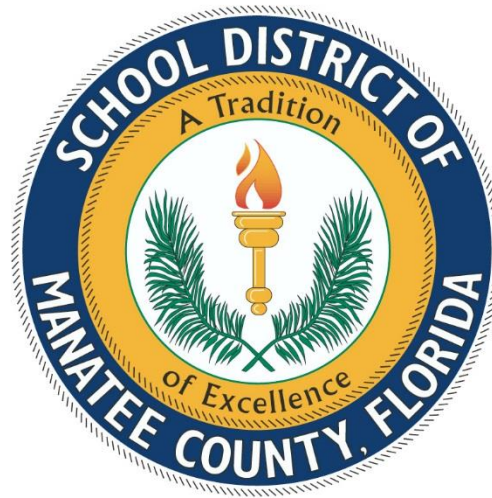


# THE SCHOOL DISTRICT OF MANATEE COUNTY



## YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING DECEMBER 31, 2021

(UNAUDITED)

School District of Manatee County, Florida  
Balance Sheet (Unaudited)  
December 31, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total December 2021	Total December 2020
<b>Assets</b>									
Current Assets									
Cash	\$ 165,239,674	\$ 13,190,167	\$ 118,047,523	\$ 14,414,325	\$ -	\$ 24,314,376	\$ 794,625	\$ 336,000,690	\$ 308,095,769
Taxes Receivable	-	-	-	-	-	-	-	\$ -	-
Accounts Receivable	2,134,933	-	-	-	3,367	2,873	63,218	2,204,391	1,665,922
Due From/(To)	13,101,156	(239,586)	-	(7,080,745)	(5,780,825)	-	-	-	-
Inventory	589,324	-	-	378,438	-	-	-	967,762	1,368,887
Investments	-	53,101	-	-	-	-	-	53,101	25,112,185
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	2,531,071	-	2,636,787	2,486,247	6,018,072	-	51,167	13,723,344	7,760,080
<b>Total Assets</b>	<b>\$ 183,596,158</b>	<b>\$ 13,003,682</b>	<b>\$ 120,684,310</b>	<b>\$ 10,198,265</b>	<b>\$ 240,614</b>	<b>\$ 24,317,249</b>	<b>\$ 909,010</b>	<b>\$ 352,949,288</b>	<b>\$ 344,002,843</b>
<b>Liabilities</b>									
Current Liabilities									
Salaries & Wages Payable	13,189,034	-	-	-	-	-	-	13,189,034	12,616,888
Payroll Deductions & WH	6,729,962	-	-	-	-	-	-	6,729,962	5,850,796
Accounts Payable	3,214,330	-	163,073	334,266	240,614	3,245,529	1,975	7,199,787	9,270,718
Construction Payable	-	-	183,557	-	-	-	-	183,557	34,648
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	1,235,174	-	-	-	-	-	1,235,174	1,868,250
Accrued Interest Payable	-	-	-	-	-	-	-	-	1,626
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	-
Estimated Unpaid Claims	-	-	-	-	-	9,968,847	-	9,968,847	8,671,365
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	50,000,000	-	-	-	-	-	-	50,000,000	50,000,000
Unearned Revenue	10,519	-	-	-	-	-	-	10,519	40,266
Deferred Revenue	-	-	-	33,775	-	-	-	33,775	85,671
<b>Total Liabilities</b>	<b>73,143,845</b>	<b>1,235,174</b>	<b>346,630</b>	<b>368,041</b>	<b>240,614</b>	<b>13,214,376</b>	<b>1,975</b>	<b>88,550,655</b>	<b>88,440,228</b>
<b>Fund Balances</b>									
Revenues Over (Under) Expenditures	68,192,127	(434,471)	26,416,198	2,916,776	-	(2,598,274)	306,281	94,798,637	115,470,699
Nonspendable									
Inventories	865,221	-	-	378,438	-	-	-	1,243,659	1,085,503
Restricted									
State Required Carryover	1,053,168	-	-	-	-	-	-	1,053,168	435,989
Food Services	-	-	-	6,535,010	-	-	-	6,535,010	2,602,139
Debt Service	-	12,202,979	-	-	-	-	-	12,202,979	11,100,580
Capital Projects	-	-	93,921,482	-	-	-	-	93,921,482	77,873,695
Other Purposes	11,664,595	-	-	-	-	13,701,147	600,754	25,966,496	30,312,002
Assigned									
Encumbrances	1,066,290	-	-	-	-	-	-	1,066,290	1,272,858
School and Local Programs	3,851,264	-	-	-	-	-	-	3,851,264	4,604,849
Unassigned	23,759,648	-	-	-	-	-	-	23,759,648	10,804,301
<b>Total Fund Balances</b>	<b>110,452,313</b>	<b>11,768,508</b>	<b>120,337,680</b>	<b>9,830,224</b>	<b>-</b>	<b>11,102,873</b>	<b>907,035</b>	<b>264,398,633</b>	<b>255,562,615</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 183,596,158</b>	<b>\$ 13,003,682</b>	<b>\$ 120,684,310</b>	<b>\$ 10,198,265</b>	<b>\$ 240,614</b>	<b>\$ 24,317,249</b>	<b>\$ 909,010</b>	<b>\$ 352,949,288</b>	<b>\$ 344,002,843</b>

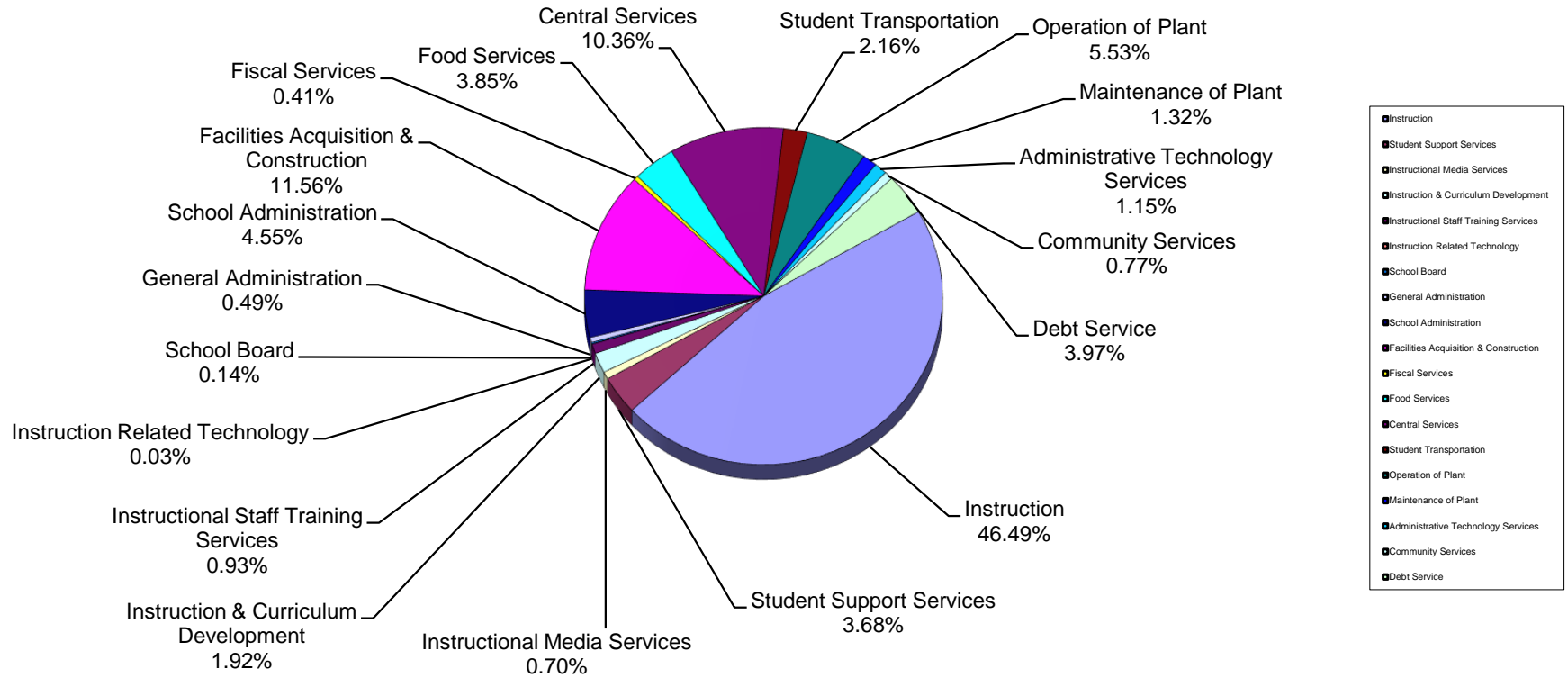
\*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida  
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)  
For Month Ended December 31, 2021

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total December 2021	Total December 2020
<b>REVENUES</b>									
Federal Direct	\$ 305,133	\$ 474,310	\$ -	\$ -	\$ 1,443,256	\$ -	\$ 107,640	\$ 2,330,339	\$ 2,087,715
Federal Through State	201,407	-	-	15,401,809	29,350,261	-	-	44,953,477	28,388,205
State	85,888,350	-	4,624,599	-	-	-	-	90,512,949	100,007,403
Local	195,648,383	216,963	81,474,435	742,296	-	24,970,886	409,162	303,462,125	306,320,693
<b>Total Revenues</b>	<b>282,043,273</b>	<b>691,273</b>	<b>86,099,034</b>	<b>16,144,105</b>	<b>30,793,517</b>	<b>24,970,886</b>	<b>516,802</b>	<b>441,258,890</b>	<b>436,804,016</b>
<b>EXPENDITURES</b>									
Instruction	147,512,881	-	-	-	13,346,016	-	204,606	161,063,503	155,419,185
Student Support Services	7,329,070	-	-	-	5,408,636	-	2,602	12,740,308	12,610,380
Instructional Media Services	2,421,269	-	-	-	-	-	3,313	2,424,582	2,310,130
Instruction & Curriculum Development	3,611,534	-	-	-	3,053,595	-	-	6,665,129	6,245,675
Instructional Staff Training Services	899,229	-	-	-	2,325,562	-	-	3,224,791	3,347,070
Instruction Related Technology	58,853	-	-	-	41,692	-	-	100,545	136,780
School Board	470,139	-	-	-	-	-	-	470,139	445,884
General Administration	1,082,252	-	-	-	599,463	-	-	1,681,715	1,847,662
School Administration	15,757,132	-	-	-	-	-	-	15,757,132	15,414,048
Facilities Acquisition & Construction	2,180,793	-	37,877,019	-	-	-	-	40,057,812	29,026,743
Fiscal Services	1,382,965	-	-	-	33,473	-	-	1,416,438	1,554,092
Food Services	99,689	-	-	13,227,329	-	-	-	13,327,018	11,108,471
Central Services	5,819,667	-	-	-	1,359	30,069,160	-	35,890,186	32,044,615
Student Transportation	7,488,053	-	-	-	5,788	-	-	7,493,841	7,164,704
Operation of Plant	18,797,559	-	-	-	363,223	-	-	19,160,782	19,192,765
Maintenance of Plant	4,561,917	-	-	-	-	-	-	4,561,917	4,468,356
Administrative Technology Services	3,989,131	-	-	-	9,088	-	-	3,998,219	5,244,959
Community Services	2,669,326	-	-	-	-	-	-	2,669,326	2,050,687
Debt Service	24,000	13,366,206	366,664	-	-	-	-	13,756,870	12,576,535
<b>Total Expenditures</b>	<b>226,155,459</b>	<b>13,366,206</b>	<b>38,243,683</b>	<b>13,227,329</b>	<b>25,187,895</b>	<b>30,069,160</b>	<b>210,521</b>	<b>346,460,253</b>	<b>322,208,741</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>55,887,814</b>	<b>(12,674,933)</b>	<b>47,855,351</b>	<b>2,916,776</b>	<b>5,605,622</b>	<b>(5,098,274)</b>	<b>306,281</b>	<b>94,798,637</b>	<b>114,595,275</b>
<b>Other Financing Sources (Uses)</b>									
Other Financing Sources	-	-	-	-	-	-	-	-	875,424
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	12,304,313	12,240,462	-	-	-	2,500,000	-	27,044,775	27,721,022
Transfers Out	-	-	(21,439,153)	-	(5,605,622)	-	-	(27,044,775)	(27,721,022)
<b>Total Other Financing Sources (Uses)</b>	<b>12,304,313</b>	<b>12,240,462</b>	<b>(21,439,153)</b>	<b>-</b>	<b>(5,605,622)</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>875,424</b>
<b>Net Change in Fund Balance</b>	<b>68,192,127</b>	<b>(434,471)</b>	<b>26,416,198</b>	<b>2,916,776</b>	<b>-</b>	<b>(2,598,274)</b>	<b>306,281</b>	<b>94,798,637</b>	<b>115,470,699</b>
<b>Fund Balances, Beginning</b>	<b>42,260,186</b>	<b>12,202,979</b>	<b>93,921,482</b>	<b>6,913,448</b>	<b>-</b>	<b>13,701,147</b>	<b>600,754</b>	<b>169,599,996</b>	<b>140,091,916</b>
<b>Fund Balances, Ending</b>	<b>\$ 110,452,313</b>	<b>\$ 11,768,508</b>	<b>\$ 120,337,680</b>	<b>\$ 9,830,224</b>	<b>\$ -</b>	<b>\$ 11,102,873</b>	<b>\$ 907,035</b>	<b>\$ 264,398,633</b>	<b>\$ 255,562,615</b>

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

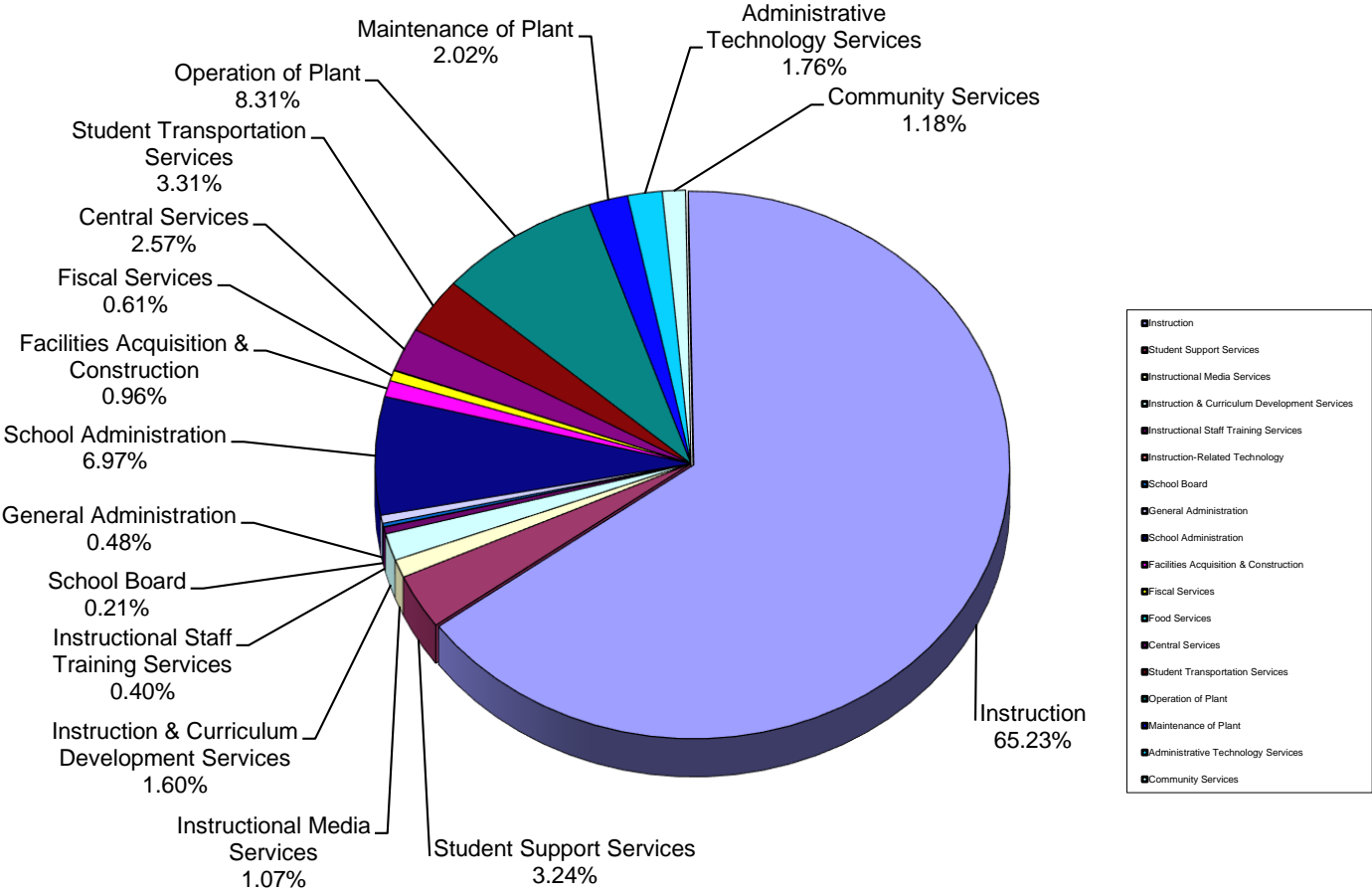
## Expenditures by Function - All Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For Month Ended December 31, 2021

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 275,739	\$ (374,102)	42%	\$ 275,168
Miscellaneous Federal Direct	4,395	31,679	29,394	(2,285)	93%	4,395
<b>Total Federal Direct</b>	<b>654,236</b>	<b>681,520</b>	<b>305,133</b>	<b>(376,387)</b>	<b>45%</b>	<b>279,563</b>
Federal Through State:						
Vocational Education Act	-	-	-	-	-	11,000
Medicaid	2,231,335	2,231,335	191,776	(2,039,559)	9%	104,446
Individuals with Disabilities	-	326,902	20,621	(306,281)	6%	127,831
Educational Stabilization K-12	-	-	(10,990)	(10,990)	-	-
Miscellaneous Federal Through State	-	-	-	-	-	-
<b>Total Federal Through State</b>	<b>2,231,335</b>	<b>2,558,237</b>	<b>201,407</b>	<b>(2,356,830)</b>	<b>8%</b>	<b>243,277</b>
State:						
Florida Education Finance Program (FEFP)	128,832,657	128,832,657	54,880,366	(73,952,291)	43%	62,324,286
Workforce Development	9,465,433	9,465,433	4,731,281	(4,734,152)	50%	4,732,716
Workforce Education Performance Incentive	200,000	355,000	184,216	(170,784)	52%	154,165
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	174,029	(166,452)	51%	162,235
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,534,825	49,534,825	24,767,412	(24,767,413)	50%	27,177,852
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	1,548,720	1,548,720	739,932	(808,788)	48%	628,227
Other Miscellaneous State Revenue	957,800	3,699,949	411,114	(3,288,835)	11%	585,677
<b>Total State</b>	<b>190,907,916</b>	<b>193,805,065</b>	<b>85,888,350</b>	<b>(107,916,715)</b>	<b>44%</b>	<b>95,765,158</b>
Local:						
District School Taxes	245,462,135	245,462,135	185,788,811	(59,673,324)	76%	198,387,241
Rent	100,000	100,000	53,682	(46,318)	54%	61,111
Interest on Investments	350,000	353,797	58,990	(294,807)	17%	89,190
Student and Adult a la Carte	173,601	176,927	53,740	(123,187)	30%	-
Catering/Specials	-	1,674	1,674	-	100%	-
Net Increase (Decrease) in Fair Value	-	(57,966)	(92,013)	(34,047)	159%	56,388
Gifts, Grants and Bequests	-	1,100	950	(150)	86%	-
Vending Sales	-	129	40	(89)	31%	51
Student Fees:						
Adult Gen Ed Course Fees	-	95,000	26,698	(68,302)	28%	66,368
Post Secondary Vocational Ed Course Fees	3,651,811	2,335,973	1,921,728	(414,245)	82%	1,219,362
Continuing Workforce Education Course Fees	175,000	145,707	60,248	(85,459)	41%	49,786
Capital Improvement Fees	143,998	143,998	122,053	(21,945)	85%	72,478
Post Secondary Lab Fees	-	1,160,922	890,347	(270,575)	77%	717,181
Lifelong Learning Fees	-	2,180	2,180	-	100%	1,675
GED Testing Fees	-	25,000	4,620	(20,380)	18%	3,526
Other Student Fees	631,732	683,049	683,049	-	100%	426,626
Other Fees:						
Preschool Program Fees	-	450,000	325,829	(124,171)	72%	231,412
School Age Child Care Fees	4,725,000	5,600,000	2,828,017	(2,771,983)	51%	1,911,541
Other Schools, Courses and Classes Fees	35,000	16,056	6,056	(10,000)	38%	3,298
Miscellaneous Local:						
Bus Fees	37,813	37,813	2,413	(35,400)	6%	-
Transportation Services Rendered for School Activi	73,961	76,671	42,046	(34,625)	55%	6,921
Sale of Junk	128,000	128,000	52,442	(75,558)	41%	86,096
Receipt of Federal Indirect Cost Rate	3,630,417	3,441,996	600,616	(2,841,380)	17%	747,688
Other Miscellaneous Local Sources	1,844,085	2,278,041	1,409,459	(868,582)	62%	938,397
Refund of Prior Year's Expenditures	-	-	1,160	1,160	-	(4,512,055)
Collections for Lost, Damaged and Sold Textbooks	-	9,663	9,500	(163)	98%	1,551
Receipt of Food Service Indirect Costs	1,630,000	1,630,000	794,048	(835,952)	49%	806,343
<b>Total Local</b>	<b>262,792,553</b>	<b>264,297,865</b>	<b>195,648,383</b>	<b>(68,649,482)</b>	<b>74%</b>	<b>201,372,155</b>
<b>Total Revenues</b>	<b>456,586,040</b>	<b>461,342,687</b>	<b>282,043,273</b>	<b>(179,299,414)</b>	<b>61%</b>	<b>297,660,153</b>
<b>Expenditures (by Function)</b>						
Current:						
Instruction	333,527,763	329,469,865	147,512,881	181,956,984	45%	145,688,089
Student Support Services	15,544,672	15,509,157	7,329,070	8,180,087	47%	8,986,826
Instructional Media Services	5,205,492	5,147,194	2,421,269	2,725,925	47%	2,308,091
Instruction & Curriculum Development Services	7,059,025	7,780,701	3,611,534	4,169,167	46%	3,484,333
Instructional Staff Training Services	1,781,061	2,125,466	899,229	1,226,237	42%	1,064,919
Instruction-Related Technology	118,420	121,620	58,853	62,767	48%	103,265
School Board	1,762,099	1,898,845	470,139	1,428,706	25%	445,884
General Administration	3,107,286	2,904,396	1,082,252	1,822,144	37%	1,103,892
School Administration	33,357,595	34,464,744	15,757,132	18,707,612	46%	15,414,048
Facilities Acquisition & Construction	4,704,147	11,640,950	2,180,793	9,460,157	19%	2,505,005
Fiscal Services	3,154,490	3,076,665	1,382,965	1,693,700	45%	1,526,220
Food Services	176,262	181,114	99,689	81,425	55%	-
Central Services	12,825,362	12,820,207	5,819,667	7,000,540	45%	5,497,449
Student Transportation Services	17,953,469	18,526,517	7,488,053	11,038,464	40%	7,133,458
Operation of Plant	39,037,813	38,005,591	18,797,559	19,208,032	49%	18,876,480
Maintenance of Plant	9,337,710	9,644,325	4,561,917	5,082,408	47%	4,468,356
Administrative Technology Services	8,427,192	8,420,860	3,989,131	4,431,729	47%	5,240,709
Community Services	4,784,921	5,501,007	2,669,326	2,831,681	49%	2,050,687
Debt Service	280,881	70,800	24,000	46,800	34%	25,426
<b>Total Expenditures</b>	<b>502,145,660</b>	<b>507,310,024</b>	<b>226,155,459</b>	<b>281,154,565</b>	<b>45%</b>	<b>225,923,137</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(45,559,620)</b>	<b>(45,967,337)</b>	<b>55,887,814</b>	<b>101,855,151</b>		<b>71,737,016</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In:						
From Capital Project Funds	15,561,209	15,573,709	9,198,691	(6,375,018)	59%	15,391,354
From Special Revenue Funds	14,971,775	10,392,095	3,105,622	(7,286,473)	30%	-
<b>Total Other Financing Sources (Uses)</b>	<b>30,532,984</b>	<b>25,965,804</b>	<b>12,304,313</b>	<b>(13,661,491)</b>	<b>47%</b>	<b>15,391,354</b>
<b>Net Change in Fund Balance</b>	<b>(15,026,636)</b>	<b>(20,001,533)</b>	<b>68,192,127</b>	<b>88,193,660</b>		<b>87,128,370</b>
<b>Fund Balance, Beginning</b>	<b>39,429,816</b>	<b>42,260,186</b>	<b>42,260,186</b>	<b>-</b>		<b>29,018,719</b>
Nonspendable	865,222	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	23,537,958	22,258,653	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 24,403,180</b>	<b>\$ 22,258,653</b>	<b>\$ 110,452,313</b>	<b>\$ 88,193,660</b>		<b>\$ 116,147,089</b>

# Expenditures by Function - General Fund



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Debt Service Funds  
For Month Ended December 31, 2021

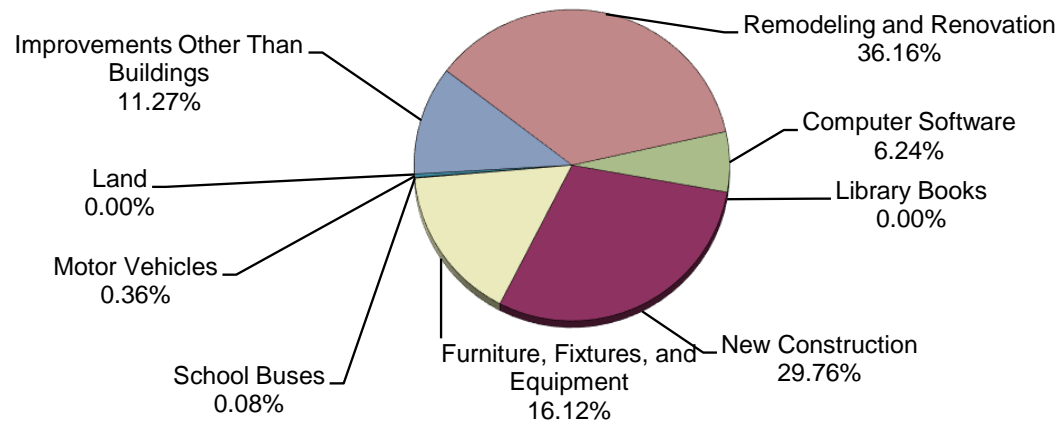
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
<b>Federal Direct:</b>						
Miscellaneous Federal Direct	\$ 945,000	\$ 945,000	\$ 474,310	\$ (470,690)	50%	\$ 478,773
<b>Total Federal Direct</b>	<u>945,000</u>	<u>945,000</u>	<u>474,310</u>	<u>(470,690)</u>		<u>478,773</u>
<b>State:</b>						
CO&DS Withheld for Bonds	481,790	481,790	-	(481,790)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
<b>Total State</b>	<u>481,790</u>	<u>481,790</u>	<u>-</u>	<u>(481,790)</u>	0%	<u>-</u>
<b>Local:</b>						
Interest on Investments	-	407,926	215,738	(192,188)	53%	193,743
Net Increase (Decrease) in the Fair Value	427,530	19,604	1,225	(18,379)	6%	16,325
<b>Total Local</b>	<u>427,530</u>	<u>427,530</u>	<u>216,963</u>	<u>(210,567)</u>	51%	<u>210,068</u>
<b>Total Revenues</b>	<u>1,854,320</u>	<u>1,854,320</u>	<u>691,273</u>	<u>(1,163,047)</u>	37%	<u>688,841</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Redemption of Principal	22,100,408	22,100,408	8,387,454	13,712,954	38%	6,725,000
Interest	9,877,217	9,877,217	4,973,889	4,903,328	50%	5,348,855
Dues and Fees	17,239	17,239	4,863	12,376	28%	13,013
Other Debt Service	-	-	-	-		-
<b>Total Debt Service</b>	<u>31,994,864</u>	<u>31,994,864</u>	<u>13,366,206</u>	<u>18,628,658</u>	42%	<u>12,086,868</u>
<b>Total Expenditures</b>	<u>31,994,864</u>	<u>31,994,864</u>	<u>13,366,206</u>	<u>18,628,658</u>	42%	<u>12,086,868</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(30,140,544)</u>	<u>(30,140,544)</u>	<u>(12,674,933)</u>	<u>17,465,611</u>		<u>(11,398,027)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers In:</b>						
From Capital Project Funds	29,247,989	29,247,989	12,240,462	(17,007,527)	42%	12,329,668
<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>	<u>29,247,989</u>	<u>29,247,989</u>	<u>12,240,462</u>	<u>(17,007,527)</u>		<u>12,329,668</u>
<b>Total Other Financing Sources (Uses)</b>	<u>29,247,989</u>	<u>29,247,989</u>	<u>12,240,462</u>	<u>(17,007,527)</u>	42%	<u>12,329,668</u>
<b>Net Change in Fund Balances</b>	<u>(892,555)</u>	<u>(892,555)</u>	<u>(434,471)</u>	<u>458,084</u>		<u>931,641</u>
<b>Fund Balances, Beginning</b>	<u>12,202,979</u>	<u>12,202,979</u>	<u>12,202,979</u>	<u>-</u>		<u>11,100,580</u>
<b>Fund Balances, Ending</b>	<u>\$ 11,310,424</u>	<u>\$ 11,310,424</u>	<u>\$ 11,768,508</u>	<u>\$ 458,084</u>		<u>\$ 12,032,221</u>

School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Capital Projects Funds  
For Month Ended December 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
State:						
CO&DS Distributed	\$ 1,293,177	\$ 1,293,177	\$ -	\$ (1,293,177)	0%	\$ -
Interest on CO&DS	54,155	54,155	-	(54,155)	0%	-
Public Education Capital Outlay PECO	2,000,000	2,000,000	2,000,000	-	100%	2,000,000
Charter School Cap Outlay PECO	3,427,342	3,427,342	1,875,717	(1,551,625)	55%	1,767,696
Other Miscellaneous State Revenue	748,882	748,882	748,882	-	100%	474,549
<b>Total State Sources</b>	<b>7,523,556</b>	<b>7,523,556</b>	<b>4,624,599</b>	<b>(2,898,957)</b>	<b>61%</b>	<b>4,242,245</b>
Local:						
District Capital Taxes	68,488,318	68,488,318	51,835,358	(16,652,960)	76%	54,380,996
Local Sales Tax	38,151,997	41,151,997	15,902,387	(25,249,610)	39%	13,017,804
Interest on Investments	193,500	193,500	9,434	(184,066)	5%	15,912
Other Miscellaneous Local Sources	79,875	79,876	17,752	(62,124)	22%	163,799
Impact Fees	22,689,836	30,189,836	13,709,504	(16,480,332)	45%	8,836,050
Refund of Prior Year Expense	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>129,603,526</b>	<b>140,103,527</b>	<b>81,474,435</b>	<b>(58,629,092)</b>	<b>58%</b>	<b>76,414,561</b>
<b>Total Revenues</b>	<b>137,127,082</b>	<b>147,627,083</b>	<b>86,099,034</b>	<b>(61,528,049)</b>	<b>58%</b>	<b>80,656,806</b>
<b>EXPENDITURES</b>						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	104,731,117	104,731,803	10,995,416	93,736,387	10%	4,500,017
Furniture, Fixtures, and Equipment	13,369,707	13,767,716	5,956,010	7,811,706	43%	5,163,419
School Buses	1,700,146	1,700,146	27,867	1,672,279	2%	730,599
Motor Vehicles	841,978	850,600	133,672	716,928	16%	80,383
Land	-	-	-	-	-	14,630
Improvements Other Than Buildings	4,535,813	7,871,083	4,164,547	3,706,536	53%	2,147,926
Remodeling and Renovation	127,412,145	124,419,406	13,360,359	111,059,047	11%	13,243,394
Computer Software	2,871,203	2,836,663	2,305,625	531,038	81%	525,000
<b>Total Capital Outlay</b>	<b>255,462,109</b>	<b>256,177,417</b>	<b>36,943,496</b>	<b>219,233,921</b>	<b>14%</b>	<b>26,405,368</b>
Other Expenses:						
Charter School Capital Outlay Sales Tax	2,780,112	2,780,112	933,523	1,846,589	34%	116,370
<b>Total Other Expenses</b>	<b>2,780,112</b>	<b>2,780,112</b>	<b>933,523</b>	<b>1,846,589</b>	<b>34%</b>	<b>116,370</b>
Debt Service:						
Redemption of Principal	1,900,079	1,900,079	351,542	1,548,537	19%	456,626
Interest	119,703	119,703	14,872	104,831	12%	7,615
Dues and Fees	-	250	250	-	100%	-
<b>Total Debt Service</b>	<b>2,019,782</b>	<b>2,020,032</b>	<b>366,664</b>	<b>1,653,368</b>	<b>18%</b>	<b>464,241</b>
<b>Total Expenditures</b>	<b>260,262,003</b>	<b>260,977,561</b>	<b>38,243,683</b>	<b>222,733,878</b>	<b>15%</b>	<b>26,985,979</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(123,134,921)</b>	<b>(113,350,478)</b>	<b>47,855,351</b>	<b>161,205,829</b>		<b>53,670,827</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loans						
Proceeds of Lease-Purchase Agreements	100,000,000	100,000,000	-	(100,000,000)	0%	875,424
Transfers Out:						
To General Fund	(15,561,209)	(15,573,709)	(9,198,691)	(6,375,018)	59%	(15,391,354)
To Debt Service	(29,247,989)	(29,247,989)	(12,240,462)	(17,007,527)	42%	(12,329,668)
<b>Total Transfers</b>	<b>(44,809,198)</b>	<b>(44,821,698)</b>	<b>(21,439,153)</b>	<b>(23,382,545)</b>		<b>(27,721,022)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>55,190,802</b>	<b>55,178,302</b>	<b>(21,439,153)</b>	<b>(76,617,455)</b>	<b>-39%</b>	<b>(26,845,598)</b>
<b>Net Change in Fund Balances</b>	<b>(67,944,119)</b>	<b>(58,172,176)</b>	<b>26,416,198</b>	<b>84,588,374</b>		<b>26,825,229</b>
<b>Fund Balances, Beginning</b>	<b>93,921,482</b>	<b>93,921,482</b>	<b>93,921,482</b>	<b>-</b>		<b>77,873,695</b>
<b>Fund Balances, Ending</b>	<b>\$ 25,977,363</b>	<b>\$ 35,749,306</b>	<b>\$ 120,337,680</b>	<b>\$ 84,588,374</b>		<b>\$ 104,698,924</b>



## Expenditures by Object - Capital Projects Funds

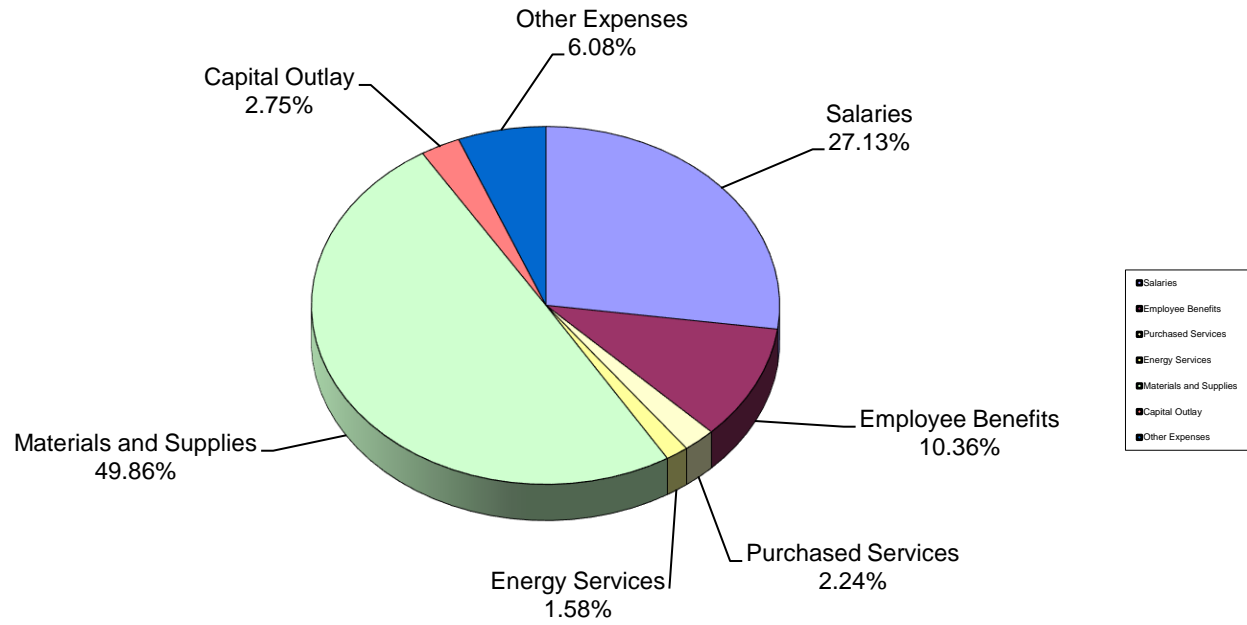


- Library Books
- New Construction
- Furniture, Fixtures, and Equipment
- School Buses
- Motor Vehicles
- Land
- Improvements Other Than Buildings
- Remodeling and Renovation
- Computer Software

School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Food Service Fund  
For Month Ended December 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 651,560	\$ 675,079	\$ 23,519	\$ (651,560)	3%	\$ 32,434
School Lunch Reimbursement	17,700,000	17,700,000	11,266,456	(6,433,544)	64%	5,428,754
School Breakfast Reimbursement	5,300,000	5,300,000	3,117,323	(2,182,677)	59%	1,703,546
After-School Snack Reimbursement	365,000	365,000	-	(365,000)	0%	5,230
School Supper Reimbursement	425,000	425,000	516,384	91,384	122%	621,014
USDA Donated Commodities	1,720,000	1,720,000	-	(1,720,000)	0%	-
Cash in Lieu of Donated	30,000	30,000	24,525	(5,475)	82%	43,347
Summer Food Service Program	725,000	725,000	405,178	(319,822)	56%	2,262,980
Other Food Service Revenue	-	-	48,424	(48,424)	-	-
<b>Total Federal Through State</b>	<b>26,916,560</b>	<b>26,940,079</b>	<b>15,401,809</b>	<b>(11,635,118)</b>	<b>57%</b>	<b>10,097,305</b>
State:						
School Breakfast Supplement	136,000	136,000	-	(136,000)	0%	-
School Lunch Supplement	168,000	168,000	-	(168,000)	0%	-
Other Miscellaneous State	-	-	-	-	-	-
<b>Total State</b>	<b>304,000</b>	<b>304,000</b>	<b>-</b>	<b>(304,000)</b>	<b>0%</b>	<b>-</b>
Local:						
Interest on Investments	10,000	10,000	3,410	(6,590)	34%	2,919
Student Lunches	-	-	-	-	-	161,355
Student Breakfasts	-	-	-	-	-	-
Adult Breakfast/Lunch	194,000	194,000	57,275	(136,725)	30%	53,330
Student/Adult Ala Carte	2,000,000	2,000,000	639,645	(1,360,355)	32%	441,446
Catering/Special	48,000	48,000	10,426	(37,574)	22%	5,626
Other Food Sales	-	-	-	-	-	-
Vending Sales	-	-	-	-	-	-
Cash Over/(Short)	-	-	2,161	2,161	-	879
Other Miscellaneous Local Sources	123,500	123,500	29,379	(94,121)	24%	43,184
Refund of Prior Year Expense	-	-	-	-	-	-
<b>Total Local</b>	<b>2,375,500</b>	<b>2,375,500</b>	<b>742,296</b>	<b>(1,633,204)</b>	<b>31%</b>	<b>708,739</b>
<b>Total Revenues</b>	<b>29,596,060</b>	<b>29,619,579</b>	<b>16,144,105</b>	<b>(13,572,322)</b>	<b>55%</b>	<b>10,806,044</b>
<b>EXPENDITURES</b>						
Current:						
Salaries	10,512,260	7,617,178	3,588,764	4,028,414	47%	3,471,543
Employee Benefits	-	2,907,389	1,370,780	1,536,609	47%	1,233,882
Purchased Services	-	932,512	296,029	636,483	32%	223,162
Energy Services	4,569,126	452,000	208,632	243,368	46%	194,214
Materials and Supplies	14,009,000	15,237,826	6,594,748	8,643,078	43%	4,887,969
Capital Outlay	815,882	817,882	364,128	453,754	45%	280,261
Other Expenses	-	1,965,000	804,248	1,160,752	41%	817,440
<b>Total Food Service</b>	<b>29,906,268</b>	<b>29,929,787</b>	<b>13,227,329</b>	<b>16,702,458</b>	<b>44%</b>	<b>11,108,471</b>
<b>Total Expenditures</b>	<b>29,906,268</b>	<b>29,929,787</b>	<b>13,227,329</b>	<b>16,702,458</b>	<b>44%</b>	<b>11,108,471</b>
<b>Net Change in Fund Balance</b>	<b>(310,208)</b>	<b>(310,208)</b>	<b>2,916,776</b>	<b>3,226,984</b>	<b></b>	<b>(302,427)</b>
<b>Fund Balance, Beginning</b>	<b>6,913,448</b>	<b>6,913,448</b>	<b>6,913,448</b>	<b>-</b>	<b></b>	<b>3,098,520</b>
<b>Fund Balance, Ending</b>	<b>\$ 6,603,240</b>	<b>\$ 6,603,240</b>	<b>\$ 9,830,224</b>	<b>\$ 3,226,984</b>	<b></b>	<b>\$ 2,796,093</b>

### Expenditures by Object - Food Service Fund

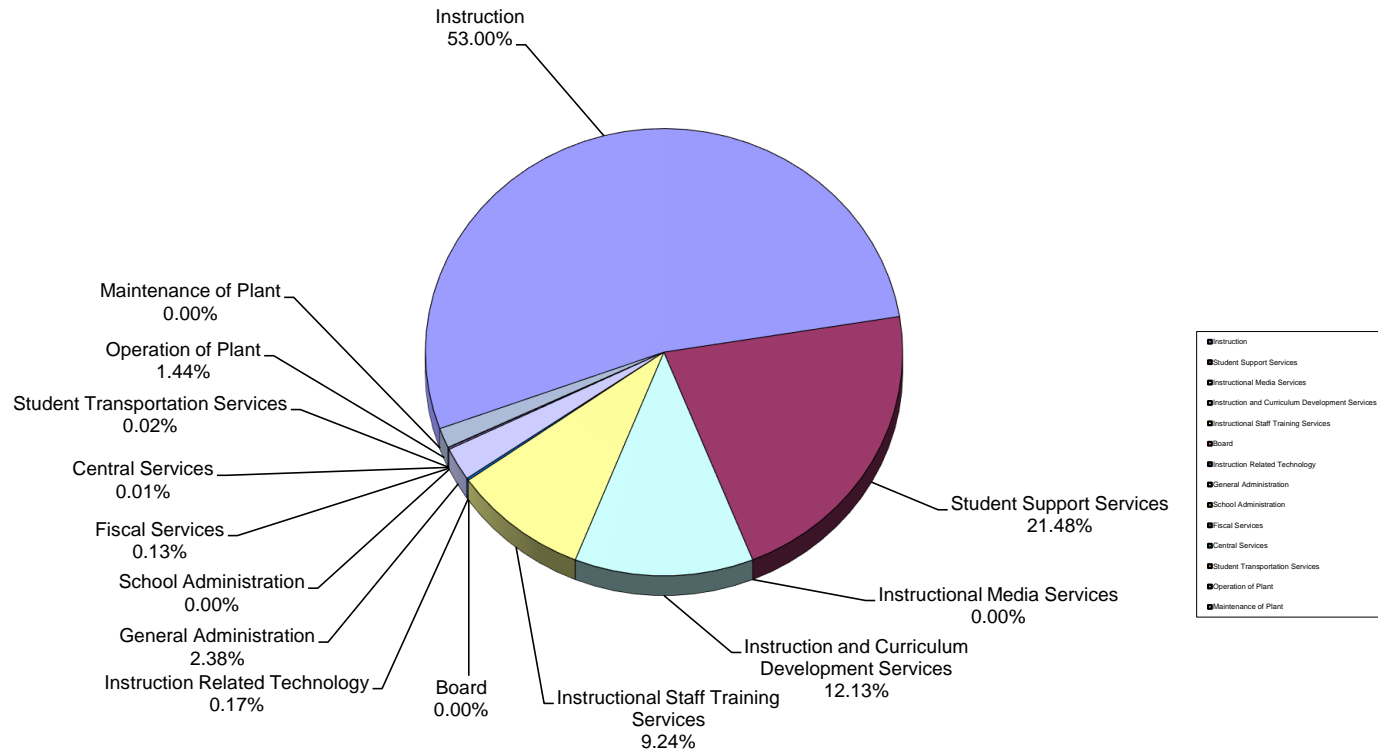


School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Other Special Revenue Funds\*  
For Month Ended December 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	971,534	979,776	(8,242)	101%	789,044
Miscellaneous Federal Direct	-	646,456	463,480	182,976	72%	414,391
<b>Total Federal Direct</b>	<b>-</b>	<b>1,617,990</b>	<b>1,443,256</b>	<b>174,734</b>	<b>89%</b>	<b>1,203,435</b>
Federal Through State:						
Career and Technical Education	-	910,806	449,112	461,694	49%	338,034
Teacher/Principal Training & Recruiting	-	1,860,621	748,621	1,112,000	40%	881,142
Adult Migrant Education	-	311,910	165,701	146,209	53%	156,714
Eng Lit and Civics Education	-	101,693	45,705	55,988	45%	39,351
Individuals with Disabilities Education Act	13,944,856	15,699,086	5,106,445	10,592,641	33%	5,135,351
Elementary and Secondary Education Act Title I	12,798,328	15,211,504	6,112,082	9,099,422	40%	6,439,491
Language Instruction Title III	-	1,124,723	603,382	521,341	54%	618,719
Adult General Education	-	580,828	282,618	298,210	49%	323,470
21st Century Schools - Title IV	-	789,804	367,614	422,190	47%	240,164
Educational Stabilization Funds - K-12	39,530,206	38,712,339	14,535,180	24,177,159	38%	3,671,570
Educational Stabilization Funds - Workforce	-	1,000,000	823,174	176,826	82%	71,161
Other Federal Through State	-	120,000	110,627	9,373	92%	132,456
<b>Total Federal Through State</b>	<b>66,273,390</b>	<b>76,423,314</b>	<b>29,350,261</b>	<b>47,073,053</b>	<b>38%</b>	<b>18,047,623</b>
<b>Total Revenues</b>	<b>66,273,390</b>	<b>78,041,304</b>	<b>30,793,517</b>	<b>47,247,787</b>	<b>39%</b>	<b>19,251,058</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	26,667,294	33,201,061	13,346,016	19,855,045	40%	9,432,715
Student Support Services	10,732,492	12,998,576	5,408,636	7,589,940	42%	3,621,687
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	4,468,674	7,640,952	3,053,595	4,587,357	40%	2,761,342
Instructional Staff Training Services	3,907,814	6,335,074	2,325,562	4,009,512	37%	2,282,151
Board	526,858	-	-	-		-
Instruction Related Technology	2,921	90,037	41,692	48,345	46%	33,515
General Administration	3,188,960	3,457,981	599,463	2,858,518	17%	743,770
School Administration	-	-	-	-		-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	172,822	207,162	33,473	173,689	16%	27,872
Food Services	-	-	-	-		-
Central Services	130,705	6,236	1,359	4,877	22%	475
Student Transportation Services	90,129	66,548	5,788	60,760	9%	31,246
Operation of Plant	191,991	398,645	363,223	35,422	91%	316,285
Maintenance of Plant	300,000	-	-	-		-
Admin Technology Services	920,955	746,887	9,088	737,799	1%	-
Community Services	-	50	-	50	0%	-
<b>Total Expenditures</b>	<b>51,301,615</b>	<b>65,149,209</b>	<b>25,187,895</b>	<b>39,961,314</b>	<b>39%</b>	<b>19,251,058</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>14,971,775</b>	<b>12,892,095</b>	<b>5,605,622</b>	<b>7,286,473</b>		<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers Out:						
To General Fund	(14,971,775)	(10,392,095)	(3,105,622)	(7,286,473)	30%	-
To Internal Service Fund	-	(2,500,000)	(2,500,000)	-	100%	-
<b>Total Other Financing Sources (Uses)</b>	<b>(14,971,775)</b>	<b>(12,892,095)</b>	<b>(5,605,622)</b>	<b>(7,286,473)</b>		<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</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.

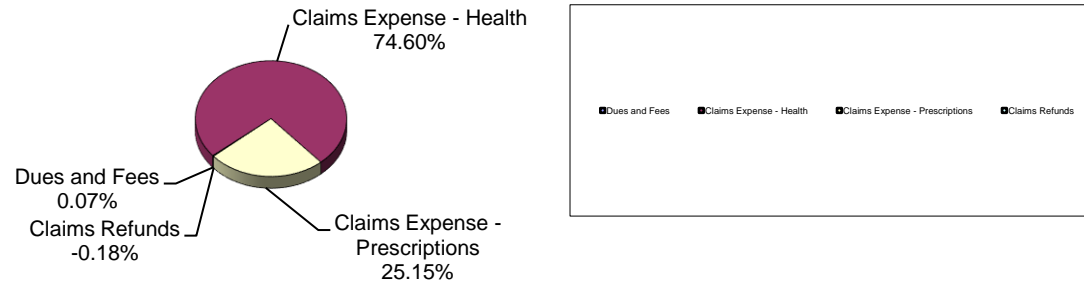
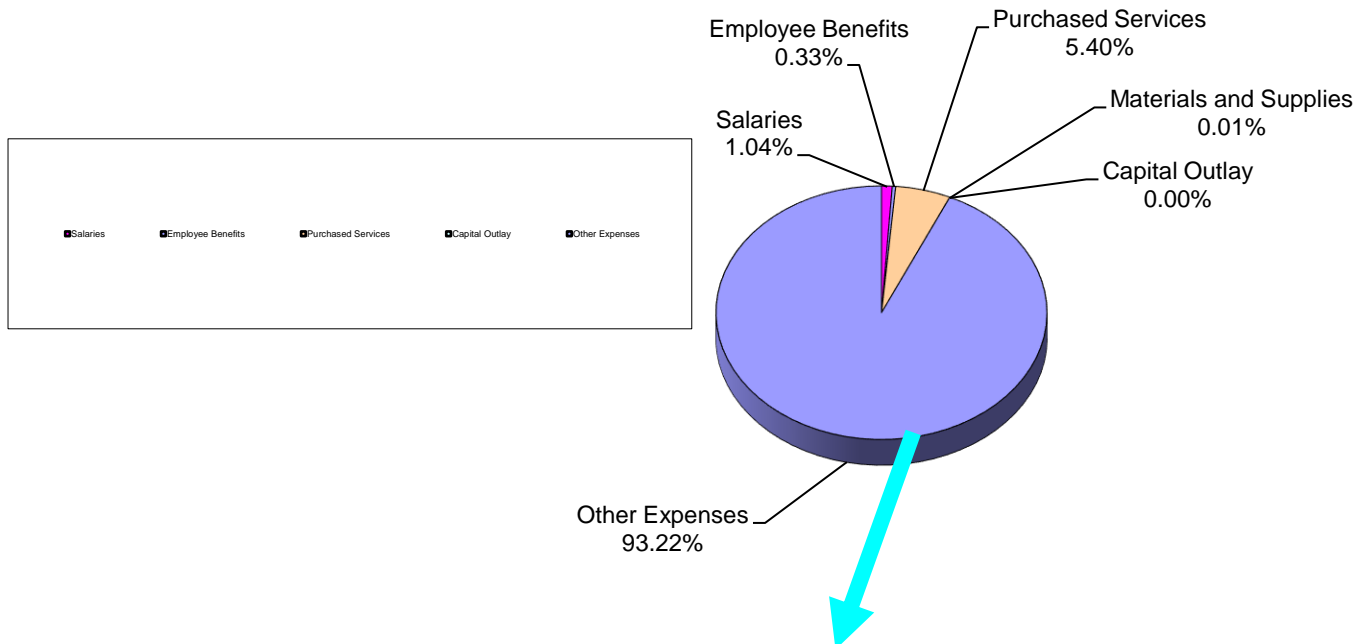
## Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Health  
For Month Ended December 31, 2021

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual December 2020
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 16,853,182	\$ (17,271,818)	49%	\$ 15,756,758
Premium - Employee	-	11,486,000	5,853,051	(5,632,949)	51%	5,262,409
Premium - Retiree	-	1,450,000	671,364	(778,636)	46%	720,155
Premium - Leave/COBRA	-	400,000	225,650	(174,350)	56%	206,327
Miscellaneous Local Revenue	-	-	-	-		100,000
Refund of Prior Year Expenditure	-	-	-	-		4,374,746
Total Operating Revenues	47,461,000	47,461,000	23,603,247	(23,857,753)	50%	26,420,395
<b>Total Revenues</b>	<b>47,461,000</b>	<b>47,461,000</b>	<b>23,603,247</b>	<b>(23,857,753)</b>	<b>50%</b>	<b>26,420,395</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries		630,995	300,953	330,042	48%	308,292
Employee Benefits		405,785	97,188	308,597	24%	105,093
Purchased Services	4,669,964	3,590,684	1,566,759	2,023,925	44%	1,465,471
Materials and Supplies	-	2,500	1,550	950	62%	1,262
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	-	40,000	19,782	20,218	49%	18,280
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,098,000	37,119,000	20,257,533	16,861,467	55%	17,649,033
Claims Expense - Prescriptions	-	14,009,316	6,829,862	7,179,454	49%	5,992,291
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(30,316)	(48,747)	18,431	161%	(35,406)
Total Other Expenses	51,098,000	51,138,000	27,058,430	24,079,570	53%	23,624,198
<b>Total Expenditures</b>	<b>55,767,964</b>	<b>55,767,964</b>	<b>29,024,880</b>	<b>26,743,084</b>	<b>52%</b>	<b>25,504,316</b>
<b>Operating Income (Loss)</b>	<b>(8,306,964)</b>	<b>(8,306,964)</b>	<b>(5,421,633)</b>	<b>2,885,331</b>		<b>916,079</b>
Transfers In:						
From Special Revenue		2,500,000	2,500,000	-		-
<b>Change in Net Position</b>	<b>(8,306,964)</b>	<b>(5,806,964)</b>	<b>(2,921,633)</b>	<b>2,885,331</b>		<b>916,079</b>
<b>Net Position, Beginning</b>	<b>11,678,999</b>	<b>11,678,999</b>	<b>11,678,999</b>	<b>-</b>		<b>14,614,914</b>
<b>Net Position, Ending</b>	<b>\$ 3,372,035</b>	<b>\$ 5,872,035</b>	<b>\$ 8,757,366</b>	<b>\$ 2,885,331</b>		<b>\$ 15,530,993</b>

## Expenditures by Object - Internal Service Funds - Health

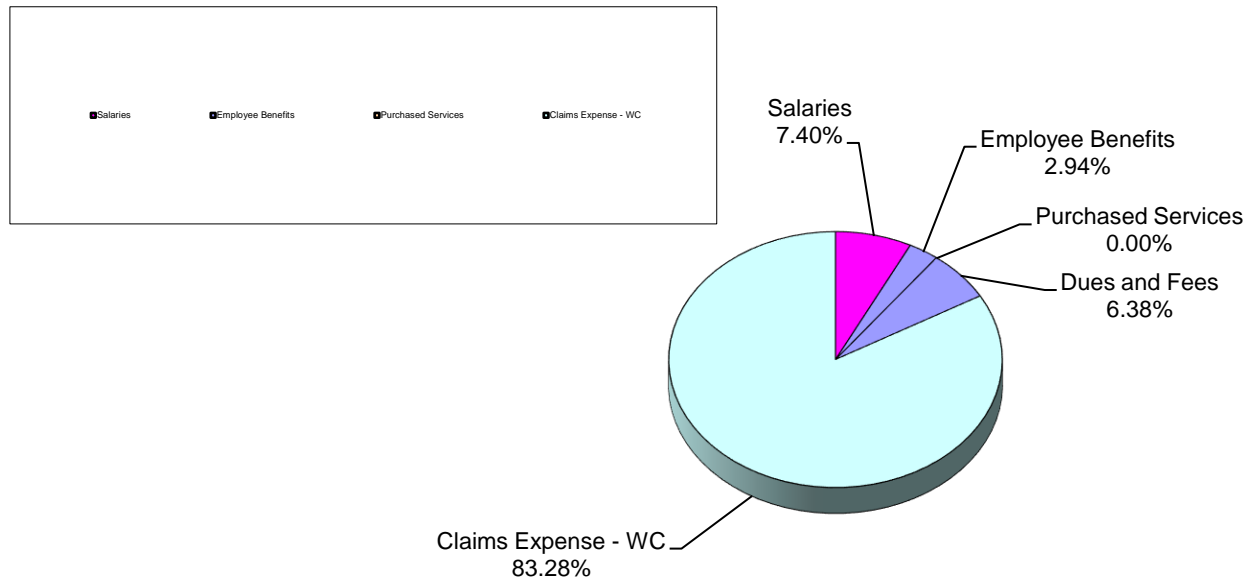


School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Internal Service Funds - Workers Compensation  
For Month Ended December 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual December 2020</u>
<b>REVENUES</b>						
Operating Revenues:						
Premium - Employer	\$ 2,605,900	\$ 2,605,900	\$ 1,367,639	\$ (1,238,261)	52%	\$ 924,986
Total Operating Revenues	2,605,900	2,605,900	1,367,639	(1,238,261)	52%	924,986
<b>Total Revenues</b>	<u>2,605,900</u>	<u>2,605,900</u>	<u>1,367,639</u>	<u>(1,238,261)</u>		<u>924,986</u>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Salaries	-	226,455	87,951	138,504	39%	109,190
Employee Benefits	-	72,039	34,910	37,129	48%	39,056
Purchased Services	623,494	-	-	-		-
Other Expenses:						
Dues and Fees	-	325,000	75,741	249,259	23%	141,822
Claims Expense - Workers' Comp	2,000,000	2,000,000	989,467	1,010,533	49%	839,639
Claims Refund	-	-	(143,789)	143,789		(87,332)
Total Other Expenses	2,000,000	2,325,000	921,419	1,403,581	40%	894,129
<b>Total Expenditures</b>	<u>2,623,494</u>	<u>2,623,494</u>	<u>1,044,280</u>	<u>1,579,214</u>	40%	<u>1,042,375</u>
<b>Operating Income (Loss)</b>	<u>(17,594)</u>	<u>(17,594)</u>	<u>323,359</u>	<u>340,953</u>		<u>(117,389)</u>
<b>Change in Net Position</b>	<u>(17,594)</u>	<u>(17,594)</u>	<u>323,359</u>	<u>340,953</u>		<u>(117,389)</u>
<b>Net Position, Beginning</b>	<u>2,022,148</u>	<u>2,022,148</u>	<u>2,022,148</u>	<u>-</u>		<u>3,731,541</u>
<b>Net Position, Ending</b>	<u>\$ 2,004,554</u>	<u>\$ 2,004,554</u>	<u>\$ 2,345,507</u>	<u>\$ 340,953</u>		<u>\$ 3,614,152</u>



## Expenditures by Object - Internal Service Funds Workers Compensation



School District of Manatee County, Florida  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Trust and Agency Funds  
For Month Ended December 31, 2021

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Under (Over) Collected/ Expended</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual December 2020</u>
<b>REVENUES</b>						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 107,640	\$ (107,360)	50%	\$ 125,944
Total Federal Direct	215,000	215,000	107,640	(107,360)	50%	125,944
Local:						
Gifts, Grants, & Bequests	-	461	461	-	100%	1,609
Financial Aid Fees	287,996	287,996	244,106	(43,890)	85%	144,956
Other Miscellaneous Local Sources	115,000	164,595	164,595	-	100%	123,224
Total Local	402,996	453,052	409,162	(43,890)	90%	269,789
<b>Total Revenues</b>	<b>617,996</b>	<b>668,052</b>	<b>516,802</b>	<b>(151,250)</b>	<b>77%</b>	<b>395,733</b>
<b>EXPENDITURES</b>						
Instruction	619,280	668,875	204,606	464,269	31%	298,381
Student Support Services	39,610	39,310	2,602	36,708	7%	1,867
Instructional Staff Training	-	500	-	500	0%	-
Central Services	16,023	16,284	3,313	12,971	20%	2,039
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		4,250
<b>Total Expenditures</b>	<b>674,913</b>	<b>724,969</b>	<b>210,521</b>	<b>514,448</b>	<b>29%</b>	<b>306,537</b>
<b>Change in Net Position</b>	<b>(56,917)</b>	<b>(56,917)</b>	<b>306,281</b>	<b>363,198</b>		<b>89,196</b>
<b>Net Position, Beginning</b>	<b>600,754</b>	<b>600,754</b>	<b>600,754</b>	<b>-</b>		<b>653,947</b>
<b>Net Position, Ending</b>	<b>\$ 543,837</b>	<b>\$ 543,837</b>	<b>\$ 907,035</b>	<b>\$ 363,198</b>		<b>\$ 743,143</b>

## Expenditures by Function - Trust and Agency Funds

