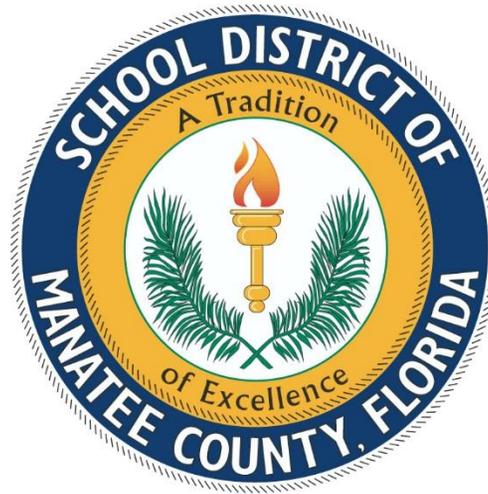


# THE SCHOOL DISTRICT OF MANATEE COUNTY



## YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING APRIL 30, 2021

(UNAUDITED)

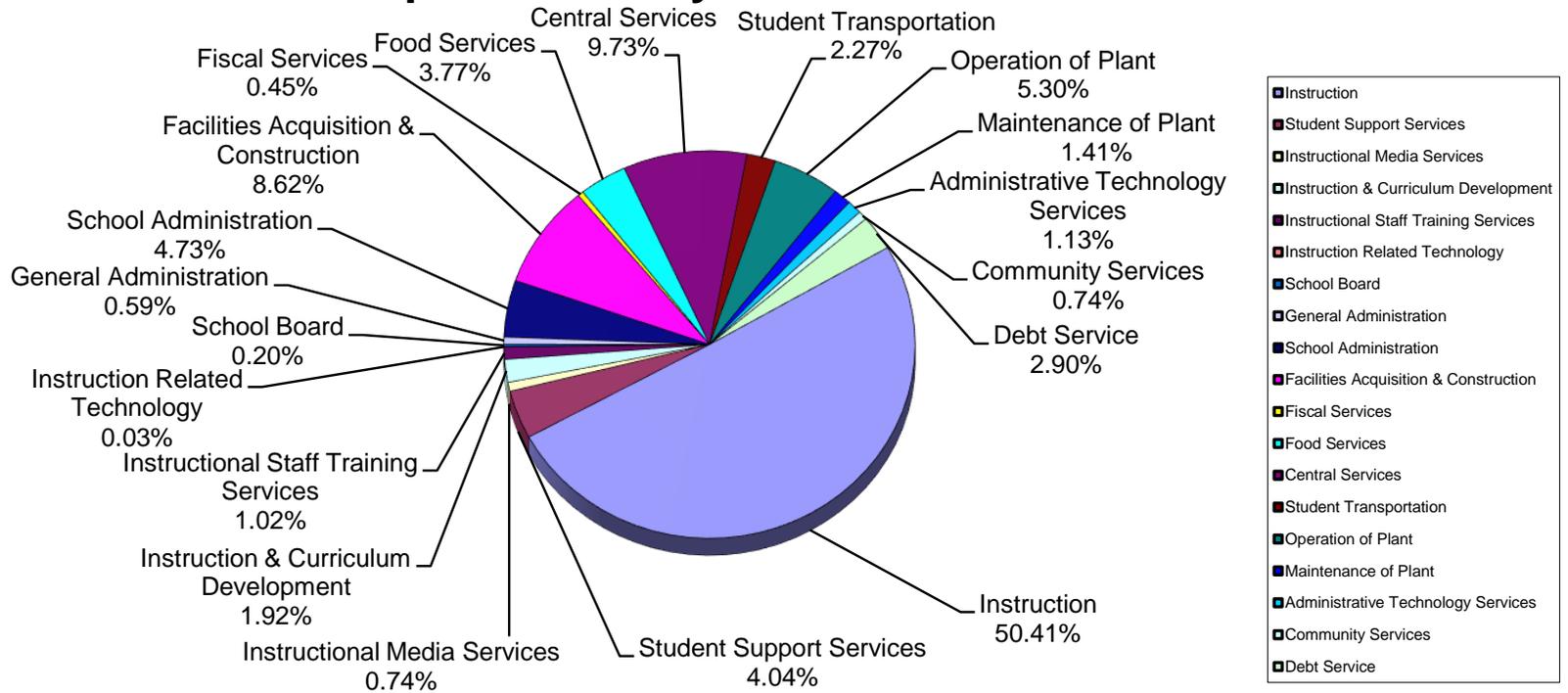
School District of Manatee County, Florida  
Balance Sheet (Unaudited)  
April 30, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total April 2021	Total April 2020
<b>Assets</b>									
<b>Current Assets</b>									
Cash	\$ 83,981,645	\$ 12,343,432	\$ 70,446,361	\$ 5,799,891	\$ -	\$ 28,649,951	\$ 523,501	\$ 201,744,781	\$ 181,856,087
Accounts Receivable	595,395	-	-	-	3,217	22,128	51,378	672,118	1,383,812
Due From/(To)	9,488,294	(212,095)	-	(6,027,218)	(3,248,981)	-	-	-	-
Inventory	744,955	-	-	496,381	-	-	-	1,241,336	973,833
Investments	-	64,103	43,093,577	-	-	-	-	43,157,680	36,645,026
<b>Other Current Assets</b>									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	2,225,345	-	2,104,345	3,318,147	3,319,272	-	51,167	11,018,276	9,106,521
<b>Total Assets</b>	<b>\$ 97,035,634</b>	<b>\$ 12,195,440</b>	<b>\$ 115,644,283</b>	<b>\$ 3,587,201</b>	<b>\$ 73,508</b>	<b>\$ 28,672,079</b>	<b>\$ 626,046</b>	<b>\$ 257,834,191</b>	<b>\$ 229,965,279</b>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Salaries & Wages Payable	30,210,888	-	-	-	-	-	-	30,210,888	24,783,603
Payroll Deductions & WH	44,072	-	-	-	-	-	-	44,072	6,371,711
Accounts Payable	8,166,919	-	316,862	387,746	73,508	2,473,416	234	11,418,685	10,259,263
Construction Payable	-	-	226,699	-	-	-	-	226,699	71,156
Retainage Payable	-	-	-	-	-	-	-	-	-
<b>Other Current Liabilities</b>									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	1,626	-	-	-	-	-	1,626	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	9	-	-	-	-	-	-	9	-
Estimated Unpaid Claims	-	-	-	-	-	8,671,365	-	8,671,365	7,247,357
<b>Long-Term Liabilities</b>									
Other Credits	-	-	-	-	-	-	-	-	-
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	19,598	-	-	-	19,598	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>38,421,888</b>	<b>1,626</b>	<b>543,561</b>	<b>407,344</b>	<b>73,508</b>	<b>11,144,781</b>	<b>234</b>	<b>50,592,942</b>	<b>48,733,090</b>
<b>Fund Balances</b>									
Revenues Over (Under) Expenditures	29,595,027	1,093,234	37,227,027	81,337	(0)	(819,157)	(28,135)	67,149,333	38,320,290
<b>Nonspendable</b>									
Inventories	589,122	-	-	496,381	-	-	-	1,085,503	1,221,383
<b>Restricted</b>									
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
<b>Assigned</b>									
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
<b>Total Fund Balances</b>	<b>58,613,746</b>	<b>12,193,814</b>	<b>115,100,722</b>	<b>3,179,857</b>	<b>(0)</b>	<b>17,527,298</b>	<b>625,812</b>	<b>207,241,249</b>	<b>181,232,189</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 97,035,634</b>	<b>\$ 12,195,440</b>	<b>\$ 115,644,283</b>	<b>\$ 3,587,201</b>	<b>\$ 73,508</b>	<b>\$ 28,672,079</b>	<b>\$ 626,046</b>	<b>\$ 257,834,191</b>	<b>\$ 229,965,279</b>

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total April 2021	Total April 2020
<b>REVENUES</b>									
Federal Direct	\$ 577,197	\$ 953,151	\$ -	\$ -	\$ 1,585,758	\$ -	\$ 214,841	\$ 3,330,947	\$ 4,315,279
Federal Through State	2,560,309	-	-	19,429,583	34,377,879	-	-	56,367,771	47,186,500
State	165,364,821	-	5,437,155	142,122	-	-	-	170,944,098	164,899,669
Local	234,878,453	400,262	109,423,685	1,411,015	-	43,933,714	357,278	390,404,407	378,662,688
Total Revenues	403,380,780	1,353,413	114,860,840	20,982,720	35,963,637	43,933,714	572,119	621,047,223	595,064,136
<b>EXPENDITURES</b>									
Instruction	261,099,111	-	-	-	18,014,789	-	530,015	279,643,915	275,907,712
Student Support Services	15,692,218	-	-	-	6,726,404	-	3,751	22,422,373	21,875,970
Instructional Media Services	4,085,121	-	-	-	29,360	-	2,218	4,116,699	4,342,660
Instruction & Curriculum Development	5,800,624	-	-	-	4,831,071	-	-	10,631,695	10,843,054
Instructional Staff Training Services	1,709,713	-	-	-	3,965,505	-	-	5,675,218	6,293,437
Instruction Related Technology	116,453	-	-	-	56,238	-	-	172,691	328,707
School Board	1,128,160	-	-	-	-	-	-	1,128,160	954,438
General Administration	1,890,892	-	-	-	1,369,177	-	-	3,260,069	2,746,240
School Administration	26,179,986	-	-	-	64,974	-	-	26,244,960	25,264,599
Facilities Acquisition & Construction	4,391,798	-	43,455,166	-	-	-	-	47,846,964	45,719,738
Fiscal Services	2,445,500	-	-	-	50,299	-	-	2,495,799	2,608,275
Food Services	-	-	-	20,901,383	-	-	-	20,901,383	27,107,064
Central Services	9,207,466	-	-	-	2,989	44,752,871	-	53,963,326	52,203,359
Student Transportation	12,315,235	-	-	-	273,734	-	-	12,588,969	15,426,588
Operation of Plant	28,848,409	-	-	-	579,097	-	-	29,427,506	27,629,362
Maintenance of Plant	7,826,040	-	-	-	-	-	-	7,826,040	8,553,579
Administrative Technology Services	6,183,254	-	-	-	-	-	64,270	6,247,524	7,509,364
Community Services	4,080,864	-	-	-	-	-	-	4,080,864	5,094,995
Debt Service	110,842	15,407,834	580,483	-	-	-	-	16,099,159	16,334,705
Total Expenditures	393,111,686	15,407,834	44,035,649	20,901,383	35,963,637	44,752,871	600,254	554,773,314	556,743,846
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	10,269,094	(14,054,421)	70,825,191	81,337	(0)	(819,157)	(28,135)	66,273,909	38,320,290
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	875,424	-	-	-	-	875,424	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	19,325,933	15,147,655	-	-	-	-	-	34,473,588	30,997,693
Transfers Out	-	-	(34,473,588)	-	-	-	-	(34,473,588)	(30,997,693)
Total Other Financing Sources (Uses)	19,325,933	15,147,655	(33,598,164)	-	-	-	-	875,424	-
<b>Net Change in Fund Balance</b>	29,595,027	1,093,234	37,227,027	81,337	(0)	(819,157)	(28,135)	67,149,333	38,320,290
<b>Fund Balances, Beginning</b>	29,018,719	11,100,580	77,873,695	3,098,520	-	18,346,455	653,947	140,091,916	142,911,899
<b>Fund Balances, Ending</b>	\$ 58,613,746	\$ 12,193,814	\$ 115,100,722	\$ 3,179,857	\$ (0)	\$ 17,527,298	\$ 625,812	\$ 207,241,249	\$ 181,232,189

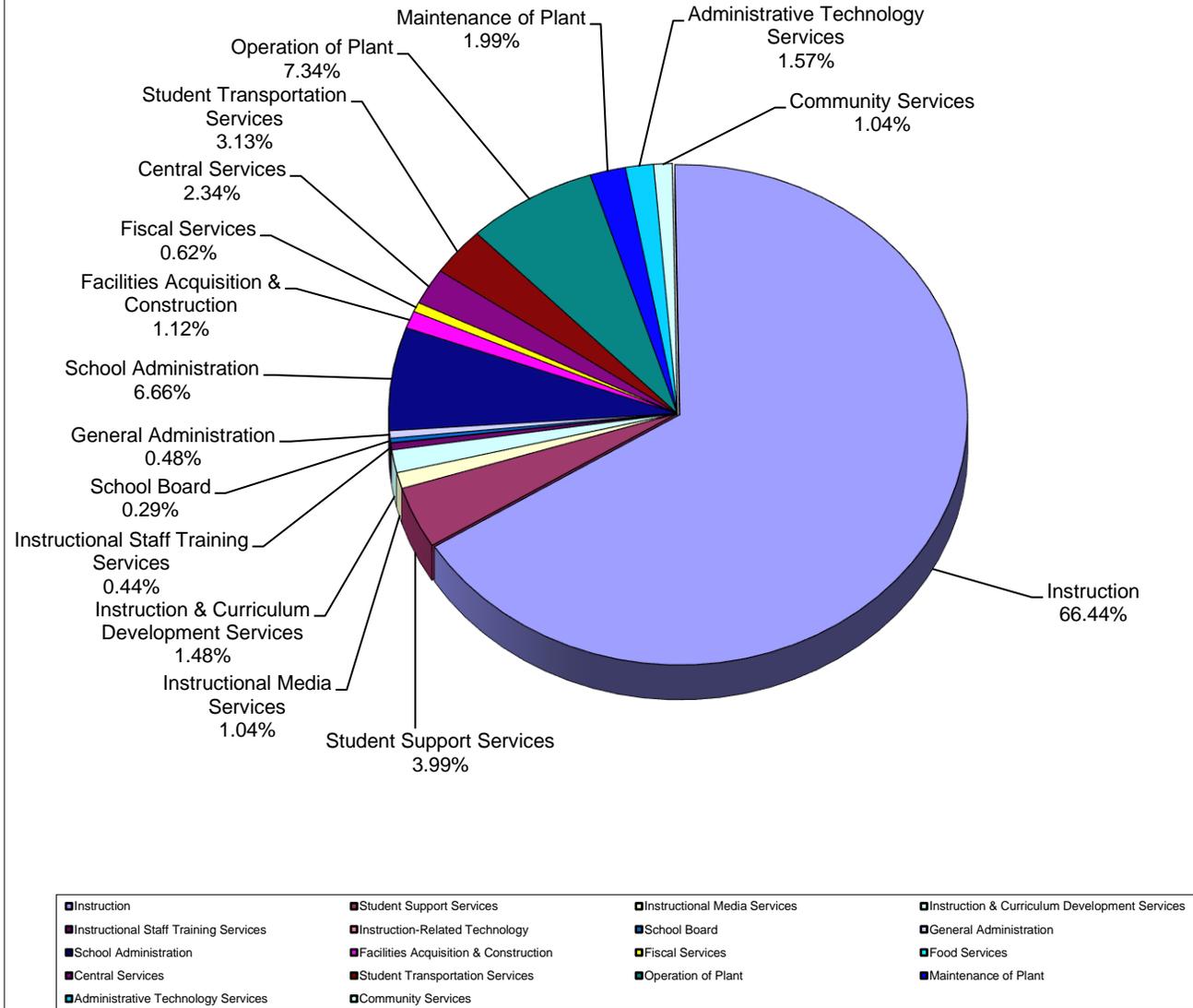
## Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual April 2020
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 539,368	\$ (110,473)	83%	\$ 503,436
Miscellaneous Federal Direct	2,500	4,395	37,829	33,434	861%	65
<b>Total Federal Direct</b>	<b>652,341</b>	<b>654,236</b>	<b>577,197</b>	<b>(77,039)</b>	<b>88%</b>	<b>503,501</b>
Federal Through State:						
Vocational Education Act	-	22,000	22,000	-	100%	11,000
Medicaid	2,231,335	2,231,335	597,765	(1,633,570)	27%	1,488,246
Individuals with Disabilities	-	345,129	184,253	(160,876)	53%	187,449
Educational Stabilization K-12	-	3,000,000	1,756,291	(1,243,709)	59%	-
Miscellaneous Federal Through State	-	-	-	-	-	2,097,123
<b>Total Federal Through State</b>	<b>2,231,335</b>	<b>5,598,464</b>	<b>2,560,309</b>	<b>(3,038,155)</b>	<b>46%</b>	<b>3,783,818</b>
State:						
Florida Education Finance Program (FEFP)	138,223,896	129,100,470	109,085,016	(20,015,454)	84%	104,712,703
Workforce Development	9,465,433	9,465,433	7,887,860	(1,577,573)	83%	7,887,860
Workforce Education Performance Incentive	-	256,000	256,000	-	100%	177,000
CO&DS Withheld for Administrative Expenditures	28,704	28,704	-	(28,704)	0%	-
State License Tax	340,481	340,481	271,319	(69,162)	80%	270,494
Discretionary Lottery	-	-	-	-	-	544
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	45,296,420	(9,059,281)	83%	44,504,436
Florida School Recognition Funds	-	-	-	-	-	2,193,119
Voluntary Prekindergarten Program	1,863,720	1,515,053	1,229,482	(285,571)	81%	1,666,622
Other Miscellaneous State Revenue	7,800	719,860	1,338,724	618,864	186%	340,069
<b>Total State</b>	<b>204,285,735</b>	<b>195,781,702</b>	<b>165,364,821</b>	<b>(30,416,881)</b>	<b>84%</b>	<b>161,752,847</b>
Local:						
District School Taxes	233,157,091	233,157,092	226,966,965	(6,190,127)	97%	216,655,104
Rent	41,312	80,538	80,538	-	100%	186,196
Interest on Investments	1,635,161	1,662,915	177,626	(1,485,289)	11%	1,677,848
Net Increase (Decrease) in Fair Value	-	-	53,312	53,312	-	-
Gifts, Grants and Bequests	-	-	-	-	-	3,760
Vending Sales	-	77	77	-	100%	156
Student Fees:						
Adult Gen Ed Course Fees	-	94,103	91,538	(2,565)	97%	24,415
Post Secondary Vocational Ed Course Fees	2,851,033	1,488,254	1,492,449	4,195	100%	2,176,151
Continuing Workforce Education Course Fees	128,500	82,198	85,190	2,992	104%	93,084
Capital Improvement Fees	102,750	86,154	86,369	215	100%	132,472
Post Secondary Lab Fees	-	776,710	787,053	10,343	101%	860,805
Lifelong Learning Fees	-	2,135	2,135	-	100%	1,020
GED Testing Fees	-	6,319	7,469	1,150	118%	13,733
Other Student Fees	547,974	632,658	531,873	(100,785)	84%	586,539
Other Fees:						
Preschool Program Fees	-	483,667	483,667	-	100%	463,585
School Age Child Care Fees	3,335,000	4,174,993	3,808,385	(366,608)	91%	4,024,894
Other Schools, Courses and Classes Fees	58,692	6,829	8,217	1,388	120%	16,523
Miscellaneous Local:						
Bus Fees	174,137	4,389	7,147	2,758	163%	173,431
Transportation Services Rendered for School Activities	112,188	73,961	24,926	(49,035)	34%	111,601
Sale of Junk	-	148,210	148,210	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	1,375,936	(465,212)	75%	794,365
Other Miscellaneous Local Sources	1,621,762	2,256,827	1,738,605	(518,222)	77%	1,855,821
Refund of Prior Year's Expenditures	-	(4,317,161)	(4,489,832)	(172,671)	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	1,409,047	(523,592)	73%	1,757,243
<b>Total Local</b>	<b>247,539,387</b>	<b>244,676,206</b>	<b>234,878,453</b>	<b>(9,797,753)</b>	<b>96%</b>	<b>231,755,838</b>
<b>Total Revenues</b>	<b>454,708,798</b>	<b>446,710,608</b>	<b>403,380,780</b>	<b>(43,329,828)</b>	<b>90%</b>	<b>397,796,004</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	313,866,927	312,116,767	261,099,111	51,017,656	84%	260,129,224
Student Support Services	17,159,217	18,547,356	15,692,218	2,855,138	85%	20,125,600
Instructional Media Services	4,615,095	5,035,546	4,085,121	950,425	81%	4,337,839
Instruction & Curriculum Development Services	7,514,046	8,026,063	5,800,624	2,225,439	72%	5,826,491
Instructional Staff Training Services	805,081	1,978,682	1,709,713	268,969	86%	1,272,564
Instruction-Related Technology	119,282	119,436	116,453	2,983	98%	222,705
School Board	1,044,569	1,484,015	1,128,160	355,855	76%	954,438
General Administration	2,451,440	2,531,316	1,890,892	640,424	75%	1,960,759
School Administration	33,584,365	30,693,179	26,179,986	4,513,193	85%	25,209,191
Facilities Acquisition & Construction	7,021,332	5,158,515	4,391,798	766,717	85%	7,506,010
Fiscal Services	3,354,302	3,155,219	2,445,500	709,719	78%	2,585,553
Food Services	-	-	-	-	-	-
Central Services	12,405,590	11,478,141	9,207,466	2,270,675	80%	9,229,600
Student Transportation Services	16,807,497	15,353,428	12,315,235	3,038,193	80%	15,385,700
Operation of Plant	37,494,325	36,615,071	28,848,409	7,766,662	79%	27,621,451
Maintenance of Plant	10,374,183	10,236,538	7,826,040	2,410,498	76%	8,491,049
Administrative Technology Services	9,533,600	7,767,712	6,183,254	1,584,458	80%	7,509,246
Community Services	3,635,925	4,507,921	4,080,864	427,057	91%	5,094,995
Debt Service	282,934	282,881	110,842	172,039	39%	281,450
<b>Total Expenditures</b>	<b>482,069,710</b>	<b>475,087,786</b>	<b>393,111,686</b>	<b>81,976,100</b>	<b>83%</b>	<b>403,743,865</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(27,360,912)</b>	<b>(28,377,178)</b>	<b>10,269,094</b>	<b>38,646,272</b>		<b>(5,947,861)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In:						
From Capital Project Funds	20,647,413	21,663,679	19,325,933	(2,337,746)	89%	15,579,160
<b>Total Other Financing Sources (Uses)</b>	<b>20,647,413</b>	<b>21,663,679</b>	<b>19,325,933</b>	<b>(2,337,746)</b>	<b>89%</b>	<b>15,579,160</b>
<b>Net Change in Fund Balance</b>	<b>(6,713,499)</b>	<b>(6,713,499)</b>	<b>29,595,027</b>	<b>36,308,526</b>		<b>9,631,299</b>
<b>Fund Balance, Beginning</b>	<b>29,018,719</b>	<b>29,018,719</b>	<b>29,018,719</b>	<b>-</b>		<b>39,214,896</b>
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	-	-		-
<b>Fund Balance, Ending</b>	<b>\$ 22,305,220</b>	<b>\$ 22,305,220</b>	<b>\$ 58,613,746</b>	<b>\$ 36,308,526</b>		<b>\$ 48,846,195</b>

## Expenditures by Function - General Fund



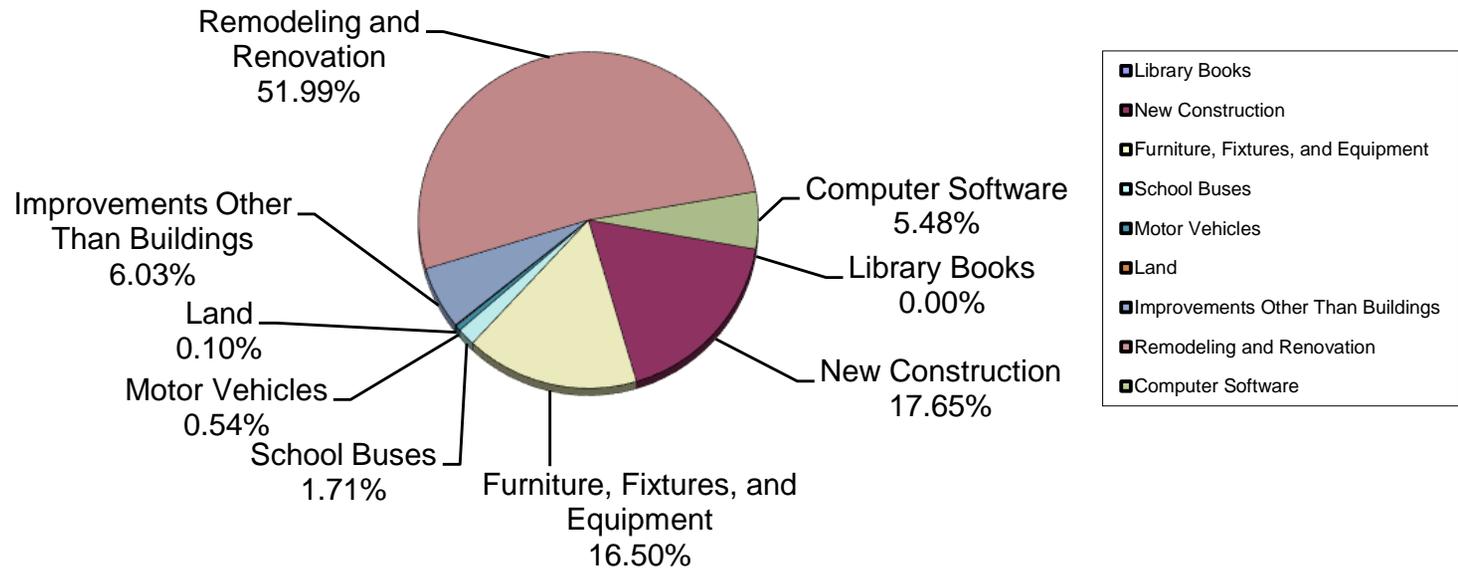
School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Debt Service Funds  
For Month Ended April 30, 2021

	<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 April 2020</u>
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 945,000	\$ 953,151	\$ 953,151	\$ -	100%	\$ 945,099
<b>Total Federal Direct</b>	945,000	953,151	953,151	-		945,099
<b>State:</b>						
CO&DS Withheld for Bonds	506,000	506,000	-	(506,000)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	506,000	506,000	-	(506,000)	0%	-
<b>Local:</b>						
Interest on Investments	-	389,156	389,156	-	100%	232,253
Net Increase (Decrease) in the Fair Value	-	11,106	11,106	-	100%	238,999
<b>Total Local</b>	-	400,262	400,262	-	100%	471,252
<b>Total Revenues</b>	<u>1,451,000</u>	<u>1,859,413</u>	<u>1,353,413</u>	<u>(506,000)</u>	73%	<u>1,416,351</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
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	8,661,334	1,994,575	81%	9,157,331
Dues and Fees	16,074	21,950	21,500	450	98%	16,350
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	31,125,804	31,192,640	15,407,834	15,784,806	49%	15,638,681
<b>Total Expenditures</b>	<u>31,125,804</u>	<u>31,192,640</u>	<u>15,407,834</u>	<u>15,784,806</u>	49%	<u>15,638,681</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(29,674,804)</u>	<u>(29,333,227)</u>	<u>(14,054,421)</u>	<u>15,278,806</u>		<u>(14,222,330)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	29,675,030	29,680,894	15,147,655	(14,533,239)	51%	15,418,533
<b>Total Other Financing Sources (Uses)</b>	<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>
<b>Net Change in Fund Balances</b>	226	347,667	1,093,234	745,567		1,196,203
<b>Fund Balances, Beginning</b>	<u>11,100,580</u>	<u>11,100,580</u>	<u>11,100,580</u>	<u>-</u>		<u>9,900,546</u>
<b>Fund Balances, Ending</b>	<u>\$ 11,100,806</u>	<u>\$ 11,448,247</u>	<u>\$ 12,193,814</u>	<u>\$ 745,567</u>		<u>\$ 11,096,749</u>

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2020
<b>REVENUES</b>						
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	3,427,342	2,876,935	(550,407)	84%	2,783,676
Other Miscellaneous State Revenue	-	560,220	560,220	-	100%	61,512
<b>Total State Sources</b>	<b>6,743,572</b>	<b>7,334,894</b>	<b>5,437,155</b>	<b>(1,897,739)</b>	<b>74%</b>	<b>2,845,188</b>
Local:						
District Capital Taxes	63,913,676	63,913,676	62,214,674	(1,699,002)	97%	57,670,522
Local Sales Tax	28,591,210	30,091,210	24,827,403	(5,263,807)	83%	22,984,314
Interest on Investments	223,880	223,880	30,206	(193,674)	13%	515,070
Other Miscellaneous Local Sources	79,875	335,353	307,652	(27,701)	92%	39,790
Impact Fees	15,999,725	25,749,725	22,043,750	(3,705,975)	86%	16,877,151
Refund of Prior Year Expense	-	-	-	-	-	(350)
<b>Total Local Sources</b>	<b>108,808,366</b>	<b>120,313,844</b>	<b>109,423,685</b>	<b>(10,890,159)</b>	<b>91%</b>	<b>98,086,497</b>
<b>Total Revenues</b>	<b>115,551,938</b>	<b>127,648,738</b>	<b>114,860,840</b>	<b>(12,787,898)</b>	<b>90%</b>	<b>100,931,685</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	369,207
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	28,304,395	25,895,608	7,543,548	18,352,060	29%	10,395,828
Furniture, Fixtures, and Equipment	11,656,282	12,683,987	7,048,812	5,635,175	56%	10,104,539
School Buses	1,743,356	2,232,395	730,599	1,501,796	33%	2,204,485
Motor Vehicles	408,280	447,956	230,406	217,550	51%	312,715
Land	-	43,741	43,741	-	100%	-
Improvements Other Than Buildings	3,285,439	7,043,577	2,575,057	4,468,520	37%	1,479,375
Remodeling and Renovation	52,226,431	45,973,033	22,214,875	23,758,158	48%	13,147,426
Computer Software	10,000	2,341,951	2,341,951	-	100%	200,153
<b>Total Capital Outlay</b>	<b>97,634,183</b>	<b>96,662,248</b>	<b>42,728,989</b>	<b>53,933,259</b>	<b>44%</b>	<b>38,213,728</b>
Other Expenses:						
Charter School Capital Outlay Sales Tax	-	2,323,107	726,177	1,596,930	31%	-
<b>Total Other Expenses</b>	<b>-</b>	<b>2,323,107</b>	<b>726,177</b>	<b>1,596,930</b>	<b>-</b>	<b>-</b>
Debt Service:						
Redemption of Principal	1,692,891	1,968,033	545,600	1,422,433	28%	351,536
Interest	69,944	69,943	34,883	35,060	50%	63,038
Dues and Fees	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>1,762,835</b>	<b>2,037,976</b>	<b>580,483</b>	<b>1,457,493</b>	<b>28%</b>	<b>414,574</b>
<b>Total Expenditures</b>	<b>99,397,018</b>	<b>101,023,331</b>	<b>44,035,649</b>	<b>56,987,682</b>	<b>44%</b>	<b>38,628,302</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,154,920</b>	<b>26,625,407</b>	<b>70,825,191</b>	<b>44,199,784</b>	<b>-</b>	<b>62,303,383</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
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)	(21,663,679)	(19,325,933)	(2,337,746)	89%	(15,579,160)
To Debt Service	(29,675,030)	(29,680,894)	(15,147,655)	(14,533,239)	51%	(15,418,533)
<b>Total Transfers</b>	<b>(50,322,443)</b>	<b>(51,344,573)</b>	<b>(34,473,588)</b>	<b>(16,870,985)</b>	<b>-</b>	<b>(30,997,693)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(49,550,094)</b>	<b>(47,991,774)</b>	<b>(33,598,164)</b>	<b>14,393,610</b>	<b>70%</b>	<b>(30,997,693)</b>
<b>Net Change in Fund Balances</b>	<b>(33,395,174)</b>	<b>(21,366,367)</b>	<b>37,227,027</b>	<b>58,593,394</b>	<b>-</b>	<b>31,305,690</b>
<b>Fund Balances, Beginning</b>	<b>77,875,673</b>	<b>77,873,695</b>	<b>77,873,695</b>	<b>-</b>	<b>-</b>	<b>61,842,669</b>
<b>Fund Balances, Ending</b>	<b>\$ 44,480,499</b>	<b>\$ 56,507,328</b>	<b>\$ 115,100,722</b>	<b>\$ 58,593,394</b>	<b>-</b>	<b>\$ 93,148,359</b>

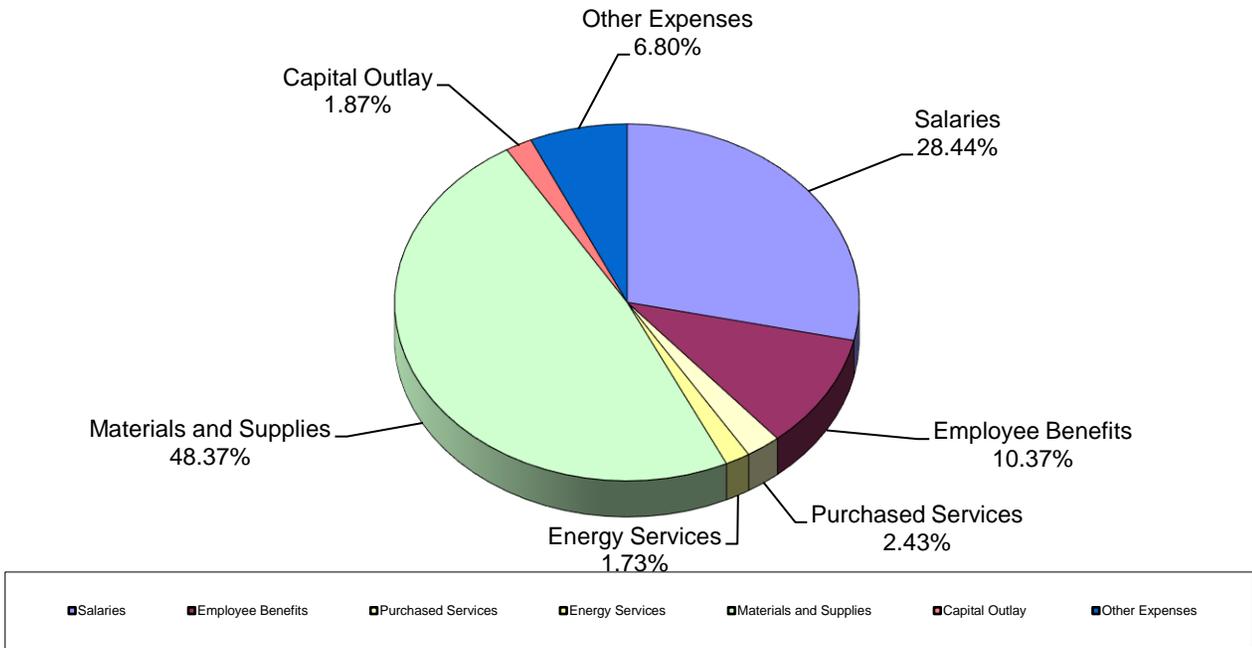
## Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Food Service Fund  
For Month Ended April 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 April 2020</u>
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 450,000	\$ 565,183	\$ 231,483	\$ (333,700)	41%	\$ 314,585
School Lunch Reimbursement	15,006,400	15,006,400	11,788,984	(3,217,416)	79%	10,674,279
School Breakfast Reimbursement	5,800,000	5,800,000	3,657,480	(2,142,520)	63%	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	1,387,623	877,623	272%	378,209
USDA Donated Commodities	1,975,000	1,975,000	-	(1,975,000)	0%	-
Cash in Lieu of Donated	35,000	35,000	95,803	60,803	274%	26,605
Summer Food Service Program	800,000	800,000	2,262,980	1,462,980	283%	2,286,605
Other Food Service Revenue	-	-	-	-		4,500
<b>Total Federal Through State</b>	<b>24,956,400</b>	<b>25,071,583</b>	<b>19,429,583</b>	<b>(5,642,000)</b>	<b>77%</b>	<b>17,832,259</b>
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	-	-	-	-		-
<b>Total State</b>	<b>314,164</b>	<b>314,164</b>	<b>142,122</b>	<b>(172,042)</b>	<b>45%</b>	<b>301,634</b>
Local:						
Interest on Investments	65,000	65,000	4,320	(60,680)	7%	196,536
Student Lunches	3,488,626	3,488,626	161,548	(3,327,078)	5%	2,416,177
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	103,971	(131,029)	44%	155,679
Student/Adult Ala Carte	1,899,210	1,899,210	1,061,928	(837,282)	56%	1,523,582
Catering/Special	48,000	48,000	15,024	(32,976)	31%	17,198
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	1,708	1,708		(2,669)
Other Miscellaneous Local Sources	200,000	200,000	74,758	(125,242)	37%	152,721
Refund of Prior Year Expense	-	-	(12,242)	(12,242)		(37,357)
<b>Total Local</b>	<b>5,935,836</b>	<b>5,935,836</b>	<b>1,411,015</b>	<b>(4,524,821)</b>	<b>24%</b>	<b>4,421,867</b>
<b>Total Revenues</b>	<b>31,206,400</b>	<b>31,321,583</b>	<b>20,982,720</b>	<b>(10,338,863)</b>	<b>67%</b>	<b>22,555,760</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	11,621,191	8,633,094	5,943,743	2,689,351	69%	7,358,908
Employee Benefits	-	2,717,247	2,166,456	550,791	80%	2,388,798
Purchased Services	-	815,156	507,515	307,641	62%	554,173
Energy Services	4,180,619	540,590	361,584	179,006	67%	458,418
Materials and Supplies	14,965,000	16,191,404	10,110,624	6,080,780	62%	12,237,667
Capital Outlay	559,844	579,346	390,412	188,934	67%	2,341,392
Other Expenses	-	1,965,000	1,421,049	543,951	72%	1,767,708
<b>Total Food Service</b>	<b>31,326,654</b>	<b>31,441,837</b>	<b>20,901,383</b>	<b>10,540,454</b>	<b>66%</b>	<b>27,107,064</b>
<b>Total Expenditures</b>	<b>31,326,654</b>	<b>31,441,837</b>	<b>20,901,383</b>	<b>10,540,454</b>	<b>66%</b>	<b>27,107,064</b>
<b>Net Change in Fund Balance</b>	<b>(120,254)</b>	<b>(120,254)</b>	<b>81,337</b>	<b>201,591</b>		<b>(4,551,304)</b>
<b>Fund Balance, Beginning</b>	<b>3,098,520</b>	<b>3,098,520</b>	<b>3,098,520</b>	<b>-</b>		<b>7,272,992</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,978,266</b>	<b>\$ 2,978,266</b>	<b>\$ 3,179,857</b>	<b>\$ 201,591</b>		<b>\$ 2,721,688</b>

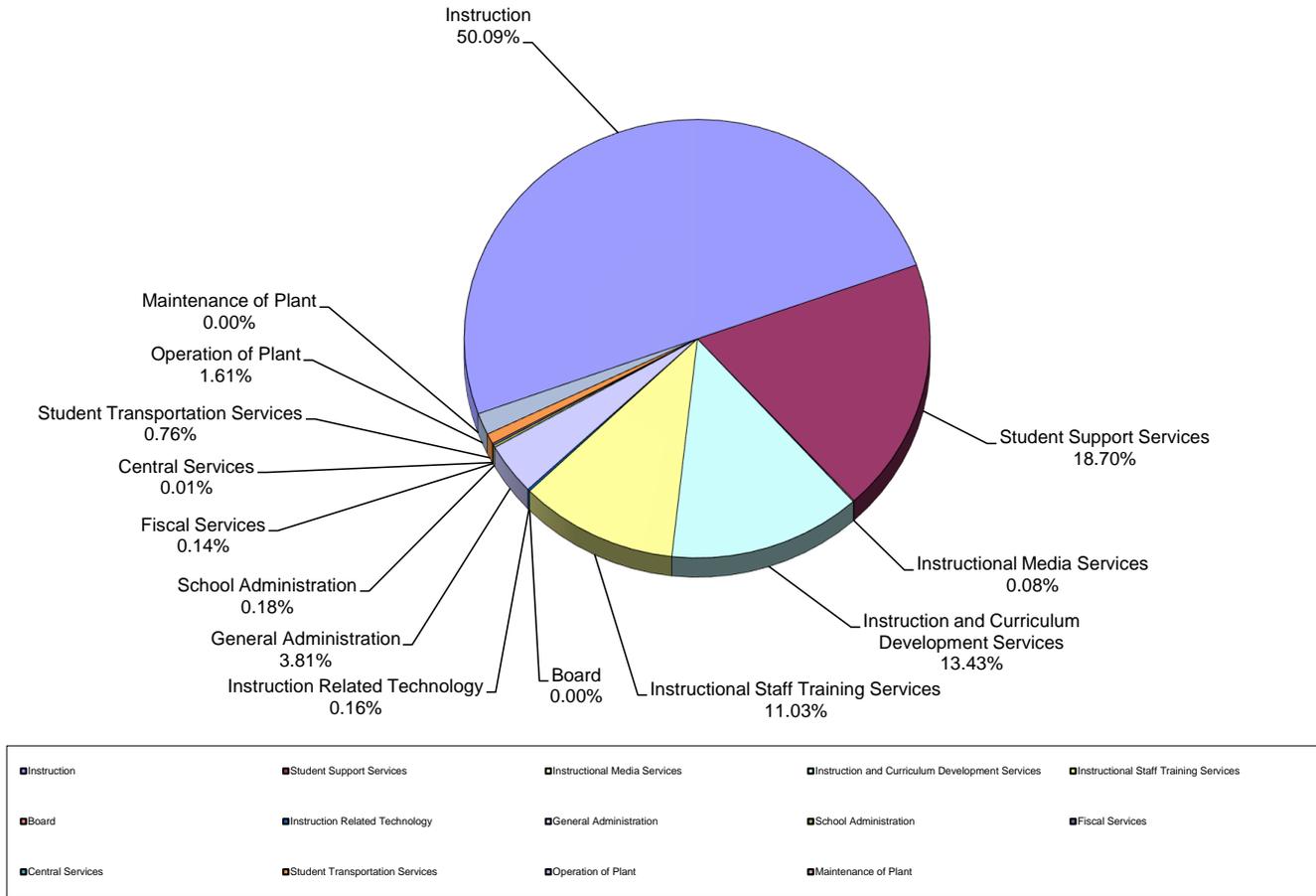
### Expenditures by Object - Food Service Fund



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2020
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	1,469,548	1,469,548	-	100%	2,469,954
Miscellaneous Federal Direct	-	116,210	116,210	(0)	100%	124,667
<b>Total Federal Direct</b>	<b>-</b>	<b>1,585,758</b>	<b>1,585,758</b>	<b>(0)</b>	<b>100%</b>	<b>2,594,621</b>
Federal Through State:						
Career and Technical Education	-	732,991	479,415	253,576	65%	343,872
Teacher/Principal Training & Recruiting	-	1,813,405	1,406,260	407,145	78%	2,427,591
Adult Migrant Education	-	320,210	264,701	55,509	83%	316,256
Eng Lit and Civics Education	-	88,987	73,004	15,983	82%	90,361
Individuals with Disabilities Education Act	13,742,007	14,475,834	9,079,843	5,395,991	63%	8,183,695
Elementary and Secondary Education Act Title I	12,066,809	19,381,099	11,056,886	8,324,213	57%	11,943,848
Language Instruction Title III	-	1,244,770	906,091	338,679	73%	878,749
Adult General Education	-	509,150	466,344	42,806	92%	375,243
21st Century Schools - Title IV	-	1,053,475	619,496	433,979	59%	470,178
Educational Stabilization Funds - K-12	-	12,498,263	8,439,455	4,058,808	68%	-
Educational Stabilization Funds - Workforce	-	1,314,092	1,078,793	235,299	82%	-
Other Federal Through State	10,989,073	777,277	507,591	269,686	65%	540,630
<b>Total Federal Through State</b>	<b>36,797,889</b>	<b>54,209,553</b>	<b>34,377,879</b>	<b>19,831,674</b>	<b>63%</b>	<b>25,570,423</b>
<b>Total Revenues</b>	<b>36,797,889</b>	<b>55,795,311</b>	<b>35,963,637</b>	<b>19,831,674</b>	<b>64%</b>	<b>28,165,044</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	19,254,231	30,784,663	18,014,789	12,769,874	59%	15,284,399
Student Support Services	1,463,731	8,433,532	6,726,404	1,707,128	80%	1,744,035
Instructional Media Services	-	32,535	29,360	3,175	90%	-
Instruction and Curriculum Development Services	9,275,273	5,840,837	4,831,071	1,009,766	83%	5,016,563
Instructional Staff Training Services	3,263,417	6,470,871	3,965,505	2,505,366	61%	5,020,873
Board	-	-	-	-		-
Instruction Related Technology	976	71,748	56,238	15,510	78%	106,002
General Administration	1,575,459	2,198,971	1,369,177	829,794	62%	785,481
School Administration	-	99,905	64,974	34,931	65%	55,408
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	67,795	50,299	17,496	74%	22,722
Food Services	-	-	-	-		-
Central Services	6,000	8,365	2,989	5,376	36%	18,114
Student Transportation Services	160,150	511,965	273,734	238,231	53%	40,888
Operation of Plant	1,798,652	1,101,582	579,097	522,485	53%	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%	118
<b>Total Expenditures</b>	<b>36,797,889</b>	<b>55,795,311</b>	<b>35,963,637</b>	<b>19,831,674</b>	<b>64%</b>	<b>28,165,044</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>		<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>		<b>\$ -</b>

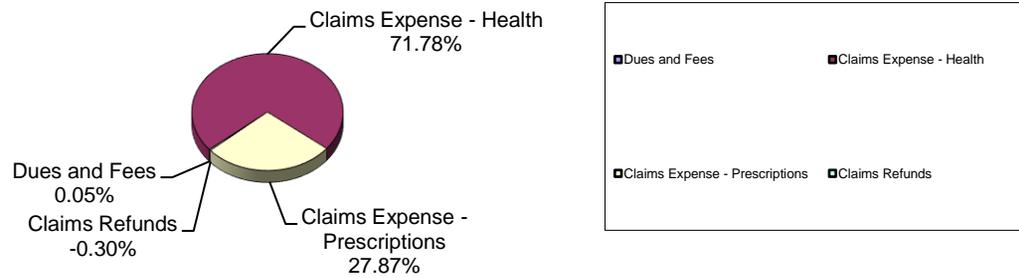
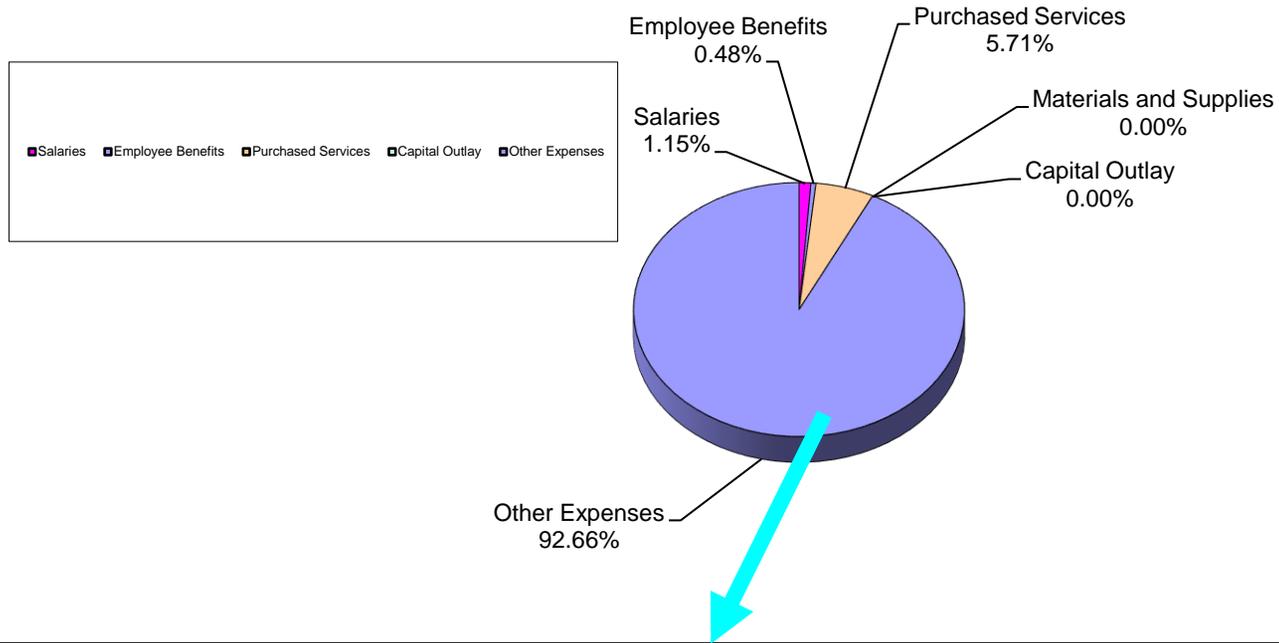
## Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Health  
For Month Ended April 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 April 2020</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 44,143,608	\$ 30,377,000	\$ 27,634,121	\$ (2,742,879)	91%	\$ 28,803,622
Premium - Employee	-	12,105,210	9,245,866	(2,859,344)	76%	9,558,730
Premium - Retiree	-	1,313,188	1,206,021	(107,167)	92%	1,249,326
Premium - Leave/COBRA	-	348,210	348,210	-	100%	257,479
Miscellaneous Local Revenue	100,000	100,000	200,000	100,000	200%	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>43,008,964</u>	<u>(5,609,390)</u>	<u>88%</u>	<u>40,079,868</u>
<b>Total Revenues</b>	<u>44,243,608</u>	<u>48,618,354</u>	<u>43,008,964</u>	<u>(5,609,390)</u>	<u>88%</u>	<u>40,079,868</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries		604,933	494,548	110,385	82%	509,245
Employee Benefits		289,070	205,941	83,129	71%	142,976
Purchased Services	4,818,506	3,876,846	2,447,851	1,428,995	63%	2,402,259
Materials and Supplies	-	3,500	2,006	1,494	57%	6,842
Capital Outlay	-	2,600	-	2,600	0%	2,550
Other Expenses:						
Dues and Fees	-	41,557	19,120	22,437	46%	9,343
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	36,216,000	28,703,254	7,512,746	79%	27,717,445
Claims Expense - Prescriptions	-	15,436,000	11,146,834	4,289,166	72%	10,308,706
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	(120,996)	120,996		(97,808)
Total Other Expenses	<u>51,652,000</u>	<u>51,693,557</u>	<u>39,748,212</u>	<u>11,945,345</u>	<u>77%</u>	<u>37,937,686</u>
<b>Total Expenditures</b>	<u>56,470,506</u>	<u>56,470,506</u>	<u>42,898,558</u>	<u>13,571,948</u>	<u>76%</u>	<u>41,001,558</u>
<b>Operating Income (Loss)</b>	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>110,406</u>	<u>7,962,558</u>		<u>(921,690)</u>
<b>Change in Net Position</b>	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>110,406</u>	<u>7,962,558</u>		<u>(921,690)</u>
<b>Net Position, Beginning</b>	<u>14,614,914</u>	<u>14,614,914</u>	<u>14,614,914</u>	<u>-</u>		<u>21,356,695</u>
<b>Net Position, Ending</b>	<u>\$ 2,388,016</u>	<u>\$ 6,762,762</u>	<u>\$ 14,725,320</u>	<u>\$ 7,962,558</u>		<u>\$ 20,435,005</u>

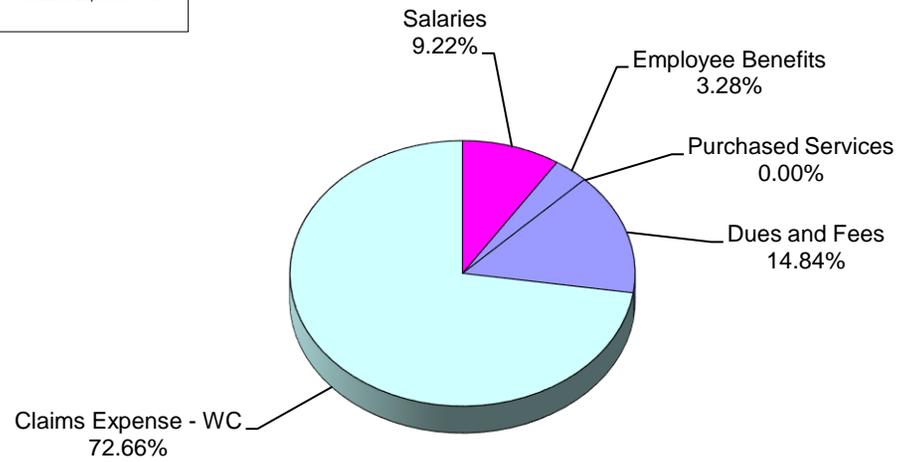
## Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Workers Compensation  
For Month Ended April 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 April 2020</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 3,075,000	\$ 924,750	\$ 924,750	\$ -	100%	\$ 3,360,936
Total Operating Revenues	3,075,000	924,750	924,750	-	100%	3,360,936
<b>Total Revenues</b>	<u>3,075,000</u>	<u>924,750</u>	<u>924,750</u>	<u>-</u>	<u>100%</u>	<u>3,360,936</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	-	216,600	183,848	32,752	85%	179,715
Employee Benefits	-	91,990	65,315	26,675	71%	63,568
Purchased Services	908,590	-	-	-		-
Other Expenses:						
Dues and Fees	-	600,000	295,932	304,068	49%	236,774
Claims Expense - Workers' Comp	2,601,969	2,612,744	1,448,518	1,164,226	55%	1,474,030
Claims Refund	-	(76,980)	(139,300)	62,320	181%	-
Total Other Expenses	2,601,969	3,135,764	1,605,150	1,530,614	51%	1,710,804
<b>Total Expenditures</b>	<u>3,510,559</u>	<u>3,444,354</u>	<u>1,854,313</u>	<u>1,590,041</u>	<u>54%</u>	<u>1,954,087</u>
<b>Operating Income (Loss)</b>	<u>(435,559)</u>	<u>(2,519,604)</u>	<u>(929,563)</u>	<u>1,590,041</u>		<u>1,406,849</u>
<b>Change in Net Position</b>	(435,559)	(2,519,604)	(929,563)	1,590,041		1,406,849
<b>Net Position, Beginning</b>	4,505,549	3,731,541	3,731,541	-		2,985,912
<b>Net Position, Ending</b>	<u>\$ 4,069,990</u>	<u>\$ 1,211,937</u>	<u>\$ 2,801,978</u>	<u>\$ 1,590,041</u>		<u>\$ 4,392,761</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 April 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 April 2020</u>
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ -	\$ 214,841	\$ 214,841	\$ -	100%	\$ 272,058
Total Federal Direct	-	214,841	214,841	-	100%	272,058
Local:						
Gifts, Grants, & Bequests	11,900	41,228	30,145	(11,083)	73%	10,166
Financial Aid Fees	102,750	172,738	172,738	-	100%	264,943
Other Miscellaneous Local Sources	3,350	157,394	154,395	(2,999)	98%	211,321
Total Local	118,000	371,360	357,278	(14,082)	96%	486,430
<b>Total Revenues</b>	<u>118,000</u>	<u>586,201</u>	<u>572,119</u>	<u>(14,082)</u>	98%	<u>758,488</u>
<b>EXPENDITURES</b>						
Instruction	348,634	781,625	530,015	251,610	68%	494,089
Student Support Services	30,663	59,601	3,751	55,850	6%	6,335
Instructional Staff Training	-	-	-	-		-
Central Services	17,318	20,218	2,218	18,000	11%	4,821
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	62,000	65,000	64,270	730	99%	-
<b>Total Expenditures</b>	<u>458,615</u>	<u>926,444</u>	<u>600,254</u>	<u>326,190</u>	65%	<u>505,245</u>
<b>Change in Net Position</b>	(340,615)	(340,243)	(28,135)	312,108		253,243
<b>Net Position, Beginning</b>	<u>653,947</u>	<u>653,947</u>	<u>653,947</u>	-		<u>338,189</u>
<b>Net Position, Ending</b>	<u>\$ 313,332</u>	<u>\$ 313,704</u>	<u>\$ 625,812</u>	<u>\$ 312,108</u>		<u>\$ 591,432</u>

### Expenditures by Function - Trust and Agency Funds

