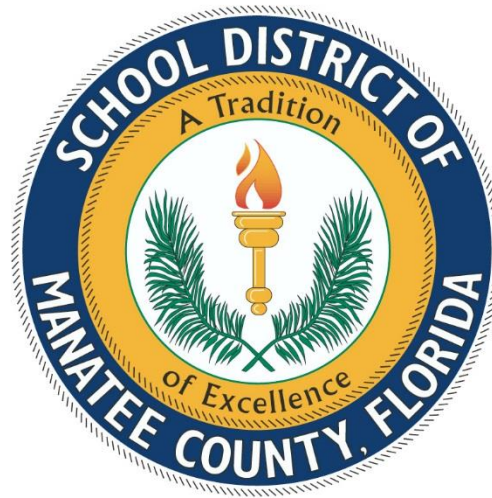


# THE SCHOOL DISTRICT OF MANATEE COUNTY



## YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING NOVEMBER 30, 2023

(UNAUDITED)

School District of Manatee County, Florida  
Balance Sheet (Unaudited)  
November 30, 2023

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total November 2023	Total November 2022
Assets									
Current Assets									
Cash	42,943,163.37	13,845,168.39	281,422,171.05	10,533,870.92	-	22,938,421.56	1,327,902.55	373,010,697.84	163,976,792.00
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	2,364,835.91	-	175,000.00	-	397.97	136,056.77	60,740.13	2,737,030.78	1,841,483.00
Due From/(To)	7,472,085.83	(318,954.92)	-	-	(7,153,130.91)	-	-	-	-
Inventory	570,642.91	-	-	578,639.09	-	-	-	1,149,282.00	1,088,658.00
Investments	-	39,723.04	-	-	-	-	-	39,723.04	44,567.00
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	1,346,987.12	-	7,298,607.67	2,259,392.09	7,400,059.61	-	51,167.23	18,356,213.72	14,337,150.00
<b>Total Assets</b>	<b>54,697,715.14</b>	<b>13,565,936.51</b>	<b>288,895,778.72</b>	<b>13,371,902.10</b>	<b>247,326.67</b>	<b>23,074,478.33</b>	<b>1,439,809.91</b>	<b>395,292,947.38</b>	<b>181,288,650.00</b>
Liabilities									
Current Liabilities									
Salaries & Wages Payable	13,709,532.38	-	-	-	-	-	-	13,709,532.38	21,632,280.00
Payroll Deductions & WH	12,664,679.51	-	-	-	-	-	-	12,664,679.51	10,265,343.00
Accounts Payable	924,711.74	-	399,477.82	663,328.39	247,326.67	657,912.73	119.99	2,892,877.34	2,119,863.00
Construction Payable	-	-	40,720.36	-	-	-	-	40,720.36	119,280.00
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	4,050.43	-	-	-	-	-	-	4,050.43	65.00
Estimated Unpaid Claims	-	-	-	-	-	16,085,781.00	-	16,085,781.00	13,035,286.00
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	58,000,000.00	-	-	-	-	-	-	58,000,000.00	-
Unearned Revenue	(6,945.05)	-	-	71,933.47	-	-	-	64,988.42	-
Deferred Revenue	-	-	7,270,785.02	-	-	-	-	7,270,785.02	52,120,136.00
<b>Total Liabilities</b>	<b>85,296,029.01</b>	<b>-</b>	<b>7,710,983.20</b>	<b>735,261.86</b>	<b>247,326.67</b>	<b>16,743,693.73</b>	<b>119.99</b>	<b>110,733,414.46</b>	<b>99,292,253.00</b>
Fund Balances									
Revenues Over (Under) Expenditures	(116,560,287.41)	734,868.43	(49,445,997.29)	(1,970,483.88)	(0.00)	(8,104,600.35)	318,029.62	(175,028,470.88)	(129,954,213.00)
Nonspendable									
Inventories	643,366.74	-	-	578,639.09	-	-	-	1,222,005.83	1,126,402.00
Restricted									
State Required Carryover	3,482,192.69	-	-	-	-	-	-	3,482,192.69	836,354.00
Food Services	-	-	-	14,028,485.03	-	-	-	14,028,485.03	12,336,359.00
Debt Service	-	12,831,068.08	-	-	-	-	-	12,831,068.08	11,889,269.00
Capital Projects	-	-	330,630,792.81	-	-	-	-	330,630,792.81	125,245,984.00
Other Purposes	10,704,566.12	-	-	-	-	14,435,384.95	1,121,660.30	26,261,611.37	17,760,916.00
Assigned									
Encumbrances	1,821,548.60	-	-	-	-	-	-	1,821,548.60	1,192,246.00
School and Local Programs	7,707,250.16	-	-	-	-	-	-	7,707,250.16	5,298,852.00
Unassigned	61,603,049.23	-	-	-	-	-	-	61,603,049.23	36,264,228.00
<b>Total Fund Balances</b>	<b>(30,598,313.87)</b>	<b>13,565,936.51</b>	<b>281,184,795.52</b>	<b>12,636,640.24</b>	<b>(0.00)</b>	<b>6,330,784.60</b>	<b>1,439,689.92</b>	<b>284,559,532.92</b>	<b>81,996,397.00</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>54,697,715.14</b>	<b>13,565,936.51</b>	<b>288,895,778.72</b>	<b>13,371,902.10</b>	<b>247,326.67</b>	<b>23,074,478.33</b>	<b>1,439,809.91</b>	<b>395,292,947.38</b>	<b>181,288,650.00</b>

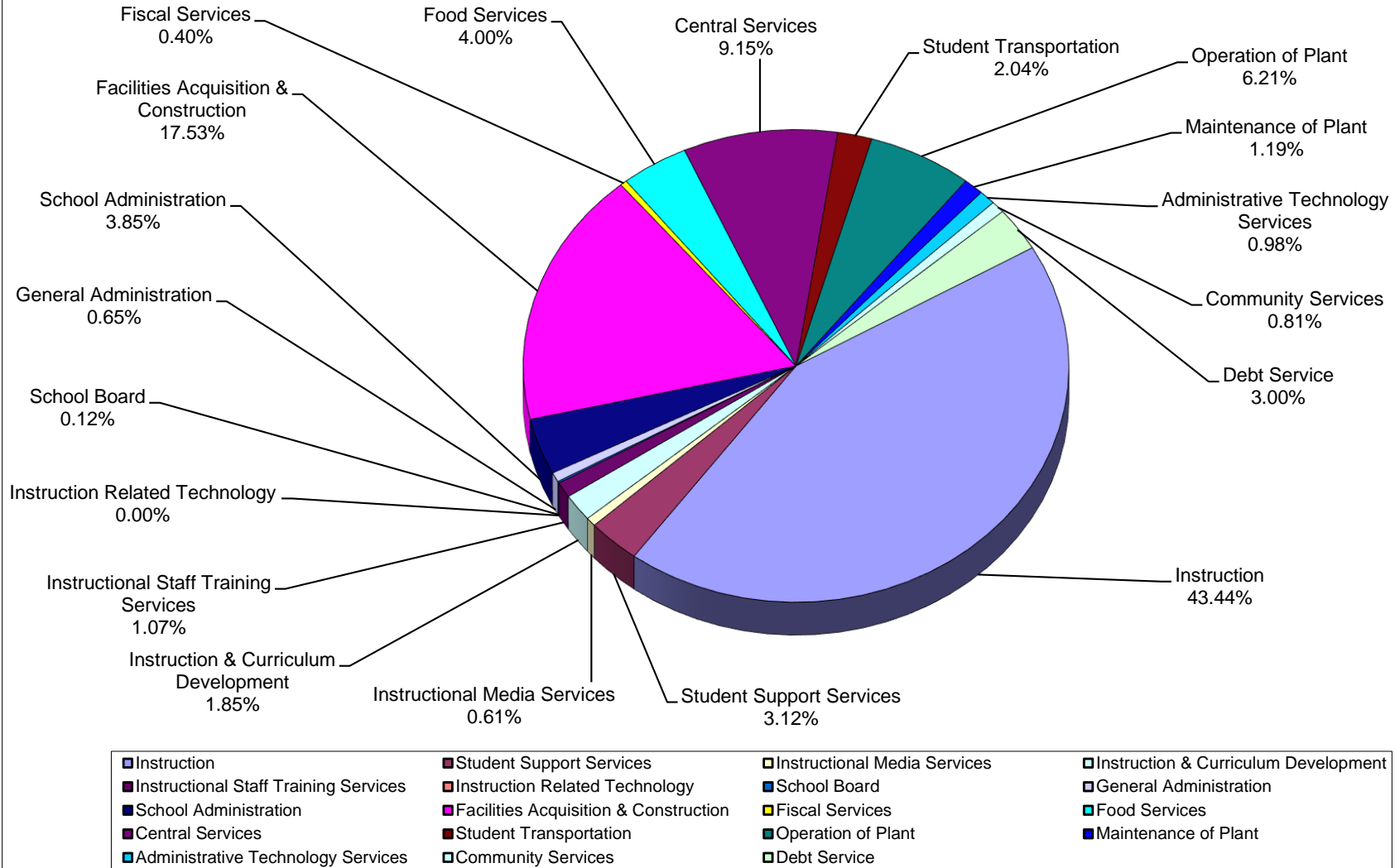
\*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida  
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)  
For Month Ended November 30, 2023

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total November 2023	Total November 2022
<b>REVENUES</b>									
Federal Direct	219,059.09	474,310.14	-	-	1,254,536.90	-	114,106.69	2,062,012.82	2,158,624.00
Federal Through State	920,388.50	-	-	9,864,152.34	33,182,478.15	-	-	43,967,018.99	45,314,994.00
State	70,934,927.64	-	2,952,188.29	154,872.00	-	-	-	74,041,987.93	82,111,710.00
Local	19,862,113.39	208,530.65	35,615,987.98	2,710,040.61	-	19,566,522.94	562,996.39	78,526,191.96	62,516,754.00
<b>Total Revenues</b>	<b>91,936,488.62</b>	<b>682,840.79</b>	<b>38,568,176.27</b>	<b>12,729,064.95</b>	<b>34,437,015.05</b>	<b>19,566,522.94</b>	<b>677,103.08</b>	<b>198,597,211.70</b>	<b>192,102,082.00</b>
<b>EXPENDITURES</b>									
Instruction	143,051,880.19	-	-	-	19,705,971.50	-	354,717.66	163,112,569.35	149,365,910.00
Student Support Services	8,487,619.23	-	-	-	3,234,388.39	-	3,787.61	11,725,795.23	10,659,818.00
Instructional Media Services	2,231,021.62	-	-	-	52,000.21	-	568.19	2,283,590.02	2,041,248.00
Instruction & Curriculum Development	3,437,261.51	-	-	-	3,520,381.23	-	-	6,957,642.74	6,293,957.00
Instructional Staff Training Services	615,785.15	-	-	-	3,394,657.59	-	-	4,010,442.74	2,788,188.00
Instruction Related Technology	-	-	-	-	4,119.44	-	-	4,119.44	30,924.00
School Board	434,404.09	-	-	-	999.99	-	-	435,404.08	470,685.00
General Administration	1,161,533.35	-	-	-	1,272,320.48	-	-	2,433,853.83	2,337,899.00
School Administration	14,107,999.52	-	-	-	342,908.42	-	-	14,450,907.94	13,579,125.00
Facilities Acquisition & Construction	2,643,980.97	-	63,167,681.65	-	14,000.07	-	-	65,825,662.69	36,826,752.00
Fiscal Services	1,380,886.74	-	-	-	121,195.69	-	-	1,502,082.43	1,183,534.00
Food Services	-	-	-	14,699,548.83	305,751.46	-	-	15,005,300.29	12,852,018.00
Central Services	6,520,983.64	-	-	-	174,389.60	27,671,123.29	-	34,366,496.53	35,287,908.00
Student Transportation	7,368,817.11	-	-	-	276,604.22	-	-	7,645,421.33	7,123,537.00
Operation of Plant	22,875,904.13	-	-	-	430,425.92	-	-	23,306,330.05	19,429,098.00
Maintenance of Plant	4,356,027.72	-	-	-	104,838.74	-	-	4,460,866.46	4,203,623.00
Administrative Technology Services	3,506,888.81	-	-	-	161,616.21	-	-	3,668,505.02	3,645,457.00
Community Services	3,053,574.67	-	-	-	5,849.60	-	-	3,059,424.27	3,214,535.00
Debt Service	36,000.00	10,740,605.97	472,846.17	-	-	-	-	11,249,452.14	10,893,941.00
<b>Total Expenditures</b>	<b>225,270,568.45</b>	<b>10,740,605.97</b>	<b>63,640,527.82</b>	<b>14,699,548.83</b>	<b>33,122,418.76</b>	<b>27,671,123.29</b>	<b>359,073.46</b>	<b>375,503,866.58</b>	<b>322,228,157.00</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>(133,334,079.83)</b>	<b>(10,057,765.18)</b>	<b>(25,072,351.55)</b>	<b>(1,970,483.88)</b>	<b>1,314,596.29</b>	<b>(8,104,600.35)</b>	<b>318,029.62</b>	<b>(176,906,654.88)</b>	<b>(130,126,075.00)</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	1,878,184.00	-	-	-	-	1,878,184.00	171,862.00
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	16,773,792.42	10,792,633.61	-	-	-	-	-	27,566,426.03	23,692,093.00
Transfers Out	-	-	(26,251,829.74)	-	(1,314,596.29)	-	-	(27,566,426.03)	(23,692,093.00)
<b>Total Other Financing Sources (Uses)</b>	<b>16,773,792.42</b>	<b>10,792,633.61</b>	<b>(24,373,645.74)</b>	<b>-</b>	<b>(1,314,596.29)</b>	<b>-</b>	<b>-</b>	<b>1,878,184.00</b>	<b>171,862.00</b>
<b>Net Change in Fund Balance</b>	<b>(116,560,287.41)</b>	<b>734,868.43</b>	<b>(49,445,997.29)</b>	<b>(1,970,483.88)</b>	<b>(0.00)</b>	<b>(8,104,600.35)</b>	<b>318,029.62</b>	<b>(175,028,470.88)</b>	<b>(129,954,213.00)</b>
<b>Fund Balances, Beginning</b>	<b>85,961,973.54</b>	<b>12,831,068.08</b>	<b>330,630,792.81</b>	<b>14,607,124.12</b>	<b>-</b>	<b>14,435,384.95</b>	<b>1,121,660.30</b>	<b>459,588,003.80</b>	<b>211,950,610.00</b>
<b>Fund Balances, Ending</b>	<b>(30,598,313.87)</b>	<b>13,565,936.51</b>	<b>281,184,795.52</b>	<b>12,636,640.24</b>	<b>(0.00)</b>	<b>6,330,784.60</b>	<b>1,439,689.92</b>	<b>284,559,532.92</b>	<b>81,996,397.00</b>

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

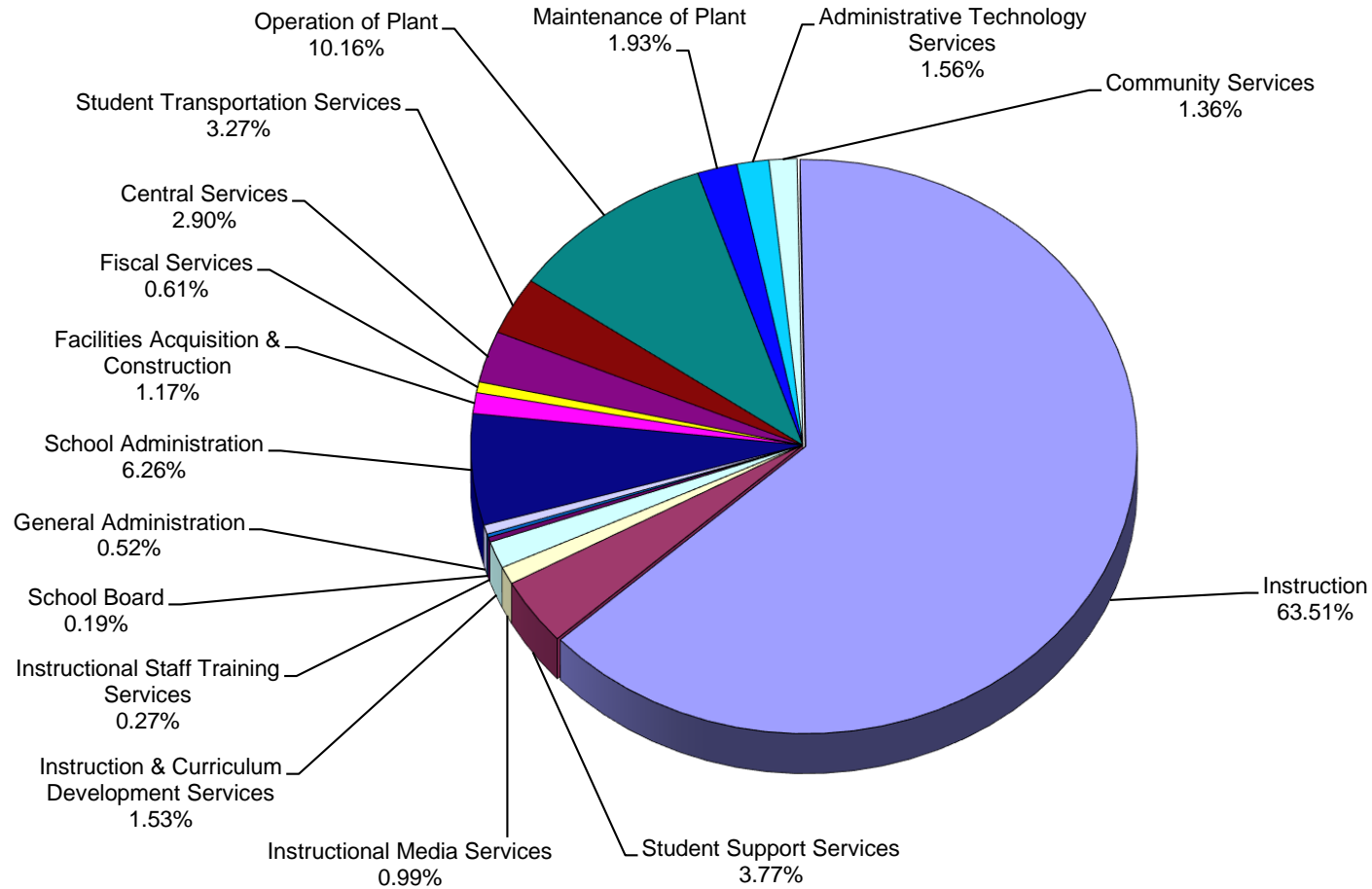
## Expenditures by Function - All Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For Month Ended November 30, 2023

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual November 2022
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	214,444.09	(459,355.91)	32%	\$ 227,325
Miscellaneous Federal Direct	2,000	8,730	4,615.00	(4,115.00)	53%	-
<b>Total Federal Direct</b>	<b>675,800</b>	<b>682,530</b>	<b>219,059.09</b>	<b>(463,470.91)</b>	<b>32%</b>	<b>227,325</b>
Federal Through State:						
Vocational Education Act	-	22,303	-	(22,303.00)	0%	5,500
Medicaid	1,180,000	750,000	124,612.40	(625,387.60)	17%	351,328
Individuals with Disabilities	111,000	279,078	129,458.93	(149,618.90)	46%	120,083
Educational Stabilization K-12	-	-	-	-	-	247,500
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,026,786	666,317.17	(360,469.00)	65%	278,639
<b>Total Federal Through State</b>	<b>1,291,000</b>	<b>2,078,167</b>	<b>920,388.50</b>	<b>(1,157,778.50)</b>	<b>44%</b>	<b>1,003,050</b>
State:						
Florida Education Finance Program (FEFP)	100,158,206	100,158,206	44,722,888.00	(55,435,318.00)	45%	48,069,687
Workforce Development	10,341,269	10,144,293	4,226,790.00	(5,917,503.00)	42%	4,036,420
Workforce Education Performance Incentive	225,000	225,000	-	(225,000.00)	0%	101,793
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000.00)	0%	-
State License Tax	340,481	340,481	119,605.93	(220,875.07)	35%	26,451
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operatino Funds	49,033,659	49,033,659	20,430,690.00	(28,602,969.00)	42%	21,242,585
Florida School Reconciliation Funds	-	-	-	-	-	2,619,231
Voluntary Prekindergarten Program	1,850,000	1,850,000	850,207.53	(999,792.47)	46%	828,810
Other Miscellaneous State Revenue	508,980	845,440	584,746.18	(260,694.15)	69%	232,970
<b>Total State</b>	<b>162,485,595</b>	<b>162,625,079</b>	<b>70,934,927.64</b>	<b>(91,690,151.69)</b>	<b>44%</b>	<b>77,157,947</b>
Local:						
District School Taxes	340,961,503	340,961,503	4,707,848.81	(336,253,654.61)	1%	3,596,315
Lease Revenue	126,000	126,000	95,007.44	(30,992.56)	75%	66,328
Interest on Investments	6,000,000	8,696,747	4,825,585.85	(3,871,161.49)	55%	1,510,193
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	-	416.77	416.77	-	(286)
Gifts, Grants and Bequests	150	4,602	4,601.76	-	100%	1,500
Vending Sales	-	-	63.03	63.03	-	35
Student Fees:						
Adult Gen Ed Course Fees	82,092	82,092	115,210.00	33,117.95	140%	64,405
Post Secondary Vocational Ed Course Fees	1,882,674	1,882,674	1,560,050.50	(322,623.50)	83%	1,382,656
Continuing Workforce Education Course Fees	130,887	130,887	28,000.08	(102,887.21)	21%	52,805
Capital Improvement Fees	113,170	172,773	147,496.51	(25,276.47)	85%	107,071
Post Secondary Lab Fees	956,000	1,098,954	1,098,954.00	-	100%	759,487
Lifelong Learning Fees	6,000	6,000	1,402.00	(4,598.00)	23%	1,410
GED Testing Fees	12,000	12,000	4,572.50	(7,427.50)	38%	3,786
Other Student Fees	566,427	616,260	552,003.13	(64,257.25)	90%	444,627
Other Fees:						
Preschool Program Fees	700,000	700,000	379,148.18	(320,851.82)	54%	289,503
School Age Child Care Fees	6,350,000	6,350,000	2,686,824.23	(3,663,175.77)	42%	2,599,457
Other Schools, Courses and Classes Fees	19	19	8,103.38	8,084.21	42271%	5,065
Miscellaneous Local:						
Bus Fees	95,000	95,000	9,933.72	(85,066.28)	10%	74,972
Transportation Services Rendered for School Activ	80,000	80,000	14,502.74	(65,497.26)	18%	58,840
Sale of Junk	65,000	71,254	71,253.87	-	100%	31,800
Receipt of Federal Indirect Cost Rate	2,500,000	2,500,000	1,262,594.37	(1,237,445.63)	51%	1,326,217
Other Miscellaneous Local Sources	2,066,525	2,727,880	1,456,643.22	(1,271,236.75)	53%	1,610,436
Refund of Prior Year's Expenditures	-	194	1,765.43	1,571.16	909%	(217,239)
Collections for Lost, Damaged and Sold Textbooks	-	35	34.90	-	100%	121
Receipt of Food Service Indirect Costs	1,670,000	1,670,000	830,136.97	(839,863.03)	50%	582,683
<b>Total Local</b>	<b>364,363,448</b>	<b>367,984,875</b>	<b>19,862,113.39</b>	<b>(348,122,762.01)</b>	<b>5%</b>	<b>14,342,187</b>
<b>Total Revenues</b>	<b>528,815,843</b>	<b>533,370,652</b>	<b>91,936,488.62</b>	<b>(441,434,163.11)</b>	<b>17%</b>	<b>92,730,509</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	387,564,697	385,067,350	143,051,880.19	242,015,469.85	37%	129,210,684
Student Support Services	23,986,953	23,853,574	8,487,619.23	15,365,954.56	36%	6,103,975
Instructional Media Services	5,846,362	5,626,035	2,231,021.62	3,595,013.43	39%	2,039,587
Instruction & Curriculum Development Services	9,230,978	9,346,017	3,437,261.51	5,908,755.93	37%	3,238,364
Instructional Staff Training Services	1,379,015	1,514,141	615,785.15	898,356.09	41%	460,146
Instruction-Related Technology	585	585	-	585.37	0%	(13)
School Board	1,369,794	1,419,794	434,404.09	985,389.68	31%	470,685
General Administration	3,009,991	3,426,898	1,161,533.35	2,265,364.64	34%	1,012,086
School Administration	37,412,551	37,131,458	14,107,999.52	23,023,458.49	38%	13,566,971
Facilities Acquisition & Construction	6,801,515	7,624,876	2,643,980.97	4,980,895.25	35%	2,412,156
Fiscal Services	3,715,284	3,990,222	1,380,886.74	2,609,335.19	35%	1,141,887
Food Services	-	-	-	-	-	-
Central Services	15,822,725	16,092,157	6,520,983.64	9,571,173.37	41%	5,426,408
Student Transportation Services	21,316,080	20,664,962	7,368,817.11	13,296,144.89	36%	6,917,527
Operation of Plant	50,803,736	50,819,613	22,875,904.13	27,943,708.96	45%	19,248,624
Maintenance of Plant	11,510,549	11,818,157	4,356,027.72	7,462,129.55	37%	4,202,931
Administrative Technology Services	8,713,129	8,728,688	3,506,888.81	5,221,799.68	40%	3,403,010
Community Services	6,518,918	6,969,407	3,053,574.67	3,915,832.17	44%	3,214,535
Debt Service	1,025,000	1,778,918	36,000.00	1,742,917.78	2%	14,157
<b>Total Expenditures</b>	<b>596,027,863</b>	<b>596,072,853</b>	<b>225,270,568.45</b>	<b>370,802,284.88</b>	<b>38%</b>	<b>202,083,720</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(67,212,020)</b>	<b>(62,702,202)</b>	<b>(133,334,079.83)</b>	<b>(70,631,878.23)</b>		<b>(109,353,211)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In:						
Sale of Land	-	-	-	-	-	-
From Capital Project Funds	24,872,578	26,120,103	15,459,196.13	(10,660,906.88)	59%	8,551,464
From Special Revenue Funds	-	1,314,596	1,314,596.29	-	100%	610,771
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	(882,389)
To Internal Service Funds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>24,872,578</b>	<b>27,434,699</b>	<b>16,773,792.42</b>	<b>(10,660,906.88)</b>	<b>61%</b>	<b>8,279,846</b>
<b>Net Change in Fund Balance</b>	<b>(42,339,442)</b>	<b>(35,267,502)</b>	<b>(116,560,287.41)</b>	<b>(81,292,785.11)</b>		<b>(101,073,365)</b>
<b>Fund Balance, Beginning</b>	<b>85,961,974</b>	<b>85,961,974</b>	<b>85,961,973.54</b>	<b>-</b>		<b>50,388,336</b>
Nonspendable	643,367	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	42,979,165	50,694,471	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 43,622,532</b>	<b>\$ 50,694,471</b>	<b>(30,598,313.87)</b>	<b>(81,292,784.87)</b>		<b>\$ (50,685,029)</b>

## 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 November 30, 2023

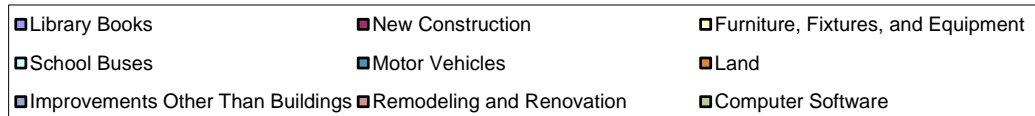
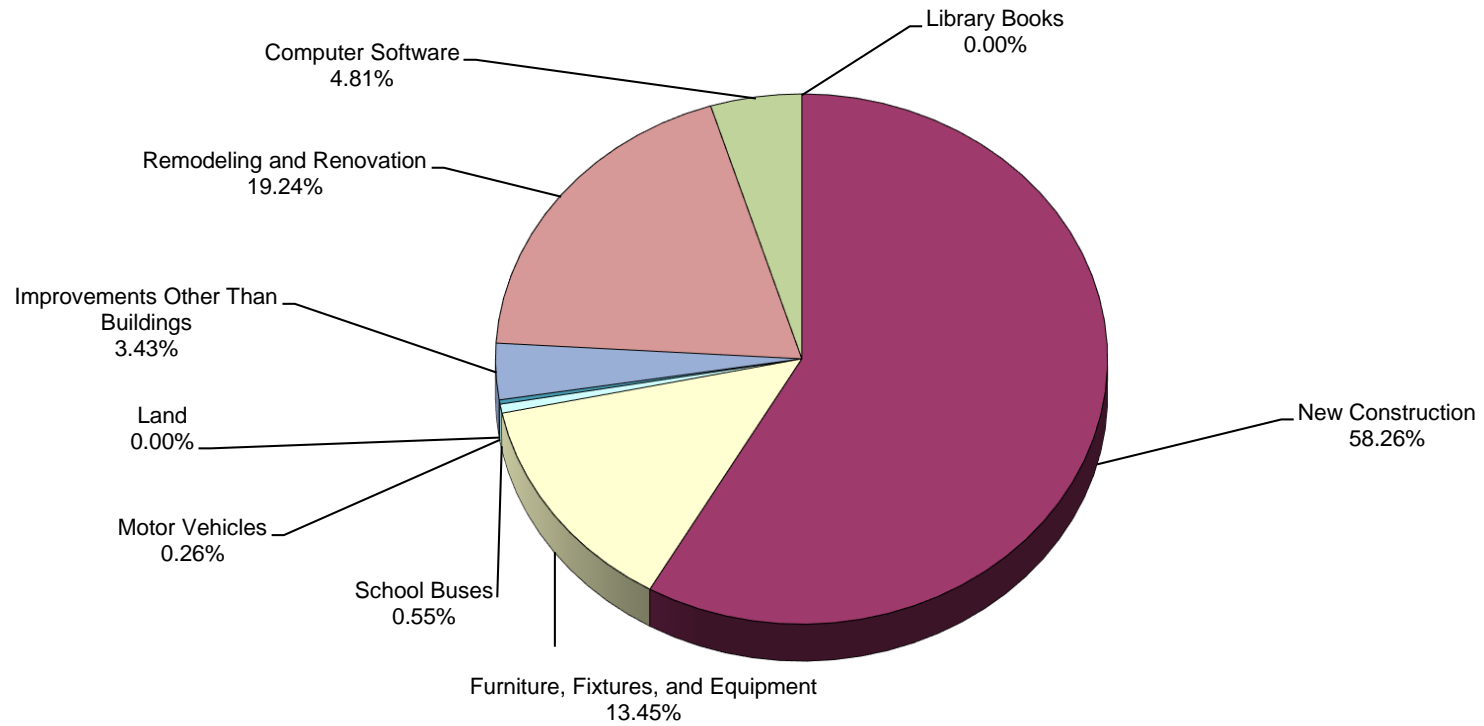
	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual November 2022</u>
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	474,310.14	(531,649.86)	47%	\$ 474,310
<b>Total Federal Direct</b>	1,005,960	1,005,960	474,310.14	(531,649.86)		474,310
<b>State:</b>						
CO&DS Withheld for Bonds	332,550	332,550	-	(332,550.00)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	332,550	332,550	-	(332,550.00)	0%	-
<b>Local:</b>						
Interest on Investments	275,000	289,664	265,019.52	(24,644.34)	91%	231,560
Net Increase (Decrease) in the Fair Value	-	105,228	(56,488.87)	(161,716.86)	-54%	(116,177)
<b>Total Local</b>	275,000	394,892	208,530.65	(186,361.20)	53%	115,383
<b>Total Revenues</b>	<u>1,613,510</u>	<u>1,733,402</u>	<u>682,840.79</u>	<u>(1,050,561.06)</u>	39%	<u>589,693</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	18,635,284	18,635,284	7,785,000.00	10,850,283.61	42%	7,415,000
Interest	16,803,500	16,803,500	2,950,605.00	13,852,895.00	18%	3,135,980
Dues and Fees	45,274	45,274	5,000.97	40,273.35	11%	3,225
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	35,484,058	35,484,058	10,740,605.97	24,743,451.96	30%	10,554,205
<b>Total Expenditures</b>	<u>35,484,058</u>	<u>35,484,058</u>	<u>10,740,605.97</u>	<u>24,743,451.96</u>	30%	<u>10,554,205</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(33,870,548)</u>	<u>(33,750,656)</u>	<u>(10,057,765.18)</u>	<u>23,692,890.90</u>		<u>(9,964,512)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	34,118,575	34,118,575	10,792,633.61	(23,325,941.39)	32%	10,647,469
<b>Other Financing Sources</b>						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
<b>Total Transfers In &amp; Other Financing Sources</b>	34,118,575	34,118,575	10,792,633.61	(23,325,941.39)		10,647,469
<b>Total Other Financing Sources (Uses)</b>	<u>34,118,575</u>	<u>34,118,575</u>	<u>10,792,633.61</u>	<u>(23,325,941.39)</u>	32%	<u>10,647,469</u>
<b>Net Change in Fund Balances</b>	248,027	367,919	734,868.43	366,949.51		682,957
<b>Fund Balances, Beginning</b>	<u>12,831,068</u>	<u>12,831,068</u>	<u>12,831,068.08</u>	<u>-</u>		<u>11,889,269</u>
<b>Fund Balances, Ending</b>	<u>\$ 13,079,095</u>	<u>\$ 13,198,987</u>	<u>13,565,936.51</u>	<u>366,949.51</u>		<u>\$ 12,572,226</u>

School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Capital Projects Funds  
For Month Ended November 30, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2022
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,567,895	\$ 1,567,895	-	1,567,894.86	0%	\$ -
Interest on CO&DS	28,991	28,991	-	28,991.10	0%	-
Public Education Capital Outlay PECO	4,770,785	4,770,785	-	4,770,785.02	0%	1,880,296
Charter School Cap Outlay PECO	4,492,248	5,330,180	1,904,177.00	3,426,003.00	36%	1,702,649
Other Miscellaneous State Revenue	<u>3,555,937</u>	<u>3,548,011</u>	<u>1,048,011.29</u>	<u>2,500,000.00</u>	30%	<u>1,215,764</u>
Total State Sources	14,415,856	15,245,862	2,952,188.29	12,293,673.98	19%	4,798,709
Local:						
District Capital Taxes	103,930,554	103,930,554	1,432,671.30	102,497,882.70	1%	1,066,402
Local Sales Tax	51,689,130	51,689,130	14,837,135.27	36,851,994.73	29%	14,076,816
Interest on Investments	7,515,668	7,715,668	5,216,043.07	2,499,624.70	68%	371,579
Other Miscellaneous Local Sources	909,875	929,266	828,277.52	100,988.18	89%	23,658
Impact Fees	33,150,906	33,150,906	13,301,860.82	19,849,045.13	40%	11,364,591
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	<u>197,196,133</u>	<u>197,415,523</u>	<u>35,615,987.98</u>	<u>161,799,535.44</u>	18%	<u>26,903,046</u>
<b>Total Revenues</b>	<u>211,611,988</u>	<u>212,661,386</u>	<u>38,568,176.27</u>	<u>174,093,209.42</u>	18%	<u>31,701,755</u>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	312,376,755	313,361,858	36,304,160.60	277,057,697.54	12%	10,524,714
Furniture, Fixtures, and Equipment	18,501,483	20,986,387	8,383,673.44	12,602,713.24	40%	5,062,792
School Buses	2,192,965	2,192,965	341,966.96	1,850,998.26	16%	-
Motor Vehicles	563,446	563,446	160,765.04	402,680.68	29%	101,772
Land	1,500,000	1,500,000	-	1,500,000.00	0%	10,000
Improvements Other Than Buildings	11,422,016	11,509,719	2,135,223.48	9,374,495.95	19%	1,815,578
Remodeling and Renovation	79,577,874	79,492,155	11,987,829.93	67,504,324.81	15%	13,031,611
Computer Software	<u>3,658,937</u>	<u>3,632,999</u>	<u>3,000,347.87</u>	<u>632,650.77</u>	83%	<u>2,541,674</u>
Total Capital Outlay	429,793,476	433,239,529	62,313,967.32	370,925,561.25	14%	33,088,141
Other Expenses:						
Charter School Capital Outlay 1.5 M	2,078,883	2,078,883	-	2,078,882.95	0%	-
Charter School Capital Outlay Sales Tax	<u>1,172,133</u>	<u>1,172,133</u>	<u>853,714.33</u>	<u>318,418.78</u>	73%	<u>1,326,455</u>
Total Other Expenses	3,251,016	3,251,016	853,714.33	2,397,301.73	-	1,326,455
Debt Service:						
Redemption of Principal	2,283,455	2,283,455	470,643.04	1,812,812.05	21%	318,948
Interest	33,870	33,870	2,203.13	31,666.99	7%	6,631
Dues and Fees	-	-	-	-	-	-
Total Debt Service	<u>2,317,325</u>	<u>2,317,325</u>	<u>472,846.17</u>	<u>1,844,479.04</u>	20%	<u>325,579</u>
<b>Total Expenditures</b>	<u>435,361,818</u>	<u>438,807,870</u>	<u>63,640,527.82</u>	<u>375,167,342.02</u>	15%	<u>34,740,175</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(223,749,829)</u>	<u>(226,146,484)</u>	<u>(25,072,351.55)</u>	<u>201,074,132.60</u>	-	<u>(3,038,420)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans	-	-	-	-	-	-
Certificates of Participation Issued	-	-	-	-	-	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	1,878,184	1,878,184.00	-	100%	171,862
Transfers In:						
From General Fund	-	-	-	-	-	882,389
Transfers Out:						
To General Fund	(24,872,578)	(26,120,103)	(15,459,196.13)	(10,660,906.88)	59%	(8,551,464)
To Debt Service	<u>(34,118,575)</u>	<u>(34,118,575)</u>	<u>(10,792,633.61)</u>	<u>(23,325,941.39)</u>	32%	<u>(10,647,469)</u>
Total Transfers	<u>(58,991,153)</u>	<u>(60,238,678)</u>	<u>(26,251,829.74)</u>	<u>(33,986,848.27)</u>	-	<u>(19,198,933)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(58,991,153)</u>	<u>(58,360,494)</u>	<u>(24,373,645.74)</u>	<u>33,986,848.27</u>	42%	<u>(18,144,682)</u>
<b>Net Change in Fund Balances</b>	<u>(282,740,982)</u>	<u>(284,506,978)</u>	<u>(49,445,997.29)</u>	<u>235,060,980.87</u>	-	<u>(21,183,102)</u>
<b>Fund Balances, Beginning</b>	<u>330,606,188</u>	<u>330,630,793</u>	<u>330,630,792.81</u>	<u>-</u>	-	<u>125,245,984</u>
<b>Fund Balances, Ending</b>	<u>\$ 47,865,206</u>	<u>\$ 46,123,815</u>	<u>281,184,795.52</u>	<u>235,060,980.87</u>	-	<u>\$ 104,062,882</u>



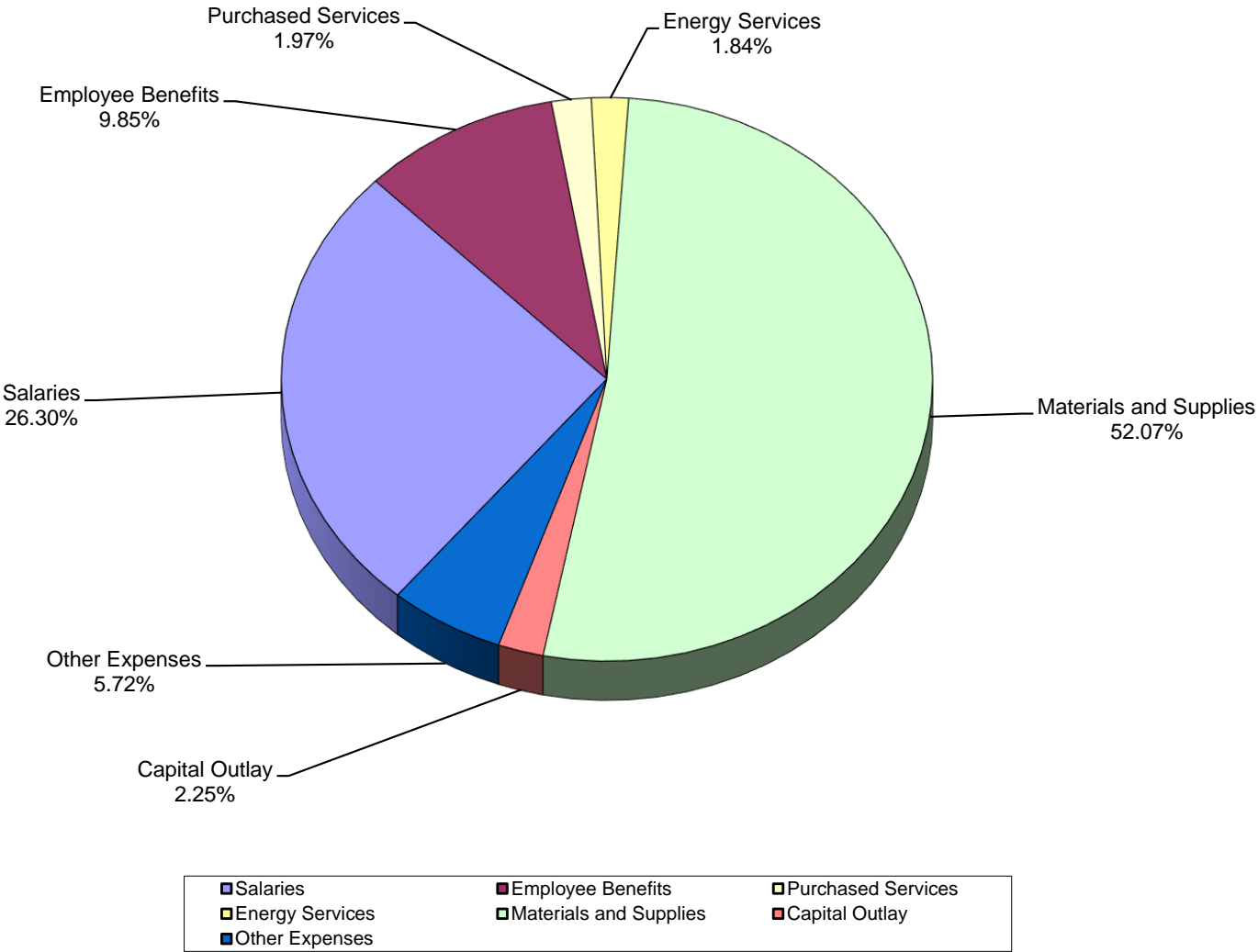
## Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Food Service Fund  
For Month Ended November 30, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2022
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	-	-		\$ -
School Lunch Reimbursement	16,380,000	16,380,000	6,832,613.59	9,547,386.41	42%	6,255,598
School Breakfast Reimbursement	5,670,000	5,670,000	2,470,512.32	3,199,487.68	44%	2,093,379
After-School Snack Reimbursement	213,066	213,066	45,028.95	168,037.05	21%	38,149
Child Care Food Program	1,081,500	1,081,500	482,382.51	599,117.49	45%	395,219
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190.00	0%	-
Cash in Lieu of Donated	75,000	75,000	33,614.97	41,385.03	45%	29,469
Summer Food Service Program	619,675	619,675	-	619,675.00	0%	376,559
Other Food Service Revenue	-	-	-	-		922,894
<b>Total Federal Through State</b>	<b>26,252,431</b>	<b>26,252,431</b>	<b>9,864,152.34</b>	<b>16,388,278.66</b>	<b>38%</b>	<b>10,111,267</b>
State:						
School Breakfast Supplement	150,000	150,000	72,507.00	77,493.00	48%	72,607
School Lunch Supplement	170,000	170,000	82,365.00	87,635.00	48%	82,447
Other Miscellaneous State	-	-	-	-		-
<b>Total State</b>	<b>320,000</b>	<b>320,000</b>	<b>154,872.00</b>	<b>165,128.00</b>	<b>48%</b>	<b>155,054</b>
Local:						
Interest on Investments	200,000	200,000	127,762.51	72,237.49	64%	72,685
Student Lunches	3,800,000	3,800,000	1,552,130.89	2,247,869.11	41%	1,369,059
Student Breakfasts	-	-	26,803.80	(26,803.80)		-
Adult Breakfast/Lunch	175,000	175,000	65,337.76	109,662.24	37%	42,168
Student/Adult Ala Carte	1,900,000	1,900,000	871,877.90	1,028,122.10	46%	639,092
Catering/Special	48,000	48,000	6,983.29	41,016.71	15%	7,377
Other Food Sales	-	-	52.15	(52.15)		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(158.49)	158.49		(1,542)
Sale of Junk	-	-	-	-		1,079
Other Miscellaneous Local Sources	130,000	130,000	59,250.80	70,749.20	46%	56,923
Refund of Prior Year Expense	-	-	-	-		694
<b>Total Local</b>	<b>6,253,000</b>	<b>6,253,000</b>	<b>2,710,040.61</b>	<b>3,542,959.39</b>	<b>43%</b>	<b>2,187,535</b>
<b>Total Revenues</b>	<b>32,825,431</b>	<b>32,825,431</b>	<b>12,729,064.95</b>	<b>20,096,366.05</b>	<b>39%</b>	<b>12,453,856</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	8,896,508	8,896,508	3,866,332.75	5,030,175.25	43%	3,508,525
Employee Benefits	3,482,679	3,482,679	1,448,266.65	2,034,412.28	42%	1,227,267
Purchased Services	1,070,938	1,100,938	289,763.22	811,174.34	26%	267,867
Energy Services	635,000	635,000	270,138.59	364,861.41	43%	237,426
Materials and Supplies	18,681,173	18,692,235	7,653,384.95	11,038,850.12	41%	6,515,324
Capital Outlay	2,186,104	2,145,042	331,325.70	1,813,716.58	15%	502,727
Other Expenses	1,820,000	1,820,000	840,336.97	979,663.03	46%	592,882
<b>Total Food Service</b>	<b>36,772,402</b>	<b>36,772,402</b>	<b>14,699,548.83</b>	<b>22,072,853.01</b>	<b>40%</b>	<b>12,852,018</b>
<b>Total Expenditures</b>	<b>36,772,402</b>	<b>36,772,402</b>	<b>14,699,548.83</b>	<b>22,072,853.01</b>	<b>40%</b>	<b>12,852,018</b>
<b>Net Change in Fund Balance</b>	<b>(3,946,971)</b>	<b>(3,946,971)</b>	<b>(1,970,483.88)</b>	<b>1,976,486.96</b>		<b>(398,162)</b>
<b>Fund Balance, Beginning</b>	<b>14,607,124</b>	<b>14,607,124</b>	<b>14,607,124.12</b>	<b>-</b>		<b>12,771,125</b>
<b>Fund Balance, Ending</b>	<b>\$ 10,660,153</b>	<b>\$ 10,660,153</b>	<b>12,636,640.24</b>	<b>1,976,486.96</b>		<b>\$ 12,372,963</b>

# Expenditures by Object - Food Service Fund



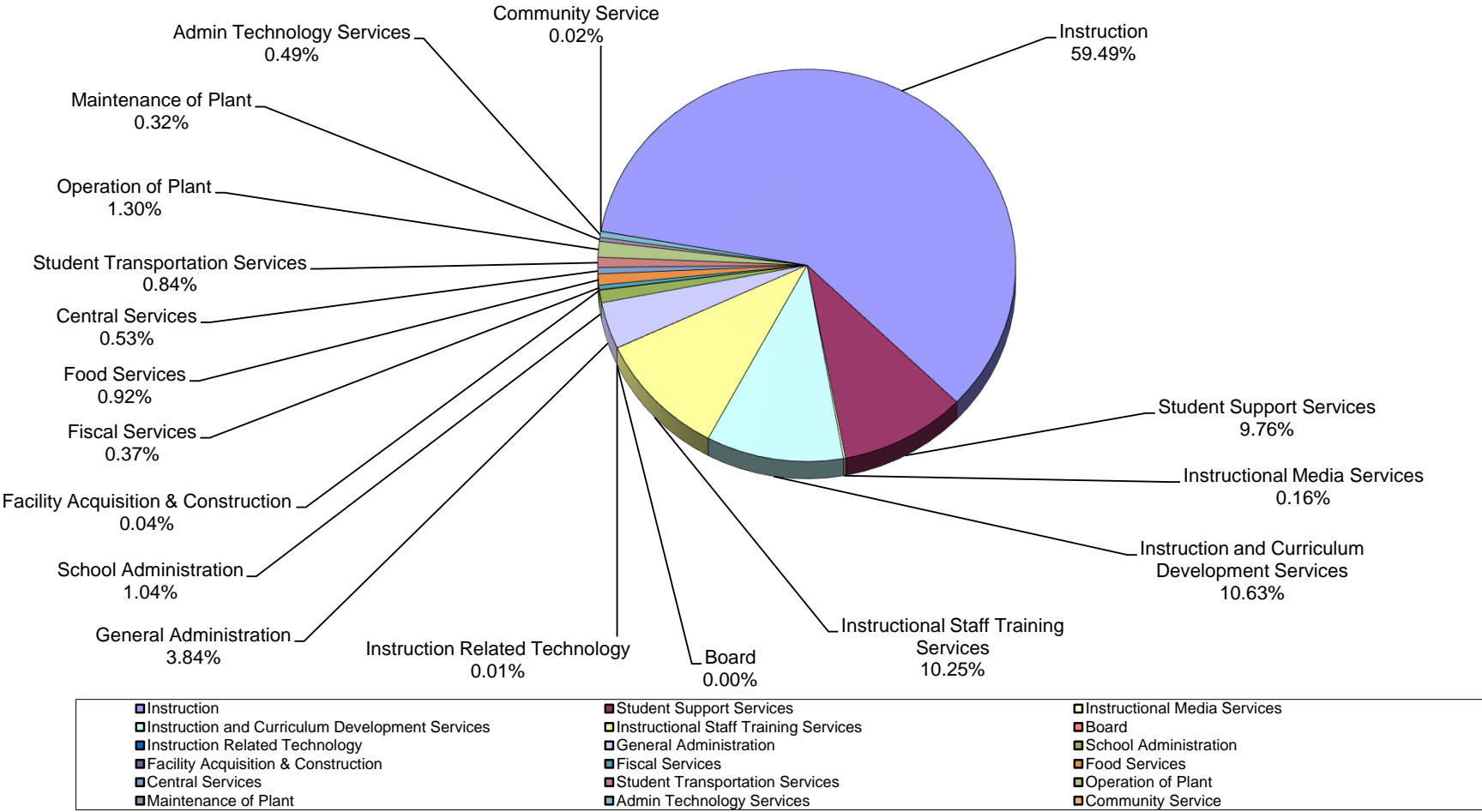
School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Other Special Revenue Funds\*  
For Month Ended November 30, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual November 2022
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	-	-		\$ -
Pell	-	932,429	924,472.52	7,956.43	99%	1,028,254
Miscellaneous Federal Direct	53,746	833,670	330,064.38	503,605.62	40%	311,592
<b>Total Federal Direct</b>	<b>53,746</b>	<b>1,766,099</b>	<b>1,254,536.90</b>	<b>511,562.05</b>	<b>71%</b>	<b>1,339,846</b>
Federal Through State:						
Career and Technical Education	-	777,114	137,792.18	639,321.82	18%	195,945
Teacher/Principal Training & Recruiting	-	1,656,475	611,629.24	1,044,845.76	37%	502,133
Adult Migrant Education	-	286,823	129,414.58	157,408.42	45%	135,735
Eng Lit and Civics Education	-	95,206	48,169.51	47,036.49	51%	93,442
Individuals with Disabilities Education Act	16,468,765	16,619,687	4,417,580.11	12,202,106.95	27%	4,127,459
Elementary and Secondary Education Act Title I	12,788,029	16,504,925	5,811,984.95	10,692,940.31	35%	5,935,179
Language Instruction Title III	-	1,203,655	403,924.65	799,730.35	34%	582,175
Adult General Education	-	617,662	279,676.53	337,985.47	45%	216,186
21st Century Schools - Title IV	-	1,367,550	446,105.92	921,444.08	33%	219,226
Educational Stabilization Funds - K-12	-	237,000	20,386,662.07	(20,149,662.07)	8602%	21,207,708
Educational Stabilization Funds - Workforce	-	-	180,679.62	(180,679.62)		914,016
Educational Stabilization Funds - VPK	-	-	86,747.98	(86,747.98)		11,759
Other Federal Through State	-	448,601	242,110.81	206,490.48	54%	59,714
<b>Total Federal Through State</b>	<b>29,256,794</b>	<b>39,814,699</b>	<b>33,182,478.15</b>	<b>6,632,220.46</b>	<b>83%</b>	<b>34,200,677</b>
<b>Total Revenues</b>	<b>29,310,540</b>	<b>41,580,798</b>	<b>34,437,015.05</b>	<b>7,143,782.51</b>	<b>83%</b>	<b>35,540,523</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	15,676,647	21,124,342	19,705,971.50	1,418,370.65	93%	19,920,833
Student Support Services	1,589,670	3,510,898	3,234,388.39	276,509.88	92%	4,555,338
Instructional Media Services	-	-	52,000.21	(52,000.21)		-
Instruction and Curriculum Development Services	7,884,649	9,339,216	3,520,381.23	5,818,834.77	38%	3,054,767
Instructional Staff Training Services	3,198,449	5,089,191	3,394,657.59	1,694,533.78	67%	2,328,042
Board	-	-	999.99	(999.99)		-
Instruction Related Technology	2,478	94,736	4,119.44	90,616.25	4%	30,937
General Administration	886,941	1,210,973	1,272,320.48	(61,347.22)	105%	1,325,813
School Administration	-	(180)	342,908.42	(343,088.78)	-190124%	12,154
Facility Acquisition & Construction	-	-	14,000.07	(14,000.07)		-
Fiscal Services	-	46,607	121,195.69	(74,588.76)	260%	41,647
Food Services	-	-	305,751.46	(305,751.46)		-
Central Services	20,000	(34,582)	174,389.60	(208,971.63)	-504%	30,598
Student Transportation Services	51,705	(72,565)	276,604.22	(349,169.05)	-381%	206,010
Operation of Plant	-	(33,526)	430,425.92	(463,952.09)	-1284%	180,474
Maintenance of Plant	-	13,838	104,838.74	(91,000.34)	758%	692
Admin Technology Services	-	-	161,616.21	(161,616.21)		242,447
Community Services	-	1,040	5,849.60	(4,810.00)	563%	-
<b>Total Expenditures</b>	<b>29,310,540</b>	<b>40,289,988</b>	<b>33,122,418.76</b>	<b>7,167,569.52</b>	<b>82%</b>	<b>31,929,752</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>1,290,809</b>	<b>1,314,596.29</b>	<b>(23,787.01)</b>		<b>3,610,771</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,123,770.00)	(167,039.28)	87%	(610,771)
To Internal Service Fund	-	-	-	-		(3,000,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,290,809)</b>	<b>(1,314,596.29)</b>	<b>23,787.01</b>		<b>(3,610,771)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>0</b>	<b>(0.00)</b>	<b>0.00</b>		<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>(0.00)</b>	<b>0.00</b>		<b>\$ -</b>

\*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.

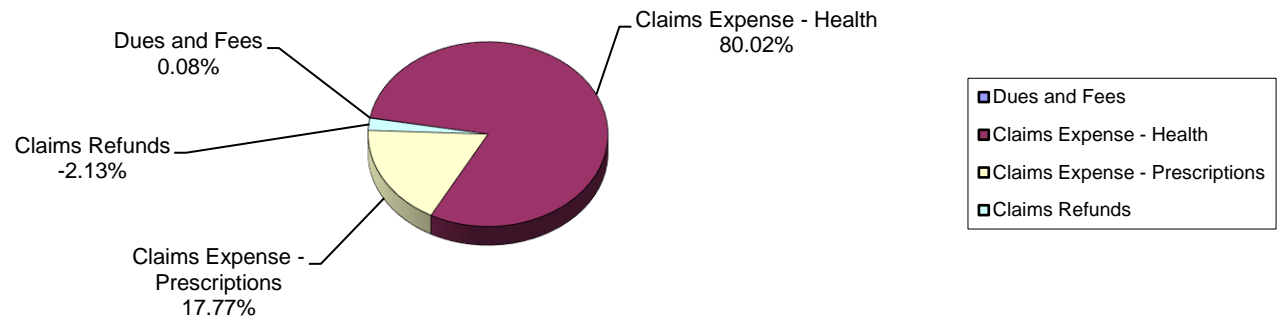
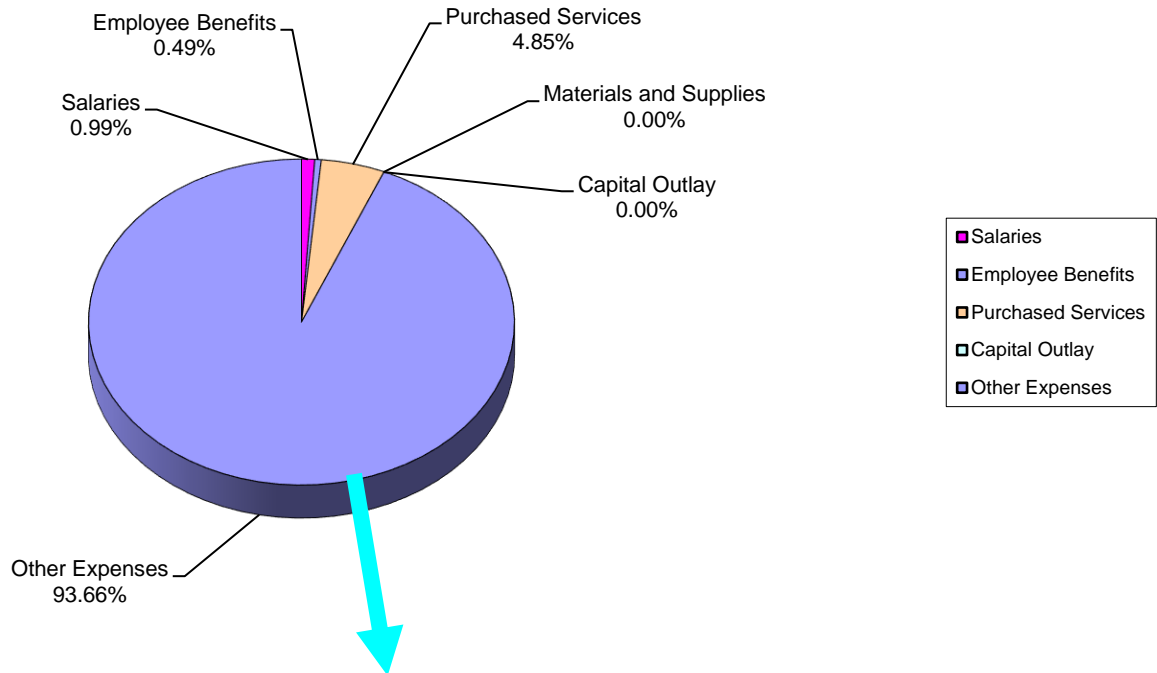
# Expenditures by Function - Other Special Revenue Funds



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, 2023

	<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 2022</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	12,703,464.01	26,697,535.99	32%	\$ 12,326,076
Premium - Employee	13,391,000	13,391,000	4,398,869.84	8,992,130.16	33%	4,388,201
Premium - Retiree	1,450,000	1,450,000	692,313.92	757,686.08	48%	543,005
Premium - Leave/COBRA	400,000	400,000	163,133.77	236,866.23	41%	152,320
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	<u>54,642,000</u>	<u>54,642,000</u>	<u>17,957,781.54</u>	<u>36,684,218.46</u>	33%	<u>17,409,602</u>
<b>Total Revenues</b>	<u>54,642,000</u>	<u>54,642,000</u>	<u>17,957,781.54</u>	<u>36,684,218.46</u>	33%	<u>17,409,602</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	614,638	614,638	257,237.89	357,400.37	42%	271,104
Employee Benefits	385,765	385,765	127,552.39	258,212.82	33%	143,634
Purchased Services	3,363,406	3,364,306	1,255,518.98	2,108,787.37	37%	1,370,204
Materials and Supplies	3,500	3,000	779.98	2,220.02	26%	791
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	22,000	21,600	21,505.45	94.55	100%	20,393
Subs for ATD	-	-	-	-		-
Claims Expense - Health	46,932,000	46,932,000	20,276,311.50	26,655,688.50	43%	21,746,968
Claims Expense - Prescriptions	9,186,581	9,186,581	4,502,662.84	4,683,918.36	49%	5,605,484
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	(1,000,000)	(1,000,000)	(539,048.15)	(460,951.85)	54%	(435,069)
Total Other Expenses	<u>55,140,581</u>	<u>55,140,181</u>	<u>24,261,431.64</u>	<u>30,878,749.56</u>	44%	<u>26,937,776</u>
<b>Total Expenditures</b>	<u>59,507,891</u>	<u>59,507,891</u>	<u>25,902,520.88</u>	<u>33,605,370.14</u>	44%	<u>28,723,509</u>
<b>Operating Income (Loss)</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(7,944,739.34)</u>	<u>(3,078,848.32)</u>		<u>(11,313,907)</u>
Transfers In:						
From General Fund	-	-	-	-		-
From Special Revenue	-	-	-	-		3,000,000
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>3,000,000</u>
<b>Change in Net Position</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(7,944,739.34)</u>	<u>(3,078,848.32)</u>		<u>(8,313,907)</u>
<b>Net Position, Beginning</b>	<u>12,870,340</u>	<u>12,870,340</u>	<u>12,870,339.72</u>	<u>-</u>		<u>8,444,558</u>
<b>Net Position, Ending</b>	<u>\$ 8,004,449</u>	<u>\$ 8,004,449</u>	<u>4,925,600.38</u>	<u>(3,078,848.32)</u>		<u>\$ 130,651</u>

## Expenditures by Object - Internal Service Funds - Health

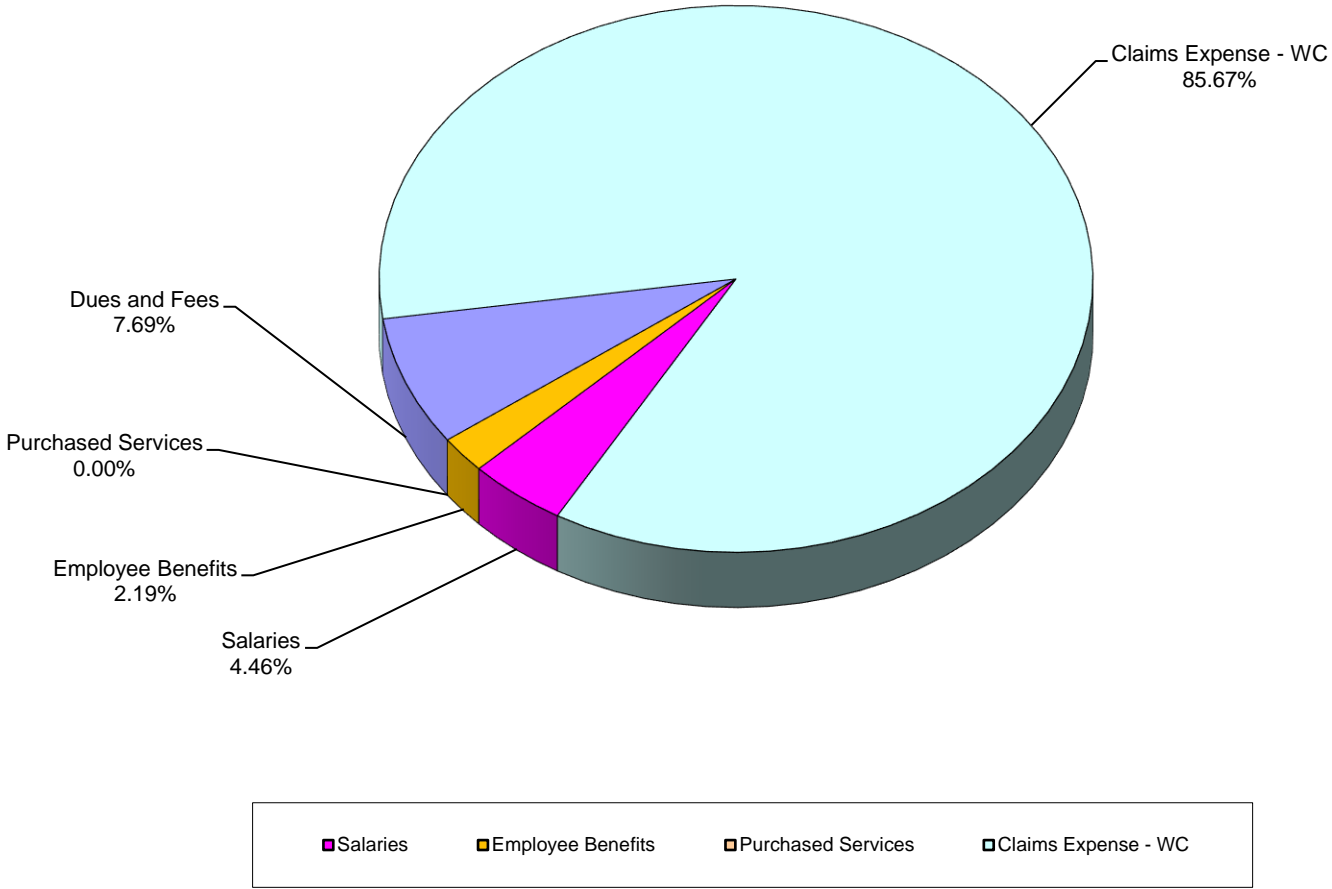


School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Workers Compensation  
For Month Ended November 30, 2023

	<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 2022</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	3,200,000	1,608,741.40	1,591,258.60	50%	\$ 1,199,640
Total Operating Revenues	3,200,000	3,200,000	1,608,741.40	1,591,258.60	50%	1,199,640
<b>Total Revenues</b>	<u>3,200,000</u>	<u>3,200,000</u>	<u>1,608,741.40</u>	<u>1,591,258.60</u>	50%	<u>1,199,640</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	241,506	241,506	78,811.71	162,694.55	33%	65,291
Employee Benefits	90,402	90,402	38,701.59	51,700.71	43%	30,812
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	347,891	135,997.60	211,893.40	39%	135,819
Claims Expense - Workers' Comp	2,787,393	2,787,393	1,519,930.73	1,267,462.14	55%	892,464
Claims Refund	-	-	(4,839.22)	4,839.22		(16,993)
Total Other Expenses	3,135,284	3,135,284	1,651,089.11	1,484,194.76	53%	1,011,290
<b>Total Expenditures</b>	<u>3,467,192</u>	<u>3,467,192</u>	<u>1,768,602.41</u>	<u>1,698,590.02</u>	51%	<u>1,107,393</u>
<b>Operating Income (Loss)</b>	<u>(267,192)</u>	<u>(267,192)</u>	<u>(159,861.01)</u>	<u>107,331.42</u>		<u>92,247</u>
<b>Change in Net Position</b>	<u>(267,192)</u>	<u>(267,192)</u>	<u>(159,861.01)</u>	<u>107,331.42</u>		<u>92,247</u>
<b>Net Position, Beginning</b>	<u>1,565,045</u>	<u>1,565,045</u>	<u>1,565,045.23</u>	<u>-</u>		<u>2,266,182</u>
<b>Net Position, Ending</b>	<u>\$ 1,297,853</u>	<u>1,297,853</u>	<u>1,405,184.22</u>	<u>107,331.42</u>		<u>\$ 2,358,429</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, 2023

	<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 2022</u>
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	215,000	114,106.69	100,893.31	53%	\$ 117,143
Total Federal Direct	215,000	215,000	114,106.69	100,893.31	53%	117,143
Local:						
Gifts, Grants, & Bequests	1,255	8,710	6,910.00	1,800.00	79%	520
Financial Aid Fees	226,340	304,994	304,993.98	-	100%	214,142
Other Student Fees	-	-	-	-		-
Other Miscellaneous Local Sources	250,100	251,092	251,092.41	-	100%	144,699
Total Local	477,695	564,796	562,996.39	1,800.00	100%	359,361
<b>Total Revenues</b>	<b>692,695</b>	<b>779,796</b>	<b>677,103.08</b>	<b>102,693.31</b>	<b>87%</b>	<b>476,504</b>
<b>EXPENDITURES</b>						
Instruction	1,756,034	1,835,680	354,717.66	1,480,962.54	19%	234,393
Student Support Services	6,567	7,722	3,787.61	3,934.10	49%	505
Instructional & Curriculum Dev	27,846	27,346	-	27,346.34	0%	826
Instructional Staff Training	-	-	-	-		-
General Administration	12,656	17,656	-	17,656.33	0%	-
Central Services	7,752	9,552	568.19	8,983.67	6%	1,661
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Community Services	3,500	3,500	-	3,500.00	0%	-
<b>Total Expenditures</b>	<b>1,814,355</b>	<b>1,901,456</b>	<b>359,073.46</b>	<b>1,542,382.98</b>	<b>19%</b>	<b>237,385</b>
<b>Change in Net Position</b>	<b>(1,121,660)</b>	<b>(1,121,660)</b>	<b>318,029.62</b>	<b>1,439,689.67</b>		<b>239,119</b>
<b>Net Position, Beginning</b>	<b>1,121,660</b>	<b>1,121,660</b>	<b>1,121,660.30</b>	<b>0.25</b>		<b>945,156</b>
<b>Net Position, Ending</b>	<b>\$ -</b>	<b>-</b>	<b>1,439,689.92</b>	<b>1,439,689.92</b>		<b>\$ 1,184,275</b>

## Expenditures by Function - Trust and Agency Funds

