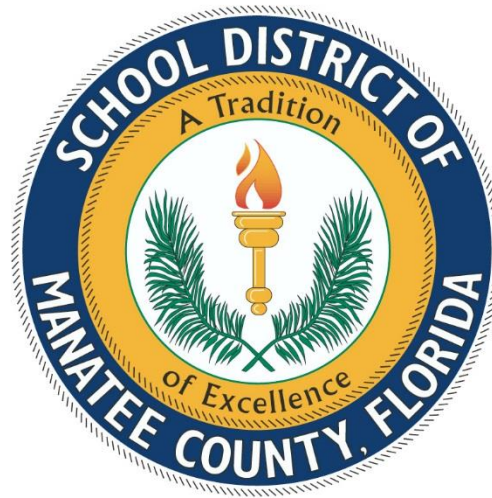


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING MARCH 31, 2021

(UNAUDITED)

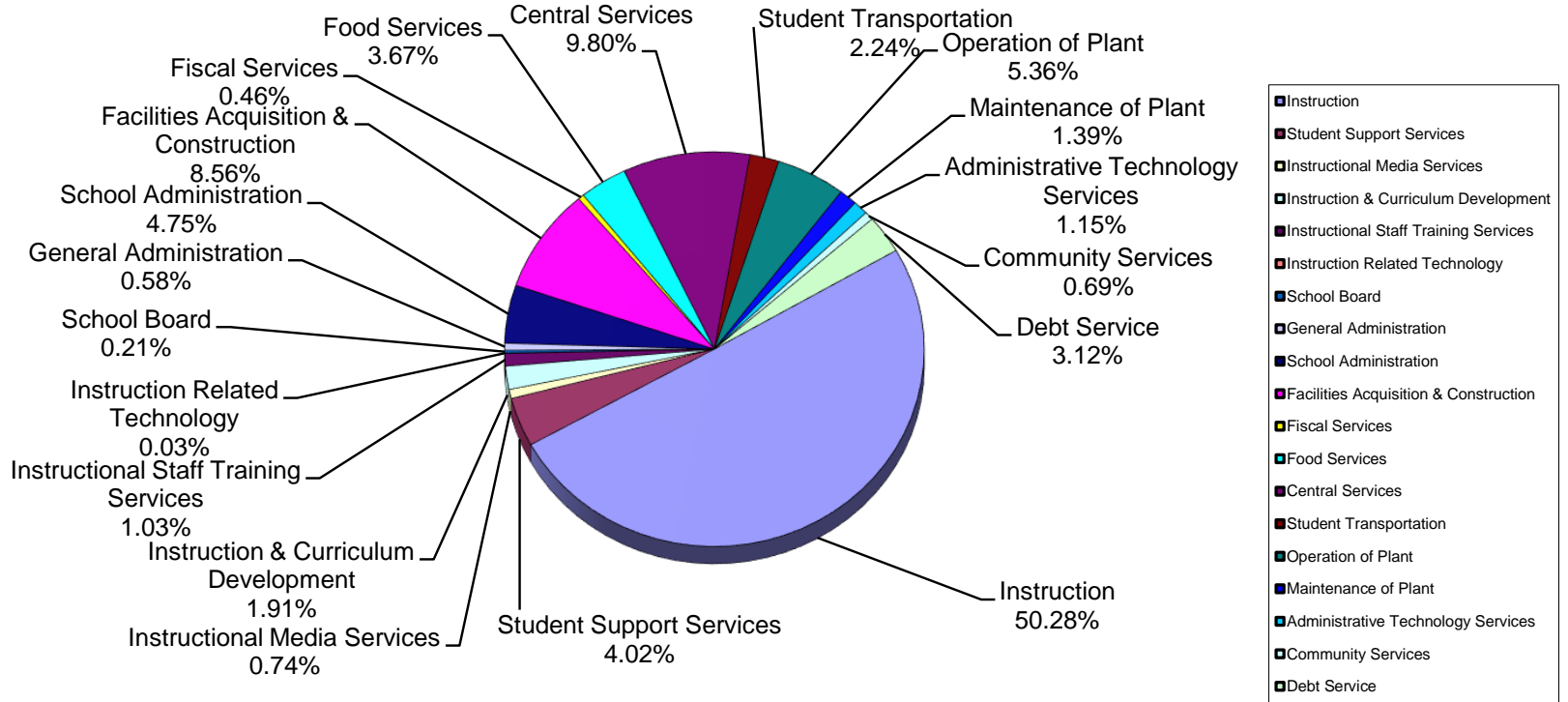
School District of Manatee County, Florida
Balance Sheet (Unaudited)
March 31, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total March 2021	Total March 2020
Assets									
Current Assets									
Cash	\$ 95,254,140	\$ 12,645,396	\$ 73,150,864	\$ 5,496,253	\$ -	\$ 28,922,505	\$ 546,966	\$ 216,016,124	\$ 196,705,150
Accounts Receivable	512,580	-	-	-	3,217	26,743	52,032	594,572	1,696,054
Due From/(To)	7,411,283	(212,095)	-	(3,620,863)	(3,578,325)	-	-	-	-
Inventory	790,042	-	-	496,381	-	-	-	1,286,423	1,018,234
Investments	-	64,103	37,763,086	-	-	-	-	37,827,189	39,927,700
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	8,662
Due From Other Agencies	2,259,884	-	2,104,345	2,765,093	3,676,309	-	51,167	10,856,798	8,950,955
Total Assets	\$ 106,227,929	\$ 12,497,404	\$ 113,018,295	\$ 5,136,864	\$ 101,201	\$ 28,949,248	\$ 650,165	\$ 266,581,106	\$ 248,306,755
Liabilities									
Current Liabilities									
Salaries & Wages Payable	26,884,025	-	-	-	-	-	-	26,884,025	21,762,353
Payroll Deductions & WH	23,991	-	-	-	-	-	-	23,991	5,940,370
Accounts Payable	6,861,205	-	145,387	367,962	101,201	2,647,135	178	10,123,068	16,079,771
Construction Payable	-	-	-	-	-	-	-	-	101,768
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	502,980
Accrued Interest Payable	-	1,626	-	-	-	-	-	1,626	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	(1,604)
Estimated Unpaid Claims	-	-	-	-	-	8,671,365	-	8,671,365	7,247,357
Long-Term Liabilities									
Other Credits	-	-	-	-	-	-	-	-	-
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	35,508	-	-	-	35,508	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	33,769,221	1,626	145,387	403,470	101,201	11,318,500	178	45,739,583	51,632,995
Fund Balances									
Revenues Over (Under) Expenditures	43,439,989	1,395,198	34,999,213	1,634,874	-	(715,707)	(3,960)	80,749,607	53,761,861
Nonspendable									
Inventories	589,122	-	-	496,381	-	-	-	1,085,503	1,221,383
Restricted									
State Required Carryover	435,989	-	-	-	-	-	-	435,989	4,685,123
Food Services	-	-	-	2,602,139	-	-	-	2,602,139	6,672,865
Debt Service	-	11,100,580	-	-	-	-	-	11,100,580	9,900,546
Capital Projects	-	-	77,873,695	-	-	-	-	77,873,695	61,842,669
Other Purposes	11,311,600	-	-	-	-	18,346,455	653,947	30,312,002	36,747,088
Assigned									
Encumbrances	1,272,858	-	-	-	-	-	-	1,272,858	5,765,591
School and Local Programs	4,604,849	-	-	-	-	-	-	4,604,849	-
Unassigned	10,804,301	-	-	-	-	-	-	10,804,301	16,076,634
Total Fund Balances	72,458,708	12,495,778	112,872,908	4,733,394	-	17,630,748	649,987	220,841,523	196,673,760
Total Liabilities & Fund Balances	\$ 106,227,929	\$ 12,497,404	\$ 113,018,295	\$ 5,136,864	\$ 101,201	\$ 28,949,248	\$ 650,165	\$ 266,581,106	\$ 248,306,755

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total March 2021	Total March 2020
REVENUES									
Federal Direct	\$ 477,070	\$ 953,151	\$ -	\$ -	\$ 1,498,026	\$ -	\$ 211,985	\$ 3,140,232	\$ 3,833,938
Federal Through State	2,549,309	-	-	18,559,073	29,563,822	-	-	50,672,204	42,724,231
State	149,538,645	-	5,161,951	142,122	-	-	-	154,842,718	148,570,121
Local	226,064,037	199,247	101,416,115	1,209,210	-	39,749,886	352,026	368,990,521	362,187,220
Total Revenues	378,629,061	1,152,398	106,578,066	19,910,405	31,061,848	39,749,886	564,011	577,645,675	557,315,510
EXPENDITURES									
Instruction	234,177,622	-	-	-	15,605,079	-	497,967	250,280,668	247,383,861
Student Support Services	14,083,785	-	-	-	5,940,057	-	3,516	20,027,358	19,530,867
Instructional Media Services	3,679,693	-	-	-	-	-	2,218	3,681,911	3,897,988
Instruction & Curriculum Development	5,225,194	-	-	-	4,280,331	-	-	9,505,525	9,765,991
Instructional Staff Training Services	1,564,052	-	-	-	3,559,553	-	-	5,123,605	5,794,495
Instruction Related Technology	115,025	-	-	-	50,701	-	-	165,726	268,740
School Board	1,069,802	-	-	-	-	-	-	1,069,802	865,363
General Administration	1,742,296	-	-	-	1,163,259	-	-	2,905,555	2,470,785
School Administration	23,652,277	-	-	-	5,387	-	-	23,657,664	22,606,983
Facilities Acquisition & Construction	4,040,401	-	38,556,805	-	-	-	-	42,597,206	40,514,478
Fiscal Services	2,236,135	-	-	-	44,738	-	-	2,280,873	2,362,776
Food Services	-	-	-	18,275,531	-	-	-	18,275,531	25,047,280
Central Services	8,304,366	-	-	-	2,989	40,465,593	-	48,772,948	47,457,006
Student Transportation	11,108,697	-	-	-	37,194	-	-	11,145,891	14,090,050
Operation of Plant	26,295,096	-	-	-	372,560	-	-	26,667,656	25,653,045
Maintenance of Plant	6,903,095	-	-	-	-	-	-	6,903,095	7,839,550
Administrative Technology Services	5,658,390	-	-	-	-	-	64,270	5,722,660	6,885,354
Community Services	3,433,807	-	-	-	-	-	-	3,433,807	4,862,048
Debt Service	110,842	14,904,855	538,314	-	-	-	-	15,554,011	16,256,989
Total Expenditures	353,400,575	14,904,855	39,095,119	18,275,531	31,061,848	40,465,593	567,971	497,771,492	503,553,649
Excess (Deficiency) of Revenue Over (Under) Expenditures	25,228,486	(13,752,457)	67,482,947	1,634,874	-	(715,707)	(3,960)	79,874,183	53,761,861
Other Financing Sources (Uses)									
Other Financing Sources	-	-	875,424	-	-	-	-	875,424	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	18,211,503	15,147,655	-	-	-	-	-	33,359,158	30,012,395
Transfers Out	-	-	(33,359,158)	-	-	-	-	(33,359,158)	(30,012,395)
Total Other Financing Sources (Uses)	18,211,503	15,147,655	(32,483,734)	-	-	-	-	875,424	-
Net Change in Fund Balance	43,439,989	1,395,198	34,999,213	1,634,874	-	(715,707)	(3,960)	80,749,607	53,761,861
Fund Balances, Beginning	29,018,719	11,100,580	77,873,695	3,098,520	-	18,346,455	653,947	140,091,916	142,911,899
Fund Balances, Ending	\$ 72,458,708	\$ 12,495,778	\$ 112,872,908	\$ 4,733,394	\$ -	\$ 17,630,748	\$ 649,987	\$ 220,841,523	\$ 196,673,760

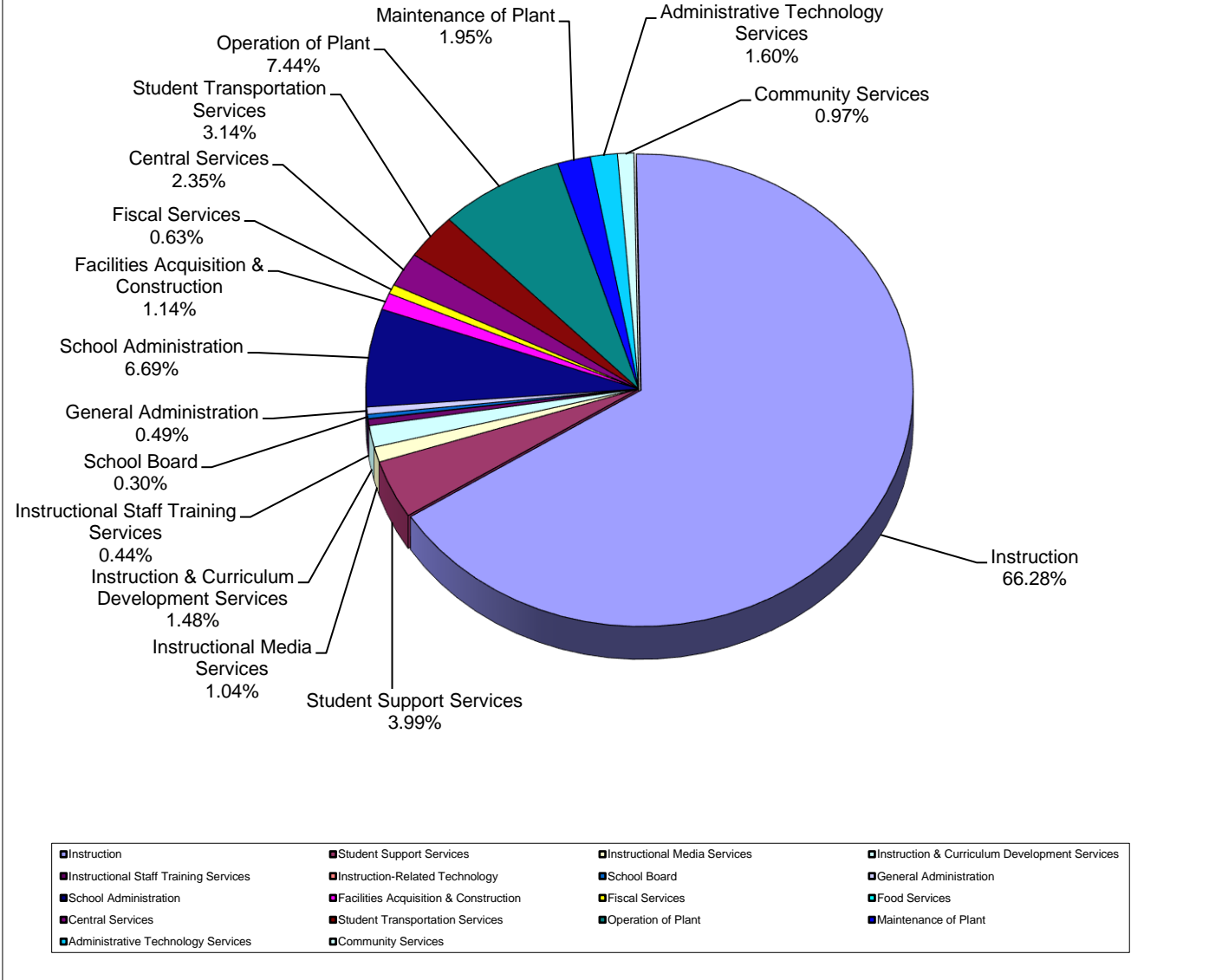
Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual March 2020
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 472,675	\$ (177,166)	73%	\$ 436,536
Miscellaneous Federal Direct	2,500	4,395	4,395	-	100%	65
Total Federal Direct	652,341	654,236	477,070	(177,166)	73%	436,601
Federal Through State:						
Vocational Education Act	-	22,000	11,000	(11,000)	50%	11,000
Medicaid	2,231,335	2,231,335	597,765	(1,633,570)	27%	930,838
Individuals with Disabilities	-	345,128	184,253	(160,875)	53%	187,449
Educational Stabilization K-12	-	2,876,000	1,756,291	(1,119,709)	61%	-
Miscellaneous Federal Through State	-	(85,671)	-	85,671	0%	2,097,123
Total Federal Through State	2,231,335	5,388,792	2,549,309	(2,839,483)	47%	3,226,410
State:						
Florida Education Finance Program (FEFP)	138,223,896	130,155,301	98,875,774	(31,279,527)	76%	94,705,745
Workforce Development	9,465,433	9,465,433	7,099,074	(2,366,359)	75%	7,099,074
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	259,284	(81,197)	76%	262,435
Discretionary Lottery	-	-	-	-	-	544
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	40,766,778	(13,588,923)	75%	40,043,535
Florida School Recognition Funds	-	-	-	-	-	2,193,119
Voluntary Prekindergarten Program	1,863,720	1,581,584	1,074,876	(506,708)	68%	1,507,263
Other Miscellaneous State Revenue	7,800	802,986	1,308,694	505,708	163%	(201,182)
Total State	204,285,735	196,986,190	149,538,645	(47,447,545)	76%	145,702,162
Local:						
District School Taxes	233,157,091	233,157,092	219,365,674	(13,791,418)	94%	210,875,961
Rent	41,312	77,830	77,830	-	100%	186,174
Interest on Investments	1,635,161	1,661,309	165,912	(1,495,397)	10%	1,526,191
Net Increase (Decrease) in Fair Value	-	-	45,929	45,929	-	-
Gifts, Grants and Bequests	-	-	-	-	-	3,760
Vending Sales	-	51	47	(4)	92%	81
Student Fees:						
Adult Gen Ed Course Fees	-	30,000	97,568	67,568	325%	24,415
Post Secondary Vocational Ed Course Fees	2,851,033	1,945,850	1,478,128	(467,722)	76%	2,175,075
Continuing Workforce Education Course Fees	128,500	96,852	79,581	(17,271)	82%	93,084
Capital Improvement Fees	102,750	102,750	86,371	(16,379)	84%	132,573
Post Secondary Lab Fees	-	921,533	779,433	(142,100)	85%	878,517
Lifelong Learning Fees	-	1,075	2,135	1,060	199%	1,010
GED Testing Fees	-	47,192	6,319	(40,873)	13%	12,725
Other Student Fees	547,974	577,974	529,263	(48,711)	92%	585,846
Other Fees:						
Preschool Program Fees	-	417,136	417,136	-	100%	502,019
School Age Child Care Fees	3,335,000	4,174,993	3,301,136	(873,857)	79%	3,984,863
Other Schools, Courses and Classes Fees	58,692	13,500	6,829	(6,671)	51%	16,523
Miscellaneous Local:						
Bus Fees	174,137	35,106	1,050	(34,056)	3%	173,306
Transportation Services Rendered for School Activities	112,188	73,961	13,490	(60,471)	18%	102,925
Sale of Junk	-	127,923	127,923	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	1,168,357	(672,791)	63%	704,975
Other Miscellaneous Local Sources	1,621,762	1,935,999	1,558,961	(377,038)	81%	1,812,954
Refund of Prior Year's Expenditures	-	(4,326,050)	(4,499,764)	(173,714)	104%	146,294
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	1,253,178	(679,461)	65%	1,550,792
Total Local	247,539,387	244,847,414	226,064,037	(18,783,377)	92%	225,490,861
Total Revenues	454,708,798	447,876,632	378,629,061	(69,247,571)	85%	374,856,034
Expenditures (by Function)						
Current:						
Instruction	313,866,927	311,168,123	234,177,622	76,990,501	75%	233,116,129
Student Support Services	17,159,217	18,614,180	14,083,785	4,530,395	76%	17,988,022
Instructional Media Services	4,615,095	5,095,993	3,679,693	1,416,300	72%	3,893,238
Instruction & Curriculum Development Services	7,514,046	7,988,618	5,225,194	2,763,424	65%	5,254,809
Instructional Staff Training Services	805,081	2,046,567	1,564,052	482,515	76%	1,187,848
Instruction-Related Technology	119,282	119,436	115,025	4,411	96%	168,250
School Board	1,044,569	1,373,877	1,069,802	304,075	78%	865,363
General Administration	2,451,440	2,526,050	1,742,296	783,754	69%	1,773,619
School Administration	33,584,365	32,668,279	23,652,277	9,016,002	72%	22,547,682
Facilities Acquisition & Construction	7,021,332	5,126,405	4,040,401	1,086,004	79%	6,736,639
Fiscal Services	3,354,302	3,269,416	2,236,135	1,033,281	68%	2,343,572
Food Services	-	262	-	262	0%	-
Central Services	12,405,590	11,611,416	8,304,366	3,307,050	72%	8,340,227
Student Transportation Services	16,807,497	15,265,858	11,108,697	4,157,161	73%	14,053,288
Operation of Plant	37,494,325	36,672,340	26,295,096	10,377,244	72%	25,645,134
Maintenance of Plant	10,374,183	10,012,214	6,903,095	3,109,119	69%	7,777,020
Administrative Technology Services	9,533,600	7,978,874	5,658,390	2,320,484	71%	6,885,354
Community Services	3,635,925	4,401,919	3,433,807	968,112	78%	4,862,048
Debt Service	282,934	282,881	110,842	172,039	39%	282,934
Total Expenditures	482,069,710	476,222,708	353,400,575	122,822,133	74%	363,721,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,360,912)	(28,346,076)	25,228,486	53,574,562		11,134,858
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	20,647,413	21,632,577	18,211,503	(3,421,074)	84%	14,593,862
Total Other Financing Sources (Uses)	20,647,413	21,632,577	18,211,503	(3,421,074)	84%	14,593,862
Net Change in Fund Balance	(6,713,499)	(6,713,499)	43,439,989	50,153,488		25,728,720
Fund Balance, Beginning	29,018,719	29,018,719	29,018,719	-		39,214,896
Nonspendable	589,122	589,122	-	-		-
Restricted	3,765,000	3,765,000	-	-		-
Assigned	3,196,486	3,196,486	-	-		-
Unassigned	14,754,612	14,754,612	-	-		-
Fund Balance, Ending	\$ 22,305,220	\$ 22,305,220	\$ 72,458,708	\$ 50,153,488		\$ 64,943,616

Expenditures by Function - General Fund



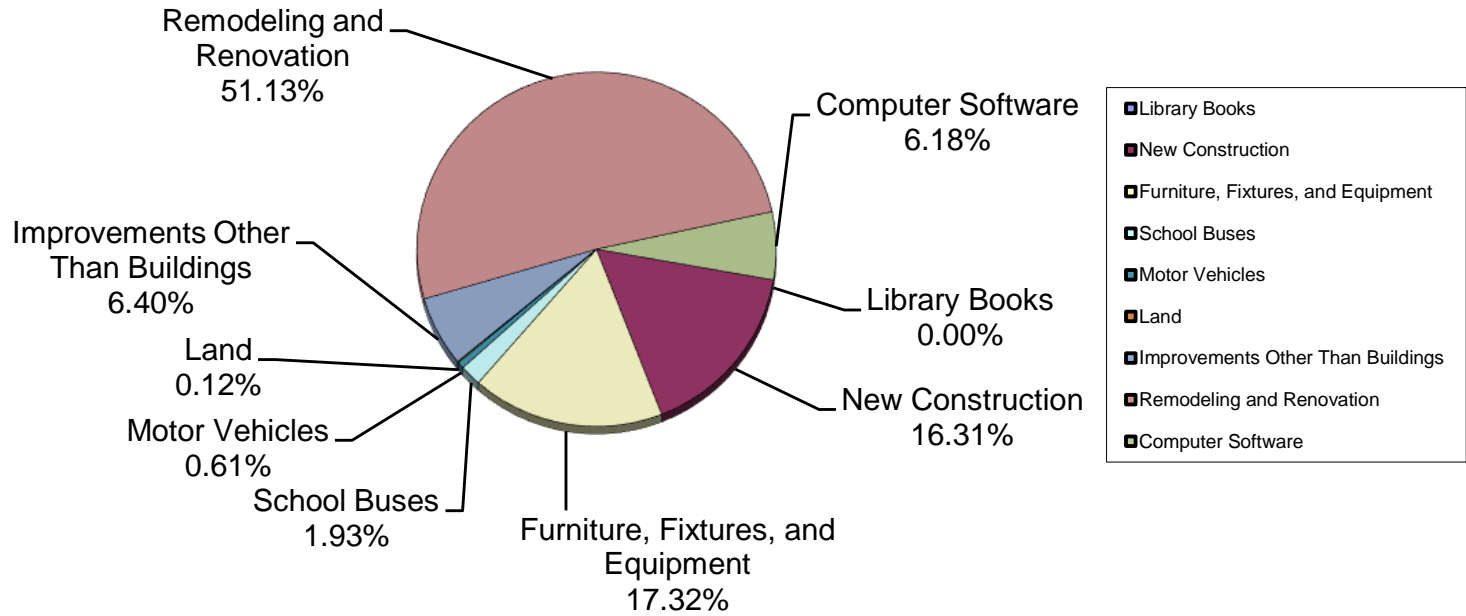
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended March 31, 2021

	<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 March 2020</u>
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 953,151	\$ 953,151	\$ -	100%	\$ 945,099
Total Federal Direct	945,000	953,151	953,151	-		945,099
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	-	389,143	389,143	-	100%	232,232
Net Increase (Decrease) in the Fair Value	-	(189,896)	(189,896)	-	100%	59,271
Total Local	-	199,247	199,247	-	100%	291,503
Total Revenues	<u>1,451,000</u>	<u>1,658,398</u>	<u>1,152,398</u>	<u>(506,000)</u>	69%	<u>1,236,602</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	10,655,909	8,158,355	2,497,554	77%	9,157,331
Dues and Fees	16,074	21,950	21,500	450	98%	16,350
Other Debt Service	-	-	-	-		-
Total Debt Service	31,125,804	31,192,640	14,904,855	16,287,785	48%	15,638,681
Total Expenditures	<u>31,125,804</u>	<u>31,192,640</u>	<u>14,904,855</u>	<u>16,287,785</u>	48%	<u>15,638,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,674,804)</u>	<u>(29,534,242)</u>	<u>(13,752,457)</u>	<u>15,781,785</u>		<u>(14,402,079)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,675,030	29,680,894	15,147,655	(14,533,239)	51%	15,418,533
Total Other Financing Sources (Uses)	<u>29,675,030</u>	<u>29,680,894</u>	<u>15,147,655</u>	<u>(14,533,239)</u>	51%	<u>15,418,533</u>
Net Change in Fund Balances	226	146,652	1,395,198	1,248,546		1,016,454
Fund Balances, Beginning	<u>11,100,580</u>	<u>11,100,580</u>	<u>11,100,580</u>	<u>-</u>		<u>9,900,546</u>
Fund Balances, Ending	<u>\$ 11,100,806</u>	<u>\$ 11,247,232</u>	<u>\$ 12,495,778</u>	<u>\$ 1,248,546</u>		<u>\$ 10,917,000</u>

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual March 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	2,601,731	(794,509)	77%	2,504,813
Other Miscellaneous State Revenue	-	560,220	560,220	-	100%	61,512
Total State Sources	6,743,572	7,303,792	5,161,951	(2,141,841)	71%	2,566,325
Local:						
District Capital Taxes	63,913,676	63,913,676	60,131,171	(3,782,505)	94%	56,132,191
Local Sales Tax	28,591,210	30,091,210	22,211,995	(7,879,215)	74%	20,494,389
Interest on Investments	223,880	223,880	26,230	(197,650)	12%	494,286
Other Miscellaneous Local Sources	79,875	335,353	295,097	(40,256)	88%	39,792
Impact Fees	15,999,725	21,749,725	18,751,622	(2,998,103)	86%	15,348,455
Refund of Prior Year Expense	-	-	-	-	-	(351)
Total Local Sources	108,808,366	116,313,844	101,416,115	(14,897,729)	87%	92,508,762
Total Revenues	115,551,938	123,617,636	106,578,066	(17,039,570)	86%	95,075,087
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	369,207
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	28,304,395	25,852,259	6,180,606	19,671,653	24%	9,068,020
Furniture, Fixtures, and Equipment	11,656,282	10,664,215	6,564,783	4,099,432	62%	10,032,107
School Buses	1,743,356	2,232,395	730,599	1,501,796	33%	1,442,745
Motor Vehicles	408,280	447,956	230,406	217,550	51%	312,715
Land	-	1,500,000	43,741	1,456,259	3%	-
Improvements Other Than Buildings	3,285,439	7,115,405	2,425,708	4,689,697	34%	1,358,137
Remodeling and Renovation	52,226,431	46,847,492	19,374,204	27,473,288	41%	11,005,105
Computer Software	10,000	2,341,951	2,341,951	-	100%	189,803
Total Capital Outlay	97,634,183	97,001,673	37,891,998	59,109,675	39%	33,777,839
Other Expenses:						
Charter School Capital Outlay Sales Tax	-	2,323,107	664,807	1,658,300	29%	-
Total Other Expenses	-	2,323,107	664,807	1,658,300	-	-
Debt Service:						
Redemption of Principal	1,692,891	1,692,891	507,068	1,185,823	30%	282,914
Interest	69,944	69,944	31,246	38,698	45%	52,460
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,762,835	1,762,835	538,314	1,224,521	31%	335,374
Total Expenditures	99,397,018	101,087,615	39,095,119	61,992,496	39%	34,113,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,154,920	22,530,021	67,482,947	44,952,926	-	60,961,874
OTHER FINANCING SOURCES (USES)						
Loans	772,349	875,424	875,424	-	100%	-
Proceeds of Lease-Purchase Agreements	-	2,477,375	-	(2,477,375)	0%	-
Transfers Out:						
To General Fund	(20,647,413)	(21,632,577)	(18,211,503)	(3,421,074)	84%	(14,593,862)
To Debt Service	(29,675,030)	(29,680,894)	(15,147,655)	(14,533,239)	51%	(15,418,533)
Total Transfers	(50,322,443)	(51,313,471)	(33,359,158)	(17,954,313)	-	(30,012,395)
Total Other Financing Sources (Uses)	(49,550,094)	(47,960,672)	(32,483,734)	15,476,938	68%	(30,012,395)
Net Change in Fund Balances	(33,395,174)	(25,430,651)	34,999,213	60,429,864	-	30,949,479
Fund Balances, Beginning	77,875,673	77,873,695	77,873,695	-	-	61,842,669
Fund Balances, Ending	\$ 44,480,499	\$ 52,443,044	\$ 112,872,908	\$ 60,429,864	-	\$ 92,792,148

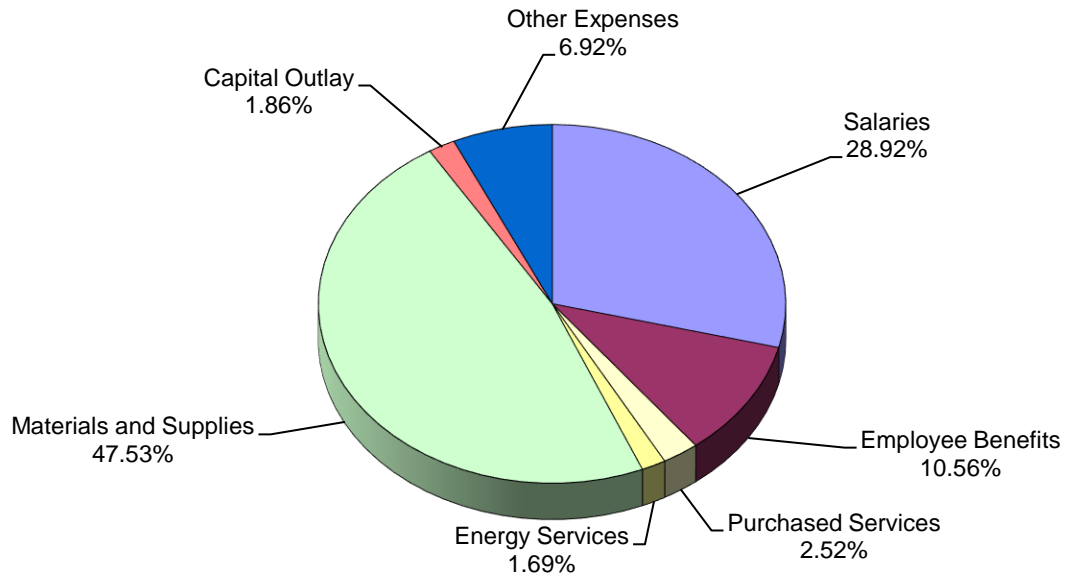
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended March 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 March 2020</u>
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 450,000	\$ 565,183	\$ 147,616	\$ (417,567)	26%	\$ 278,021
School Lunch Reimbursement	15,006,400	15,006,400	11,340,732	(3,665,668)	76%	10,674,279
School Breakfast Reimbursement	5,800,000	5,800,000	3,521,755	(2,278,245)	61%	3,895,048
After-School Snack Reimbursement	380,000	380,000	5,230	(374,770)	1%	252,428
School Supper Reimbursement	510,000	510,000	1,198,096	688,096	235%	378,209
USDA Donated Commodities	1,975,000	1,975,000	-	(1,975,000)	0%	-
Cash in Lieu of Donated	35,000	35,000	82,664	47,664	236%	26,605
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	25,071,583	18,559,073	(6,512,510)	74%	16,207,768
State:						
School Breakfast Supplement	147,793	147,793	68,241	(79,552)	46%	141,363
School Lunch Supplement	166,371	166,371	73,881	(92,490)	44%	160,271
Other Miscellaneous State	-	-	-	-		-
Total State	314,164	314,164	142,122	(172,042)	45%	301,634
Local:						
Interest on Investments	65,000	65,000	3,758	(61,242)	6%	185,201
Student Lunches	3,488,626	3,488,626	161,548	(3,327,078)	5%	2,416,137
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	89,301	(145,699)	38%	155,679
Student/Adult Ala Carte	1,899,210	1,899,210	875,121	(1,024,089)	46%	1,521,140
Catering/Special	48,000	48,000	11,023	(36,977)	23%	13,343
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	1,600	1,600		(2,672)
Other Miscellaneous Local Sources	200,000	200,000	66,859	(133,141)	33%	163,106
Refund of Prior Year Expense	-	-	-	-		(37,357)
Total Local	5,935,836	5,935,836	1,209,210	(4,726,626)	20%	4,414,577
Total Revenues	31,206,400	31,321,583	19,910,405	(11,411,178)	64%	20,923,979
EXPENDITURES						
Current:						
Salaries	11,621,191	8,633,094	5,285,646	3,347,448	61%	6,596,553
Employee Benefits	-	2,717,247	1,929,436	787,811	71%	2,131,594
Purchased Services	-	815,156	461,154	354,002	57%	350,472
Energy Services	4,180,619	540,590	308,615	231,975	57%	429,379
Materials and Supplies	14,965,000	16,191,404	8,685,464	7,505,940	54%	11,682,597
Capital Outlay	559,844	579,346	340,641	238,705	59%	2,295,427
Other Expenses	-	1,965,000	1,264,575	700,425	64%	1,561,258
Total Food Service	31,326,654	31,441,837	18,275,531	13,166,306	58%	25,047,280
Total Expenditures	31,326,654	31,441,837	18,275,531	13,166,306	58%	25,047,280
Net Change in Fund Balance	(120,254)	(120,254)	1,634,874	1,755,128		(4,123,301)
Fund Balance, Beginning	3,098,520	3,098,520	3,098,520	-		7,272,992
Fund Balance, Ending	\$ 2,978,266	\$ 2,978,266	\$ 4,733,394	\$ 1,755,128		\$ 3,149,691

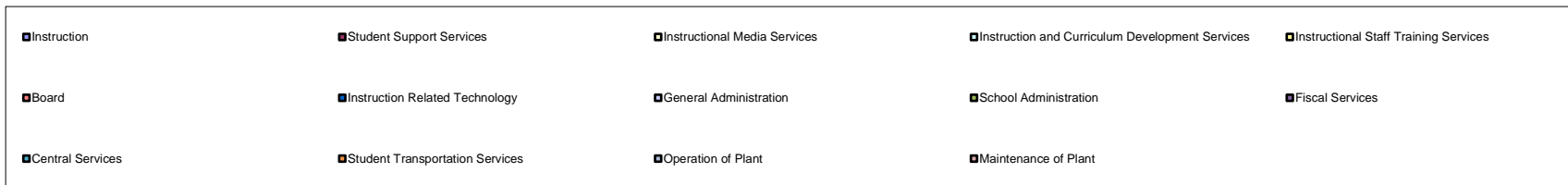
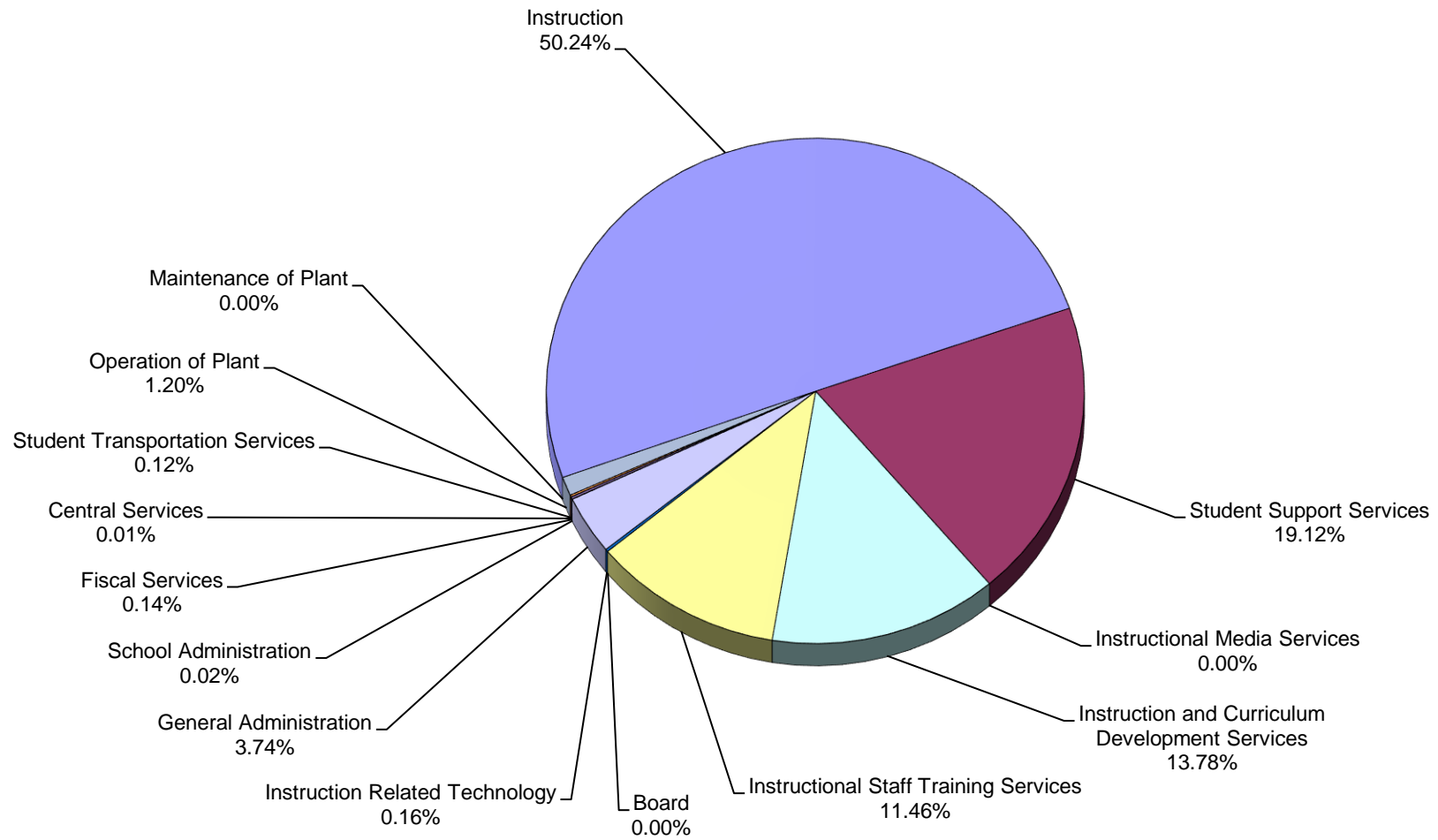
Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual March 2020
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	1,444,362	1,441,265	3,097	100%	2,069,071
Miscellaneous Federal Direct	-	106,999	56,761	50,238	53%	100,540
Total Federal Direct	-	1,551,361	1,498,026	53,335	97%	2,169,611
Federal Through State:						
Career and Technical Education	-	732,991	458,610	274,381	63%	333,820
Teacher/Principal Training & Recruiting	-	1,760,757	1,289,335	471,422	73%	2,228,626
Adult Migrant Education	-	320,210	242,896	77,314	76%	288,325
Eng Lit and Civics Education	-	88,987	65,294	23,693	73%	80,432
Individuals with Disabilities Education Act	13,742,007	14,475,834	8,394,690	6,081,144	58%	7,276,345
Elementary and Secondary Education Act Title I	12,066,809	19,381,099	9,991,621	9,389,478	52%	10,925,182
Language Instruction Title III	-	1,175,857	838,928	336,929	71%	826,911
Adult General Education	-	509,150	431,535	77,615	85%	348,156
21st Century Schools - Title IV	-	1,053,475	538,331	515,144	51%	459,429
Educational Stabilization Funds - K-12	-	12,264,873	6,137,968	6,126,905	50%	-
Educational Stabilization Funds - Workforce	-	1,314,092	689,535	624,557	52%	-
Other Federal Through State	10,989,073	777,277	485,079	292,198	62%	522,827
Total Federal Through State	36,797,889	53,854,602	29,563,822	24,290,780	55%	23,290,053
Total Revenues	36,797,889	55,405,963	31,061,848	24,344,115	56%	25,459,664
EXPENDITURES						
Current:						
Instruction	19,254,231	28,702,030	15,605,079	13,096,951	54%	13,803,070
Student Support Services	1,463,731	8,072,641	5,940,057	2,132,584	74%	1,537,287
Instructional Media Services	-	32,535	-	32,535	0%	-
Instruction and Curriculum Development Services	9,275,273	6,177,181	4,280,331	1,896,850	69%	4,511,182
Instructional Staff Training Services	3,263,417	6,471,432	3,559,553	2,911,879	55%	4,606,647
Board	-	-	-	-		-
Instruction Related Technology	976	71,748	50,701	21,047	71%	100,490
General Administration	1,575,459	2,180,767	1,163,259	1,017,508	53%	697,166
School Administration	-	99,905	5,387	94,518	5%	59,301
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	68,215	44,738	23,477	66%	19,204
Food Services	-	-	-	-		-
Central Services	6,000	8,365	2,989	5,376	36%	18,114
Student Transportation Services	160,150	489,553	37,194	452,359	8%	36,762
Operation of Plant	1,798,652	2,859,049	372,560	2,486,489	13%	7,911
Maintenance of Plant	-	141,462	-	141,462	0%	62,530
Admin Technology Services	-	30,980	-	30,980	0%	-
Community Services	-	100	-	100	0%	-
Total Expenditures	36,797,889	55,405,963	31,061,848	24,344,115	56%	25,459,664
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -		\$ -

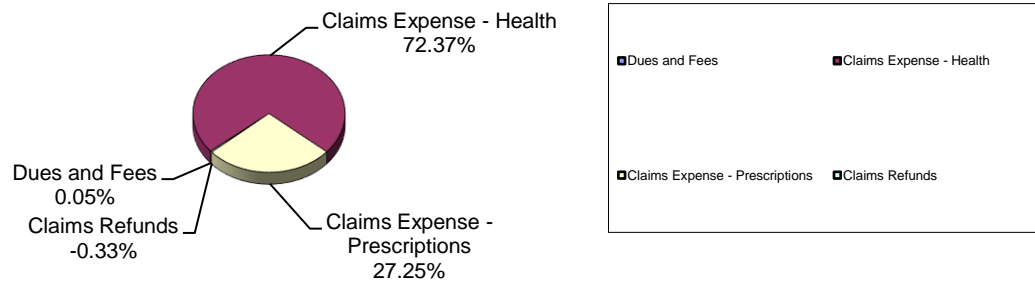
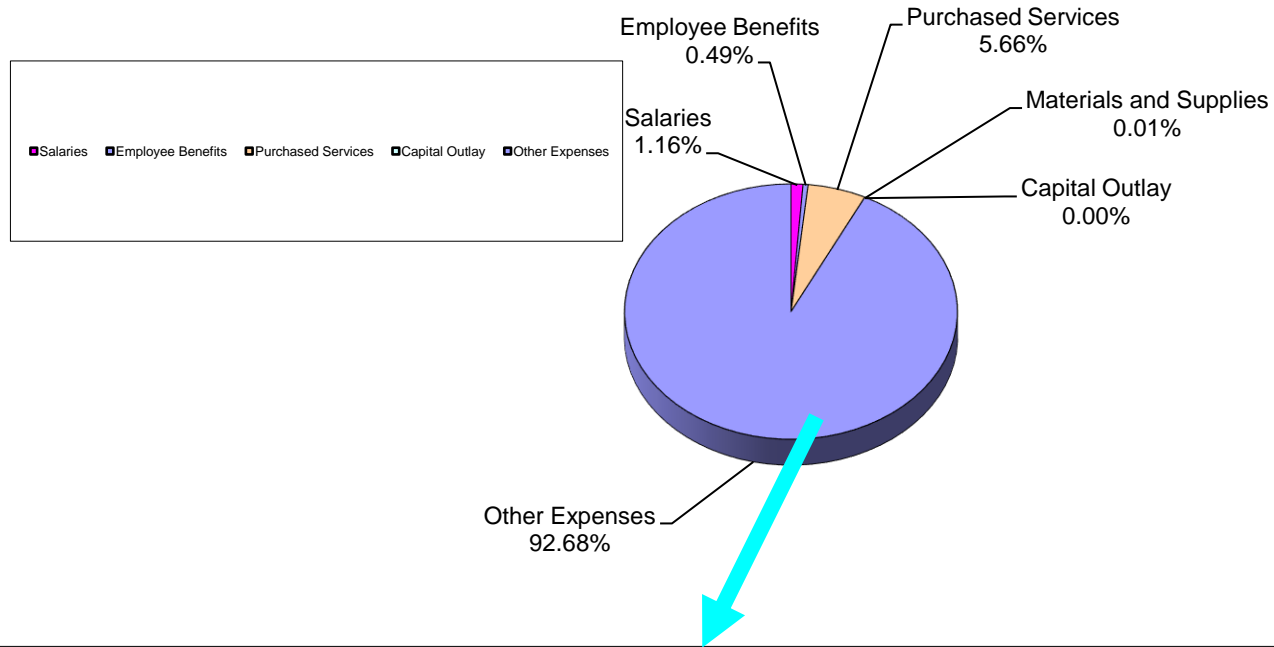
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended March 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 March 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 44,143,608	\$ 30,377,000	\$ 24,692,875	\$ (5,684,125)	81%	\$ 25,746,210
Premium - Employee	-	12,105,210	8,256,782	(3,848,428)	68%	8,545,781
Premium - Retiree	-	1,349,335	1,088,670	(260,665)	81%	1,218,472
Premium - Leave/COBRA	-	312,063	312,063	-	100%	251,048
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>38,825,136</u>	<u>(9,793,218)</u>	<u>80%</u>	<u>35,972,222</u>
Total Revenues	<u>44,243,608</u>	<u>48,618,354</u>	<u>38,825,136</u>	<u>(9,793,218)</u>	<u>80%</u>	<u>35,972,222</u>
EXPENDITURES						
Operating Expenditures:						
Salaries		604,933	449,352	155,581	74%	458,931
Employee Benefits		289,070	190,280	98,790	66%	128,287
Purchased Services	4,818,506	3,876,846	2,200,599	1,676,247	57%	2,186,990
Materials and Supplies	-	3,500	1,983	1,517	57%	6,820
Capital Outlay	-	2,600	-	2,600	0%	2,550
Other Expenses:						
Dues and Fees	-	41,557	19,014	22,543	46%	9,343
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	36,216,000	26,229,861	9,986,139	72%	25,556,382
Claims Expense - Prescriptions	-	15,436,000	9,876,310	5,559,690	64%	9,064,472
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	(120,996)	120,996		(97,686)
Total Other Expenses	<u>51,652,000</u>	<u>51,693,557</u>	<u>36,004,189</u>	<u>15,689,368</u>	<u>70%</u>	<u>34,532,511</u>
Total Expenditures	<u>56,470,506</u>	<u>56,470,506</u>	<u>38,846,403</u>	<u>17,624,103</u>	<u>69%</u>	<u>37,316,089</u>
Operating Income (Loss)	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>(21,267)</u>	<u>7,830,885</u>		<u>(1,343,867)</u>
Change in Net Position	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>(21,267)</u>	<u>7,830,885</u>		<u>(1,343,867)</u>
Net Position, Beginning	<u>14,614,914</u>	<u>14,614,914</u>	<u>14,614,914</u>	<u>-</u>		<u>21,356,695</u>
Net Position, Ending	<u>\$ 2,388,016</u>	<u>\$ 6,762,762</u>	<u>\$ 14,593,647</u>	<u>\$ 7,830,885</u>		<u>\$ 20,012,828</u>

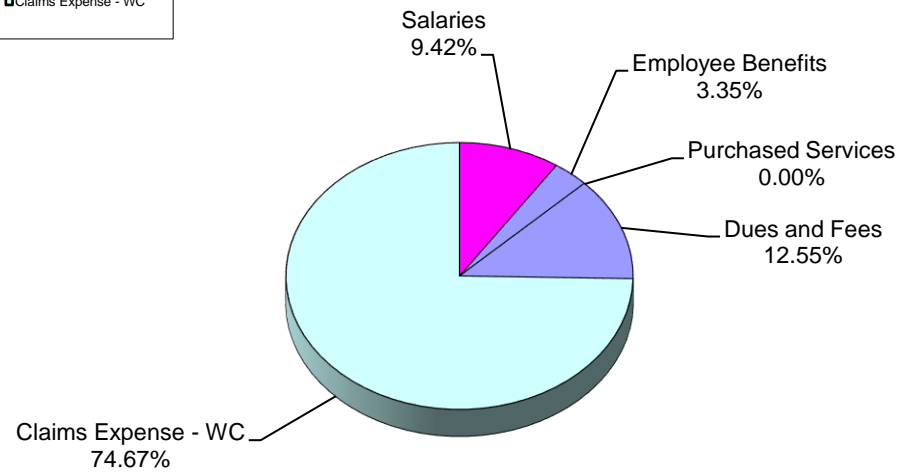
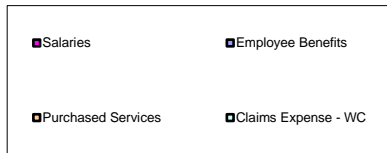
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended March 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 March 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,075,000	\$ 924,750	\$ 924,750	\$ -	100%	\$ 3,033,950
Total Operating Revenues	3,075,000	924,750	924,750	-	100%	3,033,950
Total Revenues	<u>3,075,000</u>	<u>924,750</u>	<u>924,750</u>	<u>-</u>	<u>100%</u>	<u>3,033,950</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	216,600	165,717	50,883	77%	161,693
Employee Benefits	-	91,990	58,896	33,094	64%	57,219
Purchased Services	908,590	-	-	-		-
Other Expenses:						
Dues and Fees	-	600,000	220,755	379,245	37%	227,885
Claims Expense - Workers' Comp	2,601,969	2,612,744	1,313,122	1,299,622	50%	1,335,779
Claims Refund	-	(76,980)	(139,300)	62,320	181%	-
Total Other Expenses	2,601,969	3,135,764	1,394,577	1,741,187	44%	1,563,664
Total Expenditures	<u>3,510,559</u>	<u>3,444,354</u>	<u>1,619,190</u>	<u>1,825,164</u>	<u>47%</u>	<u>1,782,576</u>
Operating Income (Loss)	<u>(435,559)</u>	<u>(2,519,604)</u>	<u>(694,440)</u>	<u>1,825,164</u>		<u>1,251,374</u>
Change in Net Position	(435,559)	(2,519,604)	(694,440)	1,825,164		1,251,374
Net Position, Beginning	4,505,549	3,731,541	3,731,541	-		2,985,912
Net Position, Ending	<u>\$ 4,069,990</u>	<u>\$ 1,211,937</u>	<u>\$ 3,037,101</u>	<u>\$ 1,825,164</u>		<u>\$ 4,237,286</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 March 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 March 2020</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ -	\$ 213,777	\$ 211,985	\$ (1,792)	99%	\$ 282,627
Total Federal Direct	-	213,777	211,985	(1,792)	99%	282,627
Local:						
Gifts, Grants, & Bequests	11,900	40,292	29,809	(10,483)	74%	9,705
Financial Aid Fees	102,750	172,743	172,743	-	100%	265,145
Other Miscellaneous Local Sources	3,350	152,474	149,474	(3,000)	98%	200,495
Total Local	118,000	365,509	352,026	(13,483)	96%	475,345
Total Revenues	<u>118,000</u>	<u>579,286</u>	<u>564,011</u>	<u>(15,275)</u>	97%	<u>757,972</u>
EXPENDITURES						
Instruction	348,634	775,646	497,967	277,679	64%	464,662
Student Support Services	30,663	58,665	3,516	55,149	6%	5,558
Instructional Staff Training	-	-	-	-		-
Central Services	17,318	20,218	2,218	18,000	11%	4,750
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	62,000	65,000	64,270	730	99%	-
Total Expenditures	<u>458,615</u>	<u>919,529</u>	<u>567,971</u>	<u>351,558</u>	62%	<u>474,970</u>
Change in Net Position	(340,615)	(340,243)	(3,960)	336,283		283,002
Net Position, Beginning	<u>653,947</u>	<u>653,947</u>	<u>653,947</u>	-		<u>338,189</u>
Net Position, Ending	<u>\$ 313,332</u>	<u>\$ 313,704</u>	<u>\$ 649,987</u>	<u>\$ 336,283</u>		<u>\$ 621,191</u>

Expenditures by Function - Trust and Agency Funds

