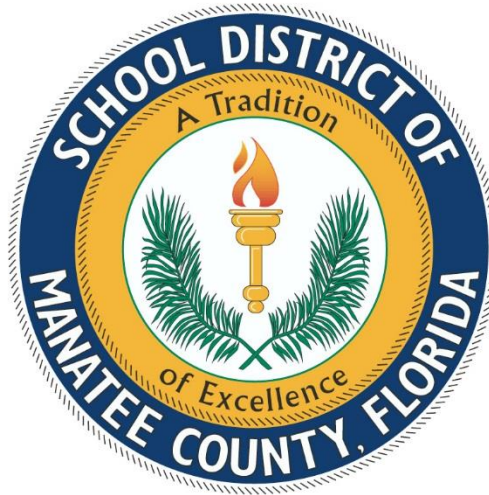


# The School District of Manatee County



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

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total September 2024	Total September 2023
<b>Assets</b>									
Current Assets									
Cash	67,851,459	15,374,620	243,731,632	8,721,145	-	28,502,612	1,674,912	365,856,380	384,937,905
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,720,459	-	-	-	1,284	172	84,807	3,806,722	2,168,624
Due From/(To)	6,791,544	(846,726)	-	-	(5,944,818)	-	-	-	-
Inventory	518,958	-	-	650,116	-	-	-	1,169,074	1,154,797
Investments	-	33,736	-	-	-	-	-	33,736	39,723
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	67,919	-	7,757,827	2,618,153	6,064,425	-	-	16,508,324	21,764,600
<b>Total Assets</b>	<b>78,950,340</b>	<b>14,561,630</b>	<b>251,489,459</b>	<b>11,989,414</b>	<b>120,891</b>	<b>28,502,784</b>	<b>1,759,719</b>	<b>387,374,237</b>	<b>410,065,649</b>
<b>Liabilities</b>									
Current Liabilities									
Salaries & Wages Payable	12,691,279	-	-	-	-	-	-	12,691,279	14,295,413
Payroll Deductions & WH	10,996,094	-	-	-	-	-	-	10,996,094	9,638,298
Accounts Payable	1,394,295	-	393,439	66,610	120,891	2,176,537	49	4,151,821	3,060,744
Construction Payable	-	-	8,125,180	-	-	-	-	8,125,180	1,300,472
Retainage Payable	-	-	13,369	-	-	-	-	13,369	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	38	-	-	-	-	-	-	38	3,960
Estimated Unpaid Claims	-	-	-	-	-	16,143,342	-	16,143,342	16,085,781
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	(7,425)	-	-	150,879	-	-	-	143,454	83,975
Deferred Revenue	-	-	6,293,552	-	-	-	-	6,293,552	7,270,785
<b>Total Liabilities</b>	<b>25,074,281</b>	<b>-</b>	<b>14,825,540</b>	<b>217,489</b>	<b>120,891</b>	<b>18,319,879</b>	<b>49</b>	<b>58,558,128</b>	<b>51,739,427</b>
<b>Fund Balances</b>									
Revenues Over (Under) Expenditures	(58,865,760)	697,291	(66,816,488)	(816,620)	-	(5,171,852)	512,589	(130,460,840)	(101,261,782)
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
<b>Total Fund Balances</b>	<b>53,876,060</b>	<b>14,561,630</b>	<b>236,663,919</b>	<b>11,771,925</b>	<b>-</b>	<b>10,182,905</b>	<b>1,759,670</b>	<b>328,816,108</b>	<b>358,326,222</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>78,950,340</b>	<b>14,561,630</b>	<b>251,489,459</b>	<b>11,989,414</b>	<b>120,891</b>	<b>28,502,784</b>	<b>1,759,719</b>	<b>387,374,237</b>	<b>410,065,649</b>

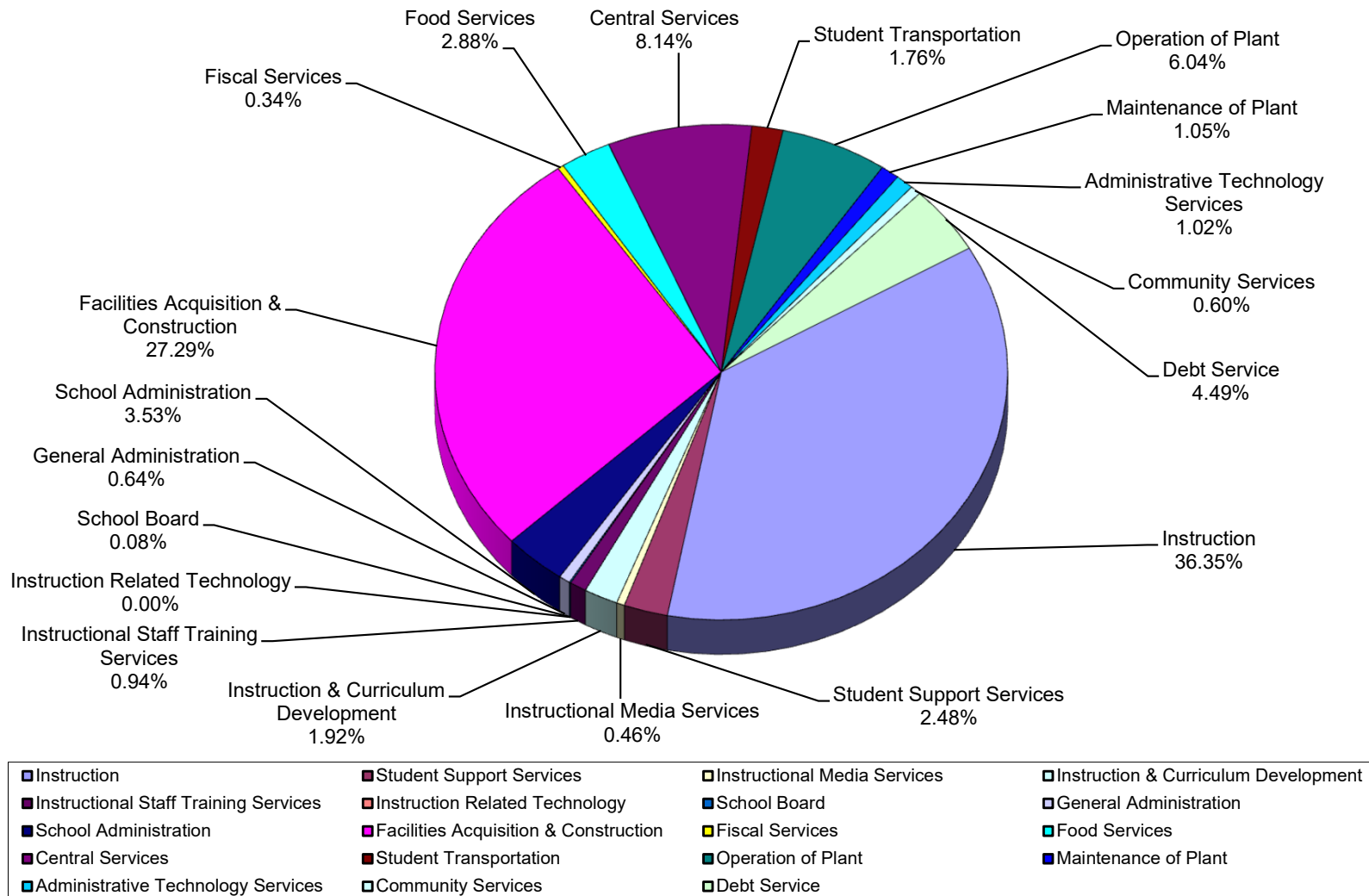
\*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total September 2024	Total September 2023
<b>REVENUES</b>									
Federal Direct	\$ 88,449	\$ -	\$ -	\$ -	\$ 129,102	\$ -	\$ 143,076	\$ 360,627	1,494,667
Federal Through State	504,645	-	-	5,100,443	18,377,177	-	-	23,982,265	21,129,147
State	45,238,153	-	2,640,009	-	-	-	-	47,878,162	43,119,315
Local	12,255,261	182,968	16,260,482	1,169,243	-	11,310,982	376,054	41,554,990	39,727,152
Total Revenues	58,086,509	182,968	18,900,491	6,269,686	18,506,280	11,310,982	519,130	113,776,046	105,470,282
<b>EXPENDITURES</b>									
Instruction	78,629,256	-	-	-	10,926,117	-	6,301	89,561,675	84,724,665
Student Support Services	4,051,206	-	-	-	2,049,098	-	190	6,100,494	5,594,356
Instructional Media Services	1,126,596	-	-	-	-	-	-	1,126,596	1,122,854
Instruction & Curriculum Development	2,264,524	-	-	-	2,461,974	-	49	4,726,547	3,740,766
Instructional Staff Training Services	327,437	-	-	-	1,998,685	-	-	2,326,122	2,357,821
Instruction Related Technology	-	-	-	-	119	-	-	119	4,113
School Board	201,673	-	-	-	-	-	-	201,673	184,579
General Administration	806,958	-	-	-	764,424	-	-	1,571,382	1,274,884
School Administration	8,675,229	-	-	-	15,116	-	-	8,690,345	8,102,147
Facilities Acquisition & Construction	1,878,773	-	65,368,218	-	-	-	-	67,246,991	35,311,032
Fiscal Services	807,093	-	-	-	31,757	-	-	838,850	867,253
Food Services	-	-	-	7,086,506	-	-	-	7,086,506	7,413,509
Central Services	3,546,516	-	-	-	38,282	16,482,835	-	20,067,632	20,279,961
Student Transportation	4,261,982	-	-	-	71,444	-	-	4,333,426	3,781,996
Operation of Plant	14,745,494	-	-	-	143,153	-	-	14,888,647	15,423,883
Maintenance of Plant	2,590,001	-	-	-	-	-	-	2,590,001	2,487,924
Administrative Technology Services	2,502,741	-	-	-	-	-	-	2,502,741	2,245,568
Community Services	1,474,126	-	-	-	6,110	-	-	1,480,236	1,386,831
Debt Service	-	10,429,500	629,791	-	-	-	-	11,059,291	10,642,958
Total Expenditures	127,889,605	10,429,500	65,998,009	7,086,506	18,506,280	16,482,835	6,541	246,399,275	206,947,101
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>(69,803,096)</b>	<b>(10,246,532)</b>	<b>(47,097,518)</b>	<b>(816,820)</b>	<b>-</b>	<b>(5,171,852)</b>	<b>512,589</b>	<b>(132,623,229)</b>	<b>(101,476,819)</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	2,162,189	200	-	-	-	2,162,389	215,037
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	10,937,336	10,943,823	-	-	-	-	-	21,881,159	2,266,738
Transfers Out	-	-	(21,881,159)	-	-	-	-	(21,881,159)	(2,266,738)
Total Other Financing Sources (Uses)	10,937,336	10,943,823	(19,718,970)	200	-	-	-	2,162,389	215,037
<b>Net Change in Fund Balance</b>	<b>(58,865,760)</b>	<b>697,291</b>	<b>(66,816,488)</b>	<b>(816,620)</b>	<b>-</b>	<b>(5,171,852)</b>	<b>512,589</b>	<b>(130,460,840)</b>	<b>(101,261,782)</b>
<b>Fund Balances, Beginning</b>	<b>112,741,820</b>	<b>13,864,339</b>	<b>303,480,407</b>	<b>12,588,545</b>	<b>-</b>	<b>15,354,757</b>	<b>1,247,081</b>	<b>459,276,949</b>	<b>459,588,004</b>
<b>Fund Balances, Ending</b>	<b>\$ 53,876,060</b>	<b>\$ 14,561,630</b>	<b>\$ 236,663,919</b>	<b>\$ 11,771,925</b>	<b>\$ -</b>	<b>\$ 10,182,905</b>	<b>\$ 1,759,670</b>	<b>\$ 328,816,108</b>	<b>358,326,222</b>

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

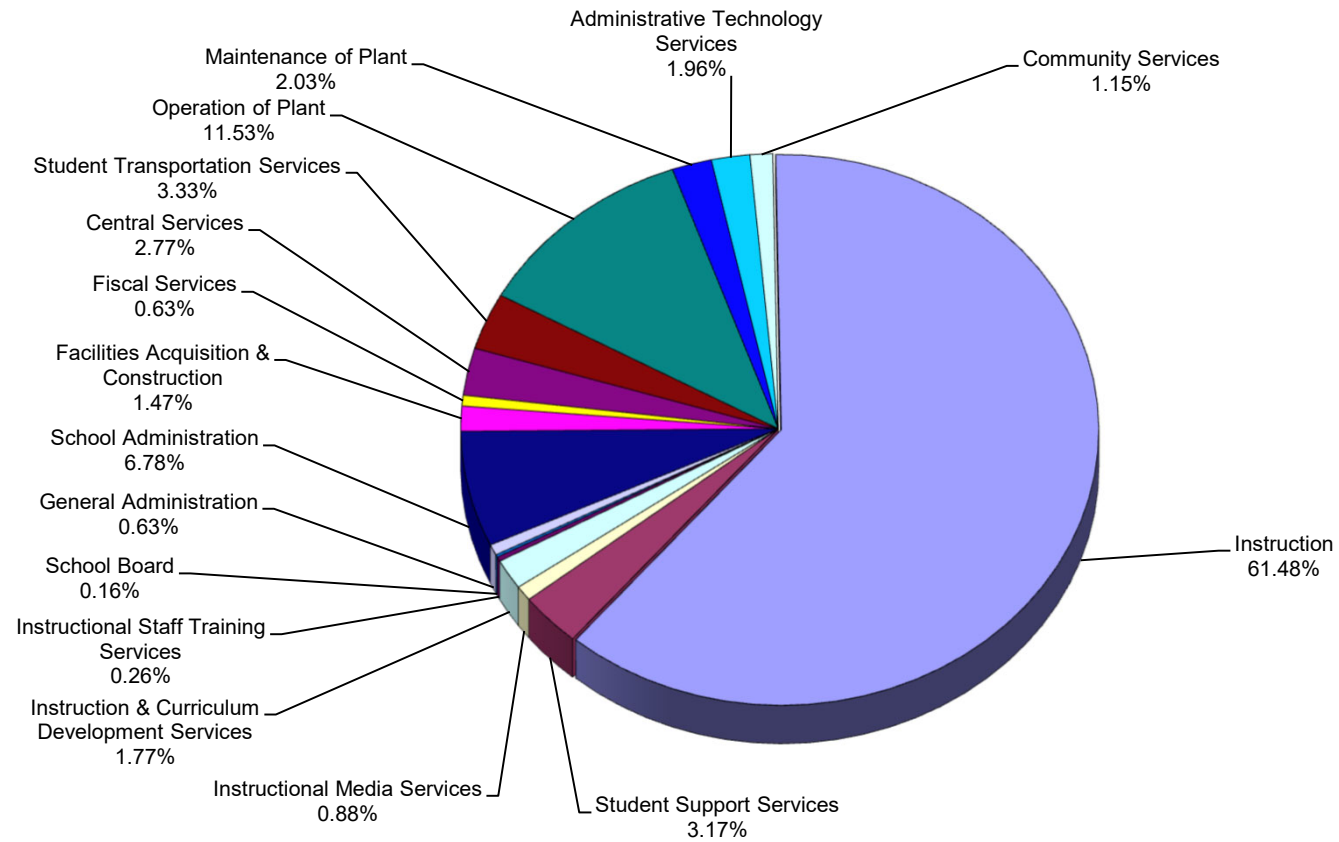
## Expenditures by Function - All Funds



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

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 720,000	\$ 720,000	\$ 88,449	\$ (631,551)	12%	84,476
Miscellaneous Federal Direc	3,584	3,584	-	(3,584)	0%	-
Total Federal Direct	723,584	723,584	88,449	(635,135)	12%	84,476
Federal Through State:						
Vocational Education Act	-	-	-	-	-	-
Medicaid	905,000	905,000	74,240	(830,760)	8%	49,311
Individuals with Disabilities	115,000	115,586	43,712	(71,874)	38%	54,205
Educational Stabilization K-12	-	-	-	-	-	-
Educational Stabilization Workforce	-	-	-	-	-	-
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,073,397	386,693	(686,704)	36%	251,943
Total Federal Through State	1,020,000	2,093,983	504,645	(1,589,338)	24%	355,458
State:						
Florida Education Finance Program (FEFP)	118,431,370	118,431,370	28,910,832	(89,520,538)	24%	25,872,810
Workforce Development	10,347,179	10,347,179	2,586,792	(7,760,387)	25%	2,536,074
Workforce Education Performance Incentive	600,000	600,000	57,750	(542,250)	10%	-
CO&DS Withheld for Administrative Expenditures	31,200	31,200	-	(31,200)	0%	-
State License Tax	360,000	360,000	7,871	(352,129)	2%	12,010
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	50,400,319	50,400,319	12,600,081	(37,800,238)	25%	12,258,414
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	2,256,570	2,256,570	261,849	(1,994,721)	12%	274,279
Other Miscellaneous State Revenue	51,520	799,406	812,978	13,572	102%	27,144
Total State	182,478,158	183,226,044	45,238,153	(137,987,891)	25%	40,980,731
Local:						
Required Local Effort & District Nonvoted Operating Disc	286,869,142	286,869,142	166,433	(286,702,709)	0%	109,512
District Voted Additional Operating Tax	75,511,751	75,511,751	42,083	(75,469,668)	0%	-
Lease Revenue	294,600	310,650	41,843	(288,807)	13%	49,965
Interest on Investments	11,000,000	11,204,461	3,835,773	(7,368,688)	34%	3,135,061
Student and Adult a la Carte	-	-	-	-	-	-
Catering/Specials	-	-	-	-	-	-
Net Increase (Decrease) in Fair Value	-	1,976	1,976	-	100%	(191)
Gifts, Grants and Bequests	-	2,239	2,239	-	100%	4,642
Vending Sales	-	-	-	-	-	-
Student Fees:						
Adult Gen Ed Course Fees	140,000	140,000	89,800	(50,200)	64%	71,750
Post Secondary Vocational Ed Course Fees	1,960,000	1,960,000	1,878,406	(81,594)	96%	1,259,406
Continuing Workforce Education Course Fees	135,000	67,350	24,401	(42,949)	36%	-
Capital Improvement Fees	184,000	195,566	166,566	(29,000)	85%	125,825
Post Secondary Lab Fees	1,300,000	1,300,000	1,169,533	(130,467)	90%	862,152
Lifelong Learning Fees	6,000	6,000	1,226	(4,774)	20%	810
GED Testing Fees	24,000	24,000	1,784	(19,216)	20%	1,641
Other Student Fees	215,400	675,991	642,540	(33,451)	95%	431,565
Other Fees:						
Preschool Program Fees	955,500	955,500	138,145	(817,355)	14%	136,318
School Age Child Care Fees	6,485,000	6,485,000	1,404,997	(5,080,003)	22%	1,333,453
Other Schools, Courses and Classes Fees	17,200	17,200	4,957	(12,243)	29%	-
Miscellaneous Local:						
Bus Fees	65,000	65,000	3,958	(61,042)	6%	459
Transportation Services Rendered for School Activities	35,000	35,000	3,523	(31,478)	10%	3,620
Sale of Junk	184,000	184,000	48,699	(135,301)	26%	33,385
Receipt of Federal Indirect Cost Rate	1,400,000	1,400,000	766,728	(633,272)	55%	561,863
Other Miscellaneous Local Sources	2,509,225	2,721,629	1,337,322	(1,384,307)	49%	1,163,259
Refund of Prior Year's Expenditures	-	-	4,136	4,136	100%	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	473,030	(1,526,970)	24%	428,855
Total Local	391,290,818	392,134,620	12,255,261	(379,879,359)	3%	9,734,865
<b>Total Revenues</b>	<b>575,512,560</b>	<b>578,178,231</b>	<b>58,086,509</b>	<b>(520,091,722)</b>	<b>10%</b>	<b>51,155,530</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	436,533,273	437,795,885	78,629,256	359,166,629	18%	74,648,576
Student Support Services	30,119,211	30,572,842	4,051,206	26,521,636	13%	4,277,884
Instructional Media Services	9,750,308	9,753,282	1,126,596	4,626,686	20%	1,122,666
Instruction & Curriculum Development Services	9,038,935	9,603,098	2,264,524	7,338,574	24%	1,653,647
Instructional Staff Training Services	2,017,134	1,853,688	327,437	1,526,252	18%	315,347
Instruction-Related Technology	147	147	-	147	0%	-
School Board	1,630,123	1,712,123	201,673	1,510,450	12%	184,579
General Administration	4,440,064	4,440,064	806,958	3,633,106	18%	693,111
School Administration	38,952,677	38,850,075	8,675,229	30,174,846	22%	8,102,147
Facilities Acquisition & Construction	9,185,506	9,319,983	1,878,773	7,441,210	20%	1,513,151
Fiscal Services	3,881,577	3,884,160	807,093	3,077,067	21%	817,761
Food Services	-	-	-	-	-	-
Central Services	16,646,461	16,482,180	3,546,516	12,935,665	22%	3,249,534
Student Transportation Services	21,243,010	21,470,499	4,261,982	17,208,517	20%	3,729,183
Operation of Plant	53,906,399	53,424,276	14,745,494	38,678,782	28%	15,398,822
Maintenance of Plant	12,340,728	12,346,464	2,590,001	9,756,463	21%	2,471,086
Administrative Technology Services	9,114,384	9,115,755	2,502,741	6,613,013	27%	2,197,760
Community Services	6,944,106	7,800,530	1,474,126	6,326,404	19%	1,384,971
Debt Service	655,377	655,377	-	655,377	0%	-
<b>Total Expenditures</b>	<b>662,399,420</b>	<b>665,080,439</b>	<b>127,889,605</b>	<b>537,190,834</b>	<b>19%</b>	<b>122,060,226</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(86,886,860)</b>	<b>(86,902,208)</b>	<b>(69,803,096)</b>	<b>17,099,112</b>		<b>(70,904,695)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Loss Recovery	-	-	-	-	-	-
Transfers In:						
From Capital Project Funds	24,916,839	25,047,819	10,937,336	(14,110,483)	44%	10,693,560
From Special Revenue Funds	-	13,346	-	(13,346)	0%	1,123,770
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	-
To Internal Service Funds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>24,916,839</b>	<b>25,061,165</b>	<b>10,937,336</b>	<b>(14,123,829)</b>	<b>44%</b>	<b>11,817,330</b>
<b>Net Change in Fund Balance</b>	<b>(61,970,021)</b>	<b>(61,841,043)</b>	<b>(58,865,760)</b>	<b>2,975,283</b>		<b>(59,087,366)</b>
<b>Fund Balance, Beginning</b>	<b>112,741,820</b>	<b>112,741,820</b>	<b>112,741,820</b>	<b>-</b>		<b>85,961,974</b>
Nonspendable	517,798	517,798	-	-	-	-
Restricted	1,009,672	1,009,672	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	49,244,329	49,373,307	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 50,771,799</b>	<b>\$ 50,900,777</b>	<b>\$ 53,876,060</b>	<b>\$ 2,975,283</b>		<b>26,874,608</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 September 30, 2024**

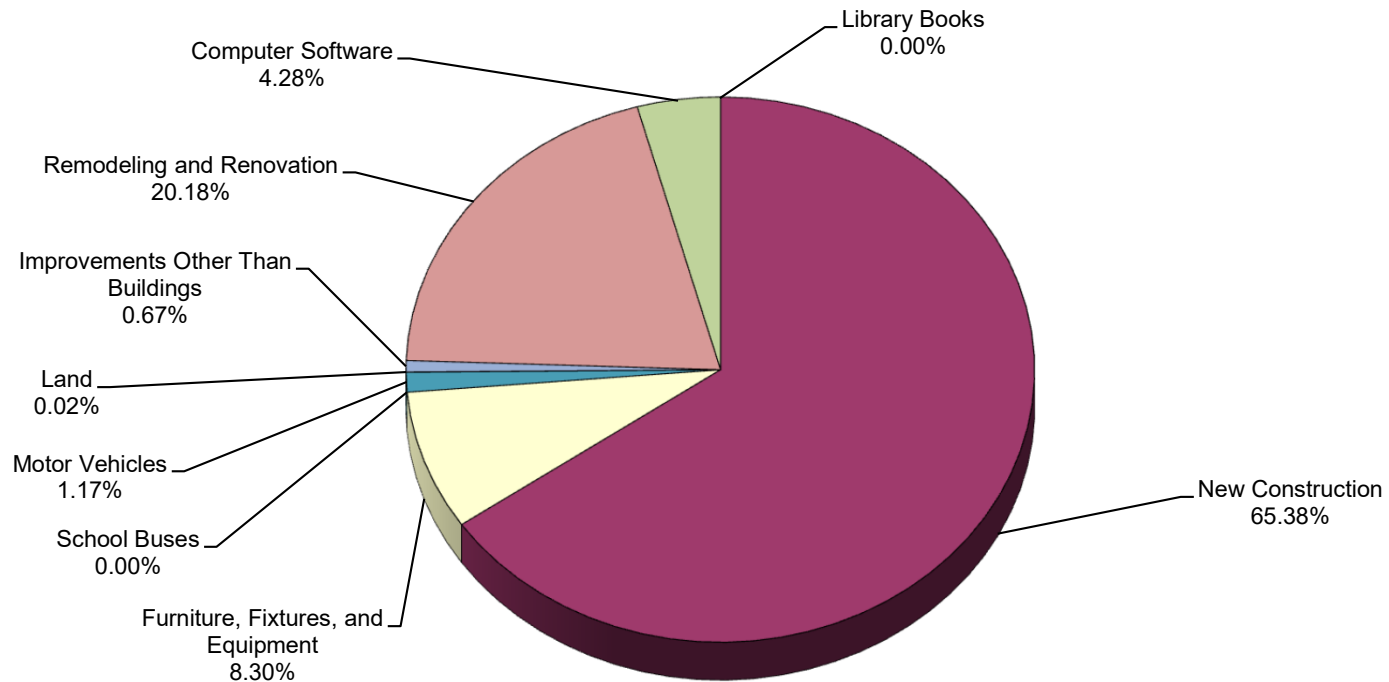
	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ -	\$ (1,005,960)	0%	474,310
<b>Total Federal Direct</b>	1,005,960	1,005,960	-	(1,005,960)		474,310
<b>State:</b>						
CO&DS Withheld for Bonds	339,800	339,800	-	(339,800)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	339,800	339,800	-	(339,800)	0%	-
<b>Local:</b>						
Interest on Investments	275,000	423,923	278,277	(145,646)	66%	255,443
Net Increase (Decrease) in the Fair Value	-	(132,405)	(95,309)	37,095	72%	(89,706)
<b>Total Local</b>	275,000	291,518	182,968	(108,550)	63%	165,737
<b>Total Revenues</b>	1,620,760	1,637,278	182,968	(1,454,310)	11%	640,047
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	20,034,323	20,034,323	8,175,000	11,859,323	41%	7,785,000
Interest	15,289,128	15,289,128	2,253,000	13,036,128	15%	2,447,625
Dues and Fees	16,360	16,360	1,500	14,860	9%	5,662
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	35,339,811	35,339,811	10,429,500	24,910,311	30%	10,238,287
<b>Total Expenditures</b>	35,339,811	35,339,811	10,429,500	24,910,311	30%	10,238,287
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(33,719,051)	(33,702,532)	(10,246,532)	23,456,000		(9,598,240)
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	33,994,051	33,994,051	10,943,823	(23,050,228)	32%	10,789,409
<b>Other Financing Sources</b>						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
<b>Total Transfers In &amp; Other Financing Sources</b>	33,994,051	33,994,051	10,943,823	(23,050,228)		10,789,409
<b>Total Other Financing Sources (Uses)</b>	33,994,051	33,994,051	10,943,823	(23,050,228)	32%	10,789,409
<b>Net Change in Fund Balances</b>	275,000	291,518	697,291	405,773		1,191,169
<b>Fund Balances, Beginning</b>	13,864,339	13,864,339	13,864,339	-		12,831,068
<b>Fund Balances, Ending</b>	\$ 14,139,339	\$ 14,155,857	\$ 14,561,630	\$ 405,773		14,022,237

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,712,268	\$ 1,712,268	\$ -	\$ 1,712,268	0%	-
Interest on CO&DS	55,566	59,288	-	59,288	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	1,423,919	5,321,561	21%	1,082,647
Other Miscellaneous State Revenue	4,341,987	4,472,372	468,089	4,004,283	10%	1,055,937
Total State Sources	16,603,303	16,737,409	2,640,009	14,097,400	16%	2,138,584
Local:						
District Capital Taxes	113,267,626	113,267,626	63,325	113,204,301	0%	31,713
Local Sales Tax	53,756,695	53,756,695	6,361,477	47,395,218	12%	6,704,977
Interest on Investments	6,382,709	6,382,709	1,870,807	4,511,902	29%	3,377,147
Other Miscellaneous Local Sources	79,875	2,813,279	124,385	2,688,894	4%	353,278
Impact Fees	32,650,000	32,650,000	7,840,489	24,809,511	24%	8,253,567
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	206,136,905	208,870,309	16,260,482	192,609,827	8%	18,720,681
<b>Total Revenues</b>	<b>222,740,208</b>	<b>225,607,718</b>	<b>18,900,491</b>	<b>206,707,227</b>	<b>8%</b>	<b>20,859,265</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	364,905,398	360,239,969	42,740,607	317,499,362	12%	16,927,810
Furniture, Fixtures, and Equipment	16,324,706	22,238,221	5,425,321	16,812,900	24%	3,651,546
School Buses	2,691,705	2,691,705	-	2,691,705	0%	223,198
Motor Vehicles	634,686	998,264	765,374	232,889	77%	-
Land	5,000,000	5,000,000	10,000	4,990,000	0%	-
Improvements Other Than Buildings	6,212,701	6,211,491	438,313	5,773,178	7%	1,906,328
Remodeling and Renovation	79,024,468	80,444,600	13,193,959	67,250,642	16%	8,092,174
Computer Software	4,112,187	4,089,779	2,794,643	1,295,135	68%	2,840,386
Total Capital Outlay	478,905,851	481,914,029	65,368,218	416,545,811	14%	33,641,443
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	1,833,874	594,849	1,239,025	32%	403,089
Interest	-	34,943	34,943	-	100%	1,582
Dues and Fees	-	-	-	-	-	-
Total Debt Service	1,819,333	1,868,817	629,791	1,239,025	34%	404,671
<b>Total Expenditures</b>	<b>486,256,726</b>	<b>489,314,388</b>	<b>65,998,009</b>	<b>423,316,378</b>	<b>13%</b>	<b>34,202,551</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(263,516,518)</b>	<b>(263,706,669)</b>	<b>(47,097,518)</b>	<b>216,609,151</b>		<b>(13,343,287)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans	-	-	-	-	-	-
Lease Agreements and SBITAs	401,797	2,162,189	2,162,189	-	-	-
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	-	-	-	-	-	215,037
Transfers In:						
From General Fund	-	-	-	-	-	-
Transfers Out:						
To General Fund	(24,916,840)	(25,047,819)	(10,937,336)	(14,110,483)	44%	(10,693,560)
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)	(21,881,159)	(37,160,711)	-	(21,482,968)
<b>Total Other Financing Sources (Uses)</b>	<b>81,490,906</b>	<b>83,120,319</b>	<b>(19,718,970)</b>	<b>(102,839,289)</b>	<b>-24%</b>	<b>(21,267,931)</b>
<b>Net Change in Fund Balances</b>	<b>(182,025,611)</b>	<b>(180,586,350)</b>	<b>(66,816,488)</b>	<b>113,769,862</b>		<b>(34,611,218)</b>
<b>Fund Balances, Beginning</b>	<b>303,480,407</b>	<b>303,480,407</b>	<b>303,480,407</b>	<b>-</b>		<b>330,630,793</b>
<b>Fund Balances, Ending</b>	<b>\$ 121,454,796</b>	<b>\$ 122,894,057</b>	<b>\$ 236,663,919</b>	<b>\$ 113,769,862</b>		<b>296,019,575</b>



## Expenditures by Object - Capital Projects Funds

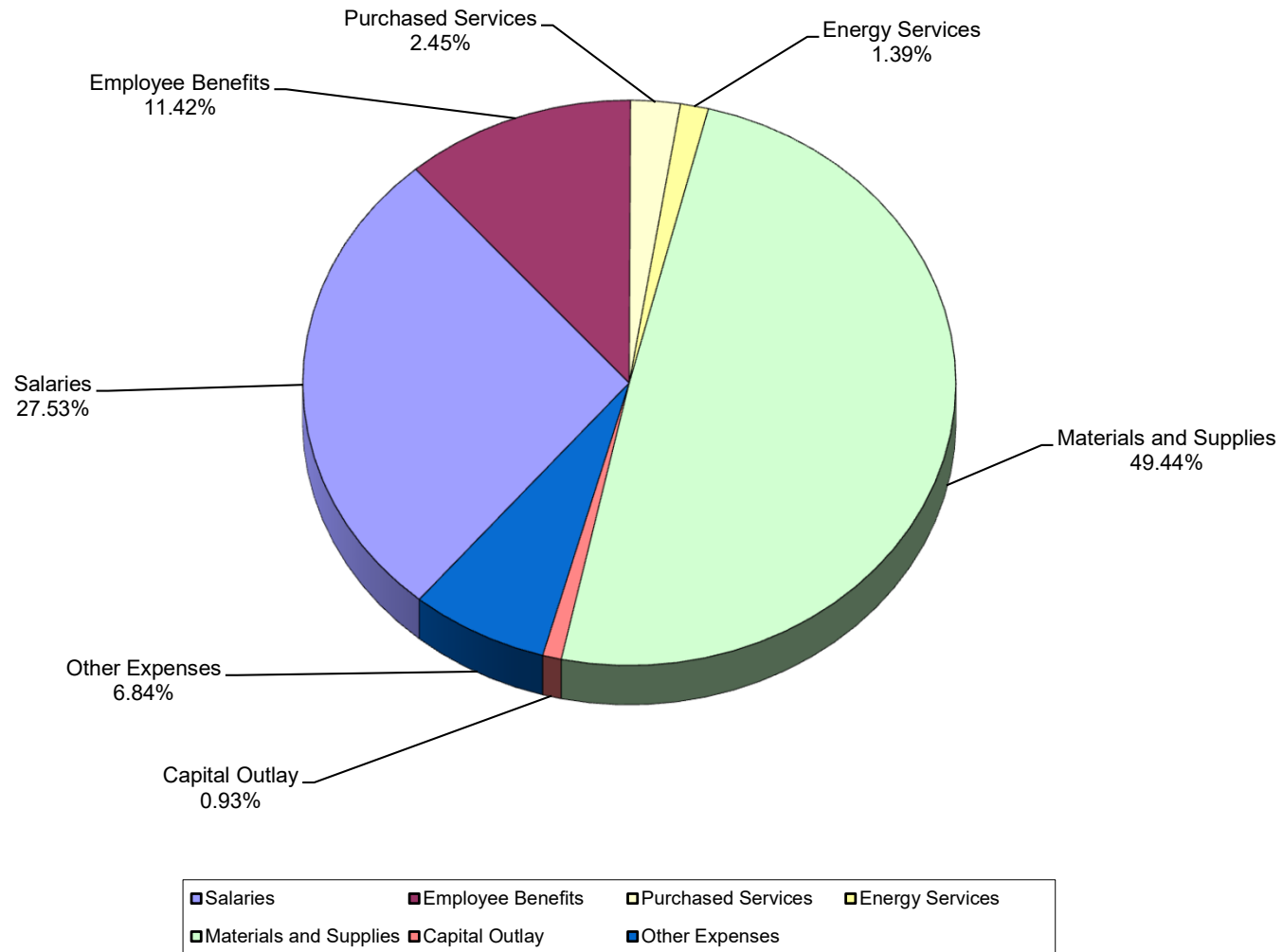


Library Books	New Construction	Furniture, Fixtures, and Equipment
School Buses	Motor Vehicles	Land
Improvements Other Than Buildings	Remodeling and Renovation	Computer Software

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	-	\$ -	-	-
School Lunch Reimbursement	18,026,000	18,026,000	3,577,287	14,448,713	20%	3,338,893
School Breakfast Reimbursement	6,814,900	6,814,900	1,252,445	5,562,455	18%	1,152,736
After-School Snack Reimbursement	135,725	135,725	42,716	93,009	31%	21,001
Child Care Food Program	1,262,525	1,262,525	213,535	1,048,990	17%	219,061
USDA Donated Commodities	2,213,190	2,213,190	-	2,213,190	0%	-
Cash n Lieu of Donated	80,000	80,000	14,461	65,539	18%	15,338
Summer Food Service Program	-	-	-	-	-	-
Other Food Service Revenue	-	37,250	-	37,250	0%	-
Total Federal Through State	28,532,340	28,569,590	5,100,443	23,469,147	18%	4,747,029
State:						
School Breakfast Supplement	150,000	150,000	-	150,000	0%	-
School Lunch Supplement	170,000	170,000	-	170,000	0%	-
Other Miscellaneous State	-	-	-	-	-	-
Total State	320,000	320,000	-	320,000	0%	-
Local:						
Interest on Investments	420,000	420,000	15,319	404,681	4%	74,706
Student Lunches	4,400,000	4,400,000	700,182	3,699,818	16%	699,245
Student Breakfasts	-	-	-	-	-	26,762
Adult Breakfast/Lunch	190,000	190,000	21,250	168,750	11%	30,606
Student/Adult Ala Carte	2,400,000	2,400,000	394,797	2,005,204	16%	394,132
Catering/Special	46,000	46,000	6,014	39,987	13%	2,680
Other Food Sales	-	-	-	-	-	52
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	(126)	126	-	124
Sale of Junk	-	-	1,875	(1,875)	-	-
Other Miscellaneous Local Sources	150,000	150,000	29,932	120,068	20%	28,082
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local	7,606,000	7,606,000	1,169,243	6,436,757	15%	1,256,389
<b>Total Revenues</b>	<b>36,458,340</b>	<b>36,495,590</b>	<b>6,269,686</b>	<b>30,225,904</b>	<b>17%</b>	<b>6,003,419</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	9,602,000	9,602,000	1,951,019	7,650,981	20%	1,942,658
Employee Benefits	3,701,161	3,701,161	809,324	2,891,837	22%	707,475
Purchased Services	865,243	872,765	173,597	699,168	20%	220,386
Energy Services	650,000	650,000	98,546	551,454	15%	147,846
Materials and Supplies	20,481,050	20,496,296	3,503,349	16,992,947	17%	3,866,785
Capital Outlay	940,000	940,000	65,842	874,158	7%	89,303
Other Expenses	1,821,000	1,822,336	484,830	1,337,506	27%	439,055
Total Food Service	38,060,454	38,084,558	7,086,506	30,998,052	19%	7,413,509
<b>Total Expenditures</b>	<b>38,060,454</b>	<b>38,084,558</b>	<b>7,086,506</b>	<b>30,998,052</b>	<b>19%</b>	<b>7,413,509</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(1,602,114)</b>	<b>(1,588,968)</b>	<b>(816,820)</b>	<b>(772,148)</b>		<b>(1,410,091)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Loss Recovery	-	200	200	-	100%	-
Transfers Out:						
To General Fund	-	(13,346)	-	(13,346)	0%	-
	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(13,146)</b>	<b>200</b>	<b>(13,346)</b>		<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(1,602,114)</b>	<b>(1,602,114)</b>	<b>(816,620)</b>	<b>(785,494)</b>		<b>(1,410,091)</b>
<b>Fund Balance, Beginning</b>	<b>12,588,545</b>	<b>12,588,545</b>	<b>12,588,545</b>	<b>-</b>		<b>14,607,124</b>
<b>Fund Balance, Ending</b>	<b>\$ 10,986,431</b>	<b>\$ 10,986,431</b>	<b>11,771,925</b>	<b>\$ (785,494)</b>		<b>13,197,033</b>

## Expenditures by Object - Food Service Fund



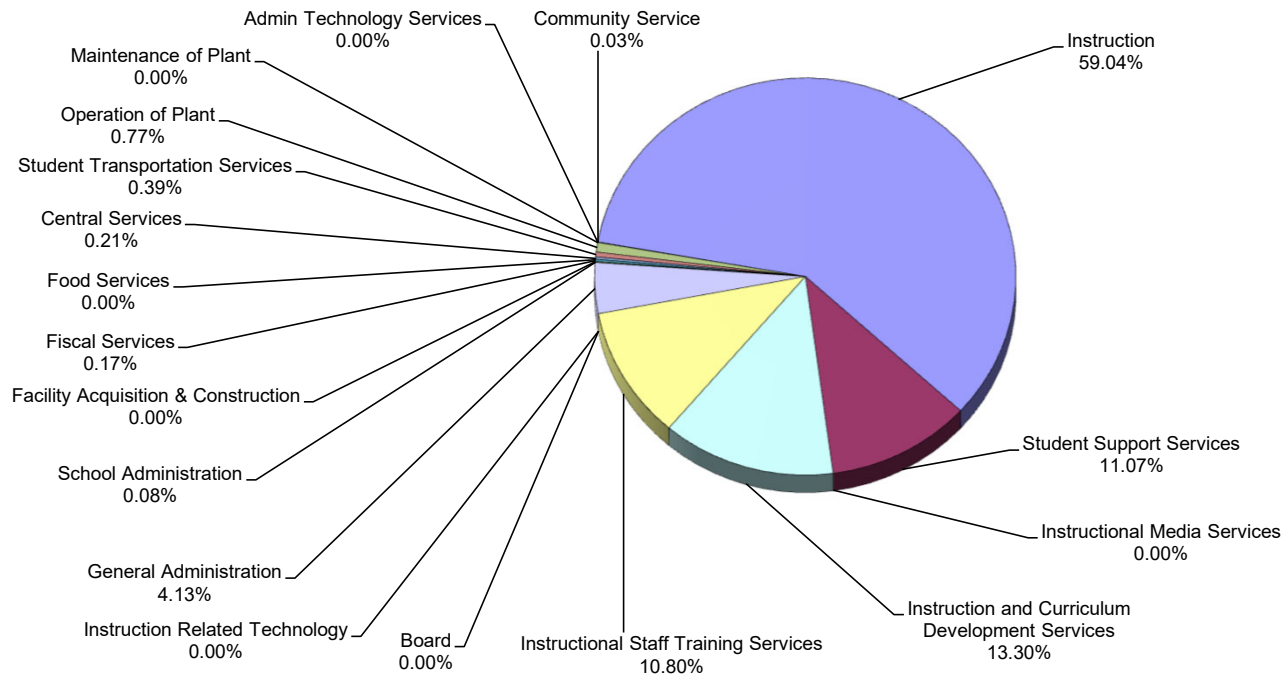
**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Other Special Revenue Funds\***  
**For Month Ended September 30, 2024**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -	-	-
Pell	-	94,104	18,879	75,225	20%	662,192
Miscellaneous Federal Direct	-	79,350	110,223	(30,873)	139%	158,546
Total Federal Direct	-	173,454	129,102	44,352	74%	820,739
Federal Through State:						
Career and Technical Education	-	707,671	145,190	562,481	21%	52,076
Teacher/Principal Training & Recruiting	2,256,044	2,256,044	582,371	1,673,673	26%	393,525
Adult Migrant Education	-	-	76,142	(76,142)	-	78,646
Eng Lit and Civics Education	-	117,283	26,895	90,388	23%	20,425
Individuals with Disabilities Education Act	19,190,477	19,308,238	2,360,501	16,947,737	12%	2,019,152
Elementary and Secondary Education Act Title I	13,503,107	17,452,422	3,409,060	14,043,362	20%	3,167,568
Language Instruction Title III	-	1,050,443	474,881	575,562	45%	203,834
Adult General Education	-	742,252	147,821	594,431	20%	118,418
21st Century Schools - Title IV	-	1,375,870	215,270	1,160,600	16%	238,983
Educational Stabilization Funds - K-12	-	-	10,650,082	(10,650,082)	-	9,403,313
Educational Stabilization Funds - Workforce	-	-	(529)	529	-	248,727
Educational Stabilization Funds - VPK	-	-	-	-	-	56,304
Other Federal Through State	-	1,574,759	289,494	1,285,265	18%	25,689
Total Federal Through State	34,949,628	44,584,982	18,377,177	26,207,805	41%	16,026,660
<b>Total Revenues</b>	<b>34,949,628</b>	<b>44,758,436</b>	<b>18,506,280</b>	<b>26,252,156</b>	<b>41%</b>	<b>16,847,399</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	16,943,101	22,106,681	10,926,117	11,180,564	49%	9,772,608
Student Support Services	1,188,789	3,017,008	2,049,098	967,911	68%	1,314,170
Instructional Media Services	-	-	-	-	-	-
Instruction and Curriculum Development Services	10,700,171	12,406,134	2,461,974	9,944,160	20%	1,787,119
Instructional Staff Training Services	4,626,843	5,075,217	1,998,685	3,076,532	39%	2,042,473
Board	-	-	-	-	-	-
Instruction Related Technology	2,456	2,456	119	2,337	5%	4,113
General Administration	1,347,066	1,714,591	764,424	950,167	45%	581,772
School Administration	-	308,295	15,116	293,179	5%	-
Facility Acquisition & Construction	-	-	-	-	-	-
Fiscal Services	-	(87,444)	31,757	(119,201)	-36%	49,492
Food Services	-	(3,716)	-	(3,716)	0%	-
Central Services	77,000	(10,508)	38,282	(48,789)	-364%	27,500
Student Transportation Services	64,203	223,230	71,444	151,785	32%	52,813
Operation of Plant	-	(1,478)	143,153	(144,631)	-9688%	25,061
Maintenance of Plant	-	-	-	-	-	16,838
Admin Technology Services	-	(1,578)	-	(1,578)	0%	47,808
Community Services	-	9,548	6,110	3,438	64%	1,860
<b>Total Expenditures</b>	<b>34,949,628</b>	<b>44,758,436</b>	<b>18,506,280</b>	<b>26,252,156</b>	<b>41%</b>	<b>15,723,629</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,123,770</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	-	-	-	-		(1,123,770)
To Internal Service Fund	-	-	-	-		-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(1,123,770)</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>-</b>	<b>-</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>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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

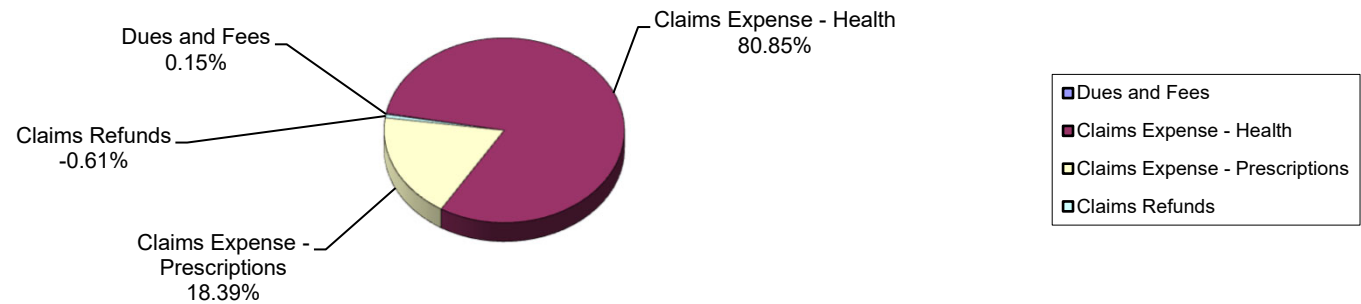
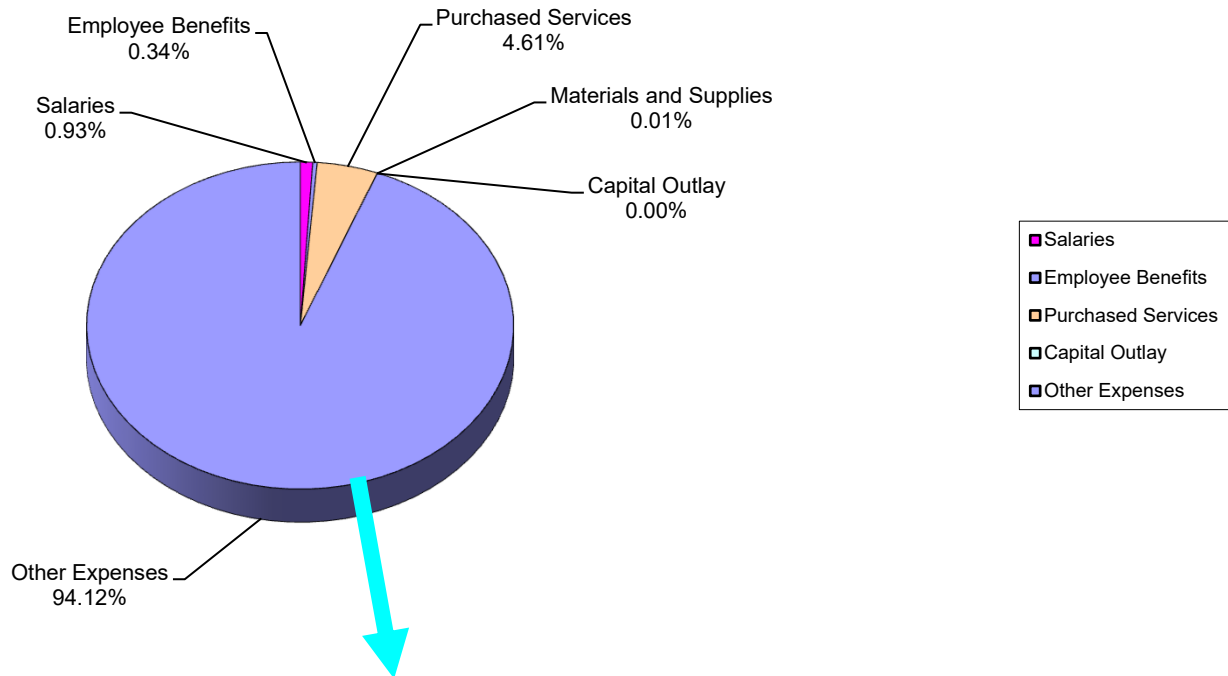


■ Instruction	■ Student Support Services	■ Instructional Media Services	■ Instruction and Curriculum Development Services
■ Instructional Staff Training Services	■ Board	■ Instruction Related Technology	■ General Administration
■ School Administration	■ Facility Acquisition & Construction	■ Fiscal Services	■ 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 September 30, 2024**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 43,648,050	\$ 43,648,050	\$ 7,487,584	\$ 36,160,466	17%	5,891,450
Premium - Employee	14,016,875	14,016,875	2,444,330	11,572,545	17%	2,056,002
Premium - Retiree	1,350,000	1,350,000	313,567	1,036,433	23%	485,900
Premium - Leave/COBRA	390,000	390,000	59,183	330,817	15%	80,271
Miscellaneous Local Revenue	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Total Operating Revenues	59,404,925	59,404,925	10,304,663	49,100,262	17%	8,513,623
<b>Total Revenues</b>	<b>59,404,925</b>	<b>59,404,925</b>	<b>10,304,663</b>	<b>49,100,262</b>	<b>17%</b>	<b>8,513,623</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	576,357	576,357	146,828	429,529	25%	150,627
Employee Benefits	553,471	553,471	53,094	500,377	10%	48,263
Purchased Services	3,037,433	3,647,433	729,795	2,917,638	20%	831,014
Materials and Supplies	2,500	2,500	1,625	875	65%	434
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	12,194,923	33,870,671	26%	13,036,615
Claims Expense - Prescriptions	10,901,000	10,901,000	2,773,522	8,127,478	25%	2,549,185
E&O Claims	-	-	-	-	-	-
Claims Refunds - Health	-	-	-	-	-	-
Claims Refunds - Prescriptions	-	-	(91,846)	91,846	-	(384,973)
Total Other Expenses	57,599,100	56,989,100	14,899,105	42,089,995	26%	15,222,332
<b>Total Expenditures</b>	<b>61,768,861</b>	<b>61,768,861</b>	<b>15,830,446</b>	<b>45,938,414</b>	<b>26%</b>	<b>16,252,671</b>
<b>Operating Income (Loss)</b>	<b>(2,363,936)</b>	<b>(2,363,936)</b>	<b>(5,525,783)</b>	<b>(3,161,847)</b>		<b>(7,739,047)</b>
Transfers In:						
From General Fund	-	-	-	-	-	-
From Special Revenue	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>(2,363,936)</b>	<b>(2,363,936)</b>	<b>(5,525,783)</b>	<b>(3,161,847)</b>		<b>(7,739,047)</b>
<b>Net Position, Beginning</b>	<b>13,363,719</b>	<b>13,363,719</b>	<b>13,363,719</b>	<b>-</b>		<b>12,870,340</b>
<b>Net Position, Ending</b>	<b>\$ 10,999,783</b>	<b>\$ 10,999,783</b>	<b>7,837,936</b>	<b>(3,161,847)</b>		<b>5,131,292</b>

## Expenditures by Object - Internal Service Funds - Health

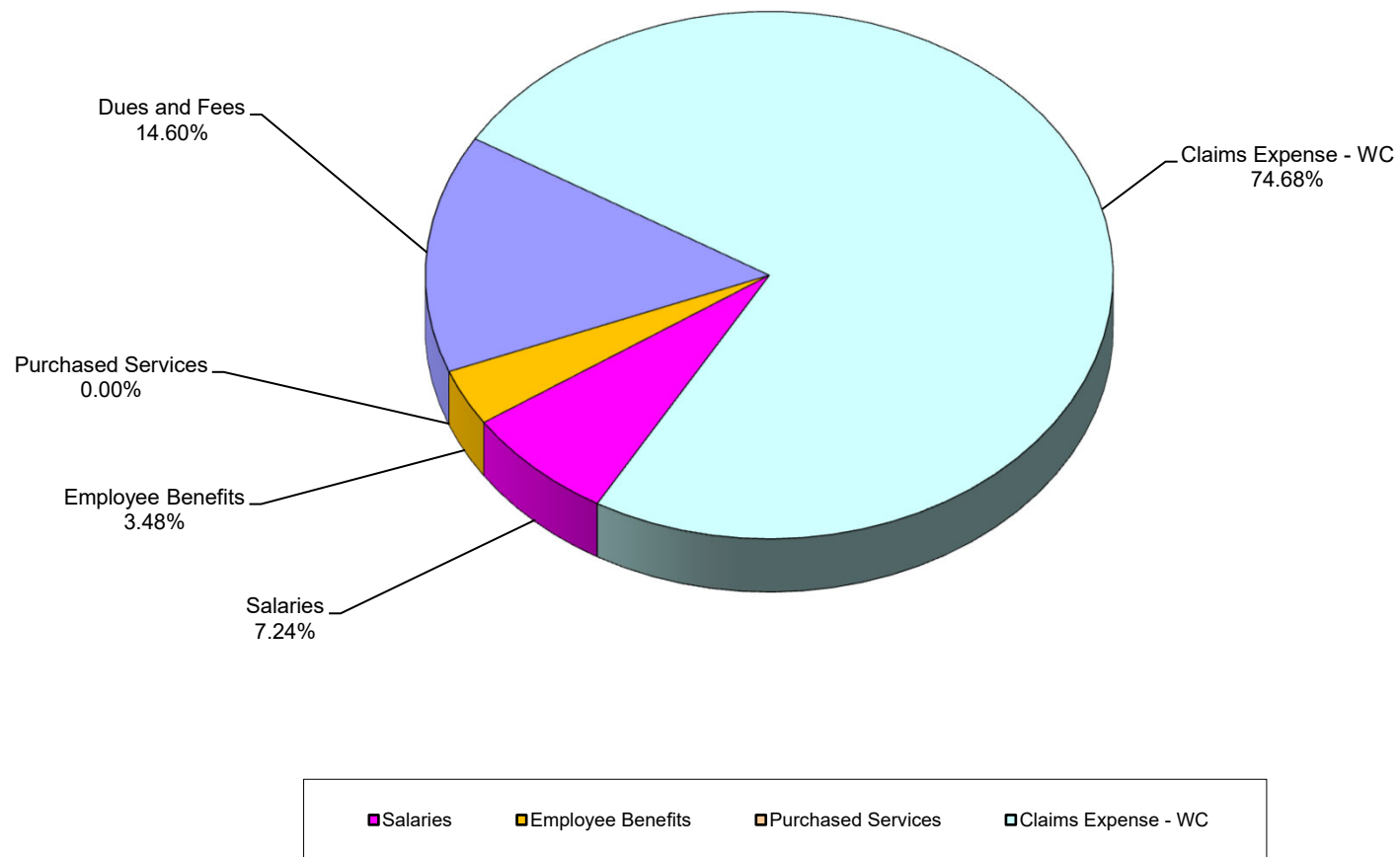


**School District of Manatee County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Internal Service Funds - Workers Compensation**  
**For Month Ended September 30, 2024**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 4,600,000	\$ 4,600,000	\$ 1,006,319	\$ 3,593,681	22%	873,017
Total Operating Revenues	4,600,000	4,600,000	1,006,319	3,593,681	22%	873,017
<b>Total Revenues</b>	<b>4,600,000</b>	<b>4,600,000</b>	<b>1,006,319</b>	<b>3,593,681</b>	<b>22%</b>	<b>873,017</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	184,035	184,035	47,201	136,833	26%	46,435
Employee Benefits	72,896	72,896	22,719	50,178	31%	21,914
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	388,293	388,293	95,261	293,032	25%	64,358
Claims Expense - Workers' Comp	3,560,212	3,560,212	487,808	3,072,405	14%	620,077
Claims Refund	-	-	(600)	600		(2,528)
Total Other Expenses	3,948,505	3,948,505	582,468	3,366,036	15%	681,907
<b>Total Expenditures</b>	<b>4,205,435</b>	<b>4,205,435</b>	<b>652,388</b>	<b>3,553,047</b>	<b>16%</b>	<b>750,256</b>
<b>Operating Income (Loss)</b>	<b>394,565</b>	<b>394,565</b>	<b>353,931</b>	<b>(40,634)</b>		<b>122,761</b>
<b>Change in Net Position</b>	<b>394,565</b>	<b>394,565</b>	<b>353,931</b>	<b>(40,634)</b>		<b>122,761</b>
<b>Net Position, Beginning</b>	<b>1,611,743</b>	<b>1,991,038</b>	<b>1,991,038</b>	<b>-</b>		<b>1,565,045</b>
<b>Net Position, Ending</b>	<b>\$ 2,006,308</b>	<b>\$ 2,385,603</b>	<b>\$ 2,344,969</b>	<b>\$ (40,634)</b>		<b>1,687,806</b>



### 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 September 30, 2024**

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2023
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 229,161	\$ 229,161	\$ 143,076	\$ 86,085	62%	115,142
Total Federal Direct	229,161	229,161	143,076	86,085	62%	115,142
Local:						
Gifts, Grants, & Bequests	-	20,310	20,310	-	100%	6,910
Financial Aid Fees	260,000	333,134	333,134	-	100%	251,651
Other Student Fees	-	-	-	-	-	-
Other Miscellaneous Local Sources	320,124	320,124	22,610	297,514	7%	204,278
Total Local	580,124	673,568	376,054	297,514	56%	462,839
<b>Total Revenues</b>	<b>809,285</b>	<b>902,728</b>	<b>519,130</b>	<b>383,599</b>	<b>58%</b>	<b>577,981</b>
<b>EXPENDITURES</b>						
Instruction	2,005,374	2,098,507	6,301	2,092,206	0%	303,481
Student Support Services	1,580	1,890	190	1,700	10%	2,302
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	6,374	-	6,374	0%	189
Operation of Plant	270	270	-	270	0%	-
Admin. Technology Services	-	-	-	-	-	-
Community Services	3,500	3,500	-	3,500	0%	-
<b>Total Expenditures</b>	<b>2,056,365</b>	<b>2,149,809</b>	<b>6,541</b>	<b>2,143,268</b>	<b>0%</b>	<b>305,971</b>
<b>Change in Net Position</b>	<b>(1,247,081)</b>	<b>(1,247,081)</b>	<b>512,589</b>	<b>1,759,670</b>		<b>272,010</b>
<b>Net Position, Beginning</b>	<b>1,247,081</b>	<b>1,247,081</b>	<b>1,247,081</b>	<b>-</b>		<b>1,121,660</b>
<b>Net Position, Ending</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,759,670</b>	<b>\$ 1,759,670</b>		<b>1,393,670</b>

## Expenditures by Function - Trust and Agency Funds

