

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JANUARY 31, 2021

(UNAUDITED)

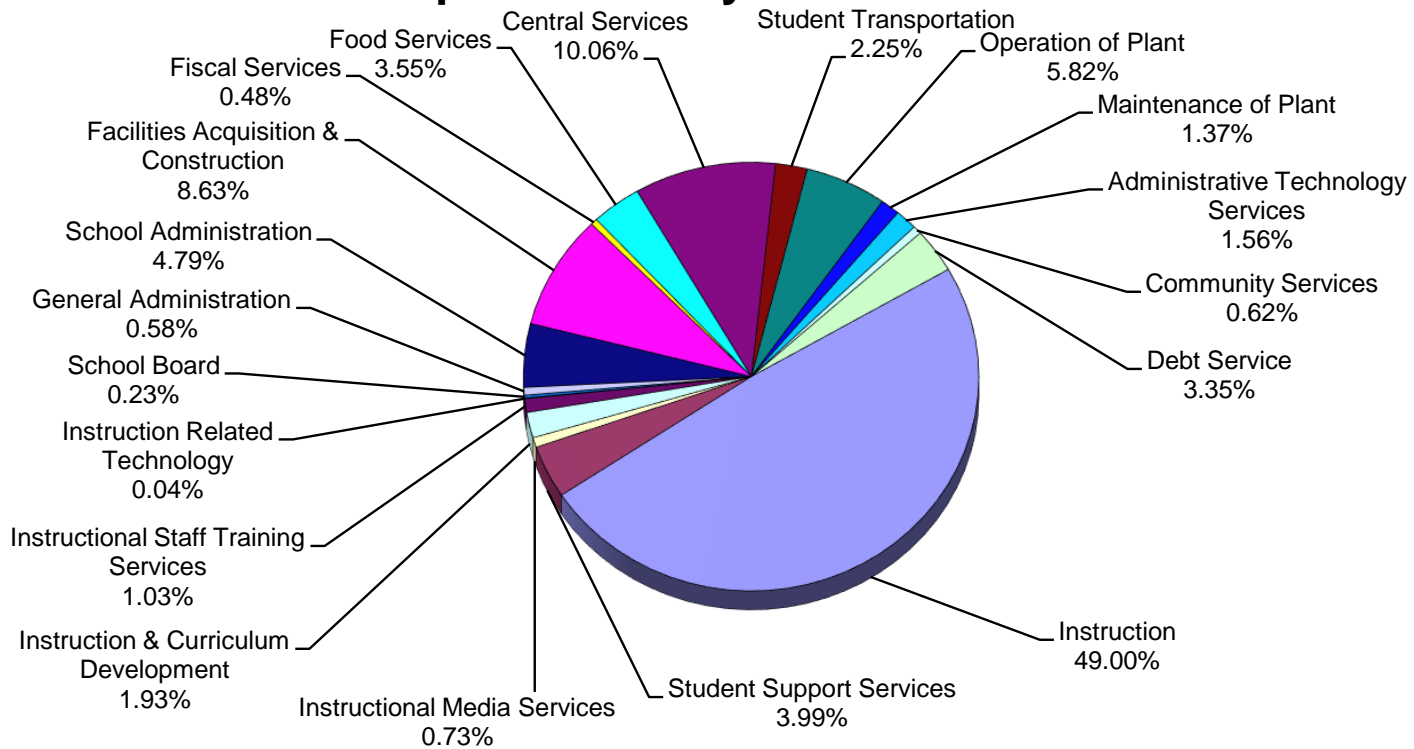
School District of Manatee County, Florida
Balance Sheet (Unaudited)
January 31, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total January 2021	Total January 2020
Assets									
Current Assets									
Cash	\$ 127,588,684	\$ 12,152,014	\$ 82,609,043	\$ 467,953	\$ -	\$ 30,243,841	\$ 638,318	\$ 253,699,853	\$ 209,307,340
Accounts Receivable	1,401,683	-	-	-	2,993	59,620	54,348	1,518,644	1,791,713
Due From/(To)	2,816,175	(662,266)	-	-	(2,153,909)	-	-	-	-
Inventory	855,997	-	-	496,381	-	-	-	1,352,378	961,501
Investments	-	542,944	25,830,344	-	-	-	-	26,373,288	77,196,572
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	126,487
Due From Other Agencies	2,290,126	-	2,450,017	2,607,550	2,358,809	-	51,167	9,757,669	10,418,793
Total Assets	\$ 134,952,665	\$ 12,032,692	\$ 110,889,404	\$ 3,571,884	\$ 207,893	\$ 30,303,461	\$ 743,833	\$ 292,701,832	\$ 299,802,406
Liabilities									
Current Liabilities									
Salaries & Wages Payable	15,045,167	-	-	-	-	-	-	15,045,167	15,850,579
Payroll Deductions & WH	7,844,154	-	-	-	-	-	-	7,844,154	5,627,370
Accounts Payable	5,195,084	-	285,574	321,639	207,893	3,215,488	-	9,225,678	13,911,547
Construction Payable	-	-	40,878	-	-	-	-	40,878	2,403
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	-	-	-	-	-	-	-	-	572
Estimated Unpaid Claims	-	-	-	-	-	8,671,365	-	8,671,365	7,247,357
Long-Term Liabilities									
Other Credits	-	-	-	-	-	-	-	-	-
Section 1011.13 Loan	-	-	-	-	-	-	-	-	30,000,000
Unearned Revenue	-	-	-	30,559	-	-	-	30,559	-
Deferred Revenue	-	-	85,671	-	-	-	-	85,671	-
Total Liabilities	28,084,405	1,626	412,123	352,198	207,893	11,886,853	-	40,945,098	78,244,782
Fund Balances									
Revenues Over (Under) Expenditures	77,849,541	930,486	32,603,586	121,166	-	70,153	89,886	111,664,818	83,919,548
Nonspendable									
Inventories	589,122	-	-	496,381	-	-	-	1,085,503	1,034,171
Restricted									
State Required Carryover	435,989	-	-	-	-	-	-	435,989	5,079,017
Food Services	-	-	-	2,602,139	-	-	-	2,602,139	6,623,491
Debt Service	-	11,100,580	-	-	-	-	-	11,100,580	9,900,546
Capital Projects	-	-	77,873,695	-	-	-	-	77,873,695	61,254,051
Other Purposes	11,311,600	-	-	-	-	18,346,455	653,947	30,312,002	35,974,973
Assigned									
Encumbrances	1,272,858	-	-	-	-	-	-	1,272,858	5,206,803
School and Local Programs	4,604,849	-	-	-	-	-	-	4,604,849	-
Unassigned	10,804,301	-	-	-	-	-	-	10,804,301	12,565,024
Total Fund Balances	106,868,260	12,031,066	110,477,281	3,219,686	-	18,416,608	743,833	251,756,734	221,557,624
Total Liabilities & Fund Balances	\$ 134,952,665	\$ 12,032,692	\$ 110,889,404	\$ 3,571,884	\$ 207,893	\$ 30,303,461	\$ 743,833	\$ 292,701,832	\$ 299,802,406

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended January 31, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total January 2021	Total January 2020
REVENUES									
Federal Direct	\$ 343,868	\$ 478,841	\$ -	\$ -	\$ 1,311,658	\$ -	\$ 143,987	\$ 2,278,354	\$ 2,356,965
Federal Through State	243,277	-	-	12,704,854	21,483,526	-	-	34,431,657	33,267,947
State	116,535,079	-	4,242,245	-	-	-	-	120,777,324	116,636,462
Local	212,783,845	208,845	86,311,113	864,042	-	31,671,768	303,234	332,142,847	323,610,785
Total Revenues	<u>329,906,069</u>	<u>687,686</u>	<u>90,553,358</u>	<u>13,568,896</u>	<u>22,795,184</u>	<u>31,671,768</u>	<u>447,221</u>	<u>489,630,182</u>	<u>475,872,159</u>
EXPENDITURES									
Instruction	174,175,940	-	-	-	11,117,465	-	348,679	185,642,084	185,352,567
Student Support Services	10,654,725	-	-	-	4,441,504	-	2,367	15,098,596	14,754,011
Instructional Media Services	2,775,942	-	-	-	-	-	2,039	2,777,981	2,960,075
Instruction & Curriculum Development	4,067,178	-	-	-	3,237,756	-	-	7,304,934	7,604,399
Instructional Staff Training Services	1,224,726	-	-	-	2,681,743	-	-	3,906,469	4,630,477
Instruction Related Technology	105,628	-	-	-	39,140	-	-	144,768	113,736
School Board	861,785	-	-	-	-	-	-	861,785	619,471
General Administration	1,336,061	-	-	-	869,067	-	-	2,205,128	1,955,571
School Administration	18,129,193	-	-	-	-	-	-	18,129,193	17,460,781
Facilities Acquisition & Construction	2,946,888	-	29,759,238	-	-	-	-	32,706,126	38,304,074
Fiscal Services	1,770,332	-	-	-	33,066	-	-	1,803,398	1,798,924
Food Services	-	-	-	13,447,730	-	-	-	13,447,730	19,961,133
Central Services	6,527,139	-	-	-	675	31,601,615	-	38,129,429	37,809,227
Student Transportation	8,491,399	-	-	-	35,427	-	-	8,526,826	10,827,268
Operation of Plant	21,716,542	-	-	-	339,341	-	-	22,055,883	20,179,273
Maintenance of Plant	5,176,844	-	-	-	-	-	-	5,176,844	6,141,944
Administrative Technology Services	5,896,008	-	-	-	-	-	4,250	5,900,258	5,320,463
Community Services	2,338,189	-	-	-	-	-	-	2,338,189	3,660,067
Debt Service	112,209	12,091,705	481,253	-	-	-	-	12,685,167	12,499,150
Total Expenditures	<u>268,306,728</u>	<u>12,091,705</u>	<u>30,240,491</u>	<u>13,447,730</u>	<u>22,795,184</u>	<u>31,601,615</u>	<u>357,335</u>	<u>378,840,788</u>	<u>391,952,611</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>61,599,341</u>	<u>(11,404,019)</u>	<u>60,312,867</u>	<u>121,166</u>	<u>-</u>	<u>70,153</u>	<u>89,886</u>	<u>110,789,394</u>	<u>83,919,548</u>
Other Financing Sources (Uses)									
Other Financing Sources	-	-	875,424	-	-	-	-	875,424	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	16,250,200	12,334,505	-	-	-	-	-	28,584,705	24,780,219
Transfers Out	-	-	(28,584,705)	-	-	-	-	(28,584,705)	(24,780,219)
Total Other Financing Sources (Uses)	<u>16,250,200</u>	<u>12,334,505</u>	<u>(27,709,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>875,424</u>	<u>-</u>
Net Change in Fund Balance	77,849,541	930,486	32,603,586	121,166	-	70,153	89,886	111,664,818	83,919,548
Fund Balances, Beginning	<u>29,018,719</u>	<u>11,100,580</u>	<u>77,873,695</u>	<u>3,098,520</u>	<u>-</u>	<u>18,346,455</u>	<u>653,947</u>	<u>140,091,916</u>	<u>137,638,076</u>
Fund Balances, Ending	<u>\$ 106,868,260</u>	<u>\$ 12,031,066</u>	<u>\$ 110,477,281</u>	<u>\$ 3,219,686</u>	<u>\$ -</u>	<u>\$ 18,416,608</u>	<u>\$ 743,833</u>	<u>\$ 251,756,734</u>	<u>\$ 221,557,624</u>

Expenditures by Function - All Funds

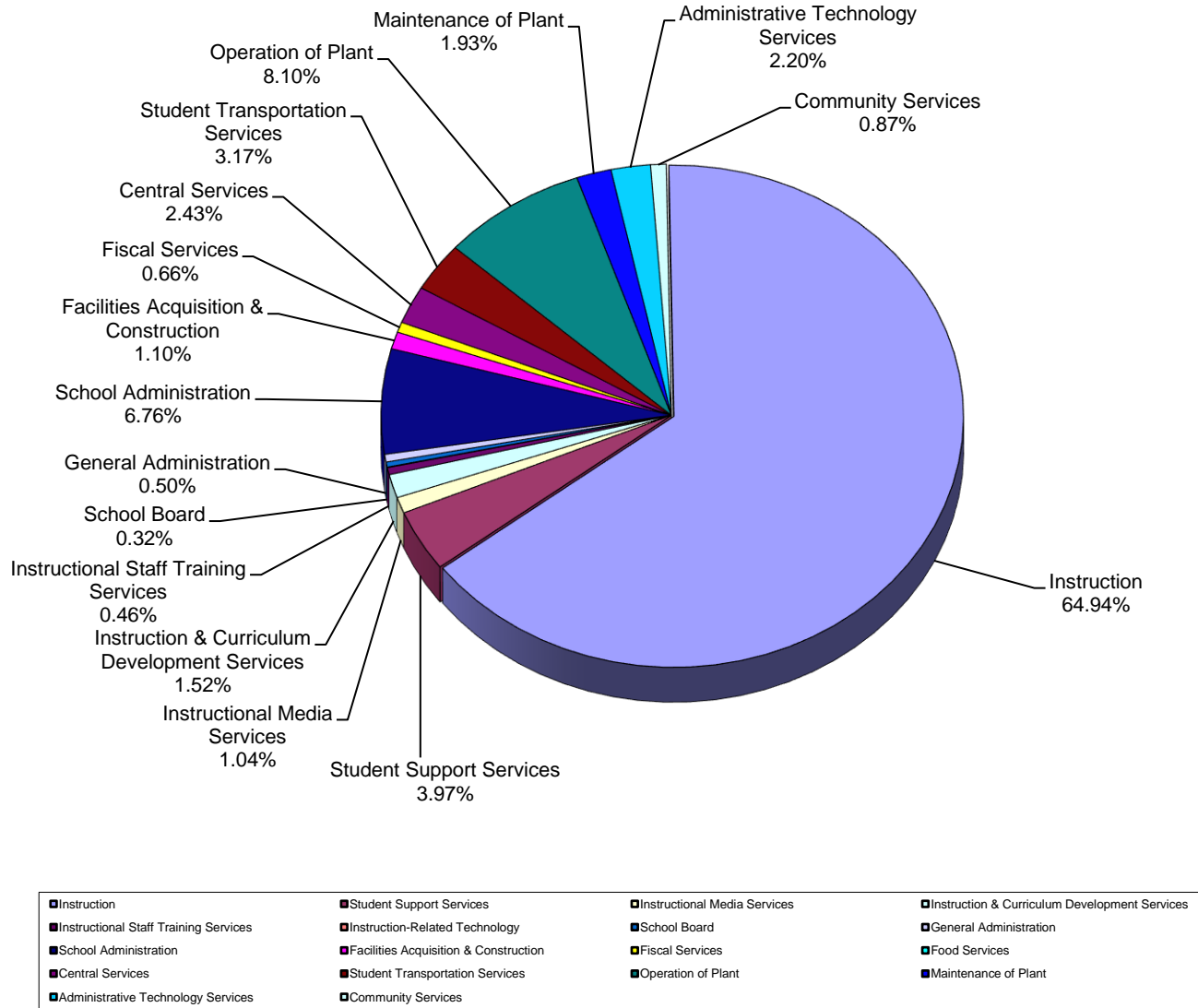


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction & Curriculum Development	■ Instructional Staff Training Services
■ Instruction Related Technology	■ School Board	■ General Administration	■ School Administration	■ Facilities Acquisition & Construction
■ Fiscal Services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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ended January 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2021
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 339,473	\$ 310,368	52%	\$ 321,390
Miscellaneous Federal Direct	2,500	4,395	4,395	-	100%	65
Total Federal Direct	652,341	654,236	343,868	310,368	53%	321,455
Federal Through State:						
Medicaid	2,231,335	2,231,335	104,446	2,126,889	5%	570,324
Individuals with Disabilities	-	345,128	127,831	217,297	37%	124,158
Vocational Education Act	-	22,000	11,000	11,000	50%	11,000
Miscellaneous Federal Through State	-	-	-	-	-	1,991,962
Total Federal Through State	2,231,335	2,598,463	243,277	2,355,186	9%	2,697,444
State:						
Florida Education Finance Program (FEFP)	138,223,896	131,684,206	77,506,738	54,177,468	59%	74,691,829
Workforce Development	9,465,433	9,465,433	5,521,502	3,943,931	58%	5,521,501
Workforce Education Performance Incentive	-	256,000	154,165	101,835	60%	91,629
CO&DS Withheld for Administrative Expenditures	28,704	28,704	-	28,704	0%	-
State License Tax	340,481	340,481	227,097	113,384	67%	228,377
Discretionary Lottery	-	-	-	-	-	544
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	31,707,494	22,648,207	58%	31,121,733
Florida School Recognition Funds	-	-	-	-	-	2,193,119
Voluntary Prekindergarten Program	1,863,720	1,706,216	750,996	955,220	44%	1,140,752
Other Miscellaneous State Revenue	7,800	802,986	667,087	135,899	83%	(338,976)
Total State	204,285,735	198,639,727	116,535,079	82,104,648	59%	114,650,508
Local:						
District School Taxes	233,157,091	233,157,092	208,447,495	24,709,597	89%	199,341,534
Rent	41,312	70,638	70,638	-	100%	136,502
Interest on Investments	1,635,161	1,655,025	123,309	1,531,716	7%	970,256
Net Increase (Decrease) in Fair Value	-	-	55,180	(55,180)	-	-
Gifts, Grants and Bequests	-	-	-	-	-	3,760
Vending Sales	-	51	-	51	0%	-
Student Fees:						
Adult Gen Ed Course Fees	-	30,000	85,058	(55,058)	284%	31,615
Post Secondary Vocational Ed Course Fees	2,851,033	1,921,549	1,388,944	532,605	72%	2,093,260
Continuing Workforce Education Course Fees	128,500	96,852	60,906	35,946	63%	72,358
Capital Improvement Fees	102,750	102,750	82,300	20,450	80%	141,057
Post Secondary Lab Fees	-	921,533	754,524	167,009	82%	853,566
Lifelong Learning Fees	-	1,075	1,695	(620)	158%	510
GED Testing Fees	-	47,192	4,143	43,049	9%	11,288
Other Student Fees	547,974	577,974	486,606	91,368	84%	560,900
Other Fees:						
Preschool Program Fees	-	292,504	292,504	-	100%	353,374
School Age Child Care Fees	3,335,000	4,174,993	2,366,472	1,808,521	57%	3,102,232
Other Schools, Courses and Classes Fees	58,692	13,500	4,184	9,316	31%	12,622
Miscellaneous Local:						
Bus Fees	174,137	83,274	-	83,274	0%	101,360
Transportation Services Rendered for School Activities	112,188	73,961	7,662	66,299	10%	62,559
Sale of Junk	-	112,961	112,961	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	873,431	967,717	47%	550,693
Other Miscellaneous Local Sources	1,621,762	3,334,936	1,105,958	2,228,978	33%	1,187,554
Refund of Prior Year's Expenditures	-	(4,339,276)	(4,512,055)	172,779	104%	90,897
Collections for Lost, Damaged and Sold Textbooks	-	1,551	1,551	-	100%	143
Receipt of Food Service Indirect Costs	1,932,639	1,932,639	970,379	962,260	50%	1,202,651
Total Local	247,539,387	246,103,922	212,783,845	33,320,077	86%	210,881,346
Total Revenues	454,708,798	447,996,348	329,906,069	118,090,279	74%	328,550,753
Expenditures (by Function)						
Current:						
Instruction	313,866,927	313,566,948	174,175,940	139,391,008	56%	174,598,400
Student Support Services	17,159,217	17,624,712	10,654,725	6,969,987	60%	13,657,959
Instructional Media Services	4,615,095	4,607,740	2,775,942	1,831,798	60%	2,955,363
Instruction & Curriculum Development Services	7,514,046	7,766,437	4,067,178	3,699,259	52%	4,458,566
Instructional Staff Training Services	805,081	1,901,019	1,224,726	676,293	64%	1,015,122
Instruction-Related Technology	119,282	119,436	105,628	13,808	88%	24,474
School Board	1,044,569	1,332,881	861,785	471,096	65%	619,471
General Administration	2,451,440	2,435,703	1,336,061	1,099,642	55%	1,409,079
School Administration	33,584,365	32,740,238	18,129,193	14,611,045	55%	17,401,918
Facilities Acquisition & Construction	7,021,332	5,128,087	2,946,888	2,181,199	57%	5,921,331
Fiscal Services	3,354,302	3,080,229	1,770,332	1,309,897	57%	1,786,464
Food Services	-	-	-	-	-	-
Central Services	12,405,590	12,084,551	6,527,139	5,557,412	54%	6,572,391
Student Transportation Services	16,807,497	15,111,360	8,491,399	6,619,961	56%	10,812,248
Operation of Plant	37,494,325	36,372,218	21,716,542	14,655,676	60%	20,171,362
Maintenance of Plant	10,374,183	9,989,342	5,176,844	4,812,498	52%	6,140,719
Administrative Technology Services	9,533,600	9,441,765	5,896,008	3,545,757	62%	5,320,463
Community Services	3,635,925	4,286,257	2,338,189	1,948,068	55%	3,660,067
Debt Service	282,934	282,881	112,209	170,672	40%	27,800
Total Expenditures	482,069,710	477,871,804	268,306,728	209,565,076	56%	276,553,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,360,912)	(29,875,456)	61,599,341	(91,474,797)		51,997,556
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	20,647,413	23,161,957	16,250,200	6,911,757	70%	12,340,961
Total Other Financing Sources (Uses)	20,647,413	23,161,957	16,250,200	6,911,757	70%	12,340,961
Appropriations:						
Nonspendable	589,122	589,122	-	-	-	-
Restricted	3,765,000	3,765,000	-	3,765,000	-	-
Assigned	3,196,486	3,196,486	-	3,196,486	-	-
Unappropriated	14,754,612	14,754,612	-	14,754,612	-	-
Total Appropriations	22,305,220	22,305,220	-	21,716,098		-
Net Change in Fund Balance	(29,018,719)	(29,018,719)	77,849,541			64,338,517
Fund Balance, Beginning	29,018,719	29,018,719	29,018,719			34,766,277
Fund Balance, Ending	\$ -	\$ -	\$ 106,868,260			\$ 99,104,794

Expenditures by Function - General Fund



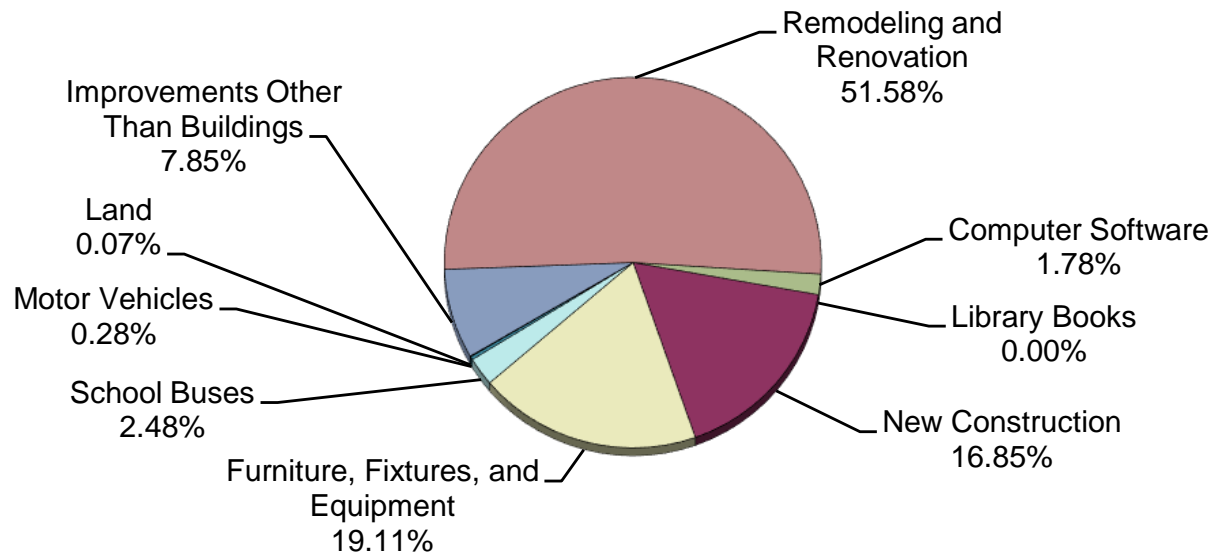
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 945,000	\$ 478,841	\$ 466,159	51%	\$ 471,795
Total Federal Direct	945,000	945,000	478,841	466,159		471,795
State:						
CO&DS Withheld for Bonds	506,000	506,000	-	506,000	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	506,000	506,000	-	506,000	0%	-
Local:						
Interest on Investments	-	193,744	193,744	-	100%	57,026
Net Increase (Decrease) in the Fair Value	-	15,101	15,101	-	100%	194,288
Total Local	-	208,845	208,845	-	100%	251,314
Total Revenues	<u>1,451,000</u>	<u>1,659,845</u>	<u>687,686</u>	<u>972,159</u>	41%	<u>723,109</u>
EXPENDITURES						
Current:						
Redemption of Principal	20,514,781	20,514,781	6,725,000	13,789,781	33%	6,465,000
Interest	10,594,949	10,594,948	5,348,855	5,246,093	50%	5,676,726
Dues and Fees	16,074	20,050	17,850	2,200	89%	14,700
Other Debt Service	-	-	-	-		-
Total Debt Service	31,125,804	31,129,779	12,091,705	19,038,074	39%	12,156,426
Total Expenditures	<u>31,125,804</u>	<u>31,129,779</u>	<u>12,091,705</u>	<u>19,038,074</u>	39%	<u>12,156,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,674,804)</u>	<u>(29,469,934)</u>	<u>(11,404,019)</u>	<u>(18,065,915)</u>		<u>(11,433,317)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,675,030	29,678,994	12,334,505	19,286,390	42%	12,439,258
Total Other Financing Sources (Uses)	<u>29,675,030</u>	<u>29,678,994</u>	<u>12,334,505</u>	<u>19,286,390</u>	42%	<u>12,439,258</u>
Appropriations:						
Unappropriated Fund Balance	11,100,806	11,309,640	-	11,309,640		-
Total Appropriations	11,100,806	11,309,640	-	11,309,640		-
Net Change in Fund Balances	(11,100,580)	(11,100,580)	930,486			1,005,941
Fund Balances, Beginning	11,100,580	11,100,580	11,100,580			9,900,546
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,031,066</u>			<u>\$ 10,906,487</u>

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended January 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2020
REVENUES						
State:						
CO&DS Distributed	\$ 1,293,177	\$ 1,293,177	\$ -	\$ 1,293,177	0%	\$ -
Interest on 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	1,767,696	1,628,544	52%	1,947,077
Other Miscellaneous State Revenue	-	474,549	474,549	-	100%	38,877
Total State Sources	6,743,572	7,218,121	4,242,245	2,975,876	59%	1,985,954
Local:						
District Capital Taxes	63,913,676	63,913,676	57,138,733	6,774,943	89%	53,061,869
Local Sales Tax	28,591,210	30,091,210	15,380,757	14,710,453	51%	14,049,803
Interest on Investments	223,880	223,880	19,097	204,783	9%	431,552
Other Miscellaneous Local Sources	79,875	218,287	163,799	54,488	75%	39,791
Impact Fees	15,999,725	21,749,725	13,608,727	8,140,998	63%	11,260,205
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	108,808,366	116,196,778	86,311,113	29,885,665	74%	78,843,220
Total Revenues	115,551,938	123,414,899	90,553,358	32,861,541	73%	80,829,174
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	367,661
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	28,304,395	33,810,871	4,967,467	28,843,404	15%	12,110,141
Furniture, Fixtures, and Equipment	11,656,282	10,870,704	5,631,291	5,239,413	52%	7,805,394
School Buses	1,743,356	2,226,666	730,599	1,496,067	33%	1,437,696
Motor Vehicles	408,280	448,177	82,018	366,159	18%	312,715
Land	-	1,500,000	20,005	1,479,995	1%	-
Improvements Other Than Buildings	3,285,439	6,787,038	2,313,628	4,473,410	34%	1,353,268
Remodeling and Renovation	52,226,431	44,879,146	15,203,500	29,675,646	34%	8,806,065
Computer Software	10,000	535,000	525,000	10,000	98%	189,803
Total Capital Outlay	97,634,183	101,057,602	29,473,508	71,584,094	29%	32,382,743
Other Expenses:						
Charter School Capital Outlay Sales Tax	-	2,334,751	285,730	2,049,021	12%	-
Total Other Expenses	-	2,334,751	285,730	2,049,021	-	-
Debt Service:						
Redemption of Principal	1,692,891	1,692,891	473,091	1,219,800	28%	274,358
Interest	69,944	69,943	8,162	61,781	12%	40,566
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,762,835	1,762,834	481,253	1,281,581	27%	314,924
Total Expenditures	99,397,018	105,155,187	30,240,491	74,914,696	29%	32,697,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,154,920	18,259,712	60,312,867	(42,053,155)	-	48,131,507
OTHER FINANCING SOURCES (USES)						
Loans	772,349	875,424	875,424	-	100%	-
Transfers Out:						
To General Fund	(20,647,413)	(23,161,957)	(16,250,200)	(6,911,757)	70%	(12,340,961)
To Debt Service	(29,675,030)	(29,678,994)	(12,334,505)	(17,344,489)	42%	(12,439,258)
Total Transfers	(50,322,443)	(52,840,951)	(28,584,705)	(24,256,246)	-	(24,780,219)
Total Other Financing Sources (Uses)	(49,550,094)	(51,965,527)	(27,709,281)	(24,256,246)	53%	(24,780,219)
Appropriations:						
Unappropriated Fund Balance	44,480,499	44,167,880	-	44,167,880	-	-
Total Appropriations	44,480,499	44,167,880	-	44,167,880	-	-
Net Change in Fund Balances	(77,875,673)	(77,873,695)	32,603,586	-	-	23,351,288
Fund Balances, Beginning	77,875,673	77,873,695	77,873,695	-	-	61,254,051
Fund Balances, Ending	\$ -	\$ -	\$ 110,477,281	-	-	\$ 84,605,339

Expenditures by Object - Capital Projects Funds

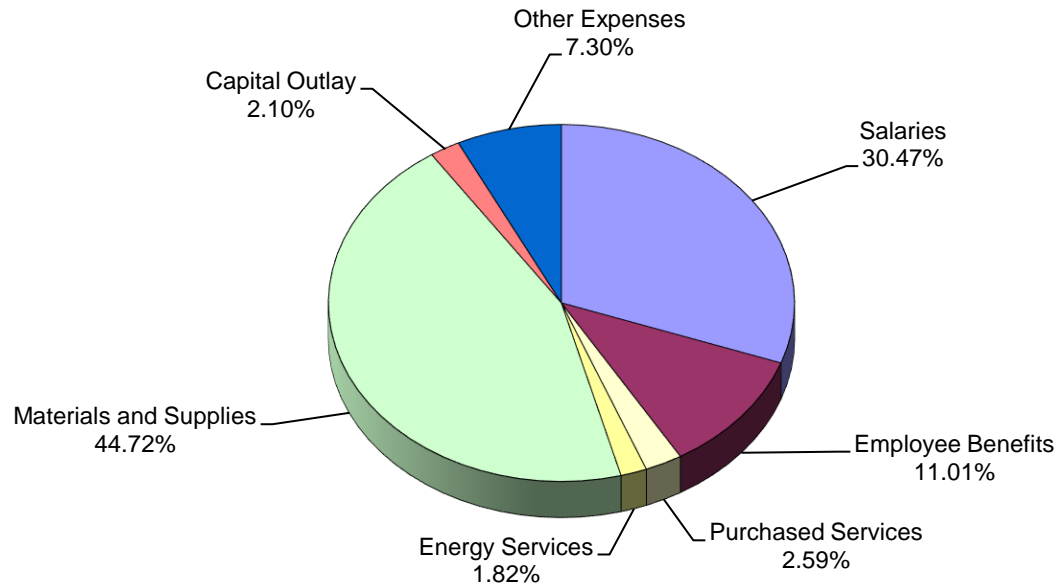


■ Library Books ■ New Construction ■ Furniture, Fixtures, and Equipment ■ School Buses ■ Motor Vehicles ■ Land ■ Improvements Other Than Buildings ■ Remodeling and Renovation ■ Computer Software

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 450,000	\$ 450,000	\$ 32,434	\$ 417,566	7%	\$ 170,285
School Lunch Reimbursement	15,006,400	15,006,400	7,283,383	7,723,017	49%	8,441,050
School Breakfast Reimbursement	5,800,000	5,800,000	2,260,359	3,539,641	39%	3,060,953
After-School Snack Reimbursement	380,000	380,000	5,230	374,770	1%	197,987
School Supper Reimbursement	510,000	510,000	804,370	(294,370)	158%	285,032
USDA Donated Commodities	1,975,000	1,975,000	-	1,975,000	0%	-
Cash in Lieu of Donated	35,000	35,000	56,098	(21,098)	160%	20,126
Summer Food Service Program	800,000	800,000	2,262,980	(1,462,980)	283%	698,678
Other Food Service Revenue	-	-	-	-		4,500
Total Federal Through State	24,956,400	24,956,400	12,704,854	12,251,546	51%	12,878,611
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	0%	-
Local:						
Interest on Investments	65,000	65,000	3,966	61,034	6%	155,014
Student Lunches	3,488,626	3,488,626	161,548	3,327,078	5%	1,879,380
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	65,103	169,897	28%	119,056
Student/Adult Ala Carte	1,899,210	1,899,210	574,746	1,324,464	30%	1,168,018
Catering/Special	48,000	48,000	7,272	40,728	15%	12,199
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	1,023	(1,023)		(2,118)
Other Miscellaneous Local Sources	200,000	200,000	50,384	149,616	25%	122,696
Refund of Prior Year Expense	-	-	-	-		(37,357)
Total Local	5,935,836	5,935,836	864,042	5,071,794	15%	3,416,888
Total Revenues	31,206,400	31,206,400	13,568,896	17,637,504	43%	16,295,499
EXPENDITURES						
Current:						
Salaries	11,621,191	8,619,000	4,097,074	4,521,926	48%	5,117,645
Employee Benefits	-	2,713,720	1,480,021	1,233,699	55%	1,624,455
Purchased Services	-	792,559	348,395	444,164	44%	292,294
Energy Services	4,180,619	540,590	244,328	296,262	45%	337,883
Materials and Supplies	14,965,000	16,127,431	6,013,646	10,113,785	37%	9,201,024
Capital Outlay	559,844	568,354	282,790	285,564	50%	2,174,716
Other Expenses	-	1,965,000	981,476	983,524	50%	1,213,116
Total Food Service	31,326,654	31,326,654	13,447,730	17,878,924	43%	19,961,133
Total Expenditures	31,326,654	31,326,654	13,447,730	17,878,924	43%	19,961,133
Appropriations:						
Unappropriated Fund Balance	2,978,266	2,978,266	-	2,978,266		-
Total Appropriations	2,978,266	2,978,266	-	2,978,266		-
Net Change in Fund Balance	(3,098,520)	(3,098,520)	121,166	20,857,190		(3,665,634)
Fund Balance, Beginning	3,098,520	3,098,520	3,098,520			7,036,406
Fund Balance, Ending	\$ -	\$ -	\$ 3,219,686			\$ 3,370,772

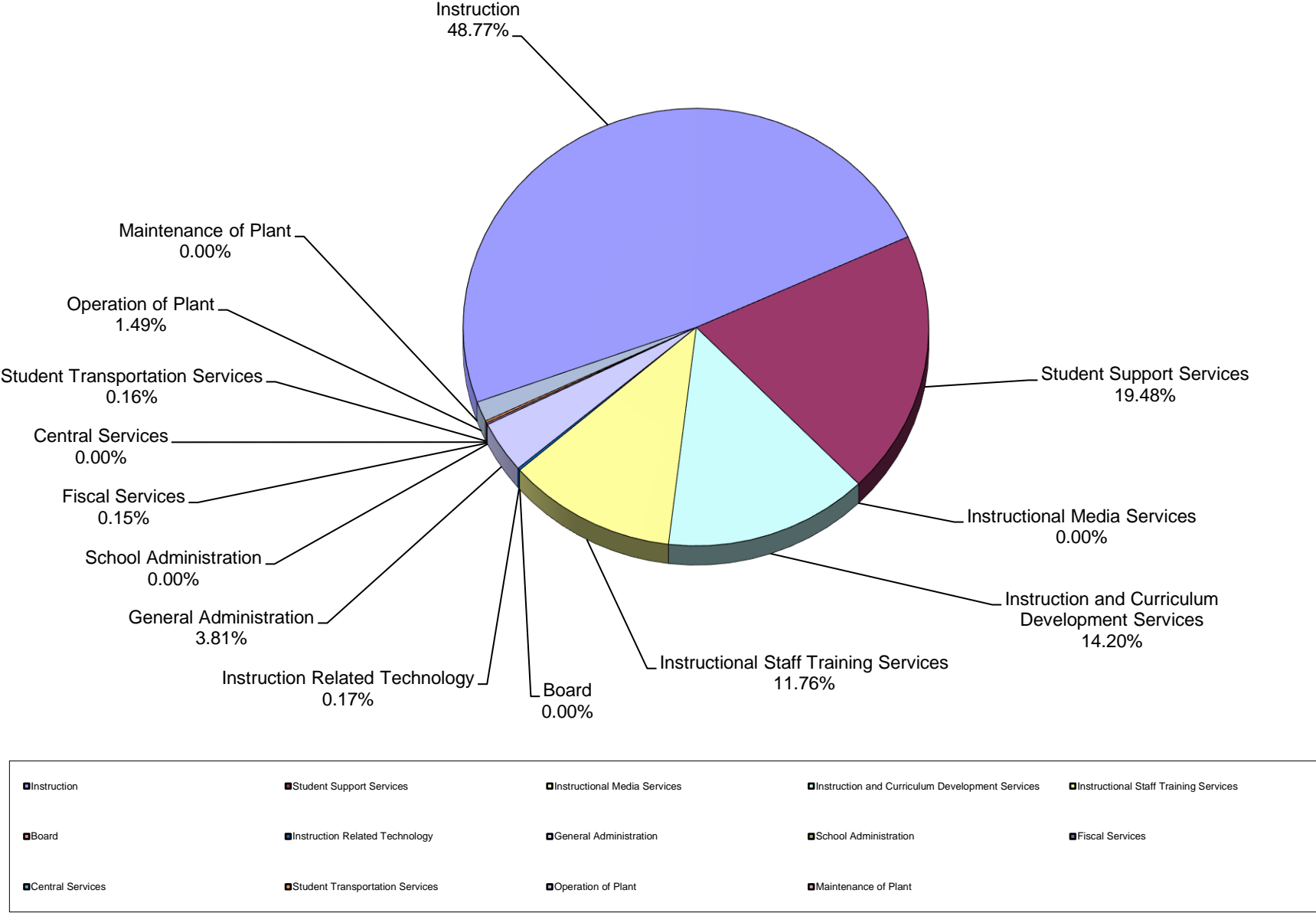
Expenditures by Object - Food Service Fund



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ 6,213
Pell	-	1,131,992	808,772	323,220	71%	1,322,465
Miscellaneous Federal Direct	-	614,736	502,886	111,850	82%	60,560
Total Federal Direct	-	1,746,728	1,311,658	435,070	75%	1,389,238
Federal Through State:						
Career and Technical Education	-	732,991	356,678	376,313	49%	195,693
Teacher/Principal Training & Recruiting	-	1,760,757	997,316	763,441	57%	1,790,258
Adult Migrant Education	-	320,210	188,408	131,802	59%	223,085
Eng Lit and Civics Education	-	88,987	47,975	41,012	54%	62,551
Individuals with Disabilities Education Act	13,742,007	14,475,834	6,162,494	8,313,340	43%	4,995,911
Elementary and Secondary Education Act Title I	12,066,809	14,884,159	7,639,818	7,244,341	51%	8,644,943
Language Instruction Title III	-	1,175,857	683,954	491,903	58%	676,670
Adult General Education	-	509,150	358,852	150,298	70%	285,878
21st Century Schools - Title IV	-	783,024	336,603	446,421	43%	382,766
Educational Stabilization Funds - K-12	-	11,797,239	4,555,491	7,241,748	39%	-
Educational Stabilization Funds - Workforce	-	298,618	6,602	292,016	2%	-
Other Federal Through State	10,989,073	777,278	149,335	627,943	19%	434,137
Total Federal Through State	36,797,889	47,604,104	21,483,526	26,120,578	45%	17,691,892
Total Revenues	36,797,889	49,350,832	22,795,184	26,555,648	46%	19,081,130
EXPENDITURES						
Current:						
Instruction	19,254,231	25,129,839	11,117,465	14,012,374	44%	10,475,091
Student Support Services	1,463,731	8,005,992	4,441,504	3,564,488	55%	1,095,504
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	9,275,273	5,728,124	3,237,756	2,490,368	57%	3,145,833
Instructional Staff Training Services	3,263,417	5,649,339	2,681,743	2,967,596	47%	3,615,355
Board	-	-	-	-		-
Instruction Related Technology	976	39,335	39,140	195	100%	89,262
General Administration	1,575,459	1,975,092	869,067	1,106,025	44%	546,492
School Administration	-	6,632	-	6,632	0%	58,863
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	68,215	33,066	35,149	48%	12,460
Food Services	-	-	-	-		-
Central Services	6,000	8,365	675	7,690	8%	18,114
Student Transportation Services	160,150	120,538	35,427	85,111	29%	15,020
Operation of Plant	1,798,652	2,619,261	339,341	2,279,920	13%	7,911
Maintenance of Plant	-	-	-	-		1,225
Community Services	-	100	-	100	0%	-
Total Expenditures	36,797,889	49,350,832	22,795,184	26,555,648	46%	19,081,130
Net Change in Fund Balance	-	-	-			-
Fund Balance, Beginning	-	-	-			-
Fund Balance, Ending	\$ -	\$ -	\$ -			\$ -

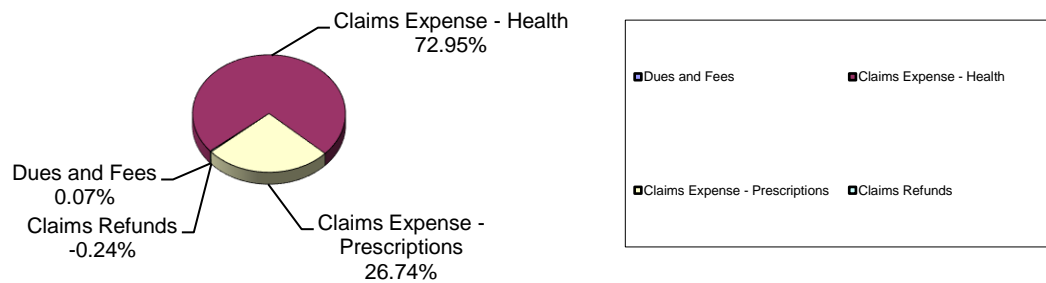
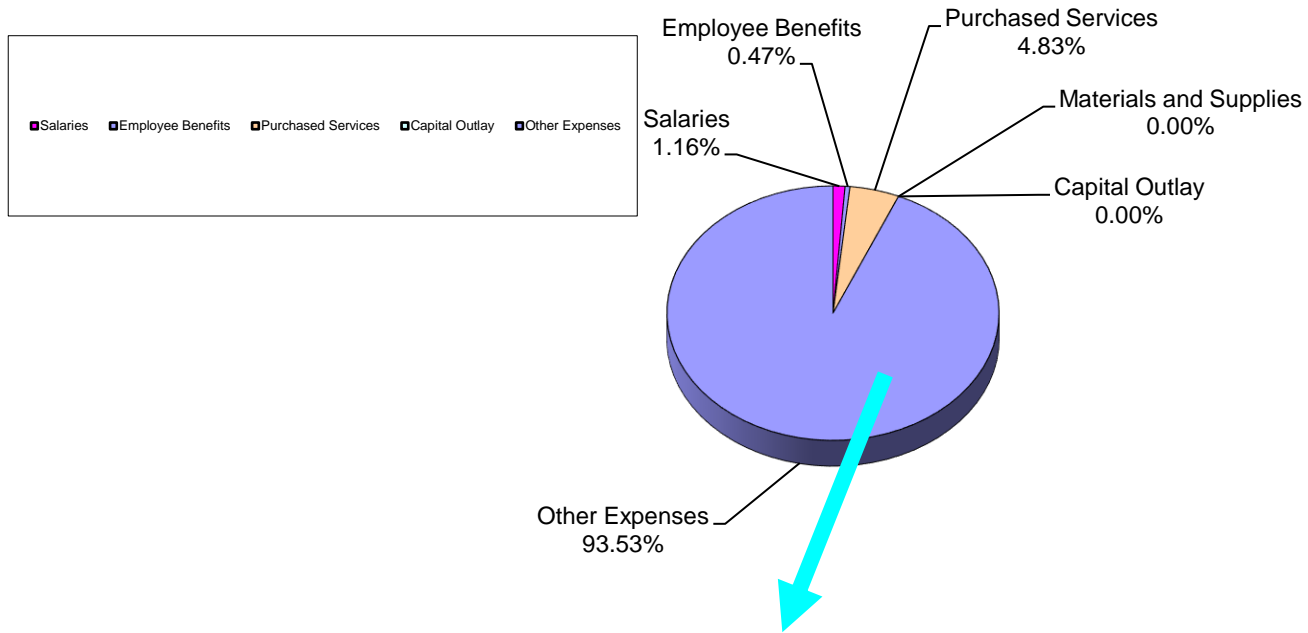
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 44,143,608	\$ 30,377,000	\$ 18,881,898	\$ 11,495,102	62%	\$ 19,650,949
Premium - Employee	-	12,105,210	6,306,316	5,798,894	52%	6,531,802
Premium - Retiree	-	1,419,967	842,627	577,340	59%	874,786
Premium - Leave/COBRA	-	241,431	241,431	-	100%	182,558
Miscellaneous Local Revenue	100,000	100,000	100,000	-	100%	100,000
Refund of Prior Year Expenditure	-	4,374,746	4,374,746	-	100%	110,711
Total Operating Revenues	<u>44,243,608</u>	<u>48,618,354</u>	<u>30,747,018</u>	<u>17,871,336</u>	<u>63%</u>	<u>27,450,806</u>
Total Revenues	<u>44,243,608</u>	<u>48,618,354</u>	<u>30,747,018</u>	<u>17,871,336</u>	<u>63%</u>	<u>27,450,806</u>
EXPENDITURES						
Operating Expenditures:						
Salaries		604,933	353,985	250,948	59%	358,278
Employee Benefits		289,070	143,686	145,384	50%	99,158
Purchased Services	4,818,506	3,876,846	1,468,844	2,408,002	38%	1,395,874
Materials and Supplies	-	3,500	1,262	2,238	36%	5,951
Capital Outlay	-	2,600	-	2,600	0%	-
Other Expenses:						
Dues and Fees	-	41,557	19,014	22,543	46%	6,226
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	36,216,000	20,864,522	15,351,478	58%	21,444,319
Claims Expense - Prescriptions	-	15,436,000	7,648,437	7,787,563	50%	6,507,553
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	(67,750)	67,750		(22,415)
Total Other Expenses	<u>51,652,000</u>	<u>51,693,557</u>	<u>28,464,223</u>	<u>23,229,334</u>	<u>55%</u>	<u>27,935,683</u>
Total Expenditures	<u>56,470,506</u>	<u>56,470,506</u>	<u>30,432,000</u>	<u>26,038,506</u>	<u>54%</u>	<u>29,794,944</u>
Operating Income (Loss)	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>315,018</u>	<u>(8,167,170)</u>		<u>(2,344,138)</u>
Appropriations:						
Unappropriated Fund Balance	<u>2,388,016</u>	<u>6,762,762</u>	<u>-</u>	<u>6,762,762</u>		<u>-</u>
Total Appropriations	<u>2,388,016</u>	<u>6,762,762</u>	<u>-</u>	<u>6,762,762</u>		<u>-</u>
Change in Net Position	<u>(14,614,914)</u>	<u>(14,614,914)</u>	<u>315,018</u>			<u>(2,344,138)</u>
Net Position, Beginning	<u>14,614,914</u>	<u>14,614,914</u>	<u>14,614,914</u>			<u>21,356,695</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,929,932</u>			<u>\$ 19,012,557</u>

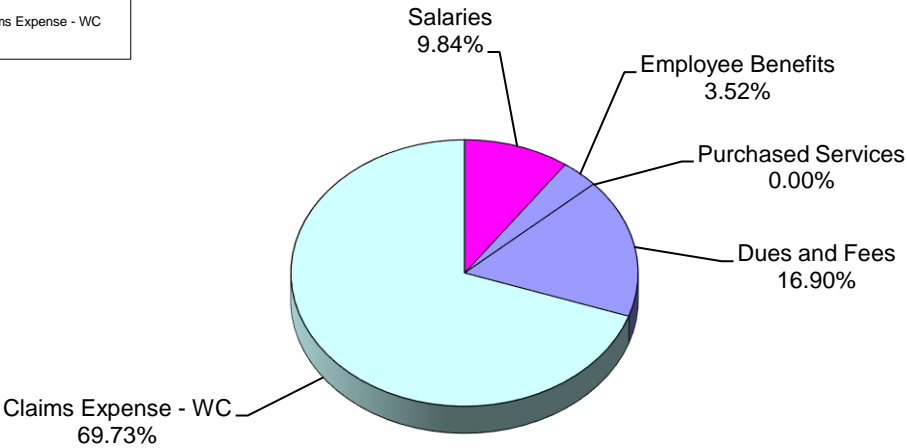
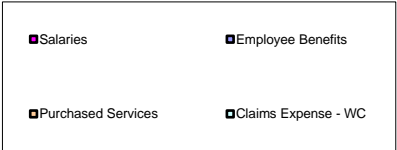
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,075,000	\$ 924,750	\$ 924,750	\$ -	100%	\$ 2,293,441
Total Operating Revenues	3,075,000	924,750	924,750	0	100%	2,293,441
Total Revenues	<u>3,075,000</u>	<u>924,750</u>	<u>924,750</u>	<u>-</u>	<u>100%</u>	<u>2,293,441</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	216,600	127,564	89,036	59%	125,649
Employee Benefits	-	91,990	45,590	46,400	50%	44,522
Purchased Services	908,590	-	-	-		-
Other Expenses:						
Dues and Fees	-	600,000	219,075	380,925	37%	220,453
Claims Expense - Workers' Comp	2,601,969	2,612,744	903,735	1,709,009	35%	1,033,154
Claims Refund	-	(76,980)	(126,349)	49,369	164%	-
Total Other Expenses	2,601,969	3,135,764	996,461	2,139,303	32%	1,253,607
Total Expenditures	<u>3,510,559</u>	<u>3,444,354</u>	<u>1,169,615</u>	<u>2,274,739</u>	<u>34%</u>	<u>1,423,778</u>
Operating Income (Loss)	<u>(435,559)</u>	<u>(2,519,604)</u>	<u>(244,865)</u>	<u>(2,274,739)</u>		<u>869,663</u>
Appropriations:						
Unappropriated Fund Balance	4,069,990	1,211,937	-	1,211,937		-
Total Appropriations	4,069,990	1,211,937	-	1,211,937		-
Change in Net Position	(4,505,549)	(3,731,541)	(244,865)			869,663
Net Position, Beginning	4,505,549	3,731,541	3,731,541			2,985,912
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,486,676</u>			<u>\$ 3,855,575</u>

Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Trust and Agency Funds
For Month Ended January 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual January 2020</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ -	\$ 143,987	\$ 143,987	\$ -	100%	\$ 174,477
Total Federal Direct	-	143,987	143,987	-	100%	174,477
Local:						
Gifts, Grants, & Bequests	11,900	12,693	1,610	11,083	13%	6,110
Financial Aid Fees	102,750	164,600	164,600	-	100%	282,114
Other Miscellaneous Local Sources	3,350	139,974	137,024	2,950	98%	185,546
Total Local	118,000	317,267	303,234	14,033	96%	473,770
Total Revenues	<u>118,000</u>	<u>461,254</u>	<u>447,221</u>	<u>14,033</u>	97%	<u>648,247</u>
EXPENDITURES						
Instruction	348,634	685,263	348,679	336,584	51%	279,076
Student Support Services	30,663	31,066	2,367	28,699	8%	548
Instructional Staff Training	-	-	-	-		-
Central Services	17,318	20,168	2,039	18,129	10%	4,712
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	62,000	65,000	4,250	60,750	7%	-
Total Expenditures	<u>458,615</u>	<u>801,497</u>	<u>357,335</u>	<u>444,162</u>	45%	<u>284,336</u>
Appropriations:						
Unappropriated Fund Balance	313,332	313,704	-	-		-
Total Appropriations	313,332	313,704	-	-		-
Change in Net Position	(653,947)	(653,947)	89,886			363,911
Net Position, Beginning	<u>653,947</u>	<u>653,947</u>	<u>653,947</u>			<u>338,189</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 743,833</u>			<u>\$ 702,100</u>

Expenditures by Function - Trust and Agency Funds

