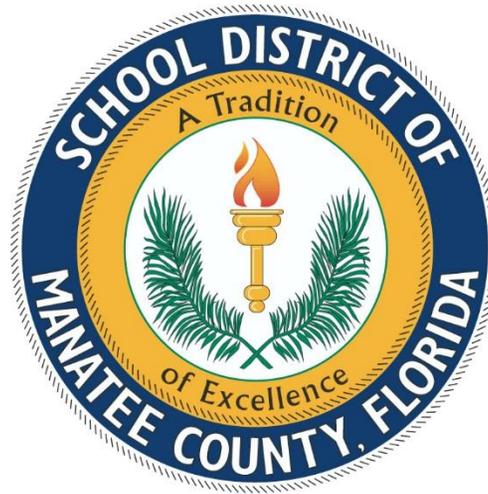


# THE SCHOOL DISTRICT OF MANATEE COUNTY



## YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING DECEMBER 31, 2023

(UNAUDITED)

School District of Manatee County, Florida  
Balance Sheet (Unaudited)  
December 31, 2023

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total December 2023	Total December 2022
<b>Assets</b>									
Current Assets									
Cash	\$ 267,640,590	\$ 18,813,570	\$ 348,254,125	\$ 11,807,021	\$ -	\$ 22,141,342	\$ 1,355,342	\$ 670,011,990	\$ 428,676,763
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	2,535,984	-	175,000	-	398	11,679	66,355	2,789,416	2,312,504
Due From/(To)	6,124,593	(318,955)	-	(196,366)	(5,609,272)	-	-	-	-
Inventory	591,718	-	-	578,639	-	-	-	1,170,357	1,069,550
Investments	-	39,723	-	-	-	-	-	39,723	44,567
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	878,704	-	7,298,608	2,057,622	5,672,957	-	51,167	15,959,058	14,142,815
<b>Total Assets</b>	<b>277,771,589</b>	<b>18,534,339</b>	<b>355,727,733</b>	<b>14,246,915</b>	<b>64,083</b>	<b>22,153,020</b>	<b>1,472,864</b>	<b>689,970,543</b>	<b>446,246,199</b>
<b>Liabilities</b>									
Current Liabilities									
Salaries & Wages Payable	17,831,435	-	-	-	-	-	-	17,831,435	17,159,338
Payroll Deductions & WH	10,207,588	-	-	-	-	-	-	10,207,588	8,270,011
Accounts Payable	298,756	-	219,807	349,259	64,083	730	4,269	936,903	859,412
Construction Payable	-	-	25,111	-	-	-	-	25,111	524,832
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	4,900,319	-	-	-	-	-	4,900,319	1,503,187
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	3,960	-	-	-	-	-	-	3,960	(1,092)
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)	-	-	116,847	-	-	-	109,902	-
Deferred Revenue	-	-	7,270,785	-	-	-	-	7,270,785	52,114,996
<b>Total Liabilities</b>	<b>86,334,793</b>	<b>4,900,319</b>	<b>7,515,703</b>	<b>466,105</b>	<b>64,083</b>	<b>16,086,511</b>	<b>4,269</b>	<b>115,371,784</b>	<b>93,465,970</b>
<b>Fund Balances</b>									
Revenues Over (Under) Expenditures	105,474,822	802,951	17,581,238	(826,314)	(0)	(8,368,876)	346,935	115,010,755	140,829,619
Nonspendable									
Inventories	643,367	-	-	578,639	-	-	-	1,222,006	1,126,402
Restricted									
State Required Carryover	3,482,193	-	-	-	-	-	-	3,482,193	836,354
Food Services	-	-	-	14,028,485	-	-	-	14,028,485	12,336,359
Debt Service	-	12,831,068	-	-	-	-	-	12,831,068	11,889,269
Capital Projects	-	-	330,630,793	-	-	-	-	330,630,793	125,245,984
Other Purposes	10,704,566	-	-	-	-	14,435,385	1,121,660	26,261,611	17,760,916
Assigned									
Encumbrances	1,821,549	-	-	-	-	-	-	1,821,549	1,192,246
School and Local Programs	7,707,250	-	-	-	-	-	-	7,707,250	5,298,852
Unassigned	61,603,049	-	-	-	-	-	-	61,603,049	36,264,228
<b>Total Fund Balances</b>	<b>191,436,796</b>	<b>13,634,019</b>	<b>348,212,030</b>	<b>13,780,810</b>	<b>(0)</b>	<b>6,066,509</b>	<b>1,468,595</b>	<b>574,598,759</b>	<b>352,780,229</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 277,771,589</b>	<b>\$ 18,534,339</b>	<b>\$ 355,727,733</b>	<b>\$ 14,246,915</b>	<b>\$ 64,083</b>	<b>\$ 22,153,020</b>	<b>\$ 1,472,864</b>	<b>\$ 689,970,543</b>	<b>\$ 446,246,199</b>

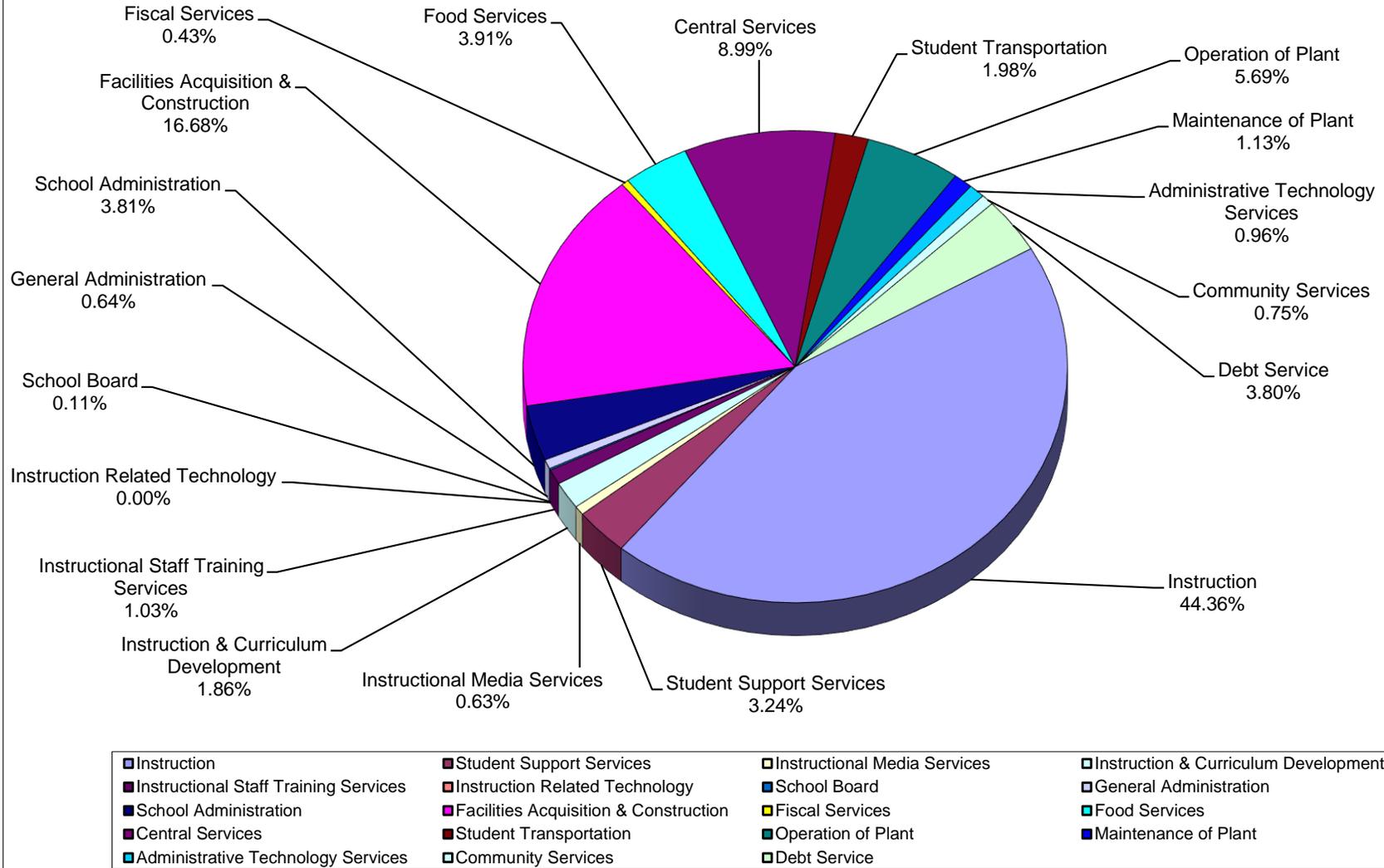
\*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida  
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)  
For Month Ended December 31, 2023

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total December 2023	Total December 2022
<b>REVENUES</b>									
Federal Direct	\$ 288,706	\$ 474,310	\$ -	\$ -	\$ 1,366,638	\$ -	\$ 121,477	\$ 2,251,132	\$ 2,294,591
Federal Through State	1,487,500	-	-	13,024,589	38,021,332	-	-	52,533,422	57,094,181
State	85,433,525	-	3,369,568	154,872	-	-	-	88,957,965	97,286,397
Local	272,310,381	276,613	119,131,177	3,294,577	-	24,378,753	615,848	420,007,349	356,855,585
<b>Total Revenues</b>	<b>359,520,112</b>	<b>750,923</b>	<b>122,500,746</b>	<b>16,474,038</b>	<b>39,387,970</b>	<b>24,378,753</b>	<b>737,326</b>	<b>563,749,868</b>	<b>513,530,754</b>
<b>EXPENDITURES</b>									
Instruction	177,163,298	-	-	-	22,365,701	-	381,766	199,910,765	182,677,390
Student Support Services	10,608,314	-	-	-	3,964,026	-	7,247	14,579,587	13,140,699
Instructional Media Services	2,763,724	-	-	-	52,000	-	1,378	2,817,102	2,538,803
Instruction & Curriculum Development	4,115,540	-	-	-	4,276,072	-	-	8,391,612	7,582,226
Instructional Staff Training Services	707,493	-	-	-	3,951,902	-	-	4,659,395	3,467,728
Instruction Related Technology	-	-	-	-	4,119	-	-	4,119	37,009
School Board	512,013	-	-	-	1,000	-	-	513,013	527,525
General Administration	1,410,684	-	-	-	1,457,903	-	-	2,868,587	3,218,382
School Administration	16,828,022	-	-	-	342,908	-	-	17,170,930	16,157,348
Facilities Acquisition & Construction	2,811,674	-	72,351,061	-	14,000	-	-	75,176,735	43,516,409
Fiscal Services	1,793,271	-	-	-	136,998	-	-	1,930,269	1,421,497
Food Services	-	-	-	17,300,352	304,930	-	-	17,605,282	15,400,121
Central Services	7,587,871	-	-	-	174,390	32,747,629	-	40,509,889	41,271,372
Student Transportation	8,618,910	-	-	-	291,156	-	-	8,910,066	8,535,681
Operation of Plant	25,197,604	-	-	-	437,560	-	-	25,635,164	22,311,817
Maintenance of Plant	4,991,929	-	-	-	104,839	-	-	5,096,768	4,944,669
Administrative Technology Services	4,139,915	-	-	-	188,020	-	-	4,327,935	4,253,307
Community Services	3,372,127	-	-	-	5,850	-	-	3,377,976	3,549,443
Debt Service	36,000	16,631,376	464,725	-	-	-	-	17,132,101	12,421,571
<b>Total Expenditures</b>	<b>272,658,389</b>	<b>16,631,376</b>	<b>72,815,785</b>	<b>17,300,352</b>	<b>38,073,374</b>	<b>32,747,629</b>	<b>390,391</b>	<b>450,617,297</b>	<b>386,972,997</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>86,861,723</b>	<b>(15,880,453)</b>	<b>49,684,960</b>	<b>(826,314)</b>	<b>1,314,596</b>	<b>(8,368,876)</b>	<b>346,935</b>	<b>113,132,571</b>	<b>126,557,757</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	1,878,184	-	-	-	-	1,878,184	14,271,862
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	18,613,099	16,683,404	-	-	-	-	-	35,296,503	30,575,043
Transfers Out	-	-	(33,981,907)	-	(1,314,596)	-	-	(35,296,503)	(30,575,043)
<b>Total Other Financing Sources (Uses)</b>	<b>18,613,099</b>	<b>16,683,404</b>	<b>(32,103,723)</b>	<b>-</b>	<b>(1,314,596)</b>	<b>-</b>	<b>-</b>	<b>1,878,184</b>	<b>14,271,862</b>
<b>Net Change in Fund Balance</b>	<b>105,474,822</b>	<b>802,951</b>	<b>17,581,238</b>	<b>(826,314)</b>	<b>(0)</b>	<b>(8,368,876)</b>	<b>346,935</b>	<b>115,010,755</b>	<b>140,829,619</b>
<b>Fund Balances, Beginning</b>	<b>85,961,974</b>	<b>12,831,068</b>	<b>330,630,793</b>	<b>14,607,124</b>	<b>-</b>	<b>14,435,385</b>	<b>1,121,660</b>	<b>459,588,004</b>	<b>211,950,610</b>
<b>Fund Balances, Ending</b>	<b>\$ 191,436,796</b>	<b>\$ 13,634,019</b>	<b>\$ 348,212,030</b>	<b>\$ 13,780,810</b>	<b>\$ (0)</b>	<b>\$ 6,066,509</b>	<b>\$ 1,468,595</b>	<b>\$ 574,598,759</b>	<b>\$ 352,780,229</b>

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

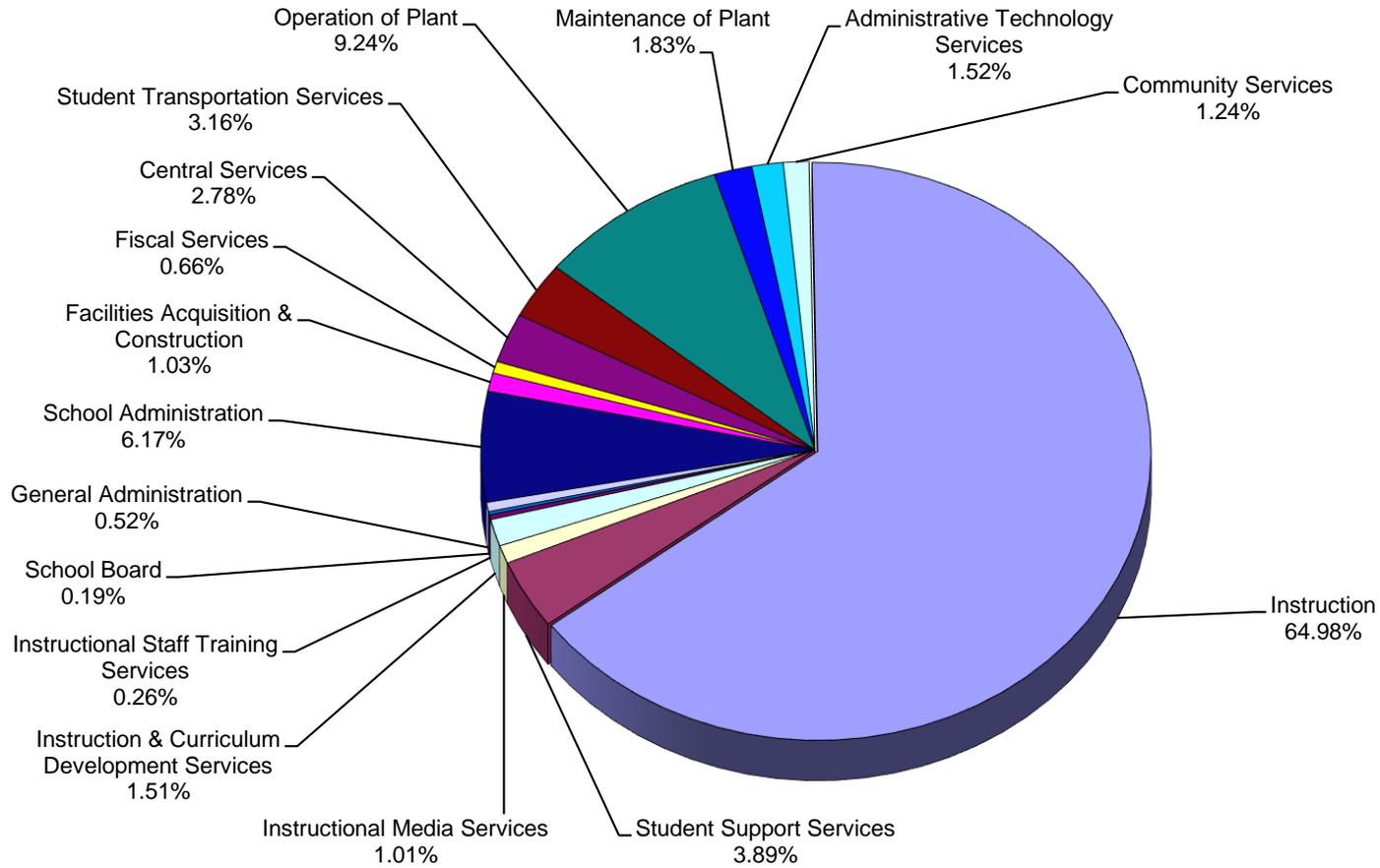
## Expenditures by Function - All Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For Month Ended December 31, 2023

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual December 2022
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	\$ 284,091	\$ (389,709)	42%	\$ 294,480
Miscellaneous Federal Direct	2,000	8,730	4,615	(4,115)	53%	-
<b>Total Federal Direct</b>	<b>675,800</b>	<b>682,530</b>	<b>288,706</b>	<b>(393,824)</b>	<b>42%</b>	<b>294,480</b>
Federal Through State:						
Vocational Education Act	-	22,303	4,928	(17,375)	22%	5,500
Medicaid	1,180,000	750,000	358,598	(391,402)	48%	252,465
Individuals with Disabilities	111,000	279,078	156,236	(122,841)	56%	147,966
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	247,500
Miscellaneous Federal Through State	-	1,147,972	967,738	(180,234)	84%	339,744
<b>Total Federal Through State</b>	<b>1,291,000</b>	<b>2,199,353</b>	<b>1,487,500</b>	<b>(711,852)</b>	<b>68%</b>	<b>993,175</b>
State:						
Florida Education Finance Program (FEFP)	100,158,206	100,158,206	53,620,146	(46,538,060)	54%	57,432,997
Workforce Development	10,341,269	10,144,293	5,072,148	(5,072,145)	50%	4,843,704
Workforce Education Performance Incentive	225,000	335,852	335,852	-	100%	101,793
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	188,059	(152,422)	55%	130,006
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operatino Funds	49,033,659	49,033,659	24,516,828	(24,516,831)	50%	25,491,102
Florida School Reconciliation Funds	-	-	-	-	-	2,619,231
Voluntary Prekindergarten Program	1,850,000	1,850,000	1,072,697	(777,303)	58%	1,055,392
Other Miscellaneous State Revenue	508,980	827,554	627,794	(199,759)	76%	316,077
<b>Total State</b>	<b>162,485,595</b>	<b>162,718,045</b>	<b>85,433,525</b>	<b>(77,284,520)</b>	<b>53%</b>	<b>91,990,302</b>
Local:						
District School Taxes	340,961,503	340,961,503	253,835,953	(87,125,550)	74%	218,819,263
Lease Revenue	126,000	145,674	135,837	(9,837)	93%	96,657
Interest on Investments	6,000,000	8,696,747	6,292,096	(2,404,652)	72%	2,288,637
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	-	1,039	1,039	-	(201)
Gifts, Grants and Bequests	150	4,602	4,602	-	100%	1,500
Vending Sales	-	-	63	63	-	448
Student Fees:						
Adult Gen Ed Course Fees	82,092	165,153	130,920	(34,233)	79%	84,800
Post Secondary Vocational Ed Course Fees	1,882,674	1,882,674	1,744,085	(138,589)	93%	1,685,542
Continuing Workforce Education Course Fees	130,887	96,654	46,518	(50,136)	48%	61,871
Capital Improvement Fees	113,170	172,773	163,800	(8,973)	95%	126,001
Post Secondary Lab Fees	956,000	1,254,082	1,254,082	-	100%	893,773
Lifelong Learning Fees	6,000	6,000	1,442	(4,558)	24%	2,010
GED Testing Fees	12,000	12,000	4,573	(7,428)	38%	3,786
Other Student Fees	566,427	632,710	627,100	(5,610)	99%	512,867
Other Fees:						
Preschool Program Fees	700,000	700,000	494,759	(205,241)	71%	384,845
School Age Child Care Fees	6,350,000	6,350,000	3,243,337	(3,106,663)	51%	3,139,447
Other Schools, Courses and Classes Fees	19	19	10,092	10,073	52647%	5,841
Miscellaneous Local:						
Bus Fees	95,000	45,000	22,683	(22,317)	50%	83,391
Transportation Services Rendered for School Activ	80,000	50,000	19,040	(30,960)	38%	68,550
Sale of Junk	65,000	111,346	111,346	-	100%	55,516
Receipt of Federal Indirect Cost Rate	2,500,000	2,500,000	1,448,320	(1,051,680)	58%	2,019,399
Other Miscellaneous Local Sources	2,066,525	2,641,623	1,734,445	(907,178)	66%	1,512,784
Refund of Prior Year's Expenditures	-	194	1,765	1,571	909%	(217,239)
Collections for Lost, Damaged and Sold Textbooks	-	35	35	-	100%	121
Receipt of Food Service Indirect Costs	1,670,000	1,670,000	982,448	(687,552)	59%	915,672
<b>Total Local</b>	<b>364,363,448</b>	<b>368,098,791</b>	<b>272,310,381</b>	<b>(95,788,410)</b>	<b>74%</b>	<b>232,545,281</b>
<b>Total Revenues</b>	<b>528,815,843</b>	<b>533,698,718</b>	<b>359,520,112</b>	<b>(174,178,606)</b>	<b>67%</b>	<b>325,823,238</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	387,564,697	385,533,661	177,163,298	208,370,363	46%	159,533,912
Student Support Services	23,986,953	23,833,602	10,608,314	13,225,288	45%	7,469,212
Instructional Media Services	5,846,362	5,827,510	2,763,724	3,063,786	47%	2,536,373
Instruction & Curriculum Development Services	9,230,978	9,332,137	4,115,540	5,216,597	44%	3,872,142
Instructional Staff Training Services	1,379,015	1,539,817	707,493	832,324	46%	510,924
Instruction-Related Technology	585	585	-	585	0%	(13)
School Board	1,369,794	1,419,794	512,013	907,780	36%	527,525
General Administration	3,009,991	3,426,898	1,410,684	2,016,214	41%	1,199,387
School Administration	37,412,551	37,197,453	16,828,022	20,369,431	45%	16,145,021
Facilities Acquisition & Construction	6,801,515	7,624,876	2,811,674	4,813,202	37%	2,886,283
Fiscal Services	3,715,284	3,990,222	1,793,271	2,196,951	45%	1,369,732
Food Services	-	-	-	-	-	-
Central Services	15,822,725	16,092,814	7,587,871	8,504,943	47%	6,282,264
Student Transportation Services	21,316,080	20,669,870	8,618,910	12,050,961	42%	8,327,720
Operation of Plant	50,803,736	50,832,872	25,197,604	25,635,268	50%	22,123,243
Maintenance of Plant	11,510,549	11,818,532	4,991,929	6,826,603	42%	4,943,977
Administrative Technology Services	8,713,129	8,728,688	4,139,915	4,588,773	47%	3,961,140
Community Services	6,518,918	6,969,485	3,372,127	3,597,359	48%	3,549,443
Debt Service	1,025,000	1,778,918	36,000	1,742,918	2%	24,368
<b>Total Expenditures</b>	<b>596,027,863</b>	<b>596,617,735</b>	<b>272,658,389</b>	<b>323,959,346</b>	<b>46%</b>	<b>245,262,653</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(67,212,020)</b>	<b>(62,919,017)</b>	<b>86,861,723</b>	<b>149,780,740</b>		<b>80,560,585</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Land	-	-	-	-	-	14,100,000
Transfers In:						
From Capital Project Funds	24,872,578	26,120,103	17,298,503	(8,821,600)	66%	10,390,117
From Special Revenue Funds	-	1,314,596	1,314,596	-	100%	649,571
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	(882,389)
To Internal Service Funds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>24,872,578</b>	<b>27,434,699</b>	<b>18,613,099</b>	<b>(8,821,600)</b>	<b>68%</b>	<b>25,139,688</b>
<b>Net Change in Fund Balance</b>	<b>(42,339,442)</b>	<b>(35,484,318)</b>	<b>105,474,822</b>	<b>140,959,140</b>		<b>104,817,884</b>
<b>Fund Balance, Beginning</b>	<b>85,961,974</b>	<b>85,961,974</b>	<b>85,961,974</b>	<b>-</b>		<b>50,388,336</b>
Nonspendable						
Restricted	643,367	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	42,979,165	50,477,656	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 43,622,532</b>	<b>\$ 50,477,656</b>	<b>\$ 191,436,796</b>	<b>\$ 140,959,140</b>		<b>\$ 155,206,220</b>

## Expenditures by Function - General Fund



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

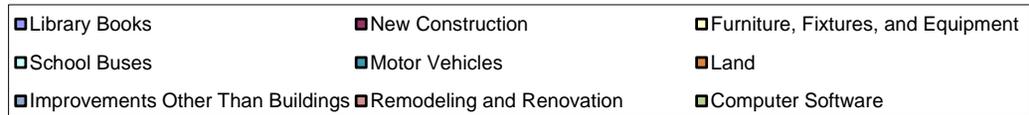
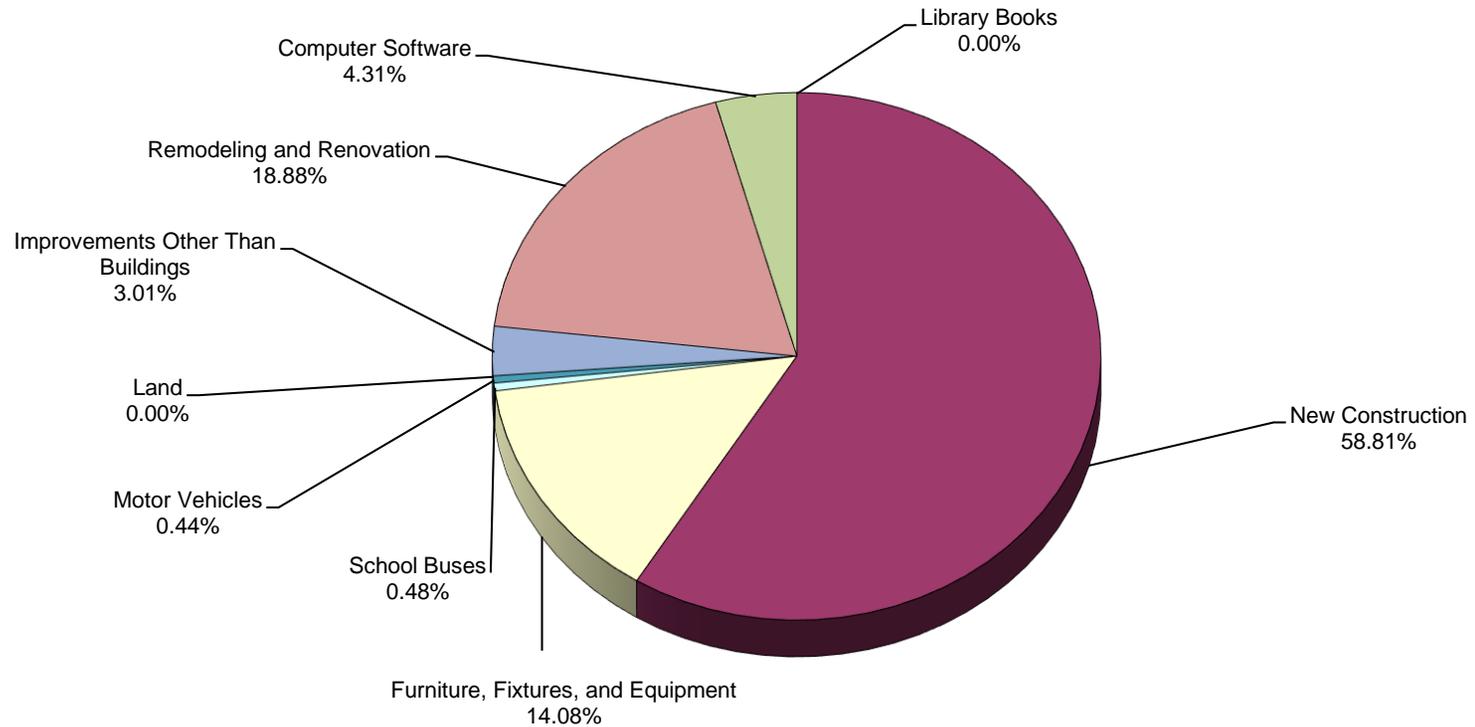
School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Debt Service Funds  
For Month Ended December 31, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2022
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 474,310	\$ (531,650)	47%	\$ 474,310
<b>Total Federal Direct</b>	<b>1,005,960</b>	<b>1,005,960</b>	<b>474,310</b>	<b>(531,650)</b>		<b>474,310</b>
<b>State:</b>						
CO&DS Withheld for Bonds	332,550	332,550	-	(332,550)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	<b>332,550</b>	<b>332,550</b>	<b>-</b>	<b>(332,550)</b>	<b>0%</b>	<b>-</b>
<b>Local:</b>						
Interest on Investments	275,000	289,724	265,202	(24,521)	92%	231,611
Net Increase (Decrease) in the Fair Value	-	105,228	11,411	(93,817)	11%	(75,903)
<b>Total Local</b>	<b>275,000</b>	<b>394,952</b>	<b>276,613</b>	<b>(118,338)</b>	<b>70%</b>	<b>155,708</b>
<b>Total Revenues</b>	<b>1,613,510</b>	<b>1,733,462</b>	<b>750,923</b>	<b>(982,538)</b>	<b>43%</b>	<b>630,018</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	18,635,284	18,635,284	7,785,000	10,850,284	42%	7,415,000
Interest	16,803,500	16,803,500	8,839,065	7,964,435	53%	4,639,167
Dues and Fees	45,274	45,274	7,311	37,963	16%	5,535
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	<b>35,484,058</b>	<b>35,484,058</b>	<b>16,631,376</b>	<b>18,852,682</b>	<b>47%</b>	<b>12,059,702</b>
<b>Total Expenditures</b>	<b>35,484,058</b>	<b>35,484,058</b>	<b>16,631,376</b>	<b>18,852,682</b>	<b>47%</b>	<b>12,059,702</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(33,870,548)</b>	<b>(33,750,596)</b>	<b>(15,880,453)</b>	<b>17,870,143</b>		<b>(11,429,684)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	34,118,575	34,118,575	16,683,404	(17,435,171)	49%	12,152,966
<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>	<b>34,118,575</b>	<b>34,118,575</b>	<b>16,683,404</b>	<b>(17,435,171)</b>		<b>12,152,966</b>
<b>Total Other Financing Sources (Uses)</b>	<b>34,118,575</b>	<b>34,118,575</b>	<b>16,683,404</b>	<b>(17,435,171)</b>	<b>49%</b>	<b>12,152,966</b>
<b>Net Change in Fund Balances</b>	<b>248,027</b>	<b>367,979</b>	<b>802,951</b>	<b>434,972</b>		<b>723,282</b>
<b>Fund Balances, Beginning</b>	<b>12,831,068</b>	<b>12,831,068</b>	<b>12,831,068</b>	<b>-</b>		<b>11,889,269</b>
<b>Fund Balances, Ending</b>	<b>\$ 13,079,095</b>	<b>\$ 13,199,047</b>	<b>\$ 13,634,019</b>	<b>\$ 434,972</b>		<b>\$ 12,612,551</b>

School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Capital Projects Funds  
For Month Ended December 31, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2022
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,567,895	\$ 1,567,895	\$ -	\$ 1,567,895	0%	\$ -
Interest on CO&DS	28,991	28,991	-	28,991	0%	-
Public Education Capital Outlay PECO	4,770,785	4,770,785	-	4,770,785	0%	1,880,296
Charter School Cap Outlay PECO	4,492,248	5,330,180	2,321,557	3,008,623	44%	2,044,981
Other Miscellaneous State Revenue	3,555,937	3,548,011	1,048,011	2,500,000	30%	1,215,764
<b>Total State Sources</b>	<b>14,415,856</b>	<b>15,245,862</b>	<b>3,369,568</b>	<b>11,876,294</b>	<b>22%</b>	<b>5,141,041</b>
Local:						
District Capital Taxes	103,930,554	103,930,554	77,370,470	26,560,084	74%	65,353,232
Local Sales Tax	51,689,130	51,689,130	18,093,160	33,595,970	35%	17,291,313
Interest on Investments	7,515,668	8,215,668	6,205,328	2,010,339	76%	564,622
Other Miscellaneous Local Sources	909,875	929,266	828,278	100,988	89%	23,658
Impact Fees	33,150,906	33,150,906	16,633,941	16,516,965	50%	14,434,923
Refund of Prior Year Expense	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>197,196,133</b>	<b>197,915,523</b>	<b>119,131,177</b>	<b>78,784,346</b>	<b>60%</b>	<b>97,667,748</b>
<b>Total Revenues</b>	<b>211,611,988</b>	<b>213,161,386</b>	<b>122,500,746</b>	<b>90,660,640</b>	<b>57%</b>	<b>102,808,789</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	312,376,755	313,536,273	42,017,561	271,518,712	13%	13,839,486
Furniture, Fixtures, and Equipment	18,501,483	20,759,747	10,059,445	10,700,302	48%	5,591,625
School Buses	2,192,965	2,192,965	341,967	1,850,998	16%	-
Motor Vehicles	563,446	563,446	311,949	251,496	55%	200,906
Land	1,500,000	1,500,000	-	1,500,000	0%	10,000
Improvements Other Than Buildings	11,422,016	11,509,719	2,148,023	9,361,696	19%	1,848,750
Remodeling and Renovation	79,577,874	79,476,669	13,488,177	65,988,492	17%	14,824,426
Computer Software	3,658,937	3,690,223	3,079,275	610,948	83%	2,914,815
<b>Total Capital Outlay</b>	<b>429,793,476</b>	<b>433,229,043</b>	<b>71,446,398</b>	<b>361,782,644</b>	<b>16%</b>	<b>39,230,008</b>
Other Expenses:						
Charter School Capital Outlay 1.5 M	2,078,883	2,078,883	-	2,078,883	0%	-
Charter School Capital Outlay Sales Tax	1,172,133	1,172,133	904,662	267,471	77%	1,400,118
<b>Total Other Expenses</b>	<b>3,251,016</b>	<b>3,251,016</b>	<b>904,662</b>	<b>2,346,354</b>	<b>73%</b>	<b>1,400,118</b>
Debt Service:						
Redemption of Principal	2,283,455	2,237,701	447,267	1,790,434	20%	330,004
Interest	33,870	48,946	17,458	31,488	36%	7,497
Dues and Fees	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>2,317,325</b>	<b>2,286,648</b>	<b>464,725</b>	<b>1,821,923</b>	<b>20%</b>	<b>337,501</b>
<b>Total Expenditures</b>	<b>435,361,818</b>	<b>438,766,706</b>	<b>72,815,785</b>	<b>365,950,921</b>	<b>17%</b>	<b>40,967,627</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(223,749,829)</b>	<b>(225,605,320)</b>	<b>49,684,960</b>	<b>275,290,281</b>	<b>12%</b>	<b>61,841,162</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans						
Certificates of Participation Issued	-	-	-	-	-	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	1,878,184	1,878,184	-	100%	171,862
Transfers In:						
From General Fund	-	-	-	-	-	882,389
Transfers Out:						
To General Fund	(24,872,578)	(26,120,103)	(17,298,503)	(8,821,600)	66%	(10,390,117)
To Debt Service	(34,118,575)	(34,118,575)	(16,683,404)	(17,435,171)	49%	(12,152,966)
<b>Total Transfers</b>	<b>(58,991,153)</b>	<b>(60,238,678)</b>	<b>(33,981,907)</b>	<b>(26,256,771)</b>	<b>55%</b>	<b>(21,660,694)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(58,991,153)</b>	<b>(58,360,494)</b>	<b>(32,103,723)</b>	<b>26,256,771</b>	<b>55%</b>	<b>(21,488,832)</b>
<b>Net Change in Fund Balances</b>	<b>(282,740,982)</b>	<b>(283,965,814)</b>	<b>17,581,238</b>	<b>301,547,052</b>	<b>6%</b>	<b>40,352,330</b>
<b>Fund Balances, Beginning</b>	<b>330,606,188</b>	<b>330,630,793</b>	<b>330,630,793</b>	<b>-</b>	<b>-</b>	<b>125,245,984</b>
<b>Fund Balances, Ending</b>	<b>\$ 47,865,206</b>	<b>\$ 46,664,978</b>	<b>\$ 348,212,030</b>	<b>\$ 301,547,052</b>	<b>87%</b>	<b>\$ 165,598,314</b>

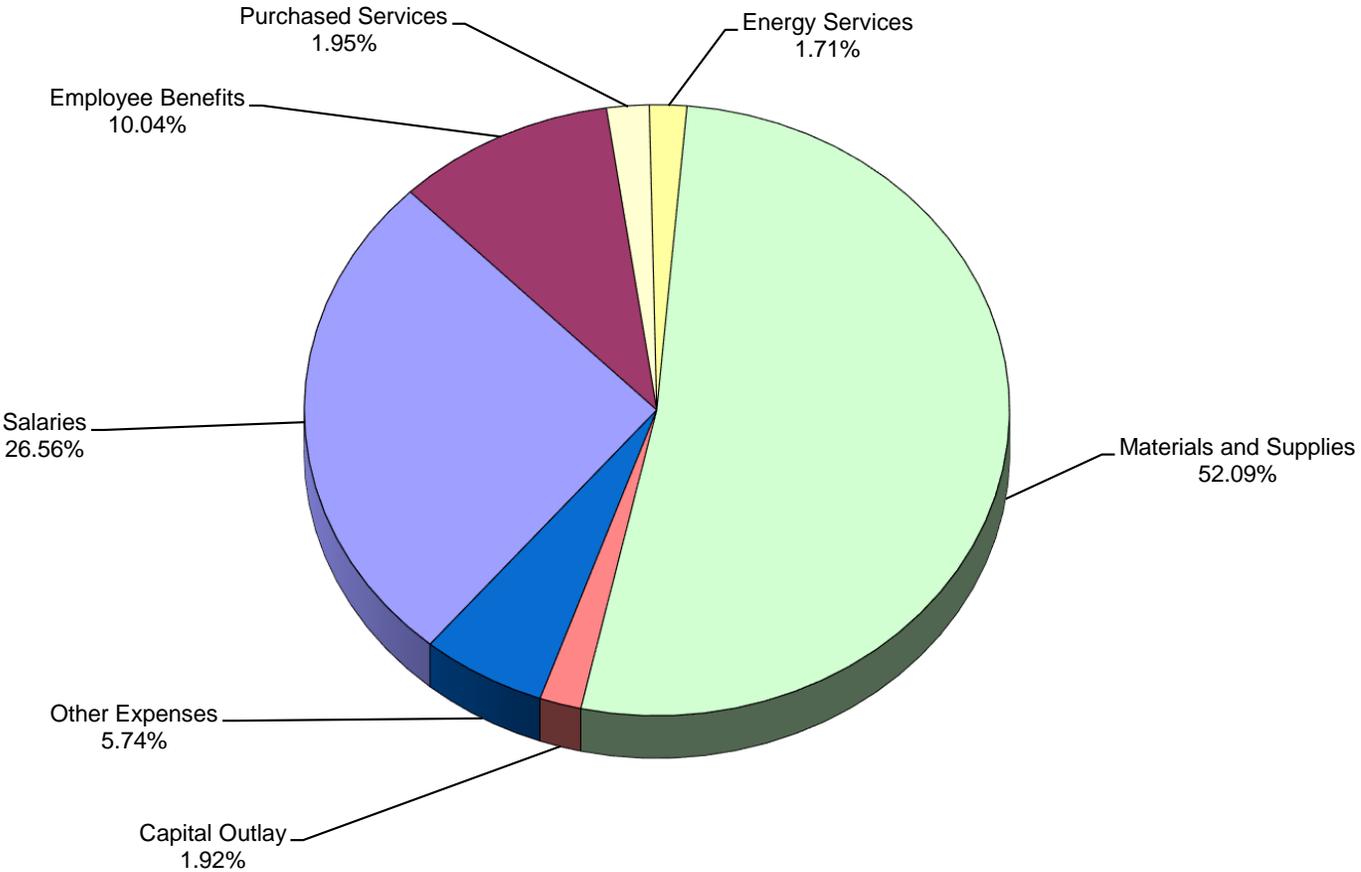
## Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Food Service Fund  
For Month Ended December 31, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2022
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	\$ -	\$ -		\$ -
School Lunch Reimbursement	16,380,000	16,380,000	8,199,857	8,180,143	50%	7,804,645
School Breakfast Reimbursement	5,670,000	5,670,000	3,009,878	2,660,122	53%	2,624,309
After-School Snack Reimbursement	213,066	213,066	54,927	158,139	26%	46,429
Child Care Food Program	1,081,500	1,081,500	584,446	497,054	54%	493,229
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash in Lieu of Donated	75,000	75,000	40,699	34,301	54%	36,765
Summer Food Service Program	619,675	619,675	-	619,675	0%	376,559
Other Food Service Revenue	-	1,134,782	1,134,782	-	100%	922,894
<b>Total Federal Through State</b>	<b>26,252,431</b>	<b>27,387,213</b>	<b>13,024,589</b>	<b>14,362,623</b>	<b>48%</b>	<b>12,304,830</b>
State:						
School Breakfast Supplement	150,000	150,000	72,507	77,493	48%	72,607
School Lunch Supplement	170,000	170,000	82,365	87,635	48%	82,447
Other Miscellaneous State	-	-	-	-		-
<b>Total State</b>	<b>320,000</b>	<b>320,000</b>	<b>154,872</b>	<b>165,128</b>	<b>48%</b>	<b>155,054</b>
Local:						
Interest on Investments	200,000	200,000	177,980	22,020	89%	122,953
Student Lunches	3,800,000	3,800,000	1,871,372	1,928,628	49%	1,702,121
Student Breakfasts	-	-	26,807	(26,807)		-
Adult Breakfast/Lunch	175,000	175,000	79,862	95,138	46%	53,004
Student/Adult Ala Carte	1,900,000	1,900,000	1,053,847	846,153	55%	805,103
Catering/Special	48,000	48,000	11,147	36,853	23%	9,040
Other Food Sales	-	-	68	(68)		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	165	(165)		(1,380)
Sale of Junk	-	-	-	-		1,499
Other Miscellaneous Local Sources	130,000	130,000	73,329	56,671	56%	70,733
Refund of Prior Year Expense	-	-	-	-		694
<b>Total Local</b>	<b>6,253,000</b>	<b>6,253,000</b>	<b>3,294,577</b>	<b>2,958,423</b>	<b>53%</b>	<b>2,763,767</b>
<b>Total Revenues</b>	<b>32,825,431</b>	<b>33,960,213</b>	<b>16,474,038</b>	<b>17,486,175</b>	<b>49%</b>	<b>15,223,651</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	8,896,508	8,896,508	4,594,648	4,301,860	52%	4,278,018
Employee Benefits	3,482,679	3,482,679	1,737,059	1,745,620	50%	1,489,798
Purchased Services	1,070,938	1,061,800	337,426	724,374	32%	291,611
Energy Services	635,000	635,000	296,000	339,000	47%	269,206
Materials and Supplies	18,681,173	18,238,952	9,011,245	9,227,707	49%	7,642,329
Capital Outlay	2,186,104	1,886,497	331,326	1,555,172	18%	503,287
Other Expenses	1,820,000	1,820,000	992,648	827,352	55%	925,872
<b>Total Food Service</b>	<b>36,772,402</b>	<b>36,021,436</b>	<b>17,300,352</b>	<b>18,721,084</b>	<b>48%</b>	<b>15,400,121</b>
<b>Total Expenditures</b>	<b>36,772,402</b>	<b>36,021,436</b>	<b>17,300,352</b>	<b>18,721,084</b>	<b>48%</b>	<b>15,400,121</b>
<b>Net Change in Fund Balance</b>	<b>(3,946,971)</b>	<b>(2,061,223)</b>	<b>(826,314)</b>	<b>1,234,909</b>		<b>(176,470)</b>
<b>Fund Balance, Beginning</b>	<b>14,607,124</b>	<b>14,607,124</b>	<b>14,607,124</b>	<b>-</b>		<b>12,771,125</b>
<b>Fund Balance, Ending</b>	<b>\$ 10,660,153</b>	<b>\$ 12,545,901</b>	<b>\$ 13,780,810</b>	<b>\$ 1,234,909</b>		<b>\$ 12,594,655</b>

# Expenditures by Object - Food Service Fund



■ Salaries	■ Employee Benefits	■ Purchased Services
■ Energy Services	■ Materials and Supplies	■ Capital Outlay
■ Other Expenses		

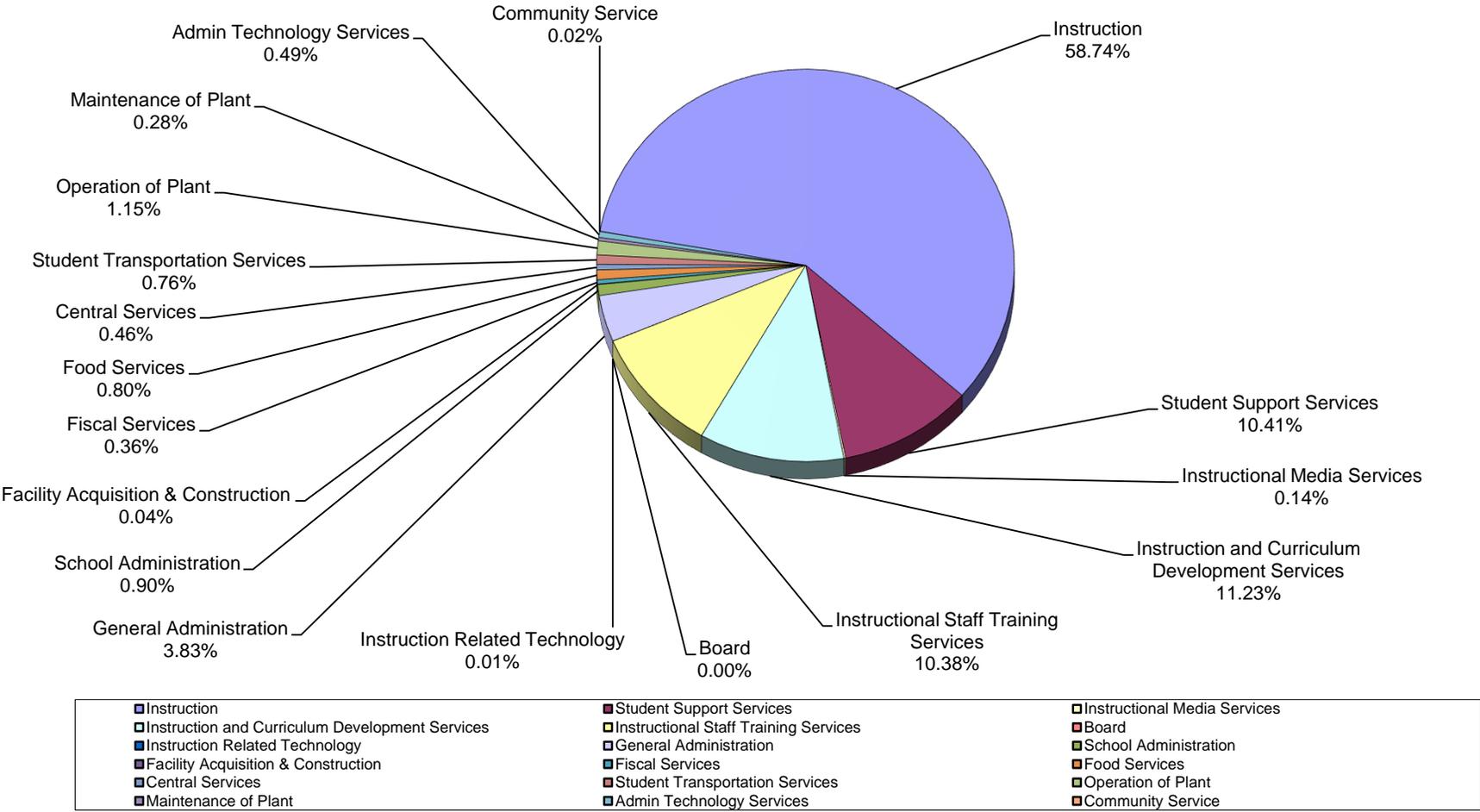
School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Other Special Revenue Funds\*  
For Month Ended December 31, 2023

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2022
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	983,967	973,781	10,186	99%	1,055,138
Miscellaneous Federal Direct	53,746	833,670	392,857	440,813	47%	355,917
<b>Total Federal Direct</b>	<b>53,746</b>	<b>1,817,637</b>	<b>1,366,638</b>	<b>450,999</b>	<b>75%</b>	<b>1,411,055</b>
Federal Through State:						
Career and Technical Education	-	777,114	181,650	595,464	23%	232,328
Teacher/Principal Training & Recruiting	-	1,656,475	773,391	883,084	47%	700,085
Adult Migrant Education	-	286,823	147,867	138,956	52%	158,964
Eng Lit and Civics Education	-	95,206	58,722	36,484	62%	111,437
Individuals with Disabilities Education Act	16,468,765	16,619,687	5,523,845	11,095,842	33%	5,126,579
Elementary and Secondary Education Act Title I	12,788,029	16,504,925	6,985,695	9,519,230	42%	7,381,738
Language Instruction Title III	-	1,203,655	508,263	695,392	42%	861,957
Adult General Education	-	617,662	416,333	201,329	67%	324,621
21st Century Schools - Title IV	-	1,367,550	533,304	834,246	39%	265,396
Educational Stabilization Funds - K-12	-	237,000	22,362,670	(22,125,670)	9436%	27,598,108
Educational Stabilization Funds - Workforce	-	-	182,967	(182,967)		914,016
Educational Stabilization Funds - VPK	-	-	86,748	(86,748)		11,759
Other Federal Through State	-	448,601	259,877	188,724	58%	109,188
<b>Total Federal Through State</b>	<b>29,256,794</b>	<b>39,814,699</b>	<b>38,021,332</b>	<b>1,793,366</b>	<b>95%</b>	<b>43,796,176</b>
<b>Total Revenues</b>	<b>29,310,540</b>	<b>41,632,336</b>	<b>39,387,970</b>	<b>2,244,365</b>	<b>95%</b>	<b>45,207,231</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	15,676,647	21,110,433	22,365,701	(1,255,267)	106%	22,881,858
Student Support Services	1,589,670	3,505,478	3,964,026	(458,549)	113%	5,668,147
Instructional Media Services	-	-	52,000	(52,000)		-
Instruction and Curriculum Development Services	7,884,649	9,337,066	4,276,072	5,060,994	46%	3,709,258
Instructional Staff Training Services	3,198,449	5,161,431	3,951,902	1,209,529	77%	2,956,804
Board	-	-	1,000	(1,000)		-
Instruction Related Technology	2,478	94,736	4,119	90,616	4%	37,022
General Administration	886,941	1,210,973	1,457,903	(246,929)	120%	2,018,995
School Administration	-	(180)	342,908	(343,089)	-190124%	12,327
Facility Acquisition & Construction	-	-	14,000	(14,000)		-
Fiscal Services	-	46,607	136,998	(90,392)	294%	51,765
Food Services	-	-	304,930	(304,930)		-
Central Services	20,000	(34,941)	174,390	(209,330)	-499%	32,090
Student Transportation Services	51,705	(70,546)	291,156	(361,702)	-413%	207,961
Operation of Plant	-	(33,526)	437,560	(471,086)	-1305%	188,574
Maintenance of Plant	-	13,838	104,839	(91,000)	758%	692
Admin Technology Services	-	-	188,020	(188,020)		292,167
Community Services	-	157	5,850	(5,692)	3716%	-
<b>Total Expenditures</b>	<b>29,310,540</b>	<b>40,341,526</b>	<b>38,073,374</b>	<b>2,268,152</b>	<b>94%</b>	<b>38,057,660</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>1,290,809</b>	<b>1,314,596</b>	<b>(23,787)</b>		<b>7,149,571</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,314,596)	23,787	102%	(649,571)
To Internal Service Fund	-	-	-	-		(6,500,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,290,809)</b>	<b>(1,314,596)</b>	<b>23,787</b>		<b>(7,149,571)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>0</b>		<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>		<b>\$ -</b>

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

\*The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

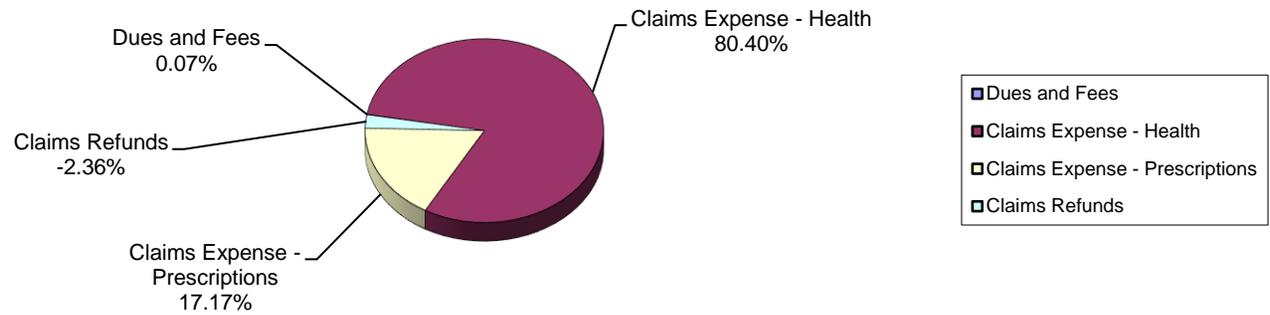
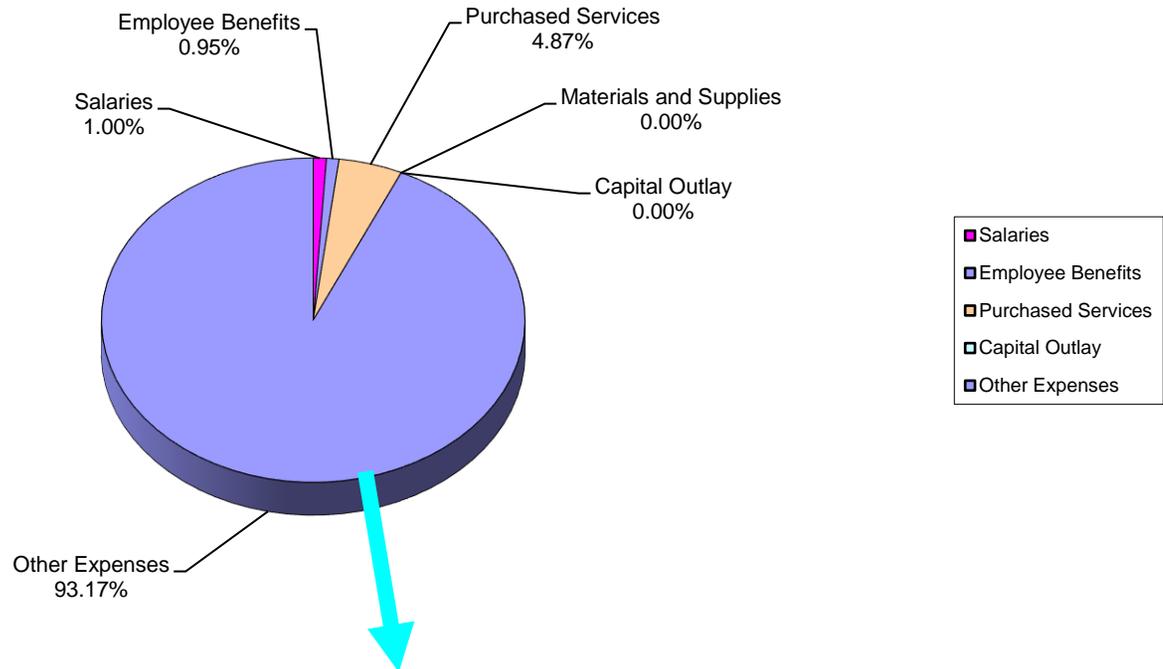
# Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Health  
For Month Ended December 31, 2023

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual December 2022</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	\$ 16,006,973	\$ 23,394,027	41%	\$ 15,468,899
Premium - Employee	13,391,000	13,391,000	5,528,685	7,862,315	41%	5,499,102
Premium - Retiree	1,450,000	1,450,000	678,328	771,672	47%	649,015
Premium - Leave/COBRA	400,000	400,000	213,631	186,369	53%	188,925
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	<u>54,642,000</u>	<u>54,642,000</u>	<u>22,427,617</u>	<u>32,214,383</u>	41%	<u>21,805,941</u>
<b>Total Revenues</b>	<u>54,642,000</u>	<u>54,642,000</u>	<u>22,427,617</u>	<u>32,214,383</u>	41%	<u>21,805,941</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	614,638	614,638	308,444	306,194	50%	325,904
Employee Benefits	385,765	385,765	293,280	92,485	76%	285,559
Purchased Services	3,363,406	3,364,306	1,502,100	1,862,207	45%	1,486,200
Materials and Supplies	3,500	3,000	902	2,098	30%	996
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	22,000	21,600	21,505	95	100%	20,393
Subs for ATD	-	-	-	-		-
Claims Expense - Health	46,932,000	46,932,000	24,236,617	22,695,383	52%	26,027,990
Claims Expense - Prescriptions	9,186,581	9,186,581	5,176,648	4,009,934	56%	6,114,067
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	(1,000,000)	(1,000,000)	(710,414)	(289,586)	71%	(638,455)
Total Other Expenses	<u>55,140,581</u>	<u>55,140,181</u>	<u>28,724,356</u>	<u>26,415,825</u>	52%	<u>31,523,995</u>
<b>Total Expenditures</b>	<u>59,507,891</u>	<u>59,507,891</u>	<u>30,829,082</u>	<u>28,678,809</u>	52%	<u>33,622,654</u>
<b>Operating Income (Loss)</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(8,401,465)</u>	<u>(3,535,574)</u>		<u>(11,816,713)</u>
Transfers In:						
From General Fund	-	-	-	-		-
From Special Revenue	-	-	-	-		6,500,000
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>6,500,000</u>
<b>Change in Net Position</b>	<u>(4,865,891)</u>	<u>(4,865,891)</u>	<u>(8,401,465)</u>	<u>(3,535,574)</u>		<u>(5,316,713)</u>
<b>Net Position, Beginning</b>	<u>12,870,340</u>	<u>12,870,340</u>	<u>12,870,340</u>	<u>-</u>		<u>8,444,558</u>
<b>Net Position, Ending</b>	<u>\$ 8,004,449</u>	<u>\$ 8,004,449</u>	<u>\$ 4,468,875</u>	<u>\$ (3,535,574)</u>		<u>\$ 3,127,845</u>

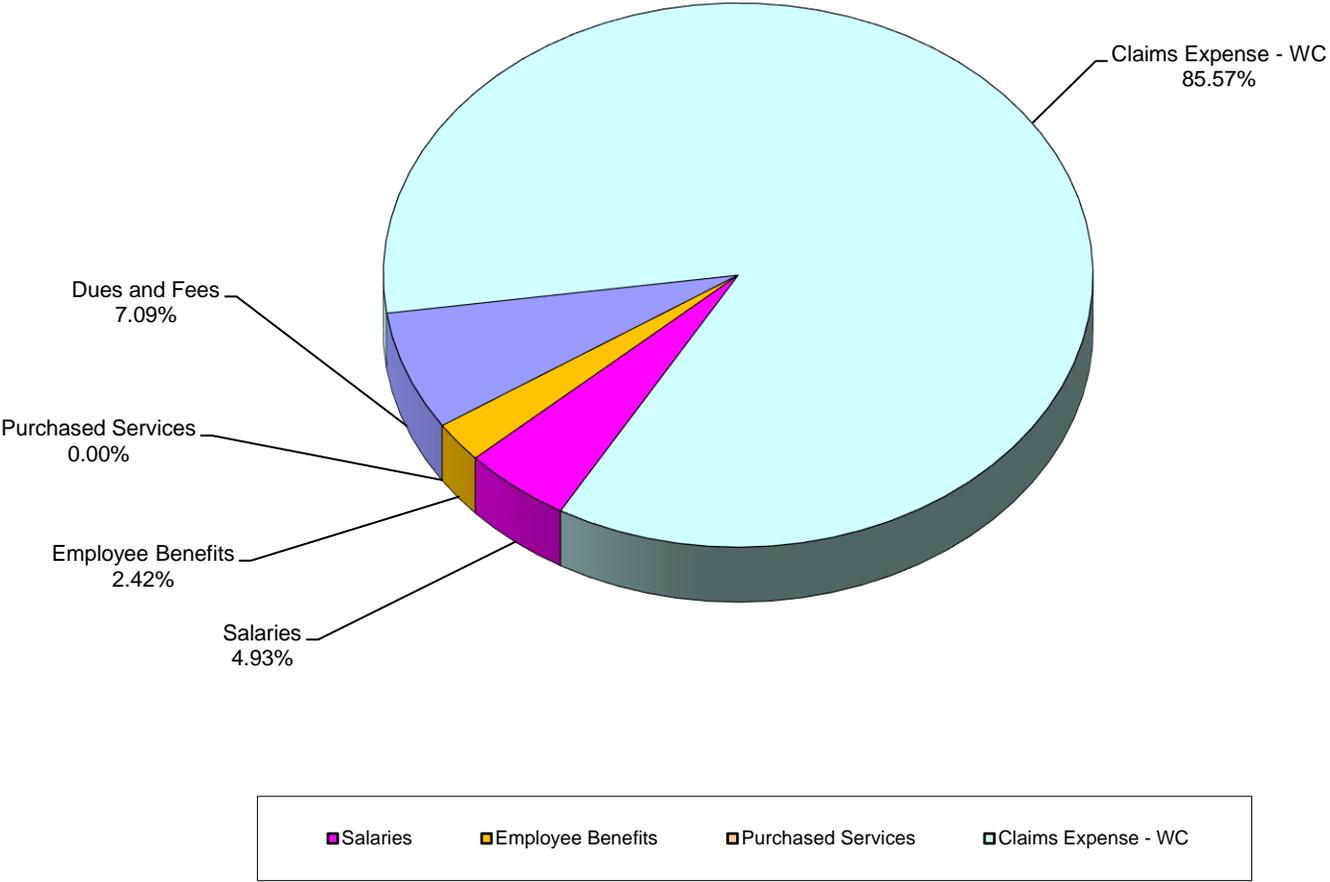
## Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Workers Compensation  
For Month Ended December 31, 2023

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual December 2022</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	\$ 3,200,000	\$ 1,951,136	\$ 1,248,864	61%	\$ 1,456,639
Total Operating Revenues	3,200,000	3,200,000	1,951,136	1,248,864	61%	1,456,639
<b>Total Revenues</b>	<u>3,200,000</u>	<u>3,200,000</u>	<u>1,951,136</u>	<u>1,248,864</u>	61%	<u>1,456,639</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	241,506	241,506	94,515	146,991	39%	80,452
Employee Benefits	90,402	90,402	46,375	44,027	51%	37,741
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	347,891	135,998	211,893	39%	135,819
Claims Expense - Workers' Comp	2,787,393	2,787,393	1,646,498	1,140,895	59%	1,097,466
Claims Refund	-	-	(4,839)	4,839		(17,114)
Total Other Expenses	3,135,284	3,135,284	1,777,657	1,357,627	57%	1,216,171
<b>Total Expenditures</b>	<u>3,467,192</u>	<u>3,467,192</u>	<u>1,918,547</u>	<u>1,548,646</u>	55%	<u>1,334,364</u>
<b>Operating Income (Loss)</b>	<u>(267,192)</u>	<u>(267,192)</u>	<u>32,589</u>	<u>299,782</u>		<u>122,275</u>
<b>Change in Net Position</b>	<u>(267,192)</u>	<u>(267,192)</u>	<u>32,589</u>	<u>299,782</u>		<u>122,275</u>
<b>Net Position, Beginning</b>	<u>1,565,045</u>	<u>1,565,045</u>	<u>1,565,045</u>	<u>-</u>		<u>2,266,182</u>
<b>Net Position, Ending</b>	<u>\$ 1,297,853</u>	<u>1,297,853</u>	<u>\$ 1,597,634</u>	<u>\$ 299,782</u>		<u>\$ 2,388,457</u>

### Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Trust and Agency Funds  
For Month Ended December 31, 2023

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual December 2022</u>
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 121,477	\$ 93,523	57%	\$ 114,746
Total Federal Direct	215,000	215,000	121,477	93,523	57%	114,746
Local:						
Gifts, Grants, & Bequests	1,255	9,131	8,756	375	96%	20,870
Financial Aid Fees	226,340	337,600	337,600	-	100%	252,003
Other Student Fees	-	-	-	-		-
Other Miscellaneous Local Sources	250,100	269,492	269,492	-	100%	187,628
Total Local	477,695	616,223	615,848	375	100%	460,501
<b>Total Revenues</b>	<b>692,695</b>	<b>831,223</b>	<b>737,326</b>	<b>93,898</b>	<b>89%</b>	<b>575,247</b>
<b>EXPENDITURES</b>						
Instruction	1,756,034	1,886,687	381,766	1,504,920	20%	261,620
Student Support Services	6,567	11,067	7,247	3,820	65%	3,340
Instructional & Curriculum Dev	27,846	24,346	-	24,346	0%	826
Instructional Staff Training	-	-	-	-		-
General Administration	12,656	17,656	-	17,656	0%	-
Central Services	7,752	9,627	1,378	8,249	14%	2,430
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Community Services	3,500	3,500	-	3,500	0%	-
<b>Total Expenditures</b>	<b>1,814,355</b>	<b>1,952,883</b>	<b>390,391</b>	<b>1,562,492</b>	<b>20%</b>	<b>268,216</b>
<b>Change in Net Position</b>	<b>(1,121,660)</b>	<b>(1,121,660)</b>	<b>346,935</b>	<b>1,468,595</b>		<b>307,031</b>
<b>Net Position, Beginning</b>	<b>1,121,660</b>	<b>1,121,660</b>	<b>1,121,660</b>	<b>0</b>		<b>945,156</b>
<b>Net Position, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,468,595</b>	<b>\$ 1,468,595</b>		<b>\$ 1,252,187</b>

## Expenditures by Function - Trust and Agency Funds

