The School District of Manatee County



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

(Unaudited)

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

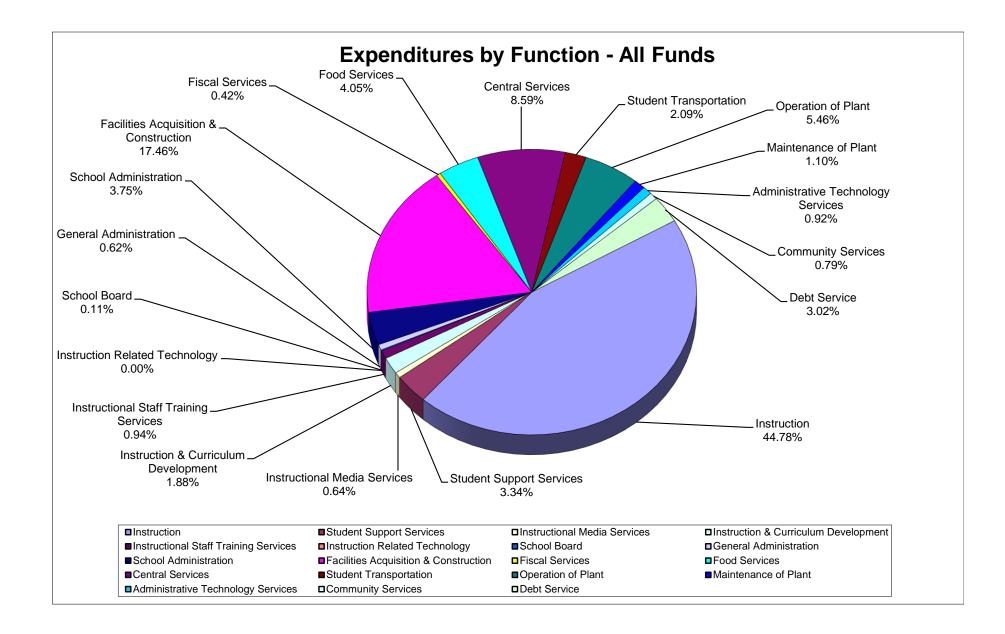
		Debt Service	Capital Projects	Food Service	Other Special Revenue	Internal Service	Trust & Agency	Total	Total
	General Fund	Funds	Funds	Fund	Funds *	Funds	Funds	February 2024	February 2023
Assets									
Current Assets									
Cash	\$ 273.097.461	\$ 14.026.614	\$ 352,805,302	\$ 16,214,746	\$ -	\$ 24,716,762	\$ 1.346.954	\$ 682,207,839	\$ 458,947,447
Taxes Receivable	÷ 210,001,101	-	φ 002,000,002 -	φ 10,211,110 -	Ψ -	φ <u>21,710,702</u>	φ 1,010,001 -	φ 002,201,000 -	· · · · · · · · · · · · · · · · · · ·
Accounts Receivable	1,653,196	-	-	46,935	1,284	8,082	55,792	1,765,289	1,639,062
Due From/(To)	10,417,001	(319,779)	-	(5,731,146)	(4,366,075)	-	00,102		
Inventory	561,656	-	-	578,639	(1,000,010)	-	-	1,140,296	1,074,989
Investments		39,723	-	-	-	-	-	39,723	44,567
Other Current Assets		00,120						00,120	11,001
Deposits Receivable		-	-		-		-		-
Prepaid Expense		-				-	-	-	
Due From Other Agencies	78,330	-	7,280,473	2,849,464	4,490,601		-	14,698,868	10,343,702
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Total Assets	285,807,644	13,746,558	360,085,776	13,958,638	125,810	24,724,843	1,402,747	699,852,015	472,049,767
Liabilities									
Current Liabilities									
Salaries & Wages Payable	26,520,313	-	-	-	-	-	-	26,520,313	25,289,629
Payroll Deductions & WH	9,687,692	-	-	-	-	-	-	9,687,692	8,491,218
Accounts Payable	708,813	-	304,879	548,913	125,810	513,238	2,701	2,204,354	6,977,401
Construction Payable		-	141,211	-	-	-	-	141,211	791,149
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities					-				-
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	5.447	-	-	-	-	-	-	5,447	2,477
Estimated Unpaid Claims	-	-	-	-	-	16,085,781	-	16,085,781	13,035,286
Long-Term Liabilities	_	_	-	_	-		-		
Other Credits									
Section 1011.13 Loan	58,000,000	-			-		-	58,000,000	-
Unearned Revenue	(6,945)	-	-		-	_	-	(6,945)	-
Deferred Revenue	(0,040)	-	7,270,785	-	-		-	7,270,785	50,855,085
Total Liabilities	94,915,319		7,716,875	548,913	125,810	16,599,019	2,701	119,908,637	105,442,245
	94,915,319	<u>-</u>	7,710,075		125,610	10,599,019	2,701	119,900,037	105,442,245
Fund Balances									
Revenues Over (Under) Expenditures	104,930,352	915,490	21,738,108	(1,197,399)	(0)	(6,309,561)	278,385	120,355,374	154,656,912
Nonspendable		010,100	21,100,100	(1,101,000)	(3)	(0,000,001)	210,000	0,000,014	101,000,012
Inventories	643,367	-	-	578,639	-	-	-	1,222,006	1,126,402
Restricted	0.0,001			0.0,000				.,,000	.,.20,102
State Required Carryover	3,482,193	-	-	-	-	-	-	3,482,193	836,354
Food Services	-	-	-	14,028,485	-	-	-	14,028,485	12,336,359
Debt Service	-	12,831,068	-	-	-	-	-	12,831,068	11,889,269
Capital Projects	-	-	330,630,793	-	-	-	-	330,630,793	125,245,984
Other Purposes	10,704,566	-	-	-	-	14,435,385	1,121,660	26,261,611	17,760,916
Assigned	-, - ,					,	, ,	-, - ,	,,
Encumbrances	1,821,549	-	-	-	-	-	-	1,821,549	1,192,246
School and Local Programs	7,707,250	-	-	-	-	-	-	7,707,250	5,298,852
Unassigned	61,603,049	-	-	-	-	-	-	61,603,049	36,264,228
Total Fund Balances	190,892,325	13,746,558	352,368,901	13,409,725	(0)	8,125,824	1,400,046	579,943,378	366,607,522
	190,892,325	13,740,558	352,368,907	13,409,725	(0)	6,120,824	1,400,046	5/9,943,3/8	300,007,322
Total Liabilities & Fund Balances	\$ 285,807,644	\$ 13,746,558	\$ 360,085,776	\$ 13,958,638	\$ 125,810	\$ 24,724,843	\$ 1,402,747	\$ 699,852,016	\$ 472,049,767
	<u>φ 203,007,044</u>	<u>φ 13,740,006</u>	ψ 300,003,770	<u>φ 13,930,038</u>	<u>φ 123,010</u>	<u>φ 24,124,043</u>	<u>φ 1,402,747</u>	<u>φ 033,032,010</u>	φ 412,049,101

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

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

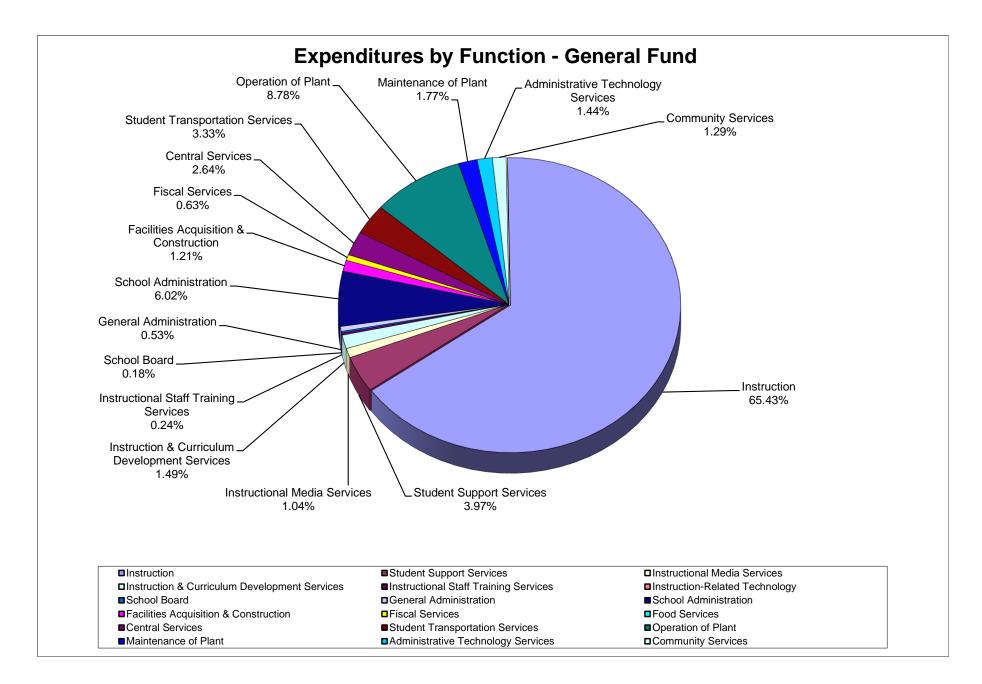
	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total February 2024	Total February 2023
REVENUES	General Fana	i unuo	T dildo	i unu	T undo	T unuo	T dildo	1 cordary 2024	r cordary 2020
Federal Direct	\$ 424,816	\$ 474,310	\$-	\$-	\$ 2,023,299	\$ -	\$ 225,999	\$ 3,148,424	\$ 3,100,953
Federal Through State	1,611,999	\$ 474,310	 -	18,202,494	47,443,974	φ - -	ψ 223,339	67,258,467	72,333,773
State	115,896,071	-	4.338.880	154,872	47,443,974		-	120,389,823	130,314,762
Local	339,094,991	390,949	155,086,903	4,821,340		35,969,665	609,424	535,973,273	452,198,039
Total Revenues	457,027,877	865,259	159,425,783	23,178,707	49,467,273	35,969,665	835,424	726,769,987	657,947,527
EXPENDITURES									
Instruction	244,284,465	-	-	-	27,856,241	-	548,102	272,688,809	247,729,739
Student Support Services	14,813,023	-	-	-	5,546,123	-	7,558	20,366,704	18,239,426
Instructional Media Services	3,873,339	-	-	-	52,000	-	1,378	3,926,717	3,490,527
Instruction & Curriculum Development	5,555,134	-	-	-	5,877,009	-	-	11,432,143	10,173,059
Instructional Staff Training Services	893,898	-	-	-	4,806,968	-	-	5,700,866	4,558,714
Instruction Related Technology	-	-	-	-	4,119	-	-	4,119	48,938
School Board	676,306	-	-	-	1,000	-	-	677,306	690,218
General Administration	1.972.698	-	-	-	1,819,011	-	-	3.791.709	3,997,217
School Administration	22,488,648	-	-	-	369,129	-	-	22,857,776	21,533,784
Facilities Acquisition & Construction	4.523.044	-	101.781.209	-	14,000	-	-	106,318,252	60,312,564
Fiscal Services	2,364,549	-	-	-	164,450	-	-	2,529,000	2,333,852
Food Services	_,	-	-	24,376,106	305,930	-	-	24,682,036	21,220,039
Central Services	9,872,169	-	-	-	174,565	42,279,226	-	52,325,960	53,600,808
Student Transportation	12,413,673	-	-	-	308,837	-	-	12,722,510	11,564,707
Operation of Plant	32,777,919	-	-	-	493,189	-	-	33,271,108	28,792,266
Maintenance of Plant	6,618,281	-	-	-	106,451	-	-	6,724,732	6,484,813
Administrative Technology Services	5,389,075		-	-	240,828	-	-	5,629,903	5,518,146
Community Services	4,824,108		-	-	12,825	-	-	4,836,932	4,821,520
Debt Service	36,000	16,638,898	1,735,778	-		-	_	18,410,676	12,452,140
		· · · · · ·							
Total Expenditures	373,376,329	16,638,898	103,516,987	24,376,106	48,152,677	42,279,226	557,038	608,897,261	517,562,477
Excess (Deficiency) of Revenue Over (Under) Expenditures	83,651,547	(15,773,639)	55,908,796	(1,197,399)	1,314,596	(6,309,561)	278,385	117,872,726	140,385,050
Other Financing Sources (Uses)			0.400.040					0.400.040	44.074.000
Other Financing Sources	-	-	2,482,649	-	-	-	-	2,482,649	14,271,862
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	21,278,804	16,689,129	(00.050.007)	-	-	-	-	37,967,933	34,385,947
Transfers Out		-	(36,653,337)		(1,314,596)	<u> </u>		(37,967,933)	(34,385,947)
Total Other Financing Sources (Uses)	21,278,804	16,689,129	(34,170,689)	<u> </u>	(1,314,596)	<u> </u>	<u> </u>	2,482,649	14,271,862
Net Change in Fund Balance	104,930,352	915,490	21,738,108	(1,197,399)	(0)	(6,309,561)	278,385	120,355,374	154,656,912
Fund Balances, Beginning	85,961,973	12,831,068	330,630,793	14,607,124	<u>-</u>	14,435,385	1,121,660	459,588,004	211,950,610
Fund Balances, Ending	<u>\$ 190,892,325</u>	<u>\$ 13,746,558</u>	\$ 352,368,901	<u>\$ 13,409,725</u>	<u>\$ (0)</u>	\$ 8,125,824	<u>\$ 1,400,046</u>	<u>\$ </u>	<u>\$ 366,607,522</u>

*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 General Fund For Month Ended February 29, 2024

% of YTD Variance with Current Budget Actual to Current YTD Ac Original Budget Current Budget YTD Actual February 2023 Positive (Negative) Budget REVENUES Federal Direct Reserve Officers Training Corps (ROTC) s 673,800 \$ 673,800 \$ 420,201 \$ (253,599) 62% \$ 427,547 Miscellaneous Federal Direct 2,000 8,730 4,615 (4,115) 53% Total Federal Direct 675,800 682,530 424,816 (257,714) 62% 427,547 Federal Through State: Vocational Education Act 22 303 10.480 (11.823) 47% 5 500 Medicaid 1,180,000 750,000 459,207 (290,793) 61% 509,277 Individuals with Disabilities 111,000 279,078 209,971 (69,107) 75% 200,001 Educational Stabilization K-12 Educational Stabilization Workforce 45,016 45,016 Educational Stabilization VPK 247.500 Miscellaneous Federal Through State 1.071.118 887.325 (183,793) 83% 468,933 Total Federal Through State (510,501) 1,291,000 1,431,211 2,122,499 1,611,999 76% State Florida Education Finance Program (FEFP) 100.158.206 107.873.577 72.936.392 (34.937.185) 68% 78.865.660 Workforce Development Workforce Education Performance Incentive CO&DS Withheld for Administrative Expenditures 10.341.269 10,144,293 6.762.864 (3.381.429) 67% 100% 6.458.272 225.000 353.224 353.224 101,793 28,000 28,000 (28.000) 0% 75% State License Tax 340,481 340,481 257,050 (83,431) 233,900 Discretionary Lottery Categorical Programs: Class Size Reduction Operating Funds 49,033,659 49,876,529 32,857,679 (17,018,850) 66% 33,999,390 Florida School Recognition Funds Voluntary Prekindergarten Program Other Miscellaneous State Revenue 2,619,231 1,850,000 (721,000) 2,226,230 1,505,230 68% 1,501,527 508,980 2,857,724 1,223,631 (1,634,092) 43% 424,080 Total State 162,485,595 173,700,058 115,896,071 (57,803,987) 67% 124,203,853 Local: Required Local Effort & District Nonvoted Operating Discretionary Tax 340,961,503 271,674,468 250,069,947 (21,604,521) 92% 268,463,178 District Voted Additional Operating Tax 69,287,036 63,766,429 District Voted Additional Operating Tab Lease Revenue Interest on Investments Student and Adult a la Carte Catering/Specials Net Increase (Decrease) in Fair Value Gifts, Grants and Bequests Vorden & Scie 126,000 192,673 10,172,919 186,380 10,172,919 (6,293) 97% 100% 123,338 6,000,000 4,795,528 (590) (900) 1,220 4,602 629 52% 80% (164) 150 3,702 1,500 22 Vending Sales Student Fees: Adult Gen Ed Course Fees Post Secondary Vocational Ed Course Fees Continuing Workforce Education Course Fees 76% 92% 72% 98% 103,415 1,848,509 82,092 165,153 124,855 1,734,584 (40,298) (148,090) 1,882,674 1,882,674 96,654 172,773 1,254,082 130,887 69,282 168,502 (27, 372)73,745 136,187 Capital Improvement Fees 113,170 (4,271) Capital Implovement Pees Post Secondary Lab Fees Lifelong Learning Fees GED Testing Fees Other Student Fees Other Fees: Preschool Program Fees 956,000 1,254,360 278 (4,422) 100% 960,634 1,578 7,484 670,493 26% 62% 106% 6,000 12,000 6,000 12,000 2,140 (4,516) 37,783 5,875 566,427 632,710 603,687 700,000 6,350,000 28,391 (1,813,040) 13,396 700,000 6,350,000 728,391 104% 583,400 4,536,960 13,415 School Age Child Care Fees Other Schools, Courses and Classes Fees 4,377,797 7,069 71% 69978% 19 19 Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities 37,662 21,343 111,346 95,000 45,000 (7,338) (28,657) 84% 43% 95,055 80,000 50,000 111,346 79,204 100% 72% 68% 909% 100% 82% Sale of Junk Receipt of Federal Indirect Cost Rate 65,000 63,498 2,415,496 (690,070) 2,500,000 2,500,000 ,809,930 Other Miscellaneous Local Sources Refund of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs 2,237,154 2,066,525 3,289,619 (1,052,465) 1,571 1,901,184 (217,239) 1,765 194 121 1,268,766 1,670,000 1,670,000 1,365,845 (304,155) Total Local 364,363,448 370,271,178 339.094.991 (25.655.580) 92% 287,691,945 Total Revenues 528,815,843 546,776,264 457,027,877 (84,227,781) 84% 413,754,556 Expenditures (by Function) Instruction 387.564.697 390.283.929 244.284.465 145.999.464 63% 219.472.348 Student Support Services 23,986,953 24.252.085 14.813.023 9,439,063 61% 10.366.652 Instructional Media Services 5.846.362 5.879.455 3.873.339 2.006.116 66% 3.487.995 Instruction & Curriculum Development Services 9.230.978 9.351.620 5.555.134 3,796,487 59% 5.036.532 Instructional Staff Training Services 1.379.015 1.526.537 893.898 632,639 59% 592.009 Instruction-Related Technology 585 0% 46% (13) 585 585 1.466.794 School Board 1.369.794 676.306 790,488 690.218 General Administration 3.009.991 3.663.738 1.972.698 1.691.039 54% 61% 1.580.994 School Administration 37,412,551 36,705,359 22,488,648 14.216.711 21.521.378 es Acquisition & Construction 6.801.515 7.984.597 4.523.044 3,461,554 1,648,120 57% 3.976.640 Faciliti Fiscal Services 3.715.284 4.012.670 2.364.549 59% 2.259.798 Food Services Central Services 15.822.725 15,916,360 9.872.169 6.044.191 62% 8.171.025 Student Transportation Services 21,316,080 20.887.434 12.413.673 8,473,761 59% 11.340.078 Operation of Plant 50,803,736 50.820.783 32,777,919 18.042.865 64% 28,570,276 Maintenance of Plant 11,510,549 11,748,274 6,618,281 5,129,993 56% 6,484,121 Administrative Technology Services 8,713,129 8,734,338 5,389,075 3,345,263 62% 71% 5,091,050 mmunity Services 6,518,918 6,784,233 4,824,108 1,960,125 4,820,880 Debt Service 1,025,000 1,778,918 36,000 1,742,918 2% 24,368 Total Expenditures 596,027,863 601,797,710 373,376,329 228,421,381 62% 333,486,349 Excess (Deficiency) of Revenues Over (Under) Expenditures (67,212,020) (55,021,446) 83.651.547 138.672.993 80,268,207 OTHER FINANCING SOURCES (USES) Sale of Land Transfers In: From Capital Project Funds 14,100,000 12,673,373 2,170,494 24,872,578 26,358,036 19,964,208 1,314,596 (6,393,828) 76% From Special Revenue Funds Transfers Out: To Capital Project Funds To Internal Service Funds 1,314,596 100% (882,389) Total Other Financing Sources (Uses) 24,872,578 27,672,632 21,278,804 (6,393,828) 28,943,867 77% Net Change in Fund Balance (42,339,442) (27,348,813) 104,930,352 132,279,165 108,329,685 50,388,336 Fund Balance, Beginning 85,961,973 85,961,973 85,961,973 Nonspendable 643,367 Restricte Assigned Unassigned 42,979,165 58,613,160 190,892,325 \$ 132,279,165 Fund Balance, Ending \$ 43,622,532 58,613,160 \$ \$ 158,718,021

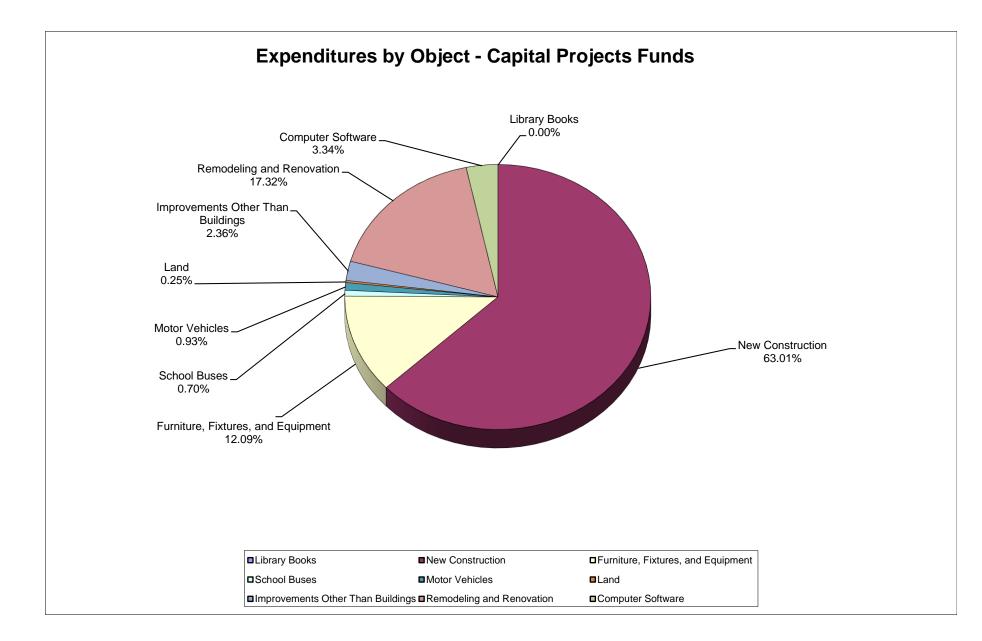


School District of Manatee County, Florida Statement of Revenues, Expenditures, and Changes in Fund Balance Debt Service Funds For Month Ended February 29, 2024

	FOR MC	onth Ended Febr				
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
REVENUES		Ţ		· · · ·		· · · ·
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 474,310	\$ (531,650)	47%	\$ 474,310
Total Federal Direct	1,005,960	1,005,960	474,310	(531,650)		474,310
State:						
CO&DS Withheld for Bonds SBE/COBI Bond Interest	332,550	332,550	-	(332,550)	0%	-
Total State	332,550	332,550	-	(332,550)	0%	-
Local:						
Interest on Investments	275,000	294,448	270,182	(24,266)	92%	234,050
Net Increase (Decrease) in the Fair Value	<u> </u>	120,767	120,767	<u> </u>	100%	7,713
Total Local	275,000	415,214	390,949	(24,266)	94%	241,763
Total Revenues	1,613,510	1,753,724	865,259	(888,466)	49%	716,073
EXPENDITURES Current:						
Redemption of Principal	18,635,284	18,635,284	7,785,000	10,850,284	42%	7,415,000
Interest Dues and Fees	16,803,500 45,274	16,803,500 45,333	8,840,038 13,860	7,963,463 31,473	53% 31%	4,639,167 12,260
Other Debt Service	45,274	40,000		- 31,473	31%	- 12,200
Total Debt Service	35,484,058	35,484,117	16,638,898	18,845,219	47%	12,066,427
Total Expenditures	35,484,058	35,484,117	16,638,898	18,845,219	47%	12,066,427
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(33,870,548)	(33,730,392)	(15,773,639)	17,956,753		(11,350,354)
OTHER FINANCING SOURCES (USES) Transfers In:						
From Capital Project Funds Other Financing Sources	34,118,575	34,118,575	16,689,129	(17,429,446)	49%	12,159,691
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources Total Transfers In & Other Financing Sources	- 34,118,575	- 34,118,575	- 16,689,129	(17,429,446)		12,159,691
Total Other Financing Sources (Uses)	34,118,575	34,118,575	16,689,129	(17,429,446)	49%	12,159,691
		· · · ·			.576	· · · ·
Net Change in Fund Balances	248,027	388,183	915,490	527,307		809,337
Fund Balances, Beginning	12,831,068	12,831,068	12,831,068			11,889,269
Fund Balances, Ending	\$ 13,079,095	\$ 13,219,251	\$ 13,746,558	\$ 527,307		\$ 12,698,606

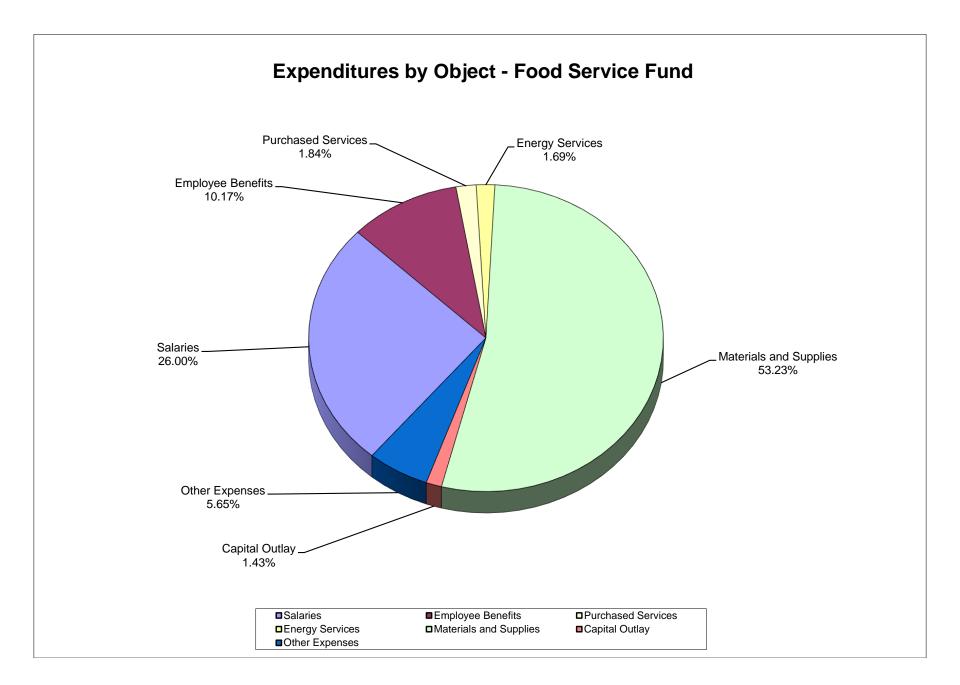
School District of Manatee County, Florida Statement of Revenues, Expenditures, and Changes in Fund Balance Capital Projects Funds For Month Ended February 29, 2024

	For Month Ended February 29, 2024								
	Original	Budget	c	urrent Budget		YTD Actual	 Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
REVENUES									
State:									
CO&DS Distributed	\$1	,567,895	\$	1,567,895	\$	-	\$ 1,567,895	0%	\$-
Interest on CO&DS		28,991		28,991		-	28,991	0%	· · · · · ·
Public Education Capital Outlay PECO		,770,785		4,770,785		-	4,770,785	0%	1,880,296
Charter School Cap Outlay PECO Other Miscellaneous State Revenue		,492,248 ,555,937		5,330,180 3,548,011		3,290,869 1,048,011	2,039,311 2,500,000	62% 30%	2,859,795 1,215,764
Total State Sources	-	,415,856		15,245,862		4,338,880	 10.906.982	28%	5,955,855
		,,				.,,	,,		-,,
Local:									
District Capital Taxes Local Sales Tax		,930,554 ,689,130		103,930,554 51,689,130		95,659,017 27,634,580	8,271,537 24,054,550	92% 53%	80,180,504 26,814,684
Interest on Investments		,515,668		8,323,896		8,130,910	192,986	98%	1,119,238
Other Miscellaneous Local Sources		909,875		817,769		810,401	7,368	99%	39,639
Impact Fees	33	,150,906		33,150,906		22,851,994	10,298,912	69%	18,783,148
Refund of Prior Year Expense		-		-			 -		<u> </u>
Total Local Sources	197	,196,133		197,912,256		155,086,903	42,825,353	78%	126,937,213
Total Revenues	211,6	11,988		213,158,118		159,425,783	 53,732,335	75%	132,893,068
EXPENDITURES									
Capital Outlay:									
Library Books		-		-		-	-		-
Audio Visual Materials		-		-		-	-		-
Buildings and Fixed Equipment		,376,755		322,565,313		62,222,042	260,343,272	19%	19,476,038
Furniture, Fixtures, and Equipment		,501,483		21,729,754		11,936,320	9,793,434	55%	9,588,320
School Buses Motor Vehicles	2	,192,965 563,446		2,192,965 1,002,470		694,418 916,414	1,498,547 86,056	32% 91%	- 223,780
Land	1	,500,000		1,500,000		249,640	1.250.360	17%	10,000
Improvements Other Than Buildings		,422,016		10,549,437		2,328,391	8,221,046	22%	2,033,108
Remodeling and Renovation	79	,577,874		79,743,300		17,101,707	62,641,593	21%	20,387,306
Computer Software	3	,658,937		3,776,583		3,295,457	 481,126	87%	3,069,575
Total Capital Outlay Other Expenses:	429	,793,476		443,059,822		98,744,388	344,315,433	22%	54,788,127
Charter School Capital Outlay 1.5 M	2	,078,883		2,132,158		2,132,158	-	100%	-
Charter School Capital Outlay Sales Tax		,172,133		1,246,854		904,662	342,192	73%	1,547,797
Total Other Expenses Debt Service:	3	,251,016		3,379,012		3,036,820	 342,192		1,547,797
Redemption of Principal	2	,283,455		2,381,781		1,685,224	696,557	71%	352,368
Interest		33,870		64,470		50,554	13,916	78%	8,977
Dues and Fees		-		-			 -		<u> </u>
Total Debt Service	2	,317,325		2,446,251		1,735,778	710,473	71%	361,345
Total Expenditures	435,3	61,818		448,885,085		103,516,987	 345,368,098	23%	56,697,269
Excess (Deficiency) of Revenues									
Over (Under) Expenditures	(223,7	49,829)		(235,726,967)		55,908,796	 291,635,763		76,195,799
OTHER FINANCING SOURCES (USES) Loans		-		-		-	-		-
Certificates of Participation Issued		-		-		-	-		-
Premiums on Certificates of Participation Issued		-		-		-	-		
Proceeds of Lease-Purchase Agreements		-		2,482,649		2,482,649	-	100%	171,862
Transfers In: From General Fund		_		-		_	_		882,389
Transfers Out:		-		-		-	-		002,009
To General Fund	(24	,872,578)		(26,358,036)		(19,964,208)	(6,393,828)	76%	(12,673,373)
To Debt Service	-	,118,575)		(34,118,575)		(16,689,129)	 (17,429,446)	49%	(12,159,691)
Total Transfers	(58	,991,153 <u>)</u>		(60,476,611)		(36,653,337)	 (23,823,274)		(24,833,064)
Total Other Financing Sources (Uses)	. (58,9	91,153)		(57,993,963)		(34,170,689)	 23,823,274	59%	(23,778,813)
Net Change in Fund Balances	(282,7	40,982)		(293,720,930)		21,738,108	315,459,037		52,416,986
Fund Balances, Beginning	330,6	06,188		330,630,793		330,630,793	 -		125,245,984
Fund Balances, Ending	\$ 47,8	65,206	\$	36,909,863	\$	352,368,901	\$ 315,459,037		\$ 177,662,970



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

REVENUES Original Budget Current Budget YTD Actual Defender Expended Pedruary 2023 Federal Through State: Freich Fird & Vogalaties 5 \$		For MC	onth Ended Febru	uary 29, 2024			
Pederal Through State: S		Original Budget	Current Budget	YTD Actual	Collected/	Current	
Presh Fuit & Vegetables \$ \$ \$ \$ \$ \$ \$ School Incok Reimbursement 5,670.000 15,830.000 11,1868.333 4,495.607,71% 5,688.7t Atter-School Brack Reimbursement 1,281.500 21,3068 27,3068 79,564 33.202 37% 57,422 Chill Carle Food Program 1,281.500 1,081.300 883.633 244.907 76% 77,423 53,423,497 76% 77,423,432,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 77,433 487,537 77,433 487,537,427,433 156,974 77,433 487,527 77,433 487,527 77,433 487,527 77,433 487,52 776,433 487,52 776,53 27,433 53,697,535 54,657 54,677 24,677<	REVENUES						
Presh Fuit & Vegetables \$ \$ \$ \$ \$ \$ \$ School Incok Reimbursement 5,670.000 15,830.000 11,1868.333 4,495.607,71% 5,688.7t Atter-School Brack Reimbursement 1,281.500 21,3068 27,3068 79,564 33.202 37% 57,422 Chill Carle Food Program 1,281.500 1,081.300 883.633 244.907 76% 77,423 53,423,497 76% 77,423,432,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 53,423,497 77% 77,433 487,537 77,433 487,537,427,433 156,974 77,433 487,527 77,433 487,527 77,433 487,527 77,433 487,52 776,433 487,52 776,53 27,433 53,697,535 54,657 54,677 24,677<	Federal Through State:						
School Lucch Reimburgement 16,380,000 13,380,000 14,380,333 4,483,007 71% 9,688,077 After-School Snuck Reimburgement 213,066 213,066 73,664 133,002 37% 57,233,383 After-School Snuck Reimburgement 213,066 213,066 78,664 133,002 37% 57,232 USDA Donated Commodities 2,213,190 - 2,213,190 - 2,213,190 0% 532,656 Cast n Lisu do Donated 616,670 77,905 77,483 16,667 576,65 572,656 Other Food Service Revenue 616,670 150,000 16,200,494 9,184,719 66% 15,979,422 State: - <		\$-	\$ -	\$-	\$ -		\$-
School Breakdast Reinbursement 5,670,000 6,570,000 4,10,218 1,389,782 778% 3,233,237 After-School Snack Reinbursement 1,081,500 1,081,500 1,081,500 2,213,190 -3,223,333 242,967 78% 772,564 USDA Charled Commodities 2,213,190 -3,223,333 16,664 78% 53,702 Summer Food Service Frequent 616,675 619,075 119,4752 1,223,913 0% 1,767,933 106,664 78% 53,770,005 156,302,494 9,164,715 6519,974,42 1,65,979,42 1,767,933 106,664 78% 63,772,500 1,767,933 1,878,75 6519,974,42 1,65,799,42 1,65,794,42		16.380.000	16.380.000	11.686.393	4.693.607	71%	9,698,716
After-School Snack Reimburssment 213,066 213,066 79,564 133,023 37% 67,222 Child Care Food Program 1,081,500 1,081,500 583,533 242,987 78% 712,225 USDA Donaled Commodities 2,213,190 - 2,213,190 - 2,213,190 0% - Cash nicus Donated 75,000 75,000 58,336 16,664 78% 53,077 Summer Food Service Revenue - 1,134,762 1,229,451 (94,669) 109% 1,737,265 State: 26,525,431 27,397,213 18,202,494 9,184,719 69% 72,600 State: 35,000 76,000 72,577 77,493 48% 72,600 State: 320,000 320,000 320,000 31,699 (101,699) 151% 27,643 Stude: 1,000,000 2,676,451 1,122,549 48% 155,057 Stude: 1,000,000 3,000,000 2,676,451 1,123,549 77% 2,674,451 Studer					, ,		3,293,834
USDA Donated Commodities 2.213,190 - 2.213,190 0% Cash Lice of Donated 75,000 75,000 58,336 16,664 75% 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 <td></td> <td>213,066</td> <td>213,066</td> <td>79,564</td> <td>133,502</td> <td>37%</td> <td>57,625</td>		213,066	213,066	79,564	133,502	37%	57,625
USDA Donated Commodities 2.213,190 - 2.213,190 0% Cash Lice of Donated 75,000 75,000 58,336 16,664 75% 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 53,376 55,376 <td>Child Care Food Program</td> <td>1,081,500</td> <td>1,081,500</td> <td>838,533</td> <td>242,967</td> <td>78%</td> <td>712,255</td>	Child Care Food Program	1,081,500	1,081,500	838,533	242,967	78%	712,255
Cash n Lieu of Donatad 75,000 57,000 53,336 16,864 7% 53,377 Summer Food Service Revenue - 1,134,782 1,229,451 (94,669) 108% 1,727,366 Total Federal Through State 26,252,431 27,387,213 18,202,444 9,1184,719 66% 11,937,426 State: 35,000 77,000 150,000 72,507 77,433 48% 72,607 School Long 100,000 150,000 72,507 77,433 48% 72,607 School Enexklast Supplement 170,000 150,000 72,507 77,433 48% 72,607 Total State 320,000 320,000 154,872 145,724 48% 155,757 Local: Intereston Investments 200,000 301,809 (101,809) 151% 226,733 Student Lunches 3,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000 1,800,000				-	2.213.190	0%	-
Summer Food Service Program 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 619.675 177.433 1727.385 1727.385 113.97.223 113.97.233 113.97.233 113.97.243	Cash n Lieu of Donated			58,336	16,664	78%	53,070
Total Federal Through State 26,252,431 27,387,213 16,202,494 9,184,719 66% 15,979,422 State: School Breakfast Supplement 150,000 150,000 72,507 77,493 48% 72,807 School Breakfast Supplement 170,000 180,000 72,507 77,493 48% 62,444 Other Micealaneous State -				-		0%	376,559
Total Federal Through State 26,252,431 27,387,213 18,202,494 9,164,719 66% 15,979,428 State: School Breaktast Supplement 150,000 150,000 72,507 77,493 48% 72,607 School Breaktast Supplement 170,000 82,365 87,635 48% 82,444 Other Micealmeous State -		-		1,229,451		108%	1,787,369
State: School Breakfast Supplement 150,000 150,000 170,000 125,000 125,07 77,493 48% 72,607 Other Miscellaneous State 100,000 170,000 120,000 82,385 87,835 48% 82,441 Total State 320,000 154,872 1165,128 48% 155,056 Local: Interest on Investments 200,000 301,809 (101,809) 151% 276,433 Student Breakfast 175,000 175,000 104,598 70,402 60% 75,156 Student Breakfast 175,000 190,0000 1,817,311 282,689 85% 1,87,033 Other Food Sates 1 1 1 1 1 1 1 1,87,033 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 79% 12,408 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 79% 14,495 Other Miscellaneous Local Sources 130,000 130,000		26 252 431					
School Breaktast Supplement 150,000 72,507 77,493 49% 72,607 School Lunch Supplement 170,000 82,365 87,655 48% 82,447 Other Miscellaneous State 320,000 320,000 154,872 165,128 48% 155,054 Local Interest on Investments 200,000 2,076,451 1,123,649 70% 2,407,119 Student Lunches 3,800,000 2,676,451 1,123,649 70% 2,407,119 Autt Breaktast 1,900,000 1,950 104,598 70,402 60% 75,151 Autt Breaktast 1,900,000 1,900,000 1,617,311 282,689 85% 1,187,633 Cater Indexifisht 1,900,000 1,900,000 1,617,311 282,689 85% 1,449 Other Miscellaneous Local Sources 130,000 1,617,311 282,429 39% 1,24,00 Other Miscellaneous Local Sources 130,000 102,608 2,7392 73% 42,00 Cash Orar(Short) - - -		20,202,101	21,001,210	10,202,101	0,101,110	0070	10,010,120
School Lunch Supplement 170,000 170,000 82,365 87,835 44% 82,441 Other Miscellaneous State 320,000 320,000 154,872 165,128 44% 155,054 Local: Interest on Investments 220,000 301,809 (101,809) 151% 276,435 Student Lunches 3,800,000 3,800,000 3,800,000 1,47,314 226,6451 1,122,549 70% 2,407,115 Student/Adult Als Carte 1,800,000 1,617,311 282,689 86% 1,87,635 48% 12,400 Other Miscellaneous Local Sources 1,800,000 1,87,131 282,689 86% 1,87,635 48,000 18,571 29,429 39% 12,400 Other Miscellaneous Local Sources 130,000 102,608 27,392 79% 102,465 Sale of Junk - - - - - 6,92 Other Miscellaneous Local Sources 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 ExpENDITURES </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Other Miscellaneous State 1 <td>School Breakfast Supplement</td> <td> ,</td> <td>150,000</td> <td>72,507</td> <td></td> <td>48%</td> <td>72,607</td>	School Breakfast Supplement	,	150,000	72,507		48%	72,607
Total State 320,000 320,000 154,872 165,128 48% 155,654 Local: Interest on Investments 200,000 200,000 301,809 (101,809) 151% 276,433 Student Lunches 3,800,000 3,800,000 2,676,451 1,123,549 70% 2,407,115 Student Freakfasts 1,900,000 1,900,000 1,617,311 282,689 85% 1,187,633 Catering/Special 48,000 48,000 18,571 29,429 39% 12,400 Other Food Sales - <td< td=""><td></td><td>170,000</td><td>170,000</td><td>82,365</td><td>87,635</td><td>48%</td><td>82,447</td></td<>		170,000	170,000	82,365	87,635	48%	82,447
Local: Interest on Investments 200,000 200,000 301,809 (101,809) 151% 276,438 Student Lunches 3,800,000 2,676,451 1,123,549 70% 2,407,115 Adult Breakfastl 175,000 175,000 104,598 70,402 60% 75,156 Student/Adult Ala Carte 1,900,000 1,617,311 226,689 85% 1,187,633 Catering/Special 48,000 48,000 18,571 29,429 39% 12,400 Other Hood Sales - - - - - (6 Vending Sales - - - - - (7) 7 (16,66) Sale of Junk - - - - - - - - - 698 - - - - 694 - - - - 694 - - - - 694 - - - - - 694 - - - </td <td>Other Miscellaneous State</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Miscellaneous State						
Interest on Investments 200,000 200,000 301,809 (101,809) 151% 276,831 Student Breakfasti 3,800,000 2,676,451 1,123,549 70% 2,407,113 Student Breakfasti 175,000 175,000 104,598 70,402 60% 75,155 Student Breakfasti 19,00,000 1,617,311 28,268 85% 1,187,633 Catering/Special 48,000 48,000 18,571 29,428 39% 12,400 Other Hood Sales -	Total State	320,000	320,000	154,872	165,128	48%	155,054
Student Lunches 3,800,000 3,800,000 2,676,451 1,123,549 70% 2,407,115 Student BreakfastLunch 175,000 175,000 104,598 70,402 60% 75,156 Student/Adut Ala Carte 1,900,000 1,900,000 1,901,000 1,817,311 222,689 85% 1,187,633 Catering/Special 48,000 48,000 18,571 29,429 39% 12,400 Other Food Sales - - - - - - Cash Over(/Short) - - - - - - - - - 1,498 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 79% 102,455 - <	Local:						
Studen Breakfasti.unch 1	Interest on Investments	200,000	200,000	301,809	(101,809)	151%	276,439
Adult Breaktas/Lunch 175,000 175,000 104,598 70,402 60% 75,156 Student/Adult Ala Carte 1,900,000 1,900,000 1,617,311 282,689 85% 1,187,633 Catering/Special 48,000 48,000 16,571 29,429 39% 12,405 Other Food Sales - - - - - - (f) Cash Over(/Short) - - - - - - - - (f) Other Miscellaneous Local Sources 130,000 102,608 27,392 79% 102,435 Other Miscellaneous Local Sources 320,600 130,000 102,608 27,392 79% 102,435 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,725 Current: Salaries 8,986,508 6,337,271 2,559,237 71% 2,040,402 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,679 3,48	Student Lunches	3,800,000	3,800,000	2,676,451	1,123,549	70%	2,407,119
Student/Adult Ala Carte 1,900,000 1,900,000 1,617,311 282,689 85% 1,187,633 Catering/Special 48,000 48,000 1,677,311 29,429 39% 12,400 Other Food Sales - - - - - - (f) Vending Sales - - - - - - - (f) Cash Over(Short) - - - - - - 1,469 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 79% 102,455 Refund of Prior Year Expense - - - - - 694 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,724 EXPENDITURES 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 Employee Benefits 3,482,679 2,479,210 1,003,469 71% 2,084,022 Purchased Services 1	Student Breakfasts	-	-	-	-		-
Catering/Special 44,000 48,000 18,571 29,429 39% 12,405 Other Food Sales -	Adult Breakfast/Lunch	175,000	175,000	104,598	70,402	60%	75,156
Other Food Sales .	Student/Adult Ala Carte	1,900,000	1,900,000	1,617,311	282,689	85%	1,187,630
Vending Sales . <	Catering/Special	48,000	48,000	18,571	29,429	39%	12,409
Cash Over/(Short) - - (7) 7 (1,66) Sale of Junk - - - 1,499 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 7% 102,455 Refund of Prior Year Expense - - - - 699 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,726 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,726 Total Revenues 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 EXPENDITURES -	Other Food Sales	-	-	-	-		(8)
Sale of Junk - - - - 1495 Other Miscellaneous Local Sources 130,000 130,000 102,608 27,392 79% 102,455 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,725 Total Revenues 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 EXPENDITURES Current: Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 422,271 Purchased Services 635,000 637,850 410,838 227,012 64% 376,472 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,318 Capital Outlay 2,186,104 1,886,497 347,808 1,538,669 18% 601,73 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68%	Vending Sales	-	-	-	-		-
Other Miscellaneous Local Sources Refund of Prior Year Expense 130,000 130,000 102,608 27,392 79% 102,453 Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,729 Total Revenues 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 EXPENDITURES Current: Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,434 Capital Outlay 2,186,104 1,820,000 1,3276,045 5,271,448 71% 10,0564,316 Capital Outlay 2,188,000 1,820,000 1,376,045 1443,955 76% 1,278,966 Other Expenses 1,820,000 1,820,000 1,376,045 1443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436	Cash Over/(Short)	-	-	(7)	7		(1,662)
Refund of Prior Year Expense	Sale of Junk	-	-	-	-		1,499
Total Local 6,253,000 6,253,000 4,821,340 1,431,660 77% 4,061,725 Total Revenues 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 EXPENDITURES Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Current: Salaries 8,896,508 6,337,271 2,559,237 71% 5,832,243 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 1,861,173 18,247,102 12,975,654 5,271,448 71% 10,564,318 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 <th< td=""><td>Other Miscellaneous Local Sources</td><td>130,000</td><td>130,000</td><td>102,608</td><td>27,392</td><td>79%</td><td>102,453</td></th<>	Other Miscellaneous Local Sources	130,000	130,000	102,608	27,392	79%	102,453
Total Revenues 32,825,431 33,960,213 23,178,707 10,781,506 68% 20,196,211 EXPENDITURES Current: Salaries 8,896,508 6,337,271 2,559,237 71% 5,832,243 Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,022 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 442,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,477 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,378 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,732 Other Expenses 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 86	Refund of Prior Year Expense	-	-				694
EXPENDITURES Current: Salaries 8,896,508 6,337,271 2,559,237 71% 5,832,243 Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,026 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 4482,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,316 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828 Fund Balance, Beginning 14,607,124 14,607,124 14,607,124	Total Local	6,253,000	6,253,000	4,821,340	1,431,660	77%	4,061,729
Current: Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,026 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,677 Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,316 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,320,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828 Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 -	Total Revenues	32,825,431	33,960,213	23,178,707	10,781,506	68%	20,196,211
Current: Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,026 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,677 Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,316 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,320,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828 Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 -	EXPENDITURES						
Salaries 8,896,508 8,896,508 6,337,271 2,559,237 71% 5,832,243 Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,026 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,277 Energy Services 65,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,316 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,326,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828 Fund Balance, Beginning 14,607,124 14,607,124 - 12,771,125							
Employee Benefits 3,482,679 3,482,679 2,479,210 1,003,469 71% 2,084,026 Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,476 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,318 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 - 12,771,125		8 806 508	8 806 508	6 337 271	2 550 237	71%	5 832 243
Purchased Services 1,070,938 1,050,800 449,280 601,520 43% 482,277 Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,376 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,320 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 - 12,771,125		, ,	, ,		, ,		, ,
Energy Services 635,000 637,850 410,838 227,012 64% 376,475 Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,318 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 - 12,771,125			, ,	, ,	, ,		
Materials and Supplies 18,681,173 18,247,102 12,975,654 5,271,448 71% 10,564,318 Capital Outlay 2,186,104 1,886,497 347,808 1,538,690 18% 601,734 Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 - 12,771,125							
Capital Outlay Other Expenses 2,186,104 1,820,000 1,886,497 1,820,000 347,808 1,376,045 1,538,690 443,955 18% 76% 601,734 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Total Expenditures 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 - 12,771,125		,	,	,	,		,
Other Expenses 1,820,000 1,820,000 1,376,045 443,955 76% 1,278,966 Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Total Expenditures 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,039 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 - 12,771,125					, ,		
Total Food Service 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,038 Total Expenditures 36,772,402 36,021,436 24,376,106 11,645,331 68% 21,220,038 Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828 Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 - 12,771,125							
Net Change in Fund Balance (3,946,971) (2,061,223) (1,197,399) 863,824 (1,023,828) Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 12,771,125	•						21,220,039
Fund Balance, Beginning 14,607,124 14,607,124 14,607,124 14,607,124 12,771,125	Total Expenditures	36,772,402	36,021,436	24,376,106	11,645,331	68%	21,220,039
	Net Change in Fund Balance	(3,946,971)	(2,061,223)	(1,197,399)	863,824		(1,023,828)
Fund Balance, Ending \$ 10,660,153 \$ 12,545,901 \$ 13,409,725 \$ 863,824 \$ 11,747,297	Fund Balance, Beginning	14,607,124	14,607,124	14,607,124	-		12,771,125
	Fund Balance, Ending	\$ 10,660,153	\$ 12,545,901	\$ 13,409,725	\$ 863,824		\$ 11,747,297

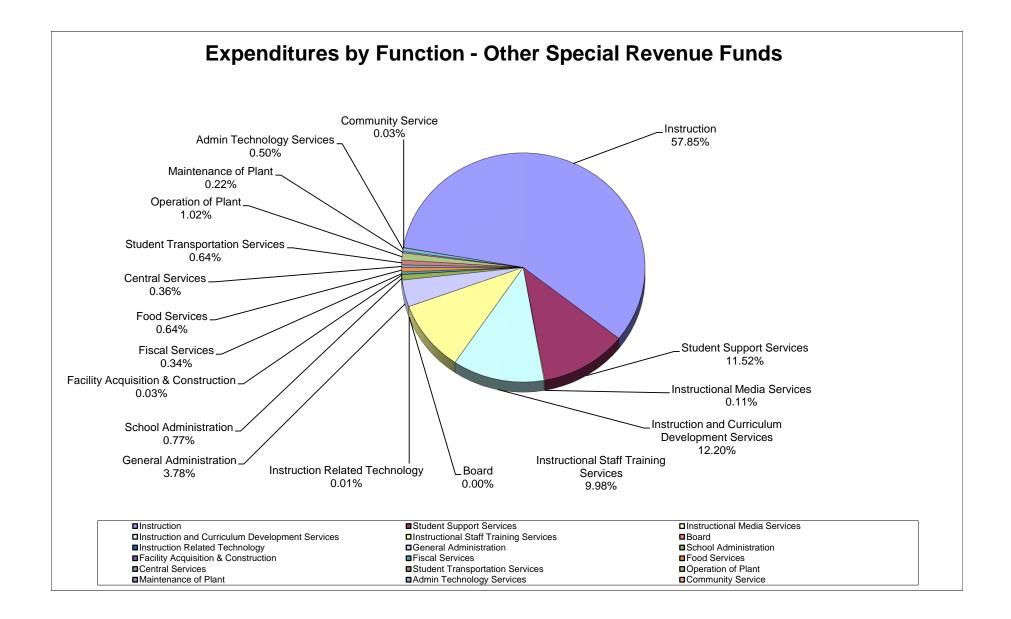


School District of Manatee County, Florida Statement of Revenues, Expenditures, and Changes in Fund Balance Other Special Revenue Funds* For Month Ended February 29, 2024

	For Mo	onth Ended Febru	lary 29, 2024				
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023	
REVENUES	- original Baagot	- ourrent Budget	110 Adda	Expended	Duuget	10510019 2020	
Federal Direct:							
Other Federal Direct	\$-	\$ -	\$-	\$-		\$-	
Pell	φ -	μ 1,379,863	φ 1,386,582	پ (6,719)	100%	φ 1,494,697	
Miscellaneous Federal Direct	53,746	833,670	636,717	196,953	76%	490,714	
Total Federal Direct	53,746	2,213,533	2,023,299	190,234	91%	1,985,411	
Federal Through State:							
Career and Technical Education	-	947,929	313,730	634,199	33%	283,065	
Teacher/Principal Training & Recruiting	-	1,656,475	974,075	682,400	59%	915,309	
Adult Migrant Education	-	286,823	191,391	95,432	67%	212,969	
Eng Lit and Civics Education	-	95,206	76,009	19,197	80%	184,277	
Individuals with Disabilities Education Act	16,468,765	16,737,448	7,798,594	8,938,854	47%	7,358,980	
Elementary and Secondary Education Act Title I	12,788,029	16,654,925	9,322,602	7,332,323	56%	10,128,710	
Language Instruction Title III	-	1,203,655	715,101	488,554	59%	1,052,896	
Adult General Education	-	617,662	551,368	66,294	89%	426,771	
21st Century Schools - Title IV	-	1,375,870	741,131	634,739	54%	420,856	
Educational Stabilization Funds - K-12	-	237,000	26,181,438	(25,944,438)	11047%	31,557,415	
Educational Stabilization Funds - Workforce		-	182,967	(182,967)		1,009,933	
Educational Stabilization Funds - VPK		-	86,748	(86,748)		11,759	
Other Federal Through State	-	448,601	308,817	139,784	69%	1,360,194	
Total Federal Through State	29,256,794	40,261,595	47,443,974	(7,182,379)	118%	54,923,134	
Total Revenues	29,310,540	42,475,128	49,467,273	(6,992,145)	116%	56,908,545	
EXPENDITURES Current:							
Instruction	15,676,647	21,943,393	27.856.241	(5,912,848)	127%	27,815,959	
Student Support Services	1,589,670	3,380,085	5,546,123	(2,166,038)	164%	7,854,492	
Instructional Media Services	1,569,070	3,360,065	, ,		104 /0	7,004,492	
	7 994 640	-	52,000	(52,000)	600/	- E 12E E02	
Instruction and Curriculum Development Services	7,884,649	9,409,584	5,877,009	3,532,574	62%	5,135,503	
Instructional Staff Training Services Board	3,198,449	5,224,595	4,806,968 1,000	417,626 (1,000)	92%	3,966,705	
Instruction Related Technology	2,478	16,301	4,119	12,182	25%	48,951	
General Administration	886,941	1,209,288	1,819,011	(609,722)	150%	2,414,793	
School Administration	-	52,320	369,129	(316,809)	706%	12,406	
Facility Acquisition & Construction	-	-	14,000	(14,000)		-	
Fiscal Services	-	46,607	164,450	(117,843)	353%	74,054	
Food Services	-	-	305,930	(305,930)		-	
Central Services	20,000	(7,452)	174,565	(182,016)	-2343%	40,141	
Student Transportation Services	51,705	(70,873)	308,837	(379,710)	-436%	224,629	
Operation of Plant	-	(33,526)	493,189	(526,716)	-1471%	221,990	
Maintenance of Plant	-	13,838	106,451	(92,612)	769%	692	
Admin Technology Services	-	-	240,828	(240,828)		427,096	
Community Services		157	12,825	(12,667)	8147%	640	
Total Expenditures	29,310,540	41,184,318	48,152,677	(6,968,358)	117%	48,238,051	
Excess (Deficiency) of Pevenues			_				
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,290,809	1,314,596	(23,787)		8,670,494	
OTHER FINANCING SOURCES (USES)				(20): 0. /		0,0,0,101	
Transfers Out:							
To General Fund To Internal Service Fund	-	(1,290,809)	(1,314,596) -	23,787	102%	(2,170,494) (6,500,000)	
Total Other Financing Sources (Uses)		(1,290,809)	(1,314,596)	23,787		(8,670,494)	
Net Change in Fund Balance	-	0	(0)	0		-	
Fund Balance, Beginning	-	-	-	-		-	
	¢	¢ 0	¢ (0)	e 0		¢	
Fund Balance, Ending	φ -	<u>\$</u> 0	\$ (0)	\$ 0		ф -	

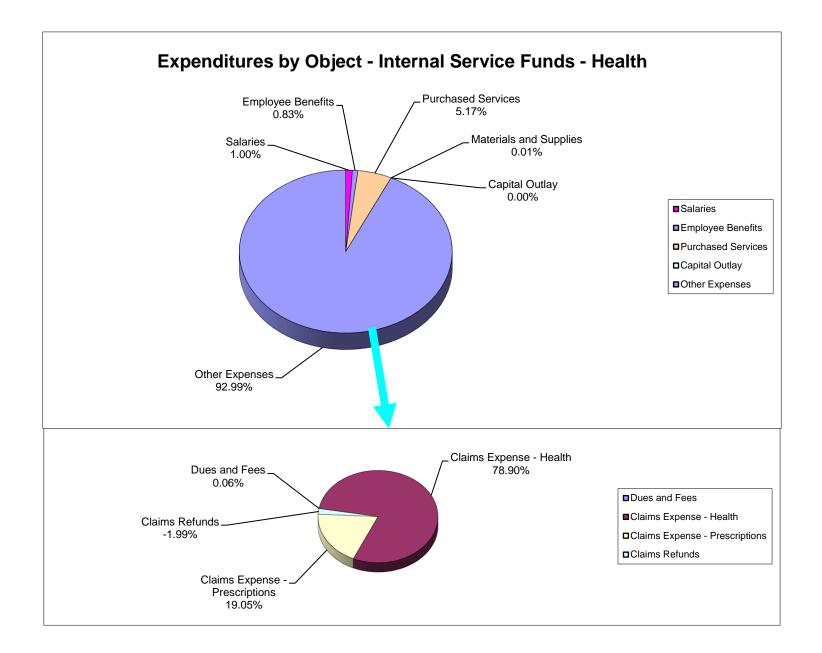
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

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



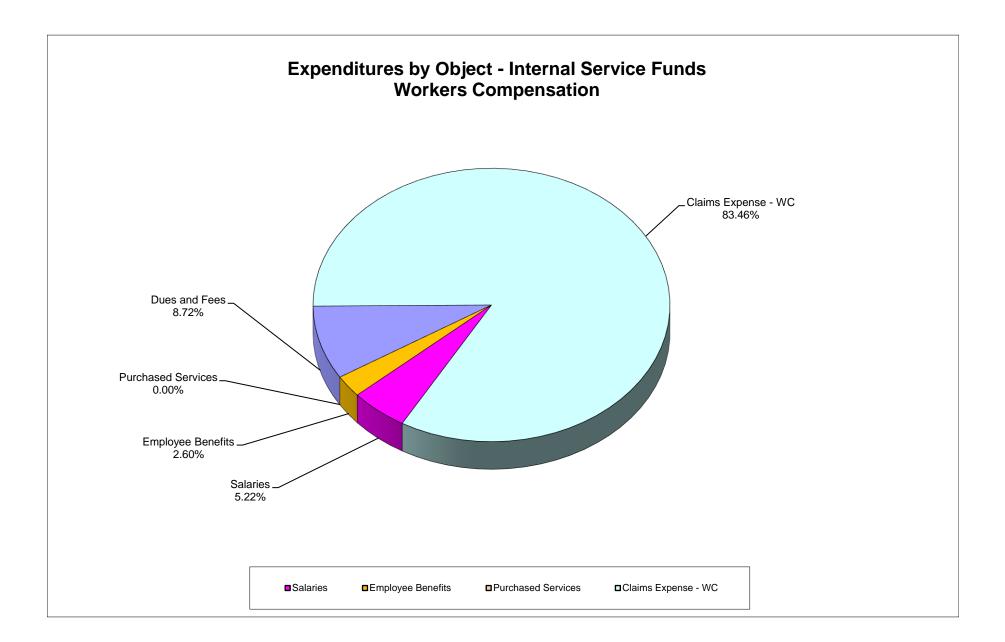
School District of Manatee County, Florida Statement of Revenues, Expenditures, and Changes in Fund Net Position Internal Service Funds - Health For Month Ended February 29, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 39,401,000	\$ 39,401,000	\$ 24,006,523	\$ 15,394,477	61%	\$ 21,890,148
Premium - Employee	13,391,000	13,391,000	8,140,991	5,250,009	61%	7,742,737
Premium - Retiree	1,450,000	1,450,000	890,120	559,880	61%	849,523
Premium - Leave/COBRA	400,000	400,000	290,065	109,935	73%	258,628
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure			-	-		
Total Operating Revenues	54,642,000	54,642,000	33,327,699	21,314,301	61%	30,741,036
Total Revenues	54,642,000	54,642,000	33,327,699	21,314,301	61%	30,741,036
EXPENDITURES						
Operating Expenditures:						
Salaries	614,638	614,638	399,895	214,743	65%	431,106
Employee Benefits	385,765	385,765	330,830	54,935	86%	321,873
Purchased Services	3,363,406	3,364,306	2,062,061	1,302,245	61%	1,943,417
Materials and Supplies	3,500	3,000	2,222	778	74%	1,353
Capital Outlay	-	-	-	-		-
Other Expenses:					1000/	
Dues and Fees	22,000	21,600	21,505	95	100%	20,601
Subs for ATD Claims Expense - Health	- 46,932,000	- 46,932,000	- 30,478,737	- 16,453,263	65%	- 32,801,938
Claims Expense - Prescriptions	46,932,000 9,186,581	46,932,000 9,186,581	7,357,715	1,828,866	80%	8,804,052
E&O Claims	9,100,001	9,100,001	7,357,715	1,020,000	00 %	0,004,002
Claims Refunds - Health	-		-			-
Claims Refunds - Prescriptions	(1,000,000)	(1,000,000)	(769,574)	(230,426)	77%	(876,089)
Total Other Expenses	55,140,581	55,140,181	37,088,383	18,051,798	67%	40,750,502
Total Expenditures	59,507,891	59,507,891	39,883,392	19,624,499	67%	43,448,251
Operating Income (Loss)	(4,865,891)	(4,865,891)	(6,555,692)	(1,689,801)		(12,707,215)
Transfers In:						
From General Fund	-	-	-	-		-
From Special Revenue	-	-	-	-		6,500,000
Total Transfers	0	-	-	-		6,500,000
Change in Net Position	(4,865,891)	(4,865,891)	(6,555,692)	(1,689,801)		(6,207,215)
Net Position, Beginning	12,870,340	12,870,340	12,870,340	-		8,444,558
Net Position, Ending	\$ 8,004,449	\$ 8,004,449	\$ 6,314,647	\$ (1,689,801)		\$ 2,237,343



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

	FUI IVIU	nui Ended Februa				
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual February 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 3,200,000	\$ 3,200,000	\$ 2,641,966	\$ 558,034	83%	<u>\$ 1,978,466</u>
Total Operating Revenues	3,200,000	3,200,000	2,641,966	558,034	83%	1,978,466
Total Revenues	3,200,000	3,200,000	2,641,966	558,034	83%	1,978,466
EXPENDITURES						
Operating Expenditures:						
Salaries	241,506	241,506	124,944	116,562	52%	109,307
Employee Benefits	90,402	90,402	62,300	28,102	69%	51,699
Purchased Services	· -	· -	-	-		· -
Other Expenses:						
Dues and Fees	347.891	347.891	208.924	138,967	60%	207,465
Claims Expense - Workers' Comp	2,787,393	2,787,393	2,008,513	778,880	72%	1,590,321
Claims Refund	-	-	(8,848)	8,848		(17,401)
Total Other Expenses	3,135,284	3,135,284	2,208,590	926,694	70%	1,780,385
Total Expenditures	3,467,192	3,467,192	2,395,834	1,071,358	69%	1,941,391
Operating Income (Loss)	(267,192)	(267,192)	246,131	513,324		37,075
Change in Net Position	(267,192)	(267,192)	246,131	513,324		37,075
Net Position, Beginning	1,565,045	1,565,045	1,565,045			2,266,182
Net Position, Ending	\$ 1,297,853	1,297,853	\$ 1,811,177	\$ 513,324		\$ 2,303,257
-						



School District of Manatee County, Florida Statement of Revenues, Expenditures, and Changes in Fund Net Position Trust and Agency Funds For Month Ended February 29, 2024

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

