

The School District of Manatee County



Year to Date Financial Report
through the
Period Ending October 31, 2024
(Unaudited)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
October 31, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total October 2024	Total October 2023
Assets									
Current Assets									
Cash	81,254,556	14,890,050	226,566,636	8,911,489	-	27,635,440	1,579,292	360,837,463	418,027,513
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,299,080	-	-	-	1,284	604	84,921	3,385,889	2,522,958
Due From/(To)	6,765,024	(846,726)	-	-	(5,918,297)	-	-	-	-
Inventory	500,094	-	-	650,116	-	-	-	1,150,210	1,142,025
Investments	-	33,736	-	-	-	-	-	33,736	39,723
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	70,655	-	7,174,786	2,537,497	6,520,543	-	-	16,303,482	22,868,476
Total Assets	91,889,409	14,077,059	233,741,423	12,099,102	603,530	27,636,044	1,664,213	381,710,780	444,600,696
Liabilities									
Current Liabilities									
Salaries & Wages Payable	3,812,021	-	-	-	-	-	-	3,812,021	22,581,109
Payroll Deductions & WH	10,211,495	-	-	-	-	-	-	10,211,495	12,908,565
Accounts Payable	646,452	-	854,119	463,511	603,530	1,259,593	1,162	3,828,368	6,314,008
Construction Payable	-	-	3,072,042	-	-	-	-	3,072,042	3,757,320
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	169	-	-	-	-	-	-	169	3,979
Estimated Unpaid Claims	-	-	-	-	-	16,143,342	-	16,143,342	16,085,781
Long-Term Liabilities									
Other Credits	-	-	-	-	-	-	-	-	-
Section 1011.13 Loan	48,000,000	-	-	-	-	-	-	48,000,000	58,000,000
Unearned Revenue	(7,425)	-	-	92,673	-	-	-	85,248	(1,881)
Deferred Revenue	-	-	6,835,717	-	-	-	-	6,835,717	7,270,785
Total Liabilities	62,662,712	-	10,761,878	556,184	603,530	17,402,935	1,162	91,988,402	126,919,666
Fund Balances									
Revenues Over (Under) Expenditures	(83,515,123)	212,720	(80,500,863)	(1,045,627)	(0)	(5,121,649)	415,969	(169,554,572)	(141,906,973)
Nonspendable									
Inventories	517,798	-	-	650,116	-	-	-	1,167,914	1,222,006
Restricted									
State Required Carryover	9,077,460	-	-	-	-	-	-	9,077,460	3,482,193
Food Services	-	-	-	11,938,429	-	-	-	11,938,429	14,028,485
Debt Service	-	13,864,339	-	-	-	-	-	13,864,339	12,831,068
Capital Projects	-	-	303,480,407	-	-	-	-	303,480,407	330,630,793
Other Purposes	15,072,849	-	-	-	-	15,354,757	1,247,081	31,674,687	26,261,611
Assigned									
Encumbrances	1,534,954	-	-	-	-	-	-	1,534,954	1,821,549
School and Local Programs	2,156,312	-	-	-	-	-	-	2,156,312	7,707,250
Unassigned	84,382,446	-	-	-	-	-	-	84,382,446	61,603,049
Total Fund Balances	29,226,697	14,077,059	222,979,545	11,542,918	(0)	10,233,108	1,663,050	289,722,377	317,681,030
Total Liabilities & Fund Balances	91,889,409	14,077,059	233,741,423	12,099,102	603,530	27,636,044	1,664,213	381,710,779	444,600,696

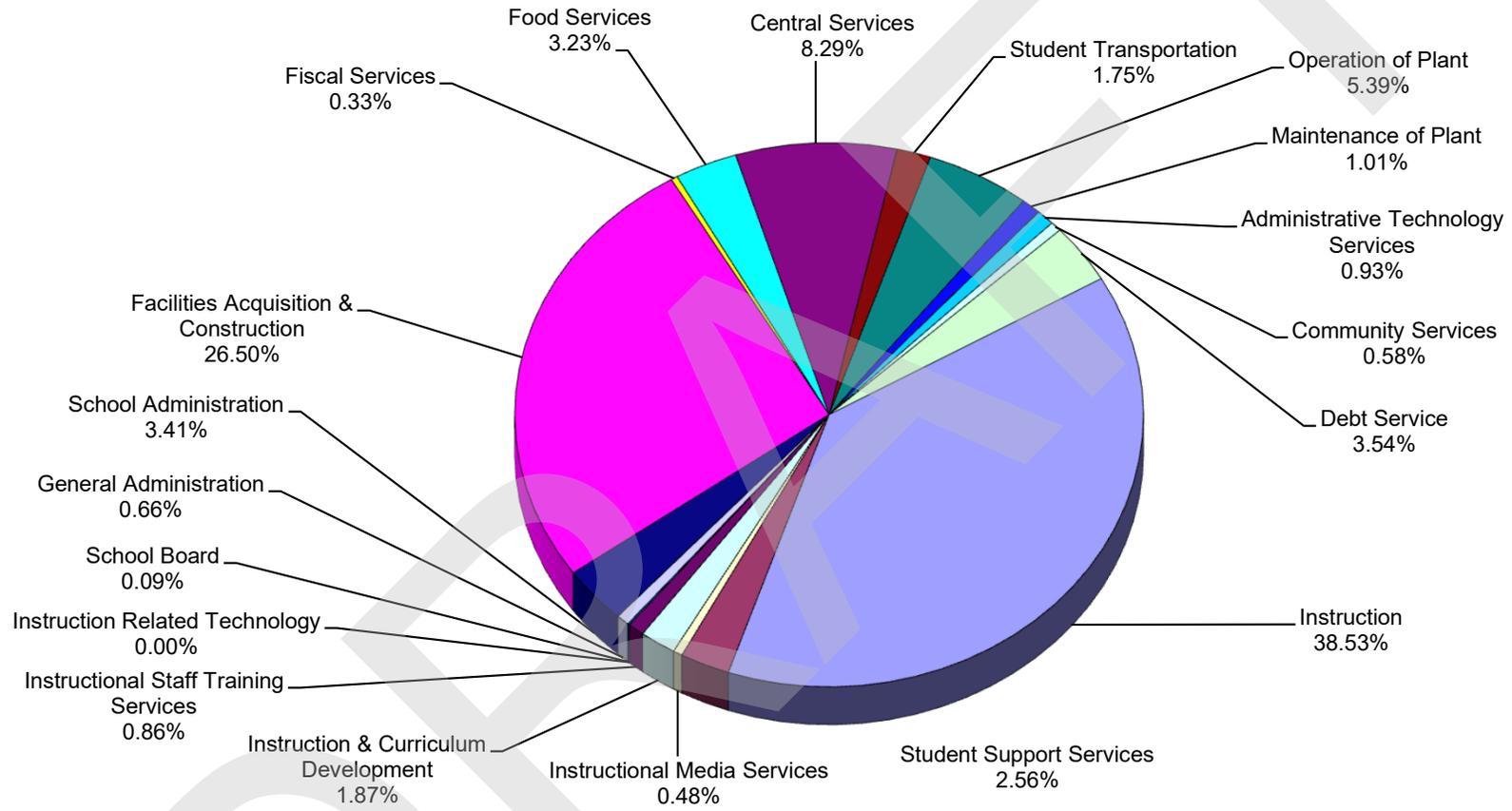
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended October 31, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total October 2024	Total October 2023
REVENUES									
Federal Direct	\$ 157,096	\$ -	\$ -	\$ -	\$ 498,785	\$ -	\$ 161,276	\$ 817,156	1,669,005
Federal Through State	906,791	-	-	7,637,940	24,053,426	-	-	32,598,157	35,618,256
State	64,569,420	-	3,279,503	149,143	-	-	-	67,998,066	59,103,306
Local	14,801,150	201,377	23,576,940	1,856,341	-	16,992,782	426,672	57,855,262	55,173,926
Total Revenues	80,434,457	201,377	26,856,443	9,643,424	24,552,211	16,992,782	587,947	159,268,641	151,564,493
EXPENDITURES									
Instruction	112,080,721	-	-	-	15,282,838	-	171,268	127,534,826	125,414,731
Student Support Services	6,160,456	-	-	-	2,304,141	-	321	8,464,918	8,747,692
Instructional Media Services	1,581,396	-	-	-	-	-	340	1,581,736	1,716,742
Instruction & Curriculum Development	2,916,274	-	-	-	3,278,098	-	49	6,194,422	5,411,475
Instructional Staff Training Services	511,306	-	-	-	2,320,833	-	-	2,832,139	3,067,951
Instruction Related Technology	-	-	-	-	119	-	-	119	4,119
School Board	297,032	-	-	-	-	-	-	297,032	285,583
General Administration	1,211,465	-	-	-	980,357	-	-	2,191,822	1,983,925
School Administration	11,263,348	-	-	-	31,979	-	-	11,295,327	11,403,260
Facilities Acquisition & Construction	2,477,150	-	85,246,317	-	-	-	-	87,723,467	51,836,061
Fiscal Services	1,058,933	-	-	-	36,067	-	-	1,095,000	1,177,272
Food Services	-	-	-	10,689,551	-	-	-	10,689,551	11,341,147
Central Services	5,277,574	-	-	-	38,282	22,114,431	-	27,430,287	28,236,431
Student Transportation	5,705,631	-	-	-	76,395	-	-	5,782,026	5,667,671
Operation of Plant	17,640,657	-	-	-	191,741	-	-	17,832,398	19,257,963
Maintenance of Plant	3,339,218	-	-	-	-	-	-	3,339,218	3,446,754
Administrative Technology Services	3,081,887	-	-	-	-	-	-	3,081,887	3,053,108
Community Services	1,894,620	-	-	-	11,363	-	-	1,905,982	2,083,241
Debt Service	62,323	10,932,480	718,944	-	-	-	-	11,713,746	11,214,526
Total Expenditures	176,559,990	10,932,480	85,965,261	10,689,551	24,552,211	22,114,431	171,978	330,985,902	295,349,650
Excess (Deficiency) of Revenue Over (Under) Expenditures	(96,125,534)	(10,731,103)	(59,108,818)	(1,046,127)	(0)	(5,121,649)	415,969	(171,717,261)	(143,785,157)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	2,162,189	500	-	-	-	2,162,689	1,878,184
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	12,610,411	10,943,823	-	-	-	-	-	23,554,234	25,066,780
Transfers Out	-	-	(23,554,234)	-	-	-	-	(23,554,234)	(25,066,780)
Total Other Financing Sources (Uses)	12,610,411	10,943,823	(21,392,045)	500	-	-	-	2,162,689	1,878,184
Net Change in Fund Balance	(83,515,123)	212,720	(80,500,863)	(1,045,627)	(0)	(5,121,649)	415,969	(169,554,572)	(141,906,973)
Fund Balances, Beginning	112,741,820	13,864,339	303,480,407	12,588,545	-	15,354,757	1,247,081	459,276,949	459,588,004
Fund Balances, Ending	\$ 29,226,697	\$ 14,077,059	\$ 222,979,545	\$ 11,542,918	\$ (0)	\$ 10,233,108	\$ 1,663,050	\$ 289,722,377	317,681,030

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

Expenditures by Function - All Funds

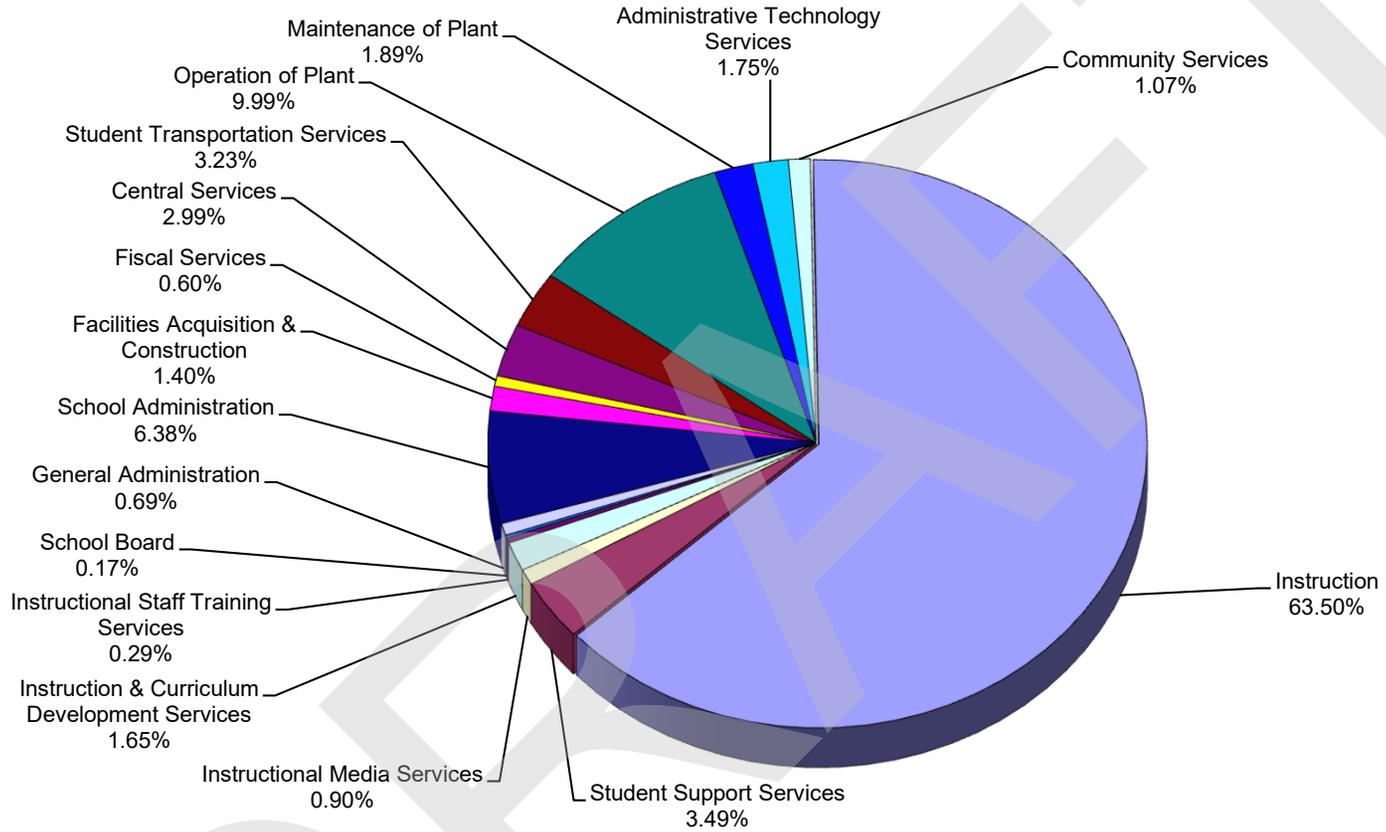


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction & Curriculum Development
■ Instructional Staff Training Services	■ Instruction Related Technology	■ School Board	■ General Administration
■ School Administration	■ Facilities Acquisition & Construction	■ Fiscal Services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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ending October 31, 2024

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 720,000	\$ 720,000	\$ 157,096	\$ (562,904)	22%	152,396
Miscellaneous Federal Direct	3,584	3,584	-	(3,584)	0%	-
Total Federal Direct	723,584	723,584	157,096	(566,488)	22%	152,396
Federal Through State:						
Vocational Education Act	-	-	-	-	-	-
Medical	905,000	905,000	98,556	(806,444)	11%	71,302
Individuals with Disabilities	115,000	115,586	43,712	(71,874)	38%	100,271
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,224,616	764,523	(460,093)	62%	566,000
Total Federal Through State	1,020,000	2,245,201	906,791	(1,338,411)	40%	737,574
State:						
Florida Education Finance Program (FEFP)	118,431,370	118,876,445	39,650,564	(79,225,881)	33%	35,825,630
Workforce Development	10,347,179	10,347,179	3,449,056	(6,898,123)	33%	3,381,432
Workforce Education Performance Incentive	600,000	657,750	57,750	(600,000)	9%	-
CO&DS Withheld for Administrative Expenditures	31,200	31,200	-	(31,200)	0%	-
State License Tax	360,000	360,000	32,705	(327,295)	9%	68,036
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	50,400,319	50,400,319	16,800,108	(33,600,211)	33%	16,344,552
Florida School Recognition Funds	-	3,176,777	3,176,777	-	100%	-
Voluntary Prekindergarten Program	2,256,570	2,256,570	544,621	(1,711,949)	24%	553,959
Other Miscellaneous State Revenue	51,520	874,886	857,838	(17,048)	98%	388,879
Total State	182,478,158	186,981,126	64,569,420	(122,411,706)	35%	56,562,488
Local:						
Required Local Effort & District Nonvoted Operating Disc	286,869,142	286,869,142	215,550	(286,653,592)	0%	130,804
District Voted Additional Operating Tax	75,511,751	75,511,751	54,583	(75,457,168)	0%	-
Lease Revenue	294,600	313,700	72,026	(241,674)	23%	72,568
Interest on Investments	11,000,000	11,254,570	4,905,059	(6,349,511)	44%	4,074,361
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,976	286	(1,689)	15%	(244)
Gifts, Grants and Bequests	-	2,520	2,520	-	100%	4,604
Vending Sales	-	-	-	-	-	63
Student Fees:						
Adult Gen Ed Course Fees	140,000	140,000	89,575	(50,425)	64%	71,370
Post Secondary Vocational Ed Course Fees	1,960,000	1,966,284	1,966,284	-	100%	1,402,805
Continuing Workforce Education Course Fees	135,000	67,350	30,093	(37,257)	45%	28,000
Capital Improvement Fees	184,000	204,534	175,534	(29,000)	86%	134,707
Post Secondary Lab Fees	1,300,000	1,300,000	1,256,464	(43,536)	97%	980,882
Lifelong Learning Fees	6,000	6,000	1,318	(4,682)	22%	810
GED Testing Fees	24,000	24,000	7,075	(16,925)	29%	3,584
Other Student Fees	215,400	711,790	694,574	(17,216)	98%	492,340
Other Fees:						
Preschool Program Fees	955,500	955,500	246,555	(708,945)	26%	262,196
School Age Child Care Fees	6,485,000	6,485,000	1,949,921	(4,535,079)	30%	2,116,259
Other Schools, Courses and Classes Fees	17,200	17,200	5,853	(11,347)	34%	8,103
Miscellaneous Local:						
Bus Fees	65,000	65,000	7,575	(57,425)	12%	6,650
Transportation Services Rendered for School Activities	35,000	35,000	8,531	(26,469)	24%	11,746
Sale of Junk	184,000	184,000	50,348	(133,652)	27%	55,917
Receipt of Federal Indirect Cost Rate	1,400,000	1,400,000	982,661	(417,339)	70%	1,041,373
Other Miscellaneous Local Sources	2,509,225	3,091,855	1,596,201	(1,495,654)	52%	1,331,081
Refund of Prior Year's Expenditures	-	-	7,336	7,336	-	1,478
Collections for Lost, Damaged and Sold Textbooks	-	2,165	2,165	-	100%	35
Receipt of Food Service Indirect Costs	2,000,000	2,000,000	473,062	(1,526,938)	24%	630,447
Total Local	391,290,818	392,609,337	14,801,150	(377,808,187)	4%	12,861,941
Total Revenues	575,512,560	582,559,248	80,434,457	(502,124,792)	14%	70,314,399
Expenditures (by Function)						
Current:						
Instruction	436,533,273	440,569,502	112,080,721	(328,488,781)	25%	108,714,563
Student Support Services	30,119,211	29,110,875	6,160,456	(22,950,419)	21%	6,331,199
Instructional Media Services	5,750,308	5,753,473	1,581,396	(4,172,077)	27%	1,684,173
Instruction & Curriculum Development Services	9,039,935	9,619,975	2,916,274	(6,703,701)	30%	2,692,845
Instructional Staff Training Services	2,017,134	2,260,241	511,306	(1,748,935)	23%	448,194
Instruction-Related Technology	147	147	-	147	0%	-
School Board	1,630,123	1,712,123	297,032	(1,415,092)	17%	284,583
General Administration	4,440,064	4,440,064	1,211,465	(3,228,599)	27%	932,786
School Administration	38,952,677	38,676,644	11,263,348	(27,413,296)	29%	11,059,543
Facilities Acquisition & Construction	9,185,506	9,319,983	2,477,150	(6,842,833)	27%	2,072,965
Fiscal Services	3,881,577	3,884,160	1,058,933	(2,825,228)	27%	1,075,586
Food Services	-	-	-	-	-	-
Central Services	16,646,461	16,608,878	5,277,574	(11,331,303)	32%	5,253,306
Student Transportation Services	21,243,010	21,526,161	5,705,631	(15,820,530)	27%	5,403,782
Operation of Plant	53,906,399	53,144,954	17,640,657	(35,504,297)	33%	18,882,125
Maintenance of Plant	12,340,728	12,627,786	3,339,218	(9,288,568)	26%	3,341,916
Administrative Technology Services	9,114,384	9,158,196	3,081,887	(6,076,310)	34%	2,917,896
Community Services	6,944,106	8,330,120	1,894,620	(6,435,500)	23%	2,078,431
Debt Service	655,377	822,150	62,323	(759,827)	8%	36,000
Total Expenditures	662,399,420	667,565,433	176,559,990	(491,005,443)	26%	173,189,894
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(86,886,860)	(85,006,185)	(96,125,534)	(11,119,349)		(102,875,495)
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery						
Transfers In:						
From Capital Project Funds	24,916,839	25,047,819	12,610,411	(12,437,408)	50%	13,153,602
From Special Revenue Funds	-	13,346	-	(13,346)	0%	1,123,770
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	-
To Internal Service Funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	24,916,839	25,061,165	12,610,411	(12,450,754)	50%	14,277,372
Net Change in Fund Balance	(61,970,021)	(59,945,019)	(83,515,123)	(23,570,103)		(88,598,123)
Fund Balance, Beginning	112,741,820	112,741,820	112,741,820	-		85,961,974
Nonspendable	517,798	517,798	-	-	-	-
Restricted	1,009,672	1,009,672	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	49,244,329	51,269,331	-	-	-	-
Fund Balance, Ending	\$ 50,771,799	\$ 52,796,801	\$ 29,226,697	\$ (23,570,103)		(2,636,150)

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

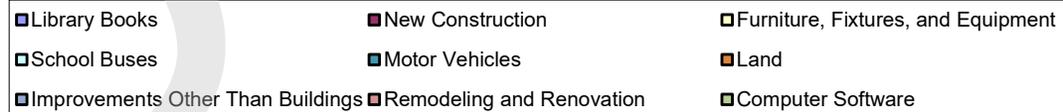
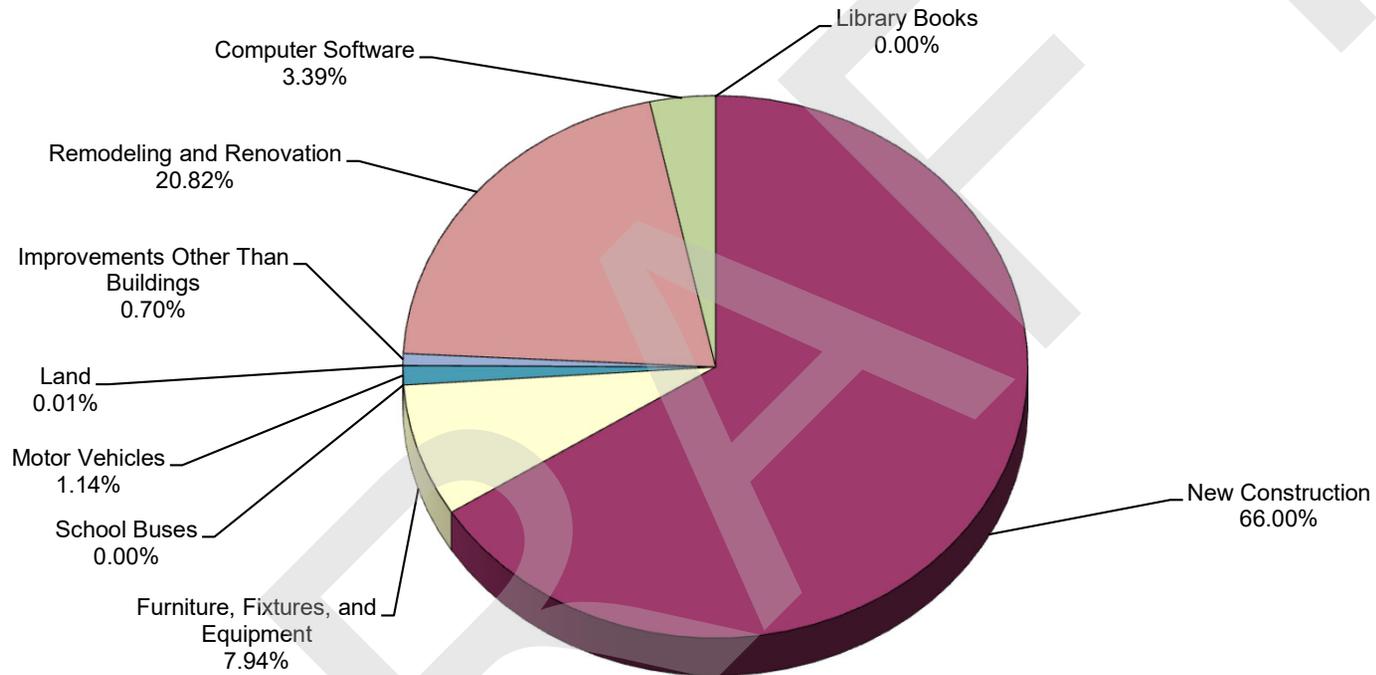
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ -	\$ (1,005,960)	0%	474,310
Total Federal Direct	1,005,960	1,005,960	-	(1,005,960)		474,310
State:						
CO&DS Withheld for Bonds	339,800	339,800	-	(339,800)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	339,800	339,800	-	(339,800)	0%	-
Local:						
Interest on Investments	275,000	423,988	279,242	(144,746)	66%	261,246
Net Increase (Decrease) in the Fair Value	-	(132,405)	(77,864)	54,540	59%	(126,417)
Total Local	275,000	291,583	201,377	(90,206)	69%	134,829
Total Revenues	1,620,760	1,637,343	201,377	(1,435,966)	12%	609,139
EXPENDITURES						
Current:						
Redemption of Principal	20,034,323	20,034,323	8,175,000	11,859,323	41%	7,785,000
Interest	15,289,128	15,289,128	2,755,980	12,533,148	18%	2,950,605
Dues and Fees	16,360	16,360	1,500	14,860	9%	5,662
Other Debt Service	-	-	-	-		-
Total Debt Service	35,339,811	35,339,811	10,932,480	24,407,331	31%	10,741,267
Total Expenditures	35,339,811	35,339,811	10,932,480	24,407,331	31%	10,741,267
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(33,719,051)	(33,702,468)	(10,731,103)	22,971,365		(10,132,128)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	33,994,051	33,994,051	10,943,823	(23,050,228)	32%	10,789,409
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	33,994,051	33,994,051	10,943,823	(23,050,228)		10,789,409
Total Other Financing Sources (Uses)	33,994,051	33,994,051	10,943,823	(23,050,228)	32%	10,789,409
Net Change in Fund Balances	275,000	291,583	212,720	(78,863)		657,280
Fund Balances, Beginning	13,864,339	13,864,339	13,864,339	-		12,831,068
Fund Balances, Ending	\$ 14,139,339	\$ 14,155,922	\$ 14,077,059	\$ (78,863)		13,488,349

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Project Funds
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
State:						
CO&DS Distributed	\$ 1,712,268	\$ 1,771,556	\$ -	\$ 1,771,556	0%	-
Interest on CO&DS	55,566	55,566	-	55,566	0%	-
Public Education Capital Outlay PECO	3,748,001	3,748,001	748,001	3,000,000	20%	-
Charter School Cap Outlay PECO	6,745,480	6,745,480	1,890,134	4,855,346	28%	1,492,807
Other Miscellaneous State Revenue	4,341,987	4,472,372	641,368	3,831,004	14%	1,048,011
Total State Sources	16,603,303	16,792,975	3,279,503	13,513,472	20%	2,540,818
Local:						
District Capital Taxes	113,267,626	113,267,626	82,108	113,185,518	0%	37,791
Local Sales Tax	53,756,695	53,756,695	9,428,125	44,328,570	18%	9,681,239
Interest on Investments	6,382,709	6,382,709	2,471,464	3,911,245	39%	4,298,233
Other Miscellaneous Local Sources	79,875	79,875	577,758	(497,883)	723%	653,278
Impact Fees	32,650,000	32,650,000	11,017,485	21,632,515	34%	10,476,894
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	206,136,905	206,136,905	23,576,940	182,559,965	11%	25,147,435
Total Revenues	222,740,208	222,929,880	26,856,443	196,073,438	12%	27,688,254
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	364,905,398	359,047,692	56,263,377	302,784,314	16%	27,231,574
Furniture, Fixtures, and Equipment	16,324,706	23,326,064	6,768,444	16,557,620	29%	7,036,168
School Buses	2,691,705	2,691,705	-	2,691,705	0%	223,198
Motor Vehicles	634,686	998,264	973,408	24,856	98%	129,845
Land	5,000,000	5,000,000	10,000	4,990,000	0%	-
Improvements Other Than Buildings	6,212,701	6,209,691	596,560	5,613,131	10%	2,032,713
Remodeling and Renovation	79,024,468	82,486,173	17,745,824	64,740,349	22%	10,020,471
Computer Software	4,112,187	4,078,006	2,888,702	1,189,303	71%	2,918,690
Total Capital Outlay	478,905,851	483,837,594	85,246,317	398,591,278	18%	49,592,658
Other Expenses:						
Charter School Capital Outlay 1.5 M	5,329,781	5,329,781	-	5,329,781	0%	-
Charter School Capital Outlay Sales Tax	201,761	201,761	-	201,761	0%	156,437
Total Other Expenses	5,531,542	5,531,542	-	5,531,542	-	156,437
Debt Service:						
Redemption of Principal	1,819,333	1,894,386	672,761	1,221,626	36%	435,676
Interest	-	46,183	46,183	-	100%	1,582
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,819,333	1,940,570	718,944	1,221,626	37%	437,258
Total Expenditures	486,256,726	491,309,706	85,965,261	405,344,445	17%	50,186,354
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(263,516,518)	(268,379,825)	(59,108,818)	209,271,008		(22,498,100)
OTHER FINANCING SOURCES (USES)						
Loans						
Lease Agreements and SBITAs	401,797	2,162,189	2,162,189	-	-	-
Insurance Loss Recovery	-	2,733,404	-	2,733,404	0%	-
Certificates of Participation Issued	140,000,000	140,000,000	-	140,000,000	0%	-
Premiums on Certificates of Participation Issued	-	-	-	-	-	-
Proceeds of Lease-Purchase Agreements	-	-	-	-	-	1,878,184
Transfers In:						
From General Fund	-	-	-	-	-	-
Transfers Out:						
To General Fund	(24,916,840)	(25,047,819)	(12,610,411)	(12,437,408)	50%	(13,153,602)
To Debt Service	(33,994,051)	(33,994,051)	(10,943,823)	(23,050,228)	32%	(10,789,409)
Total Transfers	(58,910,890)	(59,041,870)	(23,554,234)	(35,487,636)		(23,943,010)
Total Other Financing Sources (Uses)	81,490,906	85,853,723	(21,392,045)	(107,245,768)	-25%	(22,064,826)
Net Change in Fund Balances	(182,025,611)	(182,526,102)	(80,500,863)	102,025,240		(44,562,927)
Fund Balances, Beginning	303,480,407	303,480,407	303,480,407	-		330,630,793
Fund Balances, Ending	\$ 121,454,796	\$ 120,954,305	\$ 222,979,545	\$ 102,025,240		286,067,866

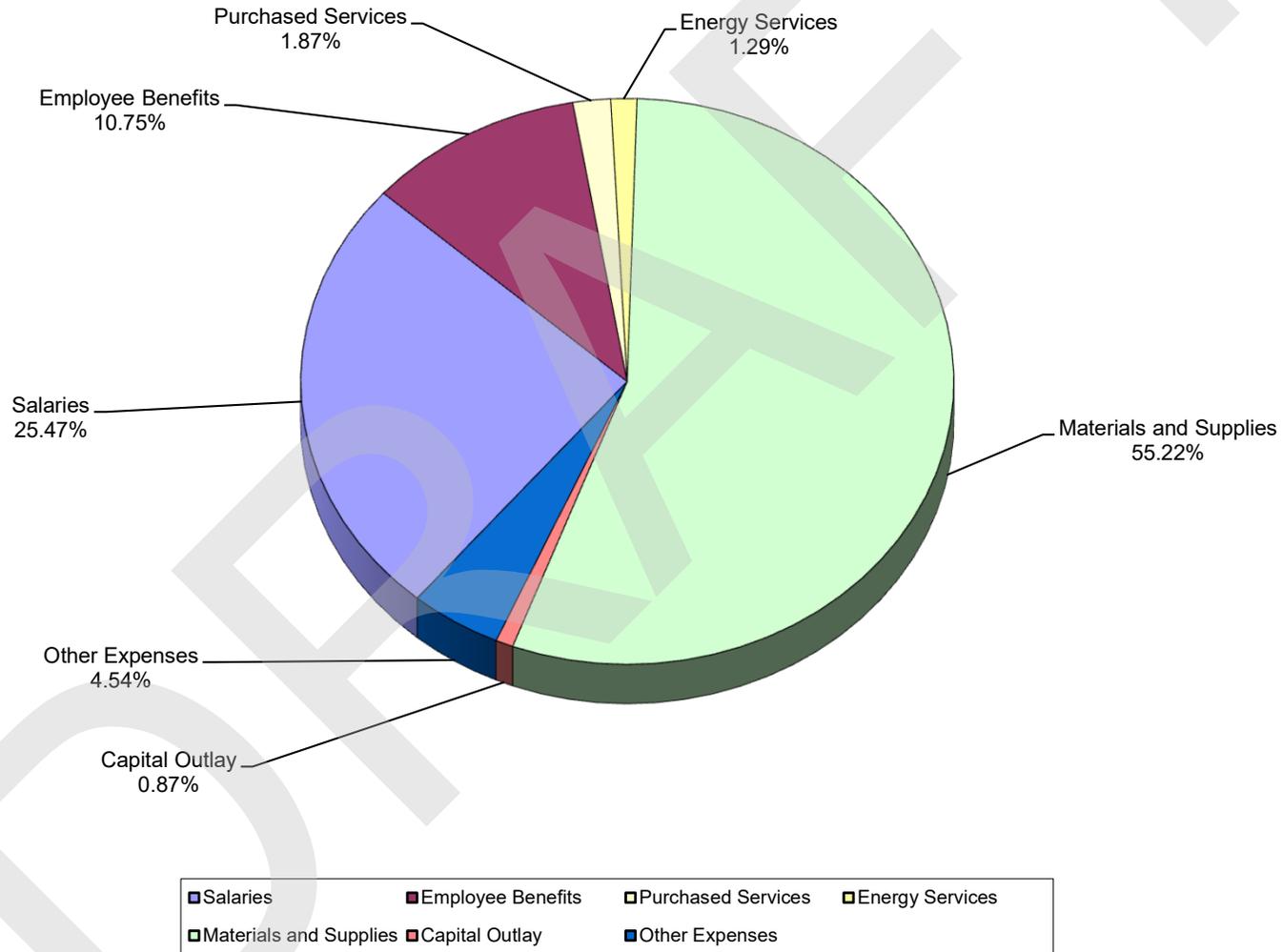
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Funds
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	-	\$ -	-	-
School Lunch Reimbursement	18,026,000	18,026,000	5,323,067	12,702,933	30%	5,312,388
School Breakfast Reimbursement	6,814,900	6,814,900	1,896,182	4,918,718	28%	1,893,523
After-School Snack Reimbursement	135,725	135,725	59,293	76,432	44%	33,979
Child Care Food Program	1,262,525	1,262,525	335,940	926,585	27%	370,956
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash n Lieu of Donated	80,000	80,000	22,750	57,250	28%	25,881
Summer Food Service Program	-	-	-	-	-	-
Other Food Service Revenue	-	37,250	708	36,542	2%	-
Total Federal Through State	28,532,340	28,569,590	7,637,940	20,931,650	27%	7,636,727
State:						
School Breakfast Supplement	150,000	150,000	71,304	78,696	48%	-
School Lunch Supplement	170,000	170,000	77,839	92,161	46%	-
Other Miscellaneous State	-	-	-	-	-	-
Total State	320,000	320,000	149,143	170,857	47%	-
Local:						
Interest on Investments	420,000	420,000	33,641	386,359	8%	95,601
Student Lunches	4,400,000	4,400,000	1,124,067	3,275,933	26%	1,193,958
Student Breakfasts	-	-	-	-	-	26,801
Adult Breakfast/Lunch	190,000	190,000	23,094	166,906	12%	50,379
Student/Adult Ala Carte	2,400,000	2,400,000	619,525	1,780,475	26%	660,149
Catering/Special	46,000	46,000	9,776	36,224	21%	5,318
Other Food Sales	-	-	-	-	-	52
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	(109)	109	-	(617)
Sale of Junk	-	-	1,875	(1,875)	-	-
Other Miscellaneous Local Sources	150,000	150,000	44,470	105,530	30%	44,406
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	7,606,000	7,606,000	1,856,341	5,749,659	24%	2,076,049
Total Revenues	36,458,340	36,495,590	9,643,424	26,852,166	26%	9,712,775
EXPENDITURES						
Current:						
Salaries	9,602,000	9,602,000	2,722,687	6,879,313	28%	2,927,200
Employee Benefits	3,701,161	3,701,161	1,148,641	2,552,520	31%	1,073,506
Purchased Services	865,243	872,765	199,516	673,248	23%	248,540
Energy Services	650,000	650,000	138,019	511,981	21%	209,382
Materials and Supplies	20,481,050	20,496,596	5,902,606	14,593,990	29%	5,790,246
Capital Outlay	940,000	940,000	93,220	846,780	10%	148,479
Other Expenses	1,821,000	1,822,336	484,862	1,337,474	27%	640,647
Total Food Service	38,060,454	38,084,858	10,689,551	27,395,307	28%	11,038,000
Total Expenditures	38,060,454	38,084,858	10,689,551	27,395,307	28%	11,038,000
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(1,602,114)	(1,589,268)	(1,046,127)	(543,141)		(1,325,225)
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery	-	500	500	-	100%	-
Transfers Out:						
To General Fund	-	(13,346)	-	(13,346)	0%	-
Total Other Financing Sources (Uses)	-	(12,846)	500	(13,346)		-
Net Change in Fund Balance	(1,602,114)	(1,602,114)	(1,045,627)	(556,487)		(1,325,225)
Fund Balance, Beginning	12,588,545	12,588,545	12,588,545	-		14,607,124
Fund Balance, Ending	\$ 10,986,431	\$ 10,986,431	11,542,918	\$ (556,487)		13,281,899

Expenditures by Object - Food Service Fund



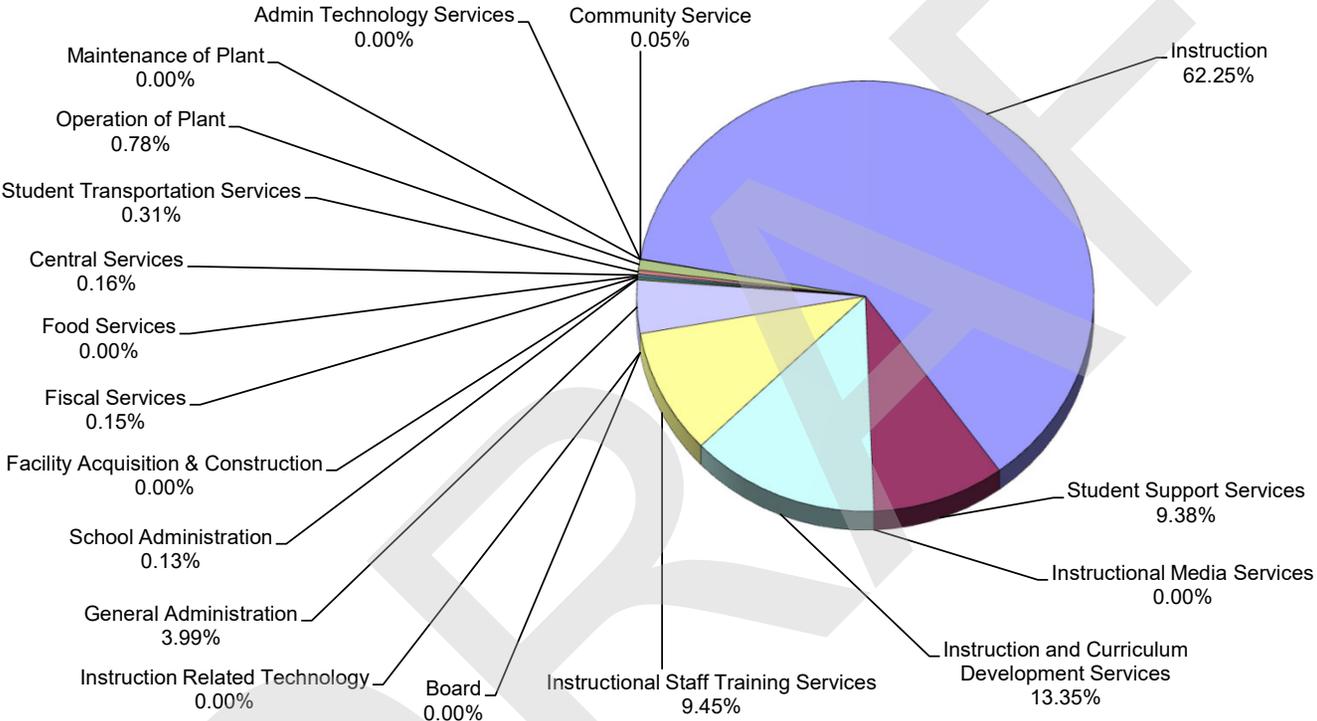
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		-
Pell	-	370,281	355,548	14,733	96%	685,277
Miscellaneous Federal Direct	-	305,994	143,237	162,757	47%	244,557
Total Federal Direct	-	676,275	498,785	177,490	74%	929,835
Federal Through State:						
Career and Technical Education	-	707,671	173,498	534,173	25%	88,266
Teacher/Principal Training & Recruiting	2,256,044	2,256,044	682,853	1,573,191	30%	497,546
Adult Migrant Education	-	237,195	94,908	142,287	40%	104,085
Eng Lit and Civics Education	-	117,283	43,627	73,656	37%	36,895
Individuals with Disabilities Education Act	19,190,477	19,308,238	3,607,159	15,701,080	19%	3,204,095
Elementary and Secondary Education Act Title I	13,503,107	17,452,422	4,821,507	12,630,915	28%	4,356,868
Language Instruction Title III	-	1,050,443	519,798	530,645	49%	303,660
Adult General Education	-	742,252	219,086	523,166	30%	207,830
21st Century Schools - Title IV	-	1,375,870	293,305	1,082,565	21%	364,429
Educational Stabilization Funds - K-12	-	-	13,278,409	(13,278,409)		17,808,745
Educational Stabilization Funds - Workforce	-	-	(529)	529		142,967
Educational Stabilization Funds - VPK	-	-	-	-		86,748
Other Federal Through State	-	1,574,759	319,808	1,254,951	20%	41,823
Total Federal Through State	34,949,628	44,822,177	24,053,426	20,768,751	54%	27,243,955
Total Revenues	34,949,628	45,498,452	24,552,211	20,946,241	54%	28,173,790
EXPENDITURES						
Current:						
Instruction	16,943,101	22,334,612	15,282,838	7,051,774	68%	16,368,610
Student Support Services	1,188,789	3,390,827	2,304,141	1,086,686	68%	2,413,239
Instructional Media Services	-	-	-	-		52,000
Instruction and Curriculum Development Services	10,700,171	12,454,920	3,278,098	9,176,822	26%	2,718,630
Instructional Staff Training Services	4,626,843	5,101,086	2,320,833	2,780,253	45%	2,619,757
Board	-	-	-	-		1,000
Instruction Related Technology	2,456	2,456	119	2,337	5%	4,119
General Administration	1,347,066	1,696,690	980,357	716,333	58%	1,051,139
School Administration	-	308,295	31,979	276,316	10%	343,717
Facility Acquisition & Construction	-	-	-	-		14,000
Fiscal Services	-	(93,077)	36,067	(129,144)	-39%	101,686
Food Services	-	(3,716)	-	(3,716)	0%	303,147
Central Services	77,000	(9,196)	38,282	(47,478)	-416%	174,390
Student Transportation Services	64,203	227,414	76,395	151,019	34%	263,889
Operation of Plant	-	78,063	191,741	(113,678)	246%	375,837
Maintenance of Plant	-	-	-	-		104,839
Admin Technology Services	-	(1,578)	-	(1,578)	0%	135,212
Community Services	-	11,655	11,363	292	97%	4,810
Total Expenditures	34,949,628	45,498,452	24,552,211	20,946,240	54%	27,050,020
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(0)	0	(0)	0		1,123,770
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	-	-	-		(1,123,770)
To Internal Service Fund	-	-	-	-		-
Total Other Financing Sources (Uses)	-	-	-	-		(1,123,770)
Net Change in Fund Balance	(0)	0	(0)	0		(0)
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ (0)	\$ 0	\$ (0)	\$ 0		(0)

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

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

Expenditures by Function - Other Special Revenue Funds

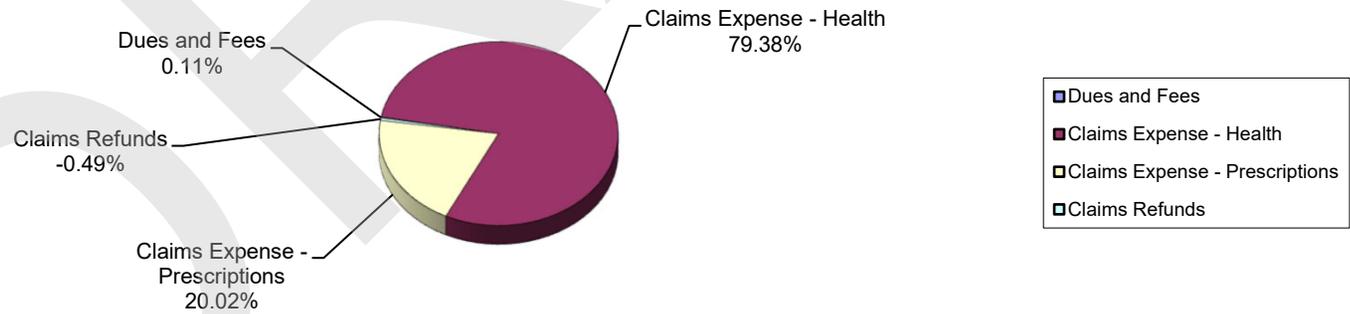
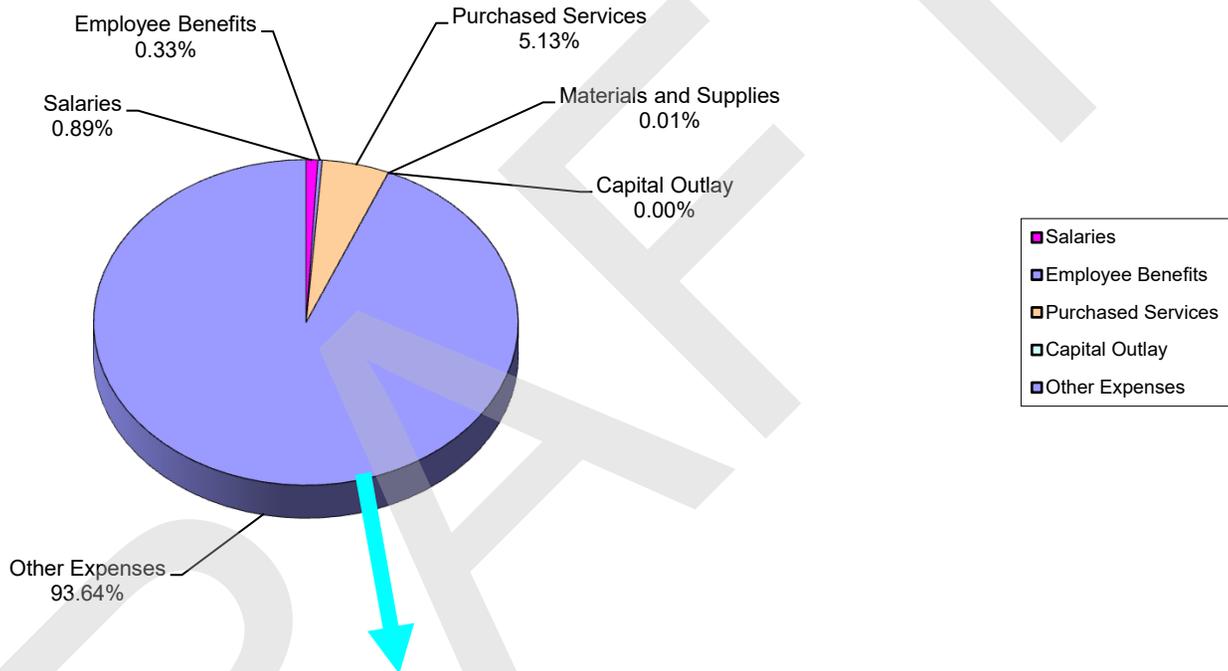


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services
■ Instructional Staff Training Services	■ Board	■ Instruction Related Technology	■ General Administration
■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services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

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 43,648,050	\$ 43,648,050	\$ 10,974,794	\$ 32,673,256	25%	9,359,827
Premium - Employee	14,016,875	14,016,875	3,574,586	10,442,289	26%	3,250,867
Premium - Retiree	1,350,000	1,350,000	982,656	367,344	73%	491,903
Premium - Leave/COBRA	390,000	390,000	92,181	297,819	24%	125,033
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Total Operating Revenues	59,404,925	59,404,925	15,624,217	43,780,708	26%	13,227,629
Total Revenues	59,404,925	59,404,925	15,624,217	43,780,708	26%	13,227,629
EXPENDITURES						
Operating Expenditures:						
Salaries	576,357	576,357	187,959	388,398	33%	202,241
Employee Benefits	553,471	553,471	70,679	482,793	13%	69,197
Purchased Services	3,037,433	3,647,433	1,089,361	2,558,072	30%	1,107,195
Materials and Supplies	2,500	2,500	1,625	875	65%	739
Capital Outlay	-	-	-	-	-	-
Other Expenses:						
Dues and Fees	22,506	22,506	22,506	-	100%	21,505
Subs for ATD	-	-	-	-	-	-
Claims Expense - Health	46,675,594	46,065,594	15,937,414	30,128,180	35%	17,187,789
Claims Expense - Prescriptions	10,901,000	10,901,000	4,019,749	6,881,251	37%	3,638,452
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	-	-	-	-	-
Claims Refunds - Prescriptions	-	-	(97,512)	97,512	-	(454,140)
Total Other Expenses	57,599,100	56,989,100	19,882,157	37,106,943	35%	20,393,606
Total Expenditures	61,768,861	61,768,861	21,231,780	40,537,081	34%	21,772,978
Operating Income (Loss)	(2,363,936)	(2,363,936)	(5,607,563)	(3,243,627)		(8,545,349)
Transfers In:						
From General Fund	-	-	-	-	-	-
From Special Revenue	-	-	-	-	-	-
Total Transfers	-	-	-	-		-
Change in Net Position	(2,363,936)	(2,363,936)	(5,607,563)	(3,243,627)		(8,545,349)
Net Position, Beginning	13,363,719	13,363,719	13,363,719	-		12,870,340
Net Position, Ending	\$ 10,999,783	\$ 10,999,783	7,756,156	(3,243,627)		4,324,991

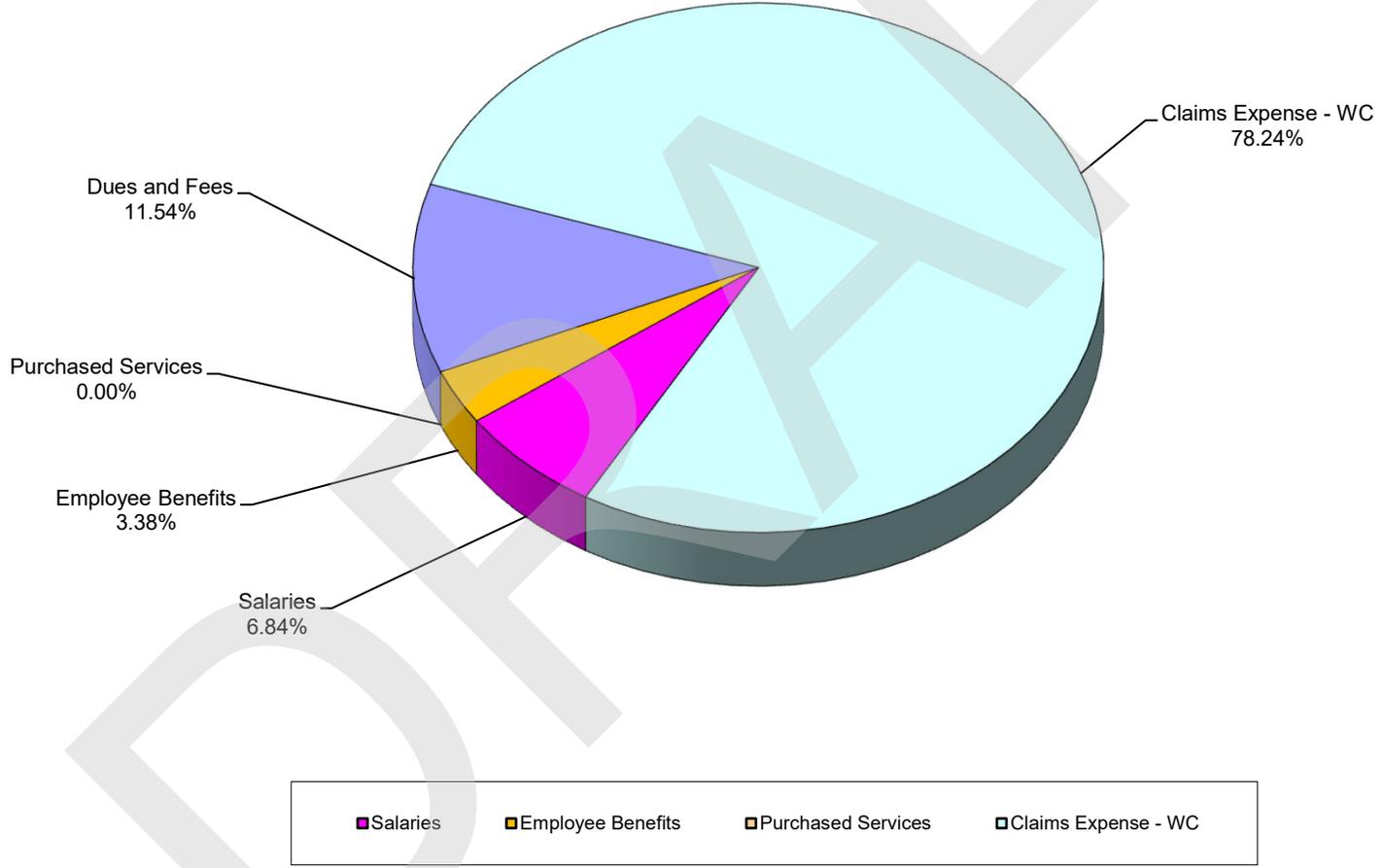
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 4,600,000	\$ 4,600,000	\$ 1,368,565	\$ 3,231,435	30%	1,232,188
Total Operating Revenues	4,600,000	4,600,000	1,368,565	3,231,435	30%	1,232,188
Total Revenues	4,600,000	4,600,000	1,368,565	3,231,435	30%	1,232,188
EXPENDITURES						
Operating Expenditures:						
Salaries	184,035	184,035	60,397	123,637	33%	62,112
Employee Benefits	72,896	72,896	29,854	43,042	41%	30,146
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	388,293	388,293	101,841	286,451	26%	135,998
Claims Expense - Workers' Comp	3,560,212	3,560,212	693,658	2,866,555	19%	811,350
Claims Refund	-	-	(3,100)	3,100		(3,848)
Total Other Expenses	3,948,505	3,948,505	792,399	3,156,106	20%	943,499
Total Expenditures	4,205,435	4,205,435	882,650	3,322,785	21%	1,035,757
Operating Income (Loss)	394,565	394,565	485,914	91,350		196,432
Change in Net Position	394,565	394,565	485,914	91,350		196,432
Net Position, Beginning	1,611,743	1,991,038	1,991,038	-		1,565,045
Net Position, Ending	\$ 2,006,308	\$ 2,385,603	\$ 2,476,953	\$ 91,350		1,761,477

Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
For Month Ended October 31, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2023
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 229,161	\$ 229,161	\$ 161,276	\$ 67,885	70%	112,464
Total Federal Direct	229,161	229,161	161,276	67,885	70%	112,464
Local:						
Gifts, Grants, & Bequests	-	22,910	22,910	-	100%	6,910
Financial Aid Fees	260,000	351,071	351,071	-	100%	269,416
Other Student Fees	-	-	-	-	-	-
Other Miscellaneous Local Sources	320,124	320,124	52,691	267,433	16%	217,528
Total Local	580,124	694,105	426,672	267,433	61%	493,854
Total Revenues	809,285	923,265	587,947	335,318	64%	606,318
EXPENDITURES						
Instruction	2,005,374	2,116,444	171,268	1,945,176	8%	331,558
Student Support Services	1,580	4,390	321	4,069	7%	3,253
Instructional & Curriculum Dev	25,428	25,428	49	25,379	0%	-
Instructional Staff Training	-	-	-	-	-	-
General Administration	13,839	13,839	-	13,839	0%	-
Central Services	6,374	6,474	340	6,134	5%	568
Operation of Plant	270	270	-	270	0%	-
Admin. Technology Services	-	-	-	-	-	-
Community Services	3,500	3,500	-	3,500	0%	-
Total Expenditures	2,056,365	2,170,346	171,978	1,998,368	8%	335,380
Change in Net Position	(1,247,081)	(1,247,081)	415,969	1,663,050		270,938
Net Position, Beginning	1,247,081	1,247,081	1,247,081	-		1,121,660
Net Position, Ending	\$ 0	\$ 0	\$ 1,663,050	\$ 1,663,050		1,392,599

Expenditures by Function - Trust and Agency Funds

