

The School District of Manatee County



Year to Date Financial Report
through the
Period Ending April 30, 2024
(Unaudited)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
April 30, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Travel & Agency Funds	Total April 2024	Total April 2023
Assets									
Current Assets									
Cash	\$ 233,352,694	\$ 14,097,046	\$ 344,685,601	\$ 21,350,588	\$ -	\$ 28,636,990	\$ 1,385,252	\$ 643,508,171	\$ 429,001,507
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,022,774	-	-	129,763	1,284	256	70,133	3,224,210	1,182,512
Due From/(To)	13,865,678	(387,167)	-	(10,797,408)	(2,681,103)	-	-	-	-
Inventory	597,644	-	-	578,639	-	-	-	1,176,283	1,107,271
Investments	-	39,723	-	-	-	-	-	39,723	44,567
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	554,135	-	8,231,801	3,125,640	3,353,750	-	-	15,265,326	12,721,395
Total Assets	251,392,924	13,749,602	352,917,402	14,387,221	673,931	28,637,246	1,455,386	663,213,712	444,057,252
Liabilities									
Current Liabilities									
Salaries & Wages Payable	35,511,268	-	-	-	-	-	-	35,511,268	32,453,482
Payroll Deductions & WH	11,662,415	-	-	-	-	-	-	11,662,415	9,767,850
Accounts Payable	1,475,639	-	751,355	482,422	673,931	898,224	185	4,281,756	4,889,534
Construction Payable	21,563	-	5,376,144	-	-	-	-	5,397,707	175,918
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	(0)	-	-	-	-	-	-	(0)	5,539
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	-	-	8,713,425	-	-	-	-	8,713,425	50,800,960
Total Liabilities	106,663,940	-	14,840,924	482,422	673,931	16,984,005	185	139,645,407	111,128,569
Fund Balances									
Revenues Over (Under) Expenditures	58,767,010	918,534	7,445,685	(702,325)	(0)	(2,782,143)	333,540	63,980,302	120,978,073
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
Total Fund Balances	144,728,984	13,749,602	338,076,478	13,904,799	(0)	11,653,242	1,455,201	523,568,306	332,928,683
Total Liabilities & Fund Balances	\$ 251,392,924	\$ 13,749,602	\$ 352,917,402	\$ 14,387,221	\$ 673,931	\$ 28,637,246	\$ 1,455,386	\$ 663,213,713	\$ 444,057,252

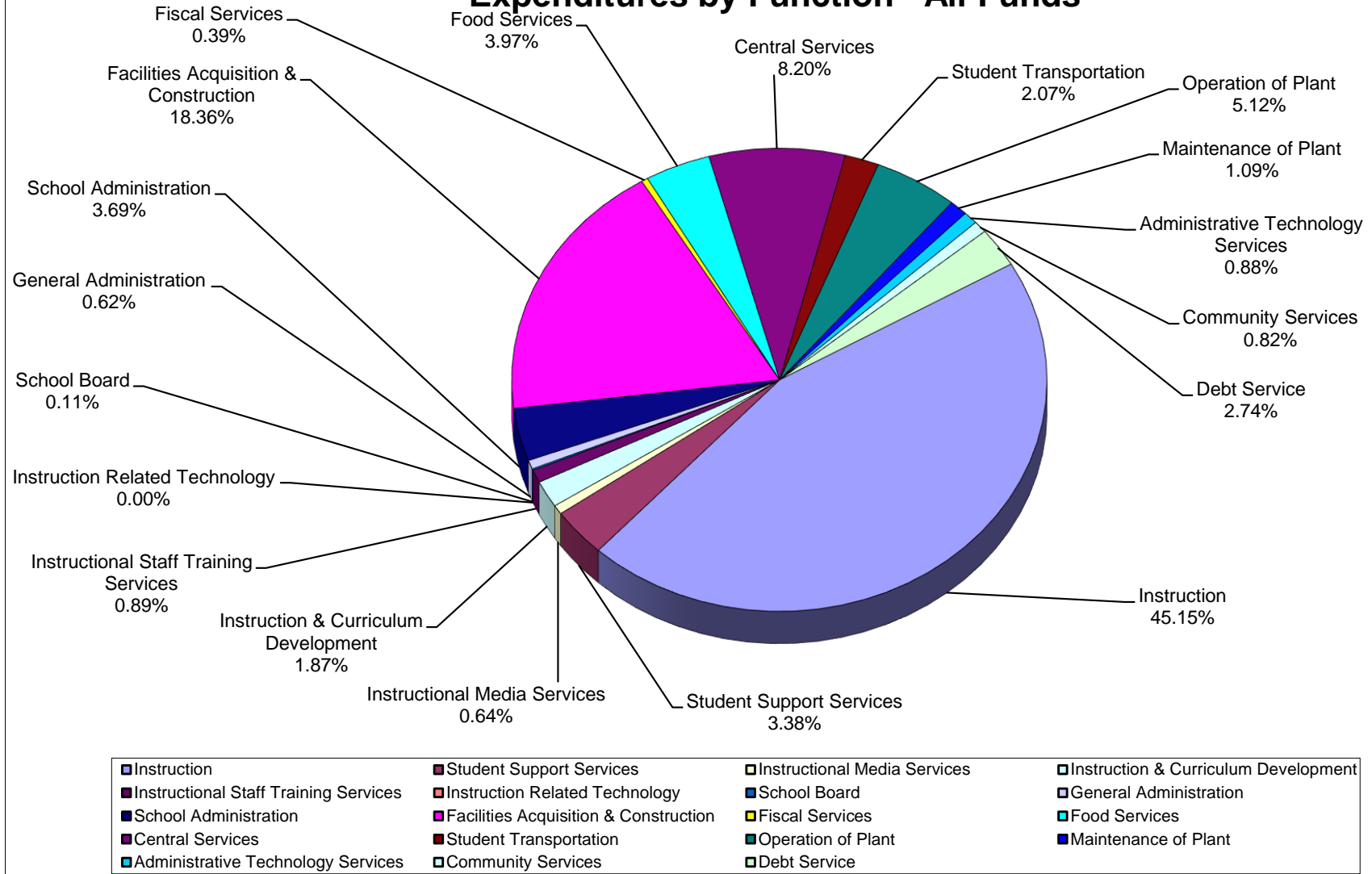
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended April 30, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total April 2024	Total April 2023
REVENUES									
Federal Direct	\$ 567,092	\$ 952,796	\$ -	\$ -	\$ 2,572,921	\$ -	\$ 233,787	\$ 4,326,596	\$ 4,042,676
Federal Through State	3,479,703	-	-	23,436,725	59,486,723	-	-	86,403,151	94,166,615
State	151,737,715	-	4,866,305	154,872	-	-	-	156,758,892	161,416,149
Local	361,331,891	433,853	175,954,628	6,339,314	-	48,105,521	766,585	592,931,793	503,061,621
Total Revenues	517,116,401	1,386,649	180,820,933	29,930,911	62,059,643	48,105,521	1,000,372	840,420,431	762,687,061
EXPENDITURES									
Instruction	316,592,257	-	-	-	34,995,593	-	657,023	352,244,873	316,554,211
Student Support Services	19,279,277	-	-	-	7,099,288	-	8,422	26,386,988	23,393,647
Instructional Media Services	4,969,753	-	-	-	52,000	-	1,378	5,023,131	4,488,431
Instruction & Curriculum Development	7,042,577	-	-	-	7,539,082	-	8	14,581,668	12,923,263
Instructional Staff Training Services	1,150,844	-	-	-	5,791,608	-	-	6,942,452	6,044,796
Instruction Related Technology	-	-	-	-	4,119	-	-	4,119	61,512
School Board	857,038	-	-	-	1,000	-	-	858,038	958,659
General Administration	2,596,346	-	-	-	2,244,985	-	-	4,841,330	4,920,313
School Administration	28,439,881	-	-	-	370,560	-	-	28,810,440	27,086,248
Facilities Acquisition & Construction	5,849,193	-	137,345,717	-	14,000	-	-	143,208,910	77,829,735
Fiscal Services	2,884,273	-	-	-	191,458	-	-	3,075,731	2,852,784
Food Services	-	-	-	30,633,236	305,930	-	-	30,939,166	27,411,884
Central Services	12,332,563	-	-	-	182,137	51,487,665	-	64,002,365	64,295,131
Student Transportation	15,752,024	-	-	-	360,029	-	-	16,112,053	14,475,458
Operation of Plant	39,371,475	-	-	-	575,965	-	-	39,947,439	35,013,677
Maintenance of Plant	8,400,171	-	-	-	106,451	-	-	8,506,622	8,110,843
Administrative Technology Services	6,560,147	-	-	-	293,636	-	-	6,853,784	6,910,802
Community Services	6,377,298	-	-	-	17,205	-	-	6,394,502	5,961,904
Debt Service	36,276	19,394,602	1,932,709	-	-	-	-	21,363,587	16,687,552
Total Expenditures	478,491,392	19,394,602	139,278,426	30,633,236	60,145,047	51,487,665	666,831	780,097,198	655,980,850
Excess (Deficiency) of Revenue Over (Under) Expenditures	38,625,010	(18,007,952)	41,542,507	(702,325)	1,914,596	(3,382,143)	333,540	60,323,233	106,706,211
Other Financing Sources (Uses)									
Other Financing Sources	-	-	3,657,069	-	-	-	-	3,657,069	14,271,862
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	20,142,000	18,926,486	-	-	-	600,000	-	39,668,487	40,405,936
Transfers Out	-	-	(37,753,891)	-	(1,914,596)	-	-	(39,668,487)	(40,405,936)
Total Other Financing Sources (Uses)	20,142,000	18,926,486	(34,096,822)	-	(1,914,596)	600,000	-	3,657,069	14,271,862
Net Change in Fund Balance	58,767,010	918,534	7,445,685	(702,325)	(0)	(2,782,143)	333,540	63,980,302	120,978,073
Fund Balances, Beginning	85,961,973	12,831,068	330,630,793	14,607,124	-	14,435,385	1,121,660	459,588,004	211,950,610
Fund Balances, Ending	\$ 144,728,983	\$ 13,749,602	\$ 338,076,478	\$ 13,904,799	\$ (0)	\$ 11,653,242	\$ 1,455,201	\$ 523,568,305	\$ 332,928,683

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

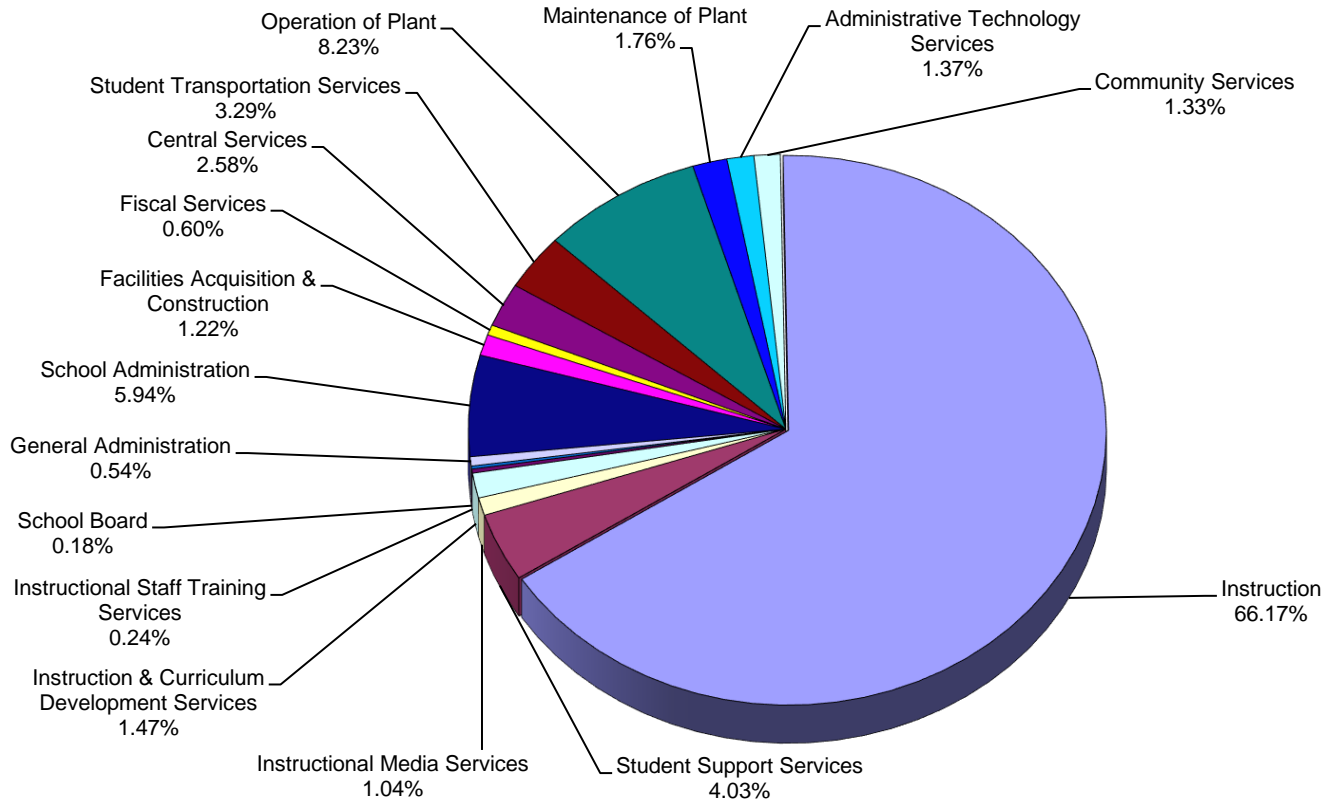
Expenditures by Function - All Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ending April 30, 2024

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	\$ 561,057	\$ (112,743)	83%	\$ 565,877
Miscellaneous Federal Direct	2,000	10,150	6,035	(4,115)	59%	-
Total Federal Direct	675,800	683,950	567,092	(116,858)	83%	565,877
Federal Through State:						
Vocational Education Act	-	22,303	16,006	(6,297)	72%	11,000
Medicaid	1,180,000	976,239	976,239	-	100%	628,323
Individuals with Disabilities	111,000	286,453	229,981	(56,472)	80%	252,918
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	45,016	45,016	-	159,714
Educational Stabilization VPK	-	-	-	-	-	247,500
Miscellaneous Federal Through State	-	1,127,256	2,212,462	1,085,206	196%	628,401
Total Federal Through State	1,291,000	2,412,251	3,479,703	1,067,453	144%	1,927,856
State:						
Florida Education Finance Program (FEFP)	100,158,206	114,612,342	93,774,368	(20,837,974)	82%	98,095,170
Workforce Development	10,341,269	10,144,293	8,453,580	(1,690,713)	83%	8,072,940
Workforce Education Performance Incentive	225,000	702,886	700,228	-	100%	203,387
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	286,057	(54,424)	84%	276,338
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,033,659	49,876,529	41,367,105	(8,509,424)	83%	42,507,678
Florida School Recognition Funds	-	3,745,293	-	-	100%	2,619,231
Voluntary Prekindergarten Program	1,850,000	2,107,575	1,988,864	(118,712)	94%	2,017,181
Other Miscellaneous State Revenue	508,980	2,871,997	1,422,220	(1,449,777)	50%	536,137
Total State	162,485,595	184,426,738	151,737,715	(32,689,024)	82%	154,328,162
Local:						
Required Local Effort & District Nonvoted Operating	340,961,503	271,674,468	261,049,984	(10,624,484)	96%	281,183,181
District Voted Additional Operating Tax	-	69,287,036	66,563,674	(2,723,361)	96%	-
Lease Revenue	126,000	264,685	264,685	-	100%	164,072
Interest on Investments	6,000,000	15,754,376	13,803,554	(1,950,822)	88%	7,559,470
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,482	(381)	(1,863)	-26%	48
Gifts, Grants and Bequests	150	3,652	3,652	-	100%	1,500
Vending Sales	-	-	-	-	-	22
Student Fees:						
Adult Gen Ed Course Fees	82,092	165,153	124,810	(40,343)	76%	103,420
Post Secondary Vocational Ed Course Fees	1,882,674	1,882,674	2,729,448	846,774	145%	1,856,987
Continuing Workforce Education Course Fees	130,887	96,654	98,135	1,481	102%	98,901
Capital Improvement Fees	113,170	172,773	238,993	66,220	138%	135,937
Post Secondary Lab Fees	956,000	1,254,082	1,873,468	619,386	149%	957,072
Lifelong Learning Fees	6,000	6,000	2,093	(3,907)	35%	2,190
GED Testing Fees	12,000	12,000	9,016	(2,984)	75%	7,725
Other Student Fees	566,427	632,710	936,074	303,364	148%	640,389
Other Fees:						
Preschool Program Fees	700,000	957,231	957,231	-	100%	760,644
School Age Child Care Fees	6,350,000	6,485,339	5,828,378	(656,961)	90%	5,627,017
Other Schools, Courses and Classes Fees	19	19	15,884	15,865	82858%	10,367
Miscellaneous Local:						
Bus Fees	95,000	78,994	79,684	690	101%	125,858
Transportation Services Rendered for School Activi	80,000	26,635	26,808	172	101%	88,957
Sale of Junk	65,000	128,886	128,886	-	100%	122,837
Receipt of Federal Indirect Cost Rate	2,500,000	2,500,000	2,236,820	(263,180)	89%	2,961,943
Other Miscellaneous Local Sources	2,066,525	3,364,314	2,614,391	(749,922)	78%	3,087,218
Refund of Prior Year's Expenditures	-	194	6,933	6,738	3569%	(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	1,739,636	69,636	104%	1,603,566
Total Local	364,363,448	376,419,393	361,331,891	(15,087,502)	96%	306,882,293
Total Revenues	528,815,843	563,942,332	517,116,401	(46,825,931)	92%	463,704,188
Expenditures (by Function)						
Current:						
Instruction	387,584,697	394,493,171	316,582,257	(77,909,913)	80%	280,614,194
Student Support Services	23,986,953	24,405,344	19,279,277	(5,126,067)	79%	13,288,667
Instructional Media Services	5,846,362	5,909,458	4,969,753	(939,705)	84%	4,485,900
Instruction & Curriculum Development Services	9,230,978	9,277,395	7,042,577	(2,234,818)	76%	6,354,271
Instructional Staff Training Services	1,379,015	1,753,266	1,150,844	(602,423)	66%	743,836
Instruction-Related Technology	585	585	-	(585)	0%	(13)
School Board	1,389,794	1,482,694	857,038	(625,656)	58%	959,659
General Administration	3,029,914	3,723,148	2,598,346	(1,128,803)	70%	1,957,495
School Administration	37,412,551	36,909,064	28,439,881	(8,469,184)	77%	27,045,133
Facilities Acquisition & Construction	6,801,515	7,879,597	5,849,193	(2,030,404)	74%	5,104,474
Fiscal Services	3,715,284	3,970,346	2,884,273	(1,086,073)	73%	2,750,621
Food Services	-	-	-	-	-	-
Central Services	15,822,725	15,844,940	12,332,563	(3,512,376)	78%	10,087,864
Student Transportation Services	21,316,080	20,268,460	15,752,024	(4,516,436)	78%	14,217,636
Operation of Plant	50,803,736	51,278,670	39,371,475	(11,908,196)	77%	34,766,101
Maintenance of Plant	11,510,549	11,805,775	8,400,171	(3,405,604)	71%	8,110,151
Administrative Technology Services	8,713,129	8,748,226	6,560,147	(2,188,079)	75%	6,197,508
Community Services	6,518,918	7,037,546	6,377,298	(660,248)	91%	5,959,444
Debt Service	1,025,000	1,778,918	36,276	(1,742,642)	2%	24,368
Total Expenditures	596,027,863	606,567,603	478,491,392	(128,076,211)	79%	422,646,309
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(67,212,020)	(42,625,271)	38,625,010	81,250,281		41,057,879
OTHER FINANCING SOURCES (USES)						
Sale of Land						
Transfers In:						
From Capital Project Funds	24,872,578	19,740,959	18,827,404	(913,555)	95%	15,645,737
From Special Revenue Funds	-	1,290,809	1,314,596	23,787	102%	2,170,494
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	(882,389)
To Internal Service Funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	24,872,578	21,031,769	20,142,000	(889,768)	96%	31,033,842
Net Change in Fund Balance	(42,339,442)	(21,593,502)	58,767,010	80,360,512		72,091,721
Fund Balance, Beginning						
Nonspendable	643,367	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	42,979,165	64,368,471	-	-	-	-
Fund Balance, Ending	\$ 43,622,532	\$ 64,368,471	\$ 144,728,983	\$ 80,360,512		\$ 122,480,057

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

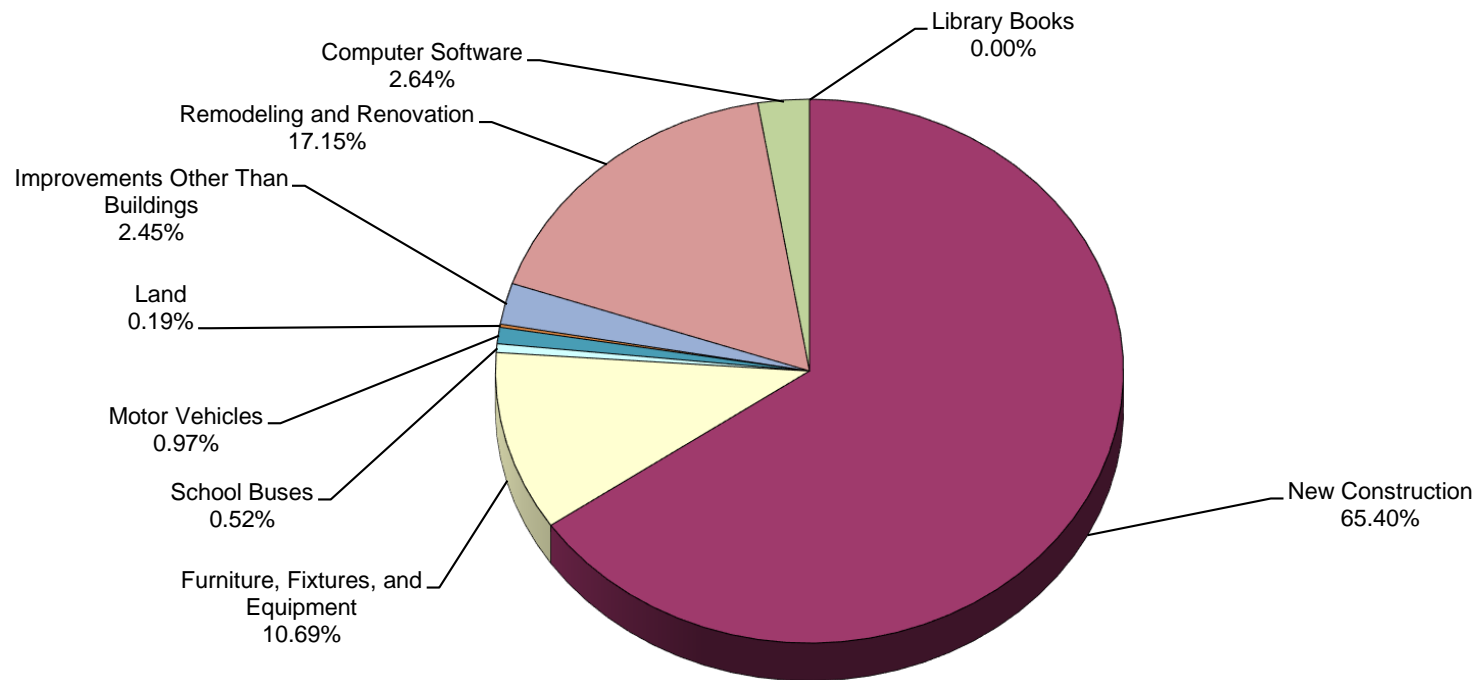
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 952,796	\$ (53,164)	95%	\$ 953,374
Total Federal Direct	1,005,960	1,005,960	952,796	(53,164)		953,374
State:						
CO&DS Withheld for Bonds	332,550	332,550	-	(332,550)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	332,550	332,550	-	(332,550)	0%	-
Local:						
Interest on Investments	275,000	324,319	534,839	210,520	165%	474,165
Net Increase (Decrease) in the Fair Value	-	120,767	(100,986)	(221,752)	-84%	(184,647)
Total Local	275,000	445,086	433,853	(11,233)	97%	289,518
Total Revenues	1,613,510	1,783,596	1,386,649	(396,946)	78%	1,242,892
EXPENDITURES						
Current:						
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	11,596,018	5,207,483	69%	7,589,772
Dues and Fees	45,274	45,333	13,584	31,749	30%	12,260
Other Debt Service	-	-	-	-		-
Total Debt Service	35,484,058	35,484,117	19,394,602	16,089,515	55%	15,017,032
Total Expenditures	35,484,058	35,484,117	19,394,602	16,089,515	55%	15,017,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,870,548)	(33,700,521)	(18,007,952)	15,692,568		(13,774,140)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	34,118,575	34,102,932	18,926,486	(15,176,446)	55%	14,607,316
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	34,118,575	34,102,932	18,926,486	(15,176,446)		14,607,316
Total Other Financing Sources (Uses)	34,118,575	34,102,932	18,926,486	(15,176,446)	55%	14,607,316
Net Change in Fund Balances	248,027	402,412	918,534	516,122		833,176
Fund Balances, Beginning	12,831,068	12,831,068	12,831,068	-		11,889,269
Fund Balances, Ending	\$ 13,079,095	\$ 13,233,480	\$ 13,749,602	\$ 516,122		\$ 12,722,445

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Project Funds
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
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	66,404	4,704,381	1%	1,880,296
Charter School Cap Outlay PECO	4,492,248	5,231,001	4,260,934	970,067	81%	3,681,817
Other Miscellaneous State Revenue	3,555,937	5,170,571	538,968	4,631,603	10%	1,215,764
Total State Sources	14,415,856	16,769,243	4,866,305	11,902,937	29%	6,777,877
Local:						
District Capital Taxes	103,930,554	103,930,554	99,857,829	4,072,725	96%	83,978,219
Local Sales Tax	51,689,130	51,689,130	34,661,924	17,027,206	67%	34,059,185
Interest on Investments	7,515,668	10,195,677	10,181,949	13,728	100%	1,648,894
Other Miscellaneous Local Sources	909,875	817,769	810,401	7,368	99%	39,638
Impact Fees	33,150,906	38,650,906	30,442,525	8,208,381	79%	27,216,028
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	197,196,133	205,284,036	175,954,628	29,329,408	86%	146,941,964
Total Revenues	211,611,988	222,053,278	180,820,933	41,232,346	81%	153,719,841
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	312,376,755	314,026,564	87,795,670	226,230,894	28%	28,226,711
Furniture, Fixtures, and Equipment	18,501,483	22,787,373	14,347,301	8,440,072	63%	10,652,337
School Buses	2,192,965	1,755,093	694,418	1,060,675	40%	669,594
Motor Vehicles	563,446	1,335,141	1,304,476	30,665	98%	434,871
Land	1,500,000	1,500,000	249,640	1,250,360	17%	20,000
Improvements Other Than Buildings	11,422,016	10,400,694	3,292,179	7,108,515	32%	2,376,827
Remodeling and Renovation	79,577,874	62,717,157	23,022,800	39,694,357	37%	25,443,939
Computer Software	3,658,937	3,776,583	3,539,799	236,784	94%	3,224,334
Total Capital Outlay	429,793,476	418,298,605	134,246,284	284,052,321	32%	71,048,613
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	967,275	279,579	78%	1,676,648
Total Other Expenses	3,251,016	3,379,012	3,099,433	279,579		1,676,648
Debt Service:						
Redemption of Principal	2,283,455	2,767,073	1,870,249	896,824	68%	1,573,993
Interest	33,870	62,460	62,460	-	100%	72,159
Dues and Fees	-	-	-	-	-	-
Total Debt Service	2,317,325	2,829,533	1,932,709	896,824	68%	1,646,152
Total Expenditures	435,361,818	424,507,150	139,278,426	285,228,724	33%	74,371,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,749,829)	(202,453,871)	41,542,507	243,996,378		79,348,428
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-	-	-
Certificates of Participation Issued	-	-	-	-	-	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	3,657,069	3,657,069	-	100%	171,862
Transfers In:						
From General Fund	-	-	-	-	-	882,389
Transfers Out:						
To General Fund	(24,872,578)	(19,853,036)	(18,827,404)	(1,025,632)	95%	(15,645,737)
To Debt Service	(34,118,575)	(34,102,932)	(18,926,486)	(15,176,446)	55%	(14,607,316)
Total Transfers	(58,991,153)	(53,955,968)	(37,753,891)	(16,202,078)		(30,253,053)
Total Other Financing Sources (Uses)	(58,991,153)	(50,298,899)	(34,096,822)	16,202,078	68%	(29,198,802)
Net Change in Fund Balances	(282,740,982)	(252,752,770)	7,445,685	260,198,456		50,149,626
Fund Balances, Beginning	330,606,188	330,630,793	330,630,793	-		125,245,984
Fund Balances, Ending	\$ 47,865,206	\$ 77,878,022	\$ 338,076,478	\$ 260,198,456		\$ 175,395,610

Expenditures by Object - Capital Projects Funds

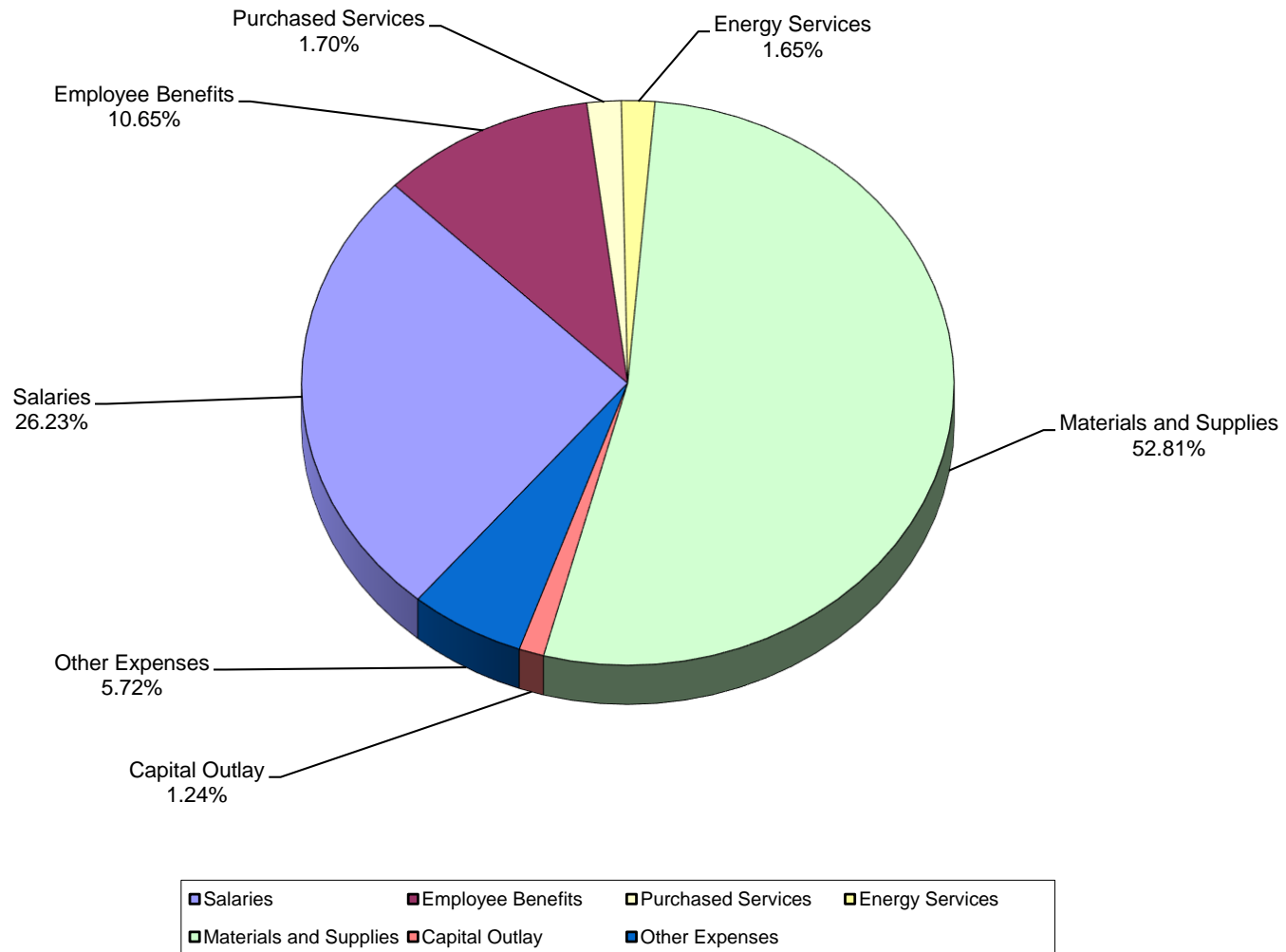


Library Books	New Construction	Furniture, Fixtures, and Equipment
School Buses	Motor Vehicles	Land
Improvements Other Than Buildings	Remodeling and Renovation	Computer Software

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Funds
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	\$ -	\$ -		\$ -
School Lunch Reimbursement	16,380,000	16,881,503	15,271,614	1,609,889	90%	14,740,118
School Breakfast Reimbursement	5,670,000	5,777,885	5,664,355	113,530	98%	5,031,398
After-School Snack Reimbursement	213,066	223,353	105,027	118,326	47%	87,602
Child Care Food Program	1,081,500	1,081,500	1,090,456	(8,956)	101%	938,983
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash n Lieu of Donated	75,000	75,000	75,822	(822)	101%	69,948
Summer Food Service Program	619,675	-	-	-	-	376,559
Other Food Service Revenue	-	1,229,451	1,229,451	-	100%	2,181,458
Total Federal Through State	26,252,431	27,481,882	23,436,725	4,045,157	85%	23,426,066
State:						
School Breakfast Supplement	150,000	150,000	72,507	77,493	48%	145,215
School Lunch Supplement	170,000	170,000	82,365	87,635	48%	164,895
Other Miscellaneous State	-	-	-	-	-	-
Total State	320,000	320,000	154,872	165,128	48%	310,110
Local:						
Interest on Investments	200,000	500,000	479,869	20,131	96%	436,645
Student Lunches	3,800,000	3,800,000	3,479,046	320,954	92%	3,149,138
Student Breakfasts	-	-	1	(1)	-	-
Adult Breakfast/Lunch	175,000	175,247	121,088	54,159	69%	99,139
Student/Adult Ala Carte	1,900,000	1,900,000	2,104,677	(204,677)	111%	1,620,315
Catering/Special	48,000	52,000	23,630	28,370	45%	18,449
Other Food Sales	-	-	41	(41)	-	-
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	(71)	71	-	8,729
Sale of Junk	-	-	-	-	-	1,499
Other Miscellaneous Local Sources	130,000	130,000	131,033	(1,033)	101%	163,812
Refund of Prior Year Expense	-	-	-	-	-	694
Total Local	6,253,000	6,557,247	6,339,314	217,933	97%	5,498,420
Total Revenues	32,825,431	34,359,129	29,930,911	4,428,218	87%	29,234,596
EXPENDITURES						
Current:						
Salaries	8,896,508	8,896,508	8,035,794	860,714	90%	7,409,323
Employee Benefits	3,482,679	3,482,679	3,261,179	221,500	94%	2,719,686
Purchased Services	1,070,938	990,550	520,393	470,157	53%	545,896
Energy Services	635,000	639,030	505,987	133,043	79%	464,293
Materials and Supplies	18,681,173	19,023,372	16,178,690	2,844,682	85%	13,826,978
Capital Outlay	2,186,104	1,568,213	379,476	1,188,737	24%	830,822
Other Expenses	1,820,000	1,820,000	1,751,717	68,283	96%	1,614,886
Total Food Service	36,772,402	36,420,352	30,633,236	5,787,116	84%	27,411,884
Total Expenditures	36,772,402	36,420,352	30,633,236	5,787,116	84%	27,411,884
Net Change in Fund Balance	(3,946,971)	(2,061,223)	(702,325)	1,358,899		1,822,712
Fund Balance, Beginning	14,607,124	14,607,124	14,607,124	-		12,771,125
Fund Balance, Ending	\$ 10,660,153	\$ 12,545,901	\$ 13,904,799	\$ 1,358,899		\$ 14,593,837

Expenditures by Object - Food Service Fund



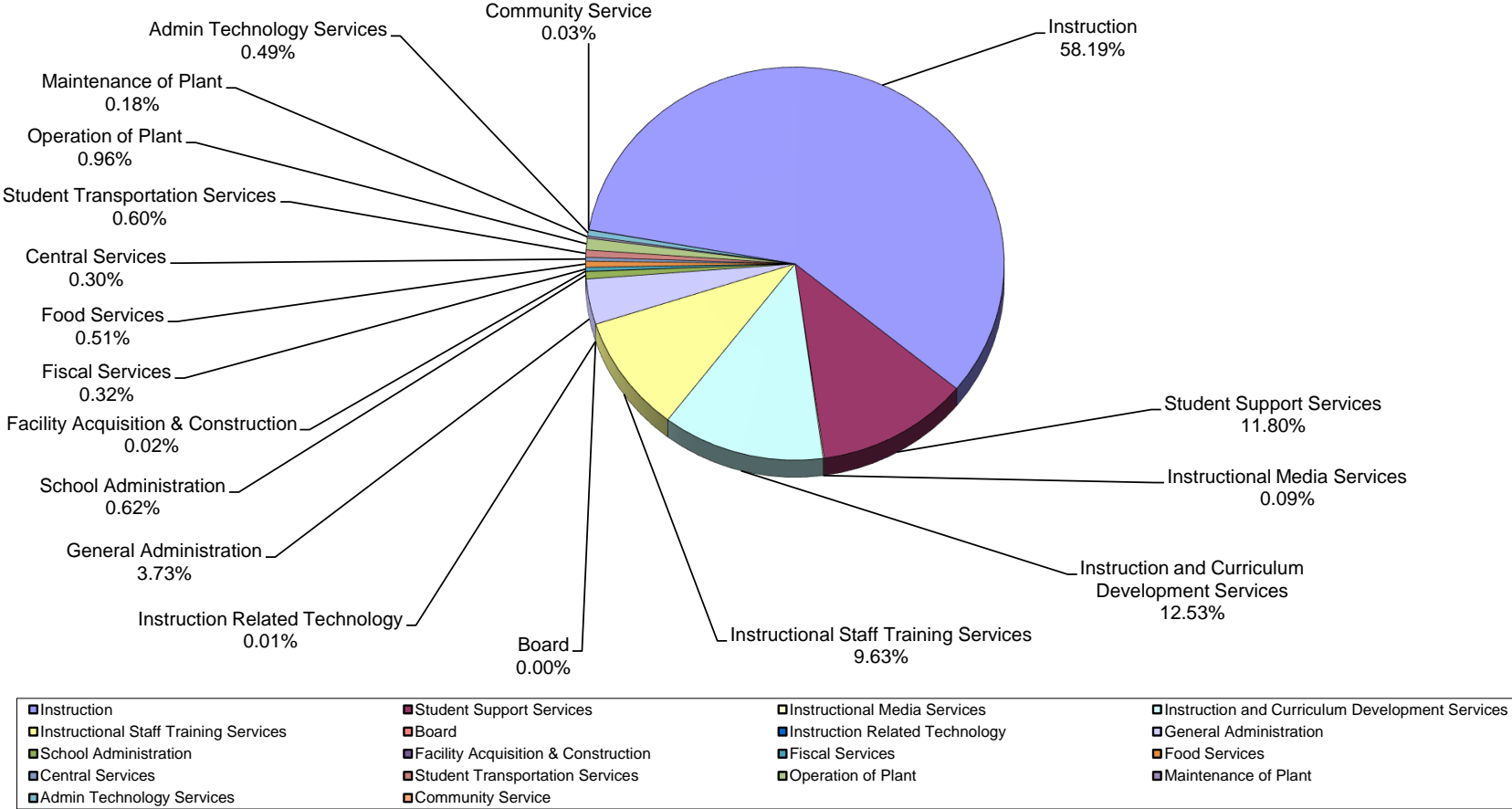
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	1,800,237	1,803,720	(3,484)	100%	1,720,808
Miscellaneous Federal Direct	53,746	833,670	769,200	64,470	92%	587,879
Total Federal Direct	53,746	2,633,907	2,572,921	60,986	98%	2,308,687
Federal Through State:						
Career and Technical Education	-	947,929	533,095	414,834	56%	566,969
Teacher/Principal Training & Recruiting	-	1,656,475	1,173,950	482,525	71%	1,133,152
Adult Migrant Education	-	286,823	234,288	52,535	82%	263,338
Eng Lit and Civics Education	-	95,206	87,932	7,274	92%	187,083
Individuals with Disabilities Education Act	16,468,765	16,737,448	10,205,258	6,532,190	61%	9,736,229
Elementary and Secondary Education Act Title I	12,788,029	19,153,910	12,018,810	7,135,100	63%	12,799,209
Language Instruction Title III	-	1,271,952	927,352	344,600	73%	1,272,638
Adult General Education	-	617,662	606,616	11,046	98%	634,319
21st Century Schools - Title IV	-	1,375,870	977,035	398,835	71%	613,972
Educational Stabilization Funds - K-12	-	258,082	32,101,841	(31,843,759)	12439%	38,573,767
Educational Stabilization Funds - Workforce	-	-	182,967	(182,967)		1,630,709
Educational Stabilization Funds - VPK	-	-	86,748	(86,748)		11,759
Other Federal Through State	-	448,601	350,832	97,770	78%	1,389,549
Total Federal Through State	29,256,794	42,849,959	59,486,723	(16,636,764)	139%	68,812,693
Total Revenues	29,310,540	45,483,865	62,059,643	(16,575,778)	136%	71,121,380
EXPENDITURES						
Current:						
Instruction	15,676,647	28,545,735	34,995,593	(6,449,858)	123%	35,443,400
Student Support Services	1,589,670	(412,116)	7,099,288	(7,511,404)	-1723%	10,105,354
Instructional Media Services	-	(6,131)	52,000	(58,131)	-848%	-
Instruction and Curriculum Development Services	7,884,649	9,328,861	7,539,082	1,789,778	81%	6,567,968
Instructional Staff Training Services	3,198,449	5,886,719	5,791,608	95,111	98%	5,300,960
Board	-	(77)	1,000	(1,077)	-1307%	-
Instruction Related Technology	2,478	15,225	4,119	11,106	27%	61,525
General Administration	886,941	1,260,746	2,244,985	(984,239)	178%	2,960,796
School Administration	-	(71,795)	370,560	(442,354)	-516%	41,115
Facility Acquisition & Construction	-	(3,224)	14,000	(17,224)	-434%	-
Fiscal Services	-	(182,612)	191,458	(374,070)	-105%	102,163
Food Services	-	(45,111)	305,930	(351,041)	-678%	-
Central Services	20,000	95,101	182,137	(87,036)	192%	45,761
Student Transportation Services	51,705	(766,156)	360,029	(1,126,185)	-47%	257,822
Operation of Plant	-	8,896	575,965	(567,068)	6474%	247,576
Maintenance of Plant	-	(3,963)	106,451	(110,414)	-2686%	692
Admin Technology Services	-	(9,049)	293,636	(302,685)	-3245%	713,294
Community Services	-	(47,996)	17,205	(65,200)	-36%	2,460
Total Expenditures	29,310,540	43,593,056	60,145,047	(16,551,991)	138%	61,850,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,890,809	1,914,596	(23,787)		9,270,494
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,314,596)	23,787	102%	(2,170,494)
To Internal Service Fund	-	(600,000)	(600,000)	-	100%	(7,100,000)
Total Other Financing Sources (Uses)	-	(1,890,809)	(1,914,596)	23,787		(9,270,494)
Net Change in Fund Balance	-	(0)	(0)	0		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ (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.

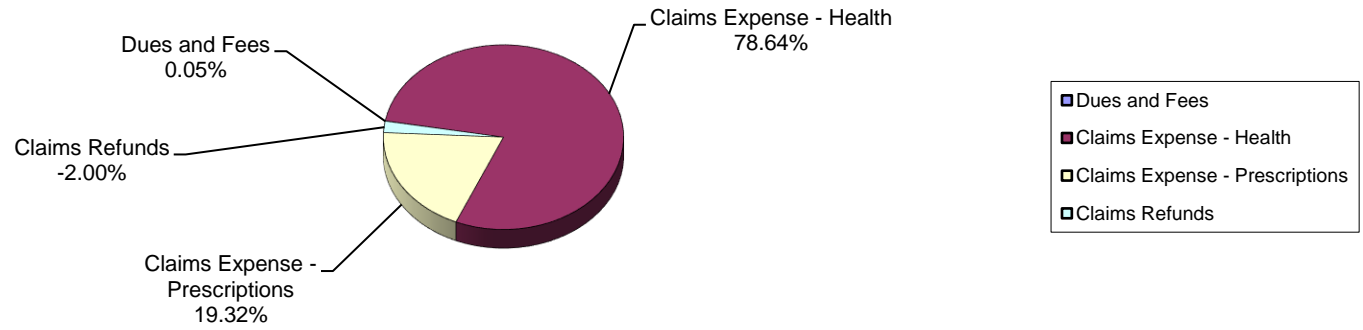
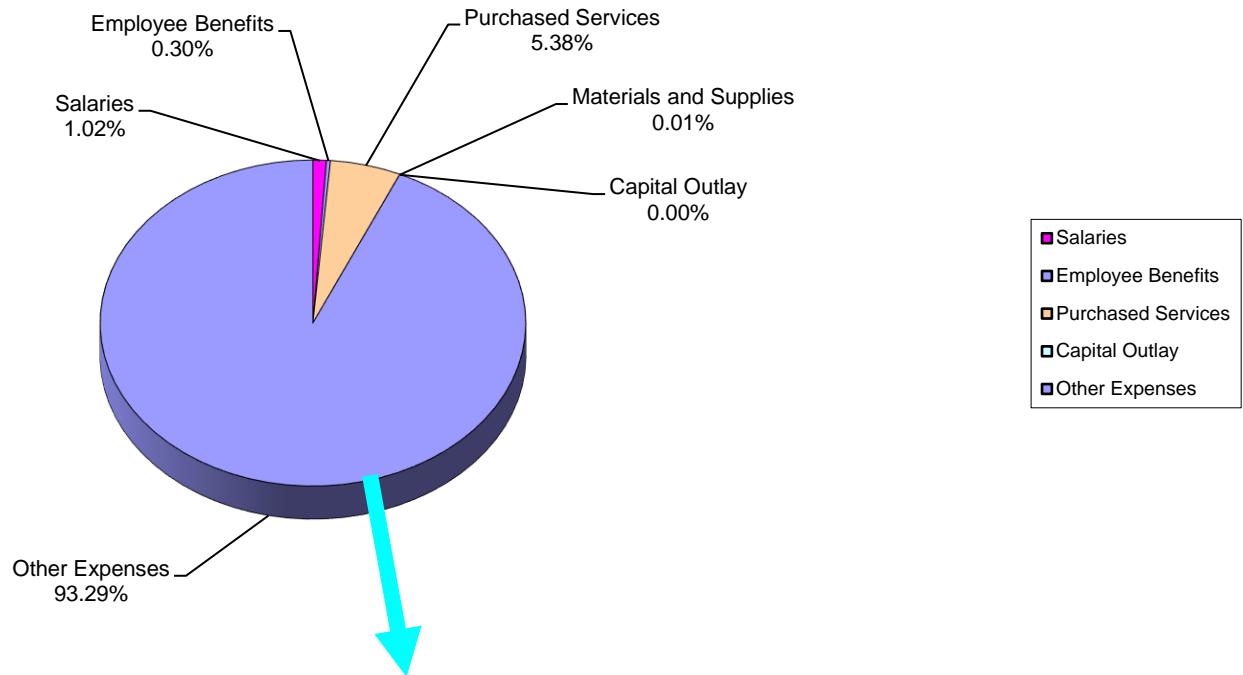
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	\$ 32,447,973	\$ 6,953,027	82%	\$ 28,853,503
Premium - Employee	13,391,000	13,391,000	10,885,039	2,505,961	81%	10,159,197
Premium - Retiree	1,450,000	1,450,000	1,079,139	370,861	74%	1,067,880
Premium - Leave/COBRA	400,000	400,000	318,279	81,721	80%	289,092
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Total Operating Revenues	54,642,000	54,642,000	44,730,430	9,911,570	82%	40,369,672
Total Revenues	54,642,000	54,642,000	44,730,430	9,911,570	82%	40,369,672
EXPENDITURES						
Operating Expenditures:						
Salaries	614,638	614,638	495,939	118,699	81%	540,025
Employee Benefits	385,765	385,765	145,816	239,949	38%	144,929
Purchased Services	3,363,406	3,363,306	2,617,167	746,139	78%	2,553,081
Materials and Supplies	3,500	3,000	2,641	359	88%	2,392
Capital Outlay	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	22,000	22,600	21,970	630	97%	20,601
Subs for ATD	-	-	-	-	-	-
Claims Expense - Health	46,932,000	45,732,000	37,172,673	8,559,327	81%	38,586,007
Claims Expense - Prescriptions	9,186,581	10,986,581	9,130,343	1,856,239	83%	11,148,430
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	-	-	-	-	-
Claims Refunds - Prescriptions	(1,000,000)	(1,000,000)	(943,743)	(56,257)	94%	(1,199,165)
Total Other Expenses	55,140,581	55,741,181	45,381,243	10,359,939	81%	48,555,873
Total Expenditures	59,507,891	60,107,891	48,642,807	11,465,085	81%	51,796,300
Operating Income (Loss)	(4,865,891)	(5,465,891)	(3,912,377)	1,553,514		(11,426,628)
Transfers In:						
From General Fund	-	-	-	-	-	-
From Special Revenue	-	600,000	600,000	-	-	7,100,000
Total Transfers		600,000	600,000			7,100,000
Change in Net Position	(4,865,891)	(4,865,891)	(3,312,377)	1,553,514		(4,326,628)
Net Position, Beginning	12,870,340	12,870,340	12,870,340	-		8,444,558
Net Position, Ending	\$ 8,004,449	\$ 8,004,449	9,557,963	1,553,514		\$ 4,117,930

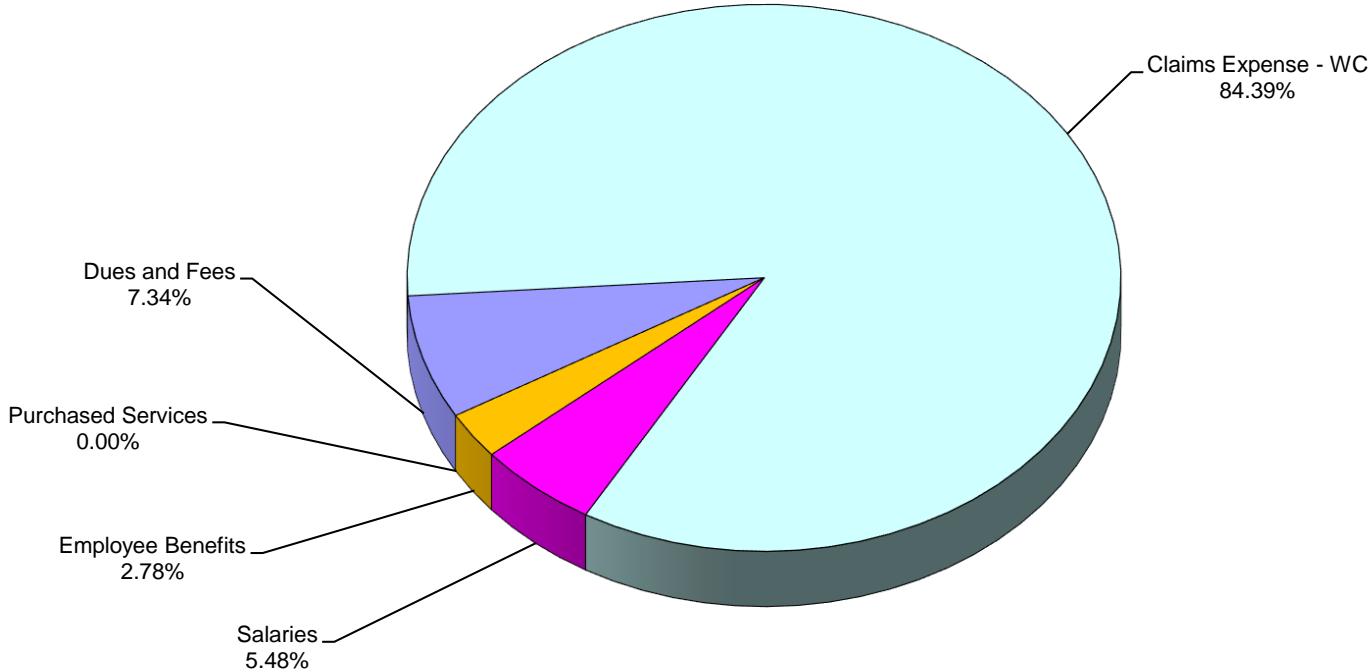
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
For Month Ended April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	\$ 3,200,000	\$ 3,375,092	\$ (175,092)	105%	\$ 2,506,977
Total Operating Revenues	3,200,000	3,200,000	3,375,092	(175,092)	105%	2,506,977
Total Revenues	3,200,000	3,200,000	3,375,092	(175,092)	105%	2,506,977
EXPENDITURES						
Operating Expenditures:						
Salaries	241,506	241,506	156,023	85,483	65%	139,141
Employee Benefits	90,402	90,402	79,004	11,398	87%	66,647
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	347,891	208,924	138,967	60%	279,112
Claims Expense - Workers' Comp	2,787,393	2,787,393	2,502,892	284,500	90%	1,897,850
Claims Refund	-	-	(101,986)	101,986		(17,544)
Total Other Expenses	3,135,284	3,135,284	2,609,830	525,453	83%	2,159,418
Total Expenditures	3,467,192	3,467,192	2,844,858	622,334	82%	2,365,206
Operating Income (Loss)	(267,192)	(267,192)	530,234	797,426		141,771
Change in Net Position	(267,192)	(267,192)	530,234	797,426		141,771
Net Position, Beginning	1,565,045	1,565,045	1,565,045	-		2,266,182
Net Position, Ending	\$ 1,297,853	\$ 1,297,853	\$ 2,095,279	\$ 797,426		\$ 2,407,953

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 April 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual April 2023
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 233,787	\$ (18,787)	109%	\$ 214,738
Total Federal Direct	215,000	215,000	233,787	(18,787)	109%	214,738
Local:						
Gifts, Grants, & Bequests	1,255	22,087	22,087	-	100%	41,834
Financial Aid Fees	226,340	337,600	436,820	(99,220)	129%	271,873
Other Student Fees	-	-	-	-	-	-
Other Miscellaneous Local Sources	250,100	289,309	307,679	(18,370)	106%	259,070
Total Local	477,695	648,996	766,585	(117,590)	118%	572,777
Total Revenues	692,695	863,996	1,000,372	(136,376)	116%	787,515
EXPENDITURES						
Instruction	1,756,034	1,921,503	657,023	1,264,480	34%	496,617
Student Support Services	6,567	12,773	8,422	4,351	66%	19,626
Instructional & Curriculum Dev	27,846	24,346	8	24,338	0%	1,024
Instructional Staff Training	-	-	-	-	-	-
General Administration	12,656	13,656	-	13,656	0%	2,022
Central Services	7,752	9,877	1,378	8,499	14%	2,531
Student Transportation Services	-	-	-	-	-	-
Admin. Technology Services	-	-	-	-	-	-
Community Services	3,500	3,500	-	3,500	0%	-
Total Expenditures	1,814,355	1,985,656	666,831	1,318,824	34%	521,820
Change in Net Position	(1,121,660)	(1,121,660)	333,540	1,455,201		265,695
Net Position, Beginning	1,121,660	1,121,660	1,121,660	0		945,156
Net Position, Ending	\$ -	\$ -	\$ 1,455,201	\$ 1,455,201		\$ 1,210,851

Expenditures by Function - Trust and Agency Funds

