

# The School District of Manatee County



Year to Date Financial Report  
through the  
Period Ending February 29, 2024  
(Unaudited)

School District of Manatee County, Florida  
Balance Sheet (Unaudited)  
February 29, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total February 2024	Total February 2023
Assets									
Current Assets									
Cash	\$ 273,097,461	\$ 14,026,614	\$ 352,805,302	\$ 16,214,746	\$ -	\$ 24,716,762	\$ 1,346,954	\$ 682,207,839	\$ 458,947,447
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	1,653,196	-	-	46,935	1,284	8,082	55,792	1,765,289	1,639,062
Due From/(To)	10,417,001	(319,779)	-	(5,731,146)	(4,366,075)	-	-	-	-
Inventory	561,656	-	-	578,639	-	-	-	1,140,296	1,074,989
Investments	-	39,723	-	-	-	-	-	39,723	44,567
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	78,330	-	7,280,473	2,849,464	4,490,601	-	-	14,698,868	10,343,702
<b>Total Assets</b>	<b>285,807,644</b>	<b>13,746,558</b>	<b>360,085,776</b>	<b>13,958,638</b>	<b>125,810</b>	<b>24,724,843</b>	<b>1,402,747</b>	<b>699,852,015</b>	<b>472,049,767</b>
Liabilities									
Current Liabilities									
Salaries & Wages Payable	26,520,313	-	-	-	-	-	-	26,520,313	25,289,629
Payroll Deductions & WH	9,687,692	-	-	-	-	-	-	9,687,692	8,491,218
Accounts Payable	708,813	-	304,879	548,913	125,810	513,238	2,701	2,204,354	6,977,401
Construction Payable	-	-	141,211	-	-	-	-	141,211	791,149
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	5,447	-	-	-	-	-	-	5,447	2,477
Estimated Unpaid Claims	-	-	-	-	-	16,085,781	-	16,085,781	13,035,286
Long-Term Liabilities									
Other Credits									
Section 1011.13 Loan	58,000,000	-	-	-	-	-	-	58,000,000	-
Unearned Revenue	(6,945)	-	-	-	-	-	-	(6,945)	-
Deferred Revenue	-	-	7,270,785	-	-	-	-	7,270,785	50,855,085
<b>Total Liabilities</b>	<b>94,915,319</b>	<b>-</b>	<b>7,716,875</b>	<b>548,913</b>	<b>125,810</b>	<b>16,599,019</b>	<b>2,701</b>	<b>119,908,637</b>	<b>105,442,245</b>
Fund Balances									
Revenues Over (Under) Expenditures	104,930,352	915,490	21,738,108	(1,197,399)	(0)	(6,309,561)	278,385	120,355,374	154,656,912
Nonspendable									
Inventories	643,367	-	-	578,639	-	-	-	1,222,006	1,126,402
Restricted									
State Required Carryover	3,482,193	-	-	-	-	-	-	3,482,193	836,354
Food Services	-	-	-	14,028,485	-	-	-	14,028,485	12,336,359
Debt Service	-	12,831,068	-	-	-	-	-	12,831,068	11,889,269
Capital Projects	-	-	330,630,793	-	-	-	-	330,630,793	125,245,984
Other Purposes	10,704,566	-	-	-	-	14,435,385	1,121,660	26,261,611	17,760,916
Assigned									
Encumbrances	1,821,549	-	-	-	-	-	-	1,821,549	1,192,246
School and Local Programs	7,707,250	-	-	-	-	-	-	7,707,250	5,298,852
Unassigned	61,603,049	-	-	-	-	-	-	61,603,049	36,264,228
<b>Total Fund Balances</b>	<b>190,892,325</b>	<b>13,746,558</b>	<b>352,368,901</b>	<b>13,409,725</b>	<b>(0)</b>	<b>8,125,824</b>	<b>1,400,046</b>	<b>579,943,378</b>	<b>366,607,522</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 285,807,644</b>	<b>\$ 13,746,558</b>	<b>\$ 360,085,776</b>	<b>\$ 13,958,638</b>	<b>\$ 125,810</b>	<b>\$ 24,724,843</b>	<b>\$ 1,402,747</b>	<b>\$ 699,852,016</b>	<b>\$ 472,049,767</b>

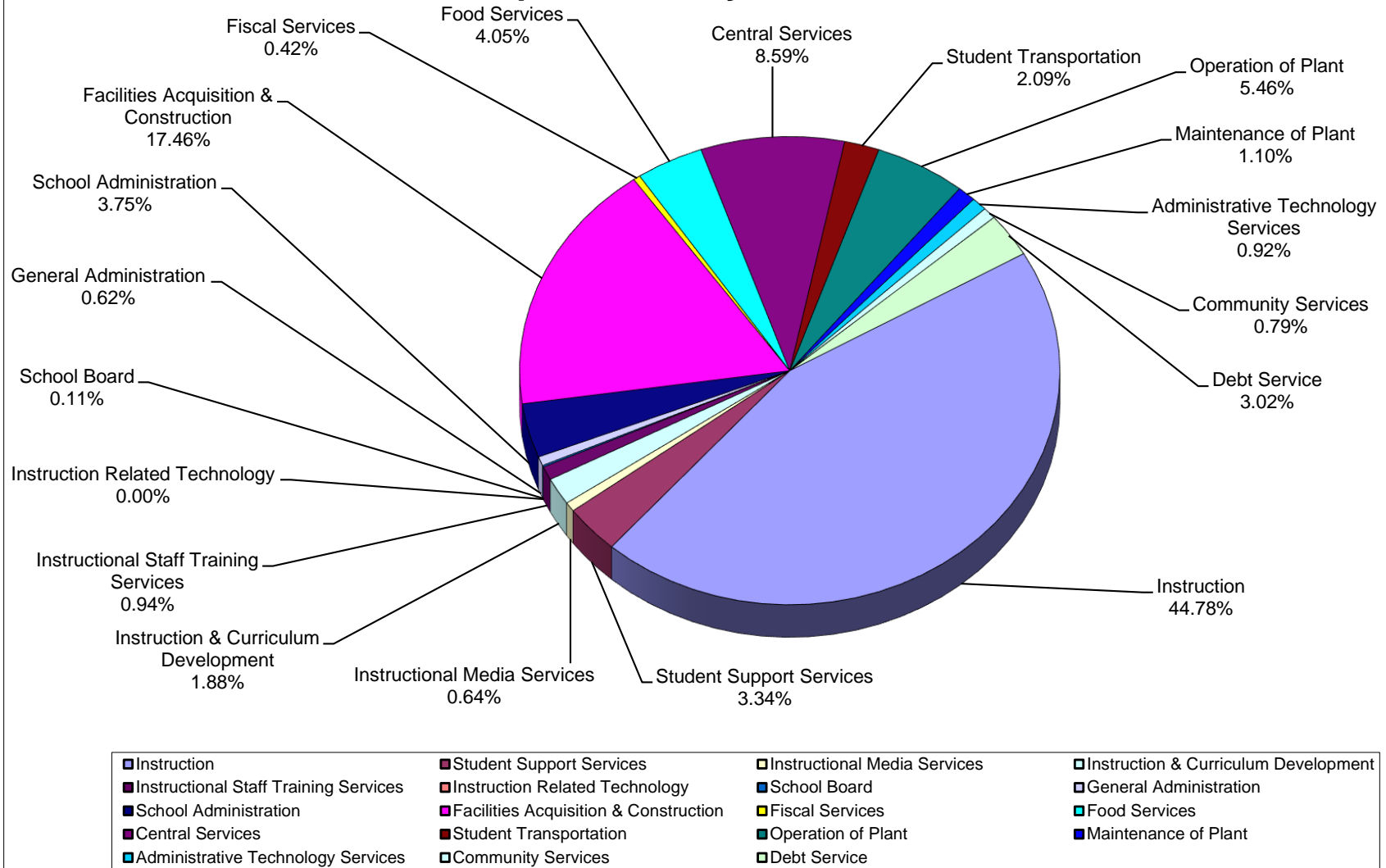
\*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida  
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)  
For Month Ended February 29, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total February 2024	Total February 2023
<b>REVENUES</b>									
Federal Direct	\$ 424,816	\$ 474,310	\$ -	\$ -	\$ 2,023,299	\$ -	\$ 225,999	\$ 3,148,424	\$ 3,100,953
Federal Through State	1,611,999	-	-	18,202,494	47,443,974	-	-	67,258,467	72,333,773
State	115,896,071	-	4,338,880	154,872	-	-	-	120,389,823	130,314,762
Local	339,094,991	390,949	155,086,903	4,821,340	-	35,969,665	609,424	535,973,273	452,198,039
<b>Total Revenues</b>	<b>457,027,877</b>	<b>865,259</b>	<b>159,425,783</b>	<b>23,178,707</b>	<b>49,467,273</b>	<b>35,969,665</b>	<b>835,424</b>	<b>726,769,987</b>	<b>657,947,527</b>
<b>EXPENDITURES</b>									
Instruction	244,284,465	-	-	-	27,856,241	-	548,102	272,688,809	247,729,739
Student Support Services	14,813,023	-	-	-	5,546,123	-	7,558	20,366,704	18,239,426
Instructional Media Services	3,873,339	-	-	-	52,000	-	1,378	3,926,717	3,490,527
Instruction & Curriculum Development	5,555,134	-	-	-	5,877,009	-	-	11,432,143	10,173,059
Instructional Staff Training Services	893,898	-	-	-	4,806,968	-	-	5,700,866	4,558,714
Instruction Related Technology	-	-	-	-	4,119	-	-	4,119	48,938
School Board	676,306	-	-	-	1,000	-	-	677,306	690,218
General Administration	1,972,698	-	-	-	1,819,011	-	-	3,791,709	3,997,217
School Administration	22,488,648	-	-	-	369,129	-	-	22,857,776	21,533,784
Facilities Acquisition & Construction	4,523,044	-	101,781,209	-	14,000	-	-	106,318,252	60,312,564
Fiscal Services	2,364,549	-	-	-	164,450	-	-	2,529,000	2,333,852
Food Services	-	-	-	24,376,106	305,930	-	-	24,682,036	21,220,039
Central Services	9,872,169	-	-	-	174,565	42,279,226	-	52,325,960	53,600,808
Student Transportation	12,413,673	-	-	-	308,837	-	-	12,722,510	11,564,707
Operation of Plant	32,777,919	-	-	-	493,189	-	-	33,271,108	28,792,266
Maintenance of Plant	6,618,281	-	-	-	106,451	-	-	6,724,732	6,484,813
Administrative Technology Services	5,389,075	-	-	-	240,828	-	-	5,629,903	5,518,146
Community Services	4,824,108	-	-	-	12,825	-	-	4,836,932	4,821,520
Debt Service	36,000	16,638,898	1,735,778	-	-	-	-	18,410,676	12,452,140
<b>Total Expenditures</b>	<b>373,376,329</b>	<b>16,638,898</b>	<b>103,516,987</b>	<b>24,376,106</b>	<b>48,152,677</b>	<b>42,279,226</b>	<b>557,038</b>	<b>608,897,261</b>	<b>517,562,477</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>83,651,547</b>	<b>(15,773,639)</b>	<b>55,908,796</b>	<b>(1,197,399)</b>	<b>1,314,596</b>	<b>(6,309,561)</b>	<b>278,385</b>	<b>117,872,726</b>	<b>140,385,050</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	2,482,649	-	-	-	-	2,482,649	14,271,862
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	21,278,804	16,689,129	-	-	-	-	-	37,967,933	34,385,947
Transfers Out	-	-	(36,653,337)	-	(1,314,596)	-	-	(37,967,933)	(34,385,947)
<b>Total Other Financing Sources (Uses)</b>	<b>21,278,804</b>	<b>16,689,129</b>	<b>(34,170,689)</b>	<b>-</b>	<b>(1,314,596)</b>	<b>-</b>	<b>-</b>	<b>2,482,649</b>	<b>14,271,862</b>
<b>Net Change in Fund Balance</b>	<b>104,930,352</b>	<b>915,490</b>	<b>21,738,108</b>	<b>(1,197,399)</b>	<b>(0)</b>	<b>(6,309,561)</b>	<b>278,385</b>	<b>120,355,374</b>	<b>154,656,912</b>
<b>Fund Balances, Beginning</b>	<b>85,961,973</b>	<b>12,831,068</b>	<b>330,630,793</b>	<b>14,607,124</b>	<b>-</b>	<b>14,435,385</b>	<b>1,121,660</b>	<b>459,588,004</b>	<b>211,950,610</b>
<b>Fund Balances, Ending</b>	<b>\$ 190,892,325</b>	<b>\$ 13,746,558</b>	<b>\$ 352,368,901</b>	<b>\$ 13,409,725</b>	<b>\$ (0)</b>	<b>\$ 8,125,824</b>	<b>\$ 1,400,046</b>	<b>\$ 579,943,378</b>	<b>\$ 366,607,522</b>

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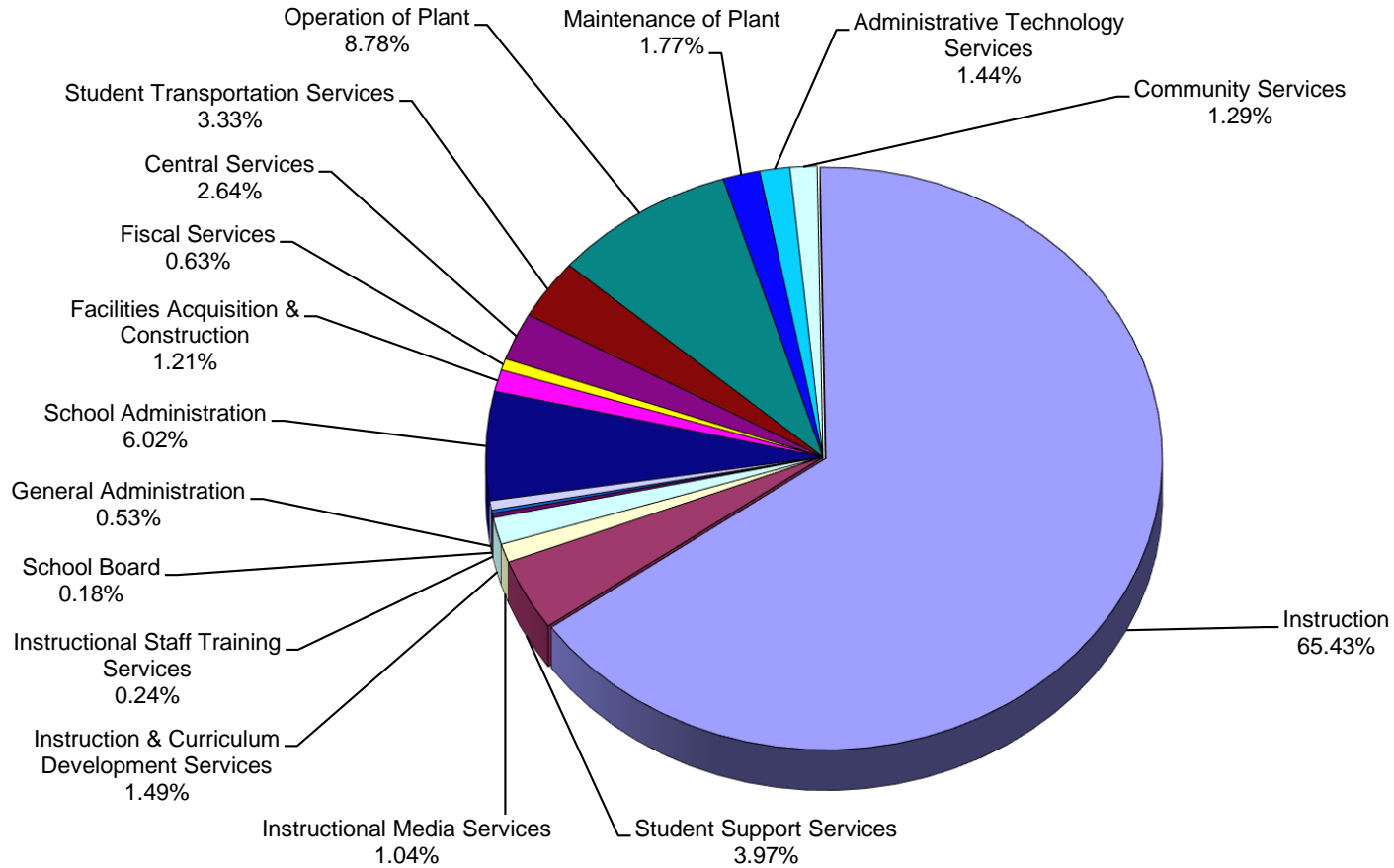
## Expenditures by Function - All Funds



School District of Manatee County, Florida  
 Statement of Revenues, Expenditures, and Changes in Fund Balance  
 General Fund  
 For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	\$ 420,201	\$ (253,599)	62%	\$ 427,547
Miscellaneous Federal Direct	2,000	8,730	4,615	(4,115)	53%	-
<b>Total Federal Direct</b>	<b>675,800</b>	<b>682,530</b>	<b>424,816</b>	<b>(257,714)</b>	<b>62%</b>	<b>427,547</b>
Federal Through State:						
Vocational Education Act	-	22,303	10,480	(11,823)	47%	5,500
Medicaid	1,180,000	750,000	459,207	(290,793)	61%	509,277
Individuals with Disabilities	111,000	279,078	209,971	(69,107)	75%	200,001
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	45,016	45,016	-	-
Educational Stabilization VPK	-	-	-	-	-	247,500
Miscellaneous Federal Through State	-	1,071,118	887,325	(183,793)	83%	468,933
<b>Total Federal Through State</b>	<b>1,291,000</b>	<b>2,122,499</b>	<b>1,611,999</b>	<b>(510,501)</b>	<b>76%</b>	<b>1,431,211</b>
State:						
Florida Education Finance Program (FEFP)	100,158,206	107,873,577	72,936,392	(34,937,185)	68%	78,865,660
Workforce Development	10,341,269	10,144,293	6,762,864	(3,381,429)	67%	6,458,272
Workforce Education Performance Incentive	225,000	353,224	353,224	-	100%	101,793
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	257,050	(83,431)	75%	233,900
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,033,659	49,876,529	32,857,679	(17,018,850)	66%	33,999,390
Florida School Recondition Funds	-	-	-	-	-	2,619,231
Voluntary Prekindergarten Program	1,850,000	2,226,230	1,505,230	(721,000)	68%	1,501,527
Other Miscellaneous State Revenue	508,980	2,857,724	1,223,631	(1,634,092)	43%	424,080
<b>Total State</b>	<b>162,485,595</b>	<b>173,700,058</b>	<b>115,896,071</b>	<b>(57,803,987)</b>	<b>67%</b>	<b>124,203,853</b>
Local:						
Required Local Effort & District Nonvoted Operating Discretionary Tax	340,961,503	271,674,468	250,069,947	(21,604,521)	92%	268,463,178
District Voted Additional Operating Tax	-	69,267,036	63,768,429	-	-	-
Lease Revenue	126,000	192,673	186,380	(6,293)	97%	123,338
Interest on Investments	6,000,000	10,172,919	10,172,919	-	100%	4,795,528
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,220	629	(590)	52%	(164)
Gifts, Grants and Bequests	150	4,602	3,702	(900)	80%	1,500
Vending Sales	-	-	-	-	-	22
Student Fees:						
Adult Gen Ed Course Fees	82,092	165,153	124,855	(40,298)	76%	103,415
Post Secondary Vocational Ed Course Fees	1,882,674	1,882,674	1,734,584	(148,090)	92%	1,848,509
Continuing Workforce Education Course Fees	130,887	96,654	69,282	(27,372)	72%	73,745
Capital Improvement Fees	113,170	172,773	168,502	(4,271)	98%	136,187
Post Secondary Lab Fees	956,000	1,254,082	1,254,360	278	100%	960,634
Lifelong Learning Fees	6,000	6,000	1,578	(4,422)	26%	2,140
GED Testing Fees	12,000	12,000	7,484	(4,516)	62%	5,875
Other Student Fees	566,427	632,710	670,493	37,783	106%	603,687
Other Fees:						
Preschool Program Fees	700,000	700,000	728,391	28,391	104%	583,400
School Age Child Care Fees	6,350,000	6,350,000	4,536,960	(1,813,040)	71%	4,377,797
Other Schools, Courses and Classes Fees	19	19	13,415	13,396	69978%	7,069
Miscellaneous Local:						
Bus Fees	95,000	45,000	37,662	(7,338)	84%	95,055
Transportation Services Rendered for School Activities	80,000	50,000	21,343	(28,657)	43%	79,204
Sale of Junk	65,000	111,346	111,346	-	100%	63,498
Receipt of Federal Indirect Cost Rate	2,500,000	2,500,000	1,893,930	(606,070)	72%	2,415,496
Other Miscellaneous Local Sources	2,066,525	3,289,619	2,237,154	(1,052,465)	68%	1,901,184
Refund of Prior Year's Expenditures	-	194	1,765	1,571	909%	(217,239)
Collections for Lost, Damaged and Sold Textbooks	-	35	35	-	100%	121
Receipt of Food Service Indirect Costs	1,670,000	1,670,000	1,365,845	(304,155)	82%	1,268,766
<b>Total Local</b>	<b>364,363,448</b>	<b>370,271,178</b>	<b>339,094,991</b>	<b>(25,655,580)</b>	<b>92%</b>	<b>287,691,945</b>
<b>Total Revenues</b>	<b>528,815,843</b>	<b>546,776,264</b>	<b>457,027,877</b>	<b>(84,227,781)</b>	<b>84%</b>	<b>413,754,556</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	387,564,697	390,283,929	244,284,465	145,999,464	63%	219,472,348
Student Support Services	23,986,953	24,252,085	14,813,023	9,439,063	61%	10,366,652
Instructional Media Services	5,846,362	5,879,455	3,873,339	2,006,116	66%	3,487,995
Instruction & Curriculum Development Services	9,230,978	9,351,620	5,555,134	3,796,487	59%	5,036,532
Instructional Staff Training Services	1,379,015	1,526,537	893,898	632,639	59%	592,009
Instruction-Related Technology	585	585	-	585	0%	(13)
School Board	1,369,794	1,466,794	676,306	790,488	46%	690,218
General Administration	3,009,991	3,663,738	1,972,698	1,691,039	54%	1,580,994
School Administration	37,412,551	36,705,359	22,488,648	14,216,711	61%	21,521,378
Facilities Acquisition & Construction	6,801,515	7,984,597	4,523,044	3,461,554	57%	3,976,640
Fiscal Services	3,715,284	4,012,670	2,364,549	1,648,120	59%	2,259,798
Food Services	-	-	-	-	-	-
Central Services	15,822,725	15,916,360	9,872,169	6,044,191	62%	8,171,025
Student Transportation Services	21,316,080	20,887,434	12,413,673	8,473,761	59%	11,340,078
Operation of Plant	50,803,736	50,820,783	32,777,919	18,042,865	64%	28,570,276
Maintenance of Plant	11,510,549	11,748,274	6,618,281	5,129,993	56%	6,484,121
Administrative Technology Services	8,713,129	8,734,338	5,389,075	3,345,263	62%	5,091,050
Community Services	6,518,918	6,784,233	4,824,108	1,960,125	71%	4,820,880
Debt Service	1,025,000	1,778,918	36,000	1,742,918	2%	24,368
<b>Total Expenditures</b>	<b>596,027,863</b>	<b>601,797,710</b>	<b>373,376,329</b>	<b>228,421,381</b>	<b>62%</b>	<b>333,486,349</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(67,212,020)</b>	<b>(55,021,446)</b>	<b>83,651,547</b>	<b>138,672,993</b>		<b>80,268,207</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Land	-	-	-	-	-	14,100,000
Transfers In:						
From Capital Project Funds	24,872,578	26,358,036	19,964,208	(6,393,828)	76%	12,673,373
From Special Revenue Funds	-	1,314,596	1,314,596	-	100%	2,170,494
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>27,672,632</b>	<b>21,278,804</b>	<b>(6,393,828)</b>	<b>77%</b>	<b>28,943,867</b>
<b>Net Change in Fund Balance</b>	<b>(42,339,442)</b>	<b>(27,348,813)</b>	<b>104,930,352</b>	<b>132,279,165</b>		<b>108,329,685</b>
<b>Fund Balance, Beginning</b>	<b>85,961,973</b>	<b>85,961,973</b>	<b>85,961,973</b>	<b>-</b>		<b>50,388,336</b>
Nonspendable	643,367	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	42,979,165	58,613,160	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 43,622,532</b>	<b>\$ 58,613,160</b>	<b>\$ 190,892,325</b>	<b>\$ 132,279,165</b>		<b>\$ 158,718,021</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 February 29, 2024

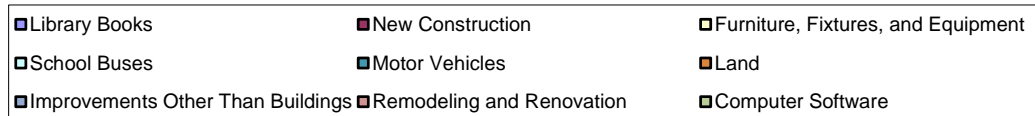
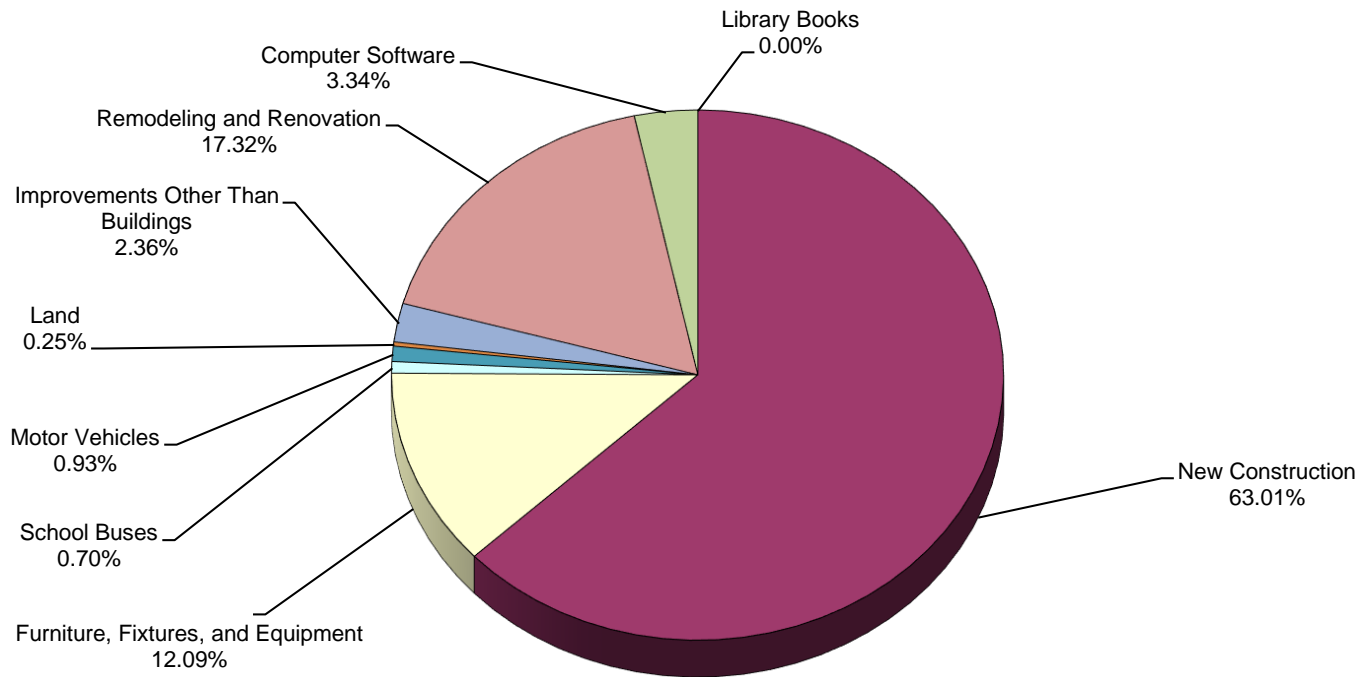
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 474,310	\$ (531,650)	47%	\$ 474,310
<b>Total Federal Direct</b>	1,005,960	1,005,960	474,310	(531,650)		474,310
<b>State:</b>						
CO&DS Withheld for Bonds	332,550	332,550	-	(332,550)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	332,550	332,550	-	(332,550)	0%	-
<b>Local:</b>						
Interest on Investments	275,000	294,448	270,182	(24,266)	92%	234,050
Net Increase (Decrease) in the Fair Value	-	120,767	120,767	-	100%	7,713
<b>Total Local</b>	275,000	415,214	390,949	(24,266)	94%	241,763
<b>Total Revenues</b>	<u>1,613,510</u>	<u>1,753,724</u>	<u>865,259</u>	<u>(888,466)</u>	49%	<u>716,073</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	18,635,284	18,635,284	7,785,000	10,850,284	42%	7,415,000
Interest	16,803,500	16,803,500	8,840,038	7,963,463	53%	4,639,167
Dues and Fees	45,274	45,333	13,860	31,473	31%	12,260
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	35,484,058	35,484,117	16,638,898	18,845,219	47%	12,066,427
<b>Total Expenditures</b>	<u>35,484,058</u>	<u>35,484,117</u>	<u>16,638,898</u>	<u>18,845,219</u>	47%	<u>12,066,427</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(33,870,548)</u>	<u>(33,730,392)</u>	<u>(15,773,639)</u>	<u>17,956,753</u>		<u>(11,350,354)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	34,118,575	34,118,575	16,689,129	(17,429,446)	49%	12,159,691
<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	16,689,129	(17,429,446)		12,159,691
<b>Total Other Financing Sources (Uses)</b>	<u>34,118,575</u>	<u>34,118,575</u>	<u>16,689,129</u>	<u>(17,429,446)</u>	49%	<u>12,159,691</u>
<b>Net Change in Fund Balances</b>	248,027	388,183	915,490	527,307		809,337
<b>Fund Balances, Beginning</b>	12,831,068	12,831,068	12,831,068	-		11,889,269
<b>Fund Balances, Ending</b>	<u>\$ 13,079,095</u>	<u>\$ 13,219,251</u>	<u>\$ 13,746,558</u>	<u>\$ 527,307</u>		<u>\$ 12,698,606</u>

School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Capital Projects Funds  
For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,567,895	\$ 1,567,895	\$ -	\$ 1,567,895	0%	\$ -
Interest on CO&DS	28,991	28,991	-	28,991	0%	-
Public Education Capital Outlay PECO	4,770,785	4,770,785	-	4,770,785	0%	1,880,296
Charter School Cap Outlay PECO	4,492,248	5,330,180	3,290,869	2,039,311	62%	2,859,795
Other Miscellaneous State Revenue	3,555,937	3,548,011	1,048,011	2,500,000	30%	1,215,764
<b>Total State Sources</b>	<b>14,415,856</b>	<b>15,245,862</b>	<b>4,338,880</b>	<b>10,906,982</b>	<b>28%</b>	<b>5,955,855</b>
Local:						
District Capital Taxes	103,930,554	103,930,554	95,659,017	8,271,537	92%	80,180,504
Local Sales Tax	51,689,130	51,689,130	27,634,580	24,054,550	53%	26,814,684
Interest on Investments	7,515,668	8,323,896	8,130,910	192,986	98%	1,119,238
Other Miscellaneous Local Sources	909,875	817,769	810,401	7,368	99%	39,639
Impact Fees	33,150,906	33,150,906	22,851,994	10,298,912	69%	18,783,148
Refund of Prior Year Expense	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>197,196,133</b>	<b>197,912,256</b>	<b>155,086,903</b>	<b>42,825,353</b>	<b>78%</b>	<b>126,937,213</b>
<b>Total Revenues</b>	<b>211,611,988</b>	<b>213,158,118</b>	<b>159,425,783</b>	<b>53,732,335</b>	<b>75%</b>	<b>132,893,068</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	312,376,755	322,565,313	62,222,042	260,343,272	19%	19,476,038
Furniture, Fixtures, and Equipment	18,501,483	21,729,754	11,936,320	9,793,434	55%	9,588,320
School Buses	2,192,965	2,192,965	694,418	1,498,547	32%	-
Motor Vehicles	563,446	1,002,470	916,414	86,056	91%	223,780
Land	1,500,000	1,500,000	249,640	1,250,360	17%	10,000
Improvements Other Than Buildings	11,422,016	10,549,437	2,328,391	8,221,046	22%	2,033,108
Remodeling and Renovation	79,577,874	79,743,300	17,101,707	62,641,593	21%	20,387,306
Computer Software	3,658,937	3,776,583	3,295,457	481,126	87%	3,069,575
<b>Total Capital Outlay</b>	<b>429,793,476</b>	<b>443,059,822</b>	<b>98,744,388</b>	<b>344,315,433</b>	<b>22%</b>	<b>54,788,127</b>
Other Expenses:						
Charter School Capital Outlay 1.5 M	2,078,883	2,132,158	2,132,158	-	100%	-
Charter School Capital Outlay Sales Tax	1,172,133	1,246,854	904,662	342,192	73%	1,547,797
<b>Total Other Expenses</b>	<b>3,251,016</b>	<b>3,379,012</b>	<b>3,036,820</b>	<b>342,192</b>	<b>73%</b>	<b>1,547,797</b>
Debt Service:						
Redemption of Principal	2,283,455	2,381,781	1,685,224	696,557	71%	352,368
Interest	33,870	64,470	50,554	13,916	78%	8,977
Dues and Fees	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>2,317,325</b>	<b>2,446,251</b>	<b>1,735,778</b>	<b>710,473</b>	<b>71%</b>	<b>361,345</b>
<b>Total Expenditures</b>	<b>435,361,818</b>	<b>448,885,085</b>	<b>103,516,987</b>	<b>345,368,098</b>	<b>23%</b>	<b>56,697,269</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(223,749,829)</b>	<b>(235,726,967)</b>	<b>55,908,796</b>	<b>291,635,763</b>		<b>76,195,799</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans	-	-	-	-	-	-
Certificates of Participation Issued	-	-	-	-	-	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	2,482,649	2,482,649	-	100%	171,862
Transfers In:						
From General Fund	-	-	-	-	-	882,389
Transfers Out:						
To General Fund	(24,872,578)	(26,358,036)	(19,964,208)	(6,393,828)	76%	(12,673,373)
To Debt Service	(34,118,575)	(34,118,575)	(16,689,129)	(17,429,446)	49%	(12,159,691)
<b>Total Transfers</b>	<b>(58,991,153)</b>	<b>(60,476,611)</b>	<b>(36,653,337)</b>	<b>(23,823,274)</b>		<b>(24,833,064)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(58,991,153)</b>	<b>(57,993,963)</b>	<b>(34,170,689)</b>	<b>23,823,274</b>	<b>59%</b>	<b>(23,778,813)</b>
<b>Net Change in Fund Balances</b>	<b>(282,740,982)</b>	<b>(293,720,930)</b>	<b>21,738,108</b>	<b>315,459,037</b>		<b>52,416,986</b>
<b>Fund Balances, Beginning</b>	<b>330,606,188</b>	<b>330,630,793</b>	<b>330,630,793</b>	<b>-</b>		<b>125,245,984</b>
<b>Fund Balances, Ending</b>	<b>\$ 47,865,206</b>	<b>\$ 36,909,863</b>	<b>\$ 352,368,901</b>	<b>\$ 315,459,037</b>		<b>\$ 177,662,970</b>



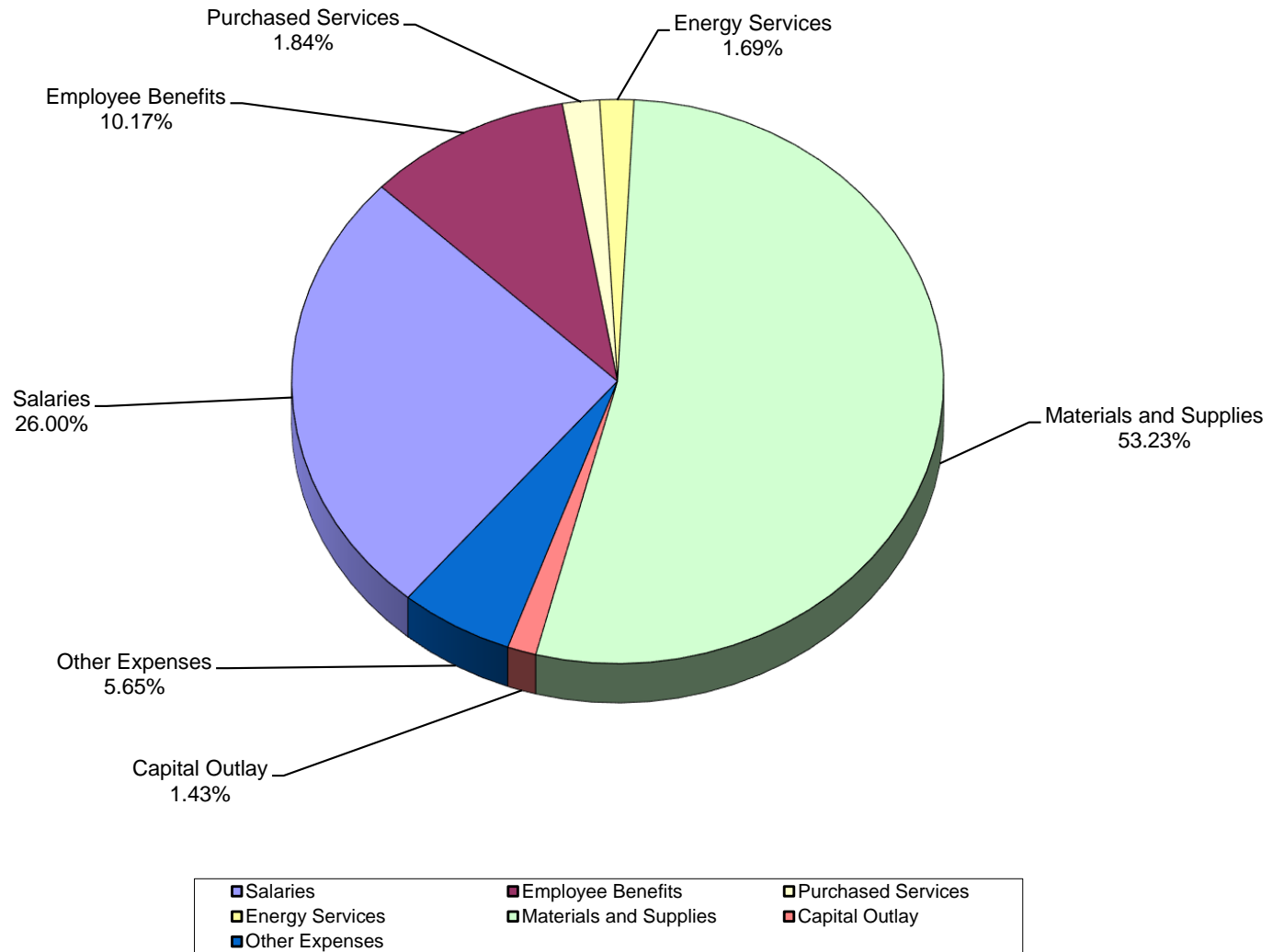
## Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Food Service Fund  
For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	\$ -	\$ -		\$ -
School Lunch Reimbursement	16,380,000	16,380,000	11,686,393	4,693,607	71%	9,698,716
School Breakfast Reimbursement	5,670,000	5,670,000	4,310,218	1,359,782	76%	3,293,834
After-School Snack Reimbursement	213,066	213,066	79,564	133,502	37%	57,625
Child Care Food Program	1,081,500	1,081,500	838,533	242,967	78%	712,255
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash in Lieu of Donated	75,000	75,000	58,336	16,664	78%	53,070
Summer Food Service Program	619,675	619,675	-	619,675	0%	376,559
Other Food Service Revenue	-	1,134,782	1,229,451	(94,669)	108%	1,787,369
<b>Total Federal Through State</b>	<b>26,252,431</b>	<b>27,387,213</b>	<b>18,202,494</b>	<b>9,184,719</b>	<b>66%</b>	<b>15,979,428</b>
State:						
School Breakfast Supplement	150,000	150,000	72,507	77,493	48%	72,607
School Lunch Supplement	170,000	170,000	82,365	87,635	48%	82,447
Other Miscellaneous State	-	-	-	-		-
<b>Total State</b>	<b>320,000</b>	<b>320,000</b>	<b>154,872</b>	<b>165,128</b>	<b>48%</b>	<b>155,054</b>
Local:						
Interest on Investments	200,000	200,000	301,809	(101,809)	151%	276,439
Student Lunches	3,800,000	3,800,000	2,676,451	1,123,549	70%	2,407,119
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	175,000	175,000	104,598	70,402	60%	75,156
Student/Adult Ala Carte	1,900,000	1,900,000	1,617,311	282,689	85%	1,187,630
Catering/Special	48,000	48,000	18,571	29,429	39%	12,409
Other Food Sales	-	-	-	-		(8)
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(7)	7		(1,662)
Sale of Junk	-	-	-	-		1,499
Other Miscellaneous Local Sources	130,000	130,000	102,608	27,392	79%	102,453
Refund of Prior Year Expense	-	-	-	-		694
<b>Total Local</b>	<b>6,253,000</b>	<b>6,253,000</b>	<b>4,821,340</b>	<b>1,431,660</b>	<b>77%</b>	<b>4,061,729</b>
<b>Total Revenues</b>	<b>32,825,431</b>	<b>33,960,213</b>	<b>23,178,707</b>	<b>10,781,506</b>	<b>68%</b>	<b>20,196,211</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	8,896,508	8,896,508	6,337,271	2,559,237	71%	5,832,243
Employee Benefits	3,482,679	3,482,679	2,479,210	1,003,469	71%	2,084,026
Purchased Services	1,070,938	1,050,800	449,280	601,520	43%	482,277
Energy Services	635,000	637,850	410,838	227,012	64%	376,475
Materials and Supplies	18,681,173	18,247,102	12,975,654	5,271,448	71%	10,564,318
Capital Outlay	2,186,104	1,886,497	347,808	1,538,690	18%	601,734
Other Expenses	1,820,000	1,820,000	1,376,045	443,955	76%	1,278,966
<b>Total Food Service</b>	<b>36,772,402</b>	<b>36,021,436</b>	<b>24,376,106</b>	<b>11,645,331</b>	<b>68%</b>	<b>21,220,039</b>
<b>Total Expenditures</b>	<b>36,772,402</b>	<b>36,021,436</b>	<b>24,376,106</b>	<b>11,645,331</b>	<b>68%</b>	<b>21,220,039</b>
<b>Net Change in Fund Balance</b>	<b>(3,946,971)</b>	<b>(2,061,223)</b>	<b>(1,197,399)</b>	<b>863,824</b>		<b>(1,023,828)</b>
<b>Fund Balance, Beginning</b>	<b>14,607,124</b>	<b>14,607,124</b>	<b>14,607,124</b>	<b>-</b>		<b>12,771,125</b>
<b>Fund Balance, Ending</b>	<b>\$ 10,660,153</b>	<b>\$ 12,545,901</b>	<b>\$ 13,409,725</b>	<b>\$ 863,824</b>		<b>\$ 11,747,297</b>

## Expenditures by Object - Food Service Fund



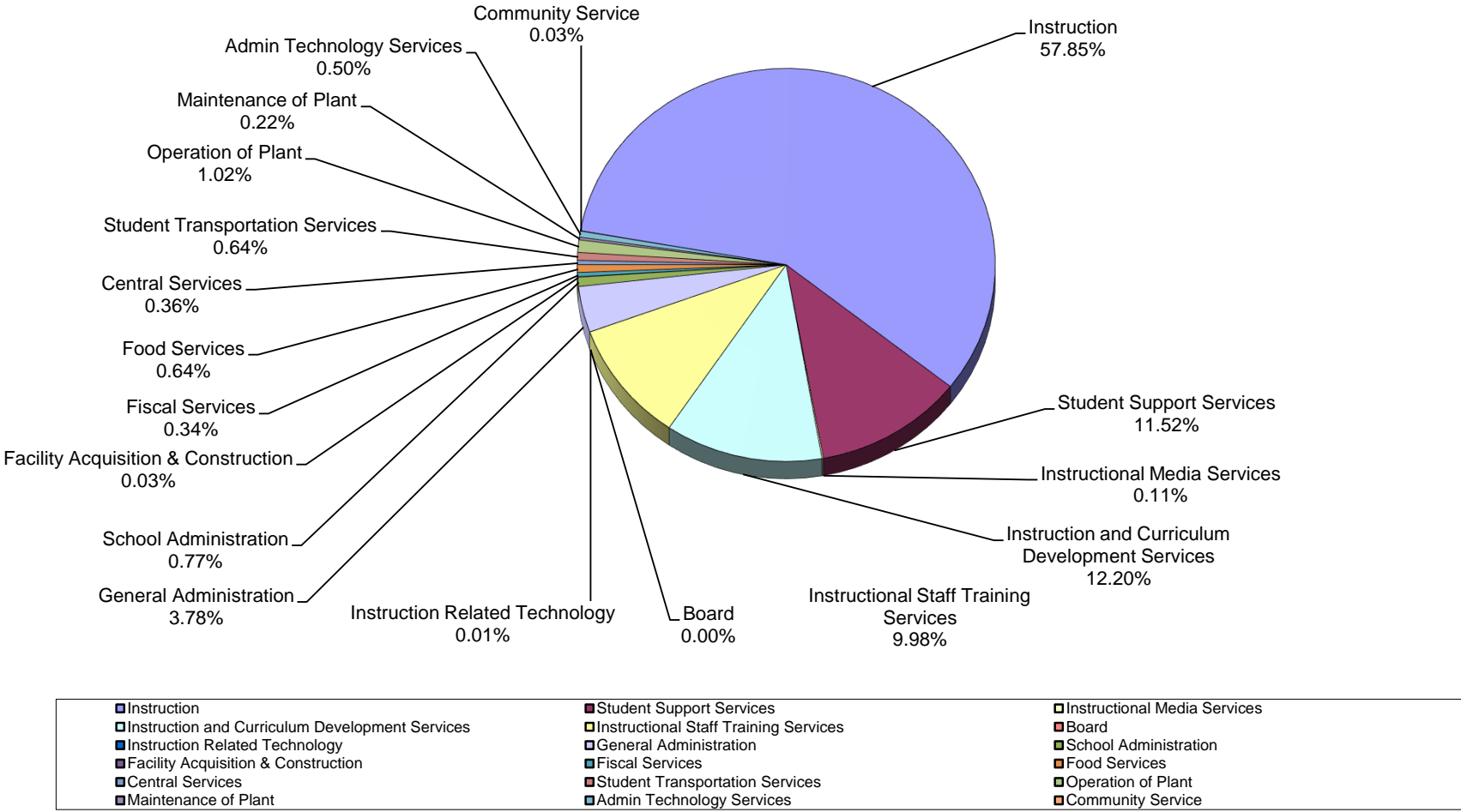
School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Other Special Revenue Funds\*  
For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	1,379,863	1,386,582	(6,719)	100%	1,494,697
Miscellaneous Federal Direct	53,746	833,670	636,717	196,953	76%	490,714
<b>Total Federal Direct</b>	<b>53,746</b>	<b>2,213,533</b>	<b>2,023,299</b>	<b>190,234</b>	<b>91%</b>	<b>1,985,411</b>
Federal Through State:						
Career and Technical Education	-	947,929	313,730	634,199	33%	283,065
Teacher/Principal Training & Recruiting	-	1,656,475	974,075	682,400	59%	915,309
Adult Migrant Education	-	286,823	191,391	95,432	67%	212,969
Eng Lit and Civics Education	-	95,206	76,009	19,197	80%	184,277
Individuals with Disabilities Education Act	16,468,765	16,737,448	7,798,594	8,938,854	47%	7,358,980
Elementary and Secondary Education Act Title I	12,788,029	16,654,925	9,322,602	7,332,323	56%	10,128,710
Language Instruction Title III	-	1,203,655	715,101	488,554	59%	1,052,896
Adult General Education	-	617,662	551,368	66,294	89%	426,771
21st Century Schools - Title IV	-	1,375,870	741,131	634,739	54%	420,856
Educational Stabilization Funds - K-12	-	237,000	26,181,438	(25,944,438)	11047%	31,557,415
Educational Stabilization Funds - Workforce	-	-	182,967	(182,967)		1,009,933
Educational Stabilization Funds - VPK	-	-	86,748	(86,748)		11,759
Other Federal Through State	-	448,601	308,817	139,784	69%	1,360,194
<b>Total Federal Through State</b>	<b>29,256,794</b>	<b>40,261,595</b>	<b>47,443,974</b>	<b>(7,182,379)</b>	<b>118%</b>	<b>54,923,134</b>
<b>Total Revenues</b>	<b>29,310,540</b>	<b>42,475,128</b>	<b>49,467,273</b>	<b>(6,992,145)</b>	<b>116%</b>	<b>56,908,545</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	15,676,647	21,943,393	27,856,241	(5,912,848)	127%	27,815,959
Student Support Services	1,589,670	3,380,085	5,546,123	(2,166,038)	164%	7,854,492
Instructional Media Services	-	-	52,000	(52,000)		-
Instruction and Curriculum Development Services	7,884,649	9,409,584	5,877,009	3,532,574	62%	5,135,503
Instructional Staff Training Services	3,198,449	5,224,595	4,806,968	417,626	92%	3,966,705
Board	-	-	1,000	(1,000)		-
Instruction Related Technology	2,478	16,301	4,119	12,182	25%	48,951
General Administration	886,941	1,209,288	1,819,011	(609,722)	150%	2,414,793
School Administration	-	52,320	369,129	(316,809)	706%	12,406
Facility Acquisition & Construction	-	-	14,000	(14,000)		-
Fiscal Services	-	46,607	164,450	(117,843)	353%	74,054
Food Services	-	-	305,930	(305,930)		-
Central Services	20,000	(7,452)	174,565	(182,016)	-2343%	40,141
Student Transportation Services	51,705	(70,873)	308,837	(379,710)	-436%	224,629
Operation of Plant	-	(33,526)	493,189	(526,716)	-1471%	221,990
Maintenance of Plant	-	13,838	106,451	(92,612)	769%	692
Admin Technology Services	-	-	240,828	(240,828)		427,096
Community Services	-	157	12,825	(12,667)	8147%	640
<b>Total Expenditures</b>	<b>29,310,540</b>	<b>41,184,318</b>	<b>48,152,677</b>	<b>(6,968,358)</b>	<b>117%</b>	<b>48,238,051</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>1,290,809</b>	<b>1,314,596</b>	<b>(23,787)</b>		<b>8,670,494</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,314,596)	23,787	102%	(2,170,494)
To Internal Service Fund	-	-	-	-		(6,500,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,290,809)</b>	<b>(1,314,596)</b>	<b>23,787</b>		<b>(8,670,494)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>0</b>		<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</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.

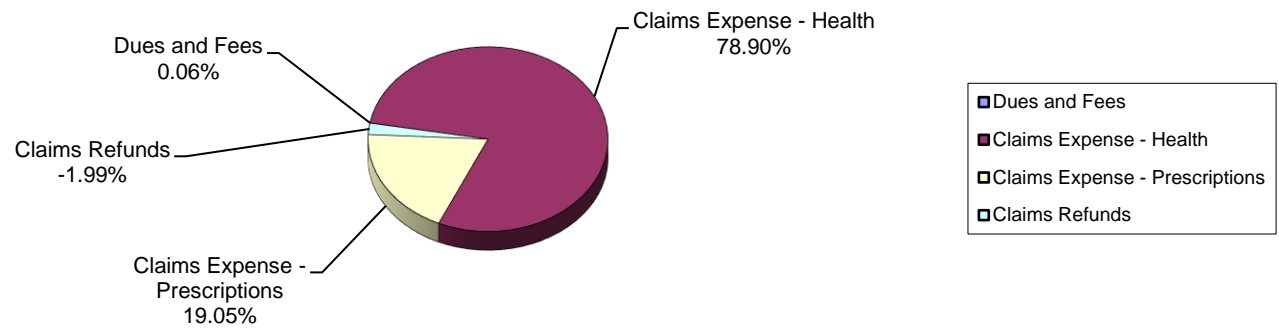
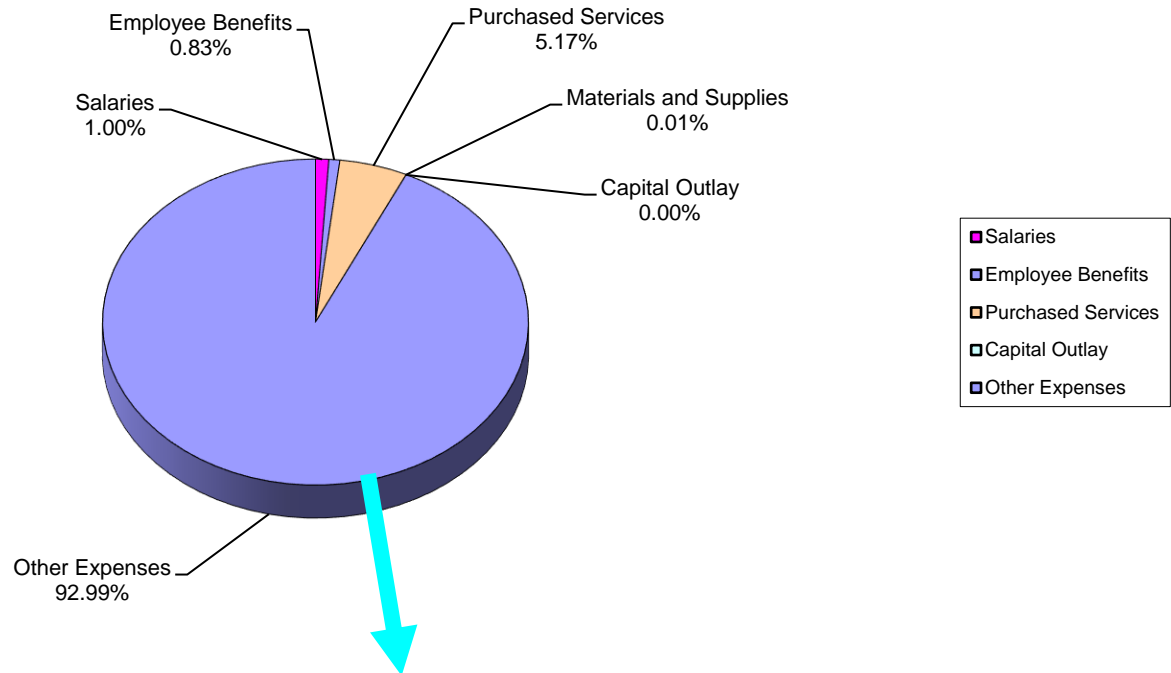
# Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Health  
For Month Ended February 29, 2024

	<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 February 2023</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	\$ 24,006,523	\$ 15,394,477	61%	\$ 21,890,148
Premium - Employee	13,391,000	13,391,000	8,140,991	5,250,009	61%	7,742,737
Premium - Retiree	1,450,000	1,450,000	890,120	559,880	61%	849,523
Premium - Leave/COBRA	400,000	400,000	290,065	109,935	73%	258,628
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	<u>54,642,000</u>	<u>54,642,000</u>	<u>33,327,699</u>	<u>21,314,301</u>	61%	<u>30,741,036</u>
<b>Total Revenues</b>	<u>54,642,000</u>	<u>54,642,000</u>	<u>33,327,699</u>	<u>21,314,301</u>	61%	<u>30,741,036</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	614,638	614,638	399,895	214,743	65%	431,106
Employee Benefits	385,765	385,765	330,830	54,935	86%	321,873
Purchased Services	3,363,406	3,364,306	2,062,061	1,302,245	61%	1,943,417
Materials and Supplies	3,500	3,000	2,222	778	74%	1,353
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	22,000	21,600	21,505	95	100%	20,601
Subs for ATD	-	-	-	-		-
Claims Expense - Health	46,932,000	46,932,000	30,478,737	16,453,263	65%	32,801,938
Claims Expense - Prescriptions	9,186,581	9,186,581	7,357,715	1,828,866	80%	8,804,052
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	(1,000,000)	(1,000,000)	(769,574)	(230,426)	77%	(876,089)
Total Other Expenses	<u>55,140,581</u>	<u>55,140,181</u>	<u>37,088,383</u>	<u>18,051,798</u>	67%	<u>40,750,502</u>
<b>Total Expenditures</b>	<u>59,507,891</u>	<u>59,507,891</u>	<u>39,883,392</u>	<u>19,624,499</u>	67%	<u>43,448,251</u>
<b>Operating Income (Loss)</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(6,555,692)</u>	<u>(1,689,801)</u>		<u>(12,707,215)</u>
Transfers In:						
From General Fund	-	-	-	-		-
From Special Revenue	-	-	-	-		6,500,000
Total Transfers	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>6,500,000</u>
<b>Change in Net Position</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(6,555,692)</u>	<u>(1,689,801)</u>		<u>(6,207,215)</u>
<b>Net Position, Beginning</b>	<u>12,870,340</u>	<u>12,870,340</u>	<u>12,870,340</u>	<u>-</u>		<u>8,444,558</u>
<b>Net Position, Ending</b>	<u>\$ 8,004,449</u>	<u>\$ 8,004,449</u>	<u>\$ 6,314,647</u>	<u>\$ (1,689,801)</u>		<u>\$ 2,237,343</u>

## Expenditures by Object - Internal Service Funds - Health

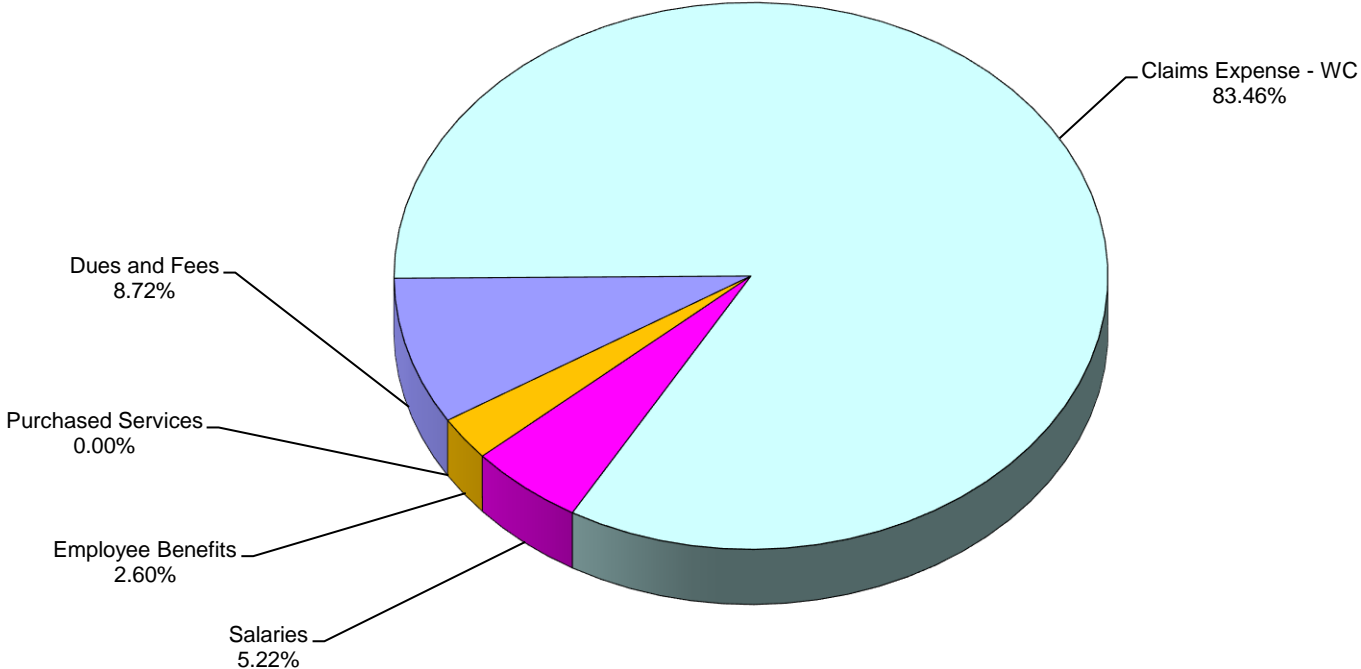


School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Workers Compensation  
For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	\$ 3,200,000	\$ 2,641,966	\$ 558,034	83%	\$ 1,978,466
Total Operating Revenues	3,200,000	3,200,000	2,641,966	558,034	83%	1,978,466
<b>Total Revenues</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>2,641,966</b>	<b>558,034</b>	<b>83%</b>	<b>1,978,466</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	241,506	241,506	124,944	116,562	52%	109,307
Employee Benefits	90,402	90,402	62,300	28,102	69%	51,699
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	347,891	208,924	138,967	60%	207,465
Claims Expense - Workers' Comp	2,787,393	2,787,393	2,008,513	778,880	72%	1,590,321
Claims Refund	-	-	(8,848)	8,848		(17,401)
Total Other Expenses	3,135,284	3,135,284	2,208,590	926,694	70%	1,780,385
<b>Total Expenditures</b>	<b>3,467,192</b>	<b>3,467,192</b>	<b>2,395,834</b>	<b>1,071,358</b>	<b>69%</b>	<b>1,941,391</b>
<b>Operating Income (Loss)</b>	<b>(267,192)</b>	<b>(267,192)</b>	<b>246,131</b>	<b>513,324</b>		<b>37,075</b>
<b>Change in Net Position</b>	<b>(267,192)</b>	<b>(267,192)</b>	<b>246,131</b>	<b>513,324</b>		<b>37,075</b>
<b>Net Position, Beginning</b>	<b>1,565,045</b>	<b>1,565,045</b>	<b>1,565,045</b>	<b>-</b>		<b>2,266,182</b>
<b>Net Position, Ending</b>	<b>\$ 1,297,853</b>	<b>1,297,853</b>	<b>\$ 1,811,177</b>	<b>\$ 513,324</b>		<b>\$ 2,303,257</b>



### 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 February 29, 2024

	<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 February 2023</u>
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 225,999	\$ (10,999)	105%	\$ 213,685
Total Federal Direct	215,000	215,000	225,999	(10,999)	105%	213,685
Local:						
Gifts, Grants, & Bequests	1,255	20,131	20,131	-	100%	20,870
Financial Aid Fees	226,340	337,600	295,839	41,762	88%	272,374
Other Student Fees	-	-	-	-		-
Other Miscellaneous Local Sources	250,100	289,309	293,455	(4,146)	101%	252,643
Total Local	477,695	647,040	609,424	37,616	94%	545,887
<b>Total Revenues</b>	<b>692,695</b>	<b>862,040</b>	<b>835,424</b>	<b>26,616</b>	<b>97%</b>	<b>759,572</b>
<b>EXPENDITURES</b>						
Instruction	1,756,034	1,921,503	548,102	1,373,401	29%	441,432
Student Support Services	6,567	11,067	7,558	3,509	68%	18,282
Instructional & Curriculum Dev	27,846	24,346	-	24,346	0%	1,024
Instructional Staff Training	-	-	-	-		-
General Administration	12,656	13,656	-	13,656	0%	1,430
Central Services	7,752	9,627	1,378	8,249	14%	2,532
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Community Services	3,500	3,500	-	3,500	0%	-
<b>Total Expenditures</b>	<b>1,814,355</b>	<b>1,983,700</b>	<b>557,038</b>	<b>1,426,662</b>	<b>28%</b>	<b>464,700</b>
<b>Change in Net Position</b>	<b>(1,121,660)</b>	<b>(1,121,660)</b>	<b>278,385</b>	<b>1,400,045</b>		<b>294,872</b>
<b>Net Position, Beginning</b>	<b>1,121,660</b>	<b>1,121,660</b>	<b>1,121,660</b>	<b>0</b>		<b>945,156</b>
<b>Net Position, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400,046</b>	<b>\$ 1,400,046</b>		<b>\$ 1,240,028</b>

## Expenditures by Function - Trust and Agency Funds

