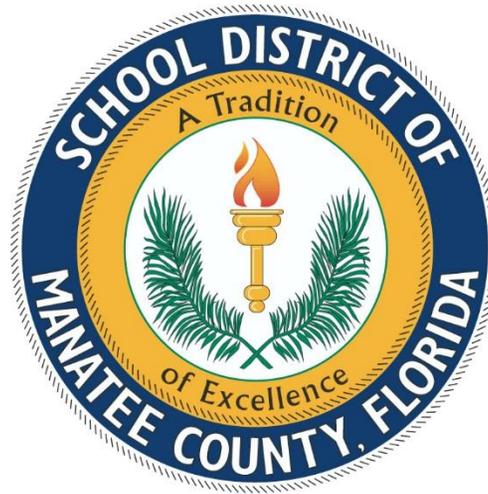


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING NOVEMBER 30, 2020

(UNAUDITED)

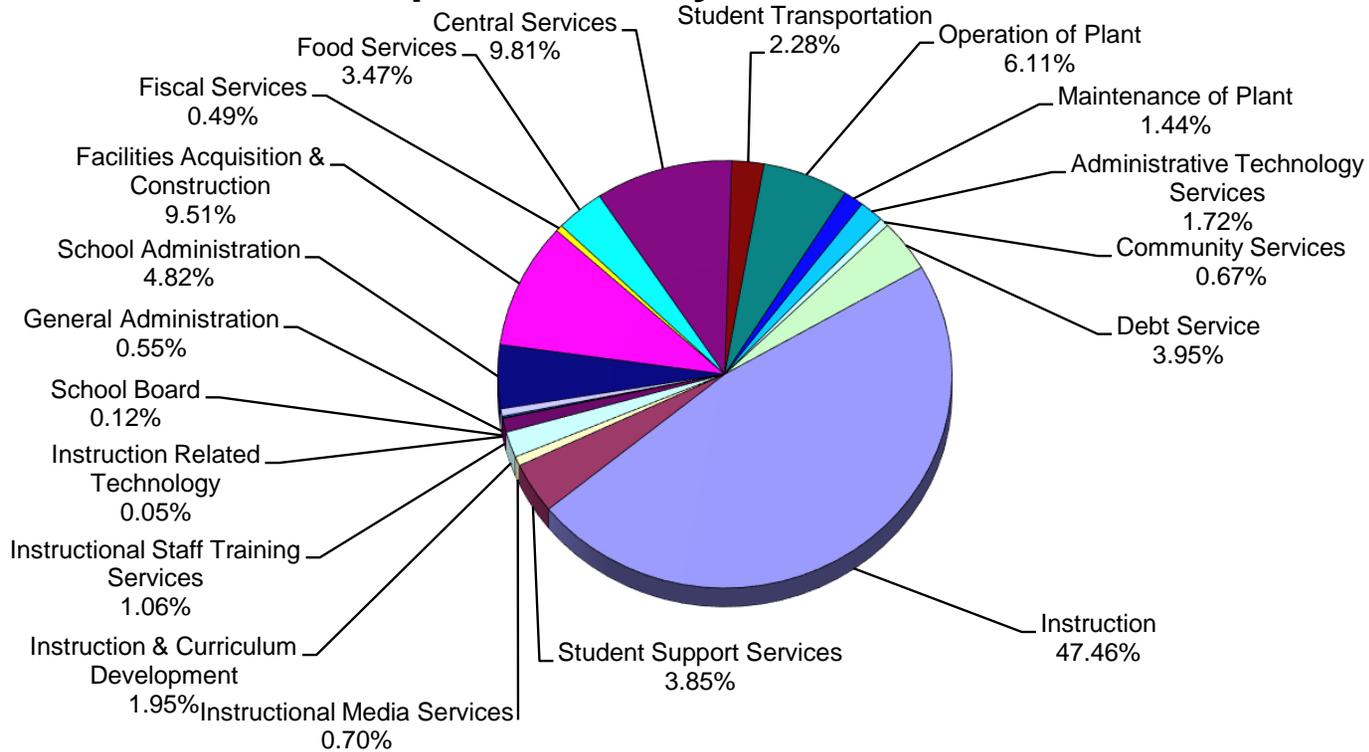
School District of Manatee County, Florida
Balance Sheet (Unaudited)
November 30, 2020

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total November 2020	Total November 2019
Assets									
Current Assets									
Cash	\$ 14,618,899	\$ 12,070,331	\$ 38,030,240	\$ 46,243	\$ -	\$ 33,108,120	\$ 542,194	\$ 98,416,027	\$ 93,086,835
Accounts Receivable	1,184,328	-	-	-	2,954	58,585	53,853	1,299,720	2,118,287
Due From/(To)	5,570,723	(662,266)	-	(3,591,020)	(1,317,437)	-	-	-	-
Inventory	865,926	-	-	496,381	-	-	-	1,362,307	979,022
Investments	-	64,103	15,195,761	3,857,115	-	-	-	19,116,979	21,625,995
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	774,468
Due From Other Agencies	2,286,875	-	2,450,017	1,891,708	1,441,850	-	51,167	8,121,617	6,911,545
Total Assets	\$ 24,526,751	\$ 11,472,168	\$ 55,676,018	\$ 2,700,427	\$ 127,367	\$ 33,166,705	\$ 647,214	\$ 128,316,650	\$ 125,496,152
Liabilities									
Current Liabilities									
Salaries & Wages Payable	10,144,286	-	-	-	-	-	-	10,144,286	9,995,542
Payroll Deductions & WH	8,518,608	-	-	(902)	(2,617)	(20)	-	8,515,069	5,484,440
Accounts Payable	10,555,631	-	450,172	380,665	129,984	2,920,278	-	14,436,730	14,103,295
Construction Payable	-	-	99,958	-	-	-	-	99,958	3,172
Retainage Payable	-	-	-	-	-	-	-	-	5,604,954
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	1,626	-	-	-	-	-	1,626	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	(1,405)	-	-	-	-	-	-	(1,405)	591
Estimated Unpaid Claims	-	-	-	-	-	8,671,365	-	8,671,365	7,247,357
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	50,000,000	-	-	-	-	-	-	50,000,000	30,000,000
Unearned Revenue	-	-	-	52,747	-	-	-	52,747	-
Deferred Revenue	-	-	85,671	-	-	-	-	85,671	-
Total Liabilities	79,217,120	1,626	635,801	432,510	127,367	11,591,623	-	92,006,047	72,439,351
Fund Balances									
Revenues Over (Under) Expenditures	(83,709,088)	369,962	(22,833,478)	(830,603)	-	3,228,627	(6,733)	(103,781,313)	(84,581,275)
Nonspendable									
Inventories	589,122	-	-	496,381	-	-	-	1,085,503	1,034,171
Restricted									
State Required Carryover	435,989	-	-	-	-	-	-	435,989	5,079,017
Food Services	-	-	-	2,602,139	-	-	-	2,602,139	6,623,491
Debt Service	-	11,100,580	-	-	-	-	-	11,100,580	9,900,546
Capital Projects	-	-	77,873,695	-	-	-	-	77,873,695	61,254,051
Other Purposes	11,311,600	-	-	-	-	18,346,455	653,947	30,312,002	35,974,973
Assigned									
Encumbrances	1,272,858	-	-	-	-	-	-	1,272,858	5,206,803
School and Local Programs	4,604,849	-	-	-	-	-	-	4,604,849	-
Unassigned	10,804,301	-	-	-	-	-	-	10,804,301	12,565,024
Total Fund Balances	(54,690,369)	11,470,542	55,040,217	2,267,917	-	21,575,082	647,214	36,310,603	53,056,801
Total Liabilities & Fund Balances	\$ 24,526,751	\$ 11,472,168	\$ 55,676,018	\$ 2,700,427	\$ 127,367	\$ 33,166,705	\$ 647,214	\$ 128,316,650	\$ 125,496,152

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended November 30, 2020

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds	Internal Service Funds	Trust & Agency Funds	Total November 2020	Total November 2019
REVENUES									
Federal Direct	\$ 210,887	\$ -	\$ -	\$ -	\$ 1,156,417	\$ -	\$ 94,378	\$ 1,461,682	\$ 2,139,835
Federal Through State	117,807	-	-	7,932,923	15,265,789	-	-	23,316,519	22,804,868
State	79,985,224	-	3,948,364	-	-	-	-	83,933,588	85,265,470
Local	9,744,125	194,778	20,575,092	595,872	-	24,865,618	197,833	56,173,318	79,495,479
Total Revenues	<u>90,058,043</u>	<u>194,778</u>	<u>24,523,456</u>	<u>8,528,795</u>	<u>16,422,206</u>	<u>24,865,618</u>	<u>292,211</u>	<u>164,885,107</u>	<u>189,705,652</u>
EXPENDITURES									
Instruction	119,329,958	-	-	-	8,306,628	-	292,603	127,929,189	124,845,738
Student Support Services	7,428,947	-	-	-	2,939,991	-	52	10,368,990	9,862,318
Instructional Media Services	1,879,571	-	-	-	-	-	2,039	1,881,610	1,974,733
Instruction & Curriculum Development	2,965,324	-	-	-	2,295,644	-	-	5,260,968	5,429,247
Instructional Staff Training Services	933,956	-	-	-	1,915,192	-	-	2,849,148	3,416,880
Instruction Related Technology	101,838	-	-	-	28,222	-	-	130,060	78,195
School Board	323,676	-	-	-	-	-	-	323,676	479,375
General Administration	885,664	-	-	-	605,769	-	-	1,491,433	1,299,588
School Administration	12,983,049	-	-	-	-	-	-	12,983,049	12,239,799
Facilities Acquisition & Construction	2,467,809	-	23,159,152	-	-	-	-	25,626,961	27,846,415
Fiscal Services	1,302,411	-	-	-	23,632	-	-	1,326,043	1,219,391
Food Services	-	-	-	9,359,398	-	-	-	9,359,398	14,035,818
Central Services	4,796,072	-	-	-	475	21,636,991	-	26,433,538	27,534,589
Student Transportation	6,114,878	-	-	-	30,942	-	-	6,145,820	7,227,267
Operation of Plant	16,201,707	-	-	-	275,711	-	-	16,477,418	15,588,648
Maintenance of Plant	3,871,171	-	-	-	-	-	-	3,871,171	4,477,108
Administrative Technology Services	4,633,300	-	-	-	-	-	4,250	4,637,550	3,764,209
Community Services	1,801,571	-	-	-	-	-	-	1,801,571	2,704,996
Debt Service	25,426	10,216,693	402,132	-	-	-	-	10,644,251	10,262,613
Total Expenditures	<u>188,046,328</u>	<u>10,216,693</u>	<u>23,561,284</u>	<u>9,359,398</u>	<u>16,422,206</u>	<u>21,636,991</u>	<u>298,944</u>	<u>269,541,844</u>	<u>274,286,927</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>(97,988,285)</u>	<u>(10,021,915)</u>	<u>962,172</u>	<u>(830,603)</u>	<u>-</u>	<u>3,228,627</u>	<u>(6,733)</u>	<u>(104,656,737)</u>	<u>(84,581,275)</u>
Other Financing Sources (Uses)									
Other Financing Sources	-	-	875,424	-	-	-	-	875,424	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	14,279,197	10,391,877	-	-	-	-	-	24,671,074	20,338,184
Transfers Out	-	-	(24,671,074)	-	-	-	-	(24,671,074)	(20,338,184)
Total Other Financing Sources (Uses)	<u>14,279,197</u>	<u>10,391,877</u>	<u>(23,795,650)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>875,424</u>	<u>-</u>
Net Change in Fund Balance	(83,709,088)	369,962	(22,833,478)	(830,603)	-	3,228,627	(6,733)	(103,781,313)	(84,581,275)
Fund Balances, Beginning	<u>29,018,719</u>	<u>11,100,580</u>	<u>77,873,695</u>	<u>3,098,520</u>	<u>-</u>	<u>18,346,455</u>	<u>653,947</u>	<u>140,091,916</u>	<u>137,638,076</u>
Fund Balances, Ending	<u>\$ (54,690,369)</u>	<u>\$ 11,470,542</u>	<u>\$ 55,040,217</u>	<u>\$ 2,267,917</u>	<u>\$ -</u>	<u>\$ 21,575,082</u>	<u>\$ 647,214</u>	<u>\$ 36,310,603</u>	<u>\$ 53,056,801</u>

Expenditures by Function - All Funds

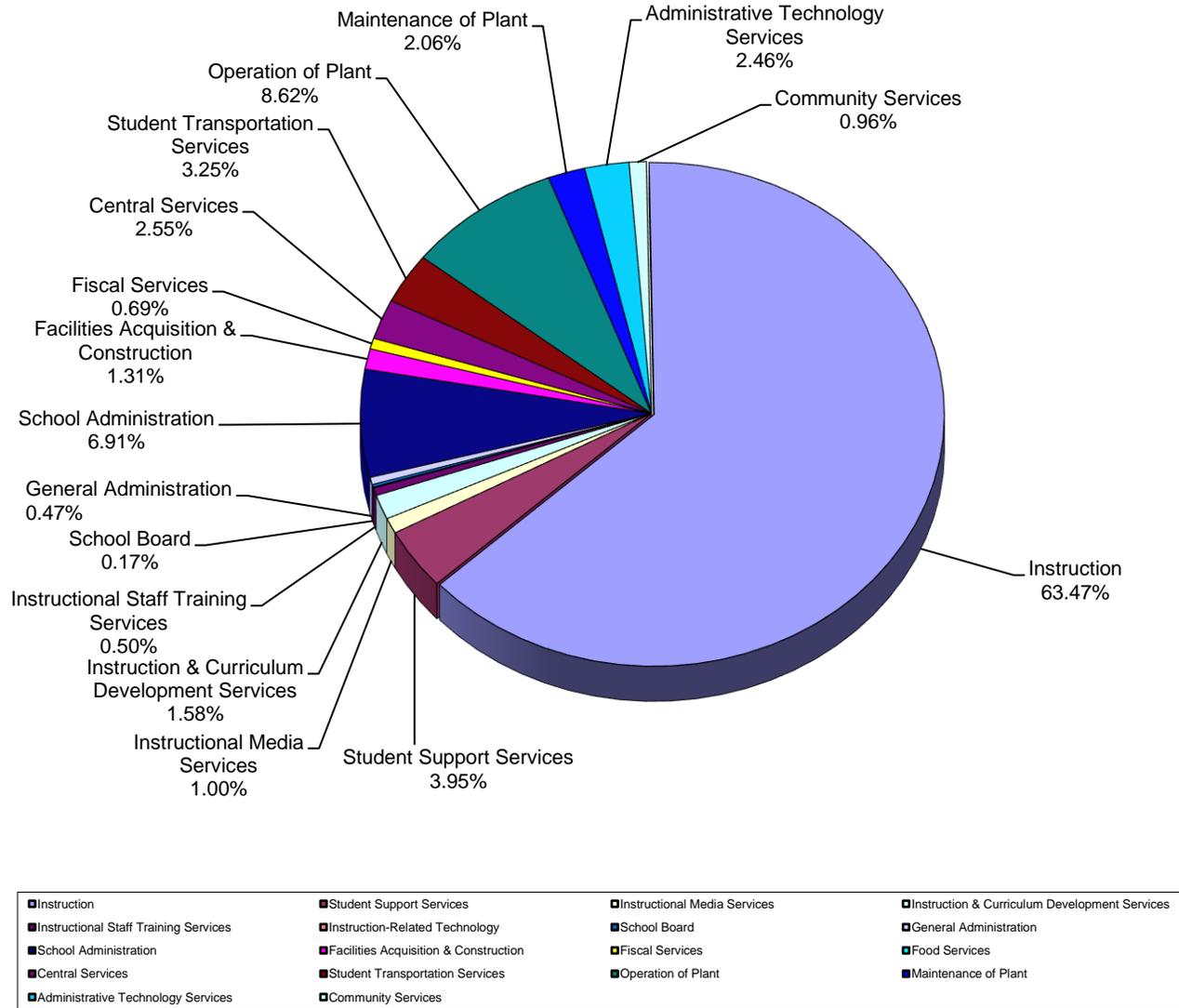


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction & Curriculum Development	■ Instructional Staff Training Services
■ Instruction Related Technology	■ School Board	■ General Administration	■ School Administration	■ Facilities Acquisition & Construction
■ Fiscal Services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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ended November 30, 2020

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2019
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 206,492	\$ 443,349	32%	\$ 209,697
Miscellaneous Federal Direct	2,500	4,395	4,395	-	100%	65
Total Federal Direct	652,341	654,236	210,887	443,349	32%	209,762
Federal Through State:						
Medicaid	2,231,335	2,231,335	7,163	2,224,172	0%	159,691
Individuals with Disabilities	-	345,128	110,644	234,484	32%	-
Vocational Education Act	-	22,000	-	22,000	0%	-
Miscellaneous Federal Through State	-	-	-	-	-	1,962,685
Total Federal Through State	2,231,335	2,598,463	117,807	2,480,656	5%	2,122,376
State:						
Florida Education Finance Program (FEFP)	138,223,896	131,684,206	52,099,962	79,584,244	40%	54,972,834
Workforce Development	9,465,433	9,465,433	3,943,930	5,521,503	42%	3,943,930
Workforce Education Performance Incentive	-	256,000	154,165	101,835	60%	91,629
CO&DS Withheld for Administrative Expenditures	28,704	28,704	-	28,704	0%	-
State License Tax	340,481	340,481	91,327	249,154	27%	60,880
Discretionary Lottery	-	-	-	-	-	544
Categorical Programs:						
Class Size Reduction Operating Funds	54,355,701	54,355,701	22,648,210	31,707,491	42%	22,217,360
Florida School Recognition Funds	-	-	-	-	-	2,193,119
Voluntary Prekindergarten Program	1,863,720	1,863,720	500,441	1,363,279	27%	839,309
Other Miscellaneous State Revenue	7,800	801,670	547,189	254,481	68%	(468,225)
Total State	204,285,735	198,795,915	79,985,224	118,810,691	40%	83,851,380
Local:						
District School Taxes	233,157,091	233,157,092	8,066,143	225,090,949	3%	25,024,706
Rent	41,312	41,312	18,898	22,414	46%	89,256
Interest on Investments	1,635,161	1,647,100	73,496	1,573,604	4%	520,252
Net Increase (Decrease) in Fair Value	-	-	54,998	(54,998)	-	-
Gifts, Grants and Bequests	-	-	-	-	-	3,710
Vending Sales	-	-	40	(40)	-	-
Student Fees:						
Adult Gen Ed Course Fees	-	30,000	40,020	(10,020)	133%	14,635
Post Secondary Vocational Ed Course Fees	2,851,033	1,899,400	974,307	925,093	51%	1,683,386
Continuing Workforce Education Course Fees	128,500	96,852	45,091	51,761	47%	50,381
Capital Improvement Fees	102,750	102,750	58,216	44,534	57%	114,509
Post Secondary Lab Fees	-	921,533	606,570	314,963	66%	673,171
Lifelong Learning Fees	-	1,075	1,375	(300)	128%	100
GED Testing Fees	-	47,192	2,720	44,472	6%	7,245
Other Student Fees	547,974	577,974	339,856	238,118	59%	461,563
Other Fees:						
Preschool Program Fees	-	135,000	176,003	(41,003)	130%	216,869
School Age Child Care Fees	3,335,000	3,200,000	1,598,320	1,601,680	50%	2,156,230
Other Schools, Courses and Classes Fees	58,692	13,500	2,589	10,911	19%	12,042
Miscellaneous Local:						
Bus Fees	174,137	110,139	-	110,139	0%	77,646
Transportation Services Rendered for School Activities	112,188	73,961	6,921	67,040	9%	43,894
Sale of Junk	-	86,096	86,096	-	100%	655
Receipt of Federal Indirect Cost Rate	1,841,148	1,841,148	609,114	1,232,034	33%	259,186
Other Miscellaneous Local Sources	1,621,762	1,775,342	808,511	966,831	46%	990,009
Refund of Prior Year's Expenditures	-	(4,339,276)	(4,512,055)	172,779	104%	81,477
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	685,345	1,247,294	35%	821,309
Total Local	247,539,387	243,352,380	9,744,125	233,608,255	4%	33,302,374
Total Revenues	454,708,798	445,400,994	90,058,043	355,342,951	20%	119,485,892
Expenditures (by Function)						
Current:						
Instruction	313,866,927	312,143,310	119,329,958	192,813,352	38%	117,421,877
Student Support Services	17,159,217	17,630,641	7,428,947	10,201,694	42%	9,170,422
Instructional Media Services	4,615,095	4,647,845	1,879,571	2,768,274	40%	1,971,773
Instruction & Curriculum Development Services	7,514,046	7,764,759	2,965,324	4,799,435	38%	3,249,186
Instructional Staff Training Services	805,081	1,864,371	933,956	930,415	50%	977,540
Instruction-Related Technology	119,282	119,281	101,838	17,443	85%	430
School Board	1,044,569	1,032,452	323,676	708,776	31%	479,375
General Administration	2,451,440	2,450,779	885,664	1,565,115	36%	1,040,036
School Administration	33,584,365	32,728,230	12,983,049	19,745,181	40%	12,175,599
Facilities Acquisition & Construction	7,021,332	7,458,036	2,467,809	4,990,227	33%	3,755,011
Fiscal Services	3,354,302	3,087,820	1,302,411	1,785,409	42%	1,219,391
Food Services	-	-	-	-	-	-
Central Services	12,405,590	11,950,145	4,796,072	7,154,073	40%	4,634,428
Student Transportation Services	16,807,497	15,170,474	6,114,878	9,055,596	40%	7,217,311
Operation of Plant	37,494,325	36,364,086	16,201,707	20,162,379	45%	15,580,737
Maintenance of Plant	10,374,183	10,015,754	3,871,171	6,144,583	39%	4,475,883
Administrative Technology Services	9,533,600	9,456,434	4,633,300	4,823,134	49%	3,764,209
Community Services	3,635,925	3,443,903	1,801,571	1,642,332	52%	2,704,996
Debt Service	282,934	282,881	25,426	257,455	9%	17,800
Total Expenditures	482,069,710	477,611,201	188,046,328	289,564,873	39%	189,856,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,360,912)	(32,210,207)	(97,988,285)	65,778,078		(70,370,112)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	20,647,413	25,496,708	14,279,197	11,217,511	56%	10,047,134
Total Other Financing Sources (Uses)	20,647,413	25,496,708	14,279,197	11,217,511	56%	10,047,134
Appropriations:						
Nonspendable	589,122	589,122	-	-	-	-
Restricted	3,765,000	3,765,000	-	3,765,000	-	-
Assigned	3,196,486	3,196,486	-	3,196,486	-	-
Unappropriated	14,754,612	14,754,612	-	14,754,612	-	-
Total Appropriations	22,305,220	22,305,220	-	21,716,098	-	-
Net Change in Fund Balance	(29,018,719)	(29,018,719)	(83,709,088)			(60,322,978)
Fund Balance, Beginning	29,018,719	29,018,719	29,018,719			34,766,277
Fund Balance, Ending	\$ -	\$ -	\$ (54,690,369)			\$ (25,556,701)

Expenditures by Function - General Fund



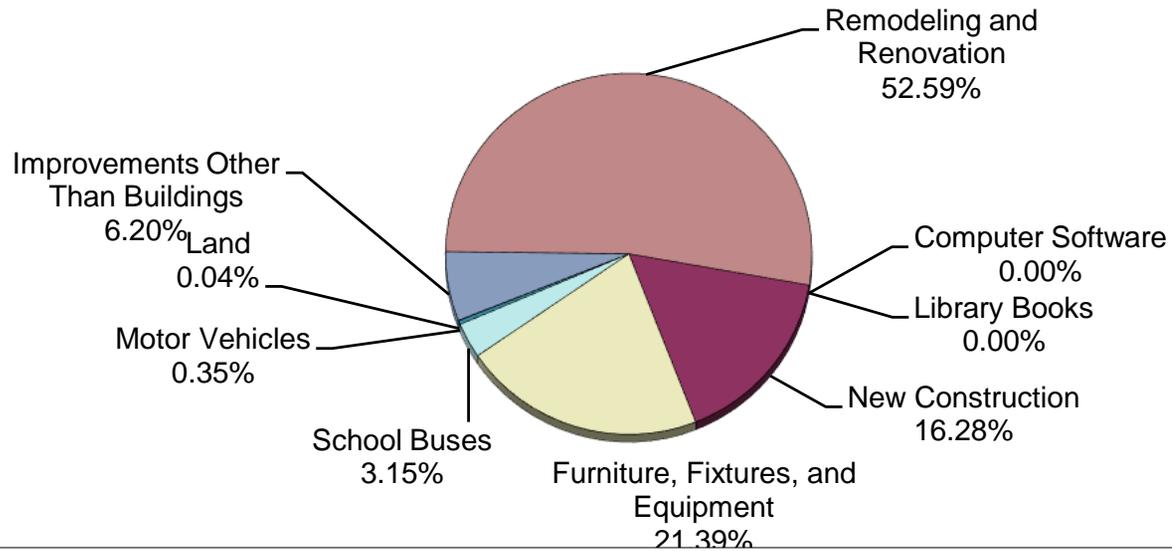
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended November 30, 2020

	<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 2019</u>
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 945,000	\$ -	\$ 945,000	0%	\$ 471,795
Total Federal Direct	945,000	945,000	-	945,000		471,795
State:						
CO&DS Withheld for Bonds	506,000	506,000	-	506,000	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	506,000	506,000	-	506,000	0%	-
Local:						
Interest on Investments	-	178,587	178,587	-	100%	42,503
Net Increase (Decrease) in the Fair Value	-	16,191	16,191	-	100%	168,672
Total Local	-	194,778	194,778	-	100%	211,175
Total Revenues	<u>1,451,000</u>	<u>1,645,778</u>	<u>194,778</u>	<u>1,451,000</u>	12%	<u>682,970</u>
EXPENDITURES						
Current:						
Redemption of Principal	20,514,781	20,514,781	6,725,000	13,789,781	33%	6,465,000
Interest	10,594,949	10,594,948	3,480,605	7,114,343	33%	3,609,905
Dues and Fees	16,074	18,613	11,088	7,525	60%	5,250
Other Debt Service	-	-	-	-		-
Total Debt Service	31,125,804	31,128,342	10,216,693	20,911,649	33%	10,080,155
Total Expenditures	<u>31,125,804</u>	<u>31,128,342</u>	<u>10,216,693</u>	<u>20,911,649</u>	33%	<u>10,080,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,674,804)</u>	<u>(29,482,564)</u>	<u>(10,021,915)</u>	<u>(19,460,649)</u>		<u>(9,397,185)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,675,030	29,677,567	10,391,877	19,286,390	35%	10,291,050
Total Other Financing Sources (Uses)	<u>29,675,030</u>	<u>29,677,567</u>	<u>10,391,877</u>	<u>19,286,390</u>	35%	<u>10,291,050</u>
Appropriations:						
Unappropriated Fund Balance	11,100,806	11,295,583	-	11,295,583		-
Total Appropriations	11,100,806	11,295,583	-	11,295,583		-
Net Change in Fund Balances	(11,100,580)	(11,100,580)	369,962			893,865
Fund Balances, Beginning	11,100,580	11,100,580	11,100,580			9,900,546
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,470,542</u>			<u>\$ 10,794,411</u>

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended November 30, 2020

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2019
REVENUES						
State:						
CO&DS Distributed	\$ 1,293,177	\$ 1,293,177	\$ -	\$ 1,293,177	0%	\$ -
Interest on CO&DS	54,155	54,155	-	54,155	0%	-
Public Education Capital Outlay PECO	2,000,000	2,000,000	2,000,000	-	100%	-
Charter School Cap Outlay PECO	3,396,240	3,396,240	1,473,815	1,922,425	43%	1,394,225
Other Miscellaneous State Revenue	-	474,549	474,549	-	100%	19,865
Total State Sources	6,743,572	7,218,121	3,948,364	3,269,757	55%	1,414,090
Local:						
District Capital Taxes	63,913,676	63,913,676	2,209,668	61,704,008	3%	6,659,981
Local Sales Tax	28,591,210	28,591,209	10,537,037	18,054,172	37%	9,334,703
Interest on Investments	223,880	223,880	13,415	210,465	6%	319,742
Other Miscellaneous Local Sources	79,875	218,288	163,799	54,489	75%	39,791
Impact Fees	15,999,725	21,749,725	7,651,173	14,098,552	35%	6,499,154
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	108,808,366	114,696,778	20,575,092	94,121,686	18%	22,853,371
Total Revenues	115,551,938	121,914,899	24,523,456	97,391,443	20%	24,267,461
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	363,024
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	28,304,395	33,865,863	3,770,783	30,095,080	11%	8,071,145
Furniture, Fixtures, and Equipment	11,656,282	10,820,787	4,952,625	5,868,162	46%	7,293,681
School Buses	1,743,356	2,226,666	730,599	1,496,067	33%	1,437,696
Motor Vehicles	408,280	428,781	80,383	348,398	19%	88,271
Land	-	1,500,000	10,000	1,490,000	1%	-
Improvements Other Than Buildings	3,285,439	3,285,440	1,435,352	1,850,088	44%	930,949
Remodeling and Renovation	52,226,431	46,408,357	12,179,410	34,228,947	26%	5,716,835
Computer Software	10,000	10,000	-	10,000	0%	189,803
Total Capital Outlay	97,634,183	98,545,894	23,159,152	75,386,742	24%	24,091,404
Debt Service:						
Redemption of Principal	1,692,891	1,692,891	395,986	1,296,905	23%	139,488
Interest	69,944	69,943	6,146	63,797	9%	25,170
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,762,835	1,762,834	402,132	1,360,702	23%	164,658
Total Expenditures	99,397,018	100,308,728	23,561,284	76,747,444	23%	24,256,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,154,920	21,606,171	962,172	20,643,999		11,399
OTHER FINANCING SOURCES (USES)						
Loans	772,349	875,424	875,424	-	100%	-
Transfers Out:						
To General Fund	(20,647,413)	(25,496,708)	(14,279,197)	(11,217,511)	56%	(10,047,134)
To Debt Service	(29,675,030)	(29,677,567)	(10,391,877)	(19,285,690)	35%	(10,291,050)
Total Transfers	(50,322,443)	(55,174,275)	(24,671,074)	(30,503,201)		(20,338,184)
Total Other Financing Sources (Uses)	(49,550,094)	(54,298,851)	(23,795,650)	(30,503,201)	44%	(20,338,184)
Appropriations:						
Unappropriated Fund Balance	44,480,499	45,181,015	-	45,181,015	-	-
Total Appropriations	44,480,499	45,181,015	-	45,181,015	-	-
Net Change in Fund Balances	(77,875,673)	(77,873,695)	(22,833,478)			(20,326,785)
Fund Balances, Beginning	77,875,673	77,873,695	77,873,695			61,254,051
Fund Balances, Ending	\$ -	\$ -	\$ 55,040,217			\$ 40,927,266

Expenditures by Object - Capital Projects Funds

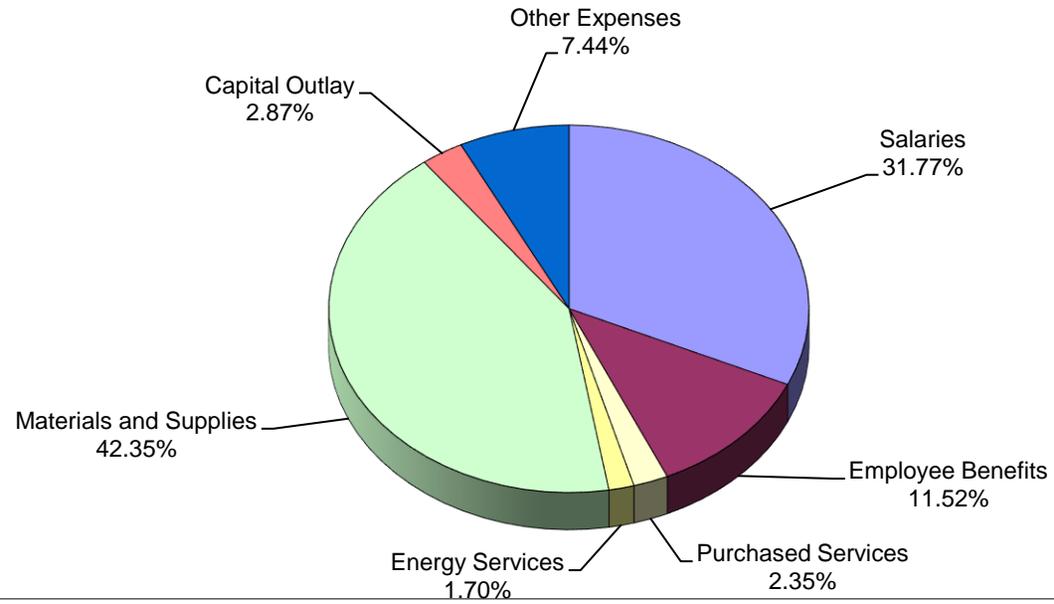


■ Library Books ■ New Construction ■ Furniture, Fixtures, and Equipment ■ School Buses ■ Motor Vehicles ■ Land ■ Improvements Other Than Buildings ■ Remodeling and Renovation ■ Computer Software

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended November 30, 2020

	<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 2019</u>
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 450,000	\$ 450,000	\$ 32,434	\$ 417,566	7%	\$ 90,437
School Lunch Reimbursement	15,006,400	15,006,400	3,951,244	11,055,156	26%	5,843,609
School Breakfast Reimbursement	5,800,000	5,800,000	1,233,158	4,566,842	21%	2,102,312
After-School Snack Reimbursement	380,000	380,000	5,230	374,770	1%	136,069
School Supper Reimbursement	510,000	510,000	418,655	91,345	82%	193,971
USDA Donated Commodities	1,975,000	1,975,000	-	1,975,000	0%	-
Cash in Lieu of Donated	35,000	35,000	29,222	5,778	83%	13,510
Summer Food Service Program	800,000	800,000	2,262,980	(1,462,980)	283%	698,678
Other Food Service Revenue	-	-	-	-		4,500
Total Federal Through State	24,956,400	24,956,400	7,932,923	17,023,477	32%	9,083,086
State:						
School Breakfast Supplement	147,793	147,793	-	147,793	0%	-
School Lunch Supplement	166,371	166,371	-	166,371	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	314,164	314,164	-	314,164	0%	-
Local:						
Interest on Investments	65,000	65,000	2,141	62,859	3%	130,882
Student Lunches	3,488,626	3,488,626	161,355	3,327,271	5%	1,319,629
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	235,000	235,000	42,892	192,108	18%	64,109
Student/Adult Ala Carte	1,899,210	1,899,210	348,935	1,550,275	18%	767,952
Catering/Special	48,000	48,000	4,126	43,874	9%	7,149
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	840	(840)		(458)
Other Miscellaneous Local Sources	200,000	200,000	35,583	164,417	18%	79,730
Refund of Prior Year Expense	-	-	-	-		(37,357)
Total Local	5,935,836	5,935,836	595,872	5,339,964	10%	2,331,636
Total Revenues	31,206,400	31,206,400	8,528,795	22,677,605	27%	11,414,722
EXPENDITURES						
Current:						
Salaries	11,621,191	8,619,000	2,973,513	5,645,487	34%	3,448,060
Employee Benefits	-	2,713,720	1,078,275	1,635,445	40%	1,083,158
Purchased Services	-	806,994	220,256	586,738	27%	258,345
Energy Services	4,180,619	542,400	159,138	383,262	29%	238,366
Materials and Supplies	14,965,000	16,119,696	3,963,480	12,156,216	25%	6,709,375
Capital Outlay	559,844	559,844	268,294	291,550	48%	1,466,740
Other Expenses	-	1,965,000	696,442	1,268,558	35%	831,774
Total Food Service	31,326,654	31,326,654	9,359,398	21,967,256	30%	14,035,818
Total Expenditures	31,326,654	31,326,654	9,359,398	21,967,256	30%	14,035,818
Appropriations:						
Unappropriated Fund Balance	2,978,266	2,978,266	-	2,978,266		-
Total Appropriations	2,978,266	2,978,266	-	2,978,266		-
Net Change in Fund Balance	(3,098,520)	(3,098,520)	(830,603)	24,945,522		(2,621,096)
Fund Balance, Beginning	3,098,520	3,098,520	3,098,520			7,036,406
Fund Balance, Ending	\$ -	\$ -	\$ 2,267,917			\$ 4,415,310

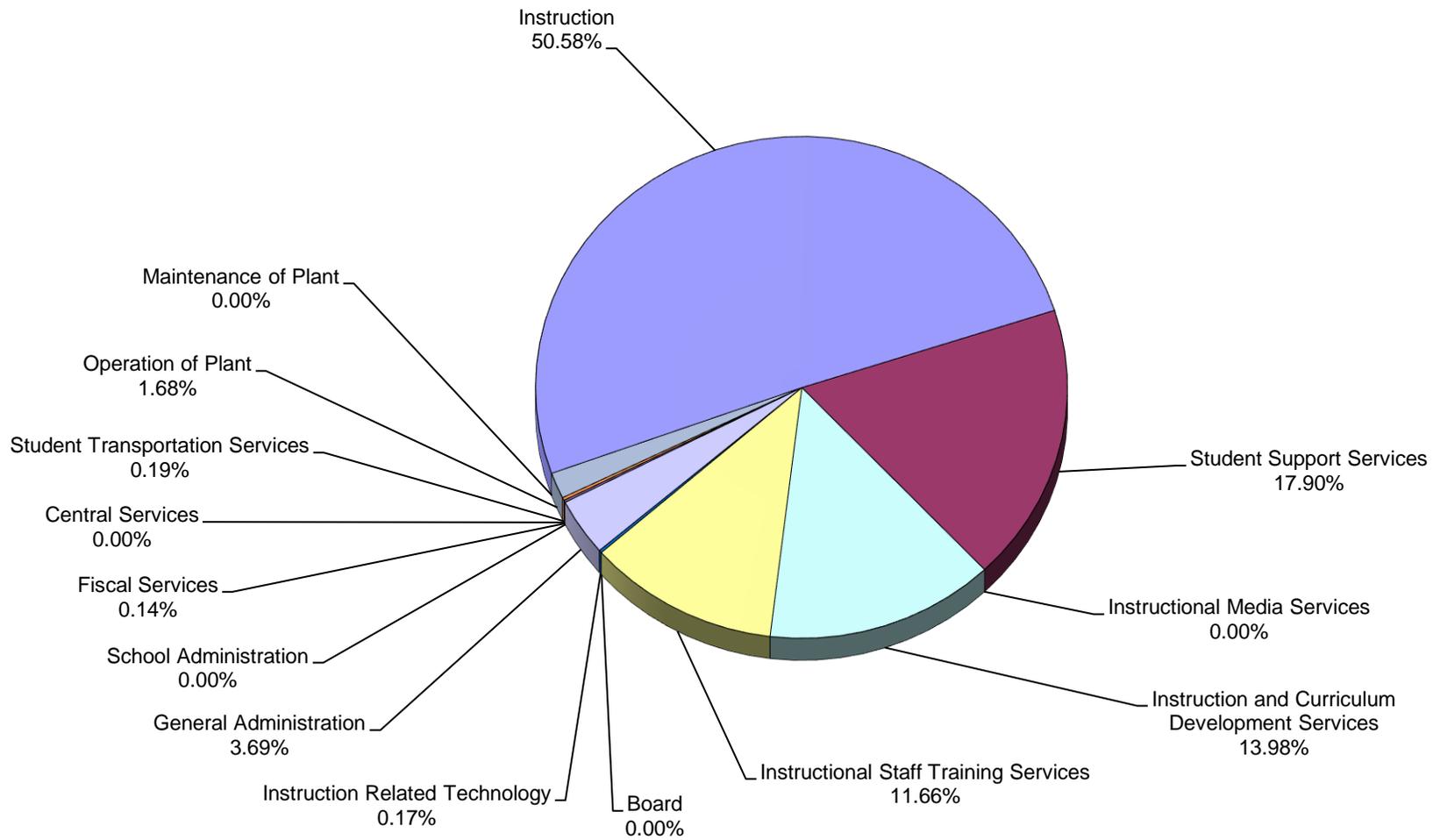
Expenditures by Object - Food Service Fund



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds
For Month Ended November 30, 2020

	<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 2019</u>
REVENUES						
Federal Direct:						
Pell	\$ -	\$ 803,747	\$ 779,268	\$ 24,479	97%	\$ 1,288,436
Miscellaneous Federal Direct	-	614,736	377,149	237,587	61%	34,589
Total Federal Direct	-	1,418,483	1,156,417	262,066	82%	1,323,025
Federal Through State:						
Career and Technical Education	-	732,991	328,106	404,885	45%	148,627
Teacher/Principal Training & Recruiting	-	1,760,757	770,147	990,610	44%	1,145,894
Adult Migrant Education	-	320,210	134,168	186,042	42%	160,463
Eng Lit and Civics Education	-	88,987	33,209	55,778	37%	46,238
Individuals with Disabilities Education Act	13,742,007	14,475,834	4,276,275	10,199,559	30%	3,051,841
Elementary and Secondary Education Act Title I	12,066,809	14,855,415	5,493,339	9,362,076	37%	5,591,860
Language Instruction Title III	-	1,175,857	547,070	628,787	47%	492,975
Adult General Education	-	509,150	294,652	214,498	58%	220,124
21st Century Schools - Title IV	-	783,024	204,959	578,065	26%	331,036
Educational Stabilization Funds - K-12	-	11,715,989	3,045,689	8,670,300	26%	-
Educational Stabilization Funds - Workforce	-	298,618	16,630	281,988	6%	-
Other Federal Through State	10,989,073	482,874	121,545	361,329	25%	410,348
Total Federal Through State	36,797,889	47,199,706	15,265,789	31,933,917	32%	11,599,406
Total Revenues	36,797,889	48,618,189	16,422,206	32,195,983	34%	12,922,431
EXPENDITURES						
Current:						
Instruction	19,254,231	24,448,076	8,306,628	16,141,448	34%	7,172,418
Student Support Services	1,463,731	7,997,521	2,939,991	5,057,530	37%	691,896
Instructional Media Services	-	-	-	-	-	-
Instruction and Curriculum Development Services	9,275,273	5,649,773	2,295,644	3,354,129	41%	2,180,061
Instructional Staff Training Services	3,263,417	5,682,877	1,915,192	3,767,685	34%	2,439,340
Board	-	-	-	-	-	-
Instruction Related Technology	976	37,335	28,222	9,113	76%	77,765
General Administration	1,575,459	1,987,049	605,769	1,381,280	30%	259,552
School Administration	-	2,778	-	2,778	0%	64,200
Facility Acquisition & Construction	-	-	-	-	-	-
Fiscal Services	-	68,215	23,632	44,583	35%	-
Food Services	-	-	-	-	-	-
Central Services	6,000	12,365	475	11,890	4%	18,107
Student Transportation Services	160,150	112,838	30,942	81,896	27%	9,956
Operation of Plant	1,798,652	2,619,262	275,711	2,343,551	11%	7,911
Maintenance of Plant	-	-	-	-	-	1,225
Community Services	-	100	-	100	0%	-
Total Expenditures	36,797,889	48,618,189	16,422,206	32,195,983	34%	12,922,431
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning	-	-	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Function - Other Special Revenue Funds

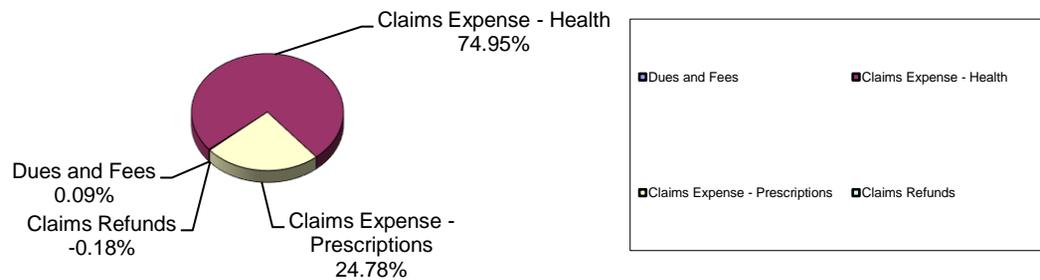
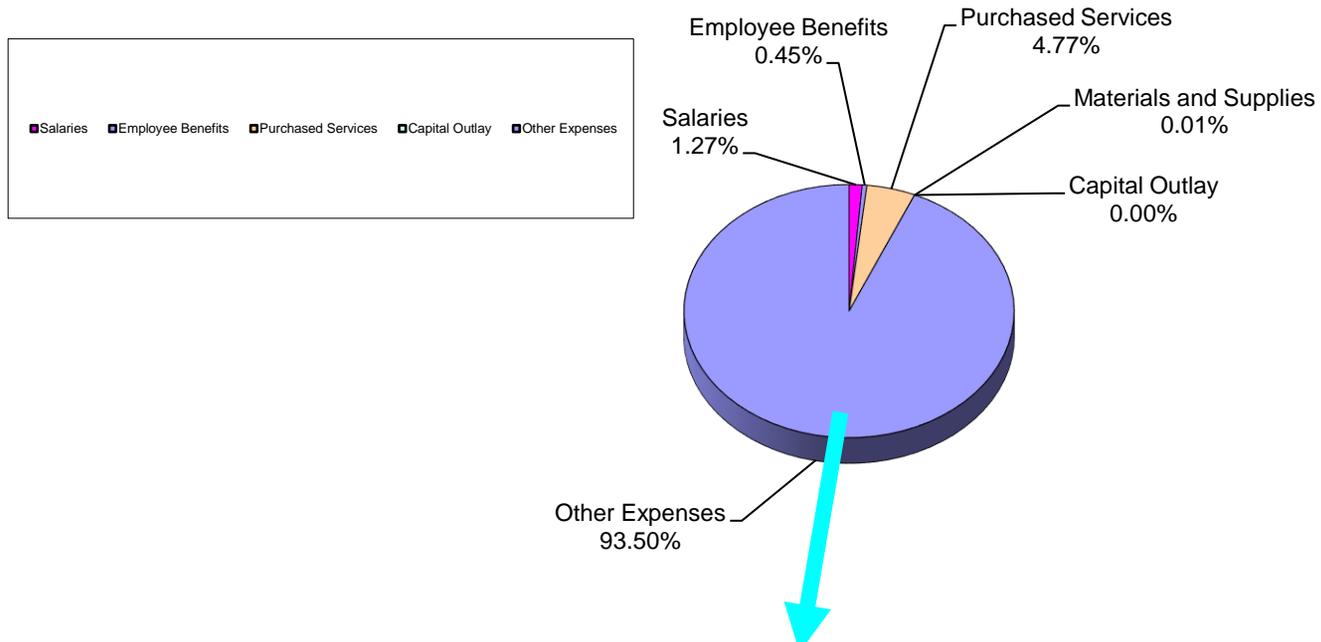


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services	■ Instructional Staff Training Services
■ Board	■ Instruction Related Technology	■ General Administration	■ School Administration	■ Fiscal Services
■ Central Services	■ Student Transportation 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 November 30, 2020

	<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 2019</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 44,143,608	\$ 30,377,000	\$ 14,040,937	\$ 16,336,063	46%	\$ 13,568,744
Premium - Employee	-	12,105,210	4,685,054	7,420,156	39%	4,516,974
Premium - Retiree	-	1,495,057	573,790	921,267	38%	547,792
Premium - Leave/COBRA	-	166,341	166,341	-	100%	100,414
Miscellaneous Local Revenue	100,000	100,000	100,000	-	100%	-
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>23,940,868</u>	<u>24,677,486</u>	49%	<u>18,844,635</u>
Total Revenues	<u>44,243,608</u>	<u>48,618,354</u>	<u>23,940,868</u>	<u>24,677,486</u>	49%	<u>18,844,635</u>
EXPENDITURES						
Operating Expenditures:						
Salaries		616,044	264,477	351,567	43%	242,646
Employee Benefits		231,133	94,416	136,717	41%	68,441
Purchased Services	4,818,506	3,918,672	990,336	2,928,336	25%	1,116,954
Materials and Supplies	-	8,500	1,262	7,238	15%	3,827
Capital Outlay	-	2,600	-	2,600	0%	-
Other Expenses:						
Dues and Fees	-	41,557	18,280	23,277	44%	5,756
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,652,000	36,216,000	14,601,389	21,614,611	40%	15,443,862
Claims Expense - Prescriptions	-	15,436,000	4,827,153	10,608,847	31%	4,903,447
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	-	(35,406)	35,406		-
Total Other Expenses	<u>51,652,000</u>	<u>51,693,557</u>	<u>19,411,416</u>	<u>32,282,141</u>	38%	<u>20,353,065</u>
Total Expenditures	<u>56,470,506</u>	<u>56,470,506</u>	<u>20,761,907</u>	<u>35,708,599</u>	37%	<u>21,784,933</u>
Operating Income (Loss)	<u>(12,226,898)</u>	<u>(7,852,152)</u>	<u>3,178,961</u>	<u>(11,031,113)</u>		<u>(2,940,298)</u>
Appropriations:						
Unappropriated Fund Balance	<u>2,388,016</u>	<u>6,762,762</u>	-	<u>6,762,762</u>		-
Total Appropriations	<u>2,388,016</u>	<u>6,762,762</u>	-	<u>6,762,762</u>		-
Change in Net Position	<u>(14,614,914)</u>	<u>(14,614,914)</u>	<u>3,178,961</u>			<u>(2,940,298)</u>
Net Position, Beginning	<u>14,614,914</u>	<u>14,614,914</u>	<u>14,614,914</u>			<u>21,356,695</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,793,875</u>			<u>\$ 18,416,397</u>

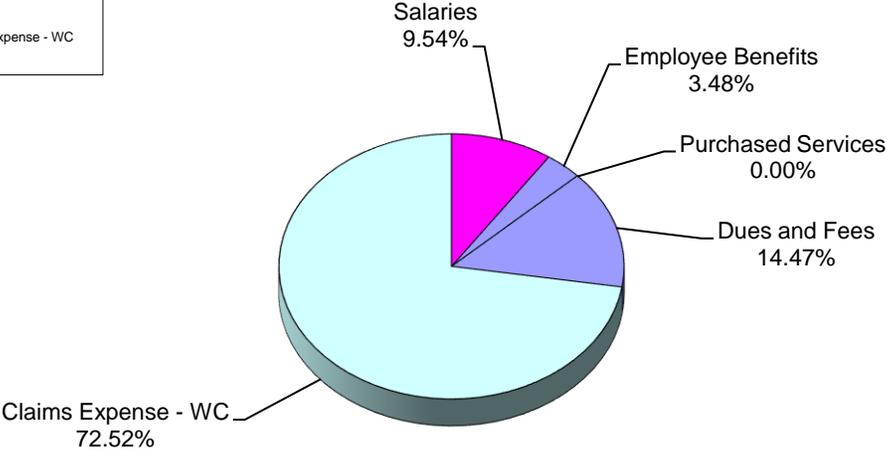
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended November 30, 2020

	<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 2019</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,075,000	\$ 924,750	\$ 924,750	\$ -	100%	\$ 1,582,149
Total Operating Revenues	3,075,000	924,750	924,750	0	100%	1,582,149
Total Revenues	<u>3,075,000</u>	<u>924,750</u>	<u>924,750</u>	<u>-</u>	<u>100%</u>	<u>1,582,149</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	216,600	90,813	125,787	42%	85,728
Employee Benefits	-	91,990	33,126	58,864	36%	30,635
Purchased Services	908,590	-	-	-		-
Other Expenses:						
Dues and Fees	-	600,000	137,727	462,273	23%	145,701
Claims Expense - Workers' Comp	2,601,969	2,612,744	690,398	1,922,346	26%	835,057
Claims Refund	-	(76,980)	(76,980)	-	100%	-
Total Other Expenses	2,601,969	3,135,764	751,145	2,384,619	24%	980,758
Total Expenditures	<u>3,510,559</u>	<u>3,444,354</u>	<u>875,084</u>	<u>2,569,270</u>	<u>25%</u>	<u>1,097,121</u>
Operating Income (Loss)	<u>(435,559)</u>	<u>(2,519,604)</u>	<u>49,666</u>	<u>(2,569,270)</u>		<u>485,028</u>
Appropriations:						
Unappropriated Fund Balance	4,069,990	1,211,937	-	1,211,937		-
Total Appropriations	4,069,990	1,211,937	-	1,211,937		-
Change in Net Position	(4,505,549)	(3,731,541)	49,666			485,028
Net Position, Beginning	4,505,549	3,731,541	3,731,541			2,985,912
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,781,207</u>			<u>\$ 3,470,940</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, 2020

	<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 2019</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ -	\$ 92,496	\$ 94,378	\$ (1,882)	102%	\$ 135,253
Total Federal Direct	-	92,496	94,378	(1,882)	102%	135,253
Local:						
Gifts, Grants, & Bequests	11,900	12,693	1,385	11,308	11%	940
Financial Aid Fees	102,750	116,432	116,432	-	100%	229,017
Other Miscellaneous Local Sources	3,350	80,016	80,016	-	100%	140,182
Total Local	118,000	209,141	197,833	11,308	95%	370,139
Total Revenues	<u>118,000</u>	<u>301,637</u>	<u>292,211</u>	<u>9,426</u>	97%	<u>505,392</u>
EXPENDITURES						
Instruction	348,634	531,146	292,603	238,543	55%	251,443
Student Support Services	30,663	31,066	52	31,014	0%	-
Instructional Staff Training	-	-	-	-		-
Central Services	17,318	17,668	2,039	15,629	12%	2,960
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	62,000	62,000	4,250	57,750	7%	-
Total Expenditures	<u>458,615</u>	<u>641,880</u>	<u>298,944</u>	<u>342,936</u>	47%	<u>254,403</u>
Appropriations:						
Unappropriated Fund Balance	313,332	313,704	-	-		-
Total Appropriations	313,332	313,704	-	-		-
Change in Net Position	(653,947)	(653,947)	(6,733)			250,989
Net Position, Beginning	653,947	653,947	653,947			338,189
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,214</u>			<u>\$ 589,178</u>

Expenditures by Function - Trust and Agency Funds

