

THE SCHOOL DISTRICT OF MANATEE COUNTY



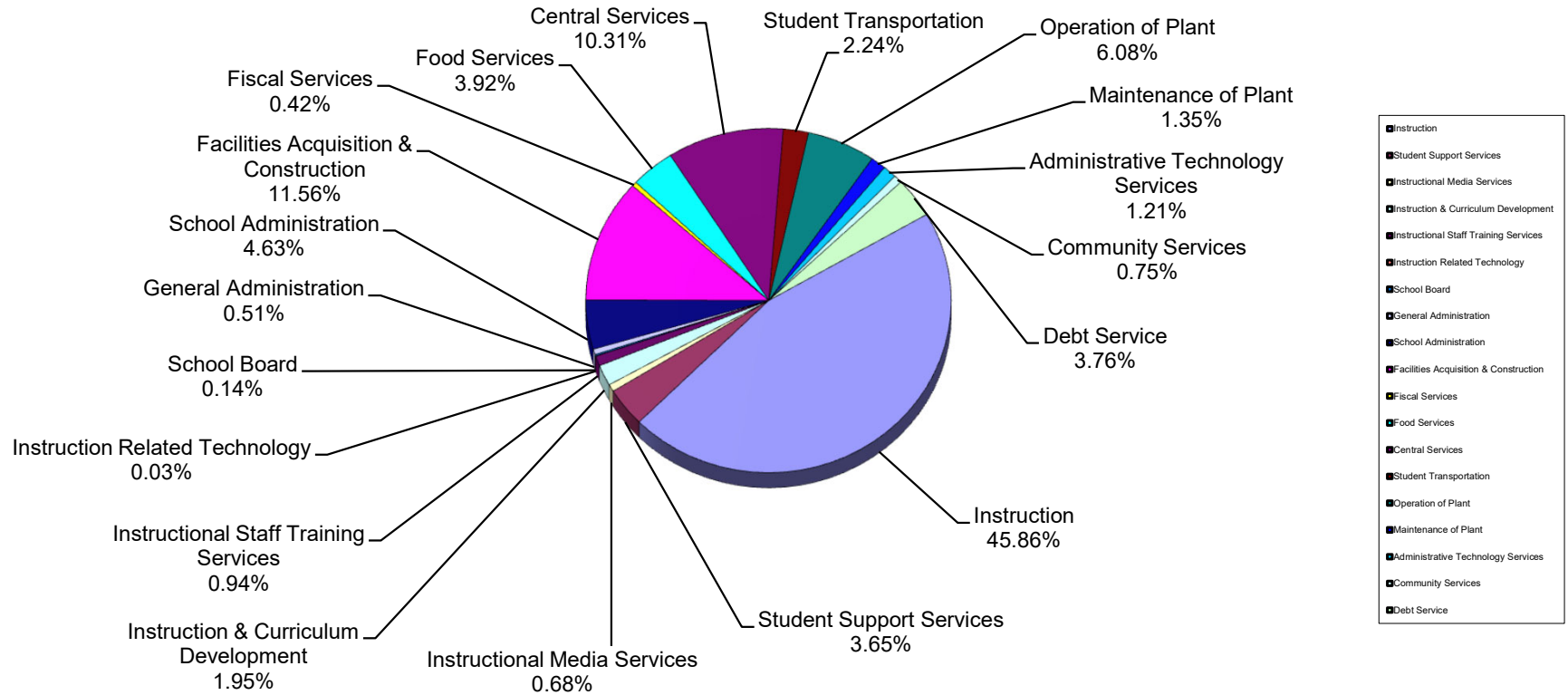
YEAR TO DATE FINANCIAL REPORT THROUGH THE PERIOD ENDING NOVEMBER 30, 2021 (UNAUDITED)

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

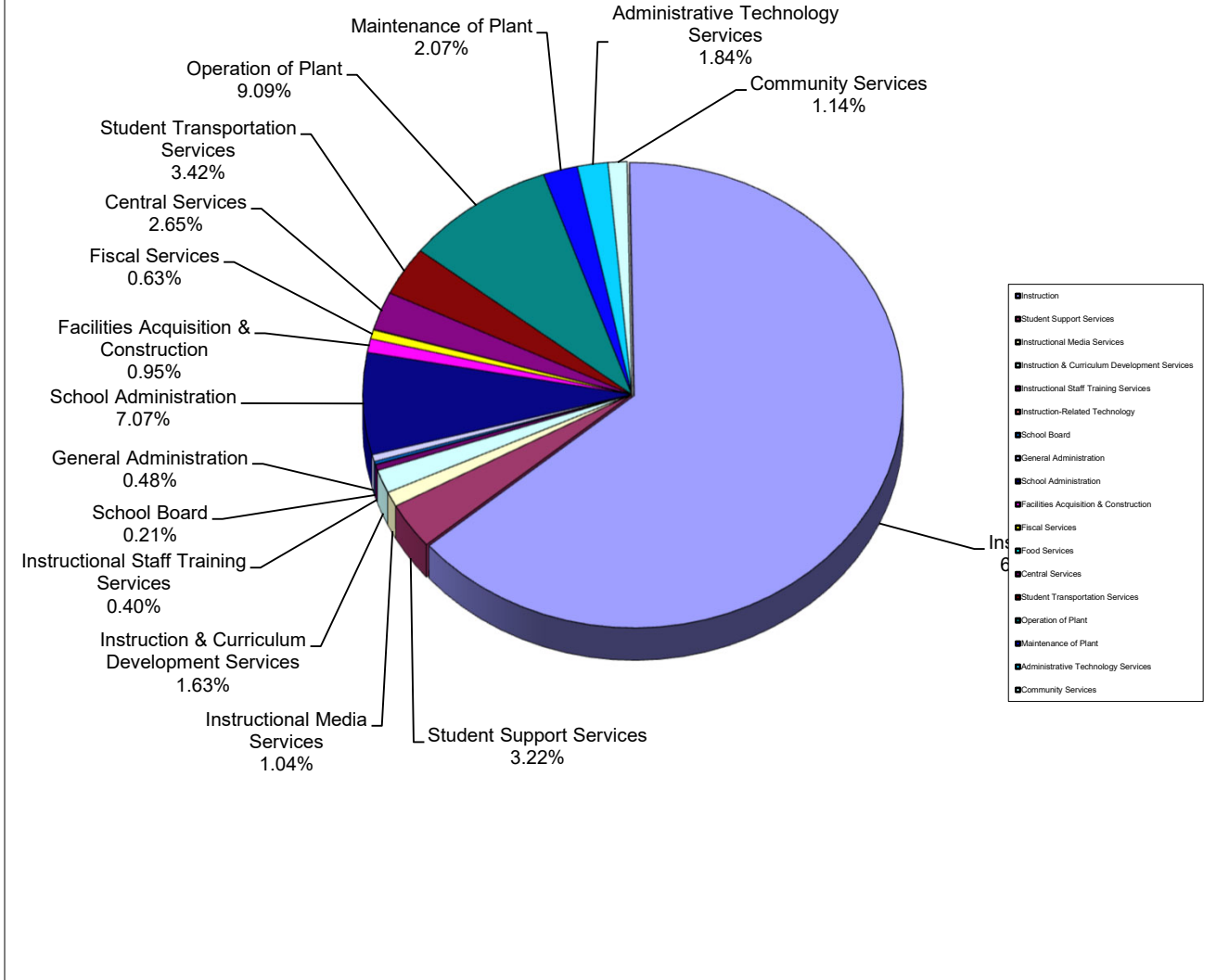
	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total November 2021	Total November 2020
Assets									
Current Assets									
Cash	\$ 45,709,426	\$ 13,215,170	\$ 78,720,421	\$ 11,537,636	\$ -	\$ 25,511,283	\$ 764,952	\$ 175,458,888	\$ 98,416,027
Taxes Receivable	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	1,780,152	-	-	-	3,367	2,196	63,373	1,849,088	1,299,720
Due From/(To)	9,234,243	(239,586)	-	(5,011,967)	(3,982,690)	-	-	-	-
Inventory	558,591	-	-	378,438	-	-	-	937,029	1,362,307
Investments	-	53,101	-	-	-	-	-	53,101	19,116,979
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	2,504,471	-	2,682,597	2,876,149	4,038,582	-	51,167	12,152,966	8,121,617
Total Assets	\$ 59,786,883	\$ 13,028,685	\$ 81,403,018	\$ 9,780,256	\$ 59,259	\$ 25,513,479	\$ 879,492	\$ 190,451,072	\$ 128,316,650
Liabilities									
Current Liabilities									
Salaries & Wages Payable	10,619,259	-	-	-	-	-	-	10,619,259	10,144,286
Payroll Deductions & WH	8,737,174	-	-	-	-	-	-	8,737,174	8,515,069
Accounts Payable	11,187,633	-	706,423	393,874	59,259	3,296,519	171	15,643,879	14,436,730
Construction Payable	-	-	133,019	-	-	-	-	133,019	99,958
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	1,626
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	(1,405)
Estimated Unpaid Claims	-	-	-	-	-	9,968,847	-	9,968,847	8,671,365
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	50,000,000	-	-	-	-	-	-	50,000,000	50,000,000
Unearned Revenue	12,852	-	-	-	-	-	-	12,852	52,747
Deferred Revenue	-	-	-	25,043	-	-	-	25,043	85,671
Total Liabilities	80,556,918	-	839,442	418,917	59,259	13,265,366	171	95,140,073	92,006,047
Fund Balances									
Revenues Over (Under) Expenditures	(63,030,221)	825,706	(13,357,906)	2,447,891	-	(1,453,034)	278,567	(74,288,997)	(103,781,313)
Nonspendable									
Inventories	865,221	-	-	378,438	-	-	-	1,243,659	1,085,503
Restricted									
State Required Carryover	1,053,168	-	-	-	-	-	-	1,053,168	435,989
Food Services	-	-	-	6,535,010	-	-	-	6,535,010	2,602,139
Debt Service	-	12,202,979	-	-	-	-	-	12,202,979	11,100,580
Capital Projects	-	-	93,921,482	-	-	-	-	93,921,482	77,873,695
Other Purposes	11,664,595	-	-	-	-	13,701,147	600,754	25,966,496	30,312,002
Assigned									
Encumbrances	1,066,290	-	-	-	-	-	-	1,066,290	1,272,858
School and Local Programs	3,851,264	-	-	-	-	-	-	3,851,264	4,604,849
Unassigned	23,759,648	-	-	-	-	-	-	23,759,648	10,804,301
Total Fund Balances	(20,770,035)	13,028,685	80,563,576	9,361,339	-	12,248,113	879,321	95,310,999	36,310,603
Total Liabilities & Fund Balances	\$ 59,786,883	\$ 13,028,685	\$ 81,403,018	\$ 9,780,256	\$ 59,259	\$ 25,513,479	\$ 879,492	\$ 190,451,072	\$ 128,316,650

*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

Expenditures by Function - All Funds



Expenditures by Function - General Fund



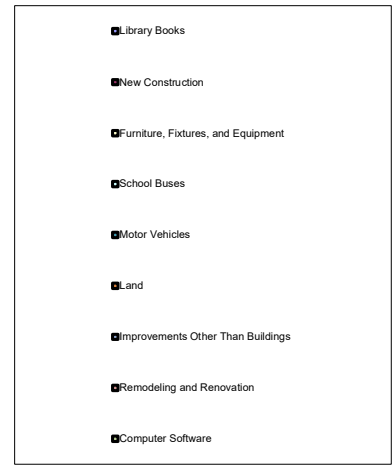
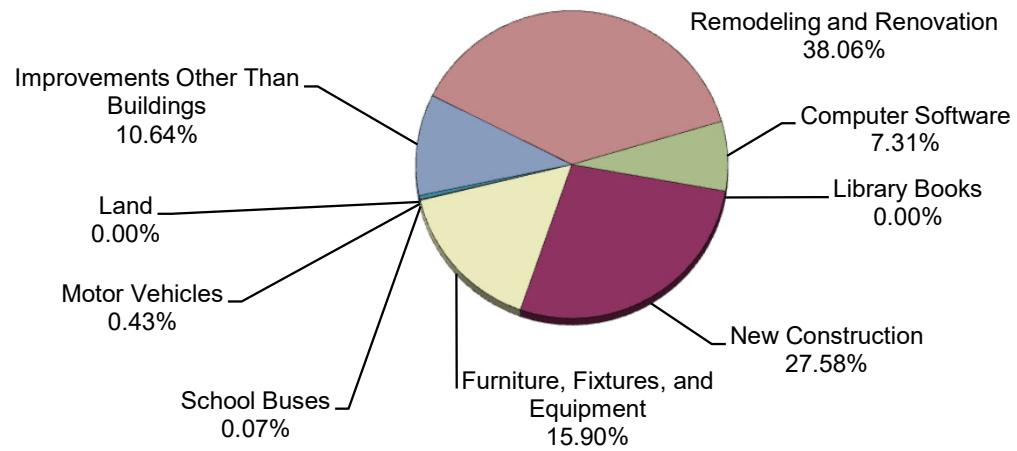
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended November 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2020
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 945,000	\$ 474,310	\$ (470,690)	50%	\$ -
Total Federal Direct	945,000	945,000	474,310	(470,690)		-
State:						
CO&DS Withheld for Bonds	481,790	481,790	-	(481,790)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	481,790	481,790	-	(481,790)	0%	-
Local:						
Interest on Investments	-	407,926	199,275	(208,651)	49%	178,587
Net Increase (Decrease) in the Fair Value	427,530	19,604	17,897	(1,707)	91%	16,191
Total Local	427,530	427,530	217,172	(210,358)	51%	194,778
Total Revenues	<u>1,854,320</u>	<u>1,854,320</u>	<u>691,482</u>	<u>(1,162,838)</u>	37%	<u>194,778</u>
EXPENDITURES						
Current:						
Redemption of Principal	22,100,408	22,100,408	7,060,000	15,040,408	32%	6,725,000
Interest	9,877,217	9,877,217	3,312,480	6,564,737	34%	3,480,605
Dues and Fees	17,239	17,239	2,938	14,301	17%	11,088
Other Debt Service	-	-	-	-		-
Total Debt Service	31,994,864	31,994,864	10,375,418	21,619,446	32%	10,216,693
Total Expenditures	<u>31,994,864</u>	<u>31,994,864</u>	<u>10,375,418</u>	<u>21,619,446</u>	32%	<u>10,216,693</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,140,544)</u>	<u>(30,140,544)</u>	<u>(9,683,936)</u>	<u>20,456,608</u>		<u>(10,021,915)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,247,989	29,247,989	10,509,642	(18,738,347)	36%	10,391,877
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,247,989	29,247,989	10,509,642	(18,738,347)		10,391,877
Total Other Financing Sources (Uses)	<u>29,247,989</u>	<u>29,247,989</u>	<u>10,509,642</u>	<u>(18,738,347)</u>	36%	<u>10,391,877</u>
Net Change in Fund Balances	(892,555)	(892,555)	825,706	1,718,261		369,962
Fund Balances, Beginning	12,202,979	12,202,979	12,202,979	-		11,100,580
Fund Balances, Ending	<u>\$ 11,310,424</u>	<u>\$ 11,310,424</u>	<u>\$ 13,028,685</u>	<u>\$ 1,718,261</u>		<u>\$ 11,470,542</u>

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 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%	2,000,000
Charter School Cap Outlay PECO	3,427,342	3,427,342	1,565,303	(1,862,039)	46%	1,473,815
Other Miscellaneous State Revenue	<u>748,882</u>	<u>748,882</u>	<u>748,882</u>	-	100%	<u>474,549</u>
Total State Sources	7,523,556	7,523,556	4,314,185	(3,209,371)	57%	3,948,364
Local:						
District Capital Taxes	68,488,318	68,488,318	8,769,543	(59,718,775)	13%	2,209,668
Local Sales Tax	38,151,997	38,151,997	13,022,955	(25,129,042)	34%	10,537,037
Interest on Investments	193,500	193,500	5,874	(187,626)	3%	13,415
Other Miscellaneous Local Sources	79,875	79,876	17,752	(62,124)	22%	163,799
Impact Fees	22,689,836	22,689,836	11,015,851	(11,673,985)	49%	7,651,173
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	<u>129,603,526</u>	<u>129,603,527</u>	<u>32,831,975</u>	<u>(96,771,552)</u>	25%	<u>20,575,092</u>
Total Revenues	<u>137,127,082</u>	<u>137,127,083</u>	<u>37,146,160</u>	<u>(99,980,923)</u>	27%	<u>24,523,456</u>
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	104,731,117	104,731,803	8,408,634	96,323,169	8%	3,770,783
Furniture, Fixtures, and Equipment	13,369,707	13,650,920	4,848,567	8,802,353	36%	4,952,625
School Buses	1,700,146	1,700,146	21,936	1,678,210	1%	730,599
Motor Vehicles	841,978	850,600	131,780	718,820	15%	80,383
Land	-	-	-	-	-	10,000
Improvements Other Than Buildings	4,535,813	7,351,908	3,243,145	4,108,763	44%	1,435,352
Remodeling and Renovation	127,412,145	124,455,680	11,604,325	112,851,355	9%	12,179,410
Computer Software	<u>2,871,203</u>	<u>2,836,663</u>	<u>2,229,762</u>	<u>606,901</u>	79%	<u>-</u>
Total Capital Outlay	255,462,109	255,577,720	30,488,149	225,089,571	12%	23,159,152
Other Expenses:						
Charter School Capital Outlay Sales Tax	<u>2,780,112</u>	<u>2,780,112</u>	<u>689,533</u>	<u>2,090,579</u>	25%	<u>-</u>
Total Other Expenses	2,780,112	2,780,112	689,533	2,090,579	-	-
Debt Service:						
Redemption of Principal	1,900,079	1,900,079	320,009	1,580,070	17%	395,986
Interest	119,703	119,703	12,314	107,389	10%	6,146
Dues and Fees	-	250	250	-	100%	-
Total Debt Service	<u>2,019,782</u>	<u>2,020,032</u>	<u>332,573</u>	<u>1,687,459</u>	16%	<u>402,132</u>
Total Expenditures	<u>260,262,003</u>	<u>260,377,864</u>	<u>31,510,255</u>	<u>228,867,609</u>	12%	<u>23,561,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(123,134,921)</u>	<u>(123,250,781)</u>	<u>5,635,905</u>	<u>128,886,686</u>		<u>962,172</u>
OTHER FINANCING SOURCES (USES)						
Loans						
Proceeds of Lease-Purchase Agreements	100,000,000	100,000,000	-	(100,000,000)	0%	875,424
Transfers Out:						
To General Fund	(15,561,209)	(15,573,709)	(8,484,169)	(7,089,540)	54%	(14,279,197)
To Debt Service	<u>(29,247,989)</u>	<u>(29,247,989)</u>	<u>(10,509,642)</u>	<u>(18,738,347)</u>	36%	<u>(10,391,877)</u>
Total Transfers	<u>(44,809,198)</u>	<u>(44,821,698)</u>	<u>(18,993,811)</u>	<u>(25,827,887)</u>		<u>(24,671,074)</u>
Total Other Financing Sources (Uses)	<u>55,190,802</u>	<u>55,178,302</u>	<u>(18,993,811)</u>	<u>(74,172,113)</u>	-34%	<u>(23,795,650)</u>
Net Change in Fund Balances	<u>(67,944,119)</u>	<u>(68,072,479)</u>	<u>(13,357,906)</u>	<u>54,714,573</u>		<u>(22,833,478)</u>
Fund Balances, Beginning	<u>93,921,482</u>	<u>93,921,482</u>	<u>93,921,482</u>	<u>-</u>		<u>77,873,695</u>
Fund Balances, Ending	<u>\$ 25,977,363</u>	<u>\$ 25,849,003</u>	<u>\$ 80,563,576</u>	<u>\$ 54,714,573</u>		<u>\$ 55,040,217</u>

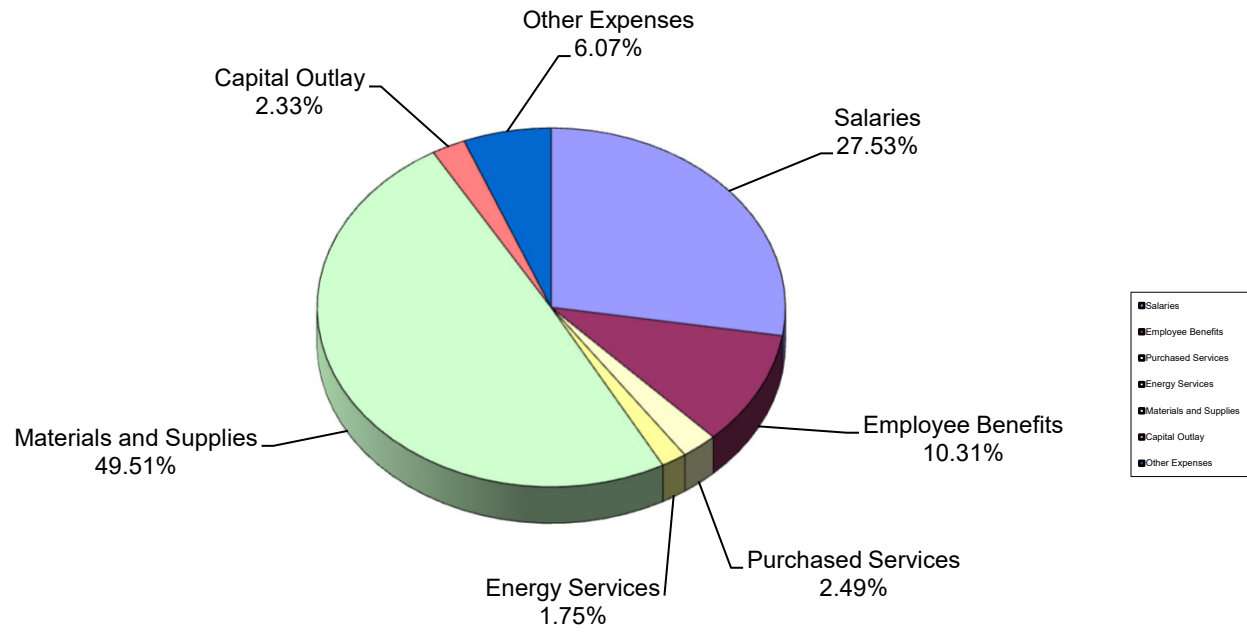
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2020
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 651,560	\$ 675,079	\$ 23,519	\$ (651,560)	3%	\$ 32,434
School Lunch Reimbursement	17,700,000	17,700,000	9,365,771	(8,334,229)	53%	3,951,244
School Breakfast Reimbursement	5,300,000	5,300,000	2,578,989	(2,721,011)	49%	1,233,158
After-School Snack Reimbursement	365,000	365,000	-	(365,000)	0%	5,230
School Supper Reimbursement	425,000	425,000	469,448	44,448	110%	418,655
USDA Donated Commodities	1,720,000	1,720,000	-	(1,720,000)	0%	-
Cash in Lieu of Donated	30,000	30,000	24,233	(5,767)	81%	29,222
Summer Food Service Program	725,000	725,000	405,178	(319,822)	56%	2,262,980
Other Food Service Revenue	-	-	48,424	(48,424)	-	-
Total Federal Through State	26,916,560	26,940,079	12,915,562	(14,121,365)	48%	7,932,923
State:						
School Breakfast Supplement	136,000	136,000	-	(136,000)	0%	-
School Lunch Supplement	168,000	168,000	-	(168,000)	0%	-
Other Miscellaneous State	-	-	-	-	-	-
Total State	304,000	304,000	-	(304,000)	0%	-
Local:						
Interest on Investments	10,000	10,000	1,917	(8,083)	19%	2,141
Student Lunches	-	-	-	-	-	161,355
Student Breakfasts	-	-	-	-	-	-
Adult Breakfast/Lunch	194,000	194,000	46,906	(147,094)	24%	42,892
Student/Adult Ala Carte	2,000,000	2,000,000	530,349	(1,469,651)	27%	348,935
Catering/Special	48,000	48,000	8,556	(39,444)	18%	4,126
Other Food Sales	-	-	-	-	-	-
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	2,412	2,412	-	840
Other Miscellaneous Local Sources	123,500	123,500	29,379	(94,121)	24%	35,583
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	2,375,500	2,375,500	619,519	(1,755,981)	26%	595,872
Total Revenues	29,596,060	29,619,579	13,535,081	(16,181,346)	46%	8,528,795
EXPENDITURES						
Current:						
Salaries	10,512,260	7,617,178	3,052,471	4,564,707	40%	2,973,513
Employee Benefits	-	2,907,389	1,142,945	1,764,444	39%	1,078,275
Purchased Services	-	932,512	276,470	656,042	30%	220,256
Energy Services	4,569,126	452,000	193,823	258,177	43%	159,138
Materials and Supplies	14,009,000	15,237,826	5,489,345	9,748,481	36%	3,963,480
Capital Outlay	815,882	817,882	258,717	559,165	32%	268,294
Other Expenses	-	1,965,000	673,419	1,291,581	34%	696,442
Total Food Service	29,906,268	29,929,787	11,087,190	18,842,597	37%	9,359,398
Total Expenditures	29,906,268	29,929,787	11,087,190	18,842,597	37%	9,359,398
Net Change in Fund Balance	(310,208)	(310,208)	2,447,891	2,758,099	-	(830,603)
Fund Balance, Beginning	6,913,448	6,913,448	6,913,448	-	-	3,098,520
Fund Balance, Ending	\$ 6,603,240	\$ 6,603,240	\$ 9,361,339	\$ 2,758,099	-	\$ 2,267,917

Expenditures by Object - Food Service Fund

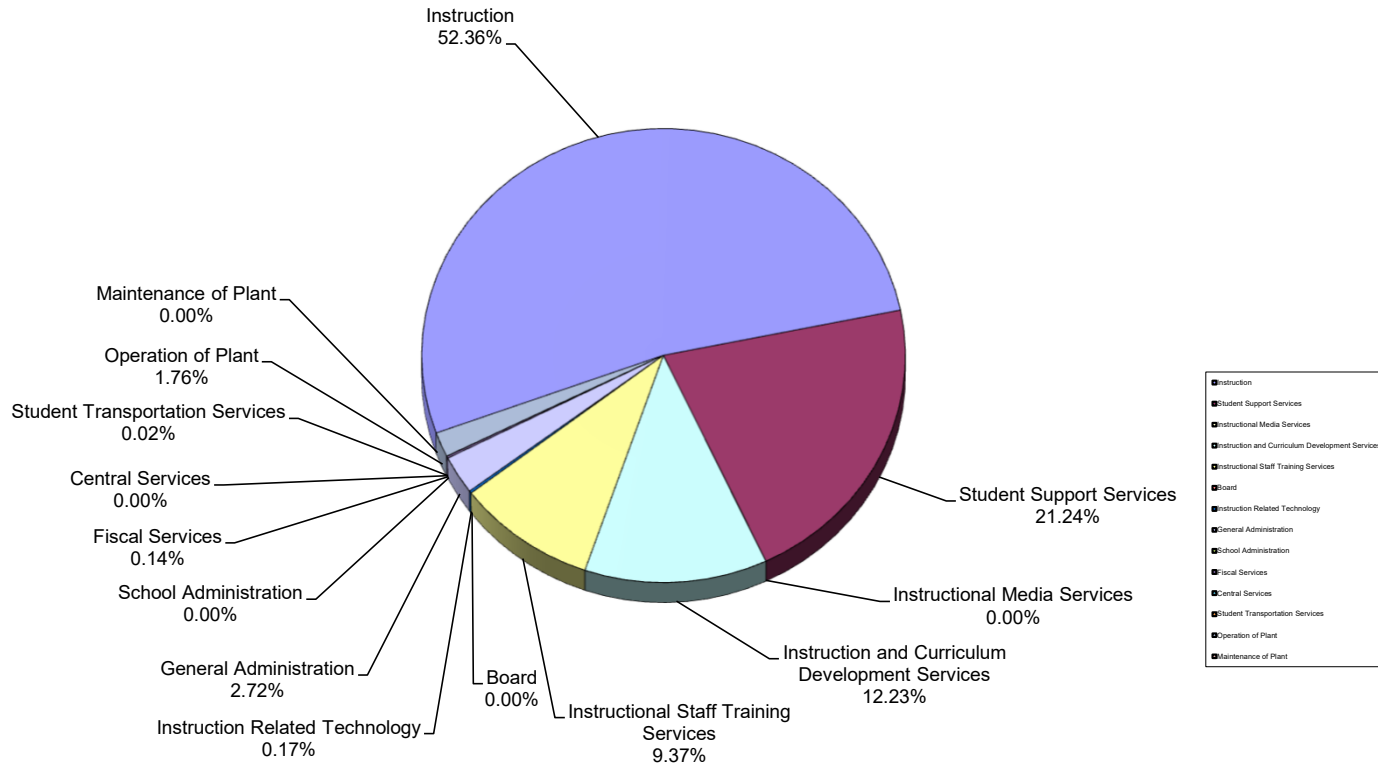


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended November 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2020
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	858,337	957,339	(99,002)	112%	779,268
Miscellaneous Federal Direct	-	646,456	378,451	268,005	59%	377,149
Total Federal Direct	-	1,504,793	1,335,790	169,003	89%	1,156,417
Federal Through State:						
Career and Technical Education	-	910,806	431,215	479,591	47%	328,106
Teacher/Principal Training & Recruiting	-	1,860,621	631,051	1,229,570	34%	770,147
Adult Migrant Education	-	311,910	140,545	171,365	45%	134,168
Eng Lit and Civics Education	-	101,693	35,300	66,393	35%	33,209
Individuals with Disabilities Education Act	13,944,856	15,699,086	4,118,011	11,581,075	26%	4,276,275
Elementary and Secondary Education Act Title I	12,798,328	14,887,897	5,280,510	9,607,387	35%	5,493,339
Language Instruction Title III	-	1,124,723	439,985	684,738	39%	547,070
Adult General Education	-	580,828	233,517	347,311	40%	294,652
21st Century Schools - Title IV	-	-	290,862	(290,862)		204,959
Educational Stabilization Funds - K-12	39,530,206	38,530,206	12,415,125	26,115,081	32%	3,045,689
Educational Stabilization Funds - Workforce	-	1,000,000	799,446	200,554	80%	16,630
Other Federal Through State	-	120,000	99,599	20,401	83%	121,545
Total Federal Through State	66,273,390	75,127,770	24,915,166	50,212,604	33%	15,265,789
Total Revenues	66,273,390	76,632,563	26,250,956	50,381,607	34%	16,422,206
EXPENDITURES						
Current:						
Instruction	26,667,294	32,112,257	10,804,202	21,308,055	34%	8,306,628
Student Support Services	10,732,492	12,991,804	4,382,233	8,609,571	34%	2,939,991
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	4,468,674	7,605,296	2,523,372	5,081,924	33%	2,295,644
Instructional Staff Training Services	3,907,814	6,109,622	1,933,438	4,176,184	32%	1,915,192
Board	526,858	-	-	-		-
Instruction Related Technology	2,921	90,037	35,867	54,170	40%	28,222
General Administration	3,188,960	3,415,533	560,505	2,855,028	16%	605,769
School Administration	-	-	-	-		-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	172,822	207,162	28,761	178,401	14%	23,632
Food Services	-	-	-	-		-
Central Services	130,705	6,236	199	6,037	3%	475
Student Transportation Services	90,129	56,938	4,446	52,492	8%	30,942
Operation of Plant	191,991	363,836	363,223	613	100%	275,711
Maintenance of Plant	300,000	34,810	-	34,810	0%	-
Admin Technology Services	920,955	746,887	9,088	737,799	1%	-
Community Services	-	50	-	50	0%	-
Total Expenditures	51,301,615	63,740,468	20,645,334	43,095,134	32%	16,422,206
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,971,775	12,892,095	5,605,622	7,286,473		-
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	(14,971,775)	(10,392,095)	(3,105,622)	(7,286,473)	30%	-
To Internal Service Fund	-	(2,500,000)	(2,500,000)	-	100%	-
Total Other Financing Sources (Uses)	(14,971,775)	(12,892,095)	(5,605,622)	(7,286,473)		-
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -		\$ -

*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

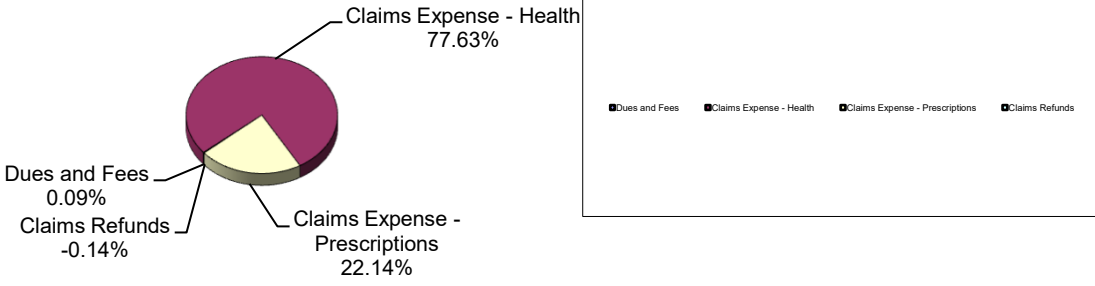
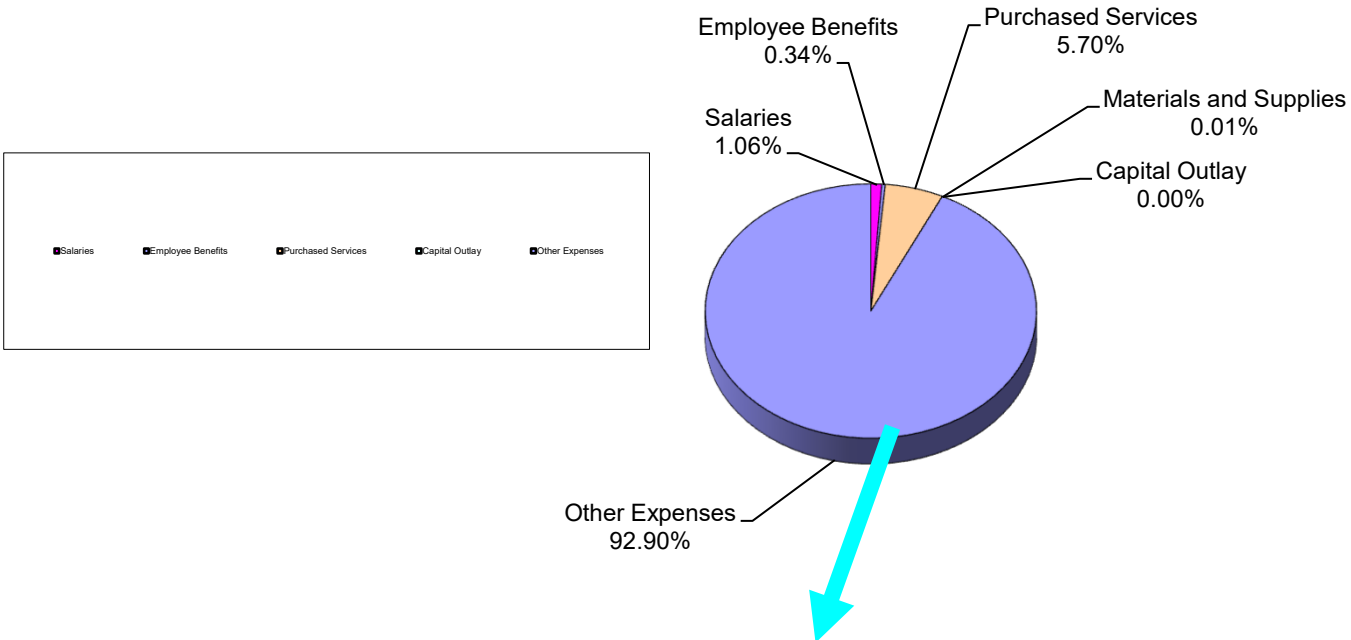
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended November 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2020
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 13,824,101	\$ (20,300,899)	41%	\$ 14,040,937
Premium - Employee	-	11,486,000	4,785,841	(6,700,159)	42%	4,685,054
Premium - Retiree	-	1,450,000	557,473	(892,527)	38%	573,790
Premium - Leave/COBRA	-	400,000	189,327	(210,673)	47%	166,341
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		4,374,746
Total Operating Revenues	47,461,000	47,461,000	19,356,742	(28,104,258)	41%	23,940,868
Total Revenues	47,461,000	47,461,000	19,356,742	(28,104,258)	41%	23,940,868
EXPENDITURES						
Operating Expenditures:						
Salaries		630,995	248,860	382,135	39%	264,477
Employee Benefits		405,785	80,143	325,642	20%	94,416
Purchased Services	4,669,964	3,590,684	1,340,722	2,249,962	37%	990,336
Materials and Supplies	-	2,500	1,453	1,047	58%	1,262
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	-	40,000	19,782	20,218	49%	18,280
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,098,000	37,119,000	17,012,101	20,106,899	46%	14,601,389
Claims Expense - Prescriptions	-	14,009,316	4,852,957	9,156,359	35%	4,827,153
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(30,316)	(30,421)	105	100%	(35,406)
Total Other Expenses	51,098,000	51,138,000	21,854,419	29,283,581	43%	19,411,416
Total Expenditures	55,767,964	55,767,964	23,525,597	32,242,367	42%	20,761,907
Operating Income (Loss)	(8,306,964)	(8,306,964)	(4,168,855)	4,138,109		3,178,961
Transfers In:						
From Special Revenue		2,500,000	2,500,000	-		-
Change in Net Position	(8,306,964)	(5,806,964)	(1,668,855)	4,138,109		3,178,961
Net Position, Beginning	11,678,999	11,678,999	11,678,999	-		14,614,914
Net Position, Ending	\$ 3,372,035	\$ 5,872,035	\$ 10,010,144	\$ 4,138,109		\$ 17,793,875

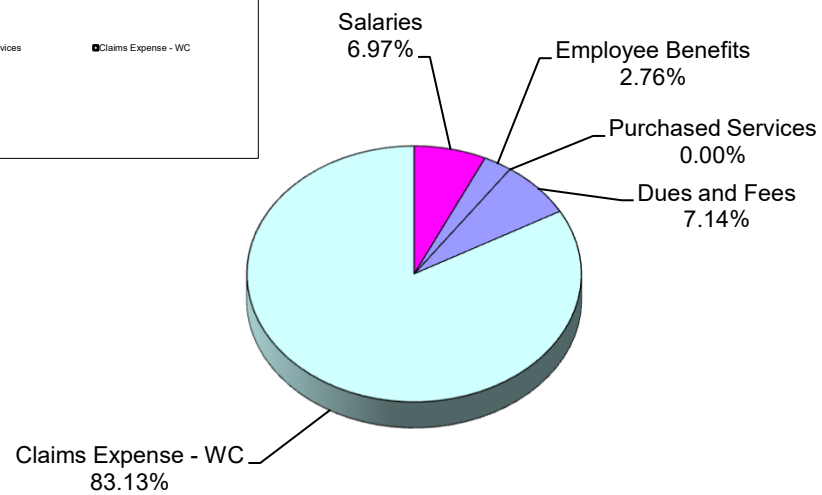
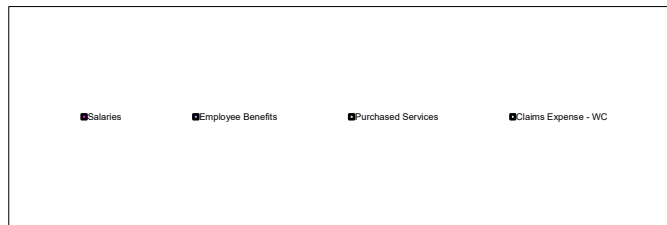
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended November 30, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2020
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 2,605,900	\$ 2,605,900	\$ 1,127,072	\$ (1,478,828)	43%	\$ 924,750
Total Operating Revenues	2,605,900	2,605,900	1,127,072	(1,478,828)	43%	924,750
Total Revenues	<u>2,605,900</u>	<u>2,605,900</u>	<u>1,127,072</u>	<u>(1,478,828)</u>	43%	<u>924,750</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	226,455	73,498	152,957	32%	90,813
Employee Benefits	-	72,039	29,131	42,908	40%	33,126
Purchased Services	623,494	-	-	-		-
Other Expenses:						
Dues and Fees	-	325,000	75,306	249,694	23%	137,727
Claims Expense - Workers' Comp	2,000,000	2,000,000	877,105	1,122,895	44%	690,398
Claims Refund	-	-	(143,789)	143,789		(76,980)
Total Other Expenses	2,000,000	2,325,000	808,622	1,516,378	35%	751,145
Total Expenditures	<u>2,623,494</u>	<u>2,623,494</u>	<u>911,251</u>	<u>1,712,243</u>	35%	<u>875,084</u>
Operating Income (Loss)	<u>(17,594)</u>	<u>(17,594)</u>	<u>215,821</u>	<u>233,415</u>		<u>49,666</u>
Change in Net Position	<u>(17,594)</u>	<u>(17,594)</u>	<u>215,821</u>	<u>233,415</u>		<u>49,666</u>
Net Position, Beginning	<u>2,022,148</u>	<u>2,022,148</u>	<u>2,022,148</u>	<u>-</u>		<u>3,731,541</u>
Net Position, Ending	<u>\$ 2,004,554</u>	<u>\$ 2,004,554</u>	<u>\$ 2,237,969</u>	<u>\$ 233,415</u>		<u>\$ 3,781,207</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 November 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 November 2020</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 108,252	\$ (106,748)	50%	\$ 94,378
Total Federal Direct	215,000	215,000	108,252	(106,748)	50%	94,378
Local:						
Gifts, Grants, & Bequests	-	461	461	-	100%	1,385
Financial Aid Fees	287,996	287,996	219,033	(68,963)	76%	116,432
Other Miscellaneous Local Sources	115,000	157,520	157,520	-	100%	80,016
Total Local	402,996	445,977	377,014	(68,963)	85%	197,833
Total Revenues	617,996	660,977	485,266	(175,711)	73%	292,211
EXPENDITURES						
Instruction	619,280	661,800	202,851	458,949	31%	292,603
Student Support Services	39,610	39,310	1,524	37,786	4%	52
Instructional Staff Training	-	500	-	500	0%	-
Central Services	16,023	16,284	2,324	13,960	14%	2,039
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		4,250
Total Expenditures	674,913	717,894	206,699	511,195	29%	298,944
Change in Net Position	(56,917)	(56,917)	278,567	335,484		(6,733)
Net Position, Beginning	600,754	600,754	600,754	-		653,947
Net Position, Ending	\$ 543,837	\$ 543,837	\$ 879,321	\$ 335,484		\$ 647,214

Expenditures by Function - Trust and Agency Funds

