

The School District of Manatee County



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

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Travel & Agency Funds	Total June 2024	Total June 2023
Assets									
Current Assets									
Cash	\$ 124,560,748	\$ 29,345,959	\$ 321,885,045	\$ 11,567,314	\$ -	\$ 31,771,231	\$ 1,389,959	\$ 520,520,256	505,305,208.91
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,813,737	-	-	-	1,284	102	72,444	3,887,567	3,035,025.65
Due From/(To)	7,199,817	(344,574)	-	-	(6,855,244)	-	-	-	-
Inventory	517,798	-	-	650,116	-	-	-	1,167,914	1,222,005.83
Investments	-	33,736	-	-	-	-	-	33,736	39,723.04
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	1,299,066	-	18,103,356	577,024	8,054,159	-	-	28,033,605	24,604,051.47
Total Assets	137,391,167	29,035,121	339,988,401	12,794,454	1,200,199	31,771,333	1,462,404	553,643,078	534,206,014.90
Liabilities									
Current Liabilities									
Salaries & Wages Payable	12,475,452	-	-	-	-	-	-	12,475,452	12,333,827.37
Payroll Deductions & WH	5,694,900	-	-	-	-	-	-	5,694,900	6,908,997.46
Accounts Payable	2,982,618	-	6,302,241	135,815	1,200,199	273,233	-	10,894,107	6,579,788.86
Construction Payable	-	-	21,827,057	-	-	-	-	21,827,057	11,020,346.05
Retainage Payable	-	-	869,054	-	-	-	-	869,054	213,030.14
Other Current Liabilities									
Matured Bond/Interest Payable	-	15,170,783	-	-	-	-	-	15,170,783	11,203,186.75
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	3,610	-	-	-	-	-	-	3,610	3,325.74
Estimated Unpaid Claims	-	-	-	-	-	16,522,637	-	16,522,637	16,085,781.00
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	3,492,766	-	-	70,094	-	-	215,323	3,778,183	-
Deferred Revenue	-	-	7,509,642	-	-	-	-	7,509,642	10,294,332.66
Total Liabilities	24,649,347	15,170,783	36,507,993	205,909	1,200,199	16,795,870	215,323	94,745,424	74,642,616.03
Fund Balances									
Revenues Over (Under) Expenditures	26,779,846	1,033,271	(27,150,386)	(2,018,579)	(0)	540,077	125,421	(690,350)	247,612,787.84
Nonspendable									
Inventories	643,367	-	-	650,116	-	-	-	1,293,483	1,270,274.83
Restricted									
State Required Carryover	3,482,193	-	-	-	-	-	-	3,482,193	836,354.31
Food Services	-	-	-	13,957,008	-	-	-	13,957,008	12,192,486.21
Debt Service	-	12,831,068	-	-	-	-	-	12,831,068	11,889,269.53
Capital Projects	-	-	330,630,793	-	-	-	-	330,630,793	125,245,984.18
Other Purposes	10,704,566	-	-	-	-	14,435,385	1,121,660	26,261,611	17,760,916.27
Assigned									
Encumbrances	1,821,549	-	-	-	-	-	-	1,821,549	1,192,246.04
School and Local Programs	7,707,250	-	-	-	-	-	-	7,707,250	5,298,851.69
Unassigned	61,603,049	-	-	-	-	-	-	61,603,049	36,264,227.97
Total Fund Balances	112,741,820	13,864,339	303,480,407	12,588,545	(0)	14,975,462	1,247,081	458,897,654	459,563,398.87
Total Liabilities & Fund Balances	\$ 137,391,167	\$ 29,035,121	\$ 339,988,401	\$ 12,794,454	\$ 1,200,199	\$ 31,771,333	\$ 1,462,404	\$ 553,643,078	534,206,014.90

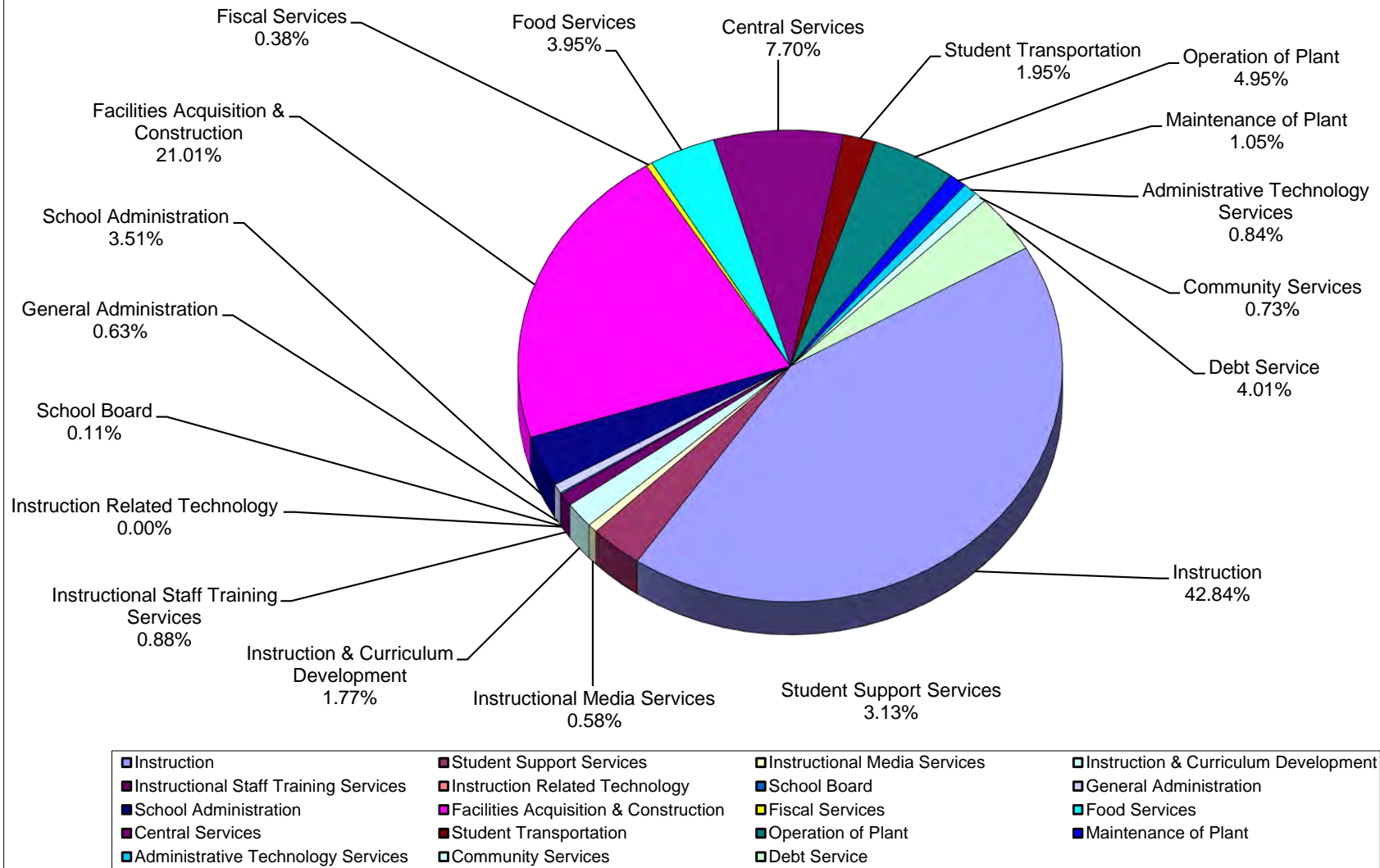
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total June 2024	Total June 2023
REVENUES									
Federal Direct	\$ 726,739	\$ 952,796	\$ -	\$ -	\$ 2,926,122	\$ -	\$ 233,191	\$ 4,838,848	4,588,251.88
Federal Through State	3,660,975	-	-	28,304,669	75,606,126	-	-	107,571,770	114,832,030.35
State	185,008,659	325,760	8,882,948	309,866	-	-	-	194,527,233	192,472,088.01
Local	378,119,001	558,957	211,500,074	7,167,887	-	55,411,813	632,169	653,389,901	553,549,120.86
Total Revenues	567,515,375	1,837,514	220,383,021	35,782,421	78,532,249	55,411,813	865,360	960,327,753	865,441,491.10
EXPENDITURES									
Instruction	366,821,158	-	-	-	46,220,328	-	726,075	413,767,561	369,638,222.35
Student Support Services	22,072,115	-	-	-	8,156,916	-	9,460	30,238,492	26,870,007.68
Instructional Media Services	5,593,720	-	-	-	52,000	-	3,253	5,648,973	5,095,886.84
Instruction & Curriculum Development	8,299,135	-	-	-	8,775,407	-	931	17,075,473	14,962,425.52
Instructional Staff Training Services	1,132,522	-	-	-	7,324,754	-	-	8,457,276	7,585,673.89
Instruction Related Technology	438	-	-	-	20,071	-	-	20,509	74,620.18
School Board	1,045,489	-	-	-	1,000	-	-	1,046,489	1,186,783.06
General Administration	3,188,073	-	-	-	2,900,998	-	220	6,089,291	5,864,320.86
School Administration	33,503,034	-	-	-	396,756	-	-	33,899,790	32,232,219.50
Facilities Acquisition & Construction	7,366,909	-	195,541,756	-	14,000	-	-	202,922,665	114,677,811.34
Fiscal Services	3,428,798	-	-	-	215,933	-	-	3,644,731	3,359,990.29
Food Services	-	-	-	37,801,001	305,930	-	-	38,106,931	33,976,347.81
Central Services	13,481,910	-	-	-	376,504	60,471,736	-	74,330,149	78,635,299.10
Student Transportation	18,189,162	-	-	-	624,335	-	-	18,813,497	16,375,373.23
Operation of Plant	47,026,071	-	-	-	753,711	-	-	47,779,782	42,456,784.08
Maintenance of Plant	10,026,149	-	-	-	106,451	-	-	10,132,600	9,562,184.23
Administrative Technology Services	7,758,371	-	-	-	348,848	-	-	8,107,220	8,146,785.93
Community Services	6,994,255	-	-	-	23,710	-	-	7,017,965	6,874,939.25
Debt Service	1,728,542	34,900,382	2,144,080	-	-	-	-	38,773,003	30,830,366.82
Total Expenditures	557,655,851	34,900,382	197,685,836	37,801,001	76,617,653	60,471,736	739,939	965,872,397	808,406,041.96
Excess (Deficiency) of Revenue Over (Under) Expenditures	9,859,524	(33,062,868)	22,697,185	(2,018,579)	1,914,596	(5,059,923)	125,421	(5,544,643)	57,035,449.14
Other Financing Sources (Uses)									
Other Financing Sources	821,389	-	4,032,905	-	-	-	-	4,854,294	190,577,338.70
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	21,098,934	34,096,139	-	-	-	5,600,000	-	60,795,072	71,342,461.79
Transfers Out	(5,000,000)	-	(53,880,476)	-	(1,914,596)	-	-	(60,795,072)	(71,342,461.79)
Total Other Financing Sources (Uses)	16,920,323	34,096,139	(49,847,571)	-	(1,914,596)	5,600,000	-	4,854,294	190,577,338.70
Net Change in Fund Balance	26,779,846	1,033,271	(27,150,386)	(2,018,579)	(0)	540,077	125,421	(690,350)	247,612,787.84
Fund Balances, Beginning	85,961,973	12,831,068	330,630,793	14,607,124	-	14,435,385	1,121,660	459,588,004	211,950,611.03
Fund Balances, Ending	\$ 112,741,820	\$ 13,864,339	\$ 303,480,407	\$ 12,588,545	\$ (0)	\$ 14,975,462	\$ 1,247,081	\$ 458,897,654	459,563,398.87

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

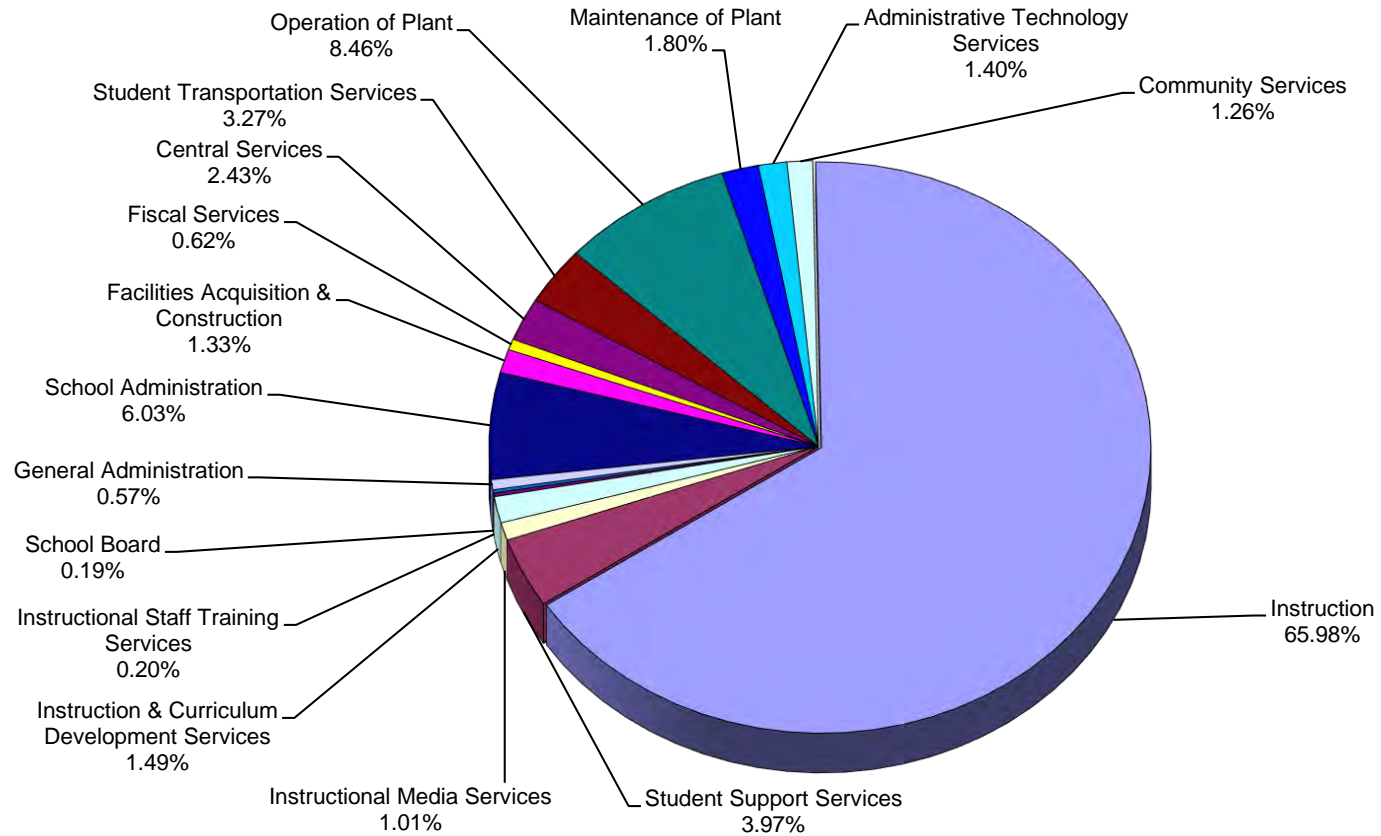
Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 720,704	\$ 720,704	\$ -	100%	732,434
Miscellaneous Federal Direct	2,000	6,035	6,035	-	100%	-
Total Federal Direct	675,800	726,739	726,739	-	100%	732,434
Federal Through State:						
Vocational Education Act	-	21,221	21,221	-	100%	22,000
Medicaid	1,180,000	1,093,539	1,093,539	-	100%	1,370,349
Individuals with Disabilities	111,000	276,973	252,977	(23,995)	91%	311,999
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	45,016	45,016	-	390,984
Educational Stabilization VPK	-	-	-	-	-	247,500
Miscellaneous Federal Through State	-	1,159,457	2,248,223	1,088,765	194%	1,152,486
Total Federal Through State	1,291,000	2,551,190	3,660,975	1,109,785	144%	3,495,318
State:						
Florida Education Finance Program (FEFP)	100,158,206	115,319,535	115,319,535	-	100%	117,738,050
Workforce Development	10,341,269	10,144,293	10,144,293	-	100%	9,687,398
Workforce Education Performance Incentive	225,000	726,206	700,226	-	100%	2,083,957
CO&DS Withheld for Administrative Expenditures	28,000	28,000	31,919	3,919	114%	30,104
State License Tax	340,481	372,958	372,958	-	100%	359,595
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,033,659	49,876,529	49,876,529	-	100%	51,028,719
Florida School Recognition Funds	-	3,745,293	3,745,293	-	100%	2,619,231
Voluntary Prekindergarten Program	1,850,000	2,626,206	2,626,206	-	100%	2,680,941
Other Miscellaneous State Revenue	508,980	2,815,283	2,191,699	(623,584)	78%	632,809
Total State	162,485,595	185,628,324	185,008,659	(619,665)	100%	184,980,433
Local:						
Required Local Effort & District Nonvoted Operating	340,961,503	272,573,815	272,573,815	-	100%	290,734,599
District Voted Additional Operating Tax	-	69,501,832	69,501,832	-	100%	-
Lease Revenue	126,000	361,885	361,885	-	100%	246,855
Interest on Investments	6,000,000	16,431,464	16,431,464	-	100%	9,990,637
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	333	333	-	100%	(510)
Gifts, Grants and Bequests	150	3,811	3,811	-	100%	1,500
Vending Sales	-	-	-	-	-	22
Student Fees:						
Adult Gen Ed Course Fees	82,092	124,680	124,680	-	100%	103,390
Post Secondary Vocational Ed Course Fees	1,882,674	1,771,183	1,771,183	-	100%	1,855,020
Continuing Workforce Education Course Fees	130,867	122,289	122,289	-	100%	127,334
Capital Improvement Fees	113,170	170,748	170,748	-	100%	135,867
Post Secondary Lab Fees	956,000	1,273,277	1,273,277	-	100%	956,883
Lifelong Learning Fees	6,000	2,179	2,179	-	100%	3,040
GED Testing Fees	12,000	11,898	11,898	-	100%	11,523
Other Student Fees	566,427	669,500	669,500	-	100%	648,433
Other Fees:						
Preschool Program Fees	700,000	1,053,681	1,053,681	-	100%	847,856
School Age Child Care Fees	6,350,000	6,596,015	6,596,015	-	100%	6,444,985
Other Schools, Courses and Classes Fees	19	19,321	19,321	-	100%	12,817
Miscellaneous Local:						
Bus Fees	95,000	99,117	-	(99,117)	0%	-
Transportation Services Rendered for School Activi	80,000	30,165	-	(30,165)	0%	-
Sale of Junk	65,000	184,143	184,143	-	100%	157,763
Receipt of Federal Indirect Cost Rate	2,500,000	2,893,497	2,893,497	-	100%	3,431,818
Other Miscellaneous Local Sources	2,066,525	3,274,588	2,318,147	(956,442)	71%	3,062,698
Refund of Prior Year's Expenditures	-	16,701	16,416	(285)	98%	(217,239)
Collections for Lost, Damaged and Sold Textbooks	-	17,428	17,428	-	100%	20,915
Receipt of Food Service Indirect Costs	1,670,000	2,001,459	2,001,459	-	100%	1,877,789
Total Local	364,363,448	379,205,010	378,119,001	(1,086,009)	100%	320,453,994
Total Revenues	528,815,843	568,111,263	567,515,375	(595,888)	100%	509,662,180
Expenditures (by Function)						
Current:						
Instruction	387,564,697	393,644,323	366,821,158	26,823,166	93%	325,907,810
Student Support Services	23,986,953	22,858,730	22,072,115	786,614	97%	15,367,967
Instructional Media Services	5,846,362	5,702,435	5,593,720	108,715	98%	5,089,535
Instruction & Curriculum Development Services	9,230,978	9,182,834	8,299,135	883,699	90%	7,352,744
Instructional Staff Training Services	1,379,015	1,593,603	1,132,522	461,081	71%	635,835
Instruction-Related Technology	585	585	438	147	75%	(13)
School Board	1,369,794	1,439,904	1,046,489	394,415	73%	1,188,783
General Administration	3,009,991	3,722,222	3,188,073	534,189	86%	2,431,291
School Administration	37,412,551	34,842,467	33,503,034	1,339,433	96%	32,169,007
Facilities Acquisition & Construction	6,801,515	7,782,701	7,366,909	415,792	95%	6,224,044
Fiscal Services	3,715,284	3,866,476	3,428,798	437,678	89%	3,196,578
Food Services	-	-	-	-	-	-
Central Services	15,822,725	15,747,984	13,481,910	2,266,075	86%	10,938,993
Student Transportation Services	21,316,080	18,189,162	18,189,162	-	100%	15,950,247
Operation of Plant	50,803,736	50,319,184	47,026,071	3,293,113	93%	42,094,511
Maintenance of Plant	11,510,549	12,023,918	10,026,149	1,997,769	83%	9,547,562
Administrative Technology Services	8,713,129	8,771,433	7,758,371	1,013,062	88%	7,361,894
Community Services	6,518,918	7,074,136	6,994,255	79,881	99%	6,867,699
Debt Service	1,025,000	1,780,194	1,728,542	51,652	97%	1,325,590
Total Expenditures	596,027,863	598,542,323	557,655,851	40,886,472	93%	493,648,077
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(67,212,020)	(30,431,060)	9,859,524	40,290,584		16,014,102
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery	-	821,389	821,389	-	100%	14,100,000
Transfers In:						
From Capital Project Funds	24,872,578	19,672,261	19,784,338	112,076	101%	18,198,276
From Special Revenue Funds	-	1,314,596	1,314,596	-	100%	3,143,648
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	(882,389)
To Internal Service Funds	-	(5,000,000)	(5,000,000)	-	100%	(15,000,000)
Total Other Financing Sources (Uses)	24,872,578	16,808,246	16,920,323	112,076	101%	19,559,535
Net Change in Fund Balance	(42,339,442)	(13,622,814)	26,779,846	40,402,660		35,573,637
Fund Balance, Beginning	85,961,973	85,961,973	85,961,973	-		50,388,336
Nonspendable	643,367	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	42,979,165	72,339,160	-	-	-	-
Fund Balance, Ending	\$ 43,622,532	\$ 72,339,160	\$ 112,741,820	\$ 40,402,660		85,961,974

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

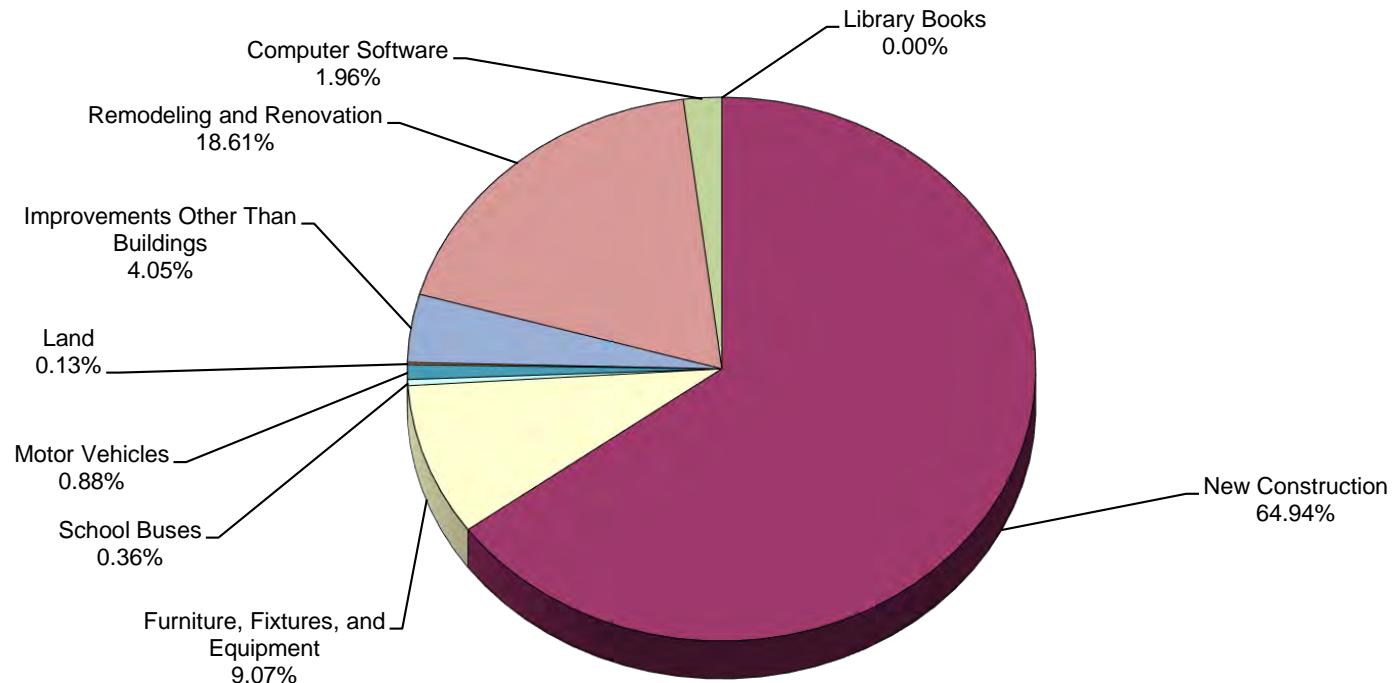
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 952,796	\$ (53,164)	95%	953,373.59
Total Federal Direct	1,005,960	1,005,960	952,796	(53,164)		953,373.59
State:						
CO&DS Withheld for Bonds	332,550	331,221	324,431	(6,790)	98%	408,909.52
SBE/COBI Bond Interest	-	1,329	1,329	-	100%	1,271.39
Total State	332,550	332,550	325,760	(6,790)	98%	410,180.91
Local:						
Interest on Investments	275,000	438,191	535,611	97,420	122%	477,439.82
Net Increase (Decrease) in the Fair Value	-	120,767	23,347	(97,420)	19%	(97,063.37)
Total Local	275,000	558,957	558,957	-	100%	380,376.45
Total Revenues	1,613,510	1,897,467	1,837,514	(59,954)	97%	1,743,930.95
EXPENDITURES						
Current:						
Redemption of Principal	18,635,284	18,635,284	18,080,000	555,284	97%	17,441,000.00
Interest	16,803,500	16,803,500	16,803,500	-	100%	9,181,848.50
Dues and Fees	45,274	41,333	16,882	24,451	41%	1,197,433.44
Other Debt Service	-	-	-	-	-	-
Total Debt Service	35,484,058	35,480,117	34,900,382	579,735	98%	27,820,281.94
Total Expenditures	35,484,058	35,480,117	34,900,382	579,735	98%	27,820,281.94
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,870,548)	(33,582,649)	(33,062,868)	519,781		(26,076,350.99)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	34,118,575	34,096,139	34,096,139	-	100%	27,018,149.54
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Transfers In & Other Financing Sources	34,118,575	34,096,139	34,096,139	-		27,018,149.54
Total Other Financing Sources (Uses)	34,118,575	34,096,139	34,096,139	-	100%	27,018,149.54
Net Change in Fund Balances	248,027	513,489	1,033,271	519,781		941,798.55
Fund Balances, Beginning	12,831,068	12,831,068	12,831,068	-		11,889,269.53
Fund Balances, Ending	\$ 13,079,095	\$ 13,344,558	\$ 13,864,339	\$ 519,781		12,831,068.08

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
State:						
CO&DS Distributed	\$ 1,567,895	\$ 1,771,556	\$ 1,771,556	\$ -	100%	1,567,894.86
Interest on CO&DS	28,991	57,723	57,723	-	100%	34,386.02
Public Education Capital Outlay PECO	4,770,785	1,022,784	1,022,784	-	100%	109,510.98
Charter School Cap Outlay PECO	4,492,248	5,202,301	5,202,301	-	100%	4,485,828.00
Other Miscellaneous State Revenue	3,555,937	828,583	828,583	-	100%	573,744.30
Total State Sources	14,415,856	8,882,948	8,882,948	-	100%	6,771,364.16
Local:						
District Capital Taxes	103,930,554	104,265,829	104,265,829	-	100%	86,830,455.08
Local Sales Tax	51,689,130	51,689,130	51,689,130	-	100%	49,701,086.36
Interest on Investments	7,515,668	12,315,898	12,315,898	-	100%	2,512,345.91
Other Miscellaneous Local Sources	909,875	843,676	843,676	-	100%	97,457.77
Impact Fees	33,150,906	42,385,540	42,385,540	-	100%	37,442,454.61
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	197,196,133	211,500,074	211,500,074	-	100%	176,583,799.73
Total Revenues	211,611,988	220,383,021	220,383,021	-	100%	183,355,163.89
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	312,376,755	124,920,097	124,920,097	-	100%	49,937,485.39
Furniture, Fixtures, and Equipment	18,501,483	17,881,248	17,451,412	429,837	98%	11,922,278.85
School Buses	2,192,965	1,755,093	694,418	1,060,675	40%	892,792.00
Motor Vehicles	563,446	1,689,680	1,689,680	-	100%	609,208.30
Land	1,500,000	249,640	249,640	-	100%	20,000.00
Improvements Other Than Buildings	11,422,016	9,137,328	7,783,143	1,354,185	85%	3,656,062.03
Remodeling and Renovation	79,577,874	49,262,638	35,799,534	13,463,103	73%	35,092,326.59
Computer Software	3,658,937	3,776,583	3,776,581	2	100%	3,456,888.79
Total Capital Outlay	429,793,476	208,672,307	192,364,504	16,307,802	92%	105,587,041.95
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	1,045,093	201,761	84%	2,866,725.82
Total Other Expenses	3,251,016	3,379,012	3,177,251	201,761	-	2,866,725.82
Debt Service:						
Redemption of Principal	2,283,455	2,428,249	2,064,937	363,312	85%	1,608,028.08
Interest	33,870	76,608	76,608	-	100%	76,466.42
Dues and Fees	-	2,535	2,535	-	100%	-
Total Debt Service	2,317,325	2,507,392	2,144,080	363,312	86%	1,684,494.50
Total Expenditures	435,361,818	214,558,711	197,685,836	16,872,876	92%	110,138,262.27
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(223,749,829)	5,824,310	22,697,185	16,872,876		73,216,901.62
OTHER FINANCING SOURCES (USES)						
Loans						
Lease Agreements and SBITAs	-	4,032,905	4,032,905	-	-	-
Certificates of Participation Issued	-	-	-	-	-	151,730,000.00
Premiums on Certificates of Participation Issued	-	-	-	-	-	24,482,011.35
Proceeds of Lease-Purchase Agreements	-	-	-	-	-	265,327.35
Transfers In:						
From General Fund	-	-	-	-	-	882,388.63
Transfers Out:						
To General Fund	(24,872,578)	(19,784,338)	(19,784,338)	-	100%	(18,198,275.71)
To Debt Service	(34,118,575)	(34,096,139)	(34,096,139)	-	100%	(27,018,149.54)
Total Transfers	(58,991,153)	(53,880,476)	(53,880,476)	-	-	(45,216,425.25)
Total Other Financing Sources (Uses)	(58,991,153)	(49,847,571)	(49,847,571)	-	100%	132,143,302.08
Net Change in Fund Balances	(282,740,982)	(44,023,261)	(27,150,386)	16,872,876		205,360,203.70
Fund Balances, Beginning	330,606,188	330,630,793	330,630,793	-		125,245,984.18
Fund Balances, Ending	\$ 47,865,206	\$ 286,607,532	\$ 303,480,407	\$ 16,872,876		330,606,187.88

Expenditures by Object - Capital Projects Funds

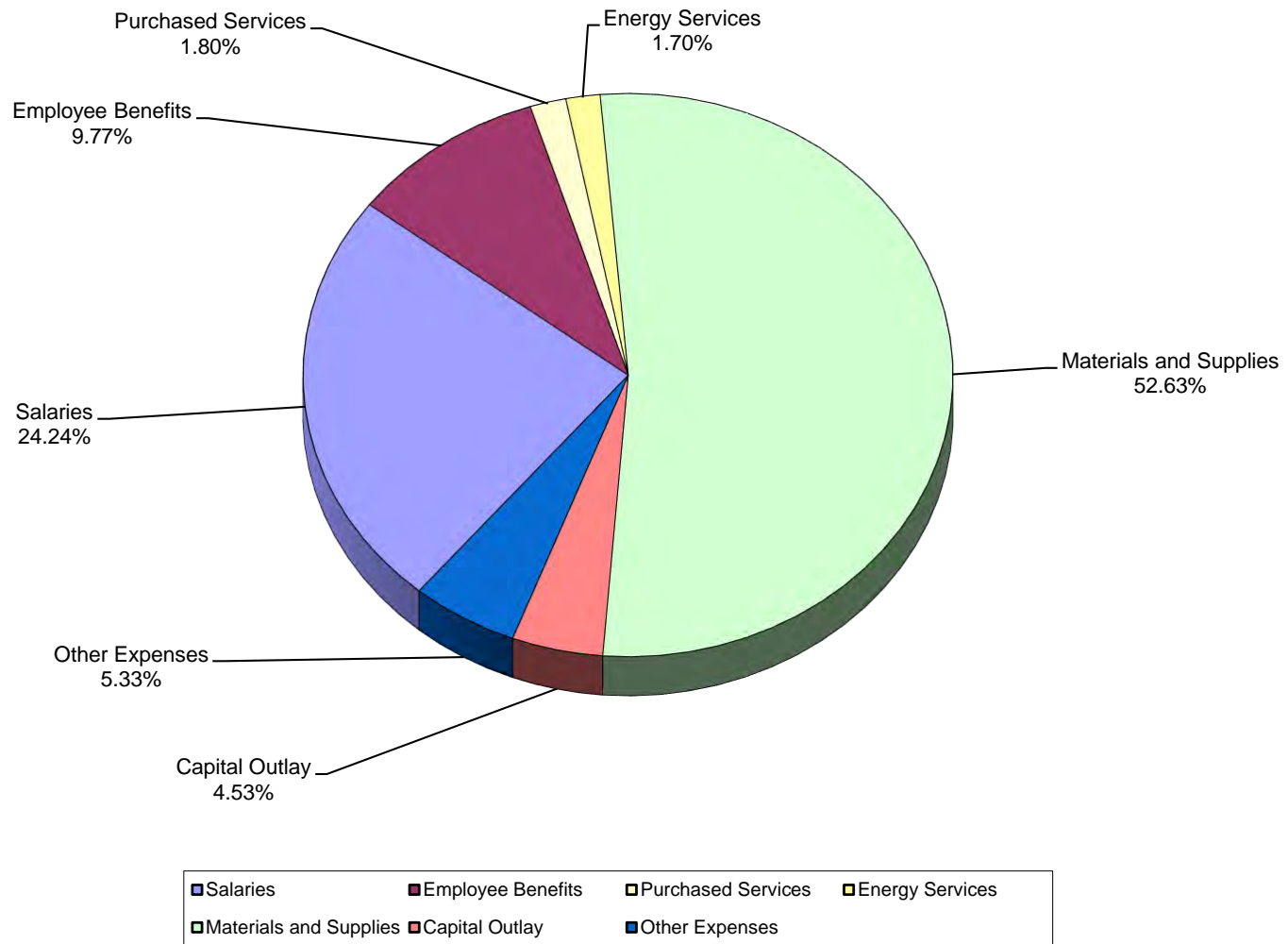


Library Books	New Construction	Furniture, Fixtures, and Equipment
School Buses	Motor Vehicles	Land
Improvements Other Than Buildings	Remodeling and Renovation	Computer Software

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	-	\$ -	-	-
School Lunch Reimbursement	16,380,000	17,301,503	17,336,362	(34,859)	100%	16,887,904.54
School Breakfast Reimbursement	5,670,000	6,222,885	6,394,411	(171,526)	103%	5,752,879.06
After-School Snack Reimbursement	213,066	223,353	129,508	93,845	58%	97,421.53
Child Care Food Program	1,081,500	1,081,500	1,178,754	(97,254)	109%	1,041,587.09
USDA Donated Commodities	2,213,190	2,213,190	1,954,232	258,958	88%	2,757,817.50
Cash n Lieu of Donated	75,000	75,000	81,951	(6,951)	109%	77,160.90
Summer Food Service Program	619,675	-	-	-	-	376,558.77
Other Food Service Revenue	-	1,229,451	1,229,451	-	100%	2,181,458.05
Total Federal Through State	26,252,431	28,346,882	28,304,669	42,213	100%	29,172,787.44
State:						
School Breakfast Supplement	150,000	150,000	145,085	4,915	97%	145,215.00
School Lunch Supplement	170,000	170,000	164,781	5,219	97%	164,895.00
Other Miscellaneous State	-	-	-	-	-	-
Total State	320,000	320,000	309,866	10,134	97%	310,110.00
Local:						
Interest on Investments	200,000	710,000	711,099	(1,099)	100%	654,832.47
Student Lunches	3,800,000	3,800,000	3,833,389	(33,389)	101%	3,528,075.45
Student Breakfasts	-	-	(0)	0	-	-
Adult Breakfast/Lunch	175,000	175,247	133,354	41,893	76%	110,743.87
Student/Adult Ala Carte	1,900,000	2,109,900	2,304,298	(194,398)	109%	1,825,412.86
Catering/Special	48,000	52,000	30,455	21,545	59%	29,211.82
Other Food Sales	-	-	-	-	-	-
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	(567)	567	-	(942.82)
Sale of Junk	-	-	1,482	(1,482)	-	1,498.83
Other Miscellaneous Local Sources	130,000	130,000	154,378	(24,378)	119%	179,922.71
Refund of Prior Year Expense	-	-	-	-	-	694.00
Total Local	6,253,000	6,977,147	7,167,887	(190,740)	103%	6,329,449.19
Total Revenues	32,825,431	35,644,029	35,782,421	(138,392)	100%	35,812,346.63
EXPENDITURES						
Current:						
Salaries	8,896,508	9,162,124	9,162,121	3	100%	8,537,157.82
Employee Benefits	3,482,679	3,694,338	3,694,334	4	100%	3,095,654.85
Purchased Services	1,070,938	701,273	678,610	22,663	97%	746,536.54
Energy Services	635,000	645,155	642,606	2,549	100%	610,206.32
Materials and Supplies	18,681,173	20,344,575	19,895,887	448,687	98%	18,191,369.03
Capital Outlay	2,186,104	1,714,299	1,713,304	995	100%	906,404.69
Other Expenses	1,820,000	2,014,190	2,014,139	51	100%	1,889,018.56
Total Food Service	36,772,402	38,275,953	37,801,001	474,953	99%	33,976,347.81
Total Expenditures	36,772,402	38,275,953	37,801,001	474,953	99%	33,976,347.81
Net Change in Fund Balance	(3,946,971)	(2,631,924)	(2,018,579)	613,345		1,835,998.82
Fund Balance, Beginning	14,607,124	14,607,124	14,607,124	-		12,771,125.30
Fund Balance, Ending	\$ 10,660,153	\$ 11,975,200	12,588,545	\$ 613,345		14,607,124.12

Expenditures by Object - Food Service Fund



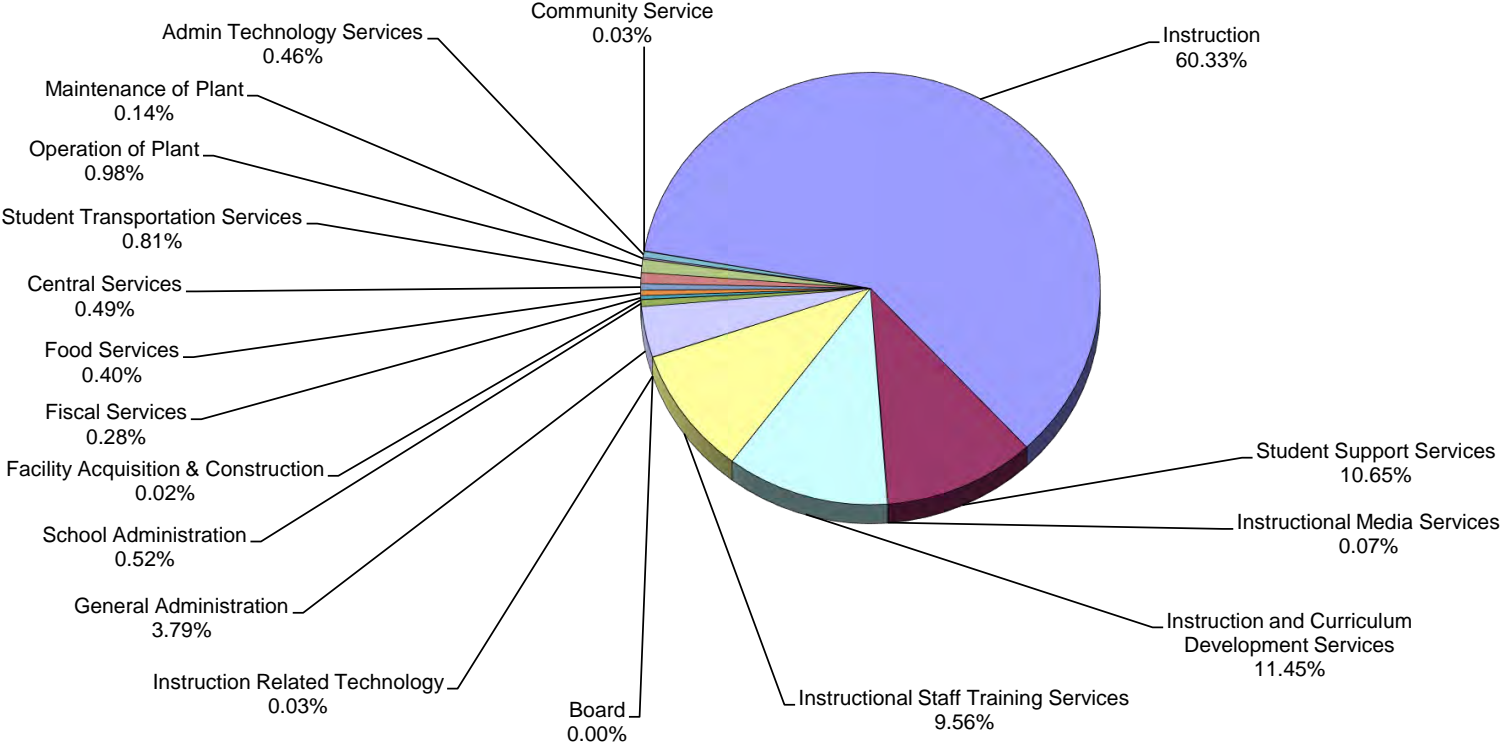
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		-
Pell	-	2,006,861	2,011,711	(4,851)	100%	1,974,941.93
Miscellaneous Federal Direct	53,746	833,670	914,411	(80,741)	110%	709,678.67
Total Federal Direct	53,746	2,840,531	2,926,122	(85,592)	103%	2,684,620.60
Federal Through State:						
Career and Technical Education	-	947,929	860,490	87,439	91%	900,487.11
Teacher/Principal Training & Recruiting	-	2,433,976	1,664,126	769,849	68%	1,882,018.91
Adult Migrant Education	-	286,823	271,152	15,671	95%	302,936.65
Eng Lit and Civics Education	-	95,206	93,733	1,473	98%	200,853.54
Individuals with Disabilities Education Act	16,468,765	18,763,793	12,000,730	6,763,064	64%	11,470,474.75
Elementary and Secondary Education Act Title I	12,788,029	20,408,358	16,179,740	4,228,619	79%	16,247,208.37
Language Instruction Title III	-	1,271,952	1,088,165	183,787	86%	1,440,657.63
Adult General Education	-	617,662	618,826	(1,164)	100%	651,102.08
21st Century Schools - Title IV	-	1,375,870	1,157,072	218,798	84%	810,769.48
Educational Stabilization Funds - K-12	-	278,416	41,001,799	(40,723,383)	14727%	44,094,646.28
Educational Stabilization Funds - Workforce	-	-	182,967	(182,967)		1,732,962.17
Educational Stabilization Funds - VPK	-	-	86,748	(86,748)		25,495.13
Other Federal Through State	-	474,423	400,579	73,844	84%	2,404,312.86
Total Federal Through State	29,256,794	46,954,409	75,606,126	(28,651,718)	161%	82,163,924.96
Total Revenues	29,310,540	49,794,939	78,532,249	(28,737,309)	158%	84,848,545.56
EXPENDITURES						
Current:						
Instruction	15,676,647	31,876,780	46,220,328	(14,343,548)	145%	43,131,415.34
Student Support Services	1,589,670	(279,752)	8,156,916	(8,436,668)	-2916%	11,460,326.13
Instructional Media Services	-	(6,131)	52,000	(58,131)	-848%	-
Instruction and Curriculum Development Services	7,884,649	9,212,197	8,775,407	436,790	95%	7,608,656.78
Instructional Staff Training Services	3,198,449	6,842,110	7,324,754	(482,645)	107%	6,949,838.41
Board	-	(77)	1,000	(1,077)	-1307%	-
Instruction Related Technology	2,478	15,506	20,071	(4,565)	129%	74,633.16
General Administration	886,941	1,407,131	2,900,998	(1,493,867)	206%	3,430,528.17
School Administration	-	(71,795)	396,756	(468,550)	-553%	63,212.97
Facility Acquisition & Construction	-	(3,224)	14,000	(17,224)	-434%	-
Fiscal Services	-	(182,612)	215,933	(398,545)	-118%	163,411.85
Food Services	-	(165,396)	305,930	(471,326)	-185%	-
Central Services	20,000	157,699	376,504	(218,805)	239%	128,721.23
Student Transportation Services	51,705	(870,422)	624,335	(1,494,758)	-72%	425,125.93
Operation of Plant	-	24,510	753,711	(729,201)	3075%	362,273.20
Maintenance of Plant	-	(2,351)	106,451	(108,802)	-4528%	14,622.62
Admin Technology Services	-	(9,049)	348,848	(357,897)	-3855%	784,891.86
Community Services	-	(40,996)	23,710	(64,705)	-58%	7,240.00
Total Expenditures	29,310,540	47,904,130	76,617,653	(28,713,522)	160%	74,604,897.65
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	-	1,890,809	1,914,596	(23,787)		10,243,647.91
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,314,596)	23,787	102%	(3,143,647.91)
To Internal Service Fund	-	(600,000)	(600,000)	-	100%	(7,100,000.00)
Total Other Financing Sources (Uses)	-	(1,890,809)	(1,914,596)	23,787		(10,243,647.91)
Net Change in Fund Balance	-	-	(0)	0		(0.00)
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ (0)	\$ 0		(0.00)

*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

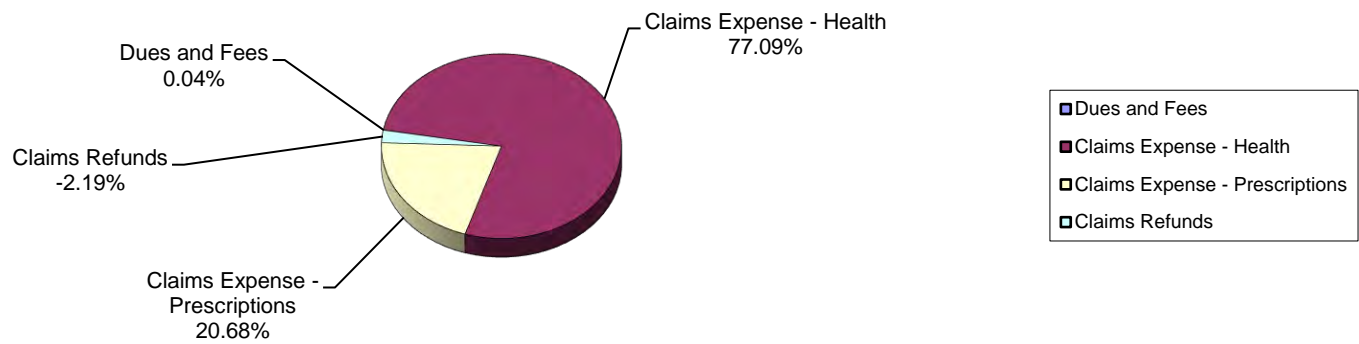
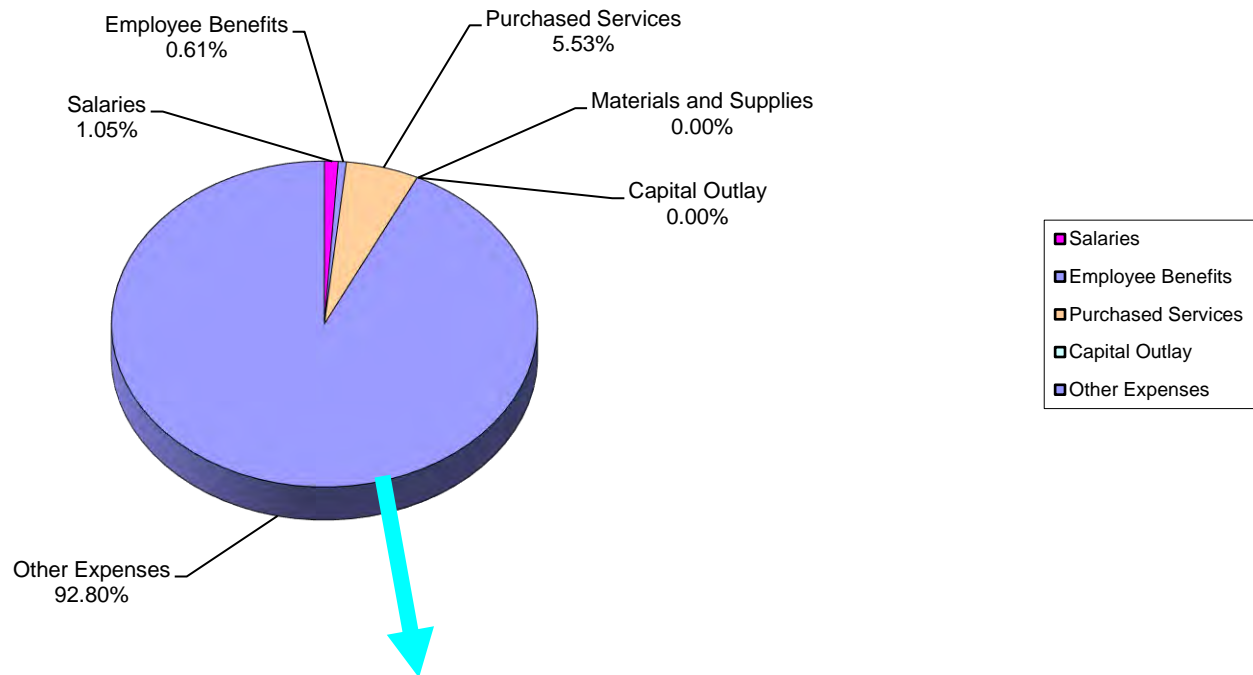


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|---|---------------------------------------|----------------------------------|---|
| ■ Instruction | ■ Student Support Services | ■ Instructional Media Services | ■ Instruction and Curriculum Development Services |
| ■ Instructional Staff Training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

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	\$ 37,141,027	\$ 2,259,973	94%	32,940,213
Premium - Employee	13,391,000	13,391,000	12,421,267	969,733	93%	11,593,050
Premium - Retiree	1,450,000	1,429,373	1,378,120	51,253	96%	1,272,042
Premium - Leave/COBRA	400,000	420,627	420,627	(0)	100%	350,500
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Total Operating Revenues	54,642,000	54,642,000	51,361,041	3,280,959	94%	46,155,806
Total Revenues	54,642,000	54,642,000	51,361,041	3,280,959	94%	46,155,806
EXPENDITURES						
Operating Expenditures:						
Salaries	614,638	614,893	590,355	24,538	96%	650,504
Employee Benefits	385,765	540,381	345,722	194,659	64%	175,350
Purchased Services	3,363,406	3,341,846	3,124,572	217,275	93%	3,071,623
Materials and Supplies	3,500	2,641	2,641	-	100%	2,392
Capital Outlay	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	22,000	21,972	21,970	2	100%	20,601
Subs for ATD	-	-	-	-	-	-
Claims Expense - Health	46,932,000	45,271,848	42,249,376	3,022,472	93%	48,293,671
Claims Expense - Prescriptions	9,186,581	12,669,997	11,334,275	1,335,722	89%	13,084,535
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	-	-	-	-	-
Claims Refunds - Prescriptions	(1,000,000)	(1,201,249)	(1,201,249)	-	100%	(1,468,652)
Total Other Expenses	55,140,581	56,762,567	52,404,372	4,358,196	92%	59,930,155
Total Expenditures	59,507,891	61,262,329	56,467,662	4,794,668	92%	63,830,024
Operating Income (Loss)	(4,865,891)	(6,620,329)	(5,106,621)	1,513,708		(17,674,218)
Transfers In:						
From General Fund	-	5,000,000	5,000,000	-	-	15,000,000
From Special Revenue	-	600,000	600,000	-	-	7,100,000
Total Transfers	-	5,600,000	5,600,000	-	-	22,100,000
Change in Net Position	(4,865,891)	(1,020,329)	493,379	1,513,708		4,425,782
Net Position, Beginning	12,870,340	12,870,340	12,870,340	-		8,444,558
Net Position, Ending	\$ 8,004,449	\$ 11,850,011	13,363,719	1,513,708		12,870,340

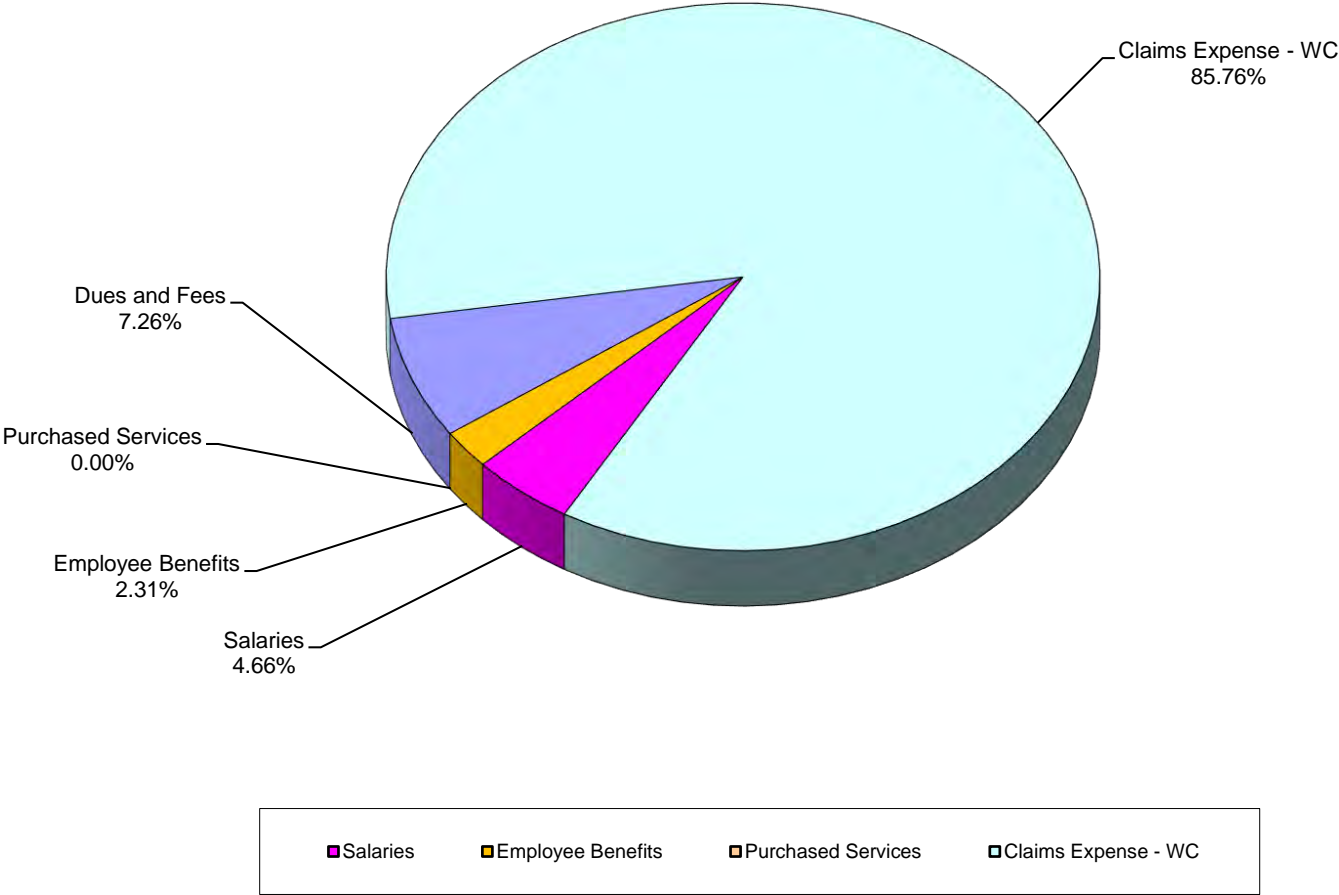
Expenditures by Object - Internal Service Funds - Health



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	\$ 4,050,772	\$ 4,050,772	\$ -	100%	3,036,424.33
Total Operating Revenues	3,200,000	4,050,772	4,050,772	-	100%	3,036,424.33
Total Revenues	3,200,000	4,050,772	4,050,772	-	100%	3,036,424.33
EXPENDITURES						
Operating Expenditures:						
Salaries	241,506	186,593	186,593	-	100%	170,564.34
Employee Benefits	90,402	92,676	92,676	-	100%	79,879.20
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	329,124	290,832	38,293	88%	286,399.81
Claims Expense - Workers' Comp	2,787,393	3,633,463	3,536,256	97,208	97%	3,228,988.95
Claims Refund	-	(102,282)	(102,282)	-	100%	(28,271.52)
Total Other Expenses	3,135,284	3,860,306	3,724,806	135,500	96%	3,487,117.24
Total Expenditures	3,467,192	4,139,574	4,004,074	135,500	97%	3,737,560.78
Operating Income (Loss)	(267,192)	(88,802)	46,698	135,500		(701,136.45)
Change in Net Position	(267,192)	(88,802)	46,698	135,500		(701,136.45)
Net Position, Beginning	1,565,045	1,565,045	1,565,045	-		2,266,181.68
Net Position, Ending	\$ 1,297,853	\$ 1,476,243	\$ 1,611,743	\$ 135,500		1,565,045.23

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 June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 233,191	\$ 233,191	\$ (0)	100%	217,823.31
Total Federal Direct	215,000	233,191	233,191	(0)	100%	217,823.31
Local:						
Gifts, Grants, & Bequests	1,255	22,810	22,810	-	100%	42,883.73
Financial Aid Fees	226,340	300,331	300,331	-	100%	271,734.07
Other Student Fees	-	-	-	-	-	1,000.00
Other Miscellaneous Local Sources	250,100	309,029	309,029	-	100%	293,653.30
Total Local	477,695	632,169	632,169	-	100%	609,271.10
Total Revenues	692,695	865,360	865,360	(0)	100%	827,094.41
EXPENDITURES						
Instruction	1,756,034	1,922,144	726,075	1,196,069	38%	598,996.84
Student Support Services	6,567	13,073	9,460	3,613	72%	41,714.91
Instructional & Curriculum Dev	27,846	24,346	931	23,415	4%	1,024.34
Instructional Staff Training	-	-	-	-	-	-
General Administration	12,656	14,059	220	13,839	2%	2,502.18
Central Services	7,752	9,897	3,253	6,644	33%	6,352.15
Student Transportation Services	-	-	-	-	-	-
Admin. Technology Services	-	-	-	-	-	-
Community Services	3,500	3,500	-	3,500	0%	-
Total Expenditures	1,814,355	1,987,020	739,939	1,247,081	37%	650,590.42
Change in Net Position	(1,121,660)	(1,121,660)	125,421	1,247,081		176,503.99
Net Position, Beginning	1,121,660	1,121,660	1,121,660	0		945,156.31
Net Position, Ending	\$ -	\$ (0)	\$ 1,247,081	\$ 1,247,081		1,121,660.30

Expenditures by Function - Trust and Agency Funds

