



January 2024

Financial Report

To The

Board of Trustees

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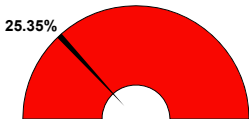


Manor Independent School District

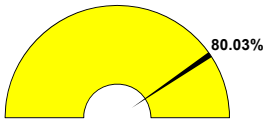
General Fund | Revenue Dashboard

For the Period Ending January 31, 2024

Projected Year End Fund Balance
as % of Budgeted Revenues

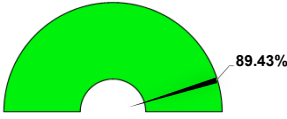


Actual YTD Revenues



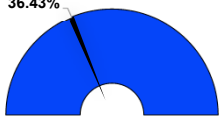
Projected YTD Revenues
67.05%

Actual YTD Local Sources



Projected YTD Local Sources
63.06%

Actual YTD State Sources



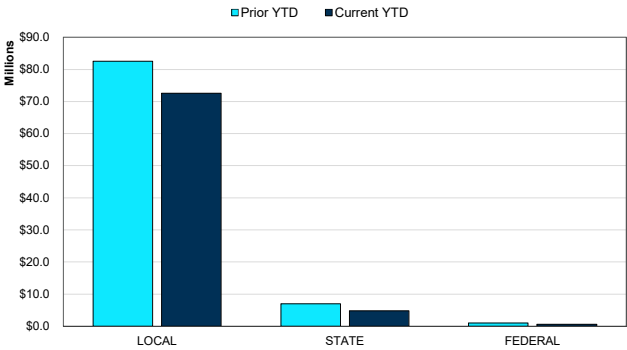
Projected YTD State Sources
99.87%

Top 10 Sources of Revenue Year-to-Date

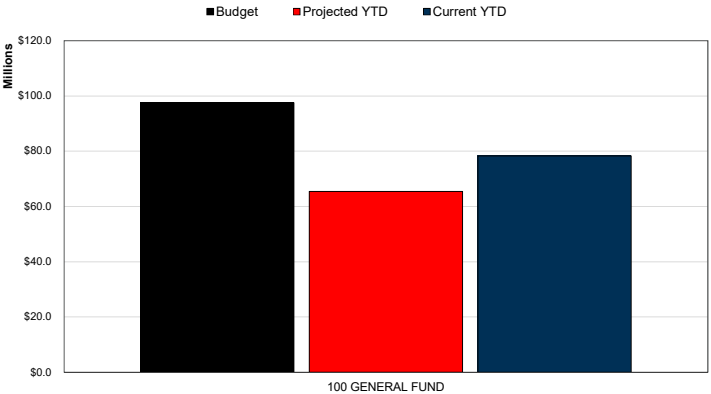
Taxes, Current Year Levy	\$70,280,016
Trs On-Behalf	\$3,122,012
Earnings From Temporary Deposits And Investments	\$1,588,188
Per Capita Apportionment	\$1,550,347
Other Revenues From Local Sources	\$416,772
Indirect Cost Revenue	\$375,102
Sale Of Real And Personal Property	\$227,884
Fsp Formula Foundation	\$152,415
Taxes, Prior Years	\$138,753
Penalties, Interest, And Other Tax Revenues	\$122,350

Percent of Total Revenues YTD 99.61%

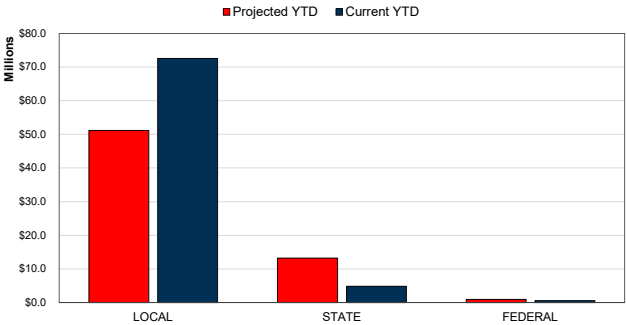
Revenue by Source



Revenue Comparison



Revenue by Source



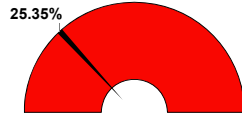


Manor Independent School District

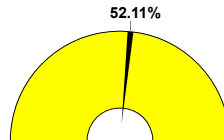
General Fund | Expenditure Dashboard

For the Period Ending January 31, 2024

Projected Year End Fund Balance
as % of Budgeted Expenditures

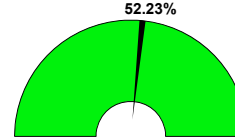


Actual YTD Expenditures



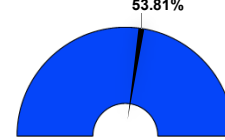
Projected YTD Expenditures
54.56%

Actual YTD Instruction



Projected YTD Instruction
54.64%

Actual YTD Payroll Costs

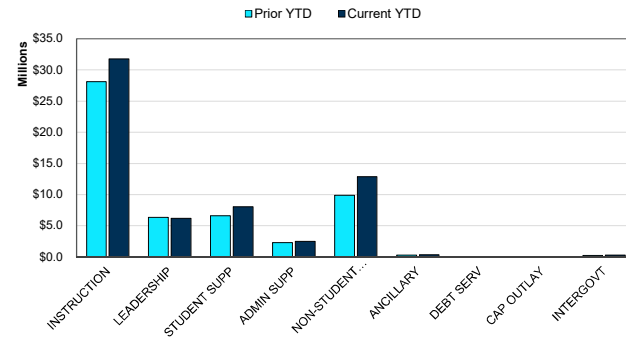


Projected YTD Payroll Costs
55.95%

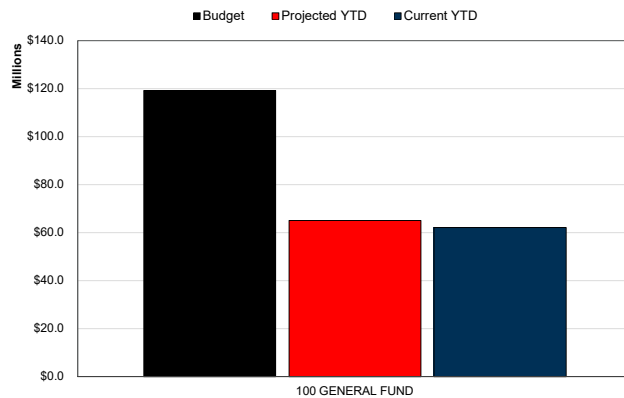
Top 10 Expenditures by Function Year-to-Date

Instruction	\$30,886,494
Plant Maint/Operations	\$9,229,376
School Leadership	\$4,360,239
Student Transportation	\$3,767,203
General Administration	\$2,477,537
Data Processing Svs	\$2,100,639
Instructional Leadership	\$1,852,960
Security/Monitoring Svs	\$1,564,552
Cocurr/Extracurr Activity	\$1,535,860
Guidance/Counsel/Eval Svs	\$1,377,232
Percent of Total Expenditures YTD	95.28%

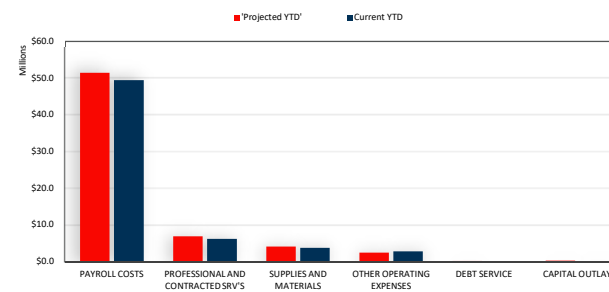
Expenditures by Function



Expenditure Comparison



Expenditures by Object



Fund summary basis: General Fund

Month of January (fiscal year 2024):

- ↑ General Fund Revenues: \$41,666,792; over plan* (favorable) by +\$10,707,118
- ↓ General Fund Expenditures: \$8,157,937; under plan (favorable) by -\$1,222,958

Fiscal year to date (July-January):

- ↑ General Fund Revenues: \$78,279,367 (80.3% of annual budget compared to 81.0% prior YTD); over plan (favorable) year-to-date (YTD) by +\$1,307,842
 - ↑ 5700-5799 Local and Intermediate Sources: +\$2,753,870
 - ↓ 5800-5899 State Program Revenues: **-\$1,318,661**
 - ↓ 5900-5999 Federal Program Revenues: **-\$355,251**
 - 6100-6199 Payroll Costs: +\$0
 - ↑ 7900-7999 Other Resources/Non-Operating Revenues: +\$227,884
- ↓ General Fund Expenditures: \$62,082,767 (52.1% of annual budget compared to 52.7% prior YTD); under plan (favorable) year-to-date (YTD) by -\$3,272,249
 - 0000 -: +\$0
 - 2100 -: +\$0
 - ↓ 6100-6199 Payroll Costs: -\$1,980,599
 - ↓ 6200-6299 Professional and Contracted Services: -\$1,115,020
 - ↓ 6300-6399 Supplies and Materials: -\$300,630
 - ↑ 6400-6499 Other Operating Expenses: **+\$401,759**
 - ↓ 6500-6599 Debt Service: -\$140,583
 - ↓ 6600-6699 Capital Outlay: -\$137,177
 - 8900-8999 Other Uses/Special Items/Extraordinary Items/Non-Operating Expenses: +\$0
 - ↑ 00 Generic: **+\$11**
 - ↓ 11 Instruction: -\$1,429,785
 - ↓ 12 Instruct Res/Media Svs: -\$17,890
 - ↓ 13 Curr/Instruc Staff Devel: -\$173,525
 - ↓ 21 Instructional Leadership: -\$89,551
 - ↓ 23 School Leadership: -\$24,999
 - ↓ 31 Guidance/Counsel/Eval Svs: -\$309,040
 - ↓ 32 Social Work Services: -\$17,808
 - ↑ 33 Health Svs: **+\$8,961**
 - ↑ 34 Student Transportation: **+\$105,996**
 - ↑ 35 Food Svs: **+\$31,507**
 - ↓ 36 Cocurr/Extracurr Activity: -\$112,264
 - ↓ 41 General Administration: -\$40,191
 - ↓ 51 Plant Maint/Operations: -\$88,481
 - ↓ 52 Security/Monitoring Svs: -\$754,404
 - ↑ 53 Data Processing Svs: **+\$388,327**
 - ↓ 61 Community Svs: -\$237,438
 - ↓ 71 Debt Svs: -\$140,583
 - 72 -: +\$0
 - ↓ 81 Facilities Aqc/Construct: -\$2,983
 - ↓ 91 Cont Inst Svs Btw Pub Sch: -\$390,913
 - 92 Incremental Costs/Wada: +\$0
 - ↓ 95 Pymts.To Jjaep Programs: -\$445
 - ↑ 99 Other Intergovernmental Charge: **+\$23,251**

End of Fiscal Year Projection

		Projected	Annual Budget	Variance
General Fund	Revenues	\$96,879,911	\$97,530,276	-\$650,365
	Expenditures	\$113,008,236	\$119,148,117	-\$6,139,881
	Difference	↓-\$16,128,324	-\$21,617,841	+\$5,489,517
Debt Service	Revenues	\$45,054,967	\$32,784,274	+\$12,270,693
	Expenditures	\$32,633,141	\$34,530,124	-\$1,896,983
	Difference	↑+\$12,421,825	-\$1,745,850	+\$14,167,675
Food Service	Revenues	\$7,934,414	\$7,554,000	+\$380,414
	Expenditures	\$8,365,409	\$8,719,891	-\$354,482
	Difference	↓-\$430,995	-\$1,165,891	+\$734,896

* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).



Manor Independent School District

General Fund | Function Financial Summary

For the Period Ending January 31, 2024

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Tax Revenue	\$77,260,988	\$89,043,626	86.77%	\$70,541,118	\$77,866,738	90.59%
Other Local Sources	5,303,776	7,298,264	72.67%	2,066,658	3,319,620	62.26%
State Program	6,960,201	11,574,851	60.13%	4,824,774	13,243,918	36.43%
Federal Program	1,028,260	3,886,863	26.45%	618,933	3,100,000	19.97%
TOTAL REVENUE	\$90,553,225	\$111,803,604	80.99%	\$78,051,483	\$97,530,276	80.03%
EXPENDITURES FUNCTIONS						
Instruction	\$27,065,594	\$53,201,170	50.87%	\$30,886,494	\$59,132,625	52.23%
Instructional Media	476,059	917,874	51.87%	436,695	839,084	52.04%
Curriculum & Personnel Development	583,804	908,396	64.27%	467,118	1,076,740	43.38%
Instructional Leadership	2,150,499	3,887,734	55.31%	1,852,960	3,581,728	51.73%
School Leadership	4,221,415	7,268,137	58.08%	4,360,239	7,638,192	57.08%
Guidance & Counseling	1,283,532	2,311,456	55.53%	1,377,232	2,977,192	46.26%
Social Work Services	443,357	823,611	53.83%	463,566	900,574	51.47%
Health Services	689,552	1,284,591	53.68%	844,212	1,521,347	55.49%
Pupil Transportation	2,688,459	5,623,496	47.81%	3,767,203	6,735,808	55.93%
Food Services	50,943	86,128	59.15%	73,907	70,000	105.58%
Extracurricular Activities	1,468,046	2,843,364	51.63%	1,535,860	2,943,569	52.18%
General Administration	2,271,368	4,040,025	56.22%	2,477,537	4,512,018	54.91%
Plant Maintenance & Operations	7,032,685	12,388,269	56.77%	9,229,376	16,383,556	56.33%
Security & Monitoring Services	1,148,881	2,477,822	46.37%	1,564,552	5,086,875	30.76%
Data Processing Services	1,732,742	2,929,614	59.15%	2,100,639	3,177,658	66.11%
Community Service	307,258	713,247	43.08%	338,371	1,043,015	32.44%
Debt Service	0	0		0	241,000	0.00%
Facilities Acq. & Construction	3,830	7,085	54.06%	3,917	12,000	32.64%
Contracted Institutional Services	0	0		0	670,136	0.00%
Payments to Fiscal Agent	0	0		0	0	
Payments to JJAEP Programs	0	0		0	5,000	0.00%
Payments to Charter Schools	0	0		0	0	
Payments to Tax Increment Fund	0	0		0	0	
Other Intergovernmental Charges	252,829	550,889	45.89%	302,493	600,000	50.42%
TOTAL EXPENDITURES	\$53,870,853	\$102,262,908	52.68%	\$62,082,371	\$119,148,117	52.11%
SURPLUS / (DEFICIT)	\$36,682,372	\$9,540,696		\$15,969,112	(\$21,617,841)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$227,884	\$0	
Other Financing Uses	849	849		(11)	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$849	\$849		\$227,873	\$0	
NET CHANGE IN FUND BALANCE	\$36,683,221	\$9,541,545		\$16,196,985	(\$21,617,841)	
ENDING FUND BALANCE	\$76,153,670	\$49,011,994		\$65,208,980	\$27,394,153	



Manor Independent School District

General Fund | Function Financial Forecast

For the Period Ending January 31, 2024

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Tax Revenue	\$77,260,988	\$70,541,118	\$7,259,471	\$77,800,589	\$77,866,738	(\$66,149)
Other Local Sources	5,303,775	2,066,658	1,193,358	3,260,015	3,319,620	(59,605)
State Program	6,960,201	4,824,774	8,697,869	13,522,643	13,243,918	278,725
Federal Program	1,028,260	618,933	1,449,846	2,068,779	3,100,000	(1,031,221)
TOTAL REVENUE	\$90,553,225	\$78,051,483	\$18,600,544	\$96,652,027	\$97,530,276	(\$878,249)
EXPENDITURES FUNCTIONS						
Instruction	\$27,065,594	\$30,886,880	\$24,453,101	\$55,339,981	\$59,130,625	\$3,790,644
Instructional Media	476,059	436,695	384,500	821,194	839,084	17,890
Curriculum & Personnel Development	583,804	467,118	359,185	826,302	1,076,740	250,438
Instructional Leadership	2,150,499	1,852,960	1,675,947	3,528,907	3,581,728	52,821
School Leadership	4,221,415	4,360,239	3,255,046	7,615,285	7,640,192	24,906
Guidance & Counseling	1,283,532	1,377,232	1,273,427	2,650,659	2,977,192	326,533
Social Work Services	443,357	463,566	419,200	882,766	900,574	17,808
Health Services	689,552	844,212	727,780	1,571,992	1,521,347	(50,645)
Pupil Transportation	2,688,459	3,767,203	3,074,600	6,841,804	6,735,808	(105,996)
Food Services	50,943	73,907	27,587	101,494	70,000	(31,494)
Extracurricular Activities	1,468,046	1,535,860	1,316,588	2,852,448	2,943,569	91,121
General Administration	2,271,368	2,477,537	2,015,654	4,493,192	4,512,018	18,826
Plant Maintenance & Operations	7,032,685	9,229,376	6,777,118	16,006,494	16,383,556	377,062
Security & Monitoring Services	1,148,881	1,564,552	2,890,075	4,454,627	5,086,875	632,248
Data Processing Services	1,732,742	2,100,639	1,457,957	3,558,596	3,177,658	(380,938)
Community Service	307,258	338,371	467,206	805,577	1,043,015	237,438
Debt Service	0	0	20,083	20,083	241,000	220,917
Facilities Acq. & Construction	3,830	3,917	5,100	9,017	12,000	2,983
Contracted Institutional Services	0	0	0	0	670,136	670,136
Payments to Fiscal Agent	0	0	0	0	0	0
Payments to JJAEP Programs	0	0	4,555	4,555	5,000	445
Payments to Charter Schools	0	0	0	0	0	0
Payments to Tax Increment Fund	0	0	0	0	0	0
Other Intergovernmental Charges	252,829	302,493	320,758	623,251	600,000	(23,251)
TOTAL EXPENDITURES	\$53,870,851	\$62,082,756	\$50,925,469	\$113,008,225	\$119,148,117	\$6,139,892
SURPLUS / (DEFICIT)	\$36,682,374	\$15,968,727	(\$32,324,924)	(\$16,356,198)	(\$21,617,841)	\$5,261,643
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$227,884	\$0	\$227,884	\$0	\$227,884
Other Financing Uses	849	(11)	0	(11)	0	11
TOTAL OTHER FINANCING SOURCES / (USES)	\$849	\$227,873	\$0	\$227,873	\$0	\$227,895
NET CHANGE IN FUND BALANCE	\$36,683,223	\$16,196,600	(\$32,324,924)	(\$16,128,324)	(\$21,617,841)	\$5,489,538
ENDING FUND BALANCE	\$76,153,670	\$65,208,594	\$0	\$32,883,670	\$27,394,153	\$5,489,517

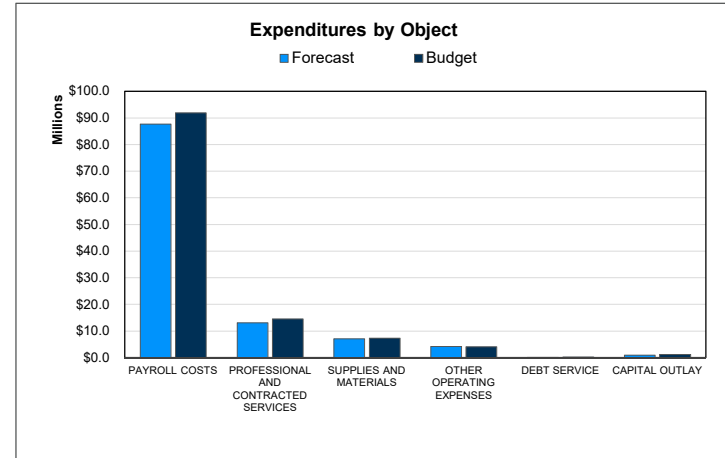
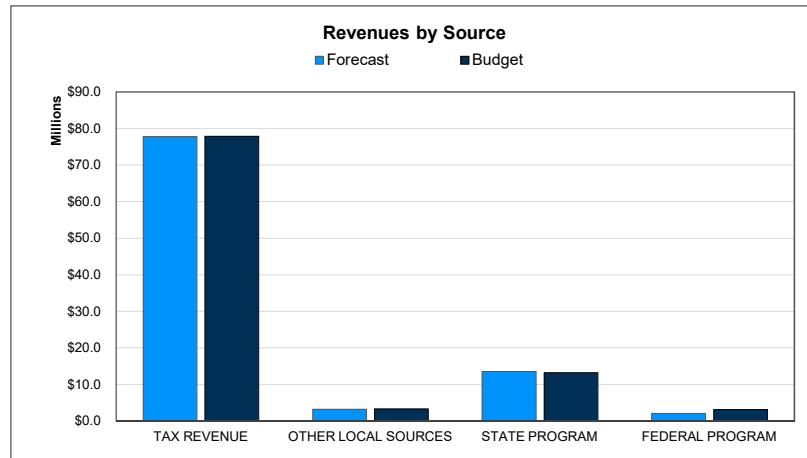


Manor Independent School District

General Fund | Object Financial Forecast

For the Period Ending January 31, 2024

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Tax Revenue	\$77,260,988	\$70,541,118	\$7,259,471	\$77,800,589	\$77,866,738	(\$66,149)
Other Local Sources	5,303,775	2,066,658	1,193,358	3,260,015	3,319,620	(59,605)
State Program	6,960,201	4,824,774	8,697,869	13,522,643	13,243,918	278,725
Federal Program	1,028,260	618,933	1,449,846	2,068,779	3,100,000	(1,031,221)
TOTAL REVENUE	\$90,553,225	\$78,051,483	\$18,600,544	\$96,652,027	\$97,530,276	(\$878,249)
EXPENDITURES OBJECTS						
Payroll Costs	\$43,611,128	\$49,431,021	\$38,262,853	\$87,693,874	\$91,870,985	\$4,177,110
Professional and Contracted Services	5,098,965	6,099,942	7,021,637	13,121,580	14,457,102	1,335,522
Supplies and Materials	3,387,178	3,735,347	3,274,936	7,010,283	7,300,714	290,432
Other Operating Expenses	1,681,281	2,762,766	1,413,003	4,175,769	4,105,072	(70,697)
Debt Service	0	0	20,083	20,083	241,000	220,917
Capital Outlay	91,450	53,691	932,956	986,647	1,173,245	186,598
TOTAL EXPENDITURES	\$53,870,002	\$62,082,767	\$50,925,469	\$113,008,236	\$119,148,117	\$6,139,881
SURPLUS / (DEFICIT)	\$36,683,223	\$15,968,716	(\$32,324,924)	(\$16,356,208)	(\$21,617,841)	\$5,261,632
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$227,884	\$0	\$227,884	\$0	\$227,884
Other Financing Uses	849	(11)	0	(11)	0	11
TOTAL OTHER FINANCING SOURCES / (USES)	\$849	\$227,873	\$0	\$227,873	\$0	\$227,895
NET CHANGE IN FUND BALANCE	\$36,684,072	\$16,196,589	(\$32,324,924)	(\$16,128,335)	(\$21,617,841)	\$5,489,527
ENDING FUND BALANCE	\$76,153,670	\$65,208,594	\$0	\$32,883,659	\$27,394,153	\$5,489,506



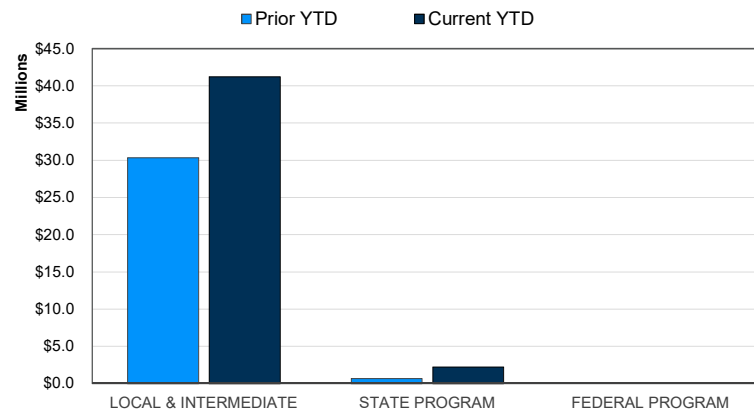


Debt Service Fund | Financial Summary

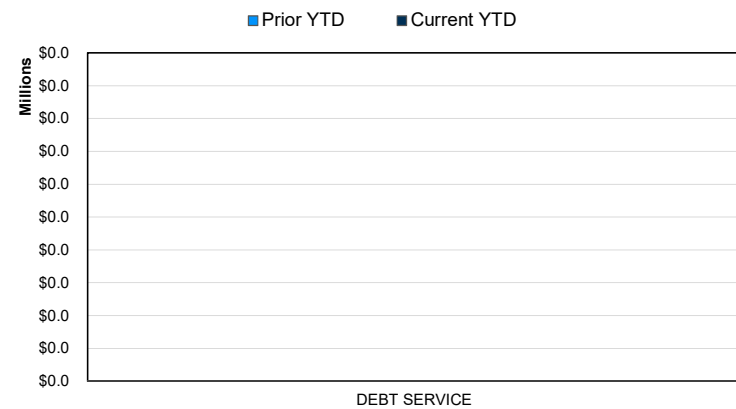
For the Period Ending January 31, 2024

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$30,343,688	\$35,651,364	85.11%	\$41,200,499	\$32,784,274	125.67%
State Program	647,089	647,089	100.00%	2,199,475	0	
Federal Program	0	0		0	0	
TOTAL REVENUE	\$30,990,777	\$36,298,453	85.38%	\$43,399,974	\$32,784,274	132.38%
EXPENDITURES						
Debt Service	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$30,990,777	\$36,298,453		\$43,399,974	\$32,784,274	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	0	0		0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
NET CHANGE IN FUND BALANCE	\$30,990,777	\$36,298,453		\$43,399,974	\$32,784,274	
ENDING FUND BALANCE	\$28,516,916	\$33,821,092		\$44,454,737	\$66,605,366	

Revenues by Source



Expenditures by Function





Manor Independent School District

Debt Service Fund | Financial Forecast

For the Period Ending January 31, 2024

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local & Intermediate	\$30,343,688	\$41,200,499	\$1,654,993	\$42,855,492	\$32,784,274	\$10,071,218
State Program	647,089	2,199,475	0	2,199,475	0	2,199,475
Federal Program	0	0	0	0	0	0
TOTAL REVENUE	\$30,990,777	\$43,399,974	\$1,654,993	\$45,054,967	\$32,784,274	\$12,270,693
EXPENDITURES						
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$30,990,777	\$43,399,974	\$1,654,993	\$45,054,967	\$32,784,274	\$12,270,693
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$30,990,777	\$43,399,974	\$1,654,993	\$45,054,967	\$32,784,274	\$12,270,693
ENDING FUND BALANCE	\$28,516,916	\$44,454,737		\$78,876,059	\$66,605,366	\$12,270,693



Manor Independent School District

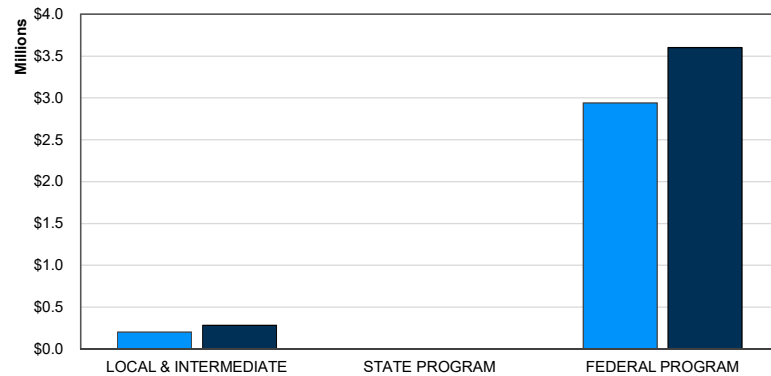
Food Service Fund | Financial Summary

For the Period Ending January 31, 2024

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$200,960	\$402,913	49.88%	\$280,588	\$550,000	51.02%
State Program	0	29,009	0.00%	0	75,000	0.00%
Federal Program	2,938,624	6,486,270	45.31%	3,599,601	6,929,000	51.95%
TOTAL REVENUE	\$3,139,584	\$6,918,192	45.38%	\$3,880,189	\$7,554,000	51.37%
EXPENDITURES						
Food Services	\$3,127,853	\$6,298,049	49.66%	\$4,400,621	\$8,719,891	50.47%
General Administration	0	0		0	0	
Plant Maintenance & Operations	0	0		0	0	
TOTAL EXPENDITURES	\$3,127,853	\$6,298,049	49.66%	\$4,400,621	\$8,719,891	50.47%
SURPLUS / (DEFICIT)	\$11,731	\$620,143		(\$520,432)	(\$1,165,891)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	0	0		0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
NET CHANGE IN FUND BALANCE	\$11,731	\$620,143		(\$520,432)	(\$1,165,891)	
ENDING FUND BALANCE	\$1,974,647	\$2,583,060		\$2,062,627	\$1,417,169	

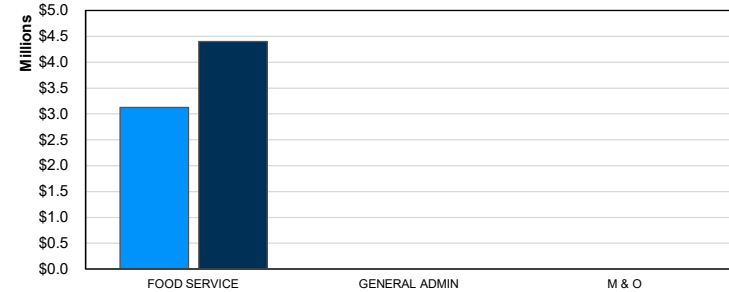
Revenues by Source

■ Prior YTD ■ Current YTD



Expenditures by Function

■ Prior YTD ■ Current YTD





Manor Independent School District

Food Service Fund | Financial Forecast

For the Period Ending January 31, 2024

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local & Intermediate	\$200,960	\$280,588	\$292,746	\$573,334	\$550,000	\$23,334
State Program	0	0	72,386	72,386	75,000	(2,614)
Federal Program	2,938,624	3,599,601	3,688,440	7,288,040	6,929,000	359,040
TOTAL REVENUE	\$3,139,584	\$3,880,188	\$4,053,573	\$7,933,761	\$7,554,000	\$379,761
EXPENDITURES						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Media	0	0	0	0	0	0
Curriculum & Personnel Development	0	0	0	0	0	0
Instructional Leadership	0	0	0	0	0	0
School Leadership	0	0	0	0	0	0
Guidance & Counseling	0	0	0	0	0	0
Social Work Services	0	0	0	0	0	0
Health Services	0	0	0	0	0	0
Pupil Transportation	0	0	0	0	0	0
Food Services	\$3,127,853	\$4,400,621	\$3,964,788	\$8,365,409	\$8,719,891	\$354,482
Extracurricular Activities	0	0	0	0	0	0
General Administration	0	0	0	0	0	0
Plant Maintenance & Operations	0	0	0	0	0	0
Security & Monitoring Services	0	0	0	0	0	0
Data Processing Services	0	0	0	0	0	0
Community Service	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Facilities Acq. & Construction	0	0	0	0	0	0
Contracted Institutional Services	0	0	0	0	0	0
Payments to Fiscal Agent	0	0	0	0	0	0
Payments to JJAEP Programs	0	0	0	0	0	0
Other Intergovernmental Charges	0	0	0	0	0	0
TOTAL EXPENDITURES	\$3,127,853	\$4,400,621	\$3,964,788	\$8,365,409	\$8,719,891	\$354,482
SURPLUS / (DEFICIT)	\$11,731	(\$520,433)	\$88,785	(\$431,648)	(\$1,165,891)	\$734,243
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$11,731	(\$520,433)	\$88,785	(\$431,648)	(\$1,165,891)	\$734,243
ENDING FUND BALANCE	\$1,974,647	\$2,062,627		\$2,151,411	\$1,417,169	\$734,243