

# The School District of Manatee County



Year to Date Financial Report  
through the  
Period Ending January 31, 2025  
(Unaudited)

**School District of Manatee County, Florida**  
**Balance Sheet (Unaudited)**  
**January 31, 2025**

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total January 2025	Total January 2024
<b>Assets</b>									
<b>Current Assets</b>									
Cash	297,332,132	15,055,034	273,735,740	13,254,257	-	33,002,608	1,607,799	633,987,570	694,943,031
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,171,813	-	-	-	1,284	8,180	99,972	3,281,250	2,240,681
Due From/(To)	8,191,712	(363,515)	-	(4,997,877)	(2,830,319)	-	-	-	-
Inventory	552,599	-	-	650,116	-	-	-	1,202,714	1,148,359
Investments	-	33,736	-	-	-	-	-	33,736	39,723
<b>Other Current Assets</b>									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	101,607	-	7,025,836	2,839,817	2,897,705	-	-	12,864,964	13,755,520
<b>Total Assets</b>	<b>309,349,862</b>	<b>14,725,255</b>	<b>280,761,576</b>	<b>11,746,312</b>	<b>68,670</b>	<b>33,010,788</b>	<b>1,707,771</b>	<b>651,370,234</b>	<b>712,127,314</b>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Salaries & Wages Payable	20,635,929	-	-	-	-	-	-	20,635,929	23,170,303
Payroll Deductions & WH	10,335,398	-	-	-	-	-	-	10,335,398	8,898,080
Accounts Payable	1,543,236	-	136,979	487,302	68,670	970,931	-	3,207,118	2,656,387
Construction Payable	-	-	1,091,263	-	-	-	-	1,091,263	296,520
Retainage Payable	-	-	-	-	-	-	-	-	-
<b>Other Current Liabilities</b>									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	1,495	-	-	-	-	-	-	1,495	3,964
Estimated Unpaid Claims	-	-	-	-	-	16,143,342	-	16,143,342	16,085,781
<b>Long-Term Liabilities</b>									
<b>Other Credits</b>									
Section 1011.13 Loan	48,000,000	-	-	-	-	-	-	48,000,000	58,000,000
Unearned Revenue	(7,425)	-	-	63,145	-	-	-	55,720	(6,945)
Deferred Revenue	-	-	6,741,494	-	-	-	-	6,741,494	7,270,785
<b>Total Liabilities</b>	<b>80,508,634</b>	<b>-</b>	<b>7,969,736</b>	<b>550,446</b>	<b>68,670</b>	<b>17,114,273</b>	<b>-</b>	<b>106,211,759</b>	<b>116,374,874</b>
<b>Fund Balances</b>									
Revenues Over (Under) Expenditures	116,099,409	860,916	(30,688,568)	(1,392,679)	-	541,758	460,690	85,881,526	136,164,437
<b>Nonspendable</b>									
Inventories	517,798	-	-	650,116	-	-	-	1,167,914	1,222,006
<b>Restricted</b>									
State Required Carryover	9,077,460	-	-	-	-	-	-	9,077,460	3,482,193
Food Services	-	-	-	11,938,429	-	-	-	11,938,429	14,028,485
Debt Service	-	13,864,339	-	-	-	-	-	13,864,339	12,831,068
Capital Projects	-	-	303,480,407	-	-	-	-	303,480,407	330,630,793
Other Purposes	15,072,849	-	-	-	-	15,354,757	1,247,081	31,674,687	26,261,611
<b>Assigned</b>									
Encumbrances	1,534,954	-	-	-	-	-	-	1,534,954	1,821,549
School and Local Programs	2,156,312	-	-	-	-	-	-	2,156,312	7,707,250
Unassigned	84,382,446	-	-	-	-	-	-	84,382,446	61,603,049
<b>Total Fund Balances</b>	<b>228,841,229</b>	<b>14,725,255</b>	<b>272,791,840</b>	<b>11,195,866</b>	<b>-</b>	<b>15,896,515</b>	<b>1,707,771</b>	<b>545,158,475</b>	<b>595,752,441</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>309,349,862</b>	<b>14,725,255</b>	<b>280,761,576</b>	<b>11,746,312</b>	<b>68,670</b>	<b>33,010,788</b>	<b>1,707,771</b>	<b>651,370,234</b>	<b>712,127,315</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 January 31, 2025**

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total January 2025	Total January 2024
<b>REVENUES</b>									
Federal Direct	\$ 373,973	\$ 480,361	\$ -	\$ -	\$ 1,507,315	\$ -	\$ 160,138	\$ 2,521,787	2,409,693
Federal Through State	1,588,840	-	-	15,193,087	36,780,143	-	-	53,562,071	59,434,686
State	111,177,272	-	4,869,428	149,143	-	-	-	116,195,843	103,590,157
Local	337,992,012	370,757	146,159,714	3,909,786	-	35,195,214	564,376	524,191,859	500,512,460
<b>Total Revenues</b>	<b>451,132,097</b>	<b>851,117</b>	<b>151,029,142</b>	<b>19,252,017</b>	<b>38,287,459</b>	<b>35,195,214</b>	<b>724,514</b>	<b>696,471,560</b>	<b>665,946,997</b>
<b>EXPENDITURES</b>									
Instruction	230,051,006	-	-	-	23,088,797	-	257,503	253,397,306	236,234,001
Student Support Services	14,865,568	-	-	-	2,902,640	-	493	17,768,701	17,396,421
Instructional Media Services	3,370,411	-	-	-	-	-	1,323	3,371,735	3,392,624
Instruction & Curriculum Development	5,462,292	-	-	-	6,548,727	-	2,380	12,013,399	9,920,258
Instructional Staff Training Services	881,974	-	-	-	3,620,942	-	-	4,502,916	5,180,379
Instruction Related Technology	-	-	-	-	119	-	-	119	4,119
School Board	531,998	-	-	-	-	-	-	531,998	592,825
General Administration	1,977,516	-	-	-	1,592,776	-	2,125	3,572,417	3,354,108
School Administration	21,158,362	-	-	-	129,740	-	-	21,288,102	20,033,849
Facilities Acquisition & Construction	4,620,383	-	153,395,432	-	-	-	-	158,015,814	93,981,235
Fiscal Services	2,089,153	-	-	-	51,680	-	-	2,140,833	2,253,533
Food Services	-	-	-	20,640,950	-	-	-	20,640,950	21,015,044
Central Services	9,283,097	-	-	-	38,882	34,653,456	-	43,975,434	46,867,746
Student Transportation	10,574,610	-	-	-	109,358	-	-	10,683,968	10,608,691
Operation of Plant	28,693,530	-	-	-	192,436	-	-	28,885,965	29,132,963
Maintenance of Plant	5,912,787	-	-	-	-	-	-	5,912,787	5,898,333
Administrative Technology Services	5,234,439	-	-	-	-	-	-	5,234,439	5,019,986
Community Services	4,363,854	-	-	-	11,363	-	-	4,375,217	3,988,086
Debt Service	87,552	15,902,636	1,044,636	-	-	-	-	17,034,825	17,157,622
<b>Total Expenditures</b>	<b>349,158,533</b>	<b>15,902,636</b>	<b>154,440,068</b>	<b>20,640,950</b>	<b>38,287,459</b>	<b>34,653,456</b>	<b>263,824</b>	<b>613,346,925</b>	<b>532,031,823</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>101,973,564</b>	<b>(15,051,519)</b>	<b>(3,410,926)</b>	<b>(1,388,933)</b>	<b>-</b>	<b>541,758</b>	<b>460,690</b>	<b>83,124,634</b>	<b>133,915,173</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	2,756,052	840	-	-	-	2,756,892	2,249,264
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	14,138,863	15,912,435	13,018	-	-	-	-	30,064,316	36,568,526
Transfers Out	(13,018)	-	(30,046,712)	(4,586)	-	-	-	(30,064,316)	(36,568,526)
<b>Total Other Financing Sources (Uses)</b>	<b>14,125,845</b>	<b>15,912,435</b>	<b>(27,277,642)</b>	<b>(3,746)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,756,892</b>	<b>2,249,264</b>
<b>Net Change in Fund Balance</b>	<b>116,099,409</b>	<b>860,916</b>	<b>(30,688,568)</b>	<b>(1,392,679)</b>	<b>-</b>	<b>541,758</b>	<b>460,690</b>	<b>85,881,526</b>	<b>136,164,437</b>
<b>Fund Balances, Beginning</b>	<b>112,741,820</b>	<b>13,864,339</b>	<b>303,480,407</b>	<b>12,588,545</b>	<b>-</b>	<b>15,354,757</b>	<b>1,247,081</b>	<b>459,276,949</b>	<b>459,588,004</b>
<b>Fund Balances, Ending</b>	<b>\$ 228,841,229</b>	<b>\$ 14,725,255</b>	<b>\$ 272,791,840</b>	<b>\$ 11,195,866</b>	<b>\$ -</b>	<b>\$ 15,896,515</b>	<b>\$ 1,707,771</b>	<b>\$ 545,158,475</b>	<b>595,752,441</b>

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

**Expenditures by Function**  
**All Funds**

Instruction	41.31%
Facilities Acquisition & Construction	25.76%
Central Services	7.17%
Operation of Plant	4.71%
School Administration	3.47%
Food Services	3.37%
Student Support Services	2.90%
Debt Service	2.78%
Instruction & Curriculum Development	1.96%
Student Transportation	1.74%
Maintenance of Plant	0.96%
Administrative Technology Services	0.85%
Instructional Staff Training Services	0.73%
Community Services	0.71%
General Administration	0.58%
Instructional Media Services	0.55%
Fiscal Services	0.35%
School Board	0.09%
Instruction Related Technology	0.00%
	100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund**  
**For Month Ending January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 720,000	720,000	\$ 373,193	\$ (346,807)	52%	352,049
Miscellaneous Federal Direct	3,584	2,174,980	780	(2,174,200)	0%	4,615
<b>Total Federal Direct</b>	<b>723,584</b>	<b>2,894,980</b>	<b>373,973</b>	<b>(2,521,007)</b>	<b>13%</b>	<b>356,664</b>
Federal Through State:						
Vocational Education Act	-	22,972	11,249	(11,723)	49%	10,480
Medicaid	905,000	905,000	491,944	(413,056)	54%	401,010
Individuals with Disabilities	115,000	115,794	85,570	(30,224)	74%	178,844
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,531,270	1,000,077	(531,193)	65%	975,202
<b>Total Federal Through State</b>	<b>1,020,000</b>	<b>2,575,036</b>	<b>1,588,840</b>	<b>(986,196)</b>	<b>62%</b>	<b>1,565,535</b>
State:						
Florida Education Finance Program (FEFP)	118,431,370	118,876,445	69,247,988	(49,628,457)	58%	62,517,404
Workforce Development	10,347,179	10,347,179	6,035,848	(4,311,331)	58%	5,917,506
Workforce Education Performance Incentive	600,000	666,950	351,822	(305,928)	53%	335,852
CO&DS Withheld for Administrative Expenditures	31,200	31,200	-	(31,200)	0%	-
State License Tax	360,000	360,000	241,694	(118,306)	67%	245,114
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	50,400,319	50,400,319	29,400,189	(21,000,130)	58%	28,602,966
Florida School Recognition Funds	-	3,176,777	3,176,777	-	100%	-
Voluntary Prekindergarten Program	2,256,570	2,256,570	1,305,223	(950,347)	58%	1,280,850
Other Miscellaneous State Revenue	51,520	1,418,530	1,416,731	(1,800)	100%	681,348
<b>Total State</b>	<b>182,478,158</b>	<b>187,524,770</b>	<b>111,177,272</b>	<b>(76,347,499)</b>	<b>59%</b>	<b>99,581,039</b>
Local:						
Required Local Effort & District Nonvoted Operat	286,869,142	286,869,142	249,470,824	(37,398,318)	87%	303,058,888
District Voted Additional Operating Tax	75,511,751	75,511,751	65,393,669	(10,118,082)	87%	-
Lease Revenue	294,600	329,360	191,652	(137,698)	58%	162,673
Interest on Investments	11,000,000	11,440,012	7,730,313	(3,709,698)	68%	8,232,330
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,976	598	(1,377)	30%	1,220
Gifts, Grants and Bequests	-	2,518	2,518	-	100%	4,602
Vending Sales	-	-	-	-	-	63
Student Fees:						
Adult Gen Ed Course Fees	140,000	159,425	159,425	-	100%	124,810
Post Secondary Vocational Ed Course Fees	1,980,000	2,574,290	2,574,290	-	100%	1,738,326
Continuing Workforce Education Course Fees	135,000	63,652	63,652	-	100%	62,805
Capital Improvement Fees	184,000	251,111	228,010	(23,101)	91%	166,509
Post Secondary Lab Fees	1,300,000	1,541,373	1,541,598	225	100%	1,249,204
Lifelong Learning Fees	6,000	6,000	1,318	(4,682)	22%	1,442
GED Testing Fees	24,000	24,000	11,211	(12,789)	47%	6,289
Other Student Fees	215,400	886,970	885,807	(1,163)	100%	632,664
Other Fees:						
Preschool Program Fees	955,500	955,500	569,299	(386,201)	60%	615,143
School Age Child Care Fees	6,485,000	6,485,000	3,734,564	(2,750,436)	58%	3,868,389
Other Schools, Courses and Classes Fees	17,200	17,200	8,123	(9,077)	47%	11,843
Miscellaneous Local:						
Bus Fees	65,000	65,000	44,551	(20,449)	69%	28,210
Transportation Services Rendered for School Activi	35,000	35,000	13,975	(21,025)	40%	20,002
Sale of Junk	184,000	184,000	78,426	(105,574)	43%	111,346
Receipt of Federal Indirect Cost Rate	1,400,000	1,484,433	1,587,737	133,305	109%	1,619,515
Other Miscellaneous Local Sources	2,509,225	4,094,361	2,400,409	(1,693,953)	59%	2,008,071
Refund of Prior Year's Expenditures	-	-	(7,391)	(7,391)	-	1,765
Collections for Lost, Damaged and Sold Textbooks	-	2,165	2,165	-	100%	35
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	1,295,267	(704,733)	65%	1,172,041
<b>Total Local</b>	<b>391,290,818</b>	<b>394,964,229</b>	<b>337,992,012</b>	<b>(56,972,217)</b>	<b>86%</b>	<b>324,898,185</b>
<b>Total Revenues</b>	<b>575,512,560</b>	<b>587,959,016</b>	<b>451,132,097</b>	<b>(136,826,919)</b>	<b>77%</b>	<b>426,401,423</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	436,533,273	441,146,307	230,051,006	211,095,300	52%	211,032,869
Student Support Services	30,119,211	29,210,317	14,865,568	14,344,749	51%	12,677,321
Instructional Media Services	5,750,308	5,783,808	3,370,411	2,413,396	58%	3,339,246
Instruction & Curriculum Development Services	9,038,935	9,750,735	5,462,292	4,288,443	56%	4,845,202
Instructional Staff Training Services	2,017,134	2,481,521	881,974	1,599,546	36%	792,123
Instruction-Related Technology	147	147	-	147	0%	-
School Board	1,630,123	1,523,512	531,998	991,514	35%	591,825
General Administration	4,440,064	4,448,821	1,977,516	2,471,305	44%	1,725,326
School Administration	38,952,677	38,875,448	21,158,362	17,717,087	54%	19,662,787
Facilities Acquisition & Construction	9,185,506	11,606,646	4,620,383	6,986,263	40%	3,890,264
Fiscal Services	3,881,577	3,865,625	2,089,153	1,776,371	54%	2,102,095
Food Services	-	-	-	-	-	-
Central Services	16,646,461	17,779,009	9,283,097	8,495,913	52%	8,696,191
Student Transportation Services	21,243,010	21,505,089	10,574,610	10,930,479	49%	10,309,598
Operation of Plant	53,908,399	52,275,191	28,693,530	23,581,661	55%	28,673,499
Maintenance of Plant	12,340,728	12,792,788	5,912,787	6,880,002	46%	5,792,227
Administrative Technology Services	9,114,384	11,171,591	5,234,439	5,937,151	47%	4,805,562
Community Services	6,944,106	7,860,208	4,363,854	3,496,354	56%	3,978,217
Debt Service	655,377	822,150	87,552	734,598	11%	36,000
<b>Total Expenditures</b>	<b>662,399,420</b>	<b>672,898,814</b>	<b>349,158,533</b>	<b>323,740,281</b>	<b>52%</b>	<b>322,950,341</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(86,886,860)</b>	<b>(84,939,798)</b>	<b>101,973,564</b>	<b>186,913,362</b>		<b>103,451,081</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Loss Recovery						
Transfers In:						
From Capital Project Funds	24,916,839	25,047,819	14,134,277	(10,913,542)	56%	18,564,801
From Special Revenue Funds	-	13,346	4,586	(8,760)	34%	1,314,596
Transfers Out:						
To Capital Project Funds	-	(875,508)	(13,018)	(862,490)	1%	-
To Internal Service Funds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>24,916,839</b>	<b>24,185,658</b>	<b>14,125,845</b>	<b>(10,922,302)</b>	<b>58%</b>	<b>19,879,397</b>
<b>Net Change in Fund Balance</b>	<b>(61,970,021)</b>	<b>(60,754,140)</b>	<b>116,099,409</b>	<b>176,853,549</b>		<b>123,330,478</b>
<b>Fund Balance, Beginning</b>						
Nonspendable	517,798	517,798	-	-	-	-
Restricted	1,009,672	1,009,672	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	49,244,329	50,460,209	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 50,771,799</b>	<b>\$ 51,987,679</b>	<b>\$ 228,841,229</b>	<b>\$ 176,853,549</b>		<b>209,292,452</b>

**Expenditures by Function**  
**General Fund**

Instruction	65.89%
Operation of Plant	8.22%
School Administration	6.06%
Student Support Services	4.26%
Student Transportation Services	3.03%
Central Services	2.66%
Maintenance of Plant	1.69%
Instruction & Curriculum Development Services	1.56%
Administrative Technology Services	1.50%
Facilities Acquisition & Construction	1.32%
Community Services	1.25%
Instructional Media Services	0.97%
Fiscal Services	0.60%
General Administration	0.57%
Instructional Staff Training Services	0.25%
School Board	0.15%
Debt Service	0.03%
Instruction-Related Technology	0.00%
Food Services	0.00%
	100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Debt Service Funds**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 480,361	\$ (525,599)	48%	474,310
<b>Total Federal Direct</b>	1,005,960	1,005,960	480,361	(525,599)		474,310
<b>State:</b>						
CO&DS Withheld for Bonds	339,800	339,800	-	(339,800)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	339,800	339,800	-	(339,800)	0%	-
<b>Local:</b>						
Interest on Investments	275,000	424,111	281,578	(142,533)	66%	269,311
Net Increase (Decrease) in the Fair Value	-	(109,345)	89,178	198,524	-82%	67,799
<b>Total Local</b>	275,000	314,765	370,757	55,991	118%	337,110
<b>Total Revenues</b>	1,620,760	1,660,525	851,117	(809,408)	51%	811,420
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	20,034,323	20,034,323	8,175,000	11,859,323	41%	7,785,000
Interest	15,289,128	15,289,128	7,714,776	7,574,351	50%	8,840,038
Dues and Fees	16,360	16,360	12,860	3,500	79%	13,036
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	35,339,811	35,339,811	15,902,636	19,437,175	45%	16,638,073
<b>Total Expenditures</b>	35,339,811	35,339,811	15,902,636	19,437,175	45%	16,638,073
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(33,719,051)	(33,679,285)	(15,051,519)	18,627,767		(15,826,653)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In:						
From Capital Project Funds	33,994,051	33,994,051	15,912,435	(18,081,616)	47%	16,689,129
<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>	33,994,051	33,994,051	15,912,435	(18,081,616)		16,689,129
<b>Total Other Financing Sources (Uses)</b>	33,994,051	33,994,051	15,912,435	(18,081,616)	47%	16,689,129
<b>Net Change in Fund Balances</b>	275,000	314,765	860,916	546,150		862,476
<b>Fund Balances, Beginning</b>	13,864,339	13,864,339	13,864,339	-		12,831,068
<b>Fund Balances, Ending</b>	\$ 14,139,339	\$ 14,179,104	\$ 14,725,255	\$ 546,150		13,693,544

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Capital Project Funds**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,712,268	\$ 1,771,556	\$ -	\$ 1,771,556	0%	-
Interest on CO&DS	55,566	55,566	-	55,566	0%	-
Public Education Capital Outlay PECO	3,748,001	3,748,001	748,001	3,000,000	20%	-
Charter School Cap Outlay PECO	6,745,480	6,745,480	3,385,836	3,359,644	50%	2,806,235
Other Miscellaneous State Revenue	4,341,987	4,472,372	735,591	3,736,781	16%	1,048,011
<b>Total State Sources</b>	<b>16,603,303</b>	<b>16,792,975</b>	<b>4,869,428</b>	<b>11,923,547</b>	<b>29%</b>	<b>3,854,246</b>
Local:						
District Capital Taxes	113,267,626	113,267,626	98,594,192	14,673,434	87%	92,374,172
Local Sales Tax	53,756,695	53,756,695	21,568,976	32,187,719	40%	21,455,482
Interest on Investments	6,382,709	6,682,709	4,229,112	2,453,597	63%	7,191,750
Other Miscellaneous Local Sources	79,875	79,875	18,028	61,847	23%	810,401
Impact Fees	32,650,000	32,650,000	21,749,407	10,900,593	67%	18,736,684
Refund of Prior Year Expense	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>206,136,905</b>	<b>206,436,905</b>	<b>146,159,714</b>	<b>60,277,191</b>	<b>71%</b>	<b>140,568,490</b>
<b>Total Revenues</b>	<b>222,740,208</b>	<b>223,229,880</b>	<b>151,029,142</b>	<b>72,200,738</b>	<b>68%</b>	<b>144,422,736</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	364,905,398	359,024,466	106,266,874	252,757,592	30%	53,303,399
Furniture, Fixtures, and Equipment	16,324,706	23,738,078	11,692,800	12,045,277	49%	11,647,369
School Buses	2,691,705	2,691,705	447,513	2,244,192	17%	459,283
Motor Vehicles	634,686	1,024,078	999,222	24,856	98%	683,029
Land	5,000,000	5,000,000	10,000	4,990,000	0%	249,640
Improvements Other Than Buildings	6,212,701	7,525,057	622,511	6,902,546	8%	2,148,023
Remodeling and Renovation	79,024,468	84,706,490	24,691,677	60,014,813	29%	15,390,102
Computer Software	4,112,187	4,078,006	3,474,306	603,699	85%	3,159,305
<b>Total Capital Outlay</b>	<b>478,905,851</b>	<b>487,787,879</b>	<b>148,204,904</b>	<b>339,582,976</b>	<b>30%</b>	<b>87,040,151</b>
Other Expenses:						
Charter School Capital Outlay 1.5 M	5,329,781	5,190,528	5,190,528	-	100%	2,132,158
Charter School Capital Outlay Sales Tax	201,761	291,258	-	291,258	0%	904,662
<b>Total Other Expenses</b>	<b>5,531,542</b>	<b>5,481,786</b>	<b>5,190,528</b>	<b>291,258</b>		<b>3,036,820</b>
Debt Service:						
Redemption of Principal	1,819,333	1,828,723	975,972	852,751	53%	455,065
Interest	-	68,665	68,665	-	100%	28,483
Dues and Fees	-	6,607	-	6,607	0%	-
<b>Total Debt Service</b>	<b>1,819,333</b>	<b>1,903,995</b>	<b>1,044,636</b>	<b>859,358</b>	<b>55%</b>	<b>483,549</b>
<b>Total Expenditures</b>	<b>486,256,726</b>	<b>495,173,660</b>	<b>154,440,068</b>	<b>340,733,592</b>	<b>31%</b>	<b>90,560,520</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(263,516,518)</b>	<b>(271,943,780)</b>	<b>(3,410,926)</b>	<b>268,532,854</b>		<b>53,862,217</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans						
Lease Agreements and SBITAs	401,797	2,196,322	2,196,322	-	-	-
Insurance Loss Recovery	-	2,916,864	559,730	2,357,134	19%	-
Certificates of Participation Issued	140,000,000	140,000,000	-	140,000,000	0%	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	-	-	-	-	2,249,264
Transfers In:						
From General Fund	-	875,508	13,018	862,490	1%	-
Transfers Out:						
To General Fund	(24,916,840)	(25,047,819)	(14,134,277)	(10,913,542)	56%	(18,564,801)
To Debt Service	(33,994,051)	(33,994,051)	(15,912,435)	(18,081,616)	47%	(16,689,129)
<b>Total Transfers</b>	<b>(58,910,890)</b>	<b>(59,041,870)</b>	<b>(30,046,712)</b>	<b>(28,995,158)</b>		<b>(35,253,930)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>81,490,906</b>	<b>86,946,824</b>	<b>(27,277,642)</b>	<b>(114,224,466)</b>	<b>-31%</b>	<b>(33,004,666)</b>
<b>Net Change in Fund Balances</b>	<b>(182,025,611)</b>	<b>(184,996,956)</b>	<b>(30,688,568)</b>	<b>154,308,388</b>		<b>20,857,551</b>
<b>Fund Balances, Beginning</b>	<b>303,480,407</b>	<b>303,480,407</b>	<b>303,480,407</b>	<b>-</b>		<b>330,630,793</b>
<b>Fund Balances, Ending</b>	<b>\$ 121,454,796</b>	<b>\$ 118,483,451</b>	<b>\$ 272,791,840</b>	<b>\$ 154,308,388</b>		<b>351,488,344</b>

**Expenditures by Object**  
**Capital Projects Funds**

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New Construction	71.70%
Remodeling and Renovation	16.66%
Furniture, Fixtures, and Equipment	7.89%
Computer Software	2.34%
Motor Vehicles	0.67%
Improvements Other Than Buildings	0.42%
School Buses	0.30%
Land	0.01%
Library Books	0.00%
Audio Visual Materials	0.00%

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100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Food Service Funds**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	33,223	\$ (33,223)		-
School Lunch Reimbursement	18,026,000	18,026,000	10,468,715	7,557,285	58%	9,741,972
School Breakfast Reimbursement	6,814,900	6,352,400	3,847,738	2,504,662	61%	3,574,812
After-School Snack Reimbursement	135,725	135,725	108,358	27,367	80%	65,743
Child Care Food Program	1,262,525	1,262,525	667,738	594,787	53%	692,830
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash in Lieu of Donated	80,000	80,000	45,219	34,781	57%	48,222
Summer Food Service Program	-	-	-	-		-
Other Food Service Revenue	-	37,250	22,096	15,154	59%	1,134,782
<b>Total Federal Through State</b>	<b>28,532,340</b>	<b>28,107,090</b>	<b>15,193,087</b>	<b>12,914,003</b>	<b>54%</b>	<b>15,258,361</b>
State:						
School Breakfast Supplement	150,000	150,000	71,304	78,696	48%	72,507
School Lunch Supplement	170,000	170,000	77,839	92,161	46%	82,365
Other Miscellaneous State	-	-	-	-		-
<b>Total State</b>	<b>320,000</b>	<b>320,000</b>	<b>149,143</b>	<b>170,857</b>	<b>47%</b>	<b>154,872</b>
Local:						
Interest on Investments	420,000	420,000	147,780	272,220	35%	240,003
Student Lunches	4,400,000	4,400,000	2,302,992	2,097,009	52%	2,227,878
Student Breakfasts	-	-	-	-		26,818
Adult Breakfast/Lunch	190,000	190,000	61,649	128,351	32%	97,351
Student/Adult Ala Carte	2,400,000	2,400,000	1,284,099	1,115,901	54%	1,262,287
Catering/Special	46,000	46,000	24,475	21,525	53%	14,550
Other Food Sales	-	-	-	-		111
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(314)	314		118
Sale of Junk	-	-	1,989	(1,989)		-
Other Miscellaneous Local Sources	150,000	150,000	87,119	62,881	58%	87,838
Refund of Prior Year Expense	-	-	-	-		-
<b>Total Local</b>	<b>7,606,000</b>	<b>7,606,000</b>	<b>3,909,786</b>	<b>3,696,214</b>	<b>51%</b>	<b>3,956,954</b>
<b>Total Revenues</b>	<b>36,458,340</b>	<b>36,033,090</b>	<b>19,252,017</b>	<b>16,781,073</b>	<b>53%</b>	<b>19,370,187</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	9,602,000	9,602,000	5,388,688	4,213,312	56%	5,437,377
Employee Benefits	3,701,161	3,701,161	2,317,123	1,384,038	63%	2,087,088
Purchased Services	865,243	872,765	288,459	584,306	33%	408,042
Energy Services	650,000	650,000	296,680	353,320	46%	365,239
Materials and Supplies	20,481,050	20,796,936	10,867,653	9,929,283	52%	10,891,303
Capital Outlay	940,000	940,000	175,280	764,720	19%	337,824
Other Expenses	1,821,000	1,822,336	1,307,067	515,269	72%	1,182,241
<b>Total Food Service</b>	<b>38,060,454</b>	<b>38,385,198</b>	<b>20,640,950</b>	<b>17,744,248</b>	<b>54%</b>	<b>20,709,114</b>
<b>Total Expenditures</b>	<b>38,060,454</b>	<b>38,385,198</b>	<b>20,640,950</b>	<b>17,744,248</b>	<b>54%</b>	<b>20,709,114</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(1,602,114)</b>	<b>(2,352,108)</b>	<b>(1,388,933)</b>	<b>(963,175)</b>		<b>(1,338,927)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Loss Recovery	-	840	840	-	100%	-
Transfers Out:						
To General Fund	-	(13,346)	(4,586)	(8,760)	34%	-
	-	-	-	-		-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(12,506)</b>	<b>(3,746)</b>	<b>(8,760)</b>		<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(1,602,114)</b>	<b>(2,364,614)</b>	<b>(1,392,679)</b>	<b>(971,935)</b>		<b>(1,338,927)</b>
<b>Fund Balance, Beginning</b>	<b>12,588,545</b>	<b>12,588,545</b>	<b>12,588,545</b>	<b>-</b>		<b>14,607,124</b>
<b>Fund Balance, Ending</b>	<b>\$ 10,986,431</b>	<b>\$ 10,223,931</b>	<b>11,195,866</b>	<b>\$ (971,935)</b>		<b>13,268,197</b>

**Expenditures by Object**  
**Food Service Funds**

Materials and Supplies	52.65%
Salaries	26.11%
Employee Benefits	11.23%
Other Expenses	6.33%
Energy Services	1.44%
Purchased Services	1.40%
Capital Outlay	0.85%
	<hr/>
	100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Other Special Revenue Funds\***  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		-
Pell	-	1,295,984	1,295,984	-	100%	995,048
Miscellaneous Federal Direct	-	305,994	211,331	94,663	69%	444,035
<b>Total Federal Direct</b>	<b>-</b>	<b>1,601,978</b>	<b>1,507,315</b>	<b>94,663</b>	<b>94%</b>	<b>1,439,083</b>
Federal Through State:						
Career and Technical Education	-	911,771	344,325	567,446	38%	269,420
Teacher/Principal Training & Recruiting	2,256,044	2,241,601	1,101,316	1,140,285	49%	878,650
Adult Migrant Education	-	237,195	177,356	59,839	75%	161,211
Eng Lit and Civics Education	-	117,283	78,881	38,402	67%	63,067
Individuals with Disabilities Education Act	19,190,477	19,308,238	8,417,839	10,890,399	44%	6,610,370
Elementary and Secondary Education Act Title I	13,503,107	17,789,922	9,489,615	8,300,306	53%	8,173,785
Language Instruction Title III	-	1,050,443	744,924	305,519	71%	615,463
Adult General Education	-	742,252	477,252	265,000	64%	460,719
21st Century Schools - Title IV	-	1,375,870	635,729	740,141	46%	621,183
Educational Stabilization Funds - K-12	-	-	14,911,560	(14,911,560)		24,195,376
Educational Stabilization Funds - Workforce	-	-	(529)	529		182,967
Educational Stabilization Funds - VPK	-	-	-	-		86,748
Other Federal Through State	-	2,070,837	401,876	1,668,961	19%	291,831
<b>Total Federal Through State</b>	<b>34,949,628</b>	<b>45,845,411</b>	<b>36,780,143</b>	<b>9,065,268</b>	<b>80%</b>	<b>42,610,790</b>
<b>Total Revenues</b>	<b>34,949,628</b>	<b>47,447,389</b>	<b>38,287,459</b>	<b>9,159,931</b>	<b>81%</b>	<b>44,049,873</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	16,943,101	24,090,907	23,088,797	1,002,110	96%	24,768,702
Student Support Services	1,188,789	3,551,834	2,902,640	649,194	82%	4,711,574
Instructional Media Services	-	-	-	-		52,000
Instruction and Curriculum Development Services	10,700,171	12,351,721	6,548,727	5,802,994	53%	5,075,056
Instructional Staff Training Services	4,626,843	5,104,784	3,620,942	1,483,841	71%	4,388,256
Board	-	-	-	-		1,000
Instruction Related Technology	2,456	23,468	119	23,349	1%	4,119
General Administration	1,347,066	1,697,324	1,592,776	104,548	94%	1,628,782
School Administration	-	414,459	129,740	284,719	31%	371,061
Facility Acquisition & Construction	-	-	-	-		14,000
Fiscal Services	-	(93,077)	51,680	(144,757)	-56%	151,439
Food Services	-	(3,716)	-	(3,716)	0%	305,930
Central Services	77,000	(9,196)	38,882	(48,078)	-423%	174,390
Student Transportation Services	64,203	231,242	109,358	121,884	47%	299,093
Operation of Plant	-	78,063	192,436	(114,372)	247%	459,475
Maintenance of Plant	-	-	-	-		106,105
Admin Technology Services	-	(1,578)	-	(1,578)	0%	214,424
Community Services	-	11,155	11,363	(208)	102%	9,870
<b>Total Expenditures</b>	<b>34,949,628</b>	<b>47,447,389</b>	<b>38,287,459</b>	<b>9,159,931</b>	<b>81%</b>	<b>42,735,277</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	(0)	-	-	-		1,314,596
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	-	-	-	-		(1,314,596)
To Internal Service Fund	-	-	-	-		-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(1,314,596)</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>		<b>(0)</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>		<b>(0)</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**

Instruction	60.30%
Instruction and Curriculum Development Services	17.10%
Instructional Staff Training Services	9.46%
Student Support Services	7.58%
General Administration	4.16%
Operation of Plant	0.50%
School Administration	0.34%
Student Transportation Services	0.29%
Fiscal Services	0.13%
Central Services	0.10%
Community Service	0.03%
Instruction Related Technology	0.00%
Instructional Media Services	0.00%
Board	0.00%
Facility Acquisition & Construction	0.00%
Food Services	0.00%
Maintenance of Plant	0.00%
Admin Technology Services	0.00%
	100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Internal Service Funds - Health**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 43,648,050	\$ 43,648,050	\$ 23,935,738	\$ 19,712,312	55%	19,999,530
Premium - Employee	14,016,875	14,016,875	7,728,314	6,288,561	55%	6,834,940
Premium - Retiree	1,350,000	1,350,000	656,672	693,328	49%	783,622
Premium - Leave/COBRA	390,000	390,000	217,615	172,385	56%	253,712
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	(120,984)	(120,984)	-	100%	-
<b>Total Operating Revenues</b>	<b>59,404,925</b>	<b>59,283,941</b>	<b>32,417,355</b>	<b>26,866,586</b>	<b>55%</b>	<b>27,871,804</b>
<b>Total Revenues</b>	<b>59,404,925</b>	<b>59,283,941</b>	<b>32,417,355</b>	<b>26,866,586</b>	<b>55%</b>	<b>27,871,804</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	576,357	576,401	352,187	224,215	61%	354,482
Employee Benefits	553,471	553,471	266,091	287,380	48%	312,569
Purchased Services	3,037,433	3,697,233	1,886,384	1,810,850	51%	1,813,802
Materials and Supplies	2,500	2,700	2,590	110	96%	1,419
Capital Outlay	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	22,506	22,506	22,506	-	100%	21,505
Subs for ATD	-	-	-	-	-	-
Claims Expense - Health	46,675,594	47,281,794	24,922,439	22,359,355	53%	27,482,524
Claims Expense - Prescriptions	10,901,000	11,393,939	7,312,082	4,081,858	64%	6,597,569
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	(1,054,072)	(1,053,917)	(155)	100%	-
Claims Refunds - Prescriptions	-	(826,095)	(623,653)	(202,442)	75%	(754,556)
<b>Total Other Expenses</b>	<b>57,599,100</b>	<b>56,818,071</b>	<b>30,579,456</b>	<b>26,238,615</b>	<b>54%</b>	<b>33,347,042</b>
<b>Total Expenditures</b>	<b>61,768,861</b>	<b>61,647,877</b>	<b>33,086,708</b>	<b>28,561,169</b>	<b>54%</b>	<b>35,829,315</b>
<b>Operating Income (Loss)</b>	<b>(2,363,936)</b>	<b>(2,363,936)</b>	<b>(669,353)</b>	<b>1,694,583</b>		<b>(7,957,510)</b>
Transfers In:						
From General Fund	-	-	-	-	-	-
From Special Revenue	-	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(2,363,936)</b>	<b>(2,363,936)</b>	<b>(669,353)</b>	<b>1,694,583</b>		<b>(7,957,510)</b>
<b>Net Position, Beginning</b>	<b>13,363,719</b>	<b>13,363,719</b>	<b>13,363,719</b>	<b>-</b>		<b>12,870,340</b>
<b>Net Position, Ending</b>	<b>\$ 10,999,783</b>	<b>\$ 10,999,783</b>	<b>12,694,366</b>	<b>1,694,583</b>		<b>4,912,829</b>

**Expenditures by Object**  
**Internal Service Funds**  
**Health Insurance**

Operating Expenditures:	
Other Expenses	92.42% *
Purchased Services	5.70%
Salaries	1.06%
Employee Benefits	0.80%
Materials and Supplies	0.01%
Capital Outlay	0.00%
	100.00%
*Other Expenses :	
Dues and Fees	0.07%
Subs for ATD	0.00%
Claims Expense - Health	81.50%
Claims Expense - Prescriptions	23.91%
E&O Claims	0.00%
Claims Refunds - Health	-3.45%
Claims Refunds - Prescriptions	-2.04%
	100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Internal Service Funds - Workers Compensation**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 4,600,000	\$ 4,600,000	\$ 2,777,858	\$ 1,822,142	60%	2,299,952
Total Operating Revenues	4,600,000	4,600,000	2,777,858	1,822,142	60%	2,299,952
<b>Total Revenues</b>	<b>4,600,000</b>	<b>4,600,000</b>	<b>2,777,858</b>	<b>1,822,142</b>	<b>60%</b>	<b>2,299,952</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	184,035	184,035	113,363	70,672	62%	110,219
Employee Benefits	72,896	72,896	56,669	16,227	78%	54,370
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	388,293	388,173	239,713	148,459	62%	208,924
Claims Expense - Workers' Comp	3,560,212	3,563,829	1,160,500	2,403,329	33%	1,802,846
Claims Refund	-	(3,497)	(3,497)	-	100%	(8,508)
Total Other Expenses	3,948,505	3,948,505	1,396,717	2,551,788	35%	2,003,262
<b>Total Expenditures</b>	<b>4,205,435</b>	<b>4,205,435</b>	<b>1,566,748</b>	<b>2,638,687</b>	<b>37%</b>	<b>2,167,851</b>
<b>Operating Income (Loss)</b>	<b>394,565</b>	<b>394,565</b>	<b>1,211,110</b>	<b>816,546</b>		<b>132,101</b>
<b>Change in Net Position</b>	<b>394,565</b>	<b>394,565</b>	<b>1,211,110</b>	<b>816,546</b>		<b>132,101</b>
<b>Net Position, Beginning</b>	<b>1,611,743</b>	<b>1,991,038</b>	<b>1,991,038</b>	<b>-</b>		<b>1,565,045</b>
<b>Net Position, Ending</b>	<b>\$ 2,006,308</b>	<b>\$ 2,385,603</b>	<b>\$ 3,202,149</b>	<b>\$ 816,546</b>		<b>1,697,147</b>

**Expenditures by Object**  
**Internal Service Funds**  
**Workers Compensation**

Claims Expense - Workers Compensation	74.07%	
Dues and Fees	15.30%	
Salaries	7.24%	
Employee Benefits	3.62%	
Purchased Services	0.00%	
Claims Refund - Workers Compensation	-0.22%	
		<hr/>
		100.00%

**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Trust and Agency Funds**  
**For Month Ended January 31, 2025**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual January 2024
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 229,161	\$ 229,161	\$ 160,138	\$ 69,023	70%	139,636
Total Federal Direct	229,161	229,161	160,138	69,023	70%	139,636
Local:						
Gifts, Grants, & Bequests	-	27,418	27,418	-	100%	9,131
Financial Aid Fees	260,000	456,024	456,024	-	100%	291,853
Other Student Fees	-	-	-	-		-
Other Miscellaneous Local Sources	320,124	320,124	80,934	239,190	25%	278,982
Total Local	580,124	803,566	564,376	239,190	70%	579,966
<b>Total Revenues</b>	<b>809,285</b>	<b>1,032,726</b>	<b>724,514</b>	<b>308,212</b>	<b>70%</b>	<b>719,601</b>
<b>EXPENDITURES</b>						
Instruction	2,005,374	2,221,397	257,503	1,963,895	12%	432,429
Student Support Services	1,580	5,390	493	4,897	9%	7,526
Instructional & Curriculum Dev	25,428	17,928	2,380	15,548	13%	-
Instructional Staff Training	-	-	-	-		-
General Administration	13,839	15,964	2,125	13,839	13%	-
Food Service	-	100	-	100	0%	-
Central Services	6,374	6,374	1,323	5,051	21%	1,378
Operation of Plant	270	1,653	-	1,653	0%	-
Admin. Technology Services	-	-	-	-		-
Community Services	3,500	11,000	-	11,000	0%	-
<b>Total Expenditures</b>	<b>2,056,365</b>	<b>2,279,807</b>	<b>263,824</b>	<b>2,015,983</b>	<b>12%</b>	<b>441,333</b>
<b>Change in Net Position</b>	<b>(1,247,081)</b>	<b>(1,247,081)</b>	<b>460,690</b>	<b>1,707,771</b>		<b>278,269</b>
<b>Net Position, Beginning</b>	<b>1,247,081</b>	<b>1,247,081</b>	<b>1,247,081</b>	<b>-</b>		<b>1,121,660</b>
<b>Net Position, Ending</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,707,771</b>	<b>\$ 1,707,771</b>		<b>1,399,929</b>

**Expenditures by Function**  
**Trust and Agency Funds**

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Instruction	97.60%
Instructional & Curriculum Dev	0.90%
General Administration	0.81%
Central Services	0.50%
Student Support Services	0.19%
Instructional Staff Training	0.00%
Food Service	0.00%
Operation of Plant	0.00%
Admin. Technology Services	0.00%
Community Services	0.00%

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100.00%