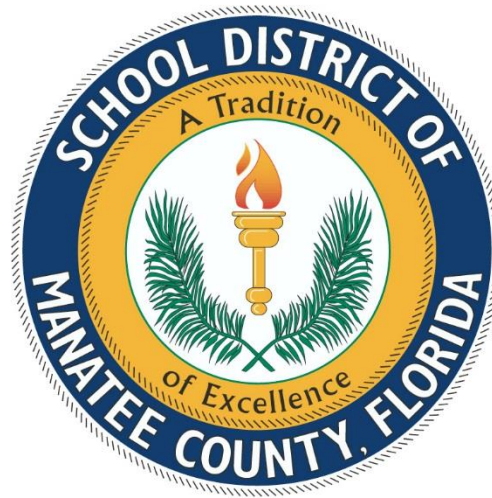


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING SEPTEMBER 30, 2022

(UNAUDITED)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
September 30, 2022

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total September 2022	Total September 2021
Assets									
Current Assets									
Cash	\$ 11,801,135	\$ 12,147,670	\$ 106,671,803	\$ 10,422,511	\$ -	\$ 19,786,753	\$ 1,096,725	\$ 161,926,597	\$ 166,560,485
Taxes Receivable	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	1,734,308	-	-	-	398	16,764	56,049	1,807,519	1,609,260
Due From/(To)	4,468,043	(296,925)	-	-	(4,171,118)	-	-	-	-
Inventory	683,269	-	-	434,766	-	-	-	1,118,035	1,165,178
Investments	-	44,567	-	-	-	-	-	44,567	53,101
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	2,177,757	-	2,604,526	2,315,508	6,943,350	-	51,167	14,092,308	20,677,147
Total Assets	\$ 20,864,512	\$ 11,895,312	\$ 109,276,329	\$ 13,172,785	\$ 2,772,630	\$ 19,803,517	\$ 1,203,941	\$ 178,989,026	\$ 190,065,171
Liabilities									
Current Liabilities									
Salaries & Wages Payable	14,317,152	-	-	-	-	-	-	14,317,152	12,400,715
Payroll Deductions & WH	8,864,727	-	-	-	-	-	-	8,864,727	-
Accounts Payable	778,195	-	478,251	545,584	761,752	623,142	1,459	3,188,383	12,247,025
Construction Payable	-	-	1,284,026	-	-	-	-	1,284,026	138,410
Retainage Payable	6,901	-	-	-	-	-	-	6,901	1,465,890
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	325	-	-	-	-	-	-	325	-
Estimated Unpaid Claims	-	-	-	-	-	13,035,286	-	13,035,286	9,968,847
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	50,000,000
Unearned Revenue	-	-	-	-	-	-	-	-	8,999
Deferred Revenue	(6,945)	-	1,563	209,236	2,010,878	-	-	2,214,732	-
Total Liabilities	23,960,355	-	1,763,840	754,820	2,772,630	13,658,428	1,459	42,911,532	86,229,886
Fund Balances									
Revenues Over (Under) Expenditures	(53,484,179)	6,043	(17,733,495)	(353,160)	-	(4,565,651)	257,326	(75,873,116)	(65,764,711)
Nonspendable									
Inventories	691,636	-	-	434,766	-	-	-	1,126,402	1,243,659
Restricted									
State Required Carryover	836,354	-	-	-	-	-	-	836,354	1,053,168
Food Services	-	-	-	12,336,359	-	-	-	12,336,359	6,535,010
Debt Service	-	11,889,269	-	-	-	-	-	11,889,269	12,202,979
Capital Projects	-	-	125,245,984	-	-	-	-	125,245,984	93,921,482
Other Purposes	6,105,020	-	-	-	-	10,710,740	945,156	17,760,916	25,966,496
Assigned									
Encumbrances	1,192,246	-	-	-	-	-	-	1,192,246	1,066,290
School and Local Programs	5,298,852	-	-	-	-	-	-	5,298,852	3,851,264
Unassigned	36,264,228	-	-	-	-	-	-	36,264,228	23,759,648
Total Fund Balances	(3,095,843)	11,895,312	107,512,489	12,417,965	-	6,145,089	1,202,482	136,077,494	103,835,285
Total Liabilities & Fund Balances	\$ 20,864,512	\$ 11,895,312	\$ 109,276,329	\$ 13,172,785	\$ 2,772,630	\$ 19,803,517	\$ 1,203,941	\$ 178,989,026	\$ 190,065,171

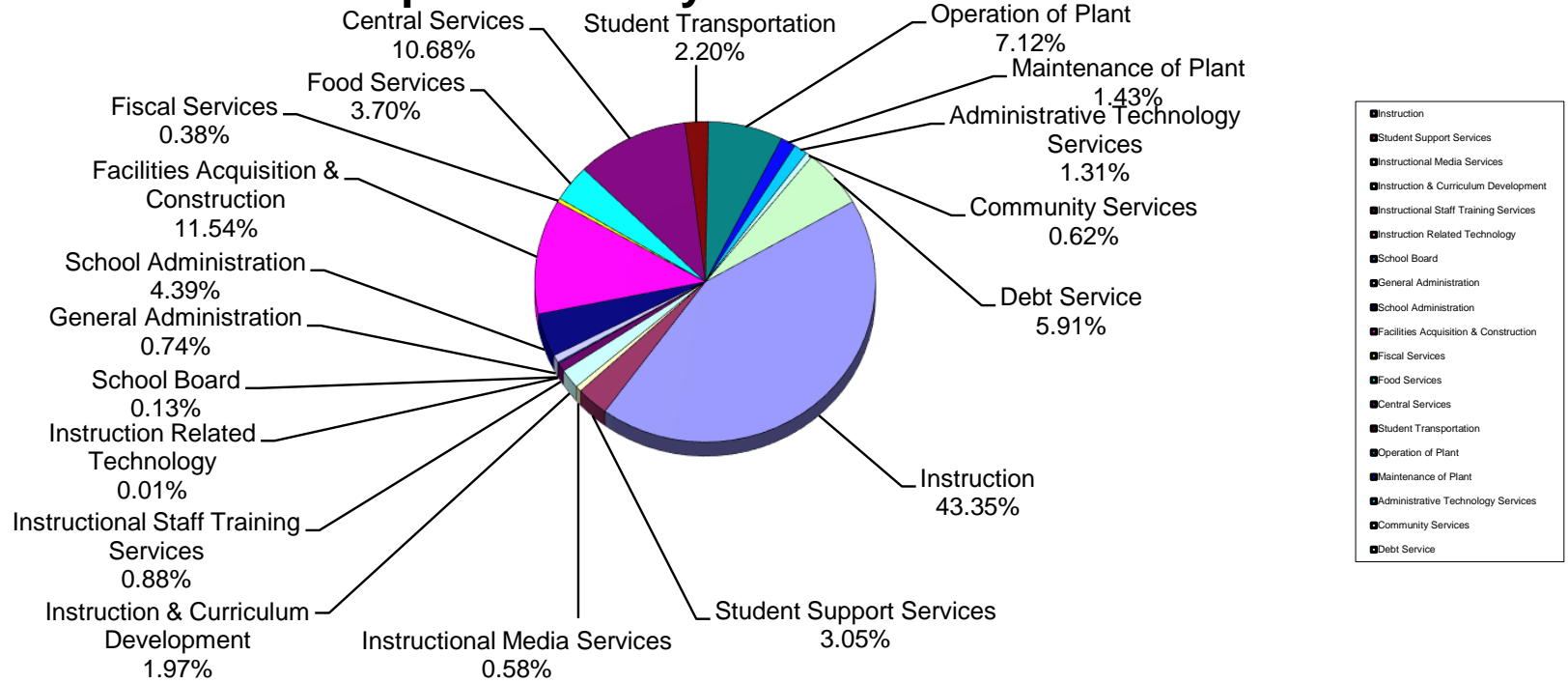
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended September 30, 2022

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total September 2022	Total September 2021
REVENUES									
Federal Direct	\$ 93,019	\$ 474,310	\$ -	\$ -	\$ 550,344	\$ -	\$ 110,118	\$ 1,227,791	\$ 1,142,489
Federal Through State	336,714	-	-	5,396,909	20,996,284	-	-	26,729,907	23,069,129
State	44,877,153	-	4,114,284	-	-	-	-	48,991,437	47,657,002
Local	6,652,947	34,713	12,369,703	997,202	-	8,822,652	295,747	29,172,964	29,736,623
Total Revenues	51,959,833	509,023	16,483,987	6,394,111	21,546,628	8,822,652	405,865	106,122,099	101,605,243
EXPENDITURES									
Instruction	66,863,332	-	-	-	11,955,877	-	146,461	78,965,670	71,131,030
Student Support Services	3,226,277	-	-	-	2,322,448	-	387	5,549,112	5,614,266
Instructional Media Services	1,057,748	-	-	-	-	-	1,631	1,059,379	1,017,577
Instruction & Curriculum Development	1,909,914	-	-	-	1,682,283	-	60	3,592,257	3,269,687
Instructional Staff Training Services	298,894	-	-	-	1,297,652	-	-	1,596,546	1,594,104
Instruction Related Technology	-	-	-	-	18,464	-	-	18,464	27,148
School Board	238,922	-	-	-	-	-	-	238,922	214,156
General Administration	561,384	-	-	-	794,979	-	-	1,356,363	772,779
School Administration	7,993,698	-	-	-	10,000	-	-	8,003,698	7,735,046
Facilities Acquisition & Construction	1,436,151	-	19,586,937	-	-	-	-	21,023,088	21,453,077
Fiscal Services	677,618	-	-	-	23,155	-	-	700,773	682,104
Food Services	-	-	-	6,747,271	-	-	-	6,747,271	6,163,976
Central Services	3,068,947	-	-	-	200	16,388,303	-	19,457,450	17,535,108
Student Transportation	3,826,511	-	-	-	177,281	-	-	4,003,792	3,477,853
Operation of Plant	12,834,801	-	-	-	134,825	-	-	12,969,626	11,182,811
Maintenance of Plant	2,607,335	-	-	-	692	-	-	2,608,027	2,234,713
Administrative Technology Services	2,253,414	-	-	-	128,772	-	-	2,382,186	2,095,610
Community Services	1,124,777	-	-	-	-	-	-	1,124,777	1,019,615
Debt Service	-	10,550,980	218,696	-	-	-	-	10,769,676	10,149,294
Total Expenditures	109,979,723	10,550,980	19,805,633	6,747,271	18,546,628	16,388,303	148,539	182,167,077	167,369,954
Excess (Deficiency) of Revenue Over (Under) Expenditures	(58,019,890)	(10,041,957)	(3,321,646)	(353,160)	3,000,000	(7,565,651)	257,326	(76,044,978)	(65,764,711)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	171,862	-	-	-	-	171,862	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	4,535,711	10,048,000	-	-	-	3,000,000	-	17,583,711	22,531,332
Transfers Out	-	-	(14,583,711)	-	(3,000,000)	-	-	(17,583,711)	(22,531,332)
Total Other Financing Sources (Uses)	4,535,711	10,048,000	(14,411,849)	-	(3,000,000)	3,000,000	-	171,862	-
Net Change in Fund Balance	(53,484,179)	6,043	(17,733,495)	(353,160)	-	(4,565,651)	257,326	(75,873,116)	(65,764,711)
Fund Balances, Beginning	50,388,336	11,889,269	125,245,984	12,771,125	-	10,710,740	945,156	211,950,610	169,599,996
Fund Balances, Ending	\$ (3,095,843)	\$ 11,895,312	\$ 107,512,489	\$ 12,417,965	\$ -	\$ 6,145,089	\$ 1,202,482	\$ 136,077,494	\$ 103,835,285

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

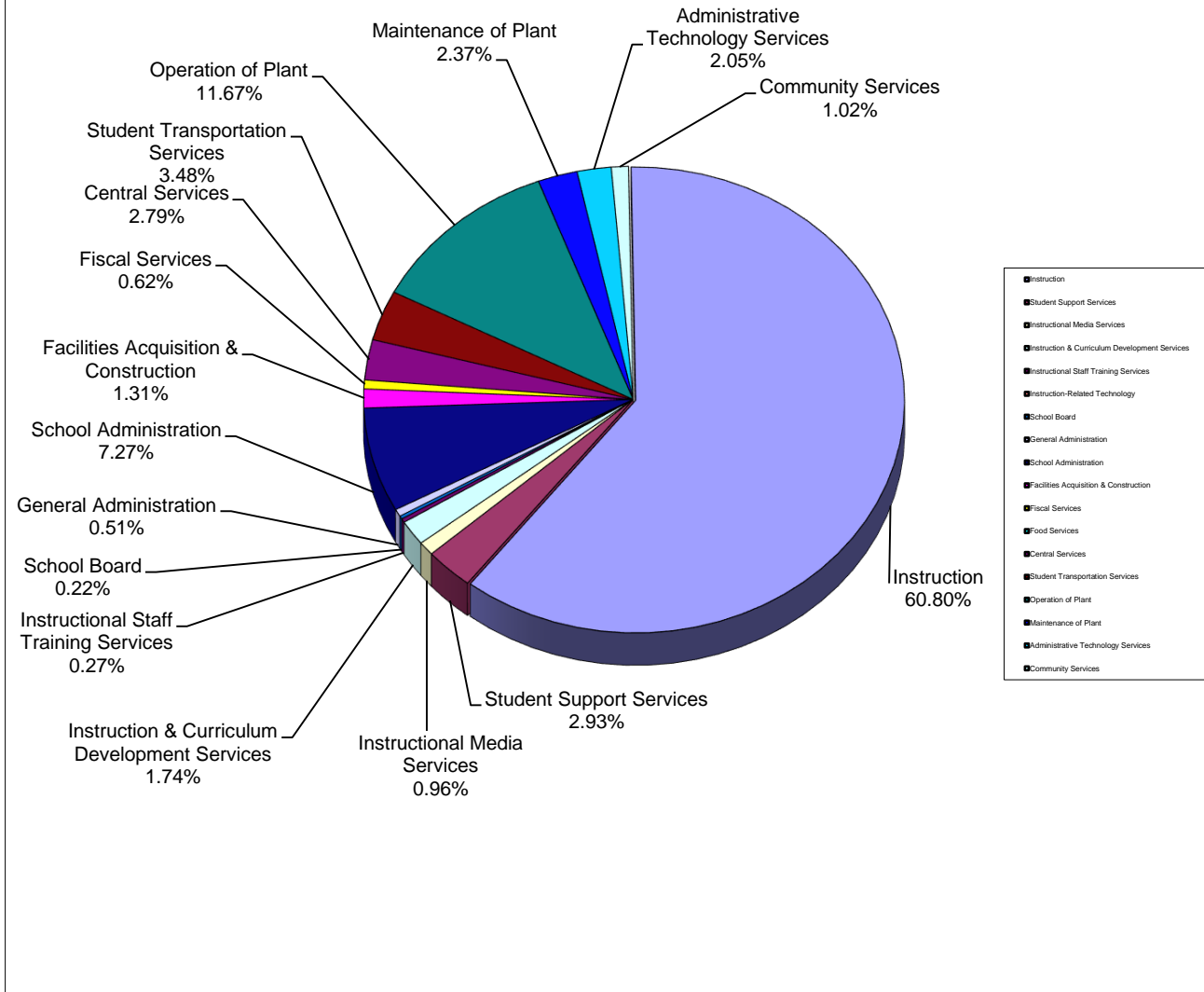
Expenditures by Function - All Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ended September 30, 2022

	<u>Original Budget</u>	<u>Current Budget</u>	<u>YTD Actual</u>	<u>Variance with Current Budget Positive (Negative)</u>	<u>% of YTD Actual to Current Budget</u>	<u>YTD Actual September 2021</u>
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	\$ 93,019	\$ (580,781)	14%	\$ 24,379
Miscellaneous Federal Direct	4,395	4,395	-	(4,395)	0%	29,394
Total Federal Direct	678,195	678,195	93,019	(585,176)	14%	53,773
Federal Through State:						
Vocational Education Act	-	22,000	2,663	(19,337)	12%	-
Medicaid	1,300,000	1,300,000	55,536	(1,244,464)	4%	14,232
Individuals with Disabilities	-	100,000	24,259	(75,741)	24%	-
Educational Stabilization K-12	-	-	247,500	247,500	-	(10,990)
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,169,083	6,756	(1,162,327)	1%	-
Total Federal Through State	1,300,000	2,591,083	336,714	(2,254,369)	13%	3,242
State:						
Florida Education Finance Program (FEFP)	138,320,516	138,320,516	29,343,067	(108,977,449)	21%	28,707,808
Workforce Development	9,687,398	9,687,398	2,421,852	(7,265,546)	25%	2,366,358
Workforce Education Performance Incentive	355,000	355,000	-	(355,000)	0%	-
C&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	11,314	(329,167)	3%	10,481
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:	50,982,207	50,982,207	12,745,551	(38,236,656)	25%	12,383,706
Class Size Reduction Operating Funds	-	-	-	-	-	-
Florida School Recognition Funds	1,850,000	1,850,000	242,572	(1,607,428)	13%	171,449
Voluntary Prekindergarten Program	50,240	168,876	112,797	(56,079)	67%	324,000
Other Miscellaneous State Revenue	-	-	-	-	-	-
Total State	201,613,842	201,732,478	44,877,153	(156,855,325)	22%	43,963,802
Local:						
District School Taxes	289,112,841	289,112,841	89,400	(289,023,441)	0%	98,894
Lease Revenue	100,000	100,000	31,181	(68,819)	31%	16,925
Interest on Investments	375,825	835,246	835,246	-	100%	39,414
Student and Adult a la Carte	-	-	-	-	-	11,321
Catering/Specials	-	-	-	-	-	21
Net Increase (Decrease) in Fair Value	-	(104,175)	(320)	103,855	0%	(15,928)
Gifts, Grants and Bequests	-	1,250	1,250	-	100%	950
Vending Sales	-	-	-	-	-	197
Student Fees:	-	45,000	46,380	1,380	103%	17,033
Adult Gen Ed Course Fees	-	45,000	46,380	1,380	103%	17,033
Post Secondary Vocational Ed Course Fees	3,066,324	2,050,076	1,104,089	(945,987)	54%	1,485,067
Continuing Workforce Education Course Fees	175,000	143,113	17,940	(125,173)	13%	31,953
Capital Improvement Fees	128,130	128,130	89,661	(38,469)	70%	94,965
Post Secondary Lab Fees	-	971,248	609,707	(361,541)	63%	682,588
Lifelong Learning Fees	-	1,370	1,370	-	100%	720
GED Testing Fees	-	1,568	1,568	-	100%	2,531
Other Student Fees	662,401	686,744	363,881	(322,863)	53%	396,985
Other Fees:	-	700,000	124,580	(575,420)	18%	90,209
Preschool Program Fees	-	7,000	5,750	(1,250)	82%	1,232,125
School Age Child Care Fees	6,450,000	5,750,000	1,387,813	(4,362,187)	24%	2,752
Other Schools, Courses and Classes Fees	10,000	11,835	2,860	(8,975)	24%	2,752
Miscellaneous Local:	38,600	67,498	67,498	-	100%	865
Bus Fees	65,900	65,900	26,023	(39,877)	39%	18,791
Transportation Services Rendered for School Activ	100,000	98,921	21,208	(77,713)	21%	28,286
Sale of Junk	2,000,000	2,000,000	795,493	(1,204,507)	40%	228,510
Receipt of Federal Indirect Cost Rate	2,260,088	2,370,088	869,449	(1,500,639)	37%	692,240
Other Miscellaneous Local Sources	-	(225,854)	(225,854)	-	100%	-
Refund of Prior Year's Expenditures	-	121	121	-	100%	9,500
Collections for Lost, Damaged and Sold Textbooks	-	1,667,800	392,403	(1,275,397)	24%	362,428
Receipt of Food Service Indirect Costs	1,667,800	1,667,800	392,403	(1,275,397)	24%	362,428
Total Local	306,212,909	306,478,720	6,652,947	(299,825,773)	2%	5,529,342
Total Revenues	509,804,946	511,480,476	51,959,833	(459,520,643)	10%	49,550,159
Expenditures (by Function)						
Current:						
Instruction	367,405,153	367,976,500	66,863,332	301,113,168	18%	63,954,497
Student Support Services	15,896,764	15,970,648	3,226,277	12,744,371	20%	3,572,645
Instructional Media Services	5,284,197	5,289,197	1,057,748	4,231,449	20%	1,015,617
Instruction & Curriculum Development Services	8,181,351	8,197,944	1,909,914	6,288,030	23%	1,820,004
Instructional Staff Training Services	1,167,629	1,295,206	298,894	996,312	23%	467,703
Instruction-Related Technology	572	572	-	572	0%	7,488
School Board	1,541,404	1,541,404	238,922	1,302,482	16%	214,156
General Administration	3,024,859	3,009,104	561,384	2,447,720	19%	544,560
School Administration	35,202,370	34,963,558	7,953,698	26,969,860	23%	7,735,046
Facilities Acquisition & Construction	5,465,344	5,665,397	1,436,151	4,229,246	25%	1,251,460
Fiscal Services	3,612,464	3,644,464	677,618	2,966,846	19%	664,810
Food Services	-	-	-	-	-	43,654
Central Services	13,047,769	13,108,945	3,068,947	10,039,998	23%	2,858,948
Student Transportation Services	18,988,802	20,139,017	3,826,511	16,312,506	19%	3,475,926
Operation of Plant	43,950,215	44,027,235	12,834,801	31,192,434	29%	11,059,432
Maintenance of Plant	10,202,211	10,202,419	2,607,335	7,595,084	26%	2,234,713
Administrative Technology Services	8,526,490	8,527,984	2,253,414	6,274,570	26%	2,086,522
Community Services	5,834,737	7,518,592	1,124,777	6,393,815	15%	1,019,615
Debt Service	65,500	65,500	-	65,500	0%	-
Total Expenditures	547,397,831	551,143,686	109,979,723	441,163,963	20%	104,026,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,592,885)	(39,663,210)	(58,019,890)	(18,356,680)		(54,476,637)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	19,264,266	19,464,319	4,535,711	(14,928,608)	23%	6,419,006
From Special Revenue Funds	-	0	0	0	-	3,105,622
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	19,264,266	19,464,319	4,535,711	(14,928,608)	23%	9,524,628
Net Change in Fund Balance	(18,328,619)	(20,198,891)	(53,484,179)	(33,285,288)		(44,952,009)
Fund Balance, Beginning	50,388,336	50,388,336	50,388,336	-		42,260,186
Nonspendable	691,636	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	31,388,081	30,189,445	-	-	-	-
Fund Balance, Ending	\$ 32,059,717	\$ 30,189,445	\$ (3,095,843)	\$ (33,285,288)		\$ (2,691,823)

Expenditures by Function - General Fund



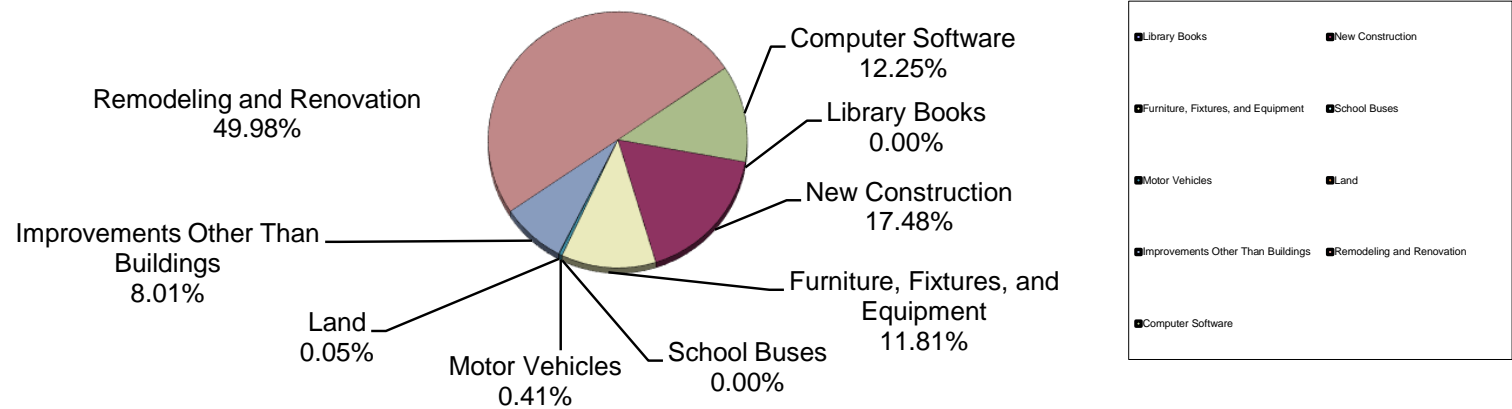
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 474,310	\$ (531,650)	47%	\$ -
Total Federal Direct	<u>1,005,960</u>	<u>1,005,960</u>	<u>474,310</u>	<u>(531,650)</u>		<u>-</u>
State:						
CO&DS Withheld for Bonds	415,740	415,740	-	(415,740)	0%	-
SBE/COBI Bond Interest	-	-	-	-		-
Total State	<u>415,740</u>	<u>415,740</u>	<u>-</u>	<u>(415,740)</u>	0%	<u>-</u>
Local:						
Interest on Investments	-	221,900	221,900	-	100%	199,255
Net Increase (Decrease) in the Fair Value	220,000	57	(187,187)	(187,244)	-328398%	(196,946)
Total Local	<u>220,000</u>	<u>221,957</u>	<u>34,713</u>	<u>(187,244)</u>	16%	<u>2,309</u>
Total Revenues	<u>1,641,700</u>	<u>1,643,657</u>	<u>509,023</u>	<u>(1,134,634)</u>	31%	<u>2,309</u>
EXPENDITURES						
Current:						
Redemption of Principal	20,988,327	20,988,327	7,415,000	13,573,327	35%	7,060,000
Interest	11,909,515	11,909,515	3,135,980	8,773,535	26%	2,809,500
Dues and Fees	18,301	18,304	-	18,304	0%	-
Other Debt Service	-	-	-	-		-
Total Debt Service	<u>32,916,143</u>	<u>32,916,146</u>	<u>10,550,980</u>	<u>22,365,166</u>	32%	<u>9,869,500</u>
Total Expenditures	<u>32,916,143</u>	<u>32,916,146</u>	<u>10,550,980</u>	<u>22,365,166</u>	32%	<u>9,869,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,274,443)</u>	<u>(31,272,489)</u>	<u>(10,041,957)</u>	<u>21,230,532</u>		<u>(9,867,191)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	31,494,443	31,494,443	10,048,000	(21,446,443)	32%	10,506,704
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	<u>31,494,443</u>	<u>31,494,443</u>	<u>10,048,000</u>	<u>(21,446,443)</u>		<u>10,506,704</u>
Total Other Financing Sources (Uses)	<u>31,494,443</u>	<u>31,494,443</u>	<u>10,048,000</u>	<u>(21,446,443)</u>	32%	<u>10,506,704</u>
Net Change in Fund Balances	220,000	221,954	6,043	(215,911)		639,513
Fund Balances, Beginning	<u>11,889,269</u>	<u>11,889,269</u>	<u>11,889,269</u>	<u>-</u>		<u>12,202,979</u>
Fund Balances, Ending	<u>\$ 12,109,269</u>	<u>\$ 12,111,223</u>	<u>\$ 11,895,312</u>	<u>\$ (215,911)</u>		<u>\$ 12,842,492</u>

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
State:						
CO&DS Distributed	\$ 1,442,884	\$ 1,442,884	\$ -	\$ (1,442,884)	0%	\$ -
Interest on CO&DS	30,699	30,699	-	(30,699)	0%	-
Public Education Capital Outlay PECO	1,880,296	1,880,296	1,880,296	-	100%	2,000,000
Charter School Cap Outlay PECO	3,868,382	4,068,435	1,018,224	(3,050,211)	25%	944,318
Other Miscellaneous State Revenue	1,215,764	1,215,764	1,215,764	-	100%	748,882
Total State Sources	8,438,025	8,638,078	4,114,284	(4,523,794)	48%	3,693,200
Local:						
District Capital Taxes	86,353,895	86,353,895	24,549	(86,329,346)	0%	26,874
Local Sales Tax	46,935,684	46,935,684	6,354,075	(40,581,609)	14%	6,239,956
Interest on Investments	20,000	20,000	104,798	84,798	524%	2,408
Other Miscellaneous Local Sources	79,875	79,875	23,658	(56,217)	30%	1
Impact Fees	31,150,906	31,150,906	5,862,623	(25,288,283)	19%	5,922,864
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	164,540,360	164,540,360	12,369,703	(152,170,657)	8%	12,192,103
Total Revenues	172,978,385	173,178,438	16,483,987	(156,694,451)	10%	15,885,303
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	262,783,422	259,858,560	3,333,160	256,525,400	1%	4,171,443
Furniture, Fixtures, and Equipment	16,225,355	20,350,049	2,252,277	18,097,772	11%	2,754,835
School Buses	1,496,676	1,585,757	-	1,585,757	0%	21,936
Motor Vehicles	992,009	992,010	78,898	913,112	8%	57,500
Land	1,850,000	1,850,000	10,000	1,840,000	1%	-
Improvements Other Than Buildings	6,401,345	6,350,926	1,527,583	4,823,343	24%	1,861,718
Remodeling and Renovation	67,478,895	68,038,893	9,527,187	58,511,706	14%	9,253,253
Computer Software	3,480,382	3,461,382	2,334,638	1,126,744	67%	2,080,932
Total Capital Outlay	360,708,084	362,487,577	19,063,743	343,423,834	5%	20,201,617
Other Expenses:						
Charter School Capital Outlay Sales Tax	4,479,006	4,042,475	523,194	3,519,281	13%	-
Total Other Expenses	4,479,006	4,042,475	523,194	3,519,281	-	-
Debt Service:						
Redemption of Principal	1,603,998	1,603,998	215,870	1,388,128	13%	273,290
Interest	72,955	72,954	2,826	70,128	4%	6,254
Dues and Fees	-	-	-	-	-	250
Total Debt Service	1,676,953	1,676,952	218,696	1,458,256	13%	279,794
Total Expenditures	366,864,043	368,207,004	19,805,633	348,401,371	5%	20,481,411
Excess (Deficiency) of Revenues Over (Under) Expenditures	(193,885,658)	(195,028,566)	(3,321,646)	191,706,920	-	(4,596,108)
OTHER FINANCING SOURCES (USES)						
Loans						
Certificates of Participation Issued	130,000,000	130,000,000	-	130,000,000	0%	-
Proceeds of Lease-Purchase Agreements	171,862	171,862	171,862	-	100%	-
Transfers In:						
From General Fund	-	-	-	-	-	-
Transfers Out:						
To General Fund	(19,264,266)	(19,464,319)	(4,535,711)	(14,928,608)	23%	(6,419,006)
To Debt Service	(31,494,443)	(31,494,443)	(10,048,000)	(21,446,443)	32%	(10,506,704)
Total Transfers	(50,758,709)	(50,958,762)	(14,583,711)	(36,375,051)	-	(16,925,710)
Total Other Financing Sources (Uses)	79,413,153	79,213,100	(14,411,849)	(93,624,949)	-18%	(16,925,710)
Net Change in Fund Balances	(114,472,505)	(115,815,466)	(17,733,495)	98,081,971	-	(21,521,818)
Fund Balances, Beginning	125,245,984	125,245,984	125,245,984	-	-	93,921,482
Fund Balances, Ending	\$ 10,773,479	\$ 9,430,518	\$ 107,512,489	\$ 98,081,971	-	\$ 72,399,664

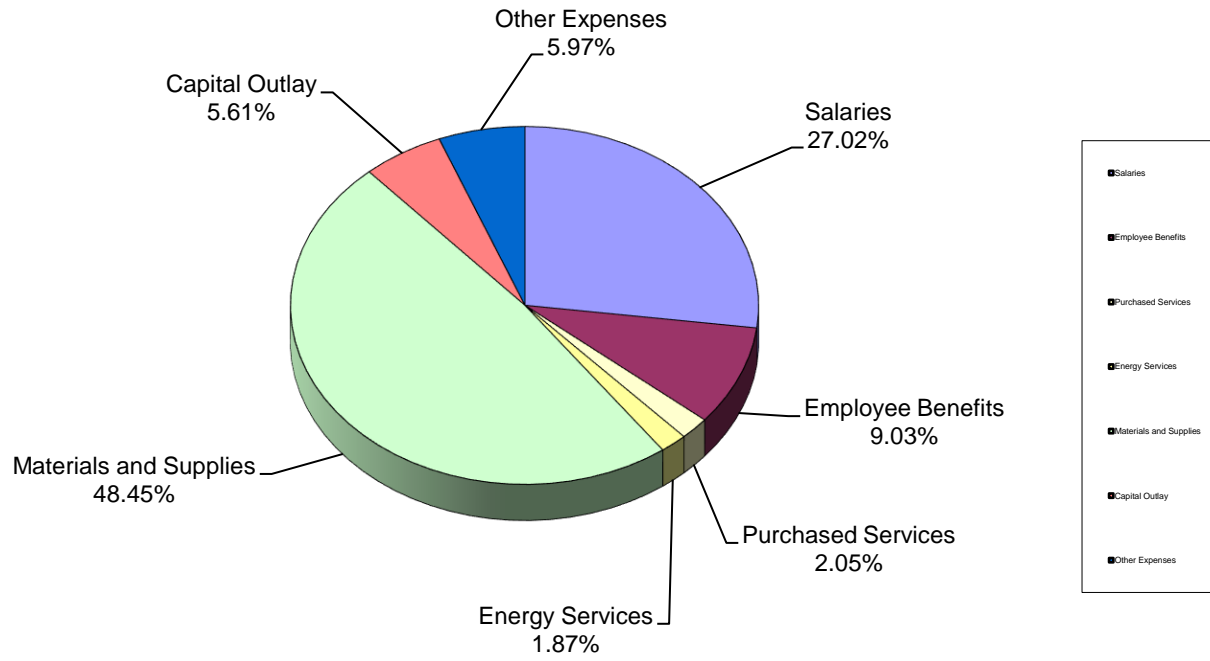
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Fund
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	\$ -	\$ -		\$ 23,519
School Lunch Reimbursement	16,821,700	16,821,700	2,954,906	(13,866,794)	18%	4,540,106
School Breakfast Reimbursement	5,700,800	5,700,800	964,904	(4,735,896)	17%	1,199,321
After-School Snack Reimbursement	400,000	400,000	18,970	(381,030)	5%	-
Child Care Food Program	420,000	420,000	177,777	(242,223)	42%	217,995
USDA Donated Commodities	2,150,000	2,150,000	-	(2,150,000)	0%	-
Cash in Lieu of Donated	35,000	35,000	13,282	(21,718)	38%	11,000
Summer Food Service Program	625,000	625,000	376,559	(248,441)	60%	405,178
Other Food Service Revenue	890,511	890,511	890,511	-	100%	48,425
Total Federal Through State	27,043,011	27,043,011	5,396,909	(21,646,102)	20%	6,445,544
State:						
School Breakfast Supplement	140,000	140,000	-	(140,000)	0%	-
School Lunch Supplement	170,000	170,000	-	(170,000)	0%	-
Other Miscellaneous State	-	-	-	-		-
Total State	310,000	310,000	-	(310,000)	0%	-
Local:						
Interest on Investments	10,000	10,000	14,511	4,511	145%	647
Student Lunches	4,315,900	4,315,900	647,069	(3,668,831)	15%	-
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	175,000	175,000	18,789	(156,211)	11%	4,250
Student/Adult Ala Carte	1,900,000	1,900,000	283,062	(1,616,938)	15%	27,044
Catering/Special	48,000	48,000	4,146	(43,854)	9%	4,794
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(964)	(964)		1,849
Sale of Junk	-	1,079	1,079	-	100%	-
Other Miscellaneous Local Sources	75,000	75,000	28,816	(46,184)	38%	14,707
Refund of Prior Year Expense	-	694	694	-	100%	-
Total Local	6,523,900	6,525,673	997,202	(5,528,471)	15%	53,291
Total Revenues	33,876,911	33,878,684	6,394,111	(27,484,573)	19%	6,498,835
EXPENDITURES						
Current:						
Salaries	10,875,119	7,744,269	1,823,169	5,921,100	24%	1,628,511
Employee Benefits	-	3,130,850	609,486	2,521,364	19%	603,406
Purchased Services	-	891,295	138,017	753,278	15%	159,244
Energy Services	4,880,736	605,000	126,247	478,753	21%	97,143
Materials and Supplies	16,635,947	18,241,388	3,269,048	14,972,340	18%	2,965,816
Capital Outlay	1,284,364	1,293,364	378,701	914,663	29%	293,574
Other Expenses	-	1,770,000	402,603	1,367,397	23%	372,628
Total Food Service	33,676,166	33,676,166	6,747,271	26,928,895	20%	6,120,322
Total Expenditures	33,676,166	33,676,166	6,747,271	26,928,895	20%	6,120,322
Net Change in Fund Balance	200,745	202,518	(353,160)	(555,678)		378,513
Fund Balance, Beginning	12,771,125	12,771,125	12,771,125	-		6,913,448
Fund Balance, Ending	\$ 12,971,870	\$ 12,973,643	\$ 12,417,965	\$ (555,678)		\$ 7,291,961

Expenditures by Object - Food Service Fund



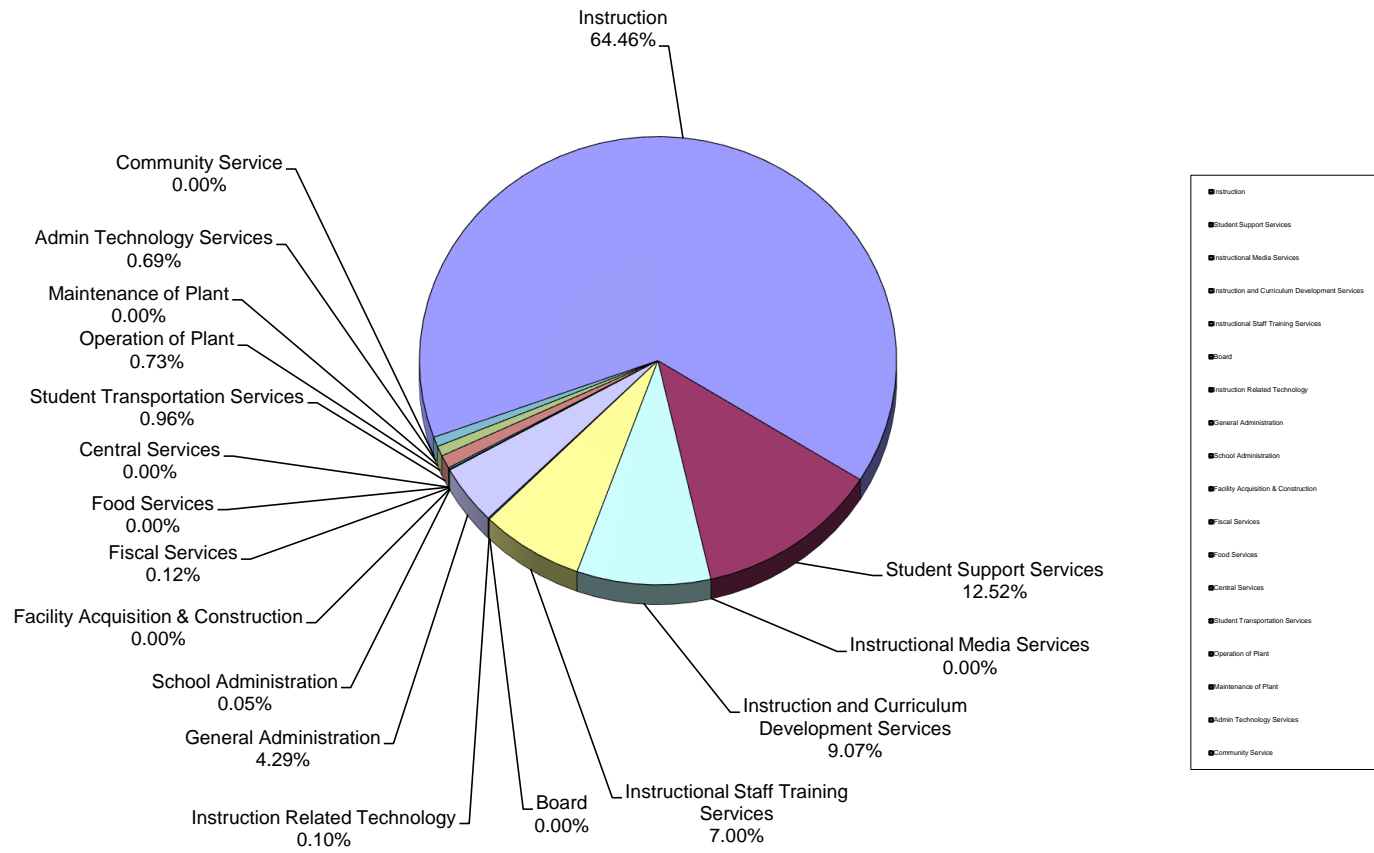
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	-		\$ -
Pell	-	468,919	376,819	92,100	80%	669,097
Miscellaneous Federal Direct	89,711	89,711	173,525	(83,814)	193%	315,624
Total Federal Direct	89,711	558,630	550,344	8,286	99%	984,721
Federal Through State:						
Career and Technical Education	-	817,061	99,603	717,458	12%	376,043
Teacher/Principal Training & Recruiting	-	-	285,280	(285,280)		415,711
Adult Migrant Education	-	-	76,270	(76,270)		83,176
Eng Lit and Civics Education	-	182,693	53,405	129,288	29%	11,265
Individuals with Disabilities Education Act	12,205,278	15,953,029	1,844,309	14,108,720	12%	2,071,195
Elementary and Secondary Education Act Title I	12,986,966	16,982,679	3,384,045	13,598,634	20%	3,006,172
Language Instruction Title III	-	1,481,016	367,609	1,113,407	25%	312,863
Adult General Education	-	580,828	71,606	509,222	12%	95,533
21st Century Schools - Title IV	-	1,016,900	78,648	938,252	8%	149,281
Educational Stabilization Funds - K-12	-	768,415	14,020,256	(13,251,841)	1825%	9,474,092
Educational Stabilization Funds - Workforce	-	-	676,995	(676,995)		545,002
Educational Stabilization Funds - VPK	-	-	11,292	(11,292)		-
Other Federal Through State	-	120,000	26,966	93,034	22%	80,010
Total Federal Through State	25,192,244	37,902,621	20,996,284	16,906,337	55%	16,620,343
Total Revenues	25,281,955	38,461,251	21,546,628	16,914,623	56%	17,605,064
EXPENDITURES						
Current:						
Instruction	18,581,754	21,283,530	11,955,877	9,327,653	56%	6,983,591
Student Support Services	759,769	1,865,451	2,322,448	(456,997)	124%	2,040,200
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	1,679,147	8,724,138	1,682,283	7,041,855	19%	1,449,683
Instructional Staff Training Services	3,674,976	5,108,120	1,297,652	3,810,468	25%	1,126,401
Board	-	-	-	-		-
Instruction Related Technology	1,578	76,955	18,464	58,491	24%	19,660
General Administration	544,154	1,301,922	794,979	506,943	61%	228,219
School Administration	-	1,991	10,000	(8,009)	502%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	49,830	23,155	26,675	46%	17,294
Food Services	-	-	-	-		-
Central Services	-	15,806	200	15,606	1%	-
Student Transportation Services	40,577	56,674	177,281	(120,607)	313%	1,927
Operation of Plant	-	(23,166)	134,825	(157,991)	-582%	123,379
Maintenance of Plant	-	-	692	(692)		-
Admin Technology Services	-	-	128,772	(128,772)		9,088
Community Services	-	-	-	-		-
Total Expenditures	25,281,955	38,461,251	18,546,628	19,914,623	48%	11,999,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	3,000,000	(3,000,000)		5,605,622
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	-	-	-		(3,105,622)
To Internal Service Fund	-	-	(3,000,000)	3,000,000		(2,500,000)
Total Other Financing Sources (Uses)	-	-	(3,000,000)	3,000,000		(5,605,622)
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.

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

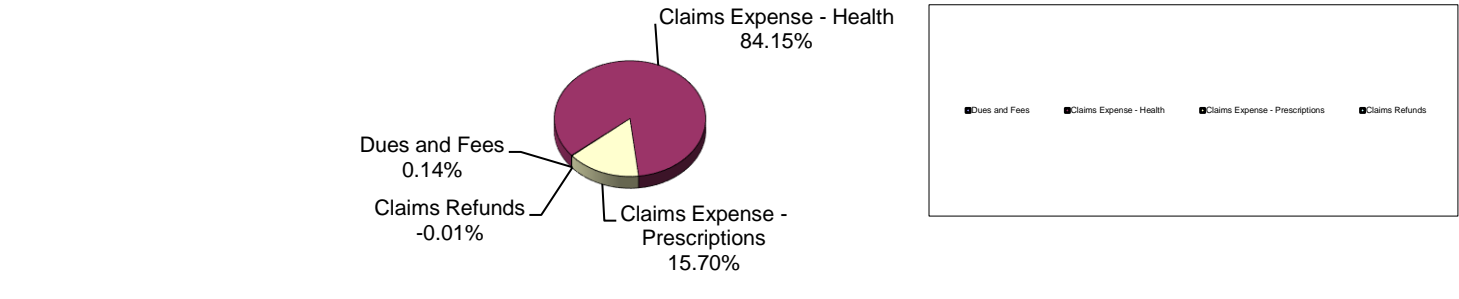
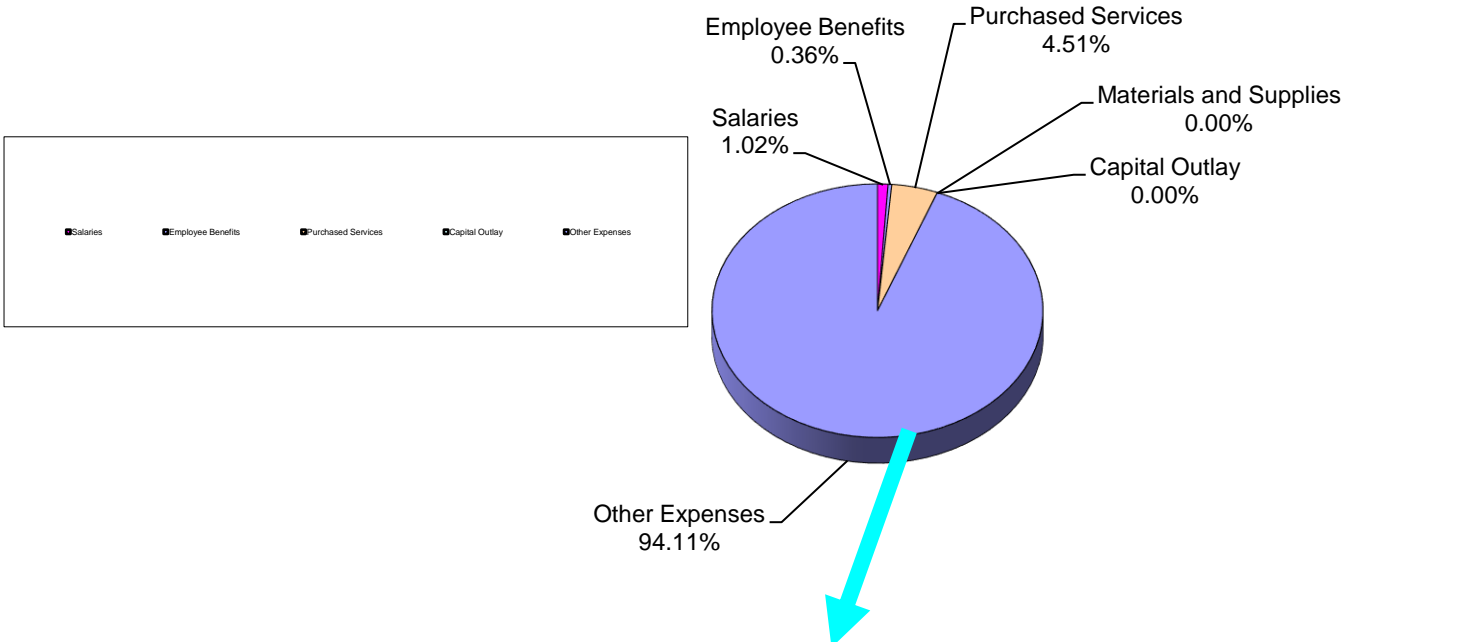
Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 5,709,485	\$ (28,415,515)	17%	\$ 7,968,058
Premium - Employee	-	11,486,000	2,047,298	(9,438,702)	18%	2,693,577
Premium - Retiree	-	1,450,000	326,129	(1,123,871)	22%	326,329
Premium - Leave/COBRA	-	400,000	73,175	(326,825)	18%	86,922
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	47,461,000	47,461,000	8,156,087	(39,304,913)	17%	11,074,886
Total Revenues	47,461,000	47,461,000	8,156,087	(39,304,913)	17%	11,074,886
EXPENDITURES						
Operating Expenditures:						
Salaries		635,726	161,507	474,219	25%	145,107
Employee Benefits		411,360	56,132	355,228	14%	46,224
Purchased Services	4,472,852	3,408,258	712,009	2,696,249	21%	741,697
Materials and Supplies	-	3,500	217	3,283	6%	1,398
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	-	40,000	20,393	19,607	51%	19,782
Subs for ATD	-	-	-	-		-
Claims Expense - Health	47,725,584	35,990,320	12,503,324	23,486,996	35%	10,067,944
Claims Expense - Prescriptions	-	12,079,149	2,332,708	9,746,441	19%	3,069,406
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(379,149)	(1,519)	(377,630)	0%	-
Total Other Expenses	47,725,584	47,730,320	14,854,906	32,875,414	31%	13,157,132
Total Expenditures	52,198,436	52,189,164	15,784,771	36,404,393	30%	14,091,558
Operating Income (Loss)	(4,737,436)	(4,728,164)	(7,628,684)	(2,900,520)		(3,016,672)
Transfers In:						
From Special Revenue		3,000,000	3,000,000	-		2,500,000
Change in Net Position	(4,737,436)	(1,728,164)	(4,628,684)	(2,900,520)		(516,672)
Net Position, Beginning	8,444,558	8,444,558	8,444,558	-		11,678,999
Net Position, Ending	\$ 3,707,122	\$ 6,716,394	\$ 3,815,874	\$ (2,900,520)		\$ 11,162,327

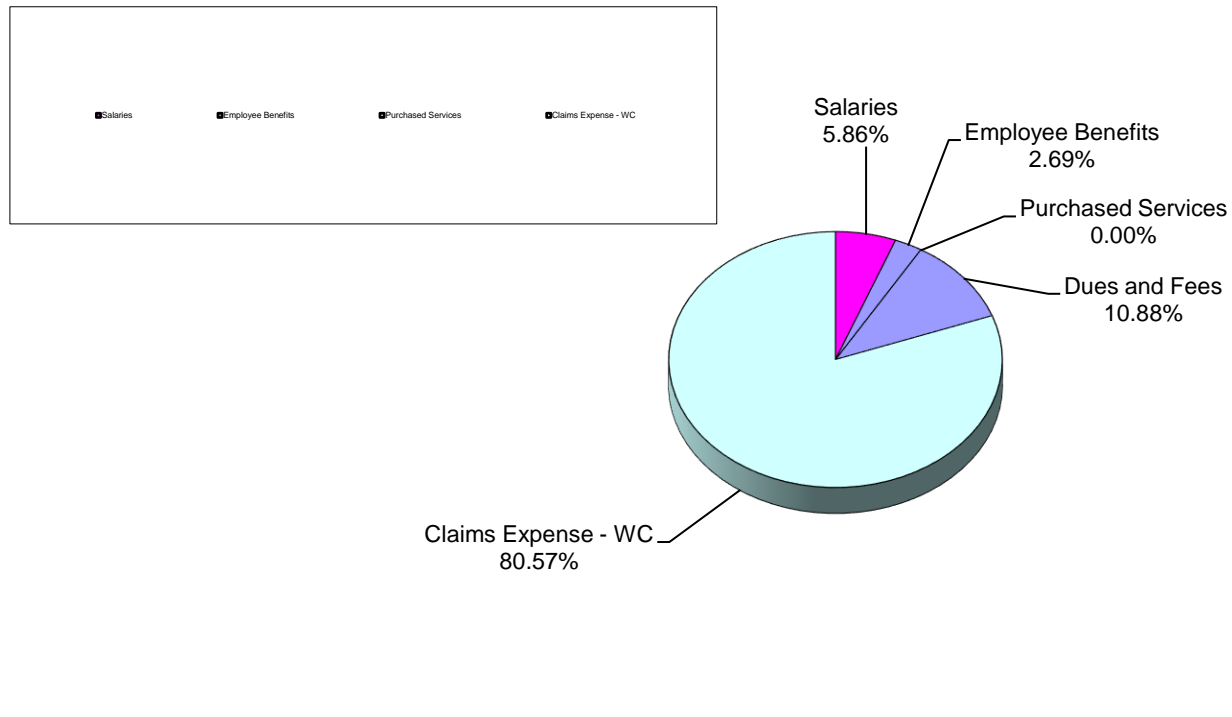
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended September 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual September 2021
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 2,570,000	\$ 2,570,000	\$ 666,565	\$ (1,903,435)	26%	\$ 625,963
Total Operating Revenues	2,570,000	2,570,000	666,565	(1,903,435)	26%	625,963
Total Revenues	<u>2,570,000</u>	<u>2,570,000</u>	<u>666,565</u>	<u>(1,903,435)</u>	26%	<u>625,963</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	218,094	35,371	182,723	16%	45,059
Employee Benefits	-	85,313	16,257	69,056	19%	17,828
Purchased Services	624,472	-	-	-		-
Other Expenses:						
Dues and Fees	-	330,336	65,646	264,690	20%	67,952
Claims Expense - Workers' Comp	2,345,000	2,500,000	502,566	1,997,434	20%	454,829
Claims Refund	-	(155,000)	(16,308)	(138,692)	11%	(1,066)
Total Other Expenses	2,345,000	2,675,336	551,904	2,123,432	21%	521,715
Total Expenditures	<u>2,969,472</u>	<u>2,978,743</u>	<u>603,532</u>	<u>2,375,211</u>	20%	<u>584,602</u>
Operating Income (Loss)	<u>(399,472)</u>	<u>(408,743)</u>	<u>63,033</u>	<u>471,776</u>		<u>41,361</u>
Change in Net Position	<u>(399,472)</u>	<u>(408,743)</u>	<u>63,033</u>	<u>471,776</u>		<u>41,361</u>
Net Position, Beginning	<u>2,266,182</u>	<u>2,266,182</u>	<u>2,266,182</u>	<u>-</u>		<u>2,022,148</u>
Net Position, Ending	<u>\$ 1,866,710</u>	<u>\$ 1,857,439</u>	<u>\$ 2,329,215</u>	<u>\$ 471,776</u>		<u>\$ 2,063,509</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 September 30, 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 September 2021</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 110,118	\$ (104,882)	51%	\$ 103,995
Total Federal Direct	215,000	215,000	110,118	(104,882)	51%	103,995
Local:						
Gifts, Grants, & Bequests	-	20	20	-	100%	200
Financial Aid Fees	256,259	256,259	179,321	(76,938)	70%	189,930
Other Miscellaneous Local Sources	150,000	150,600	116,406	(34,194)	77%	68,599
Total Local	406,259	406,879	295,747	(111,132)	73%	258,729
Total Revenues	<u>621,259</u>	<u>621,879</u>	<u>405,865</u>	<u>(216,014)</u>	65%	<u>362,724</u>
EXPENDITURES						
Instruction	1,500,635	1,501,635	146,461	1,355,174	10%	192,942
Student Support Services	37,876	36,646	387	36,259	1%	1,421
Instructional & Curriculum Dev	-	250	60	190	24%	-
Instructional Staff Training	-	-	-	-		-
General Administration	50	50	-	50	0%	-
Central Services	12,804	13,404	1,631	11,773	12%	1,960
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Total Expenditures	<u>1,551,365</u>	<u>1,551,985</u>	<u>148,539</u>	<u>1,403,446</u>	10%	<u>196,323</u>
Change in Net Position	(930,106)	(930,106)	257,326	1,187,432		166,401
Net Position, Beginning	<u>945,156</u>	<u>945,156</u>	<u>945,156</u>	<u>-</u>		<u>600,754</u>
Net Position, Ending	<u>\$ 15,050</u>	<u>\$ 15,050</u>	<u>\$ 1,202,482</u>	<u>\$ 1,187,432</u>		<u>\$ 767,155</u>

Expenditures by Function - Trust and Agency Funds

