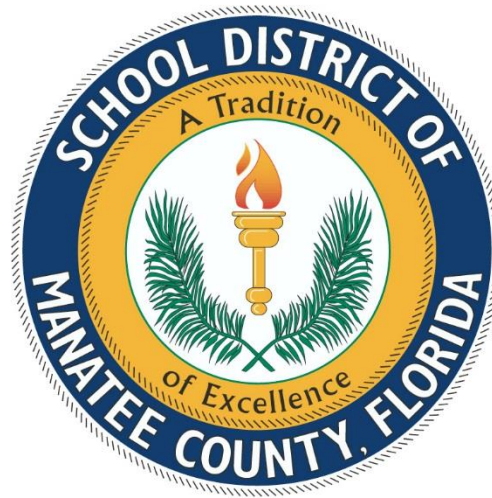


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JUNE 30, 2021

(UNAUDITED)

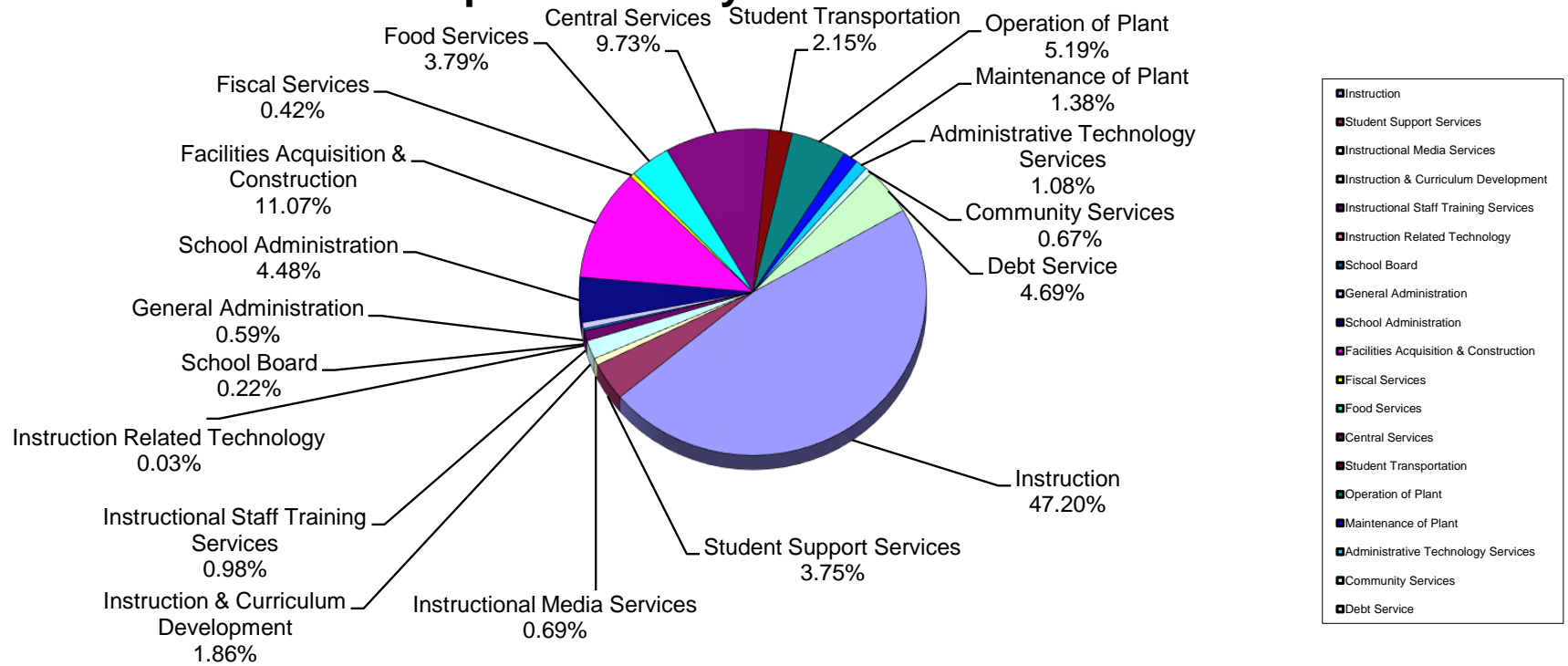
School District of Manatee County, Florida
Balance Sheet (Unaudited)
June 30, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total June 2021	Total June 2020
Assets									
Current Assets									
Cash	\$ 54,562,903	\$ 26,896,794	\$ 97,164,923	\$ 5,294,445	\$ -	\$ 27,641,861	\$ 498,163	\$ 212,059,089	\$ 177,555,557
Taxes Receivable	123,437	-	-	-	-	-	-	\$ 123,437	\$ 3,343,312
Accounts Receivable	2,530,505	-	4,035,170	-	3,367	3,538	59,173	6,631,753	1,441,047
Due From/(To)	4,467,502	(210,916)	-	-	(4,256,586)	-	-	-	-
Inventory	864,873	-	-	378,438	-	-	-	1,243,311	1,085,503
Investments	-	53,101	-	-	-	-	-	53,101	64,103
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	3,372,264	-	4,474,162	1,460,297	4,886,927	-	51,167	14,244,817	14,053,040
Total Assets	\$ 65,921,484	\$ 26,738,979	\$ 105,674,255	\$ 7,133,180	\$ 633,708	\$ 27,645,399	\$ 608,503	\$ 234,355,508	\$ 197,542,562
Liabilities									
Current Liabilities									
Salaries & Wages Payable	13,814,067	-	-	-	-	-	-	13,814,067	17,305,604
Payroll Deductions & WH	-	-	-	-	-	-	-	-	4,600,488
Accounts Payable	10,546,451	2,750	3,594,459	219,732	633,708	3,975,405	7,749	18,980,254	7,646,781
Construction Payable	-	-	3,943,542	-	-	-	-	3,943,542	3,397,990
Retainage Payable	-	-	1,465,890	-	-	-	-	1,465,890	882,194
Other Current Liabilities									
Matured Bond/Interest Payable	-	14,533,250	-	-	-	-	-	14,533,250	14,338,447
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	197	-	-	-	-	-	-	197	701
Estimated Unpaid Claims	-	-	-	-	-	9,968,847	-	9,968,847	8,671,365
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	2,130,953	-	-	-	-	-	-	2,130,953	605,099
Deferred Revenue	-	-	2,748,882	-	-	-	-	2,748,882	-
Total Liabilities	26,491,668	14,536,000	11,752,773	219,732	633,708	13,944,252	7,749	67,585,882	57,448,669
Fund Balances									
Revenues Over (Under) Expenditures	10,411,097	1,102,399	16,047,787	3,814,928	-	(4,645,308)	(53,193)	26,677,710	(2,818,006)
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	39,429,816	12,202,979	93,921,482	6,913,448	-	13,701,147	600,754	166,769,626	140,093,893
Total Liabilities & Fund Balances	\$ 65,921,484	\$ 26,738,979	\$ 105,674,255	\$ 7,133,180	\$ 633,708	\$ 27,645,399	\$ 608,503	\$ 234,355,508	\$ 197,542,562

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended June 30, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total June 2021	Total June 2020
REVENUES									
Federal Direct	\$ 750,512	\$ 953,151	\$ -	\$ -	\$ 1,823,604	\$ -	\$ 217,322	\$ 3,744,589	\$ 4,999,768
Federal Through State	5,006,938	-	-	28,050,243	42,945,509	-	-	76,002,690	57,959,547
State	196,784,536	486,635	5,358,105	302,387	-	-	-	202,931,663	197,769,782
Local	243,230,111	418,826	130,404,430	1,595,815	-	52,284,804	361,697	428,295,683	406,253,959
Total Revenues	445,772,097	1,858,612	135,762,535	29,948,445	44,769,113	52,284,804	579,019	710,974,625	666,983,056
EXPENDITURES									
Instruction	301,400,649	-	-	-	23,216,513	-	556,809	325,173,971	320,391,899
Student Support Services	18,015,851	-	-	-	7,816,416	-	9,208	25,841,475	25,159,374
Instructional Media Services	4,705,713	-	-	-	29,360	-	4,195	4,739,268	4,928,326
Instruction & Curriculum Development	6,880,523	-	-	-	5,949,187	-	-	12,829,710	12,290,829
Instructional Staff Training Services	1,964,614	-	-	-	4,805,430	-	-	6,770,044	7,218,962
Instruction Related Technology	119,382	-	-	-	68,728	-	-	188,110	434,693
School Board	1,496,674	-	-	-	-	-	-	1,496,674	1,168,954
General Administration	2,311,499	-	-	-	1,749,958	-	-	4,061,457	3,295,424
School Administration	30,813,998	-	-	-	71,842	-	-	30,885,840	29,677,613
Facilities Acquisition & Construction	5,215,725	-	71,044,861	-	-	-	-	76,260,586	60,939,181
Fiscal Services	2,861,792	-	-	-	61,634	-	-	2,923,426	3,098,498
Food Services	-	-	-	26,133,517	-	-	-	26,133,517	30,825,113
Central Services	10,116,818	-	-	-	3,548	56,930,112	-	67,050,478	64,052,523
Student Transportation	14,505,548	-	-	-	316,494	-	-	14,822,042	16,510,277
Operation of Plant	35,089,907	-	-	-	669,301	-	-	35,759,208	33,651,082
Maintenance of Plant	9,534,355	-	-	-	-	-	-	9,534,355	10,107,694
Administrative Technology Services	7,395,674	-	-	-	10,702	-	62,000	7,468,376	9,372,383
Community Services	4,632,949	-	-	-	-	-	-	4,632,949	5,167,440
Debt Service	110,842	30,442,246	1,756,005	-	-	-	-	32,309,093	32,728,406
Total Expenditures	457,172,513	30,442,246	72,800,866	26,133,517	44,769,113	56,930,112	632,212	688,880,579	671,018,671
Excess (Deficiency) of Revenue Over (Under) Expenditures	(11,400,416)	(28,583,634)	62,961,669	3,814,928	-	(4,645,308)	(53,193)	22,094,046	(4,035,615)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	4,583,664	-	-	-	-	4,583,664	1,217,609
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	21,811,513	29,686,033	-	-	-	-	-	51,497,546	50,070,334
Transfers Out	-	-	(51,497,546)	-	-	-	-	(51,497,546)	(50,070,334)
Total Other Financing Sources (Uses)	21,811,513	29,686,033	(46,913,882)	-	-	-	-	4,583,664	1,217,609
Net Change in Fund Balance	10,411,097	1,102,399	16,047,787	3,814,928	-	(4,645,308)	(53,193)	26,677,710	(2,818,006)
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	\$ 39,429,816	\$ 12,202,979	\$ 93,921,482	\$ 6,913,448	\$ -	\$ 13,701,147	\$ 600,754	\$ 166,769,626	\$ 140,093,893

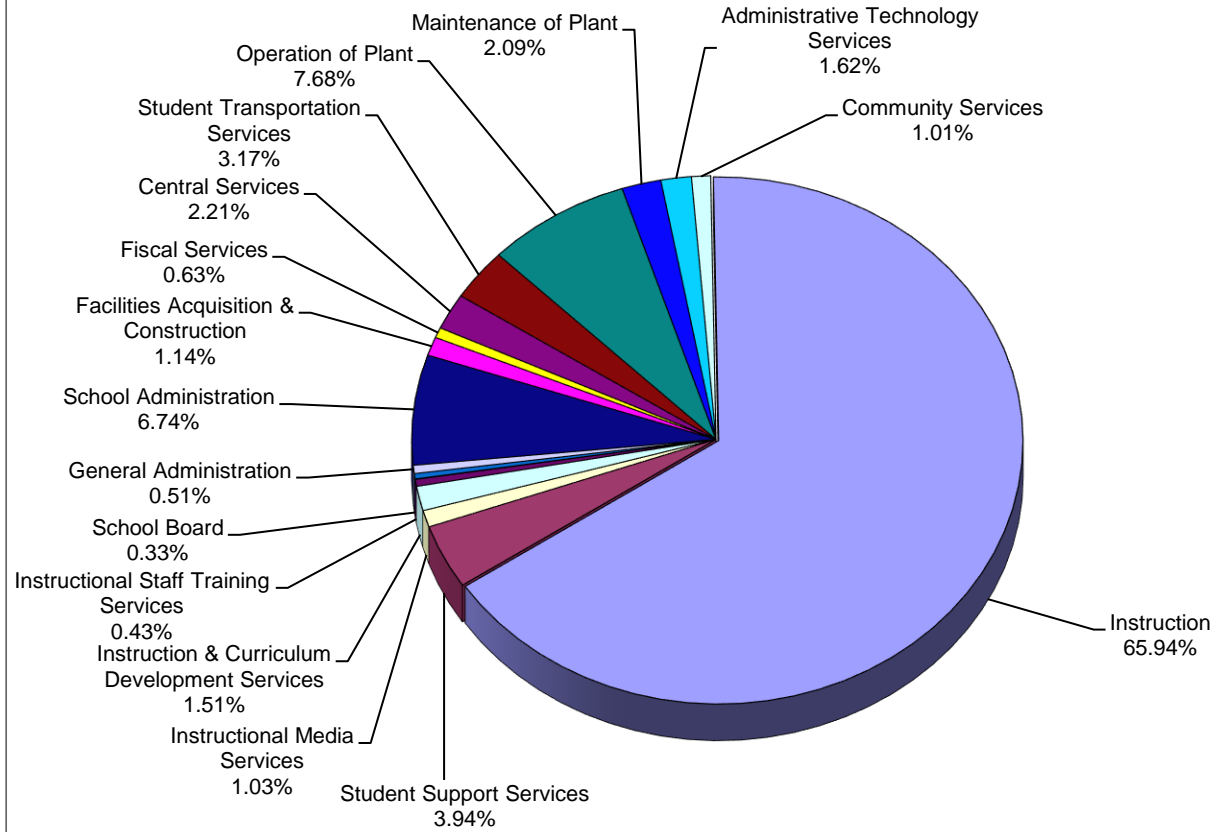
Expenditures by Function - All Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ended June 30, 2021

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual June 2020
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 704,314	\$ 704,314	\$ -	100%	\$ 649,841
Miscellaneous Federal Direct	2,500	46,198	46,198	-	100%	65
Total Federal Direct	652,341	750,512	750,512	-	100%	649,906
Federal Through State:						
Vocational Education Act	-	22,000	22,000	-	100%	22,000
Medicaid	2,231,335	2,231,335	1,666,885	(564,450)	75%	2,231,335
Individuals with Disabilities	-	345,128	318,053	(27,075)	92%	340,770
Educational Stabilization K-12	-	3,000,000	3,000,000	-	100%	-
Miscellaneous Federal Through State	-	354,147	-	(354,147)	0%	3,177,242
Total Federal Through State	2,231,335	5,952,610	5,006,938	(945,672)	84%	5,771,347
State:						
Florida Education Finance Program (FEFP)	138,223,896	129,100,470	129,100,470	-	100%	123,838,026
Workforce Development	9,465,433	9,465,433	9,465,433	-	100%	9,465,433
Workforce Education Performance Incentive	-	256,000	256,000	-	100%	177,000
CO&DS Withheld for Administrative Expenditures	28,704	28,704	28,071	(633)	98%	28,704
State License Tax	340,481	352,522	347,499	(5,023)	99%	340,481
Discretionary Lottery	-	-	-	-	-	49,689
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	54,355,701	-	100%	53,427,335
Florida School Recognition Funds	-	-	-	-	-	2,193,119
Voluntary Prekindergarten Program	1,863,720	1,891,057	1,891,057	-	100%	2,134,504
Other Miscellaneous State Revenue	7,800	495,901	1,340,305	844,404	270%	538,376
Total State	204,285,735	195,945,788	196,784,536	838,748	100%	192,192,667
Local:						
District School Taxes	233,157,091	234,434,449	234,434,449	-	100%	227,345,430
Rent	41,312	125,206	125,206	-	100%	212,078
Interest on Investments	1,635,161	200,186	200,186	-	100%	1,862,772
Net Increase (Decrease) in Fair Value	-	56,970	57,066	96	100%	(5,148)
Gifts, Grants and Bequests	-	150	150	-	100%	3,760
Vending Sales	-	77	-	(77)	0%	-
Student Fees:						
Adult Gen Ed Course Fees	-	85,123	85,123	-	100%	24,415
Post Secondary Vocational Ed Course Fees	2,851,033	1,403,106	1,403,106	-	100%	2,408,278
Continuing Workforce Education Course Fees	128,500	91,322	91,322	-	100%	137,853
Capital Improvement Fees	102,750	80,049	80,049	-	100%	146,289
Post Secondary Lab Fees	-	805,731	805,731	-	100%	918,410
Lifelong Learning Fees	-	3,955	3,955	-	100%	1,330
GED Testing Fees	-	9,801	9,801	-	100%	15,828
Other Student Fees	547,974	508,571	508,571	-	100%	647,849
Other Fees:						
Preschool Program Fees	-	536,384	536,384	-	100%	267,102
School Age Child Care Fees	3,335,000	4,357,898	-	(4,357,898)	0%	-
Other Schools, Courses and Classes Fees	58,692	12,077	12,077	-	100%	16,216
Miscellaneous Local:						
Bus Fees	174,137	24,338	-	(24,338)	0%	78,091
Transportation Services Rendered for School Activities	112,188	35,094	-	(35,094)	0%	59,043
Sale of Junk	-	248,178	248,178	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	1,758,097	(83,051)	95%	930,334
Other Miscellaneous Local Sources	1,621,762	2,182,836	1,184,325	(998,511)	54%	1,165,303
Refund of Prior Year's Expenditures	-	(4,291,030)	-	4,291,030	0%	-
Collections for Lost, Damaged and Sold Textbooks	-	16,240	15,421	(819)	95%	12,551
Receipt of Food Service Indirect Costs	1,932,639	1,932,639	1,670,914	(261,725)	86%	1,932,316
Total Local	247,539,387	244,700,498	243,230,111	(1,470,387)	99%	238,180,755
Total Revenues	454,708,798	447,349,408	445,772,097	(1,577,311)	100%	436,794,675
Expenditures (by Function)						
Current:						
Instruction	313,866,927	312,115,613	301,400,649	10,714,964	97%	300,679,173
Student Support Services	17,159,217	18,019,329	18,015,851	3,478	100%	23,014,035
Instructional Media Services	4,615,095	4,709,661	4,705,713	3,948	100%	4,923,358
Instruction & Curriculum Development Services	7,514,046	7,949,941	6,880,523	1,069,418	87%	6,936,991
Instructional Staff Training Services	805,081	2,164,268	1,964,614	199,654	91%	1,618,454
Instruction-Related Technology	119,282	125,586	119,382	6,204	95%	317,500
School Board	1,044,569	1,573,123	1,496,674	76,449	95%	1,168,954
General Administration	2,451,440	2,542,006	2,311,499	230,507	91%	2,377,483
School Administration	33,584,365	33,273,100	30,813,998	2,459,102	93%	29,619,916
Facilities Acquisition & Construction	7,021,332	5,258,933	5,215,725	43,208	99%	8,717,210
Fiscal Services	3,354,302	3,052,692	2,861,792	190,900	94%	3,068,211
Food Services	-	-	-	-	-	-
Central Services	12,405,590	11,248,983	10,116,818	1,132,165	90%	9,930,407
Student Transportation Services	16,807,497	14,594,392	14,505,548	88,844	99%	16,469,389
Operation of Plant	37,494,325	37,247,986	35,089,907	2,158,079	94%	33,643,171
Maintenance of Plant	10,374,183	10,097,686	9,534,355	563,331	94%	9,998,685
Administrative Technology Services	9,533,600	7,447,751	7,395,674	52,077	99%	9,372,265
Community Services	3,635,925	4,736,631	4,632,949	103,682	98%	5,167,440
Debt Service	282,934	280,506	110,842	169,664	40%	281,450
Total Expenditures	482,069,710	476,438,187	457,172,513	19,265,674	96%	467,304,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,360,912)	(29,088,779)	(11,400,416)	17,688,363		(30,509,417)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	20,647,413	22,375,280	21,811,513	(563,767)	97%	20,313,240
Total Other Financing Sources (Uses)	20,647,413	22,375,280	21,811,513	(563,767)	97%	20,313,240
Net Change in Fund Balance	(6,713,499)	(6,713,499)	10,411,097	17,124,596		(10,196,177)
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	\$ 39,429,816	\$ 17,124,596		\$ 29,018,719

Expenditures by Function - General Fund



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

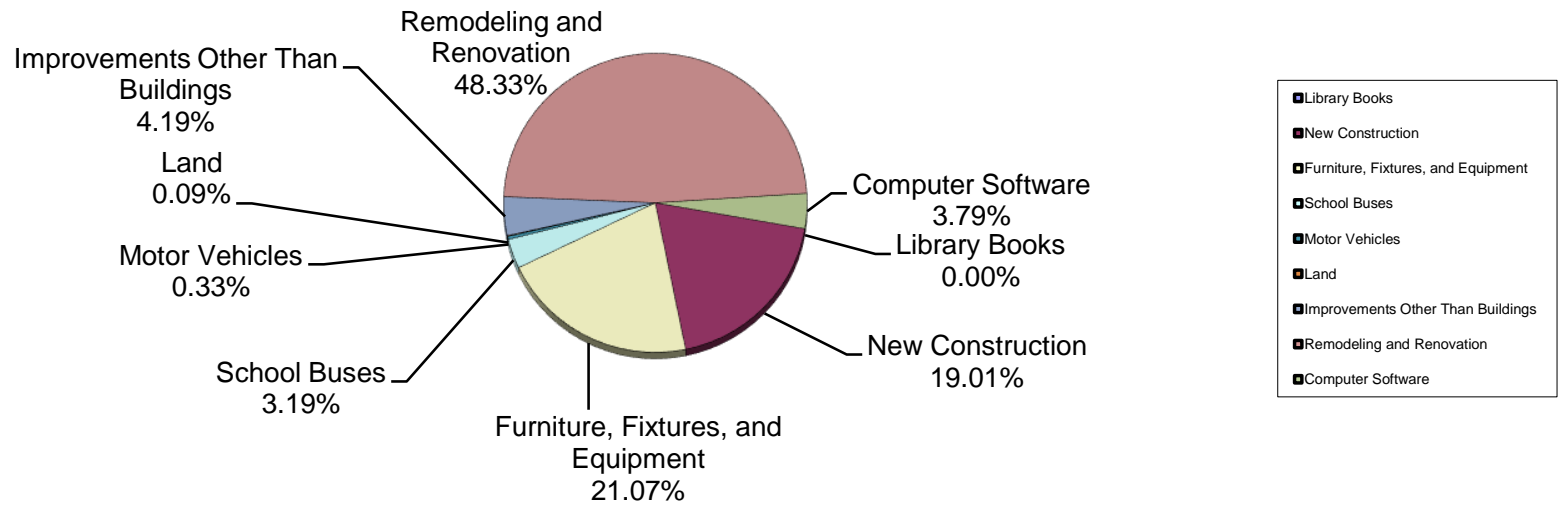
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended June 30, 2021

	<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 June 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	486,602	486,602	-	100%	591,731
SBE/COBI Bond Interest	-	33	33	-	100%	825
Total State	506,000	486,635	486,635	-	100%	592,556
Local:						
Interest on Investments	-	405,416	405,416	-	100%	247,214
Net Increase (Decrease) in the Fair Value	-	13,410	13,410	-	100%	239,188
Total Local	-	418,826	418,826	-	100%	486,402
Total Revenues	<u>1,451,000</u>	<u>1,858,612</u>	<u>1,858,612</u>	<u>-</u>	<u>100%</u>	<u>2,024,057</u>
EXPENDITURES						
Current:						
Redemption of Principal	20,514,781	20,508,781	19,763,000	745,781	96%	19,192,000
Interest	10,594,949	10,652,381	10,652,381	-	100%	11,368,375
Dues and Fees	16,074	26,865	26,865	-	100%	25,166
Other Debt Service	-	-	-	-		1,213,184
Total Debt Service	31,125,804	31,188,027	30,442,246	745,781	98%	31,798,725
Total Expenditures	<u>31,125,804</u>	<u>31,188,027</u>	<u>30,442,246</u>	<u>745,781</u>	<u>98%</u>	<u>31,798,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,674,804)</u>	<u>(29,329,415)</u>	<u>(28,583,634)</u>	<u>745,781</u>		<u>(29,774,668)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,675,030	29,686,033	29,686,033	0	100%	29,757,094
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		1,037,000
Premium on Refunding Bonds	-	-	-	-		180,609
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,675,030	29,686,033	29,686,033	-		30,974,703
Total Other Financing Sources (Uses)	<u>29,675,030</u>	<u>29,686,033</u>	<u>29,686,033</u>	<u>-</u>	<u>100%</u>	<u>30,974,703</u>
Net Change in Fund Balances	226	356,618	1,102,399	745,781		1,200,035
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>\$ 11,457,198</u>	<u>\$ 12,202,979</u>	<u>\$ 745,781</u>		<u>\$ 11,100,581</u>

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended June 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2020
REVENUES						
State:						
CO&DS Distributed	\$ 1,293,177	\$ 1,356,739	\$ 1,356,739	\$ -	100%	\$ 1,293,177
Interest on CO&DS	54,155	31,070	31,070	-	100%	56,134
Public Education Capital Outlay PECO	2,000,000	-	-	-	-	-
Charter School Cap Outlay PECO	3,396,240	3,427,353	3,427,353	-	100%	3,333,614
Other Miscellaneous State Revenue	-	542,943	542,943	-	100%	-
Total State Sources	6,743,572	5,358,105	5,358,105	-	100%	4,682,925
Local:						
District Capital Taxes	63,913,676	64,261,360	64,261,360	-	100%	60,516,116
Local Sales Tax	28,591,210	36,684,612	36,684,612	-	100%	31,282,122
Interest on Investments	223,880	38,642	38,642	-	100%	548,573
Other Miscellaneous Local Sources	79,875	346,447	346,447	-	100%	184,532
Impact Fees	15,999,725	29,073,369	29,073,369	-	100%	21,759,271
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	108,808,366	130,404,430	130,404,430	0	100%	114,290,614
Total Revenues	115,551,938	135,762,535	135,762,535	-	100%	118,973,539
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	369,207
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	28,304,395	24,094,151	13,119,241	10,974,910	54%	11,960,293
Furniture, Fixtures, and Equipment	11,656,282	18,153,807	14,544,537	3,609,270	80%	11,816,283
School Buses	1,743,356	2,228,865	2,198,467	30,398	99%	2,206,980
Motor Vehicles	408,280	643,132	230,406	412,726	36%	312,715
Land	-	61,481	61,481	-	100%	-
Improvements Other Than Buildings	3,285,439	3,127,564	2,890,697	236,867	92%	3,106,350
Remodeling and Renovation	52,226,431	42,746,311	33,358,051	9,388,260	78%	22,231,990
Computer Software	10,000	2,615,079	2,615,079	-	100%	218,153
Total Capital Outlay	97,634,183	93,670,390	69,017,959	24,652,431	74%	52,221,971
Other Expenses:						
Charter School Capital Outlay Sales Tax	-	2,322,940	2,026,902	296,038	87%	-
Total Other Expenses	-	2,322,940	2,026,902	296,038	-	-
Debt Service:						
Redemption of Principal	1,692,891	1,974,376	1,699,235	275,141	86%	557,182
Interest	69,944	50,360	50,360	-	100%	91,049
Dues and Fees	-	6,411	6,410	1	100%	-
Total Debt Service	1,762,835	2,031,147	1,756,005	275,142	86%	648,231
Total Expenditures	99,397,018	98,024,477	72,800,866	25,223,611	74%	52,870,202
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,154,920	37,738,058	62,961,669	25,223,611	-	66,103,337
OTHER FINANCING SOURCES (USES)						
Loans	772,349	4,583,664	4,583,664	-	100%	-
Proceeds of Lease-Purchase Agreements	-	2,477,375	-	(2,477,375)	0%	-
Transfers Out:						
To General Fund	(20,647,413)	(22,246,413)	(21,811,513)	(434,900)	98%	(20,313,240)
To Debt Service	(29,675,030)	(29,686,033)	(29,686,033)	-	100%	(29,757,094)
Total Transfers	(50,322,443)	(51,932,446)	(51,497,546)	(434,900)	-	(50,070,334)
Total Other Financing Sources (Uses)	(49,550,094)	(44,871,407)	(46,913,882)	(2,042,475)	105%	(50,070,334)
Net Change in Fund Balances	(33,395,174)	(7,133,349)	16,047,787	23,181,136	-	16,033,003
Fund Balances, Beginning	77,875,673	77,873,695	77,873,695	-	-	61,842,669
Fund Balances, Ending	\$ 44,480,499	\$ 70,740,346	\$ 93,921,482	\$ 23,181,136	-	\$ 77,875,672

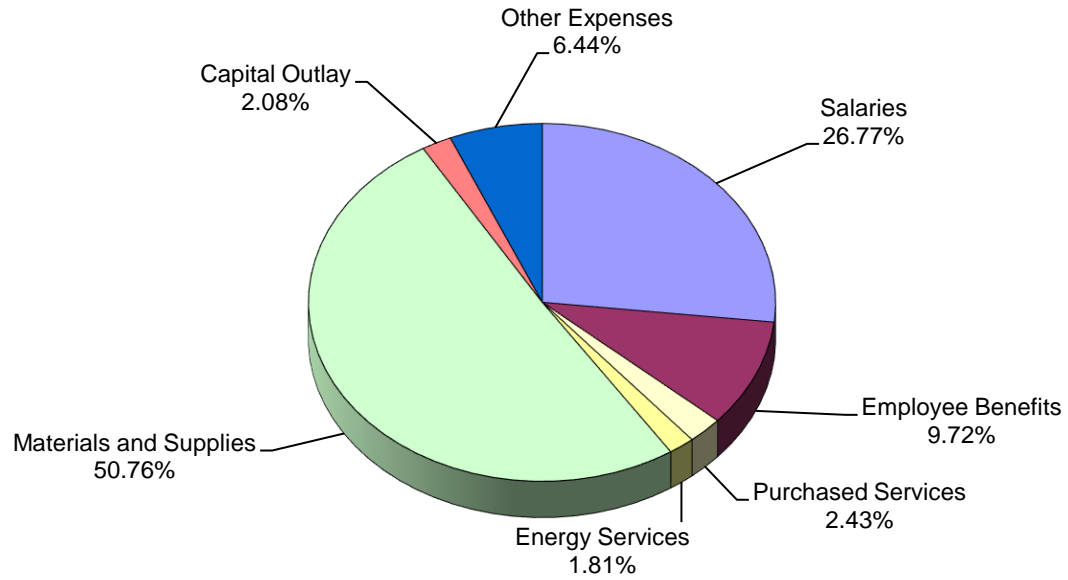
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended June 30, 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 June 2020</u>
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 450,000	\$ 867,863	\$ 450,296	\$ (417,567)	52%	\$ 357,647
School Lunch Reimbursement	15,006,400	15,006,400	15,799,630	793,230	105%	10,674,279
School Breakfast Reimbursement	5,800,000	5,800,000	4,898,647	(901,353)	84%	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	1,534,778	1,024,778	301%	378,209
USDA Donated Commodities	1,975,000	1,975,000	1,532,324	(442,676)	78%	1,672,814
Cash in Lieu of Donated	35,000	35,000	106,061	71,061	303%	26,605
Summer Food Service Program	800,000	800,000	2,842,887	2,042,887	355%	4,512,326
Other Food Service Revenue	-	-	880,390	(880,390)		4,500
Total Federal Through State	24,956,400	25,374,263	28,050,243	915,200	111%	21,773,856
State:						
School Breakfast Supplement	147,793	147,793	145,193	(2,600)	98%	141,363
School Lunch Supplement	166,371	166,371	157,194	(9,177)	94%	160,271
Other Miscellaneous State	-	-	-	-		-
Total State	314,164	314,164	302,387	(11,777)	96%	301,634
Local:						
Interest on Investments	65,000	65,000	6,322	(58,678)	10%	202,306
Student Lunches	3,488,626	3,488,626	161,548	(3,327,078)	5%	2,494,094
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	115,683	(119,317)	49%	155,228
Student/Adult Ala Carte	1,899,210	1,899,210	1,214,078	(685,132)	64%	1,538,245
Catering/Special	48,000	48,000	21,385	(26,615)	45%	17,207
Other Food Sales	-	-	-	-		47
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	1,821	1,821		(2,666)
Other Miscellaneous Local Sources	200,000	200,000	74,978	(125,022)	37%	208,047
Refund of Prior Year Expense	-	-	-	-		(37,357)
Total Local	5,935,836	5,935,836	1,595,815	(4,340,021)	27%	4,575,151
Total Revenues	31,206,400	31,624,263	29,948,445	(3,436,598)	95%	26,650,641
EXPENDITURES						
Current:						
Salaries	11,621,191	8,414,110	6,995,765	1,418,345	83%	7,991,145
Employee Benefits	-	2,704,825	2,539,165	165,660	94%	2,589,055
Purchased Services	-	861,144	634,947	226,197	74%	690,064
Energy Services	4,180,619	540,590	472,882	67,708	87%	556,948
Materials and Supplies	14,965,000	16,890,622	13,264,937	3,625,685	79%	14,611,331
Capital Outlay	559,844	822,670	542,905	279,765	66%	2,443,640
Other Expenses	-	1,973,845	1,682,916	290,929	85%	1,942,930
Total Food Service	31,326,654	32,207,806	26,133,517	6,074,289	81%	30,825,113
Total Expenditures	31,326,654	32,207,806	26,133,517	6,074,289	81%	30,825,113
Net Change in Fund Balance	(120,254)	(583,543)	3,814,928	4,398,471		(4,174,472)
Fund Balance, Beginning	3,098,520	3,098,520	3,098,520	-		7,272,992
Fund Balance, Ending	\$ 2,978,266	\$ 2,514,977	\$ 6,913,448	\$ 4,398,471		\$ 3,098,520

Expenditures by Object - Food Service Fund

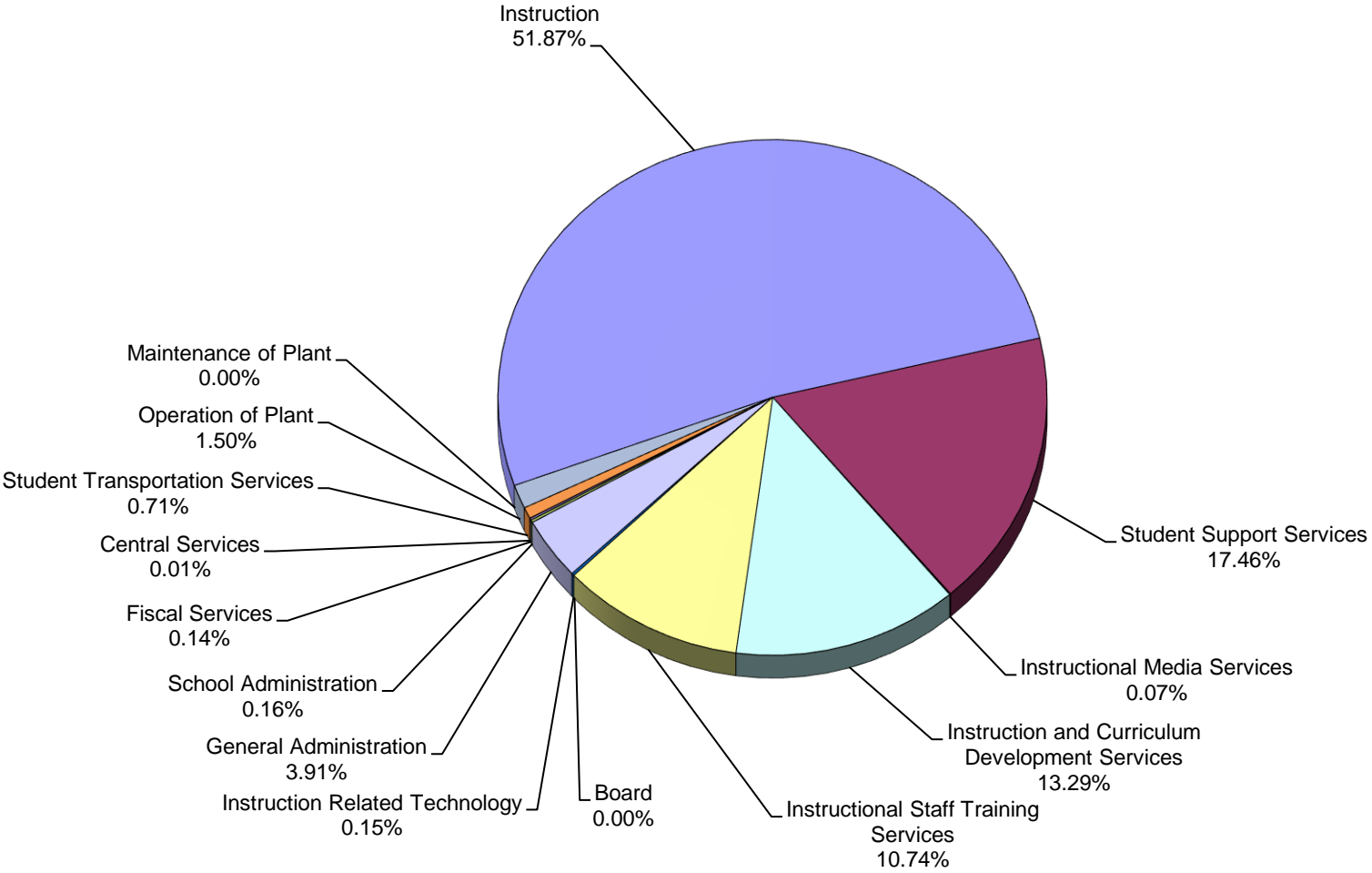


■ Salaries ■ Employee Benefits ■ Purchased Services ■ Energy Services ■ Materials and Supplies ■ Capital Outlay ■ Other Expenses

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
For Month Ended June 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2020
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	1,338,286	1,735,925	(397,639)	130%	2,491,438
Miscellaneous Federal Direct	-	-	87,679	(87,679)		647,272
Total Federal Direct	-	1,338,286	1,823,604	(485,318)	136%	3,138,710
Federal Through State:						
Career and Technical Education	-	778,003	671,613	106,390	86%	391,792
Teacher/Principal Training & Recruiting	-	1,813,405	1,657,979	155,426	91%	2,612,390
Adult Migrant Education	-	320,210	305,709	14,501	95%	321,397
Eng Lit and Civics Education	-	88,987	82,046	6,941	92%	88,769
Individuals with Disabilities Education Act	13,742,007	15,611,639	11,045,579	4,566,060	71%	9,957,077
Elementary and Secondary Education Act Title I	12,066,809	19,381,132	15,531,440	3,849,692	80%	14,395,820
Language Instruction Title III	-	1,244,770	1,053,790	190,980	85%	1,015,956
Adult General Education	-	509,150	523,507	(14,357)	103%	424,303
21st Century Schools - Title IV	-	1,053,475	716,999	336,476	68%	520,946
Educational Stabilization Funds - K-12	-	12,532,282	8,999,812	3,532,470	72%	-
Educational Stabilization Funds - Workforce	-	6,423,522	1,632,026	4,791,496	25%	-
Other Federal Through State	10,989,073	814,769	725,009	89,760	89%	685,894
Total Federal Through State	36,797,889	60,571,344	42,945,509	17,625,835	71%	30,414,344
Total Revenues	36,797,889	61,909,630	44,769,113	17,140,517	72%	33,553,054
EXPENDITURES						
Current:						
Instruction	19,254,231	35,343,960	23,216,513	12,127,447	66%	19,161,135
Student Support Services	1,463,731	8,478,731	7,816,416	662,315	92%	2,138,447
Instructional Media Services	-	32,535	29,360	3,175	90%	-
Instruction and Curriculum Development Services	9,275,273	7,295,498	5,949,187	1,346,311	82%	5,353,838
Instructional Staff Training Services	3,263,417	6,145,822	4,805,430	1,340,392	78%	5,600,476
Board	-	-	-	-		-
Instruction Related Technology	976	72,042	68,728	3,314	95%	117,193
General Administration	1,575,459	2,419,045	1,749,958	669,087	72%	917,941
School Administration	-	100,088	71,842	28,246	72%	57,697
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	67,831	61,634	6,197	91%	30,287
Food Services	-	-	-	-		-
Central Services	6,000	11,425	3,548	7,877	31%	18,114
Student Transportation Services	160,150	511,154	316,494	194,660	62%	40,888
Operation of Plant	1,798,652	1,296,887	669,301	627,586	52%	7,911
Maintenance of Plant	-	103,582	-	103,582	0%	109,009
Admin Technology Services	-	30,980	10,702	20,278	35%	-
Community Services	-	50	-	50	0%	118
Total Expenditures	36,797,889	61,909,630	44,769,113	17,140,517	72%	33,553,054
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -		\$ -

Expenditures by Function - Other Special Revenue Funds

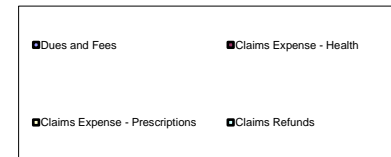
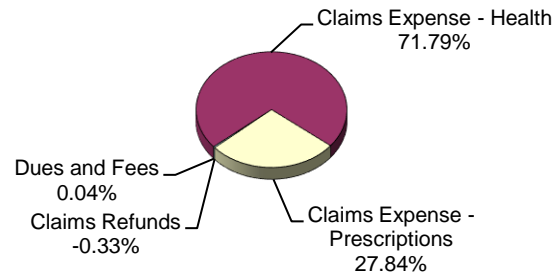
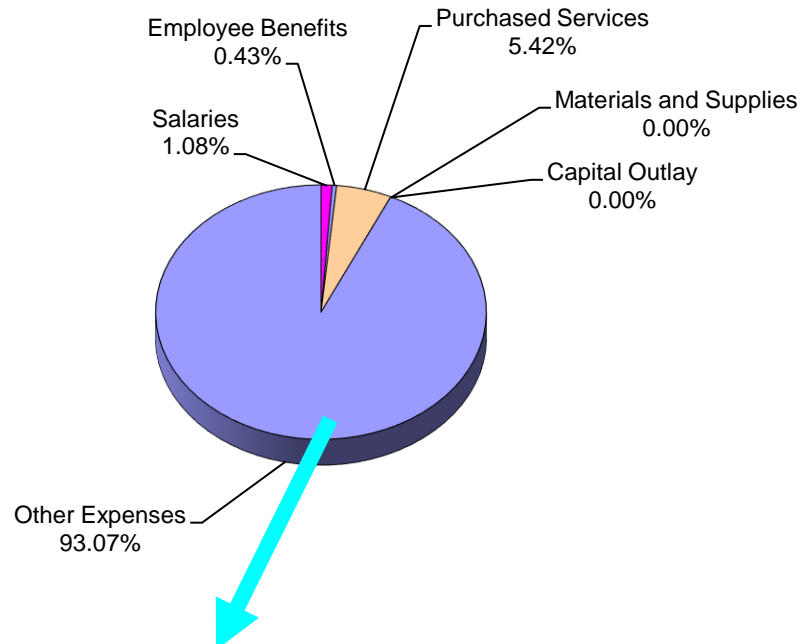
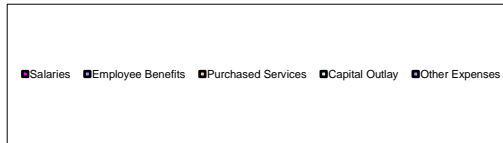


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended June 30, 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 June 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 44,143,608	\$ 33,630,741	\$ 33,630,741	\$ -	100%	\$ 30,377,000
Premium - Employee	-	11,270,533	11,270,537	4	100%	11,624,973
Premium - Retiree	-	1,449,746	1,449,746	-	100%	1,529,103
Premium - Leave/COBRA	-	406,240	406,240	-	100%	321,243
Miscellaneous Local Revenue	100,000	200,000	200,007	7	100%	100,000
Refund of Prior Year Expenditure	-	4,375,552	4,375,552	-	100%	110,711
Total Operating Revenues	44,243,608	51,332,812	51,332,823	11	100%	44,063,030
Total Revenues	44,243,608	51,332,812	51,332,823	11	100%	44,063,030
EXPENDITURES						
Operating Expenditures:						
Salaries		587,052	586,977	75	100%	609,186
Employee Benefits		304,386	234,319	70,067	77%	164,104
Purchased Services	4,818,506	3,877,506	2,940,018	937,488	76%	3,093,353
Materials and Supplies	-	102,840	2,006	100,834	2%	8,303
Capital Outlay	-	2,600	-	2,600	0%	2,550
Other Expenses:						
Dues and Fees	-	41,557	19,120	22,437	46%	9,541
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	38,954,020	36,501,199	2,452,821	94%	33,893,683
Claims Expense - Prescriptions	-	15,436,000	14,153,346	1,282,654	92%	13,151,109
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(120,996)	(168,247)	47,251	139%	(127,018)
Total Other Expenses	51,652,000	54,310,581	50,505,418	3,805,163	93%	46,927,315
Total Expenditures	56,470,506	59,184,965	54,268,738	4,916,227	92%	50,804,811
Operating Income (Loss)	(12,226,898)	(7,852,153)	(2,935,915)	4,916,238		(6,741,781)
Change in Net Position	(12,226,898)	(7,852,153)	(2,935,915)	4,916,238		(6,741,781)
Net Position, Beginning	14,614,914	14,614,914	14,614,914	-		21,356,695
Net Position, Ending	\$ 2,388,016	\$ 6,762,761	\$ 11,678,999	\$ 4,916,238		\$ 14,614,914

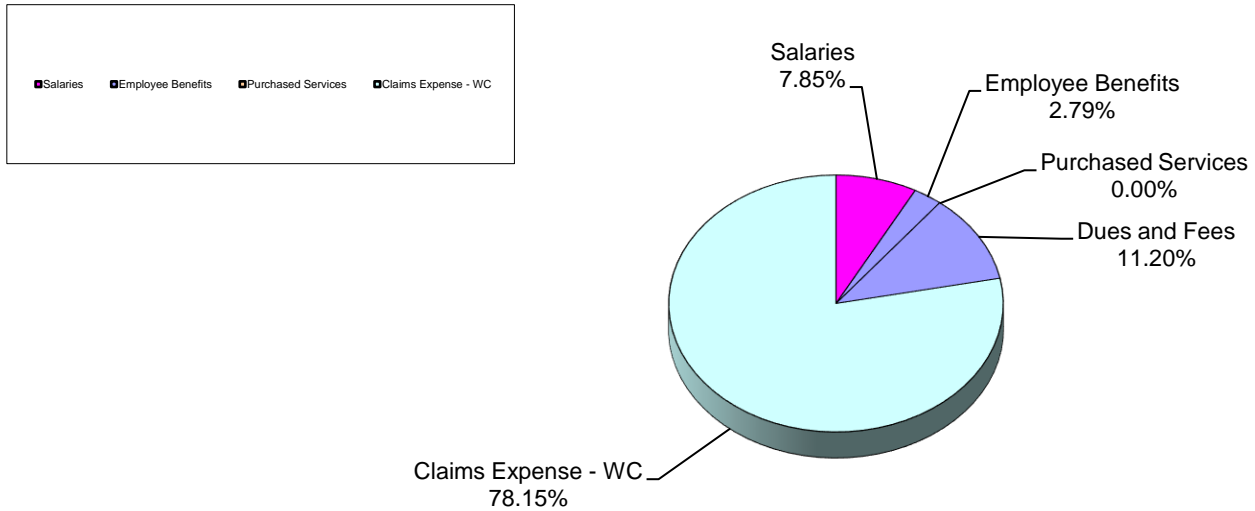
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended June 30, 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 June 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,075,000	\$ 951,981	\$ 951,981	\$ -	100%	\$ 4,044,820
Total Operating Revenues	3,075,000	951,981	951,981	-	100%	4,044,820
Total Revenues	<u>3,075,000</u>	<u>951,981</u>	<u>951,981</u>	<u>-</u>	<u>100%</u>	<u>4,044,820</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	220,835	220,835	-	100%	215,758
Employee Benefits	-	78,579	78,580	(1)	100%	74,207
Purchased Services	908,590	-	-	-		-
Other Expenses:						
Dues and Fees	-	600,000	314,993	285,007	52%	309,417
Claims Expense - Workers' Comp	2,601,969	2,638,191	2,197,577	440,614	83%	2,699,809
Claims Refund	-	(150,611)	(150,611)	-	100%	-
Total Other Expenses	2,601,969	3,087,580	2,361,959	725,621	76%	3,009,226
Total Expenditures	<u>3,510,559</u>	<u>3,386,994</u>	<u>2,661,374</u>	<u>725,620</u>	<u>79%</u>	<u>3,299,191</u>
Operating Income (Loss)	<u>(435,559)</u>	<u>(2,435,013)</u>	<u>(1,709,393)</u>	<u>725,620</u>		<u>745,629</u>
Change in Net Position	(435,559)	(2,435,013)	(1,709,393)	725,620		745,629
Net Position, Beginning	4,505,549	3,731,541	3,731,541	-		2,985,912
Net Position, Ending	<u>\$ 4,069,990</u>	<u>\$ 1,296,528</u>	<u>\$ 2,022,148</u>	<u>\$ 725,620</u>		<u>\$ 3,731,541</u>

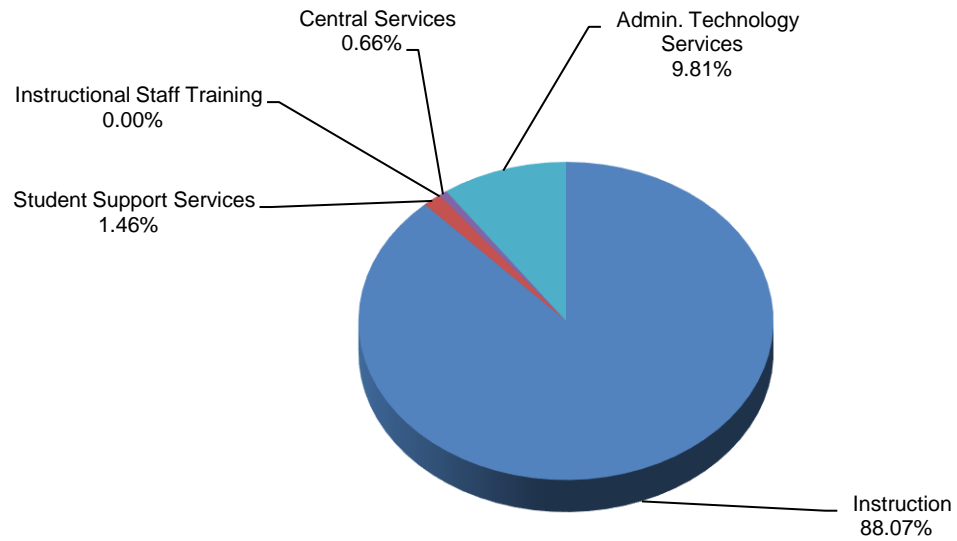
Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Trust and Agency Funds
For Month Ended June 30, 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 June 2020</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ -	\$ 217,322	\$ 217,322	\$ -	100%	\$ 266,053
Total Federal Direct	-	217,322	217,322	-	100%	266,053
Local:						
Gifts, Grants, & Bequests	11,900	32,145	30,145	(2,000)	94%	11,966
Financial Aid Fees	102,750	161,394	160,098	(1,296)	99%	292,577
Other Miscellaneous Local Sources	3,350	171,454	171,454	-	100%	308,644
Total Local	118,000	364,993	361,697	(3,296)	99%	613,187
Total Revenues	118,000	582,315	579,019	(3,296)	99%	879,240
EXPENDITURES						
Instruction	348,634	788,609	556,809	231,800	71%	551,591
Student Support Services	30,663	50,818	9,208	41,610	18%	6,892
Instructional Staff Training	-	-	-	-		32
Central Services	17,318	20,219	4,195	16,024	21%	4,968
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	62,000	63,284	62,000	1,284	98%	-
Total Expenditures	458,615	922,930	632,212	290,718	69%	563,483
Change in Net Position	(340,615)	(340,615)	(53,193)	287,422		315,757
Net Position, Beginning	653,947	653,947	653,947	-		338,189
Net Position, Ending	\$ 313,332	\$ 313,332	\$ 600,754	\$ 287,422		\$ 653,946

Expenditures by Function - Trust and Agency Funds



■ Instruction ■ Student Support Services ■ Instructional Staff Training ■ Central Services ■ Admin. Technology Services