUES						
Miscellaneous Federal Direct						
Federal Direct	-	87,273	87,273	-		124,125
Total Federal Direct	-	87,273	87,273	-		124,125
Local						
Interest on Investments	-	-	-	-		-
Gifts, Grants, & Bequests	11,900	12,050	742	11,308		340
Financial Aid Fees	102,750	102,750	90,776	11,974	88%	187,725
Other Miscellaneous Local Sources	3,350	62,865	62,865	-	100%	59,983
Total Local	118,000	177,665	154,383	23,282		248,048
TOTAL REVENUES	\$ 118,000	\$ 264,938	\$ 241,656	\$ 23,282		\$ 372,173
EXPENDITURES						
Instruction	348,634	495,072	252,407	242,665	51%	151,079
Student Support Services	30,663	30,813	52	30,761	0%	-
Instructional Staff Training	-	-	-	-		-
Central Services	17,318	17,668	-	17,668	0%	327
Student Transportation Services	-	-	-	-		-
Admin Technology Services	62,000	62,000	5,152	56,848	8%	-
Total Trust and Agency	458,615	605,553	257,611	347,942		151,406
Appropriations						
Unappropriated Fund Balance	313,332	313,332	-	-		-
Total Appropriations	313,332	313,332	-	-		-
TOTAL EXPENDITURES	\$ 771,947	\$ 918,885	\$ 257,611	\$ 291,094	28%	\$ 151,406
Excess (Deficiency) of Revenue over Expenditures & Financing Sources (Uses)	\$ (653,947)	\$ (653,947)	\$ (15,955)			\$ 220,767
Beginning Fund Balance	653,947	653,947	653,947			338,189
Balance	\$ -	\$ -	\$ 637,992			\$ 558,956

Expenditures by Function - Trust and Agency Funds

