

The School District of Manatee County



Year to Date Financial Report
through the
Period Ending August 31, 2024
(Unaudited)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
August 31, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Travel & Agency Funds	Total August 2024	Total August 2023
Assets									
Current Assets									
Cash	\$ 92,164,786	\$ 14,324,350	\$ 275,853,715	\$ 9,208,870	\$ -	\$ 27,166,701	\$ 1,520,231	\$ 420,238,652	426,209,176
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,184,673	-	-	-	1,284	4,857	62,127	3,252,940	2,798,247
Due From/(To)	3,965,366	(344,574)	-	-	(3,620,792)	-	-	-	-
Inventory	489,151	-	-	650,116	-	-	-	1,139,267	1,166,516
Investments	-	33,736	-	-	-	-	-	33,736	39,723
Other Current Assets	-	-	-	-	-	-	-	-	-
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	705,011	-	8,272,302	2,185,291	3,816,461	-	-	14,979,065	15,510,020
Total Assets	100,508,987	14,013,512	284,126,016	12,044,277	196,953	27,171,558	1,582,357	439,643,660	445,723,681
Liabilities									
Current Liabilities									
Salaries & Wages Payable	8,858,470	-	-	-	-	-	-	8,858,470	10,256,033
Payroll Deductions & WH	8,208,676	-	-	-	-	-	-	8,208,676	7,710,813
Accounts Payable	1,372,023	-	700,522	428,321	196,953	1,142,599	-	3,840,419	2,542,512
Construction Payable	236	-	5,519,532	-	-	-	-	5,519,767	400,408
Retainage Payable	-	-	13,369	-	-	-	-	13,369	-
Other Current Liabilities	-	-	-	-	-	-	-	-	-
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	2,712	-	-	-	-	-	-	2,712	2,817
Estimated Unpaid Claims	-	-	-	-	-	16,143,342	-	16,143,342	16,085,781
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits	-	-	-	-	-	-	-	-	-
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	(7,425)	-	-	131,561	-	-	-	124,137	675,906
Deferred Revenue	-	-	7,509,642	-	-	-	-	7,509,642	7,270,785
Total Liabilities	18,434,692		13,743,064	559,883	196,953	17,285,941		50,220,532	44,945,054
Fund Balances									
Revenues Over (Under) Expenditures	(30,667,525)	149,173	(33,097,455)	(1,104,150)	-	(5,469,140)	335,276	(69,853,821)	(58,809,377)
Nonspendable									
Inventories	517,798	-	-	650,116	-	-	-	1,167,914	1,222,006
Restricted									
State Required Carryover	9,077,460	-	-	-	-	-	-	9,077,460	3,482,193
Food Services	-	-	-	11,938,429	-	-	-	11,938,429	14,028,485
Debt Service	-	13,864,339	-	-	-	-	-	13,864,339	12,831,068
Capital Projects	-	-	303,480,407	-	-	-	-	303,480,407	330,630,793
Other Purposes	15,072,849	-	-	-	-	15,354,757	1,247,081	31,674,687	26,261,611
Assigned									
Encumbrances	1,534,954	-	-	-	-	-	-	1,534,954	1,821,549
School and Local Programs	2,156,312	-	-	-	-	-	-	2,156,312	7,707,250
Unassigned	84,382,446	-	-	-	-	-	-	84,382,446	61,603,049
Total Fund Balances	82,074,295	14,013,512	270,382,952	11,484,395		9,885,617	1,582,357	389,423,128	400,778,627
Total Liabilities & Fund Balances	\$ 100,508,987	\$ 14,013,512	\$ 284,126,016	\$ 12,044,277	\$ 196,953	\$ 27,171,558	\$ 1,582,357	\$ 439,643,660	445,723,681

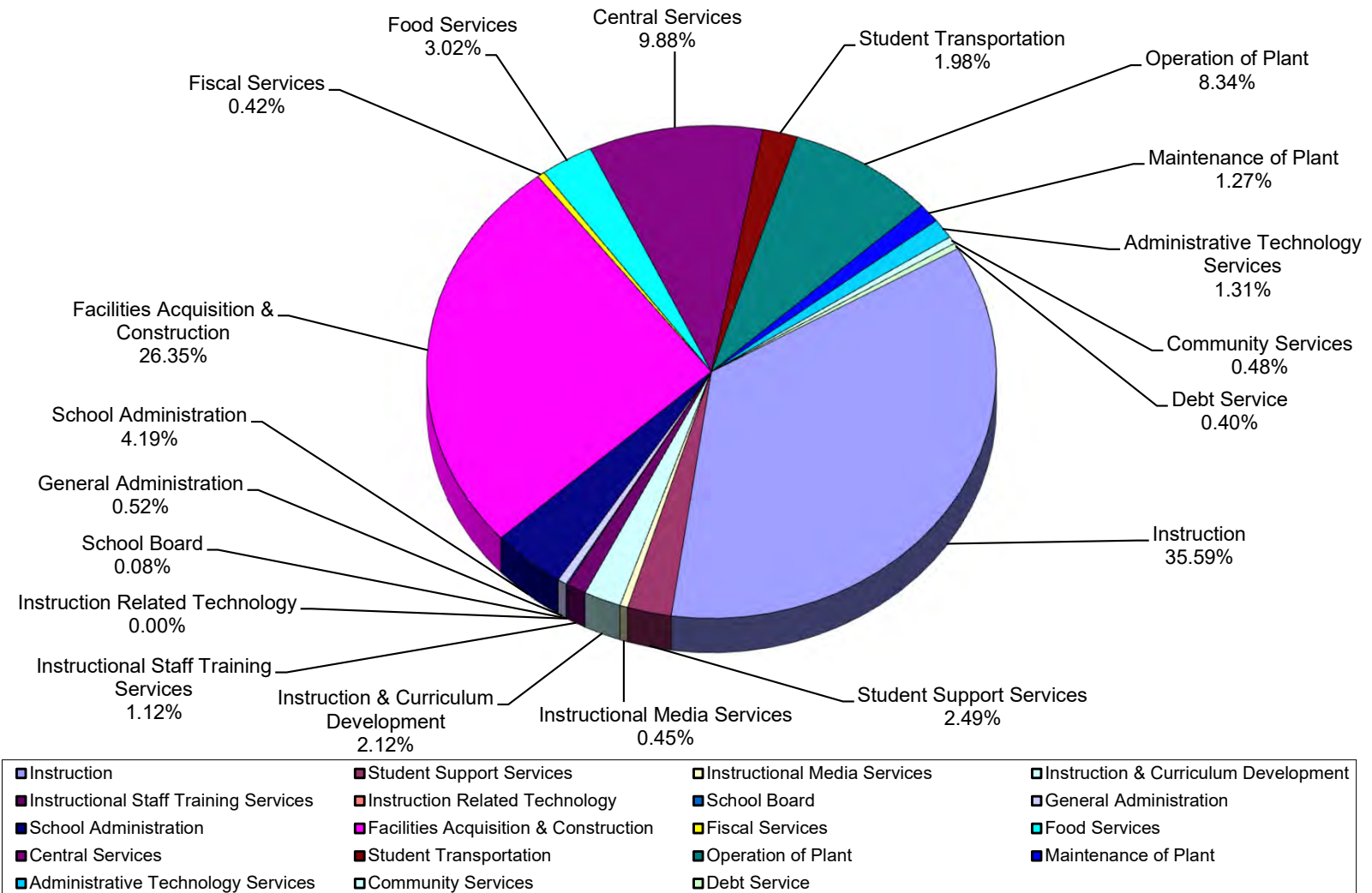
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended August 31, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total August 2024	Total August 2023
REVENUES									
Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ 76,119	\$ -	\$ 17,883	\$ 94,002	716,399
Federal Through State	486,794	-	-	2,482,290	7,695,010	-	-	10,664,095	9,220,400
State	30,316,059	-	1,015,677	-	-	-	-	31,331,736	28,710,406
Local	8,427,488	149,173	8,200,291	520,438	-	5,621,234	320,333	23,238,957	22,419,127
Total Revenues	39,230,341	149,173	9,215,968	3,002,729	7,771,129	5,621,234	338,216	65,328,789	61,066,332
EXPENDITURES									
Instruction	43,845,246	-	-	-	4,482,990	-	2,750	48,330,985	44,395,007
Student Support Services	3,025,490	-	-	-	358,346	-	190	3,384,026	3,408,826
Instructional Media Services	607,682	-	-	-	-	-	-	607,682	600,536
Instruction & Curriculum Development	1,525,353	-	-	-	1,352,618	-	-	2,877,972	2,375,021
Instructional Staff Training Services	286,882	-	-	-	1,228,699	-	-	1,515,581	1,710,095
Instruction Related Technology	-	-	-	-	119	-	-	119	4,083
School Board	107,374	-	-	-	-	-	-	107,374	119,630
General Administration	525,733	-	-	-	186,393	-	-	712,127	680,884
School Administration	5,692,346	-	-	-	-	-	-	5,692,346	5,307,589
Facilities Acquisition & Construction	1,273,436	-	34,503,232	-	-	-	-	35,776,668	23,771,058
Fiscal Services	553,681	-	-	-	20,328	-	-	574,010	517,286
Food Services	-	-	-	4,106,879	-	-	-	4,106,879	4,117,782
Central Services	2,288,964	-	-	-	36,970	11,090,374	-	13,416,308	14,629,053
Student Transportation	2,620,126	-	-	-	64,233	-	-	2,684,359	2,292,210
Operation of Plant	11,283,824	-	-	-	36,348	-	-	11,320,172	12,026,534
Maintenance of Plant	1,722,742	-	-	-	-	-	-	1,722,742	1,669,587
Administrative Technology Services	1,773,028	-	-	-	-	-	-	1,773,028	1,435,837
Community Services	649,447	-	-	-	4,085	-	-	653,532	517,708
Debt Service	-	1,500	536,346	-	-	-	-	537,846	296,983
Total Expenditures	77,781,355	1,500	35,039,579	4,106,879	7,771,129	11,090,374	2,940	135,793,755	119,875,708
Excess (Deficiency) of Revenue Over (Under) Expenditures	(38,551,014)	147,673	(25,823,611)	(1,104,150)		(5,469,140)	335,276	(70,464,966)	(58,809,377)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	611,145	-	-	-	-	611,145	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	7,883,489	1,500	-	-	-	-	-	7,884,989	8,552,191
Transfers Out	-	-	(7,884,989)	-	-	-	-	(7,884,989)	(8,552,191)
Total Other Financing Sources (Uses)	7,883,489	1,500	(7,273,844)	-	-	-	-	611,145	(0)
Net Change in Fund Balance	(30,667,525)	149,173	(33,097,455)	(1,104,150)		(5,469,140)	335,276	(69,853,821)	(58,809,377)
Fund Balances, Beginning	112,741,820	13,864,339	303,480,407	12,588,545		15,354,757	1,247,081	459,276,949	459,588,004
Fund Balances, Ending	\$ 82,074,295	\$ 14,013,512	\$ 270,382,952	\$ 11,484,395	\$ -	\$ 9,885,617	\$ 1,582,357	\$ 389,423,128	400,778,627

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

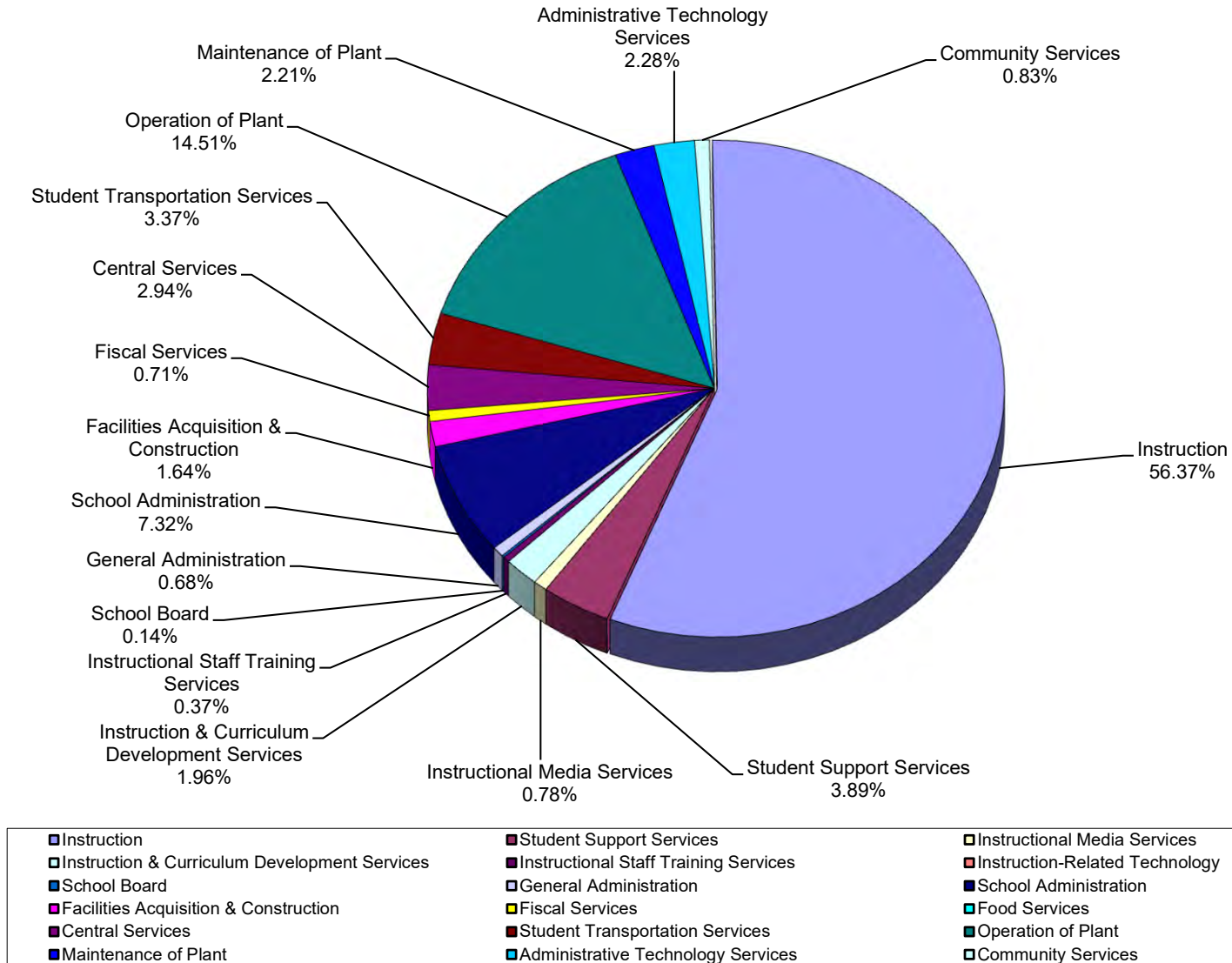
Expenditures by Function - All Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ending August 31, 2024

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 720,000	\$ 720,000	\$ -	\$ (720,000)	0%	24,857
Miscellaneous Federal Direct	3,584	3,584	-	(3,584)	0%	-
Total Federal Direct	723,584	723,584	-	(723,584)	0%	24,857
Federal Through State:						
Vocational Education Act	-	-	-	-	-	-
Medicaid	905,000	905,000	65,246	(839,754)	7%	44,879
Individuals with Disabilities	115,000	115,385	34,855	(80,530)	30%	7,476
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,073,397	386,693	(686,704)	36%	237,689
Total Federal Through State	1,020,000	2,093,782	486,794	(1,606,988)	23%	290,044
State:						
Florida Education Finance Program (FEFP)	118,431,370	118,431,370	19,336,332	(99,095,038)	16%	17,327,406
Workforce Development	10,347,179	10,347,179	1,724,528	(8,622,651)	17%	1,690,716
Workforce Education Performance Incentive	600,000	600,000	57,750	(542,250)	10%	-
CO&DS Withheld for Administrative Expenditures	31,200	31,200	-	(31,200)	0%	-
State License Tax	360,000	360,000	5,649	(354,351)	2%	8,790
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:	-	-	-	-	-	-
Class Size Reduction Operating Funds	50,400,319	50,400,319	8,400,054	(42,000,265)	17%	8,172,278
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	2,256,570	2,256,570	56,136	(2,200,434)	2%	59,074
Other Miscellaneous State Revenue	51,520	744,691	735,610	(9,081)	99%	24,204
Total State	182,478,158	183,171,329	30,316,059	(152,855,270)	17%	27,282,466
Local:						
Required Local Effort & District Nonvoted Operating Disc	286,869,142	286,869,142	118,176	(286,750,966)	0%	-
District Voted Additional Operating Tax	75,511,751	75,511,751	29,942	(75,481,809)	0%	-
Lease Revenue	294,600	297,650	20,586	(277,064)	7%	21,409
Interest on Investments	11,000,000	11,136,815	2,825,221	(8,311,594)	25%	2,199,392
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,369	1,369	-	100%	30
Gifts, Grants and Bequests	-	308	1,143	835	371%	3,872
Vending Sales	-	-	-	-	-	-
Student Fees:						
Adult Gen Ed Course Fees	140,000	140,000	86,370	(53,630)	62%	65,495
Post Secondary Vocational Ed Course Fees	1,960,000	1,960,000	1,448,848	(511,152)	74%	1,290,166
Continuing Workforce Education Course Fees	135,000	135,000	19,432	(115,568)	14%	-
Capital Improvement Fees	184,000	184,000	141,286	(42,714)	77%	118,265
Post Secondary Lab Fees	1,300,000	1,300,000	1,081,497	(218,503)	83%	794,860
Lifelong Learning Fees	6,000	6,000	1,146	(4,854)	19%	100
GED Testing Fees	24,000	24,000	4,784	(19,216)	20%	1,641
Other Student Fees	215,400	619,907	579,200	(40,707)	93%	393,018
Other Fees:						
Preschool Program Fees	955,500	955,500	31,139	(924,361)	3%	15,923
School Age Child Care Fees	6,485,000	6,485,000	672,508	(5,812,492)	10%	662,626
Other Schools, Courses and Classes Fees	17,200	17,200	3,611	(13,589)	21%	-
Miscellaneous Local:						
Bus Fees	65,000	65,000	2,256	(62,744)	3%	-
Transportation Services Rendered for School Activities	35,000	35,000	980	(34,020)	3%	294
Sale of Junk	184,000	184,000	3,992	(180,008)	2%	7,300
Receipt of Federal Indirect Cost Rate	1,400,000	1,400,000	187,554	(1,212,446)	13%	260,134
Other Miscellaneous Local Sources	2,509,225	2,448,418	903,444	(1,544,974)	37%	552,148
Refund of Prior Year's Expenditures	-	-	463	463	-	1,478
Collections for Lost, Damaged and Sold Textbooks	-	2,165	2,165	-	100%	-
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	260,376	(1,739,624)	13%	240,012
Total Local	391,290,818	391,778,225	8,427,488	(383,350,738)	2%	6,628,164
Total Revenues	575,512,560	577,766,920	39,230,341	(538,536,579)	7%	34,225,530
Expenditures (by Function)						
Current:						
Instruction	436,533,273	437,936,486	43,845,246	394,091,241	10%	41,192,417
Student Support Services	30,119,211	30,534,798	3,025,490	27,509,308	10%	2,423,893
Instructional Media Services	5,750,308	5,751,308	607,682	5,143,627	11%	600,419
Instruction & Curriculum Development Services	9,038,935	9,339,578	1,523,353	7,814,224	16%	1,265,183
Instructional Staff Training Services	2,017,134	1,778,257	298,682	1,491,375	16%	241,503
Instruction-Related Technology	147	147	-	147	0%	-
School Board	1,630,123	1,712,123	107,374	1,604,749	6%	119,630
General Administration	4,440,064	4,440,064	525,733	3,914,331	12%	420,750
School Administration	38,952,677	38,923,713	5,692,346	33,231,367	15%	5,307,589
Facilities Acquisition & Construction	9,185,506	9,185,506	1,273,436	7,912,070	14%	996,392
Fiscal Services	3,881,577	3,881,577	553,681	3,327,896	14%	484,672
Food Services	-	-	-	-	-	-
Central Services	16,646,461	16,532,766	2,288,964	14,243,802	14%	2,095,175
Student Transportation Services	21,243,010	21,388,310	2,620,126	18,768,184	12%	2,245,247
Operation of Plant	53,906,399	54,126,676	11,283,824	42,842,853	21%	12,014,122
Maintenance of Plant	12,340,728	12,341,580	1,722,742	10,618,837	14%	1,669,587
Administrative Technology Services	9,114,384	9,115,745	1,773,028	7,342,717	19%	1,411,933
Community Services	6,944,106	6,945,048	649,447	6,295,600	9%	517,708
Debt Service	655,377	655,377	-	655,377	0%	-
Total Expenditures	662,399,420	664,589,060	77,781,355	586,807,706	12%	73,006,220
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(86,886,860)	(86,822,140)	(38,551,014)	48,271,127		(38,780,690)
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery						
Transfers In:	-	-	-	-	-	-
From Capital Project Funds	24,916,839	24,918,325	7,883,489	(17,034,837)	32%	8,550,691
From Special Revenue Funds	-	13,346	-	(13,346)	0%	-
Transfers Out:	-	-	-	-	-	-
To Capital Project Funds	-	-	-	-	-	-
To Internal Service Funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	24,916,839	24,931,671	7,883,489	(17,048,183)	32%	8,550,691
Net Change in Fund Balance	(61,970,021)	(61,890,469)	(30,667,525)	31,222,944		(30,229,999)
Fund Balance, Beginning	112,741,820	112,741,820	112,741,820	-		85,961,974
Nonspendable	517,798	-	-	-	-	-
Restricted	1,009,672	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	49,244,329	50,851,351	-	-	-	-
Fund Balance, Ending	\$ 50,771,799	\$ 50,851,351	\$ 82,074,295	\$ 31,222,944		55,731,975

Expenditures by Function - General Fund



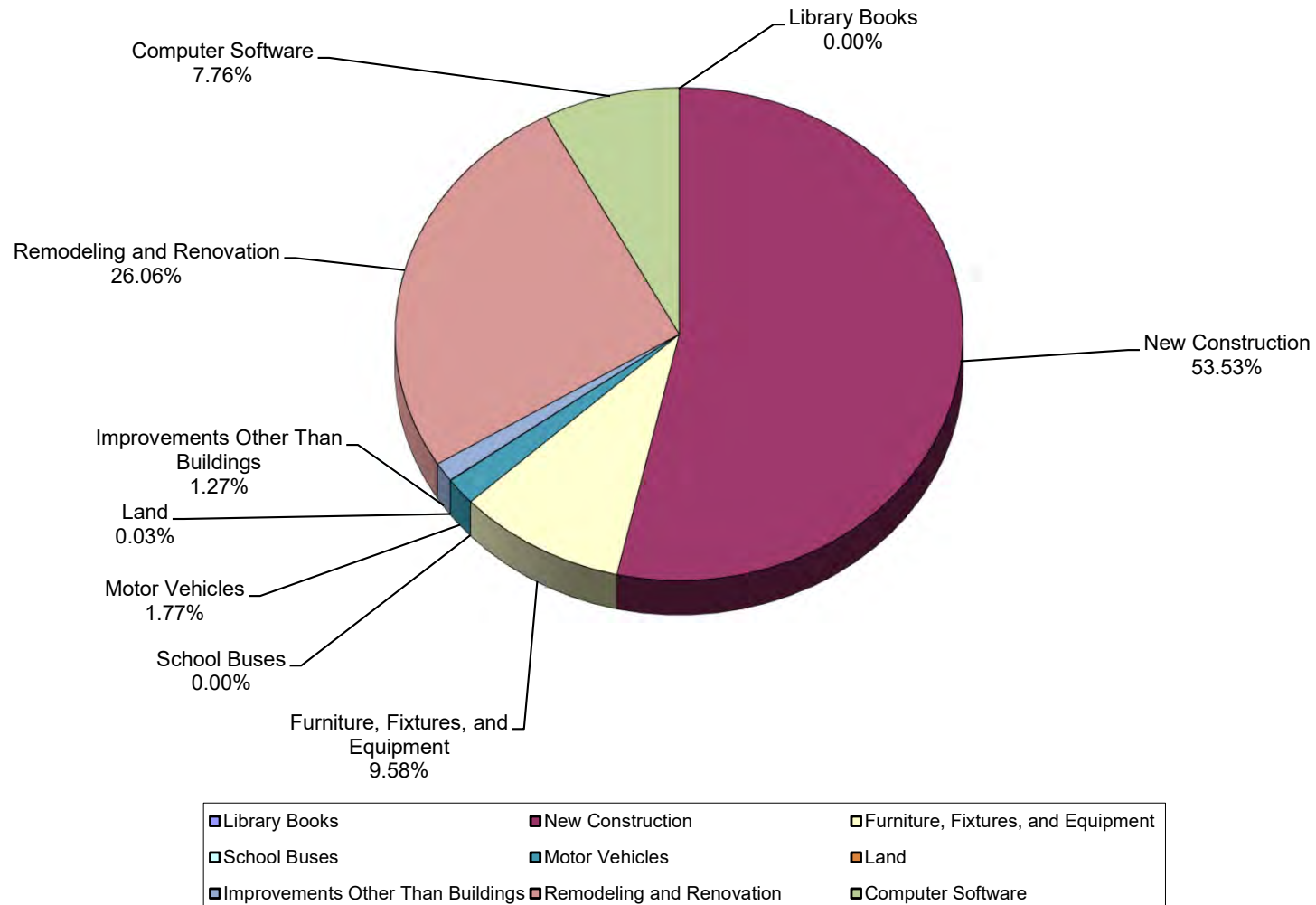
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ -	\$ (1,005,960)	0%	474,310
Total Federal Direct	1,005,960	1,005,960	-	(1,005,960)		474,310
State:						
CO&DS Withheld for Bonds	339,800	339,800	-	(339,800)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	339,800	339,800	-	(339,800)	0%	-
Local:						
Interest on Investments	275,000	423,854	16,768	(407,086)	4%	14,679
Net Increase (Decrease) in the Fair Value	-	(132,405)	132,405	264,810	-100%	105,228
Total Local	275,000	291,450	149,173	(142,276)	51%	119,907
Total Revenues	1,620,760	1,637,210	149,173	(1,488,036)	9%	594,217
EXPENDITURES						
Current:						
Redemption of Principal	20,034,323	20,034,323	-	20,034,323	0%	-
Interest	15,289,128	15,289,128	-	15,289,128	0%	-
Dues and Fees	16,360	16,360	1,500	14,860	9%	5,662
Other Debt Service	-	-	-	-		-
Total Debt Service	35,339,811	35,339,811	1,500	35,338,311	0%	5,662
Total Expenditures	35,339,811	35,339,811	1,500	35,338,311	0%	5,662
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,719,051)	(33,702,601)	147,673	33,850,274		588,555
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	33,994,051	33,994,051	1,500	(33,992,551)	0%	1,500
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	33,994,051	33,994,051	1,500	(33,992,551)		1,500
Total Other Financing Sources (Uses)	33,994,051	33,994,051	1,500	(33,992,551)	0%	1,500
Net Change in Fund Balances	275,000	291,450	149,173	(142,276)		590,055
Fund Balances, Beginning	13,864,339	13,864,339	13,864,339	-		12,831,068
Fund Balances, Ending	\$ 14,139,339	\$ 14,155,788	\$ 14,013,512	\$ (142,276)		13,421,123

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Project Funds
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
State:						
CO&DS Distributed	\$ 1,712,268	\$ 1,712,268	\$ -	\$ 1,712,268	0%	-
Interest on CO&DS	55,566	59,288	59,288	-	100%	-
Public Education Capital Outlay PECO	3,748,001	3,748,001	-	3,748,001	0%	-
Charter School Cap Outlay PECO	6,745,480	6,745,480	956,389	5,789,091	14%	720,611
Other Miscellaneous State Revenue	4,341,987	4,341,987	-	4,341,987	0%	707,330
Total State Sources	16,603,303	16,607,024	1,015,677	15,591,347	6%	1,427,941
Local:						
District Capital Taxes	113,267,626	113,267,626	44,973	113,222,653	0%	-
Local Sales Tax	53,756,695	53,756,695	3,007,155	50,749,540	6%	3,390,359
Interest on Investments	6,382,709	6,382,709	1,269,806	5,112,903	20%	2,517,692
Other Miscellaneous Local Sources	79,875	79,875	-	79,875	0%	57,705
Impact Fees	32,650,000	32,650,000	3,878,356	28,771,644	12%	4,689,572
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	206,136,905	206,136,905	8,200,291	197,936,615	4%	10,655,328
Total Revenues	222,740,208	222,743,930	9,215,968	213,527,962	4%	12,083,269
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	364,905,398	364,315,044	18,468,223	345,846,821	5%	10,802,109
Furniture, Fixtures, and Equipment	16,324,706	16,915,060	3,306,361	13,608,699	20%	1,780,948
School Buses	2,691,705	2,691,705	-	2,691,705	0%	223,198
Motor Vehicles	634,686	844,971	611,145	233,826	72%	-
Land	5,000,000	5,000,000	10,000	4,990,000	0%	-
Improvements Other Than Buildings	6,212,701	6,212,701	437,256	5,775,445	7%	631,319
Remodeling and Renovation	79,024,468	79,024,468	8,991,558	70,032,910	11%	6,419,197
Computer Software	4,112,187	4,112,187	2,678,689	1,433,498	65%	2,761,459
Total Capital Outlay	478,905,851	479,116,136	34,503,232	444,612,904	7%	22,618,228
Other Expenses:						
Charter School Capital Outlay 1.5 M	5,329,781	5,329,781	-	5,329,781	0%	-
Charter School Capital Outlay Sales Tax	201,761	201,761	-	201,761	0%	156,437
Total Other Expenses	5,531,542	5,531,542	-	5,531,542	-	156,437
Debt Service:						
Redemption of Principal	1,819,333	1,847,190	514,204	1,332,986	28%	290,708
Interest	-	22,143	22,143	-	100%	613
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,819,333	1,869,333	536,346	1,332,986	29%	291,321
Total Expenditures	486,256,726	486,517,011	35,039,579	451,477,432	7%	23,065,987
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(263,516,518)	(263,773,081)	(25,823,611)	237,949,470		(10,982,718)
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-	-	-
Lease Agreements and SBITAs	401,797	612,082	611,145	937	-	-
Certificates of Participation Issued	140,000,000	140,000,000	-	140,000,000	0%	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	-	-	-	-	-
Transfers In:						
From General Fund	-	-	-	-	-	-
Transfers Out:						
To General Fund	(24,916,840)	(24,918,325)	(7,883,489)	(17,034,837)	32%	(8,550,691)
To Debt Service	(33,994,051)	(33,994,051)	(1,500)	(33,992,551)	0%	(1,500)
Total Transfers	(58,910,890)	(58,912,376)	(7,884,989)	(51,027,387)	-	(8,552,191)
Total Other Financing Sources (Uses)	81,490,906	81,699,706	(7,273,844)	(88,973,550)	-9%	(8,552,191)
Net Change in Fund Balances	(182,025,611)	(182,073,376)	(33,097,455)	148,975,921		(19,534,909)
Fund Balances, Beginning	303,480,407	303,480,407	303,480,407	-		330,630,793
Fund Balances, Ending	\$ 121,454,796	\$ 121,407,032	\$ 270,382,952	\$ 148,975,921		311,095,884

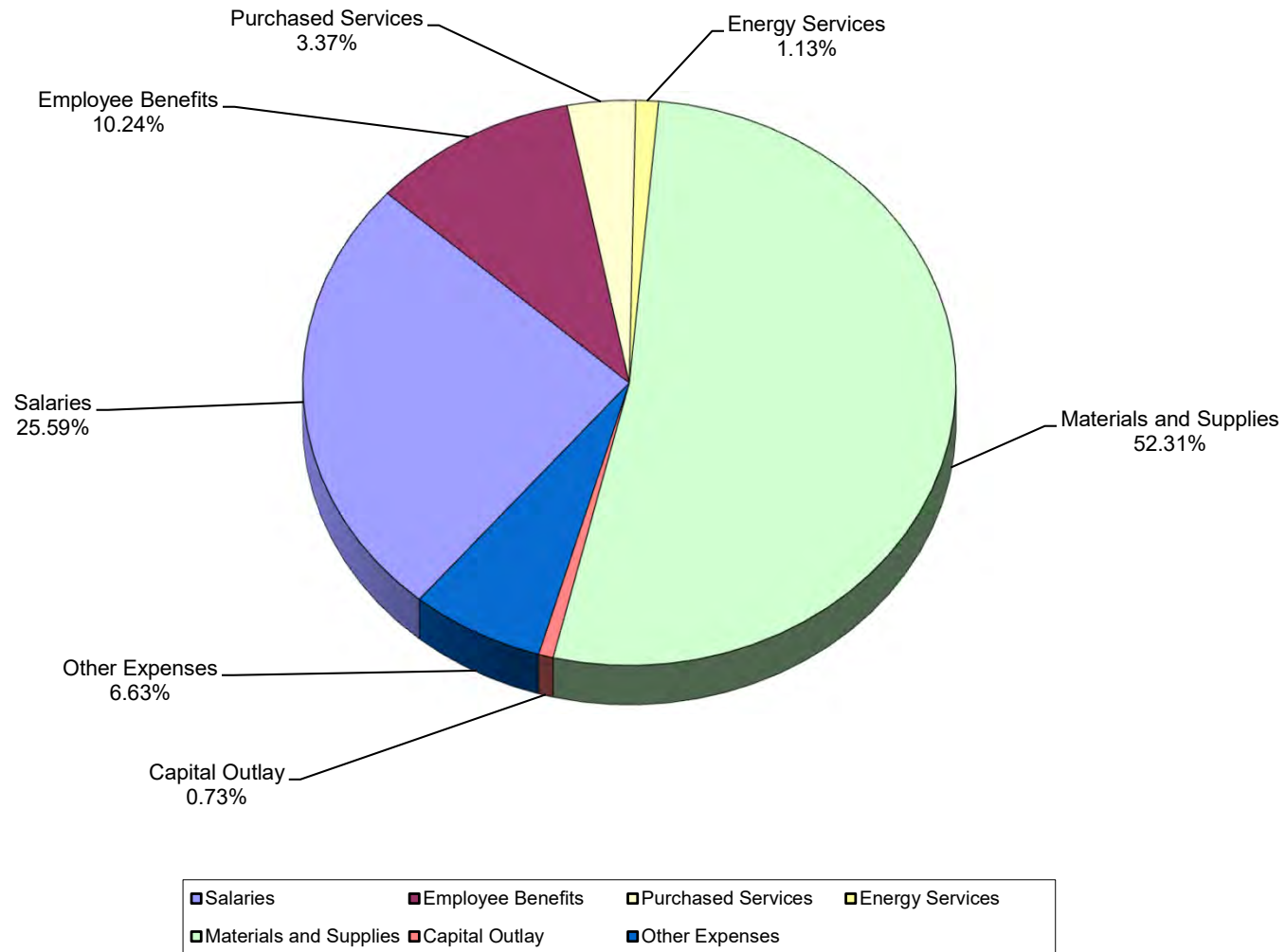
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Funds
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	-	\$ -	-	-
School Lunch Reimbursement	18,026,000	18,026,000	1,789,499	16,236,501	10%	1,438,512
School Breakfast Reimbursement	6,814,900	6,814,900	576,476	6,238,424	8%	456,482
After-School Snack Reimbursement	135,725	135,725	25,150	110,575	19%	8,319
Child Care Food Program	1,262,525	1,262,525	85,384	1,177,141	7%	76,219
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash n Lieu of Donated	80,000	80,000	5,782	74,218	7%	5,423
Summer Food Service Program	-	-	-	-	-	-
Other Food Service Revenue	-	37,250	-	37,250	0%	-
Total Federal Through State	28,532,340	28,569,590	2,482,290	26,087,300	9%	1,984,954
State:						
School Breakfast Supplement	150,000	150,000	-	150,000	0%	-
School Lunch Supplement	170,000	170,000	-	170,000	0%	-
Other Miscellaneous State	-	-	-	-	-	-
Total State	320,000	320,000	-	320,000	0%	-
Local:						
Interest on Investments	420,000	420,000	5,052	414,948	1%	69,944
Student Lunches	4,400,000	4,400,000	317,466	4,082,534	7%	1,399
Student Breakfasts	-	-	-	-	-	52
Adult Breakfast/Lunch	190,000	190,000	9,368	180,632	5%	2,507
Student/Adult Ala Carte	2,400,000	2,400,000	170,325	2,229,675	7%	(676)
Catering/Special	46,000	46,000	3,215	42,786	7%	676
Other Food Sales	-	-	-	-	-	29
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	(109)	109	-	109
Sale of Junk	-	-	-	-	-	-
Other Miscellaneous Local Sources	150,000	150,000	15,121	134,879	10%	-
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	7,606,000	7,606,000	520,438	7,085,562	7%	74,039
Total Revenues	36,458,340	36,495,590	3,002,729	33,492,861	8%	2,058,993
EXPENDITURES						
Current:						
Salaries	9,602,000	9,602,000	1,051,026	8,550,974	11%	1,069,393
Employee Benefits	3,701,161	3,701,161	420,430	3,280,732	11%	369,725
Purchased Services	865,243	870,265	138,596	731,669	16%	170,027
Energy Services	650,000	650,000	46,219	603,781	7%	87,434
Materials and Supplies	20,481,050	20,498,596	2,148,263	18,350,333	10%	2,106,710
Capital Outlay	940,000	940,000	30,170	909,831	3%	74,480
Other Expenses	1,821,000	1,822,336	272,176	1,550,160	15%	240,012
Total Food Service	38,060,454	38,084,358	4,106,879	33,977,479	11%	4,117,782
Total Expenditures	38,060,454	38,084,358	4,106,879	33,977,479	11%	4,117,782
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(1,602,114)	(1,588,768)	(1,104,150)	(484,618)		(2,058,788)
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	(13,346)	-	(13,346)	0%	-
	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(13,346)	-	(13,346)		-
Net Change in Fund Balance	(1,602,114)	(1,602,114)	(1,104,150)	(497,964)		(2,058,788)
Fund Balance, Beginning	12,588,545	12,588,545	12,588,545	-		14,607,124
Fund Balance, Ending	\$ 10,986,431	\$ 10,986,431	11,484,395	\$ (497,964)		12,548,336

Expenditures by Object - Food Service Fund



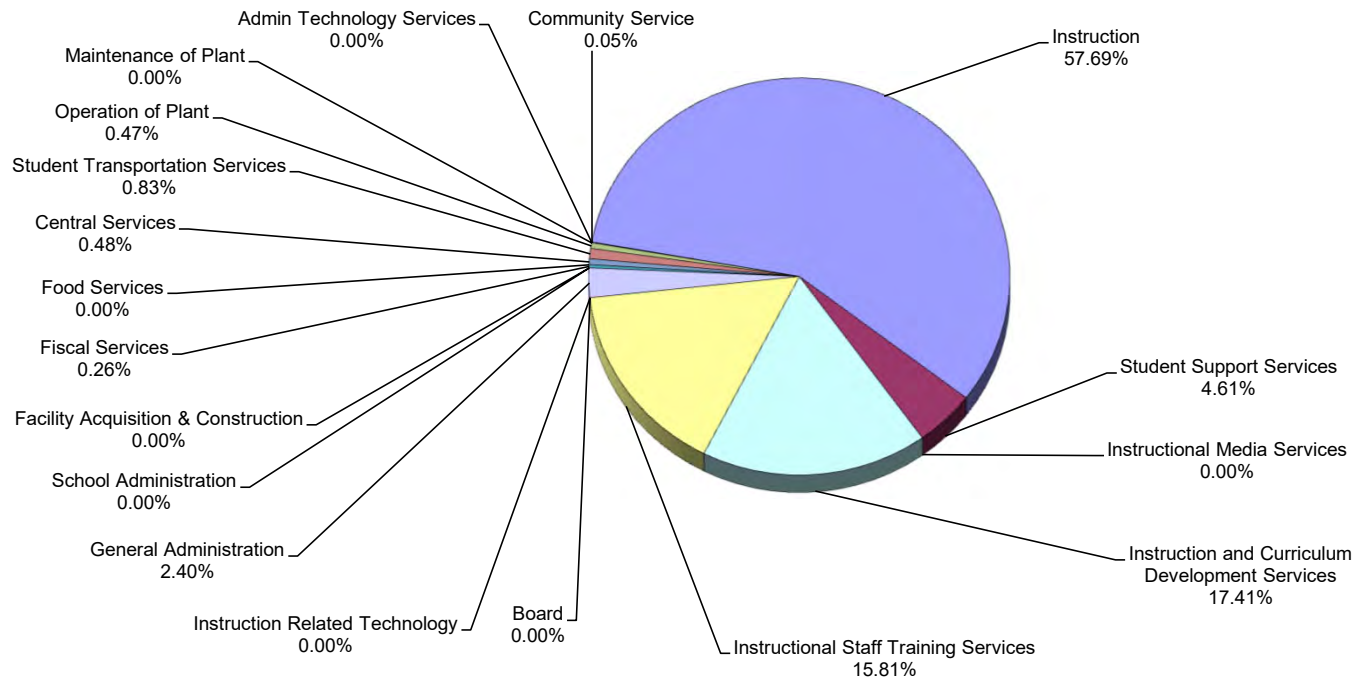
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -	-	-
Pell	-	-	-	-	-	4,369
Miscellaneous Federal Direct	-	79,350	76,119	3,231	96%	117,191
Total Federal Direct	-	79,350	76,119	3,231	96%	121,561
Federal Through State:						
Career and Technical Education	-	707,671	114,378	593,293	16%	39,011
Teacher/Principal Training & Recruiting	2,256,044	2,256,044	344,424	1,911,620	15%	257,907
Adult Migrant Education	-	-	51,411	(51,411)	-	52,257
Eng Lit and Civics Education	-	95,206	10,472	84,734	11%	4,528
Individuals with Disabilities Education Act	19,190,477	19,308,238	1,213,429	18,094,809	6%	989,591
Elementary and Secondary Education Act Title I	13,503,107	15,410,684	2,212,677	13,198,007	14%	1,563,168
Language Instruction Title III	-	1,050,443	107,177	943,266	10%	121,630
Adult General Education	-	617,662	69,270	548,392	11%	32,788
21st Century Schools - Title IV	-	1,375,870	104,145	1,271,725	8%	123,063
Educational Stabilization Funds - K-12	-	-	3,444,584	(3,444,584)	-	3,661,950
Educational Stabilization Funds - Workforce	-	-	(529)	529	-	56,997
Educational Stabilization Funds - VPK	-	-	-	-	-	28,092
Other Federal Through State	-	667,055	23,573	643,481	4%	14,421
Total Federal Through State	34,949,628	41,488,873	7,695,010	33,793,863	19%	6,945,401
Total Revenues	34,949,628	41,568,223	7,771,129	33,797,094	19%	7,066,962
EXPENDITURES						
Current:						
Instruction	16,943,101	19,329,102	4,482,990	14,846,113	23%	3,099,014
Student Support Services	1,188,789	2,939,185	358,346	2,580,839	12%	983,651
Instructional Media Services	-	-	-	-	-	-
Instruction and Curriculum Development Services	10,700,171	12,013,211	1,352,618	10,660,593	11%	1,109,838
Instructional Staff Training Services	4,626,843	5,426,584	1,228,699	4,197,885	23%	1,468,592
Board	-	-	-	-	-	-
Instruction Related Technology	2,456	2,456	119	2,337	5%	4,083
General Administration	1,347,066	1,633,035	186,393	1,446,642	11%	260,134
School Administration	-	(183)	-	(183)	0%	-
Facility Acquisition & Construction	-	-	-	-	-	-
Fiscal Services	-	(10,237)	20,328	(30,565)	-199%	32,614
Food Services	-	(3,716)	-	(3,716)	0%	-
Central Services	77,000	23,852	36,970	(13,118)	155%	25,757
Student Transportation Services	64,203	212,730	64,233	148,497	30%	46,963
Operation of Plant	-	(1,478)	36,348	(37,826)	-2460%	12,412
Maintenance of Plant	-	-	-	-	-	-
Admin Technology Services	-	(1,578)	-	(1,578)	0%	23,904
Community Services	-	5,259	4,085	1,174	78%	-
Total Expenditures	34,949,628	41,568,223	7,771,129	33,797,094	19%	7,066,962
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(0)	-	-	-		(0)
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	-	-	-	-	-
To Internal Service Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-		-
Net Change in Fund Balance	(0)	-	0	(0)		(0)
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ (0)	\$ -	\$ 0	\$ (0)		(0)

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

*The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

Expenditures by Function - Other Special Revenue Funds

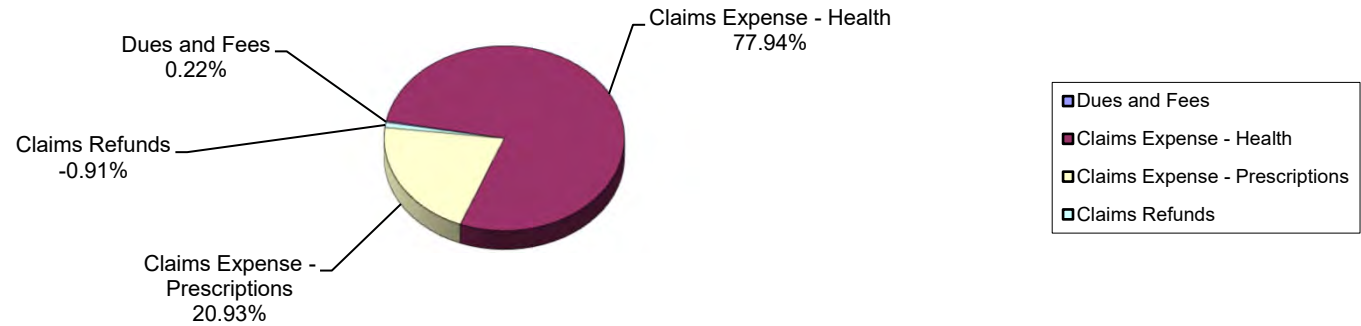
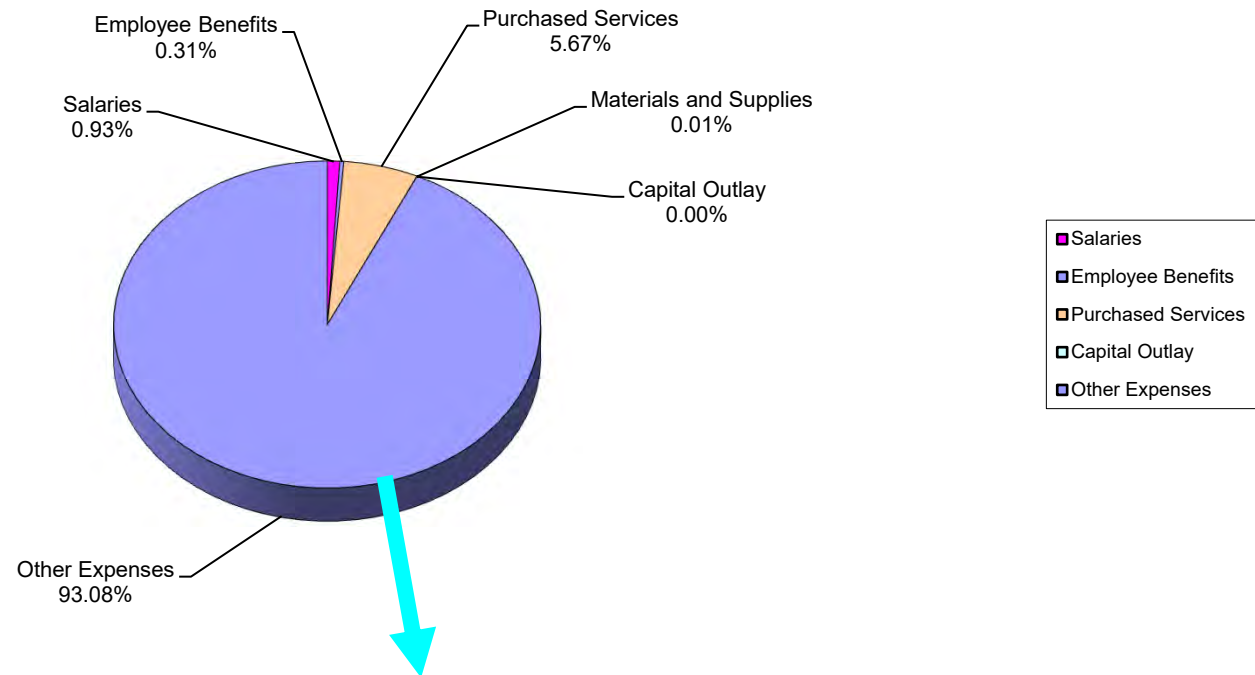


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services
■ Instructional Staff Training Services	■ Board	■ Instruction Related Technology	■ General Administration
■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 43,648,050	\$ 43,648,050	\$ 3,619,882	\$ 40,028,168	8%	2,745,446
Premium - Employee	14,016,875	14,016,875	1,181,558	12,835,317	8%	958,324
Premium - Retiree	1,350,000	1,350,000	204,835	1,145,165	15%	295,915
Premium - Leave/COBRA	390,000	390,000	24,980	365,020	6%	45,858
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Total Operating Revenues	59,404,925	59,404,925	5,031,254	54,373,671	8%	4,045,542
Total Revenues	59,404,925	59,404,925	5,031,254	54,373,671	8%	4,045,542
EXPENDITURES						
Operating Expenditures:						
Salaries	576,357	576,357	99,403	476,954	17%	102,335
Employee Benefits	553,471	553,471	32,542	520,929	6%	29,756
Purchased Services	3,037,433	3,037,433	603,772	2,433,661	20%	468,515
Materials and Supplies	2,500	2,500	1,029	1,471	41%	326
Capital Outlay	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	22,506	22,506	22,506	-	100%	21,297
Subs for ATD	-	-	-	-	-	-
Claims Expense - Health	46,675,594	46,675,594	7,863,898	38,811,696	17%	9,855,783
Claims Expense - Prescriptions	10,901,000	10,901,000	2,111,448	8,789,552	19%	1,664,079
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	-	-	-	-	-
Claims Refunds - Prescriptions	-	-	(91,846)	91,846	-	(91,924)
Total Other Expenses	57,599,100	57,599,100	9,906,006	47,693,094	17%	11,449,236
Total Expenditures	61,768,861	61,768,861	10,642,753	51,126,108	17%	12,050,167
Operating Income (Loss)	(2,363,936)	(2,363,936)	(5,611,499)	(3,247,563)		(8,004,625)
Transfers In:						
From General Fund	-	-	-	-	-	-
From Special Revenue	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Change in Net Position	(2,363,936)	(2,363,936)	(5,611,499)	(3,247,563)		(8,004,625)
Net Position, Beginning	13,363,719	13,363,719	13,363,719	-		12,870,340
Net Position, Ending	\$ 10,999,783	\$ 10,999,783	7,752,220	(3,247,563)		4,865,715

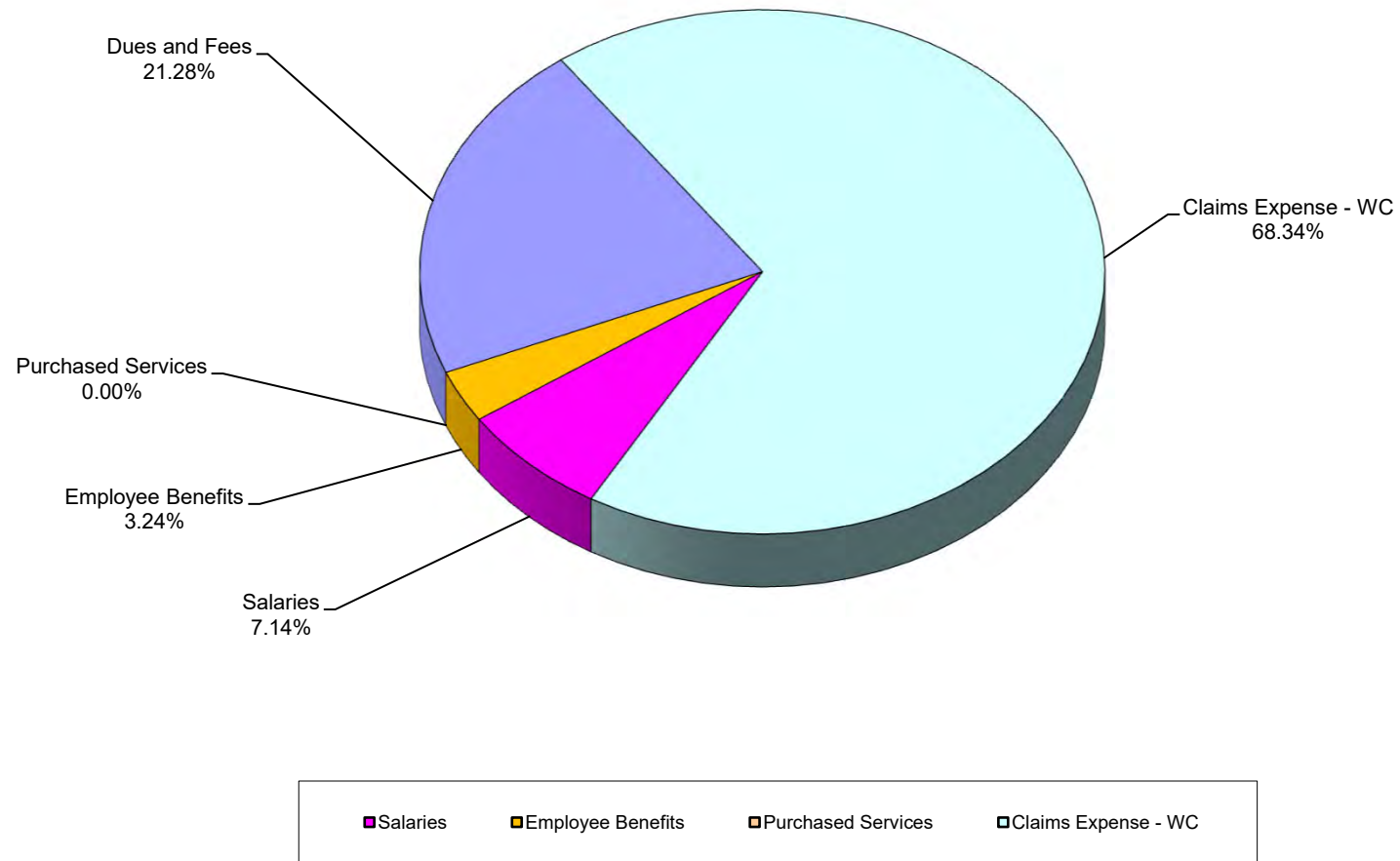
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 4,600,000	\$ 4,600,000	\$ 589,979	\$ 4,010,021	13%	533,912
Total Operating Revenues	4,600,000	4,600,000	589,979	4,010,021	13%	533,912
Total Revenues	4,600,000	4,600,000	589,979	4,010,021	13%	533,912
EXPENDITURES						
Operating Expenditures:						
Salaries	184,035	184,035	31,975	152,059	17%	31,707
Employee Benefits	72,896	72,896	14,486	58,411	20%	14,116
Purchased Services	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	388,293	388,293	95,261	293,032	25%	-
Claims Expense - Workers' Comp	3,560,212	3,560,212	305,900	3,254,312	9%	414,658
Claims Refund	-	-	-	-	-	(2,528)
Total Other Expenses	3,948,505	3,948,505	401,160	3,547,344	10%	412,130
Total Expenditures	4,205,435	4,205,435	447,621	3,757,814	11%	457,953
Operating Income (Loss)	394,565	394,565	142,358	(252,206)		75,959
Change in Net Position	394,565	394,565	142,358	(252,206)		75,959
Net Position, Beginning	1,611,743	1,991,038	1,991,038	-		1,565,045
Net Position, Ending	\$ 2,006,308	\$ 2,385,603	\$ 2,133,397	\$ (252,206)		1,641,004

Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
For Month Ended August 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual August 2023
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 229,161	\$ 229,161	\$ 17,883	\$ 211,278	8%	95,671
Total Federal Direct	229,161	229,161	17,883	211,278	8%	95,671
Local:						
Gifts, Grants, & Bequests	-	310	20,310	(20,000)	6552%	1,755
Financial Aid Fees	260,000	282,573	282,573	-	100%	236,532
Other Student Fees	-	-	-	-	-	-
Other Miscellaneous Local Sources	320,124	320,124	17,450	302,674	5%	123,948
Total Local	580,124	603,007	320,333	282,674	53%	362,234
Total Revenues	809,285	832,168	338,216	493,952	41%	457,905
EXPENDITURES						
Instruction	2,005,374	2,027,947	2,750	2,025,197	0%	103,575
Student Support Services	1,580	1,890	190	1,700	10%	1,282
Instructional & Curriculum Dev	25,428	25,428	-	25,428	0%	-
Instructional Staff Training	-	-	-	-	-	-
General Administration	13,839	13,839	-	13,839	0%	-
Central Services	6,374	6,374	-	6,374	0%	118
Operation of Plant	270	270	-	270	0%	-
Admin. Technology Services	-	-	-	-	-	-
Community Services	3,500	3,500	-	3,500	0%	-
Total Expenditures	2,056,365	2,079,249	2,940	2,076,309	0%	104,975
Change in Net Position	(1,247,081)	(1,247,081)	335,276	1,582,357		352,930
Net Position, Beginning	1,247,081	1,247,081	1,247,081	-		1,121,660
Net Position, Ending	\$ 0	\$ 0	\$ 1,582,357	\$ 1,582,357		1,474,591

Expenditures by Function - Trust and Agency Funds

