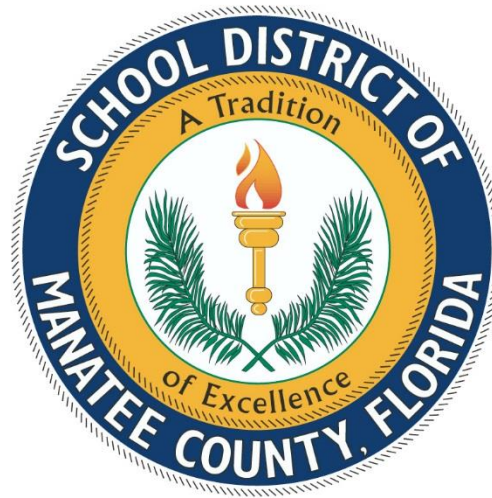


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING MAY 31, 2022

(UNAUDITED)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
May 31, 2022

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total May 2022	Total May 2021
Assets									
Current Assets									
Cash	\$ 72,373,052	\$ 11,847,174	\$ 126,985,348	\$ 30,779,938	\$ -	\$ 28,777,133	\$ 812,177	\$ 271,574,822	\$ 183,803,964
Taxes Receivable	-	-	-	-	-	-	-	\$ -	-
Accounts Receivable	1,294,779	-	-	-	398	4,799	56,667	1,356,643	1,186,137
Due From/(To)	25,003,112	-	-	(20,549,108)	(4,454,004)	-	-	-	-
Inventory	655,853	-	-	378,438	-	-	-	1,034,291	1,258,753
Investments	-	53,101	-	-	-	-	-	53,101	50,341,249
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	2,679,361	-	3,243,828	3,308,437	4,977,348	-	51,167	14,260,141	10,444,366
Total Assets	\$ 102,006,157	\$ 11,900,275	\$ 130,229,176	\$ 13,917,705	\$ 523,742	\$ 28,781,932	\$ 920,011	\$ 288,278,998	\$ 247,034,469
Liabilities									
Current Liabilities									
Salaries & Wages Payable	19,658,113	-	-	-	-	-	-	19,658,113	28,597,404
Payroll Deductions & WH	10,535,240	-	-	-	-	-	-	10,535,240	254,632
Accounts Payable	14,630,484	-	219,036	257,892	523,742	338,378	1,263	15,970,795	19,101,621
Construction Payable	-	-	56,500	-	-	-	-	56,500	208,358
Retainage Payable	-	-	-	-	-	-	-	-	-
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	1,626
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-	-	-	1,850
Estimated Unpaid Claims	-	-	-	-	-	9,968,847	-	9,968,847	8,671,365
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	(6,201)	-	-	-	-	-	-	(6,201)	537
Deferred Revenue	-	-	-	19,106	-	-	-	19,106	-
Total Liabilities	44,817,636	-	275,536	276,998	523,742	10,307,225	1,263	56,202,400	56,837,393
Fund Balances									
Revenues Over (Under) Expenditures	14,928,335	(302,704)	36,032,158	6,727,259	-	4,773,560	317,994	62,476,602	50,105,160
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
Total Fund Balances	57,188,521	11,900,275	129,953,640	13,640,707	-	18,474,707	918,748	232,076,598	190,197,076
Total Liabilities & Fund Balances	\$ 102,006,157	\$ 11,900,275	\$ 130,229,176	\$ 13,917,705	\$ 523,742	\$ 28,781,932	\$ 920,011	\$ 288,278,998	\$ 247,034,469

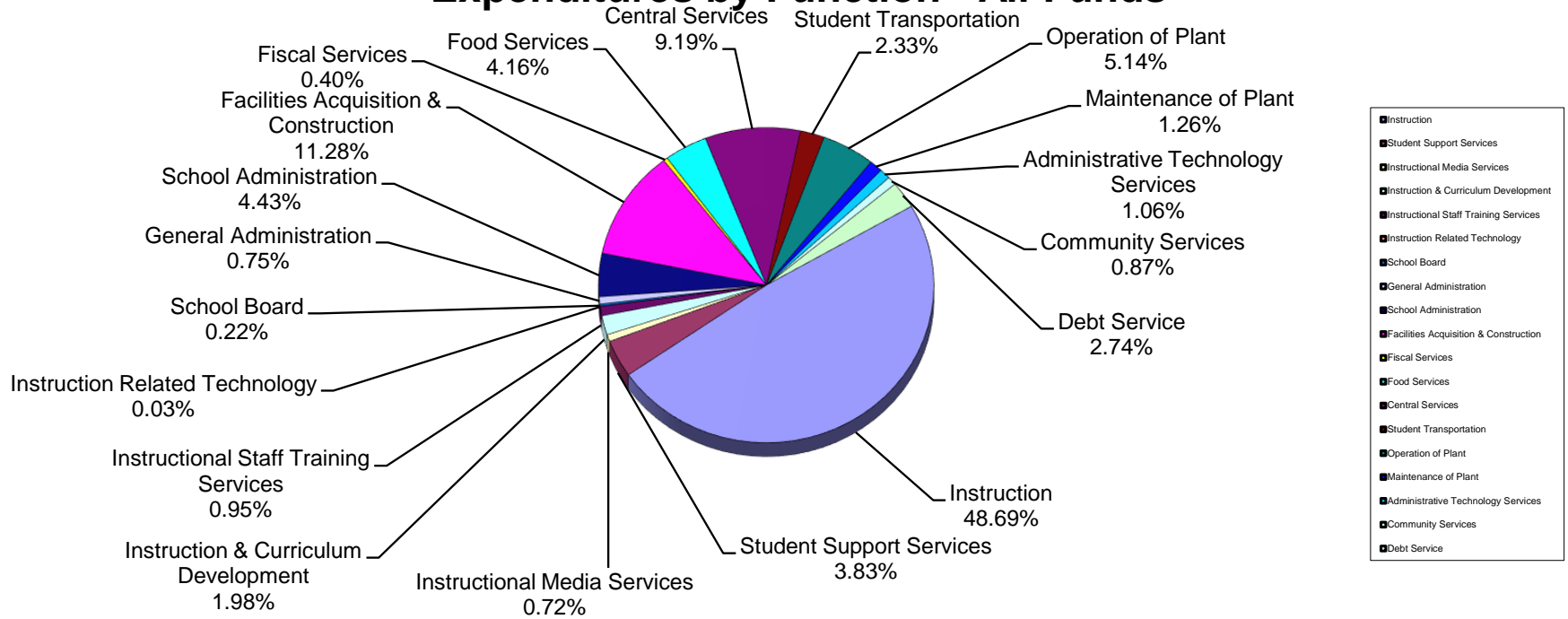
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended May 31, 2022

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total May 2022	Total May 2021
REVENUES									
Federal Direct	\$ 653,899	\$ 948,620	\$ -	\$ -	\$ 2,732,181	\$ -	\$ 221,425	\$ 4,556,125	\$ 4,096,305
Federal Through State	1,626,435	-	-	32,252,091	70,339,963	-	-	104,218,489	65,914,949
State	171,343,806	-	6,978,843	309,933	-	-	-	178,632,582	186,828,398
Local	260,888,288	377,420	130,896,520	1,602,489	-	50,263,109	527,985	444,555,811	407,879,301
Total Revenues	434,512,428	1,326,040	137,875,363	34,164,513	73,072,144	50,263,109	749,410	731,963,007	664,718,953
EXPENDITURES									
Instruction	291,104,630	-	-	-	34,953,203	-	422,902	326,480,735	311,740,705
Student Support Services	14,444,791	-	-	-	11,229,607	-	5,012	25,679,410	24,848,757
Instructional Media Services	4,760,356	-	-	-	44,136	-	3,430	4,807,922	4,581,711
Instruction & Curriculum Development	6,679,686	-	-	-	6,605,635	-	-	13,285,321	12,019,167
Instructional Staff Training Services	1,136,785	-	-	-	5,202,508	-	72	6,339,365	6,211,474
Instruction Related Technology	111,830	-	-	-	73,364	-	-	185,194	180,103
School Board	1,454,750	-	-	-	1,077	-	-	1,455,827	1,350,893
General Administration	2,059,108	-	-	-	2,949,469	-	-	5,008,577	3,629,984
School Administration	29,356,399	-	-	-	339,970	-	-	29,696,369	28,677,955
Facilities Acquisition & Construction	4,767,265	-	70,833,656	-	10,765	-	-	75,611,686	56,754,903
Fiscal Services	2,610,357	-	-	-	76,696	-	-	2,687,053	2,694,767
Food Services	192,533	-	-	27,437,254	280,890	-	-	27,910,677	23,200,989
Central Services	10,474,268	-	-	-	149,036	50,989,549	-	61,612,853	59,814,200
Student Transportation	15,333,396	-	-	-	268,094	-	-	15,601,490	13,851,384
Operation of Plant	33,674,164	-	-	-	799,947	-	-	34,474,111	32,349,854
Maintenance of Plant	8,341,393	-	-	-	101,115	-	-	8,442,508	8,661,546
Administrative Technology Services	6,787,439	-	-	-	304,770	-	-	7,092,209	6,780,010
Community Services	5,850,609	-	-	-	1,077	-	-	5,851,686	4,597,868
Debt Service	64,546	16,509,274	1,790,157	-	-	-	-	18,363,977	17,251,187
Total Expenditures	439,204,305	16,509,274	72,623,813	27,437,254	63,391,359	50,989,549	431,416	670,586,970	619,197,457
Excess (Deficiency) of Revenue Over (Under) Expenditures	(4,691,877)	(15,183,234)	65,251,550	6,727,259	9,680,785	(726,440)	317,994	61,376,037	45,521,496
Other Financing Sources (Uses)									
Other Financing Sources	-	-	1,100,565	-	-	-	-	1,100,565	4,583,664
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	19,620,212	14,880,530	-	-	-	5,500,000	-	40,000,742	35,597,047
Transfers Out	-	-	(30,319,957)	-	(9,680,785)	-	-	(40,000,742)	(35,597,047)
Total Other Financing Sources (Uses)	19,620,212	14,880,530	(29,219,392)	-	(9,680,785)	5,500,000	-	1,100,565	4,583,664
Net Change in Fund Balance	14,928,335	(302,704)	36,032,158	6,727,259	-	4,773,560	317,994	62,476,602	50,105,160
Fund Balances, Beginning	42,260,186	12,202,979	93,921,482	6,913,448	-	13,701,147	600,754	169,599,996	140,091,916
Fund Balances, Ending	\$ 57,188,521	\$ 11,900,275	\$ 129,953,640	\$ 13,640,707	\$ -	\$ 18,474,707	\$ 918,748	\$ 232,076,598	\$ 190,197,076

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

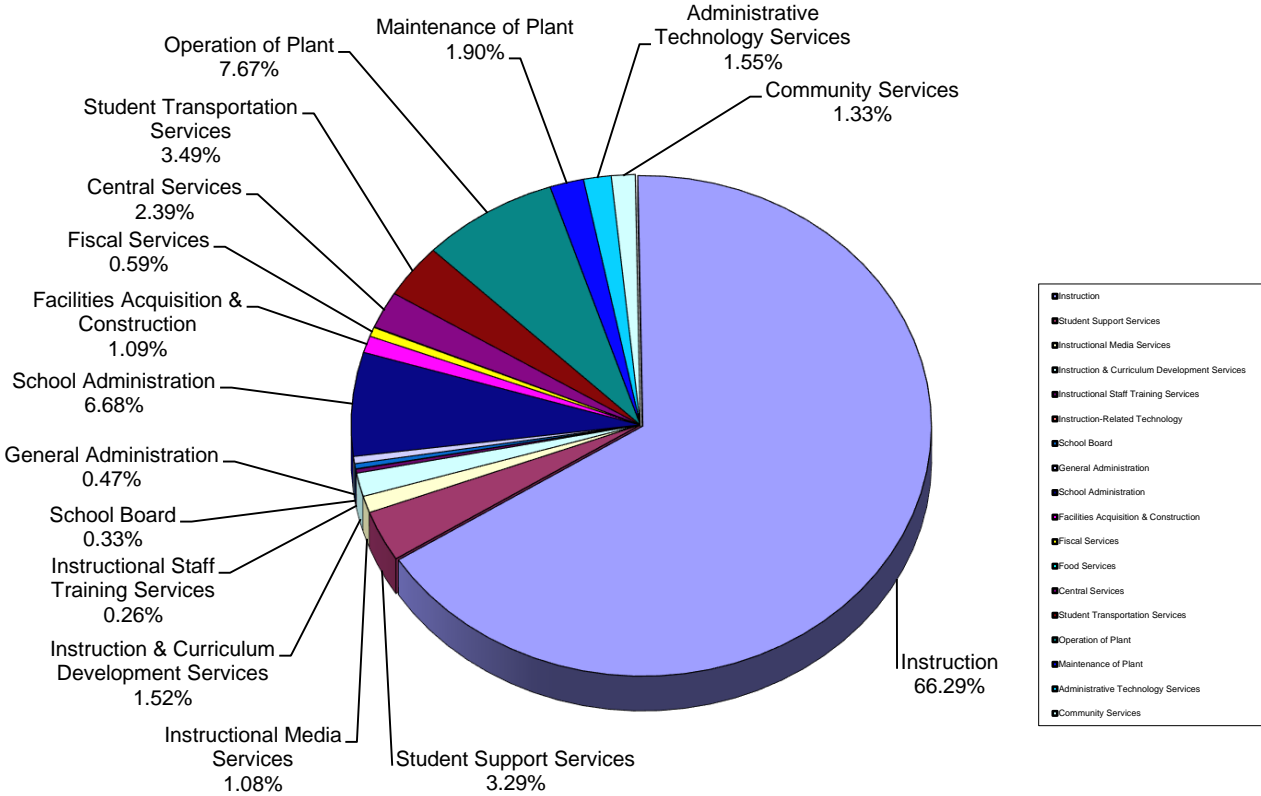
Expenditures by Function - All Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 649,841	\$ 649,841	\$ 607,005	\$ (42,836)	93%	\$ 606,185
Miscellaneous Federal Direct	4,395	46,894	46,894	-	100%	37,829
Total Federal Direct	654,236	696,735	653,899	(42,836)	94%	644,014
Federal Through State:						
Vocational Education Act	-	22,000	17,953	(4,047)	82%	22,000
Medical	2,231,335	1,031,335	907,365	(123,970)	88%	597,765
Individuals with Disabilities	-	328,846	281,793	(47,053)	86%	184,252
Educational Stabilization K-12	-	17,700	6,710	(10,990)	38%	1,756,291
Educational Stabilization VPK	-	660,114	412,614	(247,500)	63%	-
Miscellaneous Federal Through State	-	-	-	-	-	-
Total Federal Through State	2,231,335	2,059,995	1,626,435	(433,560)	79%	2,560,308
State:						
Florida Education Finance Program (FEFP)	128,832,657	123,364,892	113,429,995	(9,934,897)	92%	119,083,292
Workforce Development	9,465,433	9,465,433	8,672,341	(793,092)	92%	8,676,646
Workforce Education Performance Incentive	200,000	355,000	355,000	-	100%	256,000
CO&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	291,260	(49,221)	86%	282,037
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	49,534,825	49,960,527	45,761,677	(4,198,850)	92%	49,826,062
Florida School Recognition Funds	-	-	-	-	-	-
Voluntary Prekindergarten Program	1,548,720	1,522,658	1,419,989	(102,669)	93%	1,417,978
Other Miscellaneous State Revenue	957,800	1,458,951	1,413,544	(45,407)	97%	1,354,948
Total State	190,907,916	186,495,942	171,343,806	(15,152,136)	92%	180,896,963
Local:						
District School Taxes	245,462,135	245,462,135	242,249,958	(3,212,177)	99%	229,562,528
Rent	100,000	110,914	110,914	-	100%	102,367
Interest on Investments	350,000	386,157	260,352	(125,805)	67%	190,604
Student and Adult a la Carte	173,601	123,320	122,290	(1,030)	99%	-
Catering/Specials	-	5,773	5,378	(395)	93%	-
Net Increase (Decrease) in Fair Value	-	(106,183)	(106,231)	(48)	100%	62,824
Gifts, Grants and Bequests	-	1,100	950	(150)	86%	-
Vending Sales	-	129	46	(83)	36%	-
Student Fees:						
Adult Gen Ed Course Fees	-	41,683	41,531	(152)	100%	89,228
Post Secondary Vocational Ed Course Fees	3,651,811	2,504,978	2,501,598	(3,380)	100%	1,787,565
Continuing Workforce Education Course Fees	175,000	110,077	121,275	11,198	110%	87,902
Capital Improvement Fees	143,998	157,075	158,145	1,070	101%	104,078
Post Secondary Lab Fees	-	1,185,973	1,194,495	8,522	101%	999,517
Lifelong Learning Fees	-	5,650	5,650	-	100%	2,135
GED Testing Fees	-	9,106	9,106	-	100%	8,624
Other Student Fees	631,732	776,595	787,673	11,078	101%	630,636
Other Fees:						
Preschool Program Fees	-	715,040	715,040	-	100%	533,946
School Age Child Care Fees	4,725,000	5,600,000	5,640,360	40,360	101%	4,277,280
Other Schools, Courses and Classes Fees	35,000	10,064	10,538	474	105%	9,221
Miscellaneous Local:						
Bus Fees	37,813	37,813	36,871	(942)	98%	16,419
Transportation Services Rendered for School Acti	73,961	76,671	62,835	(13,836)	82%	19,834
Sale of Junk	128,000	128,000	102,790	(25,210)	80%	206,369
Receipt of Federal Indirect Cost Rate	3,630,417	3,441,996	2,942,556	(499,440)	85%	1,570,926
Other Miscellaneous Local Sources	1,844,085	2,488,692	2,364,044	(124,648)	95%	1,825,555
Refund of Prior Year's Expenditures	-	(290,643)	(50,229)	240,414	17%	(4,478,171)
Collections for Lost, Damaged and Sold Textbook	-	9,674	9,674	-	100%	1,390
Receipt of Food Service Indirect Costs	1,630,000	1,630,000	1,590,679	(39,321)	98%	1,565,971
Total Local	262,792,553	264,621,789	260,888,288	(3,733,501)	99%	239,176,748
Total Revenues	456,586,040	453,874,461	434,512,428	(19,362,033)	96%	423,278,033
Expenditures (by Function)						
Current:						
Instruction	333,527,763	318,693,406	291,104,630	27,588,776	91%	290,715,450
Student Support Services	15,544,672	15,646,808	14,444,791	1,202,017	92%	17,374,633
Instructional Media Services	5,205,492	4,980,820	4,760,356	220,464	96%	4,548,155
Instruction & Curriculum Development Services	7,059,025	7,545,548	6,679,686	865,862	89%	6,303,275
Instructional Staff Training Services	1,781,061	1,393,756	1,136,785	256,971	82%	1,848,409
Instruction-Related Technology	118,420	121,783	111,830	9,953	92%	117,861
School Board	1,762,099	1,743,768	1,454,750	289,018	83%	1,350,893
General Administration	3,107,286	2,760,090	2,059,108	700,982	75%	2,066,812
School Administration	33,357,595	32,749,879	29,356,399	3,393,480	90%	28,606,113
Facilities Acquisition & Construction	4,704,147	12,028,894	4,767,265	7,261,629	40%	4,516,618
Fiscal Services	3,154,490	3,033,342	2,610,357	422,985	86%	2,638,721
Food Services	176,262	194,385	192,533	1,852	99%	-
Central Services	12,825,362	12,121,066	10,474,268	1,646,798	86%	10,114,966
Student Transportation Services	17,953,469	16,588,310	15,333,396	1,254,914	92%	13,579,917
Operation of Plant	39,037,813	37,798,874	33,674,164	4,124,710	89%	31,734,418
Maintenance of Plant	9,337,710	9,425,951	8,341,393	1,084,558	88%	8,661,546
Administrative Technology Services	8,427,192	7,546,395	6,787,439	758,956	90%	6,715,518
Community Services	4,784,921	5,936,275	5,850,609	85,666	99%	4,597,868
Debt Service	280,881	70,800	64,546	6,254	91%	110,842
Total Expenditures	502,145,660	490,380,150	439,204,305	51,175,845	90%	435,602,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,559,620)	(36,505,689)	(4,691,877)	31,813,812		(12,323,982)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	15,561,209	16,314,424	15,439,427	(874,997)	95%	20,449,392
From Special Revenue Funds	14,971,775	10,392,095	4,180,785	(6,211,310)	40%	-
Total Other Financing Sources (Uses)	30,532,984	26,706,519	19,620,212	(7,086,307)	73%	20,449,392
Net Change in Fund Balance	(15,026,636)	(9,799,170)	14,928,335	24,727,505		8,125,410
Fund Balance, Beginning	39,429,816	42,260,186	42,260,186	-		29,018,719
Nonspendable	865,222	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	23,537,958	32,461,016	-	-	-	-
Fund Balance, Ending	\$ 24,403,180	\$ 32,461,016	\$ 57,188,521	\$ 24,727,505		\$ 37,144,129

Expenditures by Function - General Fund



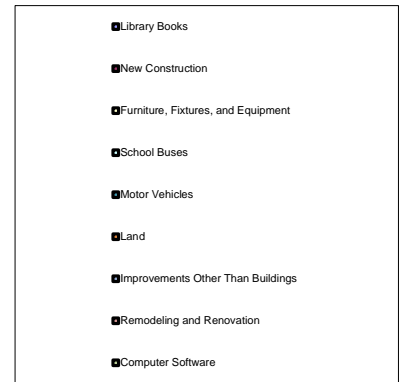
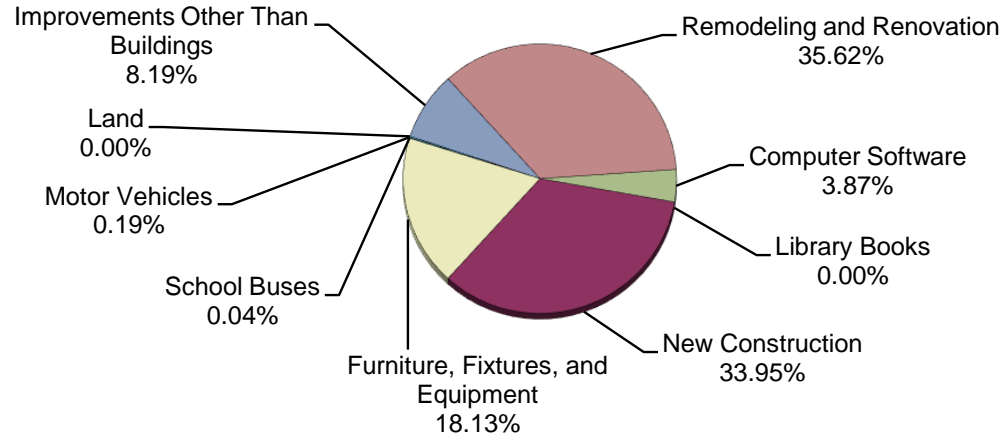
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 945,000	\$ 948,620	\$ 948,620	\$ -	100%	\$ 953,151
Total Federal Direct	945,000	948,620	948,620	-		953,151
State:						
CO&DS Withheld for Bonds	481,790	481,790	-	(481,790)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	481,790	481,790	-	(481,790)	0%	-
Local:						
Interest on Investments	-	450,018	431,436	(18,582)	96%	389,156
Net Increase (Decrease) in the Fair Value	427,530	19,605	(54,016)	(73,621)	-276%	12,748
Total Local	427,530	469,623	377,420	(92,203)	80%	401,904
Total Revenues	<u>1,854,320</u>	<u>1,900,033</u>	<u>1,326,040</u>	<u>(573,993)</u>	70%	<u>1,355,055</u>
EXPENDITURES						
Current:						
Redemption of Principal	22,100,408	18,724,658	8,387,454	10,337,204	45%	6,725,000
Interest	9,877,217	9,877,217	8,109,869	1,767,348	82%	8,661,335
Dues and Fees	17,239	16,303	11,951	4,352	73%	21,500
Other Debt Service	-	-	-	-		-
Total Debt Service	31,994,864	28,618,178	16,509,274	12,108,904	58%	15,407,835
Total Expenditures	<u>31,994,864</u>	<u>28,618,178</u>	<u>16,509,274</u>	<u>12,108,904</u>	58%	<u>15,407,835</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,140,544)</u>	<u>(26,718,145)</u>	<u>(15,183,234)</u>	<u>11,534,911</u>		<u>(14,052,780)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,247,989	25,870,439	14,880,530	(10,989,909)	58%	15,147,655
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,247,989	25,870,439	14,880,530	(10,989,909)		15,147,655
Total Other Financing Sources (Uses)	<u>29,247,989</u>	<u>25,870,439</u>	<u>14,880,530</u>	<u>(10,989,909)</u>	58%	<u>15,147,655</u>
Net Change in Fund Balances	(892,555)	(847,706)	(302,704)	545,002		1,094,875
Fund Balances, Beginning	12,202,979	12,202,979	12,202,979	-		11,100,580
Fund Balances, Ending	<u>\$ 11,310,424</u>	<u>\$ 11,355,273</u>	<u>\$ 11,900,275</u>	<u>\$ 545,002</u>		<u>\$ 12,195,455</u>

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
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	3,868,382	3,535,718	(332,664)	91%	3,152,141
Other Miscellaneous State Revenue	748,882	1,443,125	1,443,125	-	100%	560,220
Total State Sources	7,523,556	8,658,839	6,978,843	(1,679,996)	81%	5,712,361
Local:						
District Capital Taxes	68,488,318	68,488,318	67,588,510	(899,808)	99%	62,926,174
Local Sales Tax	38,151,997	42,651,997	36,488,249	(6,163,748)	86%	29,587,755
Interest on Investments	193,500	193,500	101,978	(91,522)	53%	34,524
Other Miscellaneous Local Sources	79,875	79,876	68,658	(11,218)	86%	307,652
Impact Fees	22,689,836	30,189,836	26,649,125	(3,540,711)	88%	24,456,521
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	129,603,526	141,603,527	130,896,520	(10,707,007)	92%	117,312,626
Total Revenues	137,127,082	150,262,366	137,875,363	(12,387,003)	92%	123,024,987
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	104,731,117	52,405,068	23,533,336	28,871,732	45%	8,751,407
Furniture, Fixtures, and Equipment	13,369,707	15,832,416	12,569,255	3,263,161	79%	11,294,152
School Buses	1,700,146	1,636,751	27,867	1,608,884	2%	730,598
Motor Vehicles	841,978	850,600	133,672	716,928	16%	230,406
Land	-	150,000	-	150,000	0%	43,741
Improvements Other Than Buildings	4,535,813	7,748,040	5,674,490	2,073,550	73%	2,788,860
Remodeling and Renovation	127,412,145	45,458,982	24,692,551	20,766,431	54%	25,155,131
Computer Software	2,871,203	2,836,663	2,684,937	151,726	95%	2,490,701
Total Capital Outlay	255,462,109	126,918,520	69,316,108	57,602,412	55%	51,484,996
Other Expenses:						
Charter School Capital Outlay Sales Tax	2,780,112	2,780,112	1,517,548	1,262,564	55%	753,289
Total Other Expenses	2,780,112	2,780,112	1,517,548	1,262,564	55%	753,289
Debt Service:						
Redemption of Principal	1,900,079	1,900,079	1,673,073	227,006	88%	1,684,807
Interest	119,703	119,703	116,834	2,869	98%	47,703
Dues and Fees	-	250	250	-	100%	-
Total Debt Service	2,019,782	2,020,032	1,790,157	229,875	89%	1,732,510
Total Expenditures	260,262,003	131,718,664	72,623,813	59,094,851	55%	53,970,795
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,134,921)	18,543,702	65,251,550	46,707,848		69,054,192
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-		4,583,664
Proceeds of Lease-Purchase Agreements	100,000,000	1,100,565	1,100,565	-	100%	-
Transfers Out:						
To General Fund	(15,561,209)	(16,314,424)	(15,439,427)	(874,997)	95%	(20,449,392)
To Debt Service	(29,247,989)	(25,870,440)	(14,880,530)	(10,989,910)	58%	(15,147,655)
Total Transfers	(44,809,198)	(42,184,864)	(30,319,957)	(11,864,907)		(35,597,047)
Total Other Financing Sources (Uses)	55,190,802	(41,084,299)	(29,219,392)	11,864,907	71%	(31,013,383)
Net Change in Fund Balances	(67,944,119)	(22,540,597)	36,032,158	58,572,755		38,040,809
Fund Balances, Beginning	93,921,482	93,921,482	93,921,482	-		77,873,695
Fund Balances, Ending	\$ 25,977,363	\$ 71,380,885	\$ 129,953,640	\$ 58,572,755		\$ 115,914,504

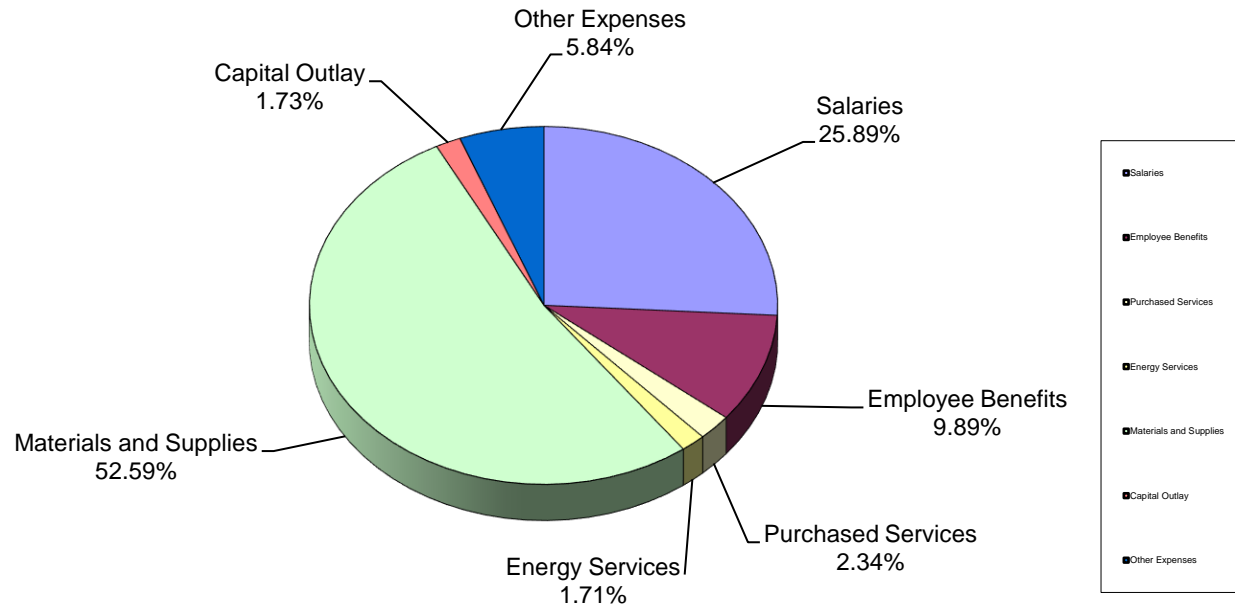
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ 651,560	\$ 675,079	\$ 23,519	\$ (651,560)	3%	\$ 351,086
School Lunch Reimbursement	17,700,000	19,822,952	24,055,416	4,232,464	121%	15,799,630
School Breakfast Reimbursement	5,300,000	5,902,048	6,911,962	1,009,914	117%	4,898,647
After-School Snack Reimbursement	365,000	365,000	-	(365,000)	0%	5,230
School Supper Reimbursement	425,000	425,000	783,057	358,057	184%	1,534,778
USDA Donated Commodities	1,720,000	1,720,000	-	(1,720,000)	0%	-
Cash in Lieu of Donated	30,000	30,000	24,535	(5,465)	82%	106,061
Summer Food Service Program	725,000	725,000	405,178	(319,822)	56%	2,262,980
Other Food Service Revenue	-	-	48,424	(48,424)	-	-
Total Federal Through State	26,916,560	29,665,079	32,252,091	2,490,164	109%	24,958,412
State:						
School Breakfast Supplement	136,000	136,000	145,139	9,139	107%	145,193
School Lunch Supplement	168,000	168,000	164,794	(3,206)	98%	73,881
Other Miscellaneous State	-	-	-	-	-	-
Total State	304,000	304,000	309,933	5,933	102%	219,074
Local:						
Interest on Investments	10,000	10,000	44,351	34,351	444%	5,250
Student Lunches	-	-	-	-	-	161,548
Student Breakfasts	-	-	-	-	-	-
Adult Breakfast/Lunch	194,000	194,000	114,186	(79,814)	59%	115,683
Student/Adult Ala Carte	2,000,000	2,000,000	1,341,237	(658,763)	67%	1,205,366
Catering/Special	48,000	48,000	20,781	(27,219)	43%	20,115
Other Food Sales	-	-	-	-	-	-
Vending Sales	-	-	(47)	(47)	-	-
Cash Over/(Short)	-	-	3,239	3,239	-	1,826
Other Miscellaneous Local Sources	123,500	123,500	79,237	(44,263)	64%	82,068
Refund of Prior Year Expense	-	-	(495)	(495)	-	(12,242)
Total Local	2,375,500	2,375,500	1,602,489	(773,011)	67%	1,579,614
Total Revenues	29,596,060	32,344,579	34,164,513	1,723,086	106%	26,757,100
EXPENDITURES						
Current:						
Salaries	10,512,260	7,202,678	7,104,115	98,563	99%	6,628,245
Employee Benefits	-	2,907,389	2,714,396	192,993	93%	2,416,878
Purchased Services	-	956,196	643,113	313,083	67%	569,604
Energy Services	4,569,126	478,368	468,836	9,532	98%	407,365
Materials and Supplies	14,009,000	18,169,575	14,428,268	3,741,307	79%	11,204,404
Capital Outlay	815,882	1,152,981	475,101	677,880	41%	396,520
Other Expenses	-	1,787,600	1,603,425	184,175	90%	1,577,973
Total Food Service	29,906,268	32,654,787	27,437,254	5,217,533	84%	23,200,989
Total Expenditures	29,906,268	32,654,787	27,437,254	5,217,533	84%	23,200,989
Net Change in Fund Balance	(310,208)	(310,208)	6,727,259	7,037,467		3,556,111
Fund Balance, Beginning	6,913,448	6,913,448	6,913,448	-		3,098,520
Fund Balance, Ending	\$ 6,603,240	\$ 6,603,240	\$ 13,640,707	\$ 7,037,467		\$ 6,654,631

Expenditures by Object - Food Service Fund

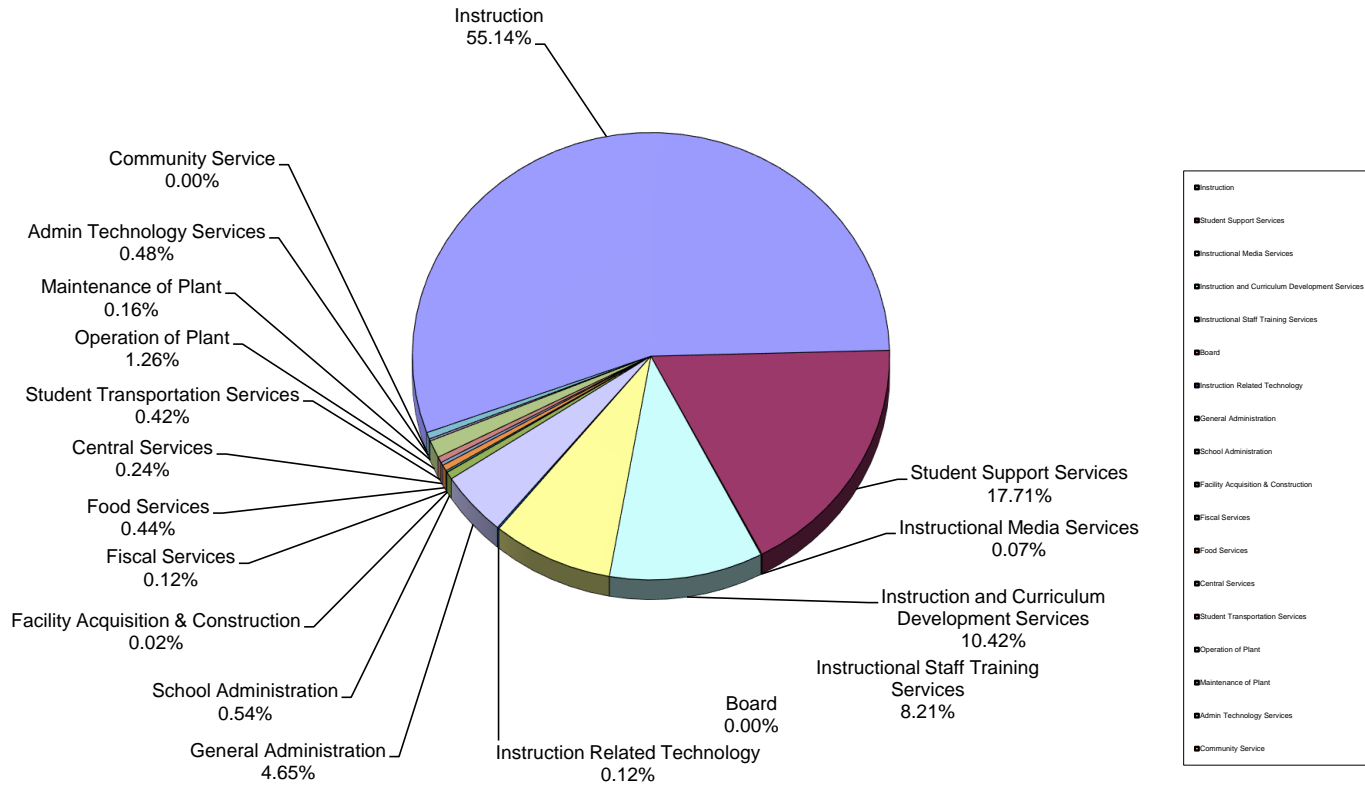


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	\$ -		\$ -
Pell	-	2,052,719	2,046,933	5,786	100%	1,732,996
Miscellaneous Federal Direct	-	646,456	685,248	(38,792)	106%	550,717
Total Federal Direct	-	2,699,175	2,732,181	(33,006)	101%	2,283,713
Federal Through State:						
Career and Technical Education	-	960,634	843,324	117,310	88%	543,587
Teacher/Principal Training & Recruiting	-	1,948,171	1,304,740	643,431	67%	1,524,732
Adult Migrant Education	-	311,910	289,451	22,459	93%	289,049
Eng Lit and Civics Education	-	101,693	105,309	(3,616)	104%	80,973
Individuals with Disabilities Education Act	13,944,856	15,831,759	10,469,061	5,362,698	66%	10,318,637
Elementary and Secondary Education Act Title I	12,798,328	18,538,910	13,585,083	4,953,827	73%	12,920,998
Language Instruction Title III	-	1,343,004	1,080,919	262,085	80%	963,144
Adult General Education	-	580,828	565,679	15,149	97%	501,818
21st Century Schools - Title IV	-	789,804	779,357	10,447	99%	695,026
Educational Stabilization Funds - K-12	39,530,206	129,879,768	38,112,724	91,767,044	29%	8,794,742
Educational Stabilization Funds - Workforce	-	3,990,072	3,030,205	959,867	76%	1,115,311
Educational Stabilization Funds - VPK	-	168,128	5,075	163,053	3%	-
Other Federal Through State	-	120,000	169,036	(49,036)	141%	648,212
Total Federal Through State	66,273,390	174,564,681	70,339,963	104,224,718	40%	38,396,229
Total Revenues	66,273,390	177,263,856	73,072,144	104,191,712	41%	40,679,942
EXPENDITURES						
Current:						
Instruction	26,667,294	88,734,209	34,953,203	53,781,006	39%	20,468,705
Student Support Services	10,732,492	33,754,140	11,229,607	22,524,533	33%	7,459,351
Instructional Media Services	-	44,136	44,136	-	100%	29,360
Instruction and Curriculum Development Services	4,468,674	9,965,405	6,605,635	3,359,770	66%	5,715,892
Instructional Staff Training Services	3,907,814	10,681,036	5,202,508	5,478,528	49%	4,363,065
Board	526,858	1,077	1,077	-	100%	-
Instruction Related Technology	2,921	91,310	73,364	17,946	80%	62,242
General Administration	3,188,960	8,138,213	2,949,469	5,188,744	36%	1,563,172
School Administration	-	391,730	339,970	51,760	87%	71,842
Facility Acquisition & Construction	-	10,765	10,765	-	100%	-
Fiscal Services	172,822	727,581	76,696	650,885	11%	56,046
Food Services	-	280,890	280,890	-	100%	-
Central Services	130,705	149,040	149,036	4	100%	3,142
Student Transportation Services	90,129	2,832,879	268,094	2,564,785	9%	271,467
Operation of Plant	191,991	3,144,808	799,947	2,344,861	25%	615,436
Maintenance of Plant	300,000	105,387	101,115	4,272	96%	-
Admin Technology Services	920,955	2,246,128	304,770	1,941,358	14%	222
Community Services	-	73,027	1,077	71,950	1%	-
Total Expenditures	51,301,615	161,371,761	63,391,359	97,980,402	39%	40,679,942
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,971,775	15,892,095	9,680,785	6,211,310		-
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	(14,971,775)	(13,392,095)	(7,180,785)	(6,211,310)	54%	-
To Internal Service Fund	-	(2,500,000)	(2,500,000)	-	100%	-
Total Other Financing Sources (Uses)	(14,971,775)	(15,892,095)	(9,680,785)	(6,211,310)		-
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -		\$ -

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

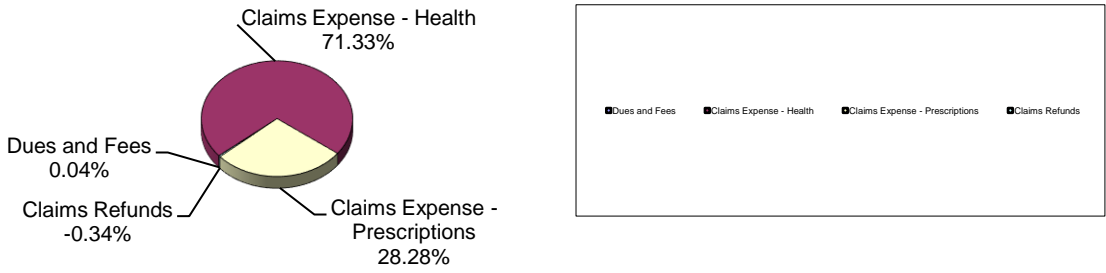
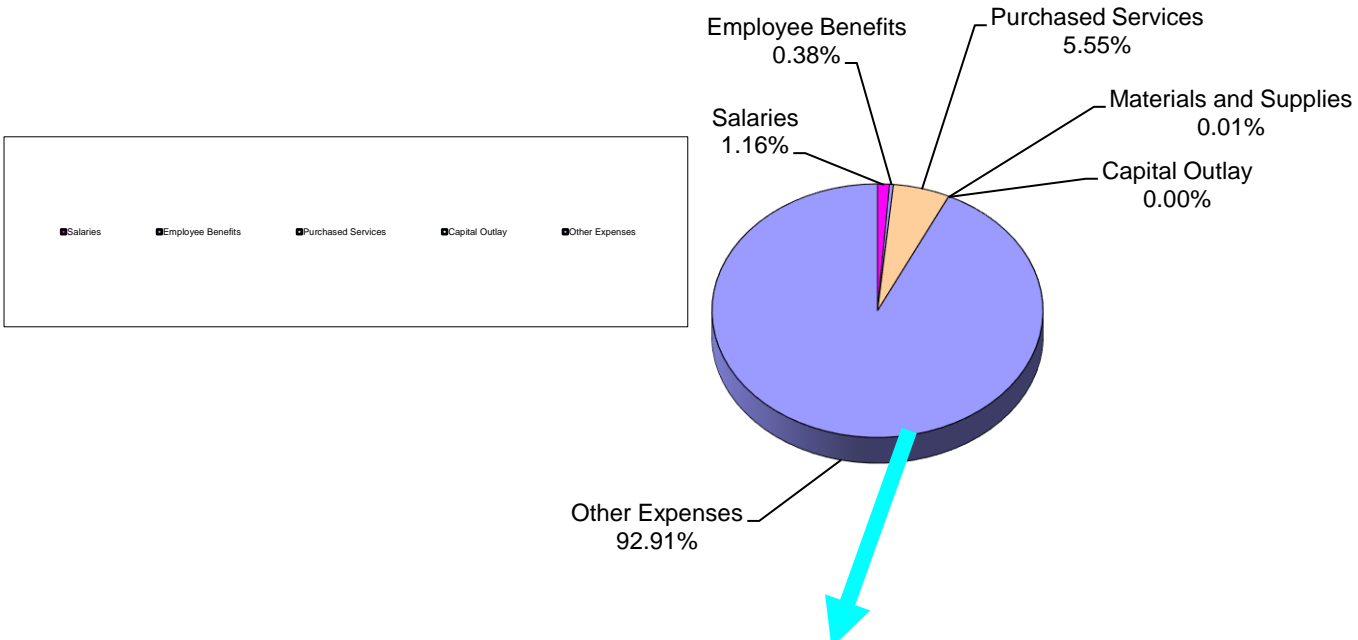
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 34,027,159	\$ (97,841)	100%	\$ 31,319,571
Premium - Employee	-	11,818,665	11,914,928	96,263	101%	10,494,121
Premium - Retiree	-	1,450,000	1,229,373	(220,627)	85%	1,319,644
Premium - Leave/COBRA	-	400,000	392,056	(7,944)	98%	373,346
Miscellaneous Local Revenue	-	-	-	-		199,993
Refund of Prior Year Expenditure	-	-	-	-		4,374,746
Total Operating Revenues	47,461,000	47,793,665	47,563,516	(230,149)	100%	48,081,421
Total Revenues	47,461,000	47,793,665	47,563,516	(230,149)	100%	48,081,421
EXPENDITURES						
Operating Expenditures:						
Salaries		618,450	564,142	54,308	91%	596,941
Employee Benefits		400,302	184,184	216,118	46%	164,643
Purchased Services	4,669,964	3,800,517	2,702,010	1,098,507	71%	2,470,810
Materials and Supplies	-	3,500	2,458	1,042	70%	2,006
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	-	40,000	19,782	20,218	49%	19,120
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,098,000	40,324,686	32,492,960	7,831,726	81%	32,274,602
Claims Expense - Prescriptions	-	14,074,446	12,880,956	1,193,490	92%	12,279,286
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(156,504)	(156,504)	-	100%	(120,996)
Total Other Expenses	51,098,000	54,282,628	45,237,194	9,045,434	83%	44,452,012
Total Expenditures	55,767,964	59,105,397	48,689,988	10,415,409	82%	47,686,412
Operating Income (Loss)	(8,306,964)	(11,311,732)	(1,126,472)	10,185,260		395,009
Transfers In:						
From Special Revenue		5,500,000	5,500,000	-		-
Change in Net Position	(8,306,964)	(5,811,732)	4,373,528	10,185,260		395,009
Net Position, Beginning	11,678,999	11,678,999	11,678,999	-		14,614,914
Net Position, Ending	\$ 3,372,035	\$ 5,867,267	\$ 16,052,527	\$ 10,185,260		\$ 15,009,923

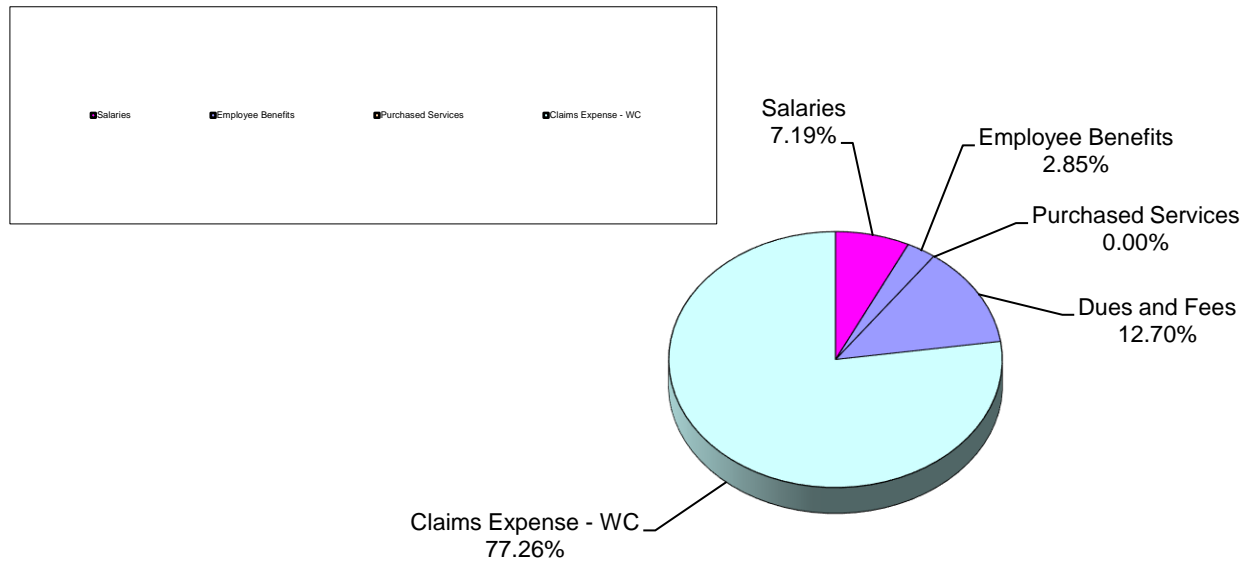
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended May 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual May 2021
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 2,605,900	\$ 2,680,394	\$ 2,699,593	\$ 19,199	101%	\$ 924,750
Total Operating Revenues	2,605,900	2,680,394	2,699,593	19,199	101%	924,750
Total Revenues	<u>2,605,900</u>	<u>2,680,394</u>	<u>2,699,593</u>	<u>19,199</u>	101%	<u>924,750</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	224,835	165,250	59,585	73%	202,583
Employee Benefits	-	92,357	65,592	26,765	71%	71,947
Purchased Services	623,494	-	-	-		-
Other Expenses:						
Dues and Fees	-	325,000	292,073	32,927	90%	299,332
Claims Expense - Workers' Comp	2,000,000	2,202,177	1,931,121	271,056	88%	1,586,429
Claims Refund	-	(149,076)	(154,475)	5,399	104%	(150,611)
Total Other Expenses	2,000,000	2,378,101	2,068,719	309,382	87%	1,735,150
Total Expenditures	<u>2,623,494</u>	<u>2,695,293</u>	<u>2,299,561</u>	<u>395,732</u>	85%	<u>2,009,680</u>
Operating Income (Loss)	<u>(17,594)</u>	<u>(14,899)</u>	<u>400,032</u>	<u>414,931</u>		<u>(1,084,930)</u>
Change in Net Position	<u>(17,594)</u>	<u>(14,899)</u>	<u>400,032</u>	<u>414,931</u>		<u>(1,084,930)</u>
Net Position, Beginning	<u>2,022,148</u>	<u>2,022,148</u>	<u>2,022,148</u>	<u>-</u>		<u>3,731,541</u>
Net Position, Ending	<u>\$ 2,004,554</u>	<u>\$ 2,007,249</u>	<u>\$ 2,422,180</u>	<u>\$ 414,931</u>		<u>\$ 2,646,611</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 May 31, 2022

	<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 May 2021</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 221,425	\$ 221,425	\$ -	100%	\$ 215,427
Total Federal Direct	215,000	221,425	221,425	-	100%	215,427
Local:						
Gifts, Grants, & Bequests	-	2,661	2,661	-	100%	30,145
Financial Aid Fees	287,996	297,138	315,987	18,849	106%	208,155
Other Miscellaneous Local Sources	115,000	207,237	209,337	2,100	101%	163,938
Total Local	402,996	507,036	527,985	20,949	104%	402,238
Total Revenues	<u>617,996</u>	<u>728,461</u>	<u>749,410</u>	<u>20,949</u>	103%	<u>617,665</u>
EXPENDITURES						
Instruction	619,280	712,034	422,902	289,132	59%	556,550
Student Support Services	39,610	40,510	5,012	35,498	12%	14,773
Instructional Staff Training	-	1,500	72	1,428	5%	-
Central Services	16,023	16,284	3,430	12,854	21%	4,196
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		64,270
Total Expenditures	<u>674,913</u>	<u>770,328</u>	<u>431,416</u>	<u>338,912</u>	56%	<u>639,789</u>
Change in Net Position	(56,917)	(41,867)	317,994	359,861		(22,124)
Net Position, Beginning	<u>600,754</u>	<u>600,754</u>	<u>600,754</u>	<u>-</u>		<u>653,947</u>
Net Position, Ending	<u>\$ 543,837</u>	<u>\$ 558,887</u>	<u>\$ 918,748</u>	<u>\$ 359,861</u>		<u>\$ 631,823</u>

Expenditures by Function - Trust and Agency Funds

