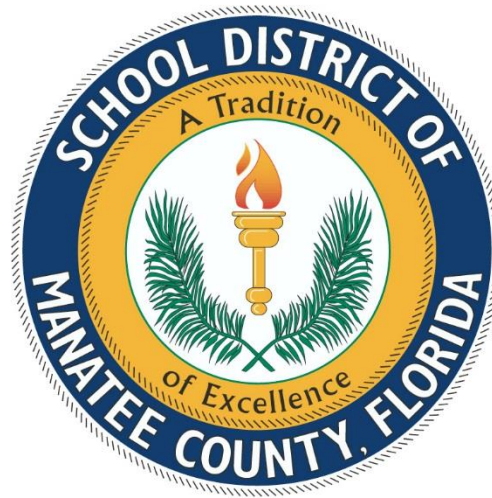


THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING OCTOBER 31, 2022

(UNAUDITED)

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total October 2022	Total October 2021
Assets									
Current Assets									
Cash	\$ 49,222,829	\$ 12,774,047	\$ 101,628,802	\$ 10,168,355	\$ -	\$ 17,475,689	\$ 1,103,815	\$ 192,373,537	\$ 149,495,134
Taxes Receivable	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	1,575,604	-	-	-	398	16,738	54,436	1,647,176	1,204,779
Due From/(To)	2,796,359	(296,925)	-	-	(2,499,434)	-	-	-	-
Inventory	655,238	-	-	434,766	-	-	-	1,090,004	931,099
Investments	-	44,567	-	-	-	-	-	44,567	53,101
Other Current Assets									
Deposits Receivable	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	209,702	-	2,604,526	2,603,946	4,844,246	-	51,167	10,313,587	17,819,179
Total Assets	\$ 54,459,732	\$ 12,521,689	\$ 104,233,328	\$ 13,207,067	\$ 2,345,210	\$ 17,492,427	\$ 1,209,418	\$ 205,468,871	\$ 169,503,292
Liabilities									
Current Liabilities									
Salaries & Wages Payable	18,375,395	-	-	-	-	-	-	18,375,395	8,091,541
Payroll Deductions & WH	10,211,385	-	-	-	-	-	-	10,211,385	8,086,452
Accounts Payable	1,862,342	-	495,041	640,997	334,332	289,296	884	3,622,892	13,951,108
Construction Payable	2,820	-	1,725,474	-	-	-	-	1,728,294	82,118
Retainage Payable	-	-	-	-	-	-	-	-	1,465,890
Other Current Liabilities									
Matured Bond/Interest Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	898	-	-	-	-	-	-	898	-
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	-	-	-	-	-	-	-	-	15,346
Deferred Revenue	49,993,055	-	1,562	112,897	2,010,878	-	-	52,118,392	25,044
Total Liabilities	80,445,895	-	2,222,077	753,894	2,345,210	13,324,582	884	99,092,542	91,686,346
Fund Balances									
Revenues Over (Under) Expenditures	(76,374,499)	632,420	(23,234,733)	(317,952)	-	(6,542,895)	263,378	(105,574,281)	(91,783,050)
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	(25,986,163)	12,521,689	102,011,251	12,453,173	-	4,167,845	1,208,534	106,376,329	77,816,946
Total Liabilities & Fund Balances	\$ 54,459,732	\$ 12,521,689	\$ 104,233,328	\$ 13,207,067	\$ 2,345,210	\$ 17,492,427	\$ 1,209,418	\$ 205,468,871	\$ 169,503,292

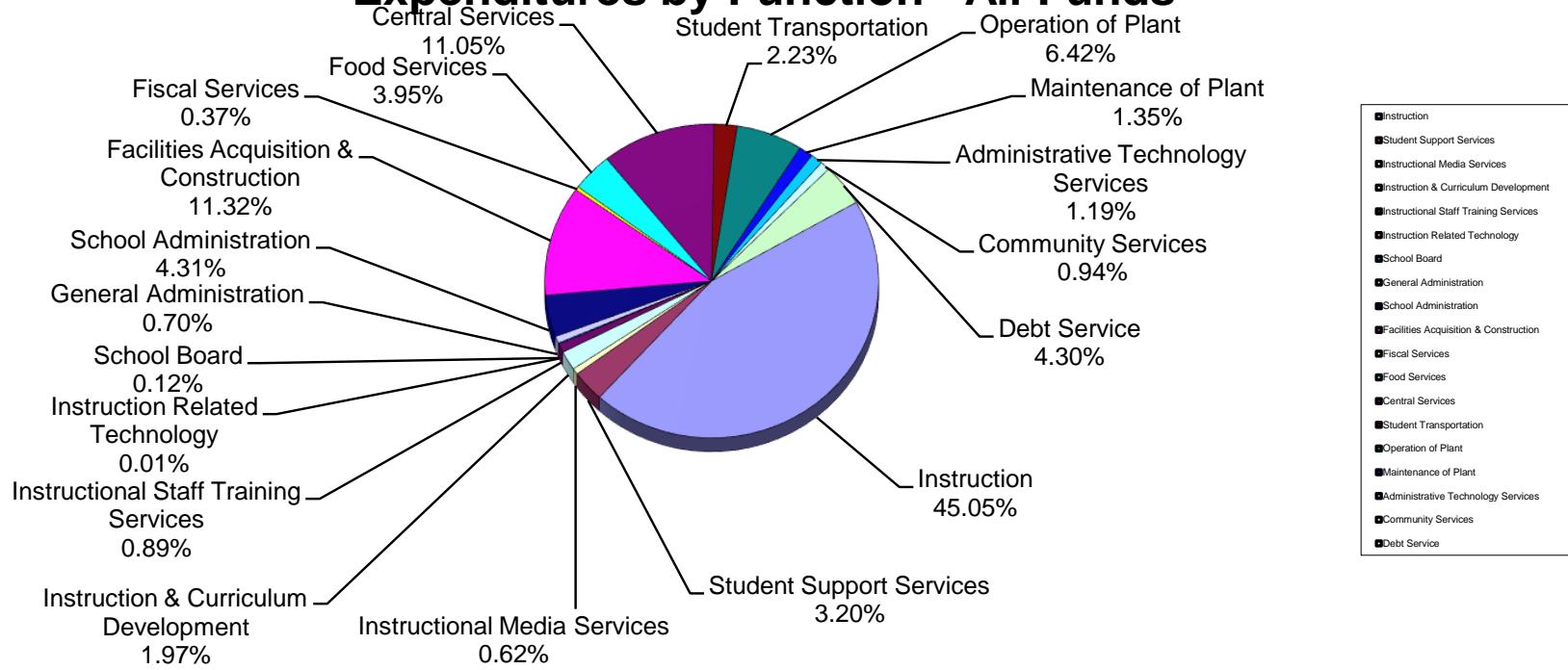
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

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

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total October 2022	Total October 2021
REVENUES									
Federal Direct	\$ 160,170	\$ 474,310	\$ -	\$ -	\$ 1,020,385	\$ -	\$ 117,143	\$ 1,772,008	\$ 1,975,740
Federal Through State	387,506	-	-	8,000,855	26,837,737	-	-	35,226,098	31,781,095
State	62,278,527	-	4,455,066	-	-	-	-	66,733,593	62,072,114
Local	8,916,634	64,846	17,891,441	1,648,089	-	13,823,029	323,231	42,667,270	41,778,373
Total Revenues	71,742,837	539,156	22,346,507	9,648,944	27,858,122	13,823,029	440,374	146,398,969	137,607,322
EXPENDITURES									
Instruction	97,868,557	-	-	-	15,552,893	-	174,034	113,595,484	101,975,200
Student Support Services	4,623,607	-	-	-	3,432,231	-	505	8,056,343	8,047,100
Instructional Media Services	1,556,531	-	-	-	-	-	1,631	1,558,162	1,493,563
Instruction & Curriculum Development	2,580,406	-	-	-	2,382,888	-	826	4,964,120	4,455,309
Instructional Staff Training Services	411,096	-	-	-	1,831,503	-	-	2,242,599	2,164,369
Instruction Related Technology	-	-	-	-	24,844	-	-	24,844	34,395
School Board	310,882	-	-	-	-	-	-	310,882	310,595
General Administration	758,033	-	-	-	1,018,937	-	-	1,776,970	1,248,062
School Administration	10,859,969	-	-	-	11,253	-	-	10,871,222	10,508,628
Facilities Acquisition & Construction	1,927,953	-	26,611,970	-	-	-	-	28,539,923	28,188,096
Fiscal Services	910,479	-	-	-	32,564	-	-	943,043	937,727
Food Services	-	-	-	9,966,896	-	-	-	9,966,896	8,906,825
Central Services	4,501,624	-	-	-	747	23,365,924	-	27,868,295	24,205,704
Student Transportation	5,452,001	-	-	-	180,160	-	-	5,632,161	4,901,958
Operation of Plant	16,015,426	-	-	-	175,536	-	-	16,190,962	13,887,562
Maintenance of Plant	3,413,021	-	-	-	692	-	-	3,413,713	3,014,657
Administrative Technology Services	2,775,842	-	-	-	213,874	-	-	2,989,716	2,734,072
Community Services	2,359,730	-	-	-	-	-	-	2,359,730	1,688,354
Debt Service	-	10,550,980	289,067	-	-	-	-	10,840,047	10,688,196
Total Expenditures	156,325,157	10,550,980	26,901,037	9,966,896	24,858,122	23,365,924	176,996	252,145,112	229,390,372
Excess (Deficiency) of Revenue Over (Under) Expenditures	(84,582,320)	(10,011,824)	(4,554,530)	(317,952)	3,000,000	(9,542,895)	263,378	(105,746,143)	(91,783,050)
Other Financing Sources (Uses)									
Other Financing Sources	-	-	171,862	-	-	-	-	171,862	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	8,207,821	10,644,244	-	-	-	3,000,000	-	21,852,065	23,543,330
Transfers Out	-	-	(18,852,065)	-	(3,000,000)	-	-	(21,852,065)	(23,543,330)
Total Other Financing Sources (Uses)	8,207,821	10,644,244	(18,680,203)	-	(3,000,000)	3,000,000	-	171,862	-
Net Change in Fund Balance	(76,374,499)	632,420	(23,234,733)	(317,952)	-	(6,542,895)	263,378	(105,574,281)	(91,783,050)
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	\$ (25,986,163)	\$ 12,521,689	\$ 102,011,251	\$ 12,453,173	\$ -	\$ 4,167,845	\$ 1,208,534	\$ 106,376,329	\$ 77,816,946

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

Expenditures by Function - All Funds

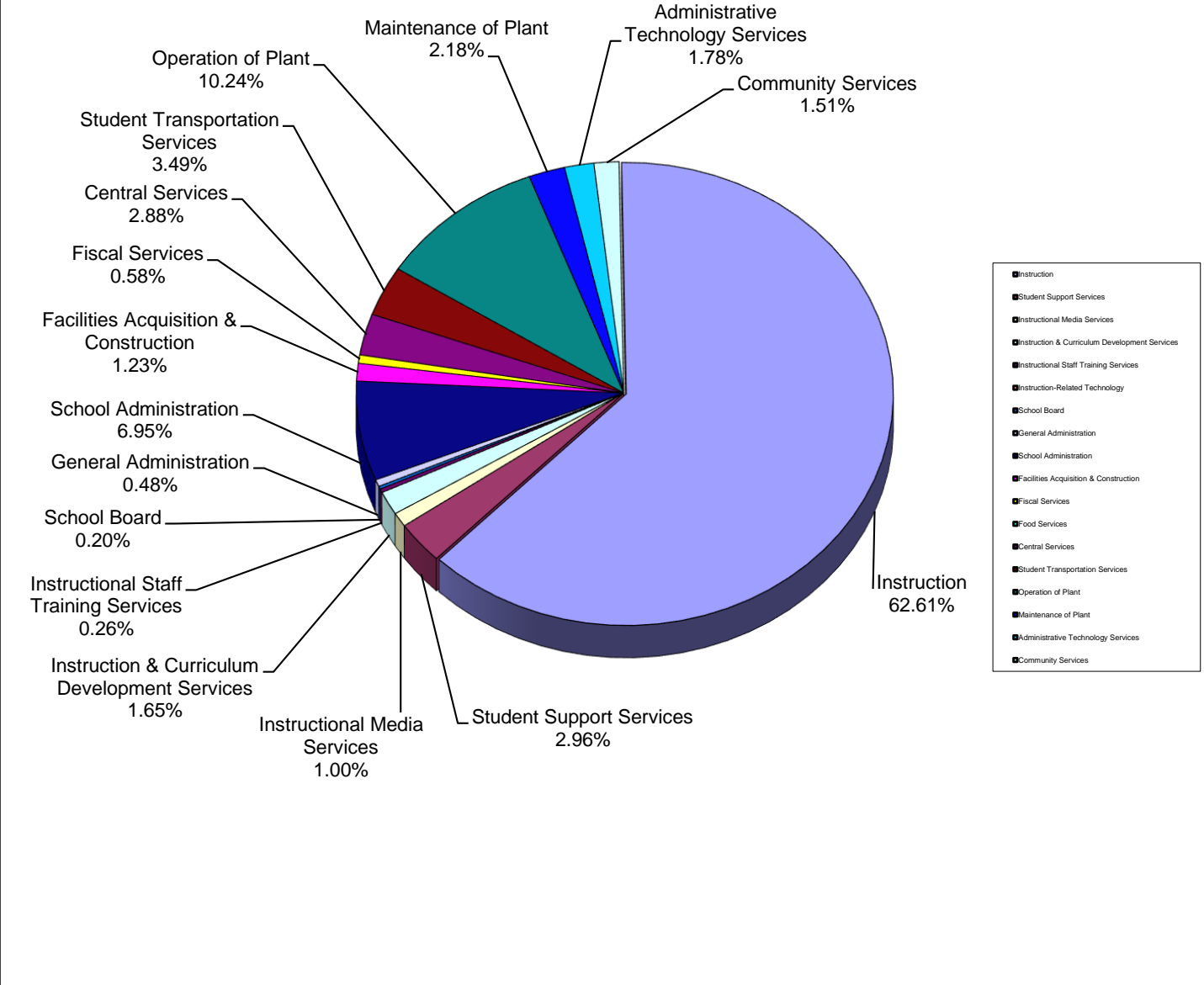


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

For Month Ended October 31, 2022

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual October 2021
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	\$ 673,800	\$ 673,800	\$ 160,170	\$ (513,630)	24%	\$ 140,309
Miscellaneous Federal Direct	4,395	4,395	-	(4,395)	0%	29,394
Total Federal Direct	678,195	678,195	160,170	(518,025)	24%	169,703
Federal Through State:						
Vocational Education Act	-	22,000	5,500	(16,500)	25%	-
Medicaid	1,300,000	1,300,000	95,459	(1,204,541)	7%	313,795
Individuals with Disabilities	-	100,000	32,291	(67,709)	32%	20,620
Educational Stabilization K-12	-	-	247,500	-	-	(10,990)
Educational Stabilization VPK	-	-	-	-	-	-
Miscellaneous Federal Through State	-	1,712,854	6,756	(1,706,098)	0%	-
Total Federal Through State	1,300,000	3,134,854	387,506	(2,747,348)	12%	323,425
State:						
Florida Education Finance Program (FEFP)	138,320,516	138,320,516	38,706,377	(99,614,139)	28%	37,431,994
Workforce Development	9,687,398	9,687,398	3,229,136	(6,458,262)	33%	3,154,857
Workforce Education Performance Incentive	355,000	355,000	-	(355,000)	0%	184,216
C&DS Withheld for Administrative Expenditures	28,000	28,000	-	(28,000)	0%	-
State License Tax	340,481	340,481	17,839	(322,642)	5%	66,152
Discretionary Lottery	-	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	50,982,207	50,982,207	16,994,068	(33,988,139)	33%	16,511,608
Florida School Recognition Funds	-	2,619,231	2,619,231	-	100%	-
Voluntary Prekindergarten Program	1,850,000	1,850,000	541,027	(1,308,973)	29%	373,174
Other Miscellaneous State Revenue	50,240	176,568	170,849	(5,719)	97%	346,343
Total State	201,613,842	204,359,401	62,278,527	(142,080,874)	30%	58,068,344
Local:						
District School Taxes	289,112,841	289,112,841	165,050	(288,947,791)	0%	136,670
Lease Revenue	100,000	113,000	47,566	(65,434)	42%	22,886
Interest on Investments	375,825	1,221,385	1,221,385	-	100%	45,409
Student and Adult a la Carte	-	-	-	-	-	36,572
Catering/Specials	-	-	-	-	-	1,016
Net Increase (Decrease) in Fair Value	-	(104,175)	(457)	103,718	0%	(58,014)
Gifts, Grants and Bequests	-	1,500	1,500	-	100%	950
Vending Sales	-	-	-	-	-	-
Student Fees:						
Adult Gen Ed Course Fees	-	46,065	46,065	-	100%	19,673
Post Secondary Vocational Ed Course Fees	3,066,324	2,050,076	1,203,161	(846,915)	59%	1,509,183
Continuing Workforce Education Course Fees	175,000	143,113	26,284	(116,829)	18%	40,700
Capital Improvement Fees	128,130	128,130	95,853	(32,277)	75%	96,321
Post Secondary Lab Fees	-	972,172	674,436	(297,736)	69%	694,992
Lifelong Learning Fees	-	1,410	1,410	-	100%	2,160
GED Testing Fees	-	3,786	3,786	-	100%	3,465
Other Student Fees	662,401	688,857	399,735	(289,122)	58%	433,723
Other Fees:						
Preschool Program Fees	-	700,000	199,835	(500,165)	29%	168,036
School Age Child Care Fees	6,450,000	5,750,000	2,051,833	(3,698,167)	36%	1,834,485
Other Schools, Courses and Classes Fees	10,000	14,328	4,328	(10,000)	30%	4,915
Miscellaneous Local:						
Bus Fees	38,600	68,405	68,406	1	100%	865
Transportation Services Rendered for School Activ	65,900	65,900	53,244	(12,656)	81%	26,003
Sale of Junk	100,000	98,921	29,150	(69,771)	29%	42,888
Receipt of Federal Indirect Cost Rate	2,000,000	2,000,000	1,019,341	(980,659)	51%	514,400
Other Miscellaneous Local Sources	2,260,088	2,481,728	1,246,825	(1,234,903)	50%	977,052
Refund of Prior Year's Expenditures	-	(224,486)	(224,906)	(420)	100%	(25)
Collections for Lost, Damaged and Sold Textbooks	-	121	121	-	100%	9,500
Receipt of Food Service Indirect Costs	1,667,800	1,667,800	582,683	(1,085,117)	35%	521,380
Total Local	306,212,909	307,000,877	8,916,634	(298,084,243)	3%	7,085,205
Total Revenues	509,804,946	515,173,327	71,742,837	(443,430,490)	14%	65,646,677
Expenditures (by Function)						
Current:						
Instruction	367,405,153	371,140,823	97,868,557	273,272,266	26%	92,614,380
Student Support Services	15,896,764	16,102,438	4,623,607	11,478,831	29%	4,666,514
Instructional Media Services	5,284,197	5,292,168	1,556,531	3,735,637	29%	1,491,342
Instruction & Curriculum Development Services	8,181,351	8,232,223	2,580,406	5,651,817	31%	2,446,788
Instructional Staff Training Services	1,167,629	1,300,530	411,096	889,434	32%	608,491
Instruction-Related Technology	572	572	-	572	0%	8,938
School Board	1,541,404	1,541,404	310,882	1,230,522	20%	310,595
General Administration	3,024,859	3,015,938	758,033	2,257,905	25%	733,954
School Administration	35,202,370	34,900,953	10,859,969	24,040,984	31%	10,508,628
Facilities Acquisition & Construction	5,465,344	5,695,539	1,927,953	3,767,586	34%	1,669,315
Fiscal Services	3,612,464	3,665,244	910,479	2,754,765	25%	914,605
Food Services	-	-	-	-	-	68,541
Central Services	13,047,769	13,489,008	4,501,624	8,987,384	33%	3,944,661
Student Transportation Services	18,988,802	20,063,304	5,452,001	14,611,303	27%	4,898,968
Operation of Plant	43,950,215	44,846,331	16,015,426	28,830,905	36%	13,524,339
Maintenance of Plant	10,202,211	10,270,264	3,413,021	6,857,243	33%	3,014,657
Administrative Technology Services	8,526,490	8,540,336	2,775,842	5,764,494	33%	2,724,984
Community Services	5,834,737	6,771,585	2,359,730	4,411,855	35%	1,688,354
Debt Service	65,500	65,500	-	65,500	0%	24,000
Total Expenditures	547,397,831	554,934,160	156,325,157	398,609,003	28%	145,862,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,592,885)	(39,760,833)	(84,582,320)	(44,821,487)		(80,215,377)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	19,264,266	19,464,319	8,207,821	(11,256,498)	42%	7,431,004
From Special Revenue Funds	-	2,010,878	0	(2,010,878)	0%	3,105,622
Transfers Out:						
To Capital Project Funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	19,264,266	21,475,197	8,207,821	(13,267,376)	38%	10,536,626
Net Change in Fund Balance	(18,328,619)	(18,285,636)	(76,374,499)	(58,088,863)		(69,678,751)
Fund Balance, Beginning	50,388,336	50,388,336	50,388,336	-		42,260,186
Nonspendable	691,636	-	-	-		-
Restricted	-	-	-	-		-
Assigned	-	-	-	-		-
Unassigned	31,388,081	32,102,700	-	-		-
Fund Balance, Ending	\$ 32,059,717	\$ 32,102,700	\$ (25,986,163)	\$ (58,088,863)		\$ (27,418,565)

Expenditures by Function - General Fund



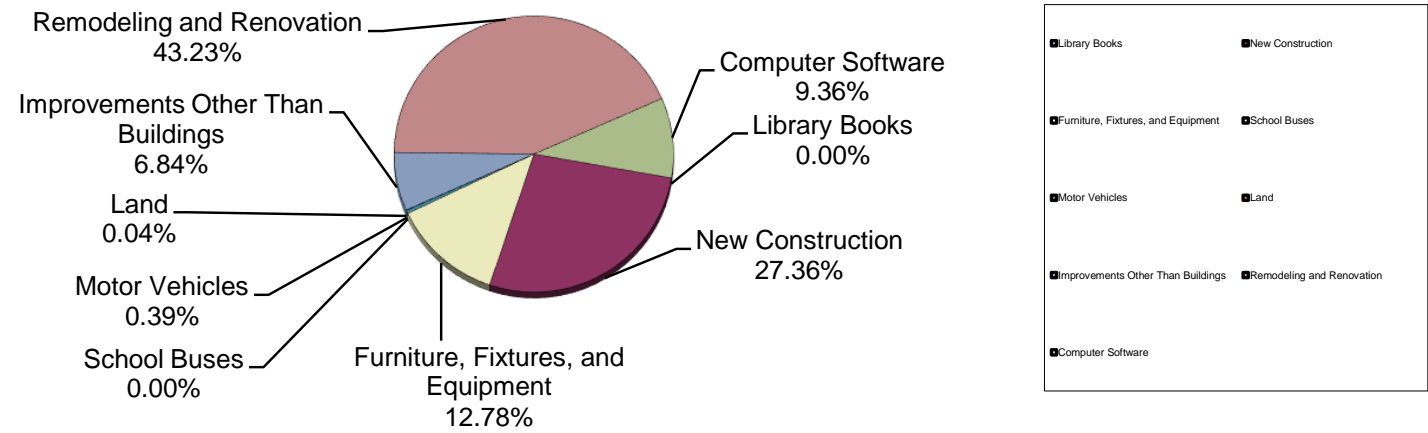
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended October 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2021
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	\$ 1,005,960	\$ 1,005,960	\$ 474,310	\$ (531,650)	47%	\$ 474,310
Total Federal Direct	<u>1,005,960</u>	<u>1,005,960</u>	<u>474,310</u>	<u>(531,650)</u>		<u>474,310</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	-	229,123	229,123	-	100%	199,269
Net Increase (Decrease) in the Fair Value	220,000	57	(164,277)	(164,334)	-288205%	14,748
Total Local	<u>220,000</u>	<u>229,180</u>	<u>64,846</u>	<u>(164,334)</u>	28%	<u>214,017</u>
Total Revenues	<u>1,641,700</u>	<u>1,650,880</u>	<u>539,156</u>	<u>(1,111,724)</u>	33%	<u>688,327</u>
EXPENDITURES						
Current:						
Redemption of Principal	20,988,327	18,037,244	7,415,000	10,622,244	41%	7,060,000
Interest	11,909,515	11,827,298	3,135,980	8,691,318	27%	3,312,480
Dues and Fees	18,301	16,304	-	16,304	0%	-
Other Debt Service	-	-	-	-		-
Total Debt Service	<u>32,916,143</u>	<u>29,880,846</u>	<u>10,550,980</u>	<u>19,329,866</u>	35%	<u>10,372,480</u>
Total Expenditures	<u>32,916,143</u>	<u>29,880,846</u>	<u>10,550,980</u>	<u>19,329,866</u>	35%	<u>10,372,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,274,443)</u>	<u>(28,229,966)</u>	<u>(10,011,824)</u>	<u>18,218,142</u>		<u>(9,684,153)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	31,494,443	28,459,143	10,644,244	(17,814,899)	37%	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>28,459,143</u>	<u>10,644,244</u>	<u>(17,814,899)</u>		<u>10,506,704</u>
Total Other Financing Sources (Uses)	<u>31,494,443</u>	<u>28,459,143</u>	<u>10,644,244</u>	<u>(17,814,899)</u>	37%	<u>10,506,704</u>
Net Change in Fund Balances	220,000	229,177	632,420	403,243		822,551
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>\$ 12,118,446</u>	<u>\$ 12,521,689</u>	<u>\$ 403,243</u>		<u>\$ 13,025,530</u>

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 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	1,359,006	(2,709,429)	33%	1,254,888
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	4,455,066	(4,183,012)	52%	4,003,770
Local:						
District Capital Taxes	86,353,895	86,353,895	45,273	(86,308,622)	0%	37,123
Local Sales Tax	46,935,684	46,935,684	9,237,373	(37,698,311)	20%	8,747,659
Interest on Investments	20,000	270,000	213,008	(56,992)	79%	3,988
Other Miscellaneous Local Sources	79,875	79,875	23,658	(56,217)	30%	17,752
Impact Fees	31,150,906	31,150,906	8,372,129	(22,778,777)	27%	8,627,749
Refund of Prior Year Expense	-	-	-	-	-	-
Total Local Sources	164,540,360	164,790,360	17,891,441	(146,898,919)	11%	17,434,271
Total Revenues	172,978,385	173,428,438	22,346,507	(151,081,931)	13%	21,438,041
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-	-	-
Audio Visual Materials	-	-	-	-	-	-
Buildings and Fixed Equipment	262,783,422	259,858,560	7,050,521	252,808,039	3%	5,855,280
Furniture, Fixtures, and Equipment	16,225,355	19,252,177	3,291,721	15,960,456	17%	3,966,062
School Buses	1,496,676	1,585,757	-	1,585,757	0%	21,936
Motor Vehicles	992,009	1,018,675	101,772	916,903	10%	85,308
Land	1,850,000	1,850,000	10,000	1,840,000	1%	-
Improvements Other Than Buildings	6,401,345	6,434,327	1,761,194	4,673,133	27%	2,175,431
Remodeling and Renovation	67,478,895	69,115,112	11,138,495	57,976,617	16%	11,658,075
Computer Software	3,480,382	3,451,033	2,412,018	1,039,015	70%	2,153,900
Total Capital Outlay	360,708,084	362,565,641	25,765,721	336,799,920	7%	25,915,992
Other Expenses:						
Charter School Capital Outlay Sales Tax	4,479,006	4,042,475	846,249	3,196,226	21%	602,789
Total Other Expenses	4,479,006	4,042,475	846,249	3,196,226	602,789	602,789
Debt Service:						
Redemption of Principal	1,603,998	1,603,998	284,724	1,319,274	18%	283,163
Interest	72,955	72,954	4,343	68,611	6%	8,303
Dues and Fees	-	-	-	-	-	250
Total Debt Service	1,676,953	1,676,952	289,067	1,387,885	17%	291,716
Total Expenditures	366,864,043	368,285,068	26,901,037	341,384,031	7%	26,810,497
Excess (Deficiency) of Revenues Over (Under) Expenditures	(193,885,658)	(194,856,630)	(4,554,530)	190,302,100		(5,372,456)
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)	(8,207,821)	(11,256,498)	42%	(7,431,004)
To Debt Service	(31,494,443)	(28,459,143)	(10,644,244)	(17,814,899)	37%	(10,506,704)
Total Transfers	(50,758,709)	(47,923,462)	(18,852,065)	(29,071,397)		(17,937,708)
Total Other Financing Sources (Uses)	79,413,153	82,248,400	(18,680,203)	(100,928,603)	-23%	(17,937,708)
Net Change in Fund Balances	(114,472,505)	(112,608,230)	(23,234,733)	89,373,497		(23,310,164)
Fund Balances, Beginning	125,245,984	125,245,984	125,245,984	-		93,921,482
Fund Balances, Ending	\$ 10,773,479	\$ 12,637,754	\$ 102,011,251	\$ 89,373,497		\$ 70,611,318

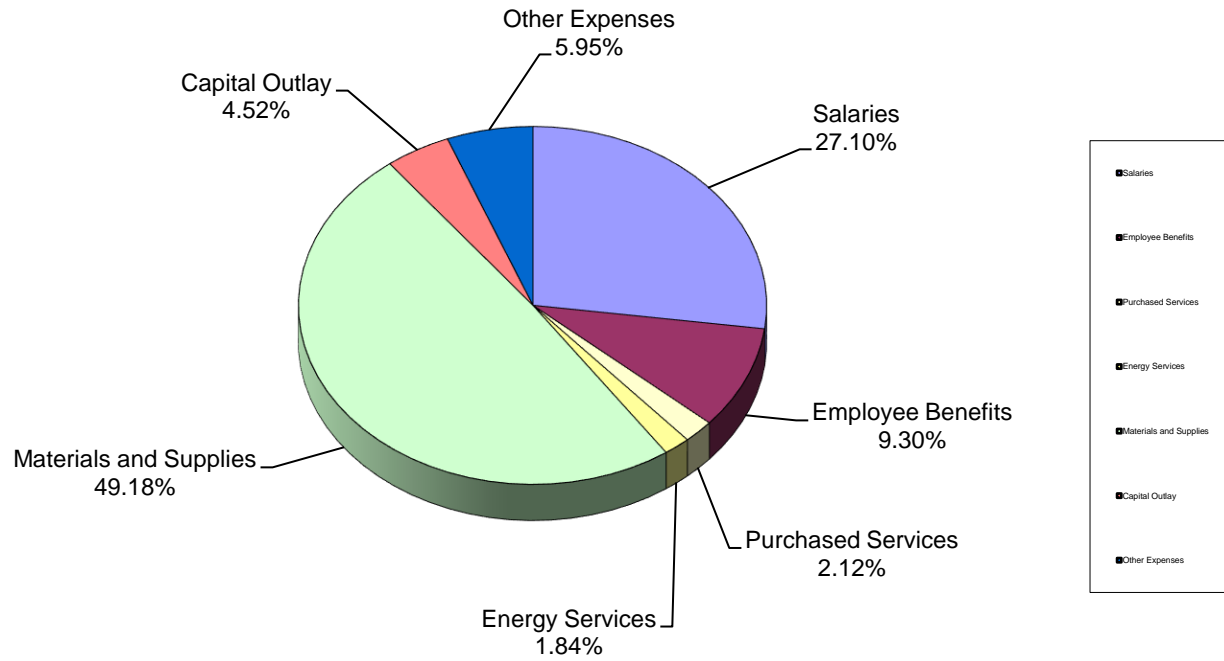
Expenditures by Object - Capital Projects Funds



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2021
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	\$ -	\$ -	\$ -	\$ -		\$ 23,519
School Lunch Reimbursement	16,821,700	16,821,700	4,795,754	(12,025,946)	29%	7,226,389
School Breakfast Reimbursement	5,700,800	5,700,800	1,588,135	(4,112,665)	28%	1,960,305
After-School Snack Reimbursement	400,000	400,000	29,630	(370,370)	7%	-
Child Care Food Program	420,000	420,000	298,032	(121,968)	71%	357,278
USDA Donated Commodities	2,150,000	2,150,000	-	(2,150,000)	0%	-
Cash in Lieu of Donated	35,000	35,000	22,234	(12,766)	64%	18,320
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%	48,424
Total Federal Through State	27,043,011	27,043,011	8,000,855	(19,042,156)	30%	10,039,413
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	35,440	25,440	354%	1,171
Student Lunches	4,315,900	4,315,900	1,053,992	(3,261,908)	24%	-
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	175,000	175,000	30,962	(144,038)	18%	36,461
Student/Adult Ala Carte	1,900,000	1,903,000	477,869	(1,425,131)	25%	399,526
Catering/Special	48,000	45,000	5,609	(39,391)	12%	7,122
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(990)	(990)		2,210
Sale of Junk	-	1,079	1,079	-	100%	-
Other Miscellaneous Local Sources	75,000	75,000	43,434	(31,566)	58%	21,907
Refund of Prior Year Expense	-	694	694	-	100%	-
Total Local	6,523,900	6,525,673	1,648,089	(4,877,584)	25%	468,397
Total Revenues	33,876,911	33,878,684	9,648,944	(24,229,740)	28%	10,507,810
EXPENDITURES						
Current:						
Salaries	10,875,119	7,744,269	2,700,862	5,043,407	35%	2,375,518
Employee Benefits	-	3,130,850	927,063	2,203,787	30%	875,154
Purchased Services	-	891,295	211,290	680,005	24%	231,577
Energy Services	4,880,736	605,000	183,053	421,947	30%	137,758
Materials and Supplies	16,635,947	18,264,388	4,901,626	13,362,762	27%	4,440,433
Capital Outlay	1,284,364	1,270,364	450,119	820,245	35%	246,264
Other Expenses	-	1,770,000	592,883	1,177,117	33%	531,580
Total Food Service	33,676,166	33,676,166	9,966,896	23,709,270	30%	8,838,284
Total Expenditures	33,676,166	33,676,166	9,966,896	23,709,270	30%	8,838,284
Net Change in Fund Balance	200,745	202,518	(317,952)	(520,470)		1,669,526
Fund Balance, Beginning	12,771,125	12,771,125	12,771,125	-		6,913,448
Fund Balance, Ending	\$ 12,971,870	\$ 12,973,643	\$ 12,453,173	\$ (520,470)		\$ 8,582,974

Expenditures by Object - Food Service Fund



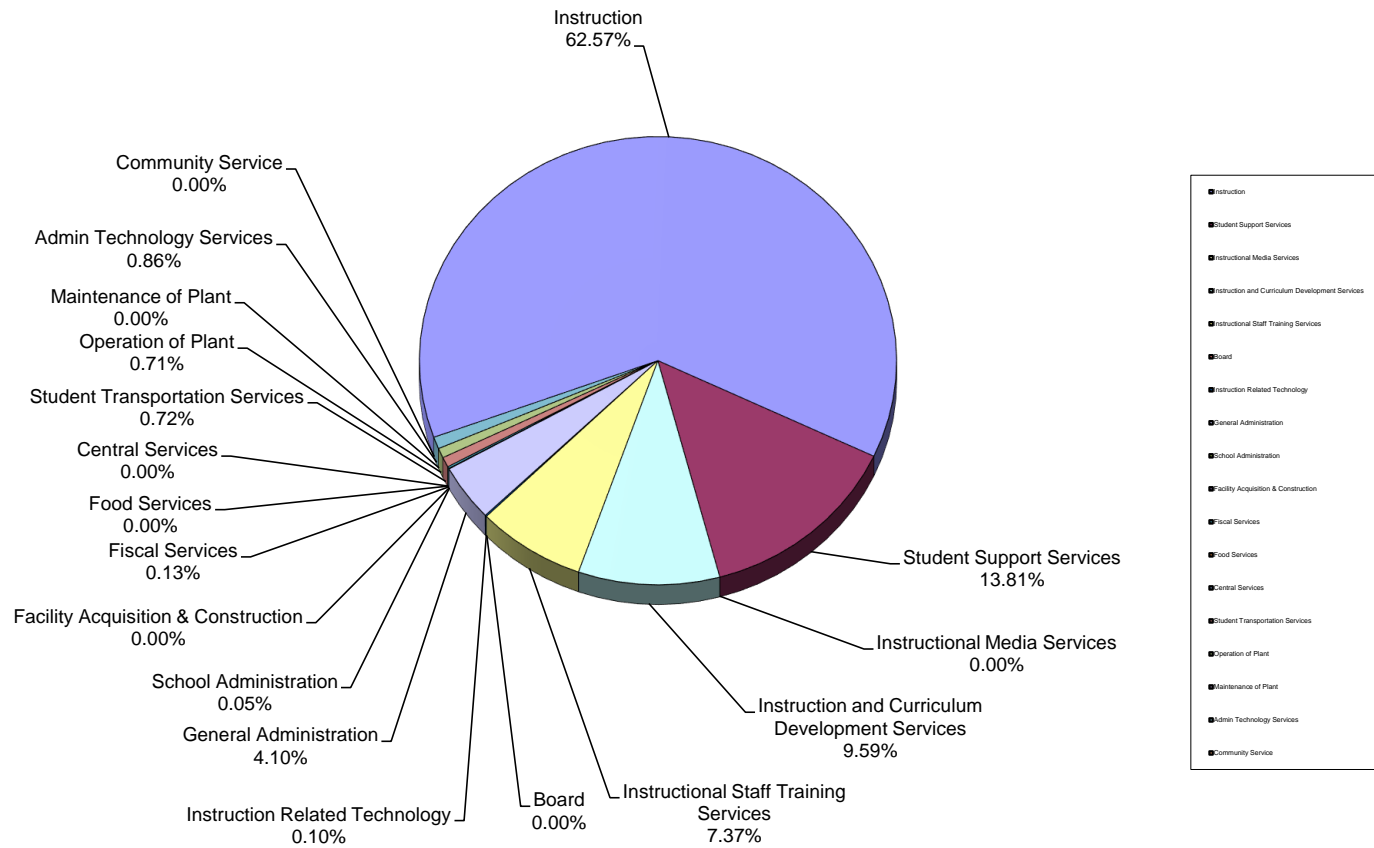
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended October 31, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2021
REVENUES						
Federal Direct:						
Other Federal Direct	\$ -	\$ -	\$ -	-		\$ -
Pell	-	810,124	813,780	(3,656)	100%	882,626
Miscellaneous Federal Direct	89,711	663,564	206,605	456,959	31%	345,107
Total Federal Direct	89,711	1,473,688	1,020,385	453,303	69%	1,227,733
Federal Through State:						
Career and Technical Education	-	817,061	128,018	689,043	16%	402,128
Teacher/Principal Training & Recruiting	-	-	394,416	(394,416)		534,212
Adult Migrant Education	-	290,215	102,805	187,410	35%	110,768
Eng Lit and Civics Education	-	205,193	56,962	148,231	28%	23,327
Individuals with Disabilities Education Act	12,205,278	15,953,029	3,032,940	12,920,089	19%	3,247,572
Elementary and Secondary Education Act Title I	12,986,966	16,982,679	4,824,690	12,157,989	28%	4,239,733
Language Instruction Title III	-	1,481,016	470,283	1,010,733	32%	439,985
Adult General Education	-	558,328	170,237	388,091	30%	137,933
21st Century Schools - Title IV	-	1,016,900	148,280	868,620	15%	233,585
Educational Stabilization Funds - K-12	-	768,416	16,654,636	(15,886,220)	2167%	11,168,272
Educational Stabilization Funds - Workforce	-	-	804,769	(804,769)		790,817
Educational Stabilization Funds - VPK	-	-	11,398	(11,398)		-
Other Federal Through State	-	2,130,878	38,303	2,092,575	2%	89,925
Total Federal Through State	25,192,244	40,203,715	26,837,737	13,365,978	67%	21,418,257
Total Revenues	25,281,955	41,677,403	27,858,122	13,819,281	67%	22,645,990
EXPENDITURES						
Current:						
Instruction	18,581,754	21,726,013	15,552,893	6,173,120	72%	9,158,851
Student Support Services	759,769	2,683,164	3,432,231	(749,067)	128%	3,379,130
Instructional Media Services	-	-	-	-		-
Instruction and Curriculum Development Services	1,679,147	8,622,901	2,382,888	6,240,013	28%	2,008,521
Instructional Staff Training Services	3,674,976	5,128,040	1,831,503	3,296,537	36%	1,555,878
Board	-	-	-	-		-
Instruction Related Technology	1,578	76,955	24,844	52,111	32%	25,457
General Administration	544,154	1,337,089	1,018,937	318,152	76%	514,108
School Administration	-	2,559	11,253	(8,694)	440%	-
Facility Acquisition & Construction	-	-	-	-		-
Fiscal Services	-	49,830	32,564	17,266	65%	23,122
Food Services	-	-	-	-		-
Central Services	-	15,806	747	15,059	5%	-
Student Transportation Services	40,577	64,774	180,160	(115,386)	278%	2,990
Operation of Plant	-	(40,606)	175,536	(216,142)	-432%	363,223
Maintenance of Plant	-	-	692	(692)		-
Admin Technology Services	-	-	213,874	(213,874)		9,088
Community Services	-	-	-	-		-
Total Expenditures	25,281,955	39,666,525	24,858,122	14,808,403	63%	17,040,368
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,010,878	3,000,000	(989,122)		5,605,622
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	989,122	-	989,122	0%	(3,105,622)
To Internal Service Fund	-	(3,000,000)	(3,000,000)	-	100%	(2,500,000)
Total Other Financing Sources (Uses)	-	(2,010,878)	(3,000,000)	989,122		(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.

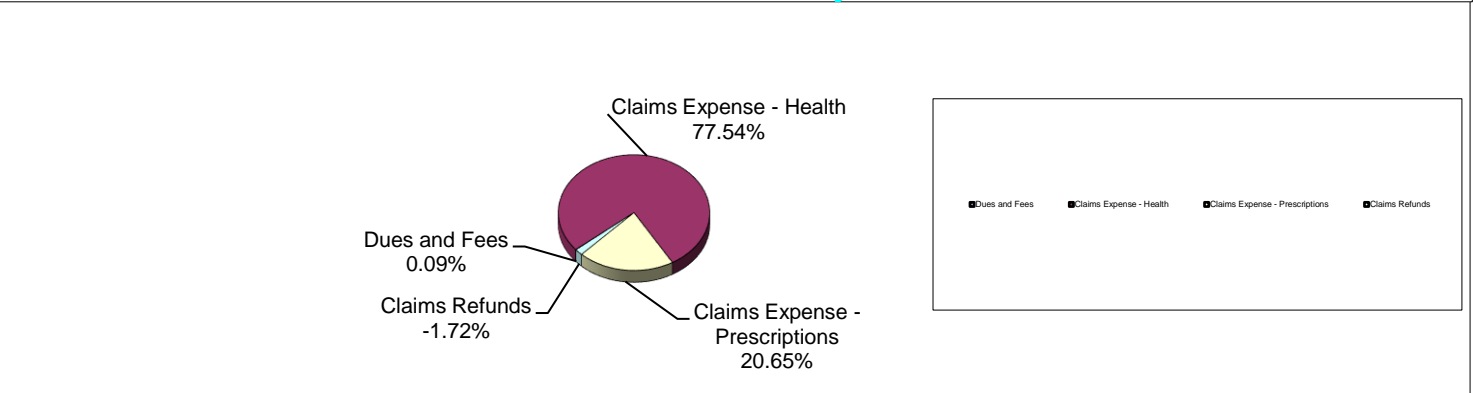
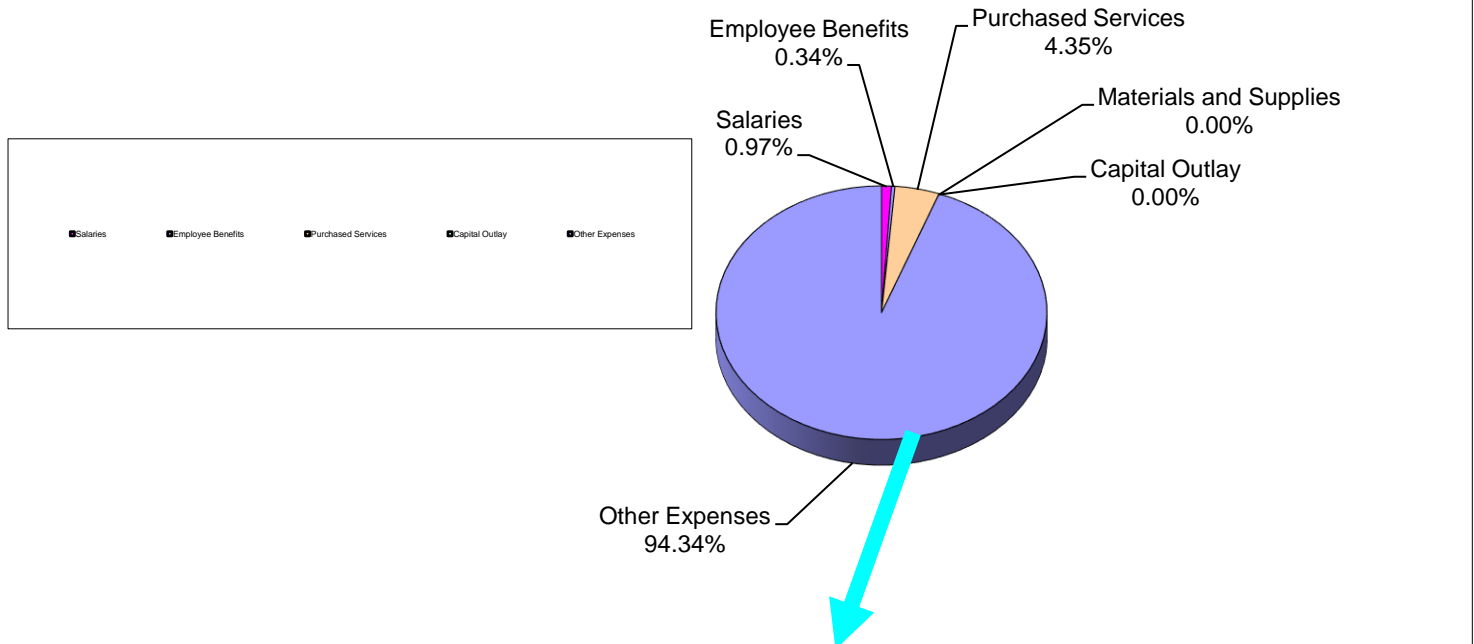
Expenditures by Function - Other Special Revenue Funds



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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual October 2021
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 47,461,000	\$ 34,125,000	\$ 9,075,732	\$ (25,049,268)	27%	\$ 10,960,011
Premium - Employee	-	11,486,000	3,239,267	(8,246,733)	28%	3,791,605
Premium - Retiree	-	1,450,000	435,138	(1,014,862)	30%	442,165
Premium - Leave/COBRA	-	400,000	134,591	(265,409)	34%	154,284
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	47,461,000	47,461,000	12,884,728	(34,576,272)	27%	15,348,065
Total Revenues	47,461,000	47,461,000	12,884,728	(34,576,272)	27%	15,348,065
EXPENDITURES						
Operating Expenditures:						
Salaries		636,441	217,357	419,084	34%	197,834
Employee Benefits		410,645	75,705	334,940	18%	63,379
Purchased Services	4,472,852	3,408,258	979,639	2,428,619	29%	1,307,555
Materials and Supplies	-	3,500	791	2,709	23%	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	17,050,208	18,940,112	47%	13,728,138
Claims Expense - Prescriptions	-	12,079,149	4,540,505	7,538,644	38%	4,235,438
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(379,149)	(379,149)	-	100%	(30,316)
Total Other Expenses	47,725,584	47,730,320	21,231,957	26,498,363	44%	17,953,042
Total Expenditures	52,198,436	52,189,164	22,505,449	29,683,715	43%	19,523,208
Operating Income (Loss)	(4,737,436)	(4,728,164)	(9,620,721)	(4,892,557)		(4,175,143)
Transfers In:						
From Special Revenue		3,000,000	3,000,000	-		2,500,000
Change in Net Position	(4,737,436)	(1,728,164)	(6,620,721)	(4,892,557)		(1,675,143)
Net Position, Beginning	8,444,558	8,444,558	8,444,558	-		11,678,999
Net Position, Ending	\$ 3,707,122	\$ 6,716,394	\$ 1,823,837	\$ (4,892,557)		\$ 10,003,856

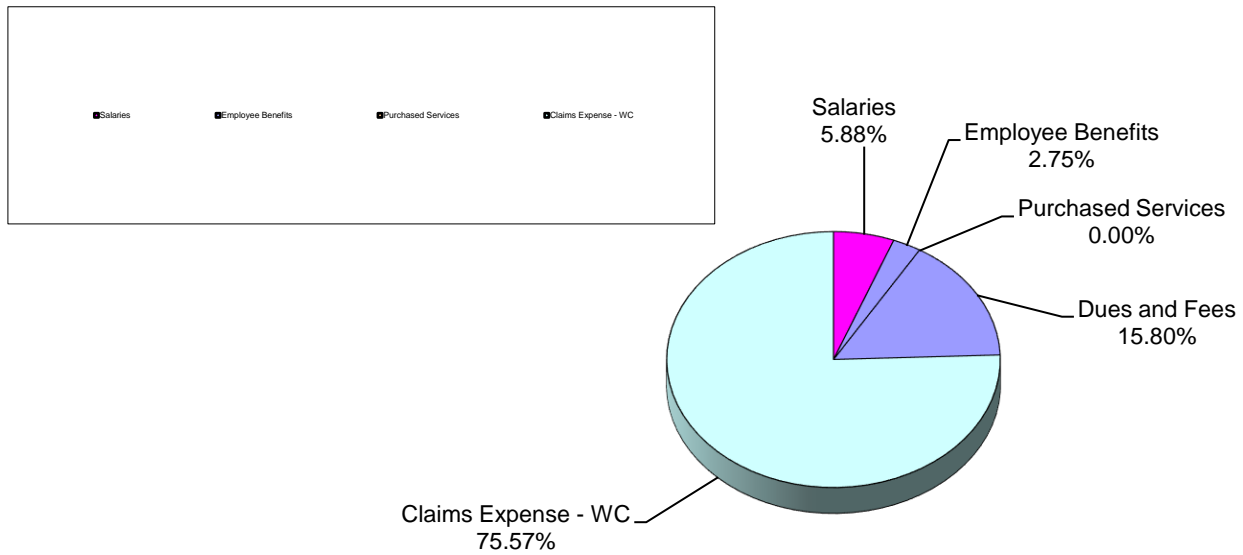
Expenditures by Object - Internal Service Funds - Health



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended October 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 October 2021</u>
REVENUES						
Operating Revenues:						
Premium - Employer	\$ 2,570,000	\$ 2,570,000	\$ 938,301	\$ (1,631,699)	37%	\$ 881,795
Total Operating Revenues	2,570,000	2,570,000	938,301	(1,631,699)	37%	881,795
Total Revenues	<u>2,570,000</u>	<u>2,570,000</u>	<u>938,301</u>	<u>(1,631,699)</u>	<u>37%</u>	<u>881,795</u>
EXPENDITURES						
Operating Expenditures:						
Salaries	-	218,094	50,619	167,475	23%	59,512
Employee Benefits	-	85,313	23,670	61,643	28%	23,572
Purchased Services	624,472	-	-	-		-
Other Expenses:						
Dues and Fees	-	330,336	135,958	194,378	41%	75,306
Claims Expense - Workers' Comp	2,345,000	2,500,000	666,535	1,833,465	27%	697,364
Claims Refund	-	(155,000)	(16,307)	(138,693)	11%	(117,919)
Total Other Expenses	2,345,000	2,675,336	786,186	1,889,150	29%	654,751
Total Expenditures	<u>2,969,472</u>	<u>2,978,743</u>	<u>860,475</u>	<u>2,118,268</u>	<u>29%</u>	<u>737,835</u>
Operating Income (Loss)	<u>(399,472)</u>	<u>(408,743)</u>	<u>77,826</u>	<u>486,569</u>		<u>143,960</u>
Change in Net Position	<u>(399,472)</u>	<u>(408,743)</u>	<u>77,826</u>	<u>486,569</u>		<u>143,960</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>\$ 2,344,008</u>	<u>\$ 486,569</u>		<u>\$ 2,166,108</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 October 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 October 2021</u>
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	\$ 215,000	\$ 215,000	\$ 117,143	\$ (97,857)	54%	\$ 103,994
Total Federal Direct	215,000	215,000	117,143	(97,857)	54%	103,994
Local:						
Gifts, Grants, & Bequests	-	520	520	-	100%	461
Financial Aid Fees	256,259	256,259	191,705	(64,554)	75%	192,642
Other Miscellaneous Local Sources	150,000	150,600	131,006	(19,594)	87%	153,520
Total Local	406,259	407,379	323,231	(84,148)	79%	346,623
Total Revenues	<u>621,259</u>	<u>622,379</u>	<u>440,374</u>	<u>(182,005)</u>	71%	<u>450,617</u>
EXPENDITURES						
Instruction	1,500,635	1,501,635	174,034	1,327,601	12%	201,969
Student Support Services	37,876	36,146	505	35,641	1%	1,456
Instructional & Curriculum Dev	-	1,250	826	424	66%	-
Instructional Staff Training	-	-	-	-		-
General Administration	50	50	-	50	0%	-
Central Services	12,804	13,404	1,631	11,773	12%	2,221
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Total Expenditures	<u>1,551,365</u>	<u>1,552,485</u>	<u>176,996</u>	<u>1,375,489</u>	11%	<u>205,646</u>
Change in Net Position	(930,106)	(930,106)	263,378	1,193,484		244,971
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>\$ 1,208,534</u>	<u>\$ 1,193,484</u>		<u>\$ 845,725</u>

Expenditures by Function - Trust and Agency Funds

