

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING AUGUST 31, 2021

(UNAUDITED)

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total August 2021	Total August 2020
Assets									
Current Assets									
Cash	\$ 26,640,325	\$ 12,365,989	\$ 88,160,531	\$ 4,515,513	\$ -	\$ 25,574,615	\$ 748,650	\$ 158,005,623	\$ 107,475,815
Taxes Receivable	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	2,421,016	-	-	-	3,367	2,917	63,444	2,490,744	1,612,667
Due From/(To)	2,508,517	(210,916)	-	-	(2,297,601)	-	-	-	-
Inventory	742,946	-	-	378,438	-	-	-	1,121,384	1,288,621
Investments	-	53,101	-	-	-	-	-	53,101	10,651,480
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	3,014,770	-	2,792,851	2,400,965	2,655,844	-	51,167	10,915,597	7,776,245
Total Assets	\$ 35,327,574	\$ 12,208,174	\$ 90,953,382	\$ 7,294,916	\$ 361,610	\$ 25,577,532	\$ 863,261	\$ 172,586,449	\$ 128,804,828
Liabilities									
Current Liabilities									
Salaries & Wages Payable	8,336,138	-	-	-	-	-	-	8,336,138	2,863,163
Payroll Deductions & WH	-	-	-	-	-	-	-	-	5,239,464
Accounts Payable	7,946,821	-	1,525,762	731,738	361,610	3,546,013	1,317	14,113,261	10,742,426
Construction Payable	-	-	1,893,471	-	-	-	-	1,893,471	244,186
Retainage Payable	-	-	1,465,890	-	-	-	-	1,465,890	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	1,626
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	152
Estimated Unpaid Claims	-	-	-	-	-	9,968,847	-	9,968,847	8,671,365
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	3,510	-	-	-	-	-	-	3,510	37,328
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	16,286,469	-	4,885,123	731,738	361,610	13,514,860	1,317	35,781,117	27,799,710
Fund Balances									
Revenues Over (Under) Expenditures	(23,219,081)	5,195	(7,853,223)	(350,270)	-	(1,638,475)	261,190	(32,794,664)	(39,088,777)
Nonspendable									
Inventories	865,221	-	-	378,438	-	-	-	1,243,659	1,085,503
Restricted									
State Required Carryover	1,053,168	-	-	-	-	-	-	1,053,168	479,184
Food Services	-	-	-	6,535,010	-	-	-	6,535,010	2,602,139
Debt Service	-	12,202,979	-	-	-	-	-	12,202,979	11,100,581
Capital Projects	-	-	93,921,482	-	-	-	-	93,921,482	77,875,673
Other Purposes	11,664,595	-	-	-	-	13,701,147	600,754	25,966,496	30,397,673
Assigned									
Encumbrances	1,066,290	-	-	-	-	-	-	1,066,290	1,272,858
School and Local Programs	3,851,264	-	-	-	-	-	-	3,851,264	4,604,848
Unassigned	23,759,648	-	-	-	-	-	-	23,759,648	10,675,436
Total Fund Balances	19,041,105	12,208,174	86,068,259	6,563,178	-	12,062,672	861,944	136,805,332	101,005,118
Total Liabilities & Fund Balances	\$ 35,327,574	\$ 12,208,174	\$ 90,953,382	\$ 7,294,916	\$ 361,610	\$ 25,577,532	\$ 863,261	\$ 172,586,449	\$ 128,804,828

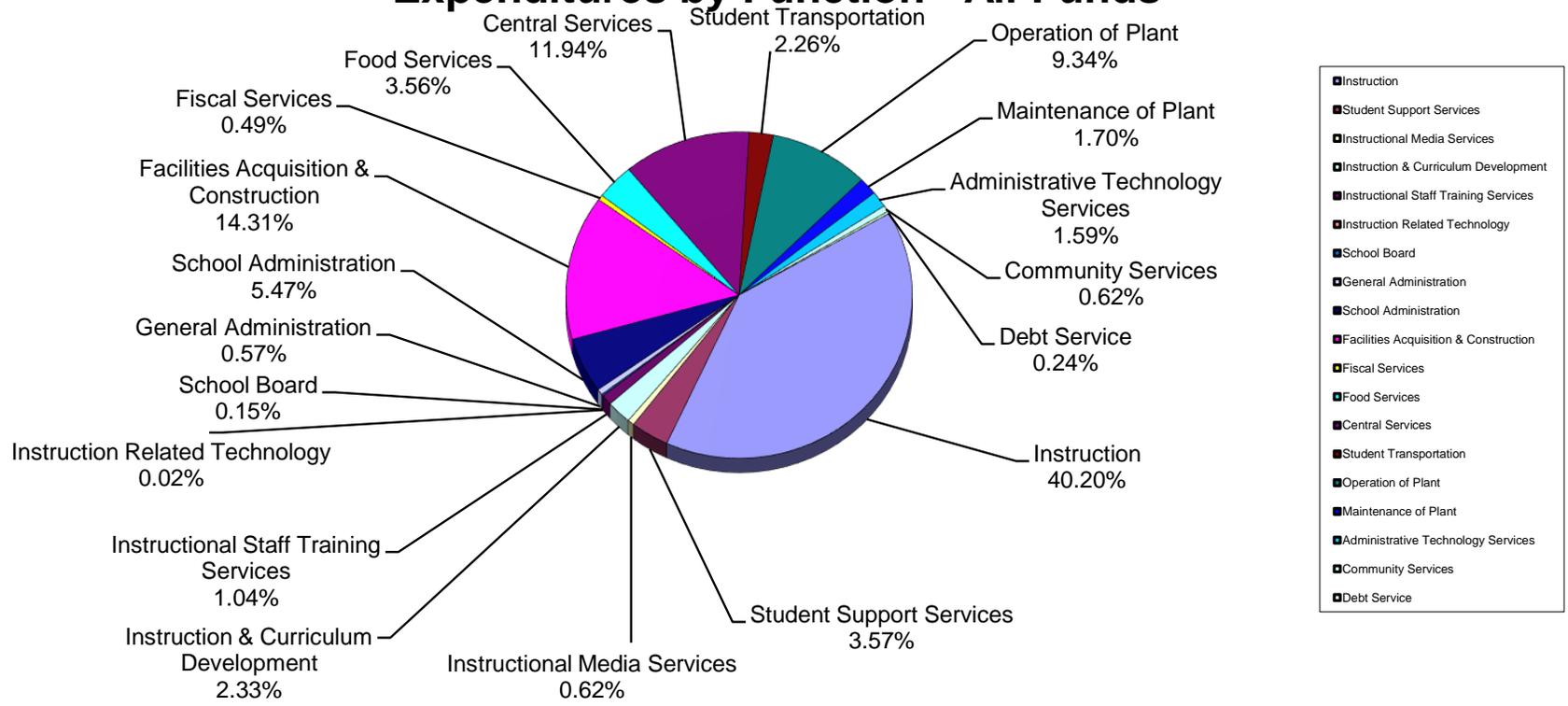
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total August 2021	Total August 2020
REVENUES									
Federal Direct	\$ 1,304	\$ -	\$ -	\$ -	\$ 224,724	\$ -	\$ 101,305	\$ 327,333	\$ 317,434
Federal Through State	8,349	-	-	2,829,662	4,769,592	-	-	7,607,603	4,931,425
State	28,851,171	-	3,378,426	-	-	-	-	32,229,597	32,300,366
Local	4,240,261	5,195	6,090,466	26,964	-	7,376,108	233,118	17,972,112	14,104,177
Total Revenues	33,101,085	5,195	9,468,892	2,856,626	4,994,316	7,376,108	334,423	58,136,645	51,653,402
EXPENDITURES									
Instruction	34,389,674	-	-	-	2,090,751	-	69,852	36,550,277	38,061,139
Student Support Services	2,108,706	-	-	-	1,137,340	-	1,421	3,247,467	3,175,586
Instructional Media Services	561,146	-	-	-	-	-	1,960	563,106	559,891
Instruction & Curriculum Development	1,224,674	-	-	-	893,020	-	-	2,117,694	2,040,578
Instructional Staff Training Services	312,372	-	-	-	633,389	-	-	945,761	1,015,098
Instruction Related Technology	2,838	-	-	-	11,558	-	-	14,396	49,017
School Board	133,973	-	-	-	-	-	-	133,973	123,410
General Administration	339,339	-	-	-	178,346	-	-	517,685	398,224
School Administration	4,975,360	-	-	-	-	-	-	4,975,360	4,823,144
Facilities Acquisition & Construction	809,324	-	12,205,337	-	-	-	-	13,014,661	11,907,417
Fiscal Services	436,590	-	-	-	11,655	-	-	448,245	513,436
Food Services	26,692	-	-	3,206,896	-	-	-	3,233,588	2,887,943
Central Services	1,839,585	-	-	-	-	9,014,583	-	10,854,168	10,617,348
Student Transportation	2,051,802	-	-	-	1,880	-	-	2,053,682	1,787,985
Operation of Plant	8,454,576	-	-	-	36,377	-	-	8,490,953	8,325,637
Maintenance of Plant	1,546,276	-	-	-	-	-	-	1,546,276	1,484,252
Administrative Technology Services	1,448,314	-	-	-	-	-	-	1,448,314	2,188,114
Community Services	561,353	-	-	-	-	-	-	561,353	373,514
Debt Service	-	-	214,350	-	-	-	-	214,350	1,182,795
Total Expenditures	61,222,594	-	12,419,687	3,206,896	4,994,316	9,014,583	73,233	90,931,309	91,514,528
Excess (Deficiency) of Revenue Over (Under) Expenditures	(28,121,509)	5,195	(2,950,795)	(350,270)	-	(1,638,475)	261,190	(32,794,664)	(39,861,126)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	-	-	-	-	-	-	772,349
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	4,902,428	-	-	-	-	-	-	4,902,428	4,551,752
Transfers Out	-	-	(4,902,428)	-	-	-	-	(4,902,428)	(4,551,752)
Total Other Financing Sources (Uses)	4,902,428	-	(4,902,428)	-	-	-	-	-	772,349
Net Change in Fund Balance	(23,219,081)	5,195	(7,853,223)	(350,270)	-	(1,638,475)	261,190	(32,794,664)	(39,088,777)
Fund Balances, Beginning	42,260,186	12,202,979	93,921,482	6,913,448	-	13,701,147	600,754	169,599,996	140,093,895
Fund Balances, Ending	\$ 19,041,105	\$ 12,208,174	\$ 86,068,259	\$ 6,563,178	\$ -	\$ 12,062,672	\$ 861,944	\$ 136,805,332	\$ 101,005,118

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

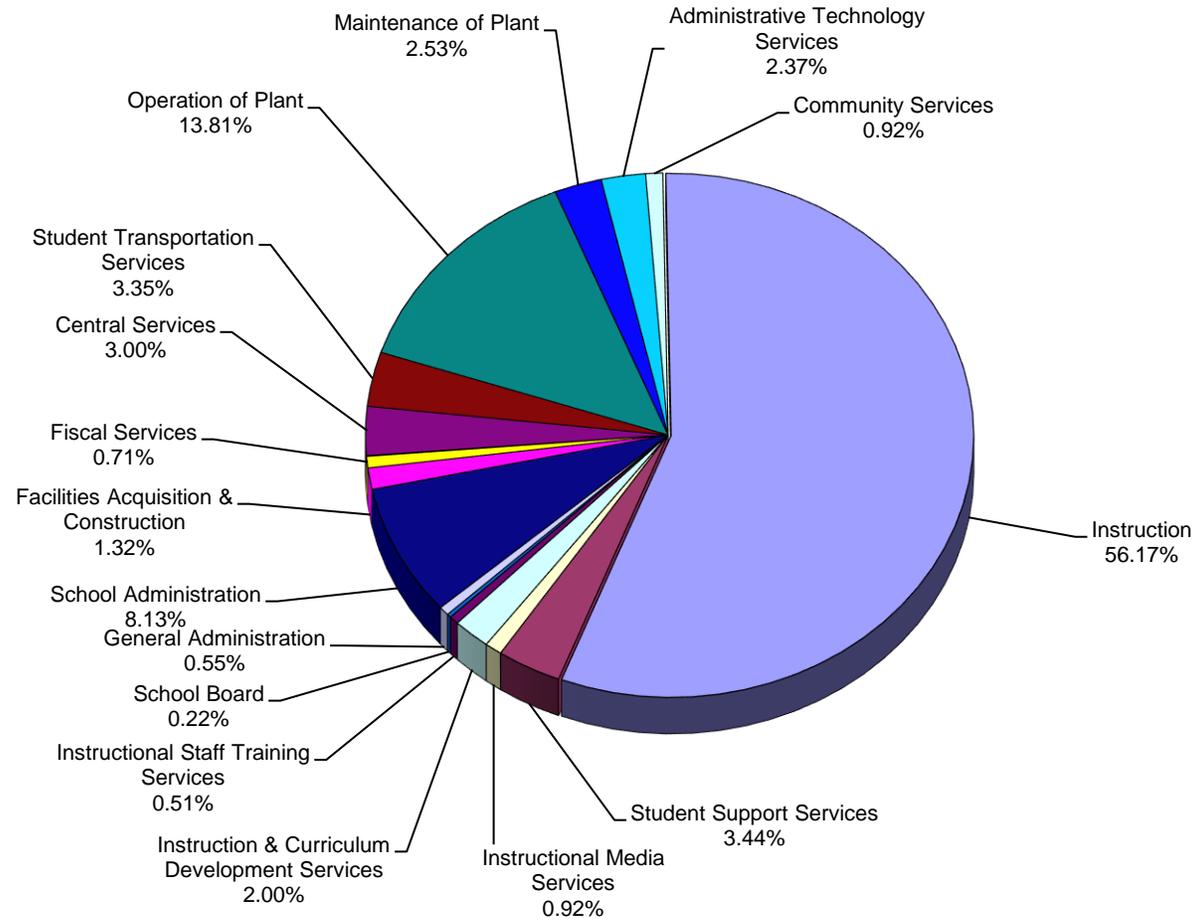
Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual August 2021
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 1,304	\$ (648,537)	0%	\$ 24,027
Miscellaneous Federal Direct	4,395	4,395	-	(4,395)	0%	-
Total Federal Direct	654,236	654,236	1,304	(652,932)	0%	24,027
Federal Through State:						
Vocational Education Act	-	-	-	-	-	-
Medicaid	2,231,335	2,231,335	8,349	(2,222,986)	0%	587
Individuals with Disabilities	-	7,169	-	(7,169)	0%	-
Educational Stabilization K-12	-	-	-	-	-	-
Miscellaneous Federal Through State	-	-	-	-	-	560,220
Total Federal Through State	2,231,335	2,238,504	8,349	(2,230,155)	0%	560,807
State:						
Florida Education Finance Program (FEFP)	128,832,657	128,832,657	18,721,588	(110,111,069)	15%	20,518,810
Workforce Development	9,465,433	9,465,433	1,577,572	(7,887,861)	17%	1,577,572
Workforce Education Performance Incentive	200,000	200,000	-	(200,000)	0%	-
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	6,821	(333,660)	2%	5,436
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,534,825	49,534,825	8,255,804	(41,279,021)	17%	9,059,284
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	1,548,720	1,548,720	31,191	(1,517,529)	2%	298
Other Miscellaneous State Revenue	957,800	1,005,510	258,195	(747,315)	26%	545,322
Total State	190,907,916	190,955,626	28,851,171	(162,104,455)	15%	31,706,722
Local:						
District School Taxes	245,462,135	245,462,135	43,854	(245,418,281)	0%	39,180
Rent	100,000	100,000	12,788	(87,212)	13%	380
Interest on Investments	350,000	351,001	32,348	(318,653)	9%	65,429
Student and Adult a la Carte	173,601	178,580	7,648	-	-	-
Catering/Specials	-	21	21	-	-	-
Net Increase (Decrease) in Fair Value	-	-	22	22	-	20,469
Gifts, Grants and Bequests	-	850	700	(150)	82%	-
Vending Sales	-	129	129	-	100%	-
Student Fees:						
Adult Gen Ed Course Fees	-	95,000	8,283	(86,717)	9%	16,330
Post Secondary Vocational Ed Course Fees	3,651,811	2,395,973	1,411,617	(984,356)	59%	670,893
Continuing Workforce Education Course Fees	175,000	175,000	18,833	(156,167)	11%	17,895
Capital Improvement Fees	143,998	143,998	90,525	(53,473)	63%	41,275
Post Secondary Lab Fees	-	1,160,838	646,488	(514,350)	56%	411,716
Lifelong Learning Fees	-	420	420	-	100%	370
GED Testing Fees	-	25,000	1,149	(23,851)	5%	826
Other Student Fees	631,732	658,267	374,673	(283,594)	57%	198,953
Other Fees:						
Preschool Program Fees	-	450,000	69,435	(380,565)	15%	6,030
School Age Child Care Fees	4,725,000	4,275,000	623,212	(3,651,788)	15%	265,045
Other Schools, Courses and Classes Fees	35,000	12,074	2,074	(10,000)	17%	982
Miscellaneous Local:						
Bus Fees	37,813	37,813	865	(36,948)	2%	-
Transportation Services Rendered for School Activities	73,961	73,961	16,914	(57,047)	23%	-
Sale of Junk	128,000	128,000	28,286	(99,714)	22%	39,512
Receipt of Federal Indirect Cost Rate	3,630,417	3,630,417	178,346	(3,452,071)	5%	76,401
Other Miscellaneous Local Sources	1,844,085	2,021,734	467,700	(1,554,034)	23%	262,313
Refund of Prior Year's Expenditures	-	-	-	-	-	(159,217)
Collections for Lost, Damaged and Sold Textbooks	-	4,408	4,245	(163)	96%	1,402
Receipt of Food Service Indirect Costs	1,630,000	1,630,000	199,686	(1,430,314)	12%	217,753
Total Local	262,792,553	263,010,619	4,240,261	(258,599,426)	2%	2,193,937
Total Revenues	456,586,040	456,858,985	33,101,085	(423,586,968)	7%	34,485,493
Expenditures (by Function)						
Current:						
Instruction	333,527,763	331,857,025	34,389,674	297,467,351	10%	35,810,688
Student Support Services	15,544,672	15,497,255	2,108,706	13,388,549	14%	2,437,840
Instructional Media Services	5,205,492	5,205,628	561,146	4,644,482	11%	559,891
Instruction & Curriculum Development Services	7,059,025	7,247,231	1,224,674	6,022,557	17%	1,183,097
Instructional Staff Training Services	1,781,061	1,910,036	312,372	1,597,664	16%	364,267
Instruction-Related Technology	118,420	118,420	2,838	115,582	2%	37,810
School Board	1,762,099	1,762,099	133,973	1,628,126	8%	123,410
General Administration	3,107,286	3,075,898	339,339	2,736,559	11%	322,573
School Administration	33,357,595	33,355,539	4,975,360	28,380,179	15%	4,823,144
Facilities Acquisition & Construction	4,704,147	4,704,947	809,324	3,895,623	17%	1,022,135
Fiscal Services	3,154,490	3,066,516	436,590	2,629,926	14%	506,320
Food Services	176,262	181,262	26,692	154,570	15%	-
Central Services	12,825,362	12,864,076	1,839,585	11,024,491	14%	1,993,273
Student Transportation Services	17,953,469	17,954,634	2,051,802	15,902,832	11%	1,787,985
Operation of Plant	39,037,813	39,074,214	8,454,576	30,619,638	22%	8,289,092
Maintenance of Plant	9,337,710	9,340,581	1,546,276	7,794,305	17%	1,484,252
Administrative Technology Services	8,427,192	8,427,277	1,448,314	6,978,963	17%	2,182,962
Community Services	4,784,921	4,784,921	561,353	4,223,568	12%	373,514
Debt Service	280,881	70,800	-	70,800	0%	-
Total Expenditures	502,145,660	500,498,359	61,222,594	439,275,765	12%	63,302,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,559,620)	(43,639,374)	(28,121,509)	15,517,865		(28,816,760)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	15,561,209	15,561,209	4,902,428	(10,658,781)	32%	4,551,752
From Special Revenue Funds	14,971,775	12,878,056	-	-	-	-
Total Other Financing Sources (Uses)	30,532,984	28,439,265	4,902,428	(10,658,781)	17%	4,551,752
Net Change in Fund Balance	(15,026,636)	(15,200,109)	(23,219,081)	(8,018,972)		(24,265,008)
Fund Balance, Beginning	39,429,816	42,260,186	42,260,186	-		29,018,719
Nonspendable	865,222	865,222	-	-	-	-
Restricted	-	2,830,370	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	23,537,958	23,364,485	-	-	-	-
Fund Balance, Ending	\$ 24,403,180	\$ 27,060,077	\$ 19,041,105	\$ (8,018,972)		\$ 4,753,711

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		

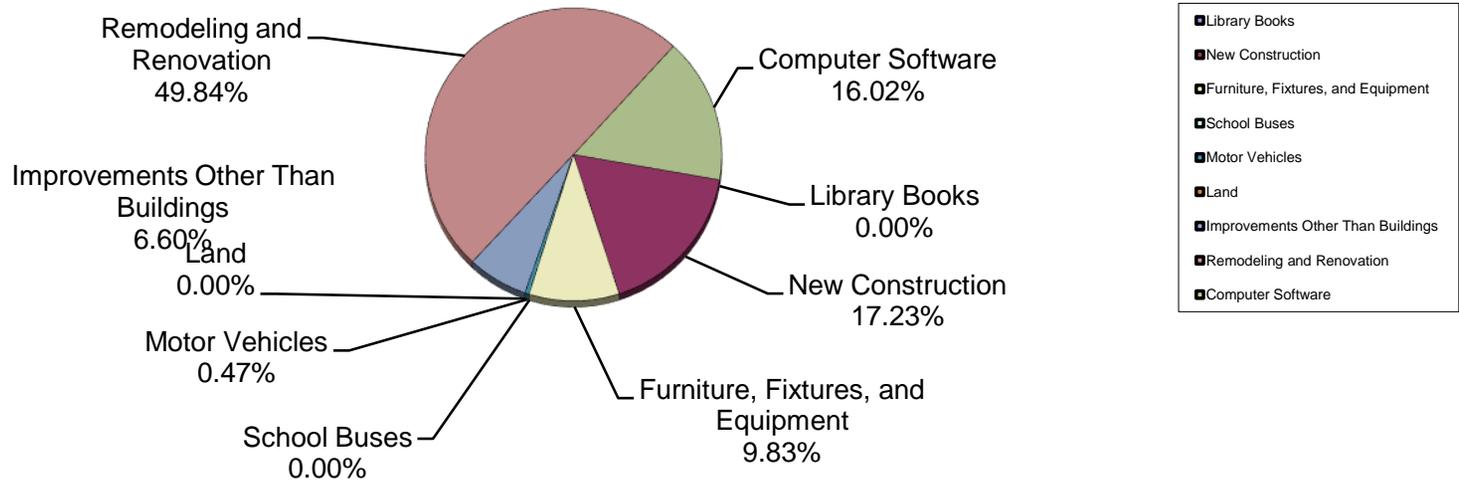
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended August 31, 2021

	<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 August 2020</u>
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 945,000	\$ -	\$ (945,000)	0%	\$ -
Total Federal Direct	945,000	945,000	-	(945,000)		-
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	-	410,030	16	(410,014)	0%	14
Net Increase (Decrease) in the Fair Value	427,530	17,500	5,179	(12,321)	30%	3,458
Total Local	427,530	427,530	5,195	(422,335)	1%	3,472
Total Revenues	<u>1,854,320</u>	<u>1,854,320</u>	<u>5,195</u>	<u>(1,849,125)</u>	0%	<u>3,472</u>
EXPENDITURES						
Current:						
Redemption of Principal	22,100,408	22,100,408	-	22,100,408	0%	678,165
Interest	9,877,217	9,877,217	-	9,877,217	0%	502,980
Dues and Fees	17,239	17,239	-	17,239	0%	1,650
Other Debt Service	-	-	-	-		-
Total Debt Service	31,994,864	31,994,864	-	31,994,864	0%	1,182,795
Total Expenditures	<u>31,994,864</u>	<u>31,994,864</u>	<u>-</u>	<u>31,994,864</u>	0%	<u>1,182,795</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,140,544)</u>	<u>(30,140,544)</u>	<u>5,195</u>	<u>30,145,739</u>		<u>(1,179,323)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,247,989	29,247,989	0	(29,247,989)	0%	-
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	-	(29,247,989)		-
Total Other Financing Sources (Uses)	<u>29,247,989</u>	<u>29,247,989</u>	<u>-</u>	<u>(29,247,989)</u>	0%	<u>-</u>
Net Change in Fund Balances	(892,555)	(892,555)	5,195	897,750		(1,179,323)
Fund Balances, Beginning	12,202,979	12,202,979	12,202,979	-		11,100,581
Fund Balances, Ending	<u>\$ 11,310,424</u>	<u>\$ 11,310,424</u>	<u>\$ 12,208,174</u>	<u>\$ 897,750</u>		<u>\$ 9,921,258</u>

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 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	3,427,342	3,427,342	629,544	(2,797,798)	18%	593,644
Other Miscellaneous State Revenue	748,882	748,882	748,882	-	100%	-
Total State Sources	7,523,556	7,523,556	3,378,426	(4,145,130)	45%	593,644
Local:						
District Capital Taxes	68,488,318	68,488,318	11,973	(68,476,345)	0%	10,438
Local Sales Tax	38,151,997	38,151,997	3,261,959	(34,890,038)	9%	2,576,994
Interest on Investments	193,500	193,500	857	(192,643)	0%	2,671
Other Miscellaneous Local Sources	79,875	79,876	-	(79,876)	0%	108,130
Impact Fees	22,689,836	22,689,836	2,815,677	(19,874,159)	12%	2,040,716
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	129,603,526	129,603,527	6,090,466	(123,513,061)	5%	4,738,949
Total Revenues	137,127,082	137,127,083	9,468,892	(127,658,191)	7%	5,332,593
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	104,731,117	104,738,057	2,103,272	102,634,785	2%	1,241,590
Furniture, Fixtures, and Equipment	13,369,707	13,733,816	1,200,391	12,533,425	9%	2,478,707
School Buses	1,700,146	1,700,146	-	1,700,146	0%	-
Motor Vehicles	841,978	841,978	57,500	784,478	7%	-
Land	-	-	-	-	-	-
Improvements Other Than Buildings	4,535,813	5,851,908	805,983	5,045,925	14%	1,001,369
Remodeling and Renovation	127,412,145	125,875,000	6,082,916	119,792,084	5%	6,163,616
Computer Software	2,871,203	2,843,103	1,955,275	887,828	69%	-
Total Capital Outlay	255,462,109	255,584,008	12,205,337	243,378,671	5%	10,885,282
Other Expenses:						
Charter School Capital Outlay Sales Tax	2,780,112	2,780,112	-	2,780,112	0%	-
Total Other Expenses	2,780,112	2,780,112	-	2,780,112	-	-
Debt Service:						
Redemption of Principal	1,900,079	1,900,079	213,475	1,686,604	11%	-
Interest	119,703	119,703	625	119,078	1%	-
Dues and Fees	-	250	250	-	100%	-
Total Debt Service	2,019,782	2,020,032	214,350	1,805,682	11%	-
Total Expenditures	260,262,003	260,384,152	12,419,687	247,964,465	5%	10,885,282
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,134,921)	(123,257,069)	(2,950,795)	120,306,274	-	(5,552,689)
OTHER FINANCING SOURCES (USES)						
Loans	0	0	0	-	-	-
Proceeds of Lease-Purchase Agreements	100,000,000	100,000,000	-	(100,000,000)	0%	772,349
Transfers Out:						
To General Fund	(15,561,209)	(15,561,209)	(4,902,428)	(10,658,781)	32%	(4,551,752)
To Debt Service	(29,247,989)	(29,247,989)	-	(29,247,989)	0%	-
Total Transfers	(44,809,198)	(44,809,198)	(4,902,428)	(39,906,770)	-	(4,551,752)
Total Other Financing Sources (Uses)	55,190,802	55,190,802	(4,902,428)	(60,093,230)	-9%	(3,779,403)
Net Change in Fund Balances	(67,944,119)	(68,066,267)	(7,853,223)	60,213,044	-	(9,332,092)
Fund Balances, Beginning	93,921,482	93,921,482	93,921,482	-	-	77,875,673
Fund Balances, Ending	\$ 25,977,363	\$ 25,855,215	\$ 86,068,259	\$ 60,213,044	-	\$ 68,543,581

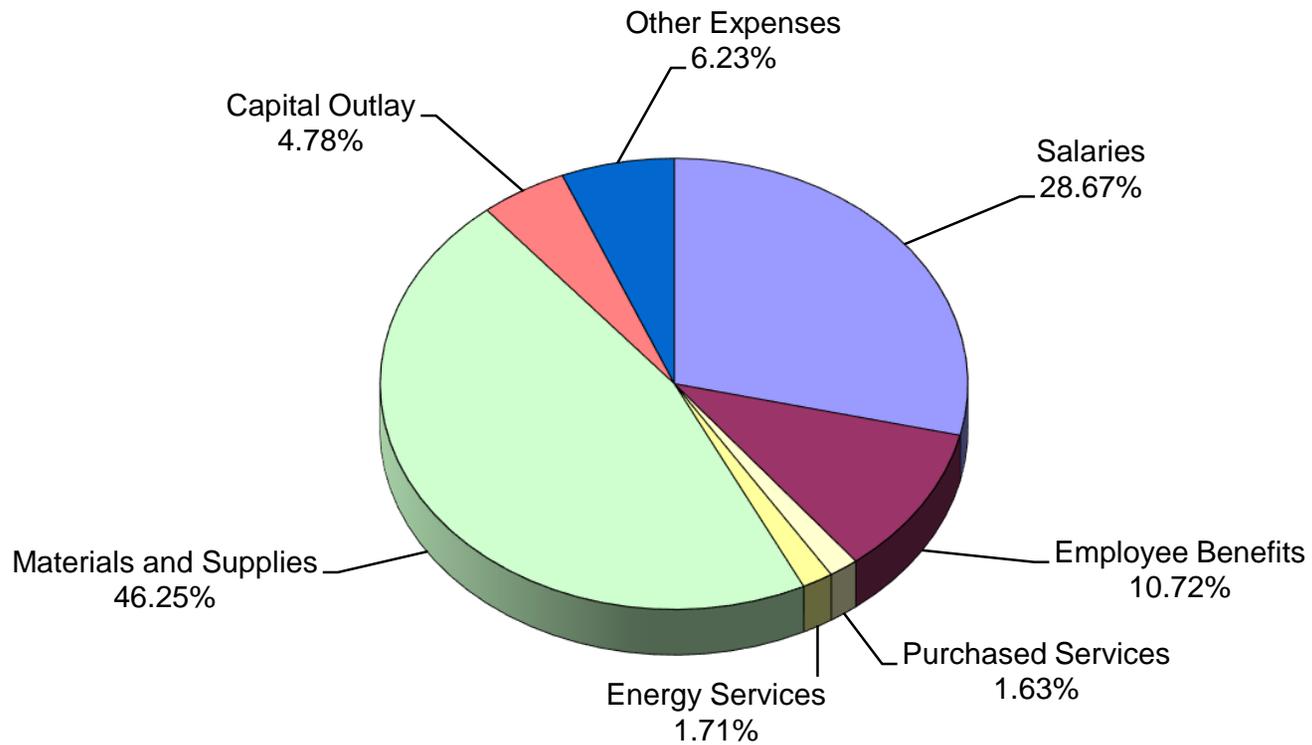
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended August 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 August 2020</u>
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	1,856,875	(15,843,125)	10%	-
School Breakfast Reimbursement	5,300,000	5,300,000	461,820	(4,838,180)	9%	-
After-School Snack Reimbursement	365,000	365,000	-	(365,000)	0%	-
School Supper Reimbursement	425,000	425,000	78,495	(346,505)	18%	-
USDA Donated Commodities	1,720,000	1,720,000	-	(1,720,000)	0%	-
Cash n Lieu of Donated	30,000	30,000	3,775	(26,225)	13%	-
Summer Food Service Program	725,000	725,000	405,178	(319,822)	56%	-
Other Food Service Revenue	-	-	-	-	-	-
Total Federal Through State	26,916,560	26,940,079	2,829,662	(24,110,417)	11%	32,434
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	215	(9,785)	2%	277
Student Lunches	-	-	-	-	-	90,886
Student Breakfasts	-	-	-	-	-	-
Adult Breakfast/Lunch	194,000	194,000	1,823	(192,177)	1%	4,819
Student/Adult Ala Carte	2,000,000	2,000,000	16,272	(1,983,728)	1%	47,459
Catering/Special	48,000	48,000	981	(47,019)	2%	394
Other Food Sales	-	-	-	-	-	-
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	473	473	-	(347)
Other Miscellaneous Local Sources	123,500	123,500	7,200	(116,300)	6%	10,612
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	2,375,500	2,375,500	26,964	(2,348,536)	1%	154,100
Total Revenues	29,596,060	29,619,579	2,856,626	(26,762,953)	10%	186,534
EXPENDITURES						
Current:						
Salaries	10,512,260	7,617,178	919,566	6,697,612	12%	963,088
Employee Benefits	-	2,907,389	343,854	2,563,535	12%	301,249
Purchased Services	-	924,037	52,370	871,667	6%	68,950
Energy Services	4,569,126	452,000	54,830	397,170	12%	43,095
Materials and Supplies	14,009,000	15,246,301	1,483,316	13,762,985	10%	1,139,266
Capital Outlay	815,882	817,882	153,274	664,608	19%	154,542
Other Expenses	-	1,965,000	199,686	1,765,314	10%	217,753
Total Food Service	29,906,268	29,929,787	3,206,896	26,722,891	11%	2,887,943
Total Expenditures	29,906,268	29,929,787	3,206,896	26,722,891	11%	2,887,943
Net Change in Fund Balance	(310,208)	(310,208)	(350,270)	(40,062)		(2,701,409)
Fund Balance, Beginning	6,913,448	6,913,448	6,913,448	-		3,098,520
Fund Balance, Ending	\$ 6,603,240	\$ 6,603,240	\$ 6,563,178	\$ (40,062)		\$ 397,111

Expenditures by Object - Food Service Fund



■ Salaries

■ Employee Benefits

■ Purchased Services

■ Energy Services

■ Materials and Supplies

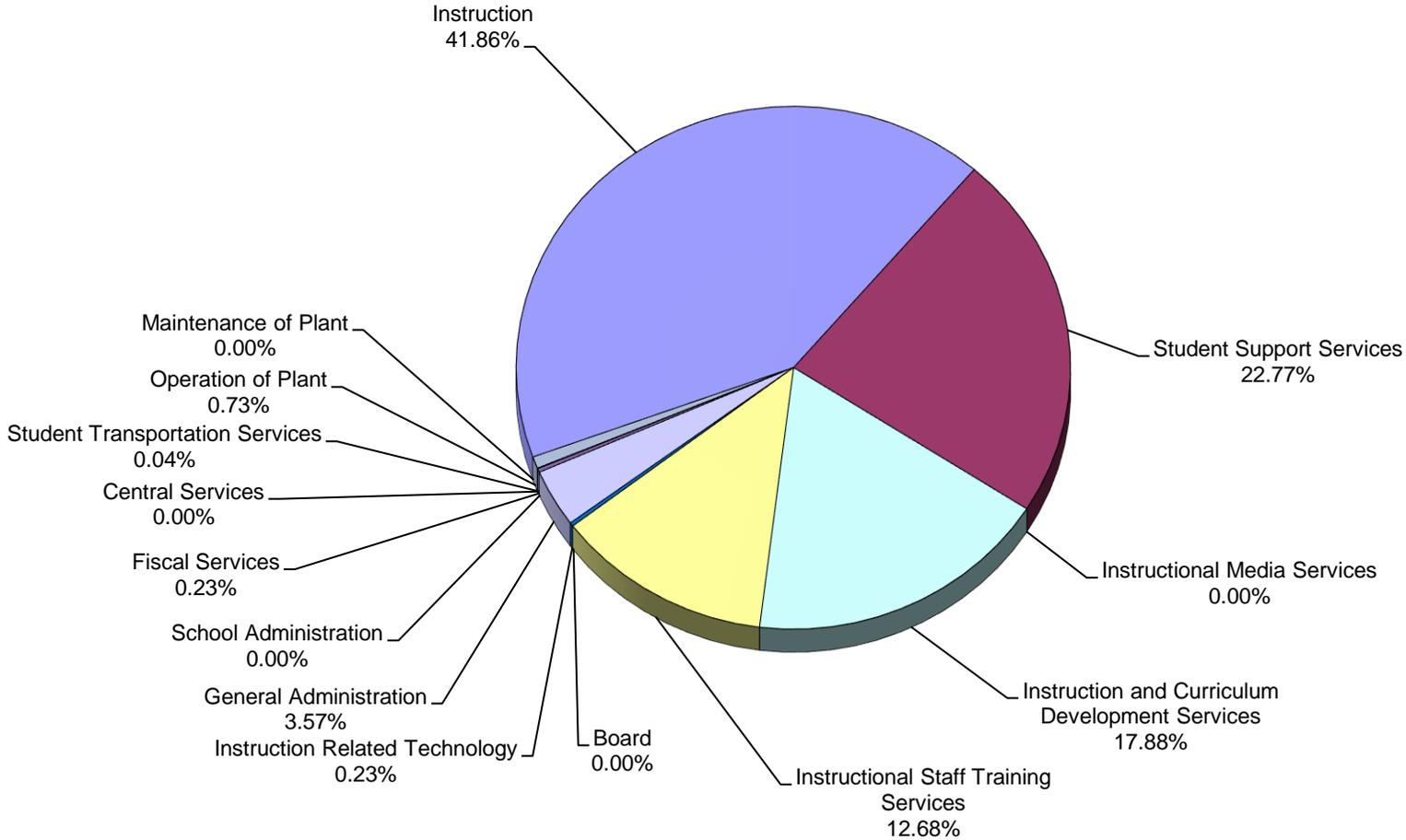
■ Capital Outlay

■ Other Expenses

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2020
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	3,995	3,995	-	100%	166,513
Miscellaneous Federal Direct	-	85,000	220,729	(135,729)	260%	86,573
Total Federal Direct	-	88,995	224,724	(135,729)	253%	253,086
Federal Through State:						
Career and Technical Education	-	616,080	297,002	319,078	48%	102,419
Teacher/Principal Training & Recruiting	-	77,400	241,415	(164,015)	312%	330,626
Adult Migrant Education	-	311,910	53,044	258,866	17%	38,537
Eng Lit and Civics Education	-	-	13,718	(13,718)		4,540
Individuals with Disabilities Education Act	13,944,856	13,944,856	1,061,528	12,883,328	8%	1,252,057
Elementary and Secondary Education Act Title I	12,798,328	14,638,047	1,982,961	12,655,086	14%	1,448,937
Language Instruction Title III	-	1,124,723	6,436	1,118,287	1%	159,581
Adult General Education	-	-	52,377	(52,377)		89,690
21st Century Schools - Title IV	-	-	72,969	(72,969)		33,687
Educational Stabilization Funds - K-12	39,530,206	39,530,206	843,159	38,687,047	2%	853,115
Educational Stabilization Funds - Workforce	-	-	75,933	(75,933)		-
Other Federal Through State	-	120,000	69,050	50,950	58%	24,995
Total Federal Through State	66,273,390	70,363,222	4,769,592	65,593,630	7%	4,338,184
Total Revenues	66,273,390	70,452,217	4,994,316	65,457,901	7%	4,591,270
EXPENDITURES						
Current:						
Instruction	26,667,294	31,277,643	2,090,751	29,186,892	7%	2,214,218
Student Support Services	10,732,492	11,447,468	1,137,340	10,310,128	10%	737,746
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	4,468,674	5,547,722	893,020	4,654,702	16%	857,481
Instructional Staff Training Services	3,907,814	4,303,182	633,389	3,669,793	15%	650,831
Board	526,858	149,334	-	149,334	0%	-
Instruction Related Technology	2,921	89,926	11,558	78,368	13%	11,207
General Administration	3,188,960	3,370,295	178,346	3,191,949	5%	75,651
School Administration	-	-	-	-		-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	172,822	195,316	11,655	183,661	6%	7,116
Food Services	-	-	-	-		-
Central Services	130,705	7,200	-	7,200	0%	475
Student Transportation Services	90,129	86,025	1,880	84,145	2%	-
Operation of Plant	191,991	100,000	36,377	63,623	36%	36,545
Maintenance of Plant	300,000	300,000	-	300,000	0%	-
Admin Technology Services	920,955	700,000	-	700,000	0%	-
Community Services	-	50	-	50	0%	-
Total Expenditures	51,301,615	57,574,161	4,994,316	52,579,845	9%	4,591,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,971,775	12,878,056	-	12,878,056		-
OUTGOING TRANSFERS						
To General Fund	(14,971,775)	(12,878,056)	-	(12,878,056)		-
Total Outgoing Transfers	(14,971,775)	(12,878,056)	-	(12,878,056)		-
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -		\$ -

Expenditures by Function - Other Special Revenue Funds

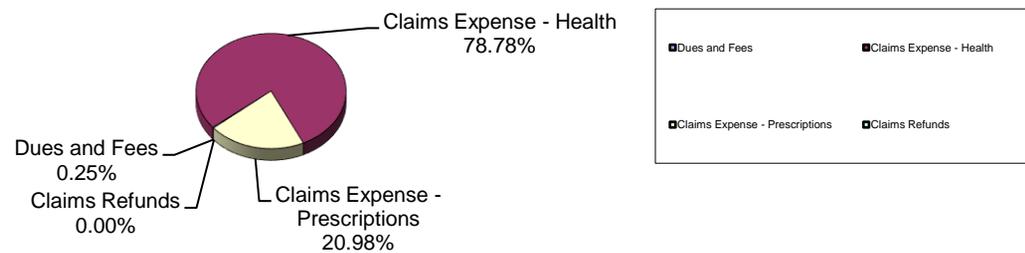
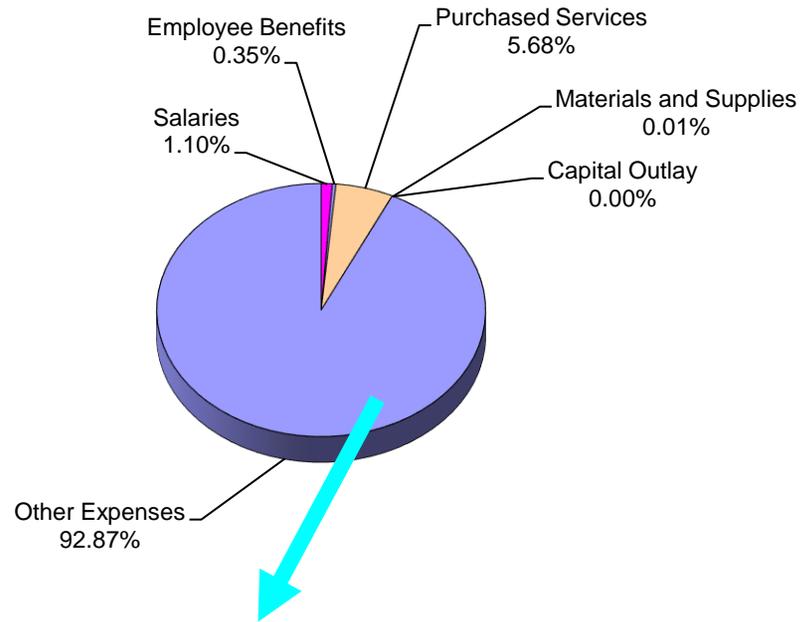
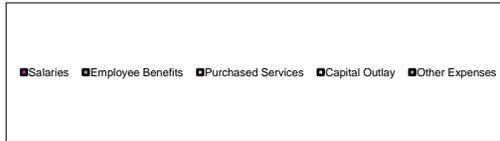


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation 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 August 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 August 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 5,155,349	\$ (28,969,651)	15%	\$ 4,544,513
Premium - Employee	-	11,486,000	1,580,214	(9,905,786)	14%	1,517,419
Premium - Retiree	-	1,450,000	210,022	(1,239,978)	14%	215,409
Premium - Leave/COBRA	-	400,000	46,444	(353,556)	12%	36,824
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	47,461,000	47,461,000	6,992,029	(40,468,971)	15%	6,414,165
Total Revenues	47,461,000	47,461,000	6,992,029	(40,468,971)	15%	6,414,165
EXPENDITURES						
Operating Expenditures:						
Salaries		630,995	94,409	536,586	15%	107,336
Employee Benefits		405,785	30,010	375,775	7%	46,493
Purchased Services	4,669,964	3,590,684	489,340	3,101,344	14%	507,990
Materials and Supplies	-	2,500	932	1,568	37%	47
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	6,306,338	30,812,662	17%	6,067,140
Claims Expense - Prescriptions	-	13,979,000	1,679,209	12,299,791	12%	1,822,940
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	-	-		-
Total Other Expenses	51,098,000	51,138,000	8,005,329	43,132,671	16%	7,908,360
Total Expenditures	55,767,964	55,767,964	8,620,020	47,147,944	15%	8,570,226
Operating Income (Loss)	(8,306,964)	(8,306,964)	(1,627,991)	6,678,973		(2,156,061)
Change in Net Position	(8,306,964)	(8,306,964)	(1,627,991)	6,678,973		(2,156,061)
Net Position, Beginning	11,678,999	11,678,999	11,678,999	-		14,614,914
Net Position, Ending	\$ 3,372,035	\$ 3,372,035	\$ 10,051,008	\$ 6,678,973		\$ 12,458,853

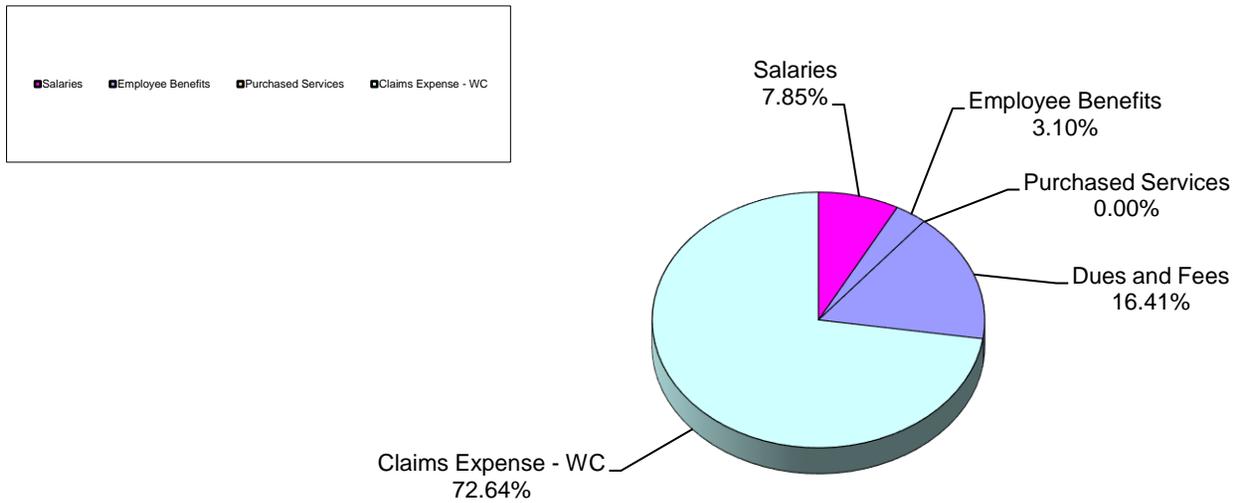
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended August 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 August 2020</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 2,605,900	\$ 2,605,900	\$ 384,079	\$ (2,221,821)	15%	\$ 475,698
Total Operating Revenues	2,605,900	2,605,900	384,079	(2,221,821)	15%	475,698
Total Revenues	<u>2,605,900</u>	<u>2,605,900</u>	<u>384,079</u>	<u>(2,221,821)</u>	15%	<u>475,698</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	226,455	31,074	195,381	14%	36,871
Employee Benefits	-	72,039	12,270	59,769	17%	13,242
Purchased Services	623,494	-	-	-		-
Other Expenses:						
Dues and Fees	-	325,000	64,906	260,094	20%	62,773
Claims Expense - Workers' Comp	2,000,000	2,000,000	287,379	1,712,621	14%	-
Claims Refund	-	-	(1,066)	1,066		(59,512)
Total Other Expenses	2,000,000	2,325,000	351,219	1,973,781	15%	3,261
Total Expenditures	<u>2,623,494</u>	<u>2,623,494</u>	<u>394,563</u>	<u>2,228,931</u>	15%	<u>53,374</u>
Operating Income (Loss)	<u>(17,594)</u>	<u>(17,594)</u>	<u>(10,484)</u>	<u>7,110</u>		<u>422,324</u>
Change in Net Position	(17,594)	(17,594)	(10,484)	7,110		422,324
Net Position, Beginning	2,022,148	2,022,148	2,022,148	-		3,731,541
Net Position, Ending	<u>\$ 2,004,554</u>	<u>\$ 2,004,554</u>	<u>\$ 2,011,664</u>	<u>\$ 7,110</u>		<u>\$ 4,153,865</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 August 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 August 2020</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 101,305	\$ (113,695)	47%	\$ 40,321
Total Federal Direct	215,000	215,000	101,305	(113,695)	47%	40,321
Local:						
Gifts, Grants, & Bequests	-	200	200	-	100%	592
Financial Aid Fees	287,996	287,996	181,050	(106,946)	63%	82,550
Other Miscellaneous Local Sources	115,000	115,000	51,868	(63,132)	45%	40,714
Total Local	402,996	403,196	233,118	(170,078)	58%	123,856
Total Revenues	617,996	618,196	334,423	(283,773)	54%	164,177
EXPENDITURES						
Instruction	619,280	619,280	69,852	549,428	11%	36,233
Student Support Services	39,610	39,310	1,421	37,889	4%	-
Instructional Staff Training	-	500	-	500	0%	-
Central Services	16,023	16,023	1,960	14,063	12%	-
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		5,152
Total Expenditures	674,913	675,113	73,233	601,880	11%	41,385
Change in Net Position	(56,917)	(56,917)	261,190	318,107		122,792
Net Position, Beginning	600,754	600,754	600,754	-		653,947
Net Position, Ending	\$ 543,837	\$ 543,837	\$ 861,944	\$ 318,107		\$ 776,739

Expenditures by Function - Trust and Agency Funds

