Agenda
School Board Meeting and Public Hearing on Final Budget/Millage rates per TRIM requirements
Updated 9.9.2024

September 10, 2024
School Board of Manatee County
Regular Board Meeting and Public Hearing - 5:05 PM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. **CALL TO ORDER**
2. **READING OF THE DISTRICT'S VISION - MESSENGER**
3. **INVOCATION - Dr. Linda Francis**
4. **PLEDGE OF ALLEGIANCE**
5. **APPROVAL OF THE AGENDA**
    1. Agenda Amendments - added after publishing
6. **APPROVAL OF MINUTES**
    1. Approval of the Minutes of the August 6, 2024 School Board Meeting
7. **RECOGNITIONS**
    1. Manatee Education Foundation
8. **REPORTS AND PRESENTATIONS**
    1. Palma Sola Design Development Update - Attachment Added 9.06.2024
    2. Presentation Regarding the 2024-2025 Final Millage Rates and Final Budget with updates on the 2024-25 Capital Plan
9. **PUBLIC COMMENT AND RESPONSES (UP TO 60 MINUTES)**

    Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

PUBLIC INPUT INSTRUCTIONS:

1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

10. CONSENT ITEMS

All matters listed under the Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired by a Board member, that item will be removed from the Consent Agenda and will be considered at the end of the section.

1. Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers (No Financial Impact) - updated 6 September 2024
2. Approval of the Report of Teachers' Out-of-Field Content, Reading, and ESOL (English for Speakers of Other Languages) (No Financial Impact)
3. Approval of Request to Declare Surplus and Dispose of District Tangible Personal Property Greater Than $5,000.00 (Possible Incoming Funds to General Fund)
4. Approval of Request to Declare Surplus and Donate Portable 891 (No Financial Impact)
5. Approval of Request to Declare Surplus and Dispose of District Vehicles (Possible Incoming Funds to General Fund)
6. Approval to Apply, Accept and Expend the Unified School Improvement Grant (UniSIG) in the amount of $2,041,737.50 (Incoming State Grant Funds)
7. Approval of the School District of Manatee County Mental Health Assistance Allocation Plan for the 2024-2025 School Year, in the amount of $3,225,525.00 (Incoming State Allocation, Issued as State Grant)
8. Approval of the School District of Manatee County Youth Mental Health Awareness Training Grant Allocation for the 2024-2025 School Year in the amount of $54,347.00 (Incoming State Grant Funds)
9. Approval to Purchase Mental Health Services through Florida Center for Early Childhood, Inc. for the 2024-2025 School Year, SDMC No. 24-0066-RG, Estimated in the Amount of $780,000.00 (Mental Health Assistance Allocation)
10. Approval to Purchase Mental Health Services through Centerstone SDMC No. 24-0014-RG, Continued Procurement for Services, Estimated in the Amount of $800,000.00 (Mental Health Assistance Allocation)
11. Approval to Execute an Interagency Agreement Regarding Truant Children Between the School Board of Manatee County, Florida, the Florida Department of Juvenile Justice,

Circuit 12, and the Florida Department of Children and Families, Circuit 12 (No Financial Impact)

12. Approval of the Apprenticeship Training Program Agreement between The School Board of Manatee County and FleetForce Truck Driver Training to Provide Classroom and Work Experiences for Commercial Driver's License (CDL) Apprenticeship Students at Manatee Technical College (MTC) Through June 30, 2025 (Workforce Development Funds)
13. Approval of the New Affiliation Agreement Between the University of Central Florida and the School District of Manatee County for University Students Pursuing Degrees in Education to Fulfill Student Teaching Requirements (No Financial Impact)
14. Approval of Interlocal Agreement Relating to the Collection of Educational Facilities Impact Fees Between Manatee County, the Town of Longboat Key, and the School Board of Manatee County (No Financial Impact) - updated September 9, 2024
15. Approval of Palma Sola Elementary School - Campus Renovations - Agreement Between Owner and McIntyre Elwell & Strammer General Contractors, Inc. - Amendment 1 - Guaranteed Maximum Price Phase 1 in the Amount of $1,898,570.12 (Capital Funds)
16. Approval of Tara Elementary School - Campus Renovation & Addition - Change Order 1 - Agreement Between Owner and Creative Contractors, Decrease in the Amount of $4,685,598.48 (Capital Funds)
17. Approval of Buffalo Creek Middle School - Classroom Wing and Media Addition - Substantial Completion (No Financial Impact)
18. Approval of Proposed Notification to Parents of Students Enrolled at Team Success: A School of Excellence and Authorization to Transmit the Notice (General Fund)
19. Approval of the Use of Sourcewell Request for Proposal on Sports Lighting Solutions with Related Technology, Equipment, and Services, SDMC No. 25-0070-MR, Estimated in the Amount of $500,000.00 Annually (Local Capital Improvement)
20. Approval of the Bid for Radios, Repeaters, Accessories, and Services, SDMC No. 25-0063-MR, Estimated in the Amount of $150,000.00 Annually (Local Capital Improvement/General Funds)
21. Approval to Purchase Managed Print Services, SDMC No. 25-0073-KD, Estimated in the Amount of $150,000.00 Annually (Multiple Funding Sources)
22. Approval to Purchase Apptegy Website Design and Hosting Services, SDMC No. 25-0069-RG, Estimated in the Amount of $424,160.00 over Four Years (Multiple Funding Sources)
23. Approval to Purchase Licenses to Manage Cybersecurity Risk, SDMC No. 25-0071-RG, Estimated in the Amount of $175,000.00 (General Fund)
24. Approval for the Palmetto High School, Braden River High School, and Manatee High School Junior Reserve Officer Training Corps (JROTC) Raider Teams to Attend the US Army Cadet Command Raider National Competition at Fort Knox, KY, October 24-27, 2024 (No Financial Impact, Funded by US Army)
25. Approval for Lakewood Ranch High School Choir Students to Attend and Perform at the Pearl Harbor Memorial Parade in Oahu, Hawaii on December 3-9, 2024 (Multiple Funding Sources)
26. Approval of Participation for Qualifying School District of Manatee County Elementary and Middle School Students and Advisors to Attend Florida Statewide and National VEX

Competitions in the 2024-2025 School Year (Multiple Funding Sources)

27. Approval for In-State Overnight Travel to Various Career and Technical Student Organization Competitions and Leadership Conferences for Middle School, High School, and Postsecondary Students and Advisors During the 2024-2025 School Year (Multiple Funding Sources)
28. Approval for All Qualifying K-12 Athletic Teams to Travel In-State and Participate in Overnight Athletic Events During the 2024-2025 School Year (Multiple Funding Sources)

11. PUBLIC HEARING

1. Public Hearing 2024-2025 Final Millage Rates and Final Budget
2. Approval of the Final Millage Rates for Fiscal Year 2024-2025 - updated 9.9.2024
3. Approval of the Final Budget for 2024-2025

12. NEW BUSINESS (Discussion Items Pulled from Consent)

13. NEW BUSINESS (Non-Consent Items)

1. Approval of the Annual Financial Report and All Official Parts Thereof for the Fiscal Year Ended June 30, 2024, (No Fiscal Impact)
2. Approval of the Budget Amendments for June 2024
3. Approval of a New Job Description and Position of Teacher Assistant - Project EDGE (MTC) (Funded by the Florida Postsecondary Comprehensive Transition Program Initial and Continuing Grant)
4. Approval of Advertising a Notice of Intent to Amend School Board Policies, Including New Board Policies, and Setting a Public Hearing at the Board Meeting on October 22, 2024

14. NEW BUSINESS (No Superintendent Recommendation)

1. Approval of Travel Expense Associated with the School Board Member's Attendance at the Greater Florida Consortium of School Boards (GFCSB) Meeting, August 16-18, 2023, at the Zota Beach Resort, Longboat Key, FL, Not to Exceed $1250.00
2. Approval of Legislative Priority List for the Greater Florida Consortium of School Boards
3. Approval to Remove Member from Citizens Financial Oversight Committee (CFOC) Due to Lack of Attendance
4. Approval of the Updates to the Citizens Financial Oversight Committee (CFOC) Charter (No Financial Impact)
5. Approval of the Audit Committee Charter
6. Board Discussion and Selection of Citizen Financial Oversight Committee (CFOC) Member to Auditor Selection Committee

15. INFORMATION ONLY (No Board Action Required)

1. Quarterly ESSER Report for Period Ending June 30, 2024
2. Year-to-Date Charter School Financial Statement Summary Through June 30, 2024

16. CONTINUED PUBLIC COMMENT (IF NECESSARY)

17. UPDATES

A. INSTRUCTION UPDATE
B. OPERATIONS UPDATE
C. LEGAL UPDATE

18. SUPERINTENDENT REMARKS

19. BOARD COMMENTS

20. ADJOURNMENT

AGENDA ITEM NO. 5.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Agenda Amendments - *added after publishing*

Executive Summary
The Chair finds good cause to amend the agenda to include:

Agenda amended on Friday September 6, 2024 to **add** Presentation to Reports and Presentation item *Palma Sola Design Development Update - updated 9.6.2024.*

Agenda amended on Friday September 6, 2024 to **update** attachment to Consent Item *Approval of the Appointments Change of Assignments, Promotions, Reappointments, Reassignments, Retirements, Suspensions, Terminations, and Transfers (No Financial Impact) Updated 6 September 2024.*

Agenda amended on Monday September 9, 2024 to **update** Consent Agenda attachment *SDMC and County Review Longboat Key Agrmt.*

Agenda amended on Monday September 9, 2024 to **update** a scriveners error on Public Hearing attachment *Resolution 2024-010 - ESE524 - updated 9.9.2024.*

Contact
Submitting Department: School Board
Initiated By: Chad Choate

AGENDA ITEM NO. 6.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Minutes of the August 6, 2024 School Board Meeting

Executive Summary
Approval of the Minutes of the August 6, 2024 School Board Meeting.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
Approval of the Minutes of the August 6, 2024 School Board Meeting

Financial Impact
No Financial Impact.

Contact
Initiating Department: School Board

Attachments:
August 6, 2024 School Board Meeting and Public Hearing Minutes

Minutes

August 6, 2024
Regular Meeting and Public Hearing - 10:00 AM
Manatee County School District
215 Manatee Avenue West
Bradenton, FL 34205
www.manateeschools.net

Times Indicated Are Approximate

1) CALL TO ORDER

Attendee Name	Status
Dr. Jason C. Wysong, Superintendent Joseph Ranaldi, Deputy Superintendent of Operations Rachel Sellers, Deputy Superintendent of Business Services Derek Jensen, Deputy Superintendent of Instructional Services Chad Choate, Chair Cindy Spray, Vice-Chair Gina Messenger, Board Member Mary Foreman, Board Member Richard Tatem, Board Member Stephen Dye, Board Attorney Kevin Pendley, General Counsel	Present

Chair Choate called the meeting to order at 10:01 AM.

2) READING OF THE DISTRICT'S VISION | Chair Choate

Chair Choate read the District Vision.

3) INVOCATION

The invocation was provided by Reverend Rob Blackwood.

4) PLEDGE OF ALLEGIANCE

Chair Choate led the recitation of the Pledge of Allegiance.

5) APPROVAL OF THE AGENDA

5.1 Motion to Approve the Agenda and Amendments

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Mary Foreman
SECONDER:	Cindy Spray
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

The Chair finds good cause to amend the agenda to include:

Agenda amended on Friday August 2, 2024 to **add** Presentation to Reports and Presentation item Translate Live and ESOL Updates.

Agenda amended on Friday August 2, 2024 to **add** Presentation to Reports and Presentation item Instructional Priorities and Initiatives.

Agenda amended on Friday August 2, 2024 to **add** Presentation to Reports and Presentation item New School Year Updates: Safety, Transportation, Communication.

Agenda amended on Friday August 2, 2024, to **update** attachment *HR Board Materials April 23, 2024_Updated 4.19.2024* **of** Consent Agenda Item *Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers (No Financial Impact).*

Agenda amended on Friday August 2, 2024, to **add** New Business (No Superintendent Recommendation) item *Consideration of Naming of Bayshore High School Football Field.*

6) APPROVAL OF MINUTES

There were no minutes for approval.

7) STUDENT CELEBRATIONS | RECOGNITIONS

7.1 Ernie Withers - *Defibrillate Manatee Foundation* - Donation

Mr. Mike Barber, Director of Communication, Family and Community Engagement, introduced Mr. Ernie Withers who provided information about the creation of the non-profit *Defibrilate Manatee Foundation*. Mr. Withers graciously provided additional defibrillation teaching sets for the School District of Manatee County. To date the foundation has donated thirty (30) teaching sets and twenty (20) AED's to the district and schools.

Also, in attendance for the presentation were the following:

- Mrs. Cindy Withers
- Isaiah Smith and Katie Alderman from Neal Communities
- Ruth Landis from the American Red Cross.

Superintendent Wysong joined the meeting at 10:15 AM.

7.2 Recognition of Mr. Joseph Blitzko

Mike Barber, the Director of Communication, Family and Community Engagement, introduced Mr. Joseph Blitzko who has generously given over a decade of his time volunteering on the Audit Committee. He has served as both the Committee Chairman and a member.

School Board Member Foreman expressed her gratitude to Mr. Blitzko for his years of committed service to the District and noted how his presence will be missed.

Mr. Blitzko shared reflections of his tenure with the Audit Committee.

Superintendent Wysong honored Mr. Blitzko with a Superintendent Coin of Excellence for his contributions.

Additionally, Maryann Cook was present during this recognition event.

8) PUBLIC COMMENTS (UP TO 30 MINUTES)

There were no public comments.

9) REPORTS AND PRESENTATIONS

9.1 Translate Live and ESOL Updates

Ms. Debra Estes, Director of ESOL, Migrant and Dual Language Programs, provided the board a presentation regarding the ESOL program and Translate Live that included the following topics:

- Manatee District by the Numbers
- ESOL Department Priorities
- Education Models for ELL's
- Camp Creator – June 2024
- Professional Learning on Best Practices for Teaching ELLs
- Translate LIVE

Ms. Estes provided a demonstration of the Translate Live tablets. The tablets can translate 124 languages, and it was noted that in Manatee County there are 99 different languages spoken by students and families.

The Board asked questions and held discussion. Chair Choate thanked the departments for implementing these translation devices.

After a question posed by Vice-Chair Spray, Ms. Estes provided additional information about community engagement programs to assist parents of District students as well as entire families.

9.2 Instructional Priorities and Initiatives

Mr. Derek Jensen, Deputy Superintendent of Instruction, provided an update to the Board regarding the 2024-2025 Instructional Priorities and Initiatives that included the following topics:

- School Grade Components 2023-2024
- School Grades
- School Grade Celebrations
- 2023-2024 SDMC District Grade
- District Data
- Going Forward: Focus on 2024-2025 Data
- Impact of Teacher Quality
- Impact of Principal Quality
- Beginning of Year Professional Learning
- Instructional Rounds
- SDMC Instructional Priorities
- Instructional Priority #1
- Instructional Priority #2
- Instructional Priority #3

During the presentation, the Board engaged in a series of inquiries and dialogues. They discussed the $300.00 yearly stipend allocated by the state for classroom supplies, acknowledging that this sum often falls short for many educators. The Board recommended that newly hired teachers be made aware of additional district resources beyond the state-provided funds. Furthermore, it was suggested that through internal discussions at the administrative level, further resources could be identified if they are accessible.

Chair Choate stated that the Manatee Education Foundation (MEF) supports many teachers and urged teachers to go to the website and apply for support. Chair Choate noted that the MEF exists to support the education system in Manatee County.

Chair Choate called a brief recess at 11:50 AM and reconvened the meeting at 12:01 PM.

Due to time constraints, Chair Choate noted that the Board would skip ahead to Agenda Item 14.5, New Business (No Superintendent Recommendation) after which the Board would return to the originally scheduled agenda.

(Formerly 14.5) Consideration of Naming of Bayshore High School Football Field (Moved due to Time Constraints)

Chairman Choate acknowledged that sufficient time had passed since the initial proposal and welcomed Mr. Melton Little to discuss naming the Bayshore High School Football Field. The proposed recognition aims to honor Mr. Tommy Plaster and Mr. Dan Greene for their extensive experience and significant influence on students within the School District. Also present in the audience was Mr. Dan Greene, now retired from the district.

Chair Choate noted there would be two separate votes for the naming of the football field. Per School District Policy, voting requirements to honor Mr. Plaster and to honor Mr. Green would require a majority and super majority respectively.

14.5a Motion to approve Name Bayshore High School Football Field after Mr. Plaster

RESULT:	**Adopted [4-1]**
MOVER:	Gina Messenger
SECONDER:	Mary Foreman
AYES:	Chad Choate, Gina Messenger, Mary Foreman, Richard Tatem
NAYS:	Cindy Spray

Vice Chair Spray noted that her opinion is that no facility, or part thereof, should be named after a person.

14.5b Motion for approval to Name Bayshore High School Football Field after Mr. Green

RESULT:	**Adopted [4-1]**
MOVER:	Tatem
SECONDER:	Foreman
AYES:	Chad Choate, Gina Messenger, Mary Foreman, Richard Tatem
NAYS:	Cindy Spray

Chair Choate noted there would be a requirement of a super majority for this part to pass.

After a question posed by the Vice Chair regarding the District Policy, Mr. Stephen Dye, School Board Attorney, stated that there is a proviso to allow naming outside of the policy guidelines but would require a super majority (4-1) to be adopted.

The Board voted.

Chair Choate returned to the agenda Reports and Presentations item 9.3 *New School Year Updates: Safety, Transportation, Communications.*

9.3 New School Year Updates: Safety, Transportation, Communications

Mr. Joseph Ranaldi, Deputy Superintendent of Operations, introduced an overview of the upcoming presentation regarding School and Traffic Safety Update for the 2024-2025 School Year. In attendance and presenting for the presentation were the following district employees:

- Mr. Tom Cessar, Supervisor of Security
- Mr. Michael Barber, Director Communication, Family and Community Engagement
- Mr. Kevin Chapman, Executive Director Administration Chief of Staff
- Mr. Joseph Ranaldi, Deputy Superintendent of Operations
- Jamie Warrington, Director of Transportation Services

Included in the presentation were the following topics:

- EVOLV Weapon Detection Systems
- School Banner Program
- Let's Talk App
- School Zone Speed Camera Installations
- Stopped School Bus Overview

The Board asked questions and held discussion throughout the presentation.

A Board Member asked for a detailed report on the revenue distribution from the school zone cameras. Mr. Ranaldi indicated that he would supply this information to the Board.

10) CONSENT ITEMS

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Mary Foreman
SECONDER:	Gina Messenger
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

10.1 Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers (No Financial Impact) Updated 7/18/2024.

10.2 Approval of the Report of Teachers' Out-of-Field Content, Reading, and ESOL (English for Speakers of Other Languages) (No Financial Impact)

10.3 Approval of Recommendation to Terminate Jason Rivera (General Fund)

10.4 Approval to Apply, Accept and Expend the Following Federal Grants for the 2024-25 School Year: Title I, Part A; Title I, Part C; Title II; Title III; Title IV; Title IX, Title I, Part D; and Enhanced Instruction for Immigrant Children and Youth in the Amount of $18,829,840.62 (Incoming Federal Grant Funds)

10.5 Approval to Apply, Accept and Expend the 2024-2025 Individuals with Disabilities Education Act (IDEA), Part B, K - 12 Entitlement, in the Amount of $18,587,035.84 (Incoming Federal Grant Funds)

10.6 Approval to Apply, Accept and Expend the 2024-2025 Individuals with Disabilities Education Act (IDEA) Part B, Preschool Entitlement, in the Amount of $603,441.11 (Incoming Federal Grant Funds)

10.7 Approval to Apply, Accept and Expend the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), Formerly Known as the Carl D. Perkins Secondary Grant, for the 2024-2025 School Year in the Amount of $494,373.00 (Incoming Federal Grant Funds)

10.8 Approval to Apply, Accept and Expend the 2024-2025 Adult Education Grant Application for Adult General Education, Including Ratification of the Memorandum of Understanding Between the School District of Manatee County and the Suncoast Workforce Board, Inc. dba CareerSource Suncoast, in the Amount of $617,662.00 (Incoming State Grant Funds)

10.9 Approval to Apply, Accept and Expend the 2024-2025 Adult Education Grant Application for Integrated English Literacy and Civics Education, Including Ratification of the Memorandum of Understanding Between the School District of Manatee County and the Suncoast Workforce Board, Inc. dba CareerSource Suncoast, in the Amount of $95,206.00 (Incoming State Grant Funds)

10.10 Approval to Apply, Accept and Expend the Allocation of the 2024-2025 Multiagency Network for Students with Emotional or Behavioral Disabilities (SEDNET) Grant Fund, in the Amount of $117,761.00 (Incoming State Grant Funds)

10.11 Approval to Apply, Accept and Expend Amendment 1 of the Stronger Connections Grant in the Amount of $111,592.36 (Incoming Federal Grant Funds)

10.12 Approval of the Food Service and School's Internal Accounts Change Funds for Fiscal Year 2024-2025, in the Amount of $33,100.00 (Food Service and Internal Account Funds)

10.13 Approval of the District and Food Service Petty Cash Funds for Fiscal Year 2024-2025 in the Amount of $900.00 (General Fund and Food Service Funds)

10.14 Approval of the Memorandum of Understanding (MOU) between United Way Suncoast, Inc. and the School District of Manatee County to Provide Funding for Eight (8) Paraprofessional Positions for the 2024-2025 School Year (No Net Financial Impact)

10.15 Approval to Accept Funds and Renew the Service Agreement Between the District Board of Trustees of State College of Florida (SCF) and the School District of Manatee County for Partial Funding of Career Pathways Coordinator Salary for the 2024-2025 School Year, in the Amount of $22,972.00 (No Net Financial Impact)

10.16 Approval to Renew the Contract Between Manatee County Sheriff's Office and the School Board of Manatee County to Provide Services for Students Incarcerated in the County Jail for the School Years 2024-2028 (No Net Financial Impact)

10.17 Approval of the First Amendment and Ratify the Existing SRO agreement through the City of Palmetto as Signed by All Parties, SDMC No. 24-0052-RG, Estimated in the Amount of $141,061.11 (Multiple Funding Sources)

10.18 Approval to Purchase School Nurse Assistant Program (SNAP) Health Center Software, SDMC No. 25-0061-BS, Estimated in the Amount of $60,000.00 (General Fund)

10.19 Approval to Purchase SimX Simulation Products and Software, SDMC No. 25-0057-BS, Estimated in the amount of $75,000.00 (Multiple Funding Sources)

10.20 Approval of Sole Source to Purchase TeachTown Curriculum Products and Licenses, SDMC No. 25-0040-BS, Estimated in the Amount of $200,000.00 (Multiple Funding Sources)

10.21 Approval to Purchase Penda Learning, SDMC No. 25-0065-BS, Estimated in the Amount of $320,000.00 (Referendum Millage)

10.22 Continued Procurement of Student Accident Insurance & Ancillary Student Accident Insurance, SDMC No. 25-0020-RG, Estimated in the Amount of $231,420.00 Annually Recurring Expense (Multiple Funding Sources)

10.23 Approval of District Superintendent Membership and Dues for Fiscal Year 2024-2025, Estimated in the Amount of $30,000.00 (General Fund)

10.24 Approval of Parrish Community High School - 2024 Public Safety Bi-Directional Amplifier (BDA) - Agreement Between Owner and Motorola Solutions, Inc. in the Amount of $302,875.00 (Capital Funds)

10.25 Approval to Use Sourcewell Contract 040621-P11 to Purchase a Grapple Loader Debris Truck, SDMC No. 25,0059-RG, Estimated in the Amount of $208,033.56 (Capital Funds)

10.26 Approval to Advertise a Request for Qualifications (RFQ) for Architect/Prototype and Construction Management (CM) at Risk Services for Artisan Lakes Elementary School and Rye Ranch Elementary School (Capital Funds)

10.27 Approval of Daughtrey Elementary School - Administrative Lobby Enhancements - Amendment 3 - Between Owner and P.J. Hayes, Inc., d.b.a. Tandem Construction, in the Amount of $423,329.40 (Capital Funds)

10.28 Approval to Authorize the Superintendent to Execute a Certificate of Substantial Completion for the District Regarding the Braden River and Southeast High Schools - Football Field Turf Replacement (No Financial Impact)

10.29 Approval of Authorization for Superintendent to Provide Funds in Lieu of Educational Facilities Impact Fee Credits for Ranchland Investors and Subsequent Assignees (No Net Financial Impact)

10.30 Approval of Lakewood Ranch High School - Football Field Upgrade Synthetic Turf - Change Order 1 Final - Agreement Between Owner and Jon. F. Swift, Inc., Decrease in the Amount of $414,485.36 (Capital Funds)

10.31 Approval of Braden River and Southeast High Schools - Football Field Turf Replacement - Change Order 1 - Agreement Between Owner and P.J. Hayes, Inc., d.b.a. Tandem Construction, Decrease in the Amount of $788,264.69 (Capital Funds)

10.32 Approval of North County Middle School - Change Order 1 - Agreement Between Owner and Willis A. Smith Construction, Decrease in the Amount of $6,377,822.03 (Capital Funds)

10.33 Approval of Parrish Community High School - Classroom Addition - Change Order 2 - Agreement Between Owner and Williams Company Tampa, Decrease in the Amount of $456,564.10 (Capital Funds)

10.34 Approval of Southeast High School - New Science Building - Change Order 9 - Agreement Between Owner and P.J. Hayes, Inc., d.b.a. Tandem Construction - Return of Unspent Direct Materials Purchase (DMP) Funds in the Amount of $55,845.22 (Capital Funds)

10.35 Authorize the Superintendent to Execute Memorandum(s) of Understanding with Public and Non-Public Entities for the Establishment of School Evacuation Reunification Sites (General Fund)

10.36 Ratify the Superintendent's Signature of Three Memorandums of Understanding with Manatee Education Association for the Purpose of Addressing Working Conditions at the Start of the 2024-2025 School Year Related to Work Days Before School Begins and Payroll Calendars (No Financial Impact)

11) NEW BUSINESS (DISCUSSION ITEMS PULLED FROM CONSENT)

12) PUBLIC COMMENT FOR NEW BUSINESS ITEMS

There were no public comments.

13) NEW BUSINESS (NON-CONSENT ITEMS)

13.1. Motion to approve the Revisions of Job Description in the Information Technology Department (No Financial Impact)

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Gina Messenger
SECONDER:	Cindy Spray
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

Superintendent Wysong noted the job descriptions were part of the regular updates regarding role responsibilities and there would be no financial impact to the District.

14) NEW BUSINESS (NO SUPERINTENDENT RECOMMENDATION)

14.1a Motion to Appoint a New Member to the Audit committee

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Foreman
SECONDER:	Messenger
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

Board Member Foreman introduced the proposed appointment of Mr. John Baliga to the Audit Committee. Board Member Foreman acknowledged that both she and Ms. Ginger Mentzer, who serves as the Vice-Chair of the Audit Committee, conducted an interview with Mr. Baliga, determined his qualifications met their standards, and consequently recommended proceeding with his appointment.

Chair Choate expressed his gratitude to the latest addition to the Audit Committee for their upcoming term of service.

14.2 Motion to Approve the Process of Requesting an RFQ for Internal Audit Services by Way of Advice From the Auditor Selection Committee

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Mary Foreman
SECONDER:	Gina Messenger
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

Following a question posed by Board Member Messenger, Mr. Stephen Dye, School Board Attorney, confirmed that the prior motion is adequate to legally inform applying audit firms that an Auditor Selection Committee will recommend an auditor to the Board for its approval. It was also discussed that the Board would need to consider modifying the charters of both the CFOC and the Audit Committee to address changes to existing procedures regarding the Audit Selection Committee.

14.3 Motion to Issue a Request For Qualifications For External Audit Services

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Mary Foreman
SECONDER:	Cindy Spray
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

Board Member Foreman clarified the motion to the Board that the use of an Audit Selection Committee is required by statute when selecting an external audit firm.

Vice-Chair Spray mentioned her desire to maintain the district's capability to employ an internal auditor. Board Member Messenger indicated that prior practices have ensured this requirement is included in the Request for Qualifications (RFQ) documents so that applicants are aware when seeking the role of External Auditor.

14.4 Discussion and Agreement of replacement of Board Member Messenger on the Manatee County Children's Service Advisory Board

Chair Choate proposed that a district member could hold this position on the Children's Service Advisory Board. His request was that having a district staff employee may provide more continuity on the County Board. The Board held discussions and was agreeable to the idea.

After discussion it was found that, per the charter of that County Board, a School Board Member must sit on the Board. It was agreed that Chair Chad Choate would serve as the replacement for Gina Messenger for the duration of the term [September 2026], or until authorization by the County to allow a Board designee to sit in their stead.

14.4a. Motion to Select Chairman Chad Choate to serve as replacement of Gina Messenger on the Manatee County Children's Service Advisory Board

RESULT:	**Adopted [UNANIMOUS]**
MOVER:	Gina Messenger
SECONDER:	Cindy Spray
AYES:	Chad Choate, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

14.5 (Previously 14.5-moved to earlier in meeting) Consideration of Naming of Bayshore High School Football Field (Moved due to Time Constraints

15) INFORMATION ONLY (No Board Action Required)

16) CONTINUED PUBLIC COMMENT (If Necessary)

17) UPDATES

17.1. INSTRUCTIONAL UPDATE

Mr. Derek Jensen, Deputy Superintendent of Instructional Services, noted the instructional updates were included during the presentation earlier in the meeting and welcomed all district employees back to school.

17.2. OPERATIONS UPDATE

Mr. Joseph Ranaldi, Deputy Superintendent of Operations, updated the board on the following:

- Human Resources Update
- Upcoming and Recent District Job Fairs
- Transportation
- Training
- Job Openings
- Food Service - Summer meals served increased by 39% from last summer
- Maintenance update
- Thanked district teams for hard work during hurricane shelter set up, opening, EOC and end of storm assessment

17.3. LEGAL DEPARTMENT UPDATE

Mr. Stephen Dye, the School Board Attorney, mentioned that his office is putting together a welcome letter and information packet for new Board members, covering legal processes and Board functions.

18) SUPERINTENDENT REMARKS

Superintendent Wysong updated the Board on the following:

- Noted the start of the 2024-2025 school year
- Thanked Board for approving the Consent Agenda
    - New MTSS program
    - Artisan Lakes procurement
    - Approval of Soar in 4 lab concept
- Acknowledged three hurricane shelters open during the hurricane - Mills, Miller and Nolan as well as safety and security for presence at the EOC during the Hurricane
- Reminded the Board and staff of upcoming first day of school Bus Wave at 5:30 AM

19) BOARD COMMENTS

19.1) Board Member Messenger

Board Member Messenger spoke regarding the following:

- Testing minutes comparison between upcoming and last year
- Shelter – thanked all the employees who ran and worked in the hurricane shelters
- Days countdown to start of School Year 2024-2025

16.2) Board Member Tatem

Board Member Tatem spoke regarding the following:

- Noted shelter visit and thanked employees for sustaining the community
- Provided safety tip of the day

16.3) Board Member Foreman

Board Member Foreman spoke regarding the following:

- Noted another school year starting – thanked staff for their readiness
- Safety – Noted necessity for school zone safety and bus passing safety

16.4) Vice-Chair Spray

Vice-Chair Spray spoke regarding the following:

- Retirees within the district
- Safety over Secrets
- Thanked the Superintendent and all staff for all the work at the shelters

16.5) Chair Choate

Chair Choate spoke regarding the following:

- Thanked staff for working hard to put together successful storm shelters during the recent hurricane
- Thanked staff to start school year

20) ADJOURNMENT

There being no further business to come before the Board, Chairman Chad Choate adjourned the Meeting at 2:05 PM.

_____

Chad Choate III,
Chairman

NOTICE

Any person who desires to appeal any decision made by the School Board with respect to any matter considered at the above-mentioned meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which an appeal may be based. School Board meetings are held in accessible locations. Auxiliary aids will be provided, upon written request received at least 48 hours prior to the meeting, to participants with disabilities.

AGENDA ITEM NO. 7.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Manatee Education Foundation

Executive Summary
Mary Glass, President of the Manatee Education Foundation, will make a special presentation to the School Board and Superintendent Dr. Jason Wysong.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Contact
Submitting Department: Communications, Family & Community Engagement
Initiated By: Michael Barber

AGENDA ITEM NO. 8.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Palma Sola Design Development Update - Attachment Added 9.06.2024

Executive Summary
Mr. Joseph Ranaldi, Deputy Superintendent of Operations, will provide a presentation to the Board regarding the Design Developments regarding Palma Sola Elementary School.

Contact
Submitting Department: Operations
Initiated by: Joseph Ranaldi

Attachments:
Palma Sola ES Overview 9-10-24RR. added 09.06.2024

Department of Construction Services

Palma Sola Elementary School

Project Overview

Sept. 10, 2024

Palma Sola Elementary School

Overview:

- The construction plans, budgets and schedules are based on the project scope and budget approved at the April 26, 2024 School Board meeting.
- To maximize budget and schedule, we propose a phased construction schedule with three Guaranteed Maximum Price (GMP) approvals.
- The phased construction schedule allows school functions to temporarily relocate within the existing campus = big savings over the use of portable classrooms.



Existing Site Plan

Palma Sola Elementary School

New Building Floor Plan



PROJECT SCOPE	
Core Size	Sized for 513 Students
Classroom Size	800 S.F. (Harvey/Miller)
Kitchen/Cafeteria/Stage	Renovation & Addition Bldg. 17
Classroom Number New Construction	11 Classrooms, 2 ESE FT, 2 ESE PK, 1 ESE PTOT Lab
Building 18 Scope	Full Renovation
Total Student Stations	441
Future Student Stations 4 Classroom Addition	72

Palma Sola Elementary School

Proposed building elevation



Palma Sola Elementary School

To maximize budget and schedule, project will be built in phases:

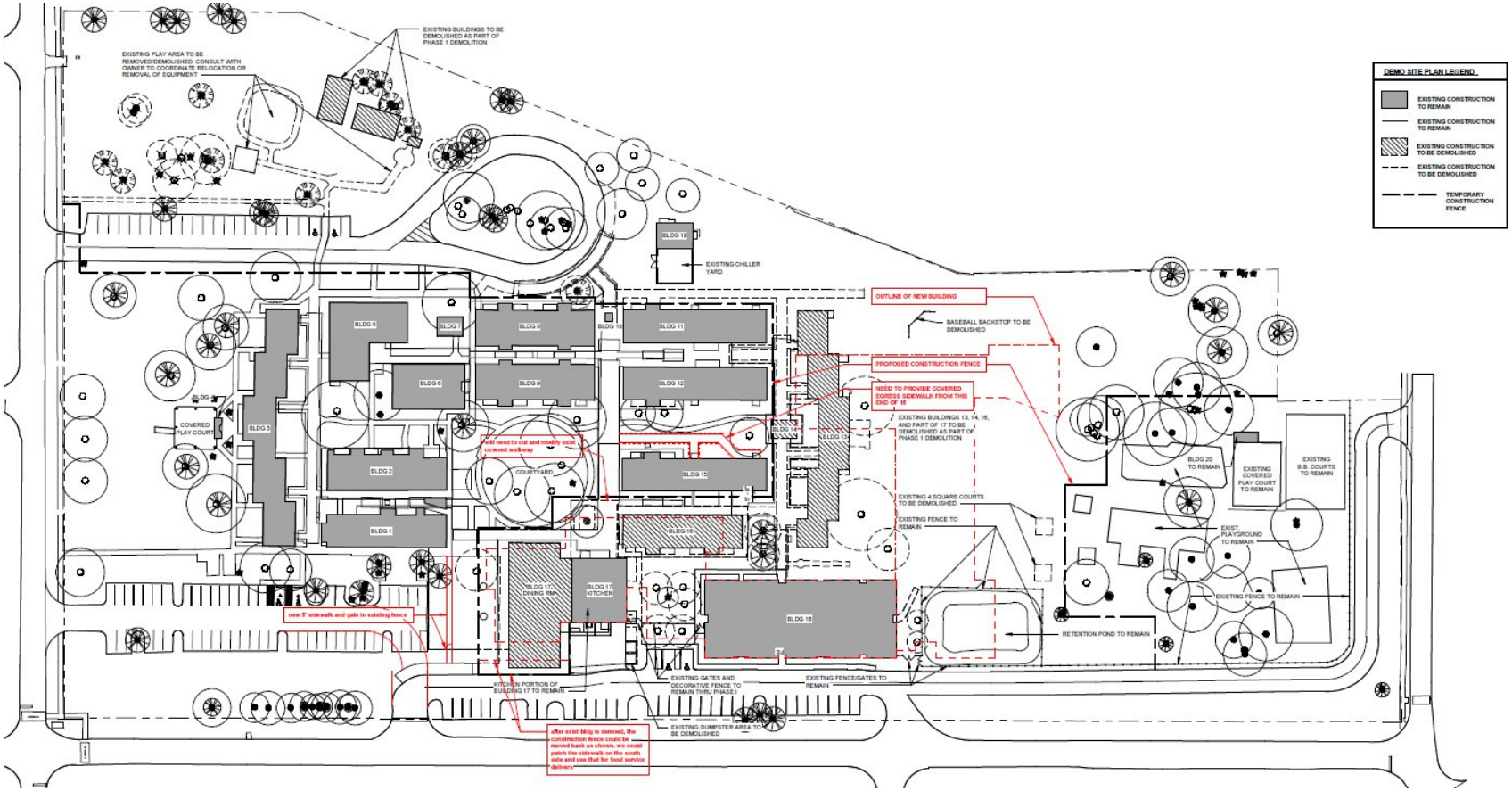
- GMP #1 Early Release Package (9/10/2024 Board Review)
  - Prepare site for first phase construction.

- GMP #2 Civil/Sitework Package (10/22/2024 Board Review)
  - Based on SWFWMD approval September 2024
    - New site configuration and storm drainage system.

- GMP #3 All remaining project scope (1/14/2025 Board Review)
  - Part 1: New building construction (complete May 2026)
  - Part 2: Demolish remaining buildings and site restoration (complete October 2026)

Palma Sola Elementary School

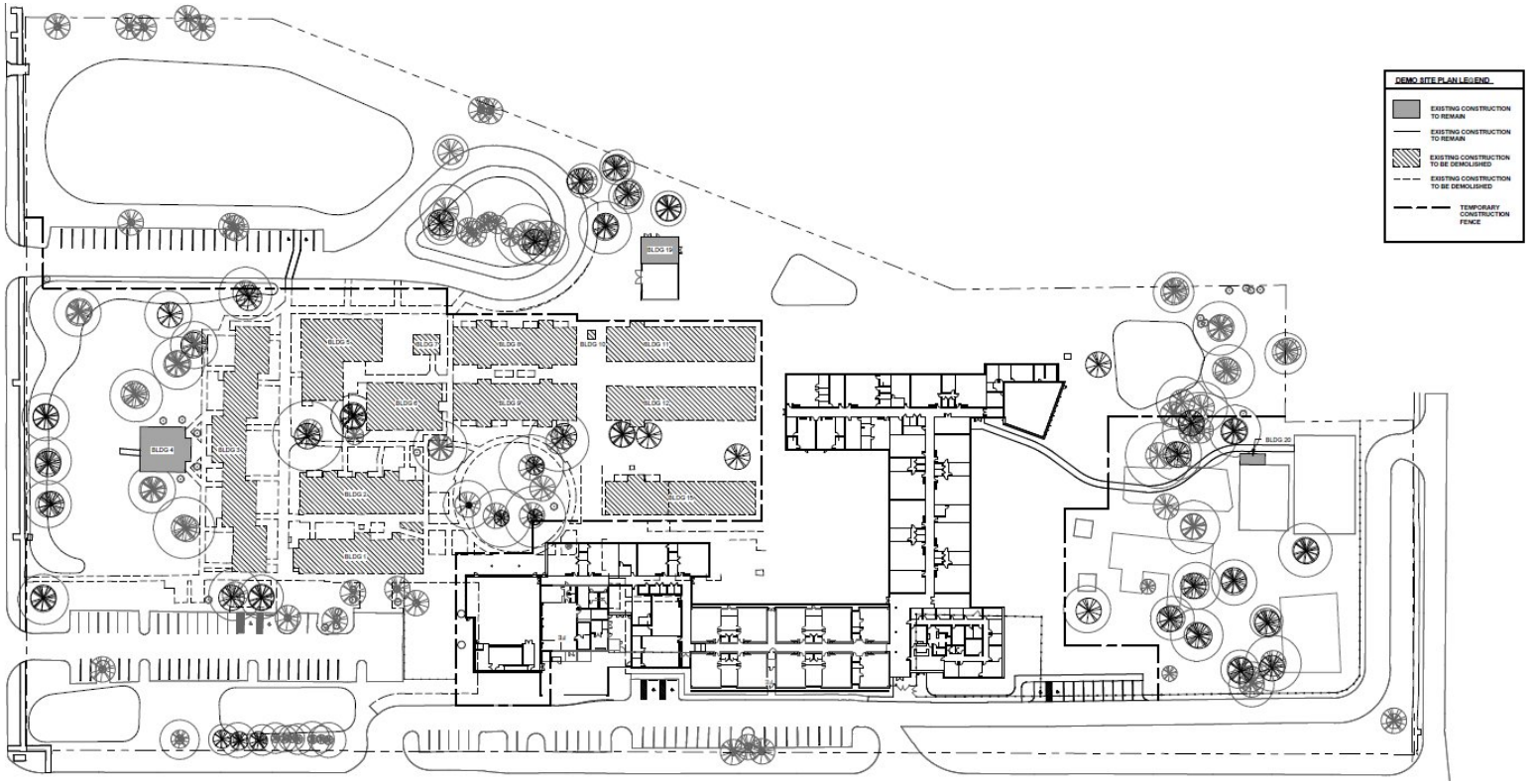
GMP #1: Partial Demolition, Utility Safe-off & Relocation, Kitchen Temp. Wall



Palma Sola Elementary School

GMP #2: Civil/Sitework Package

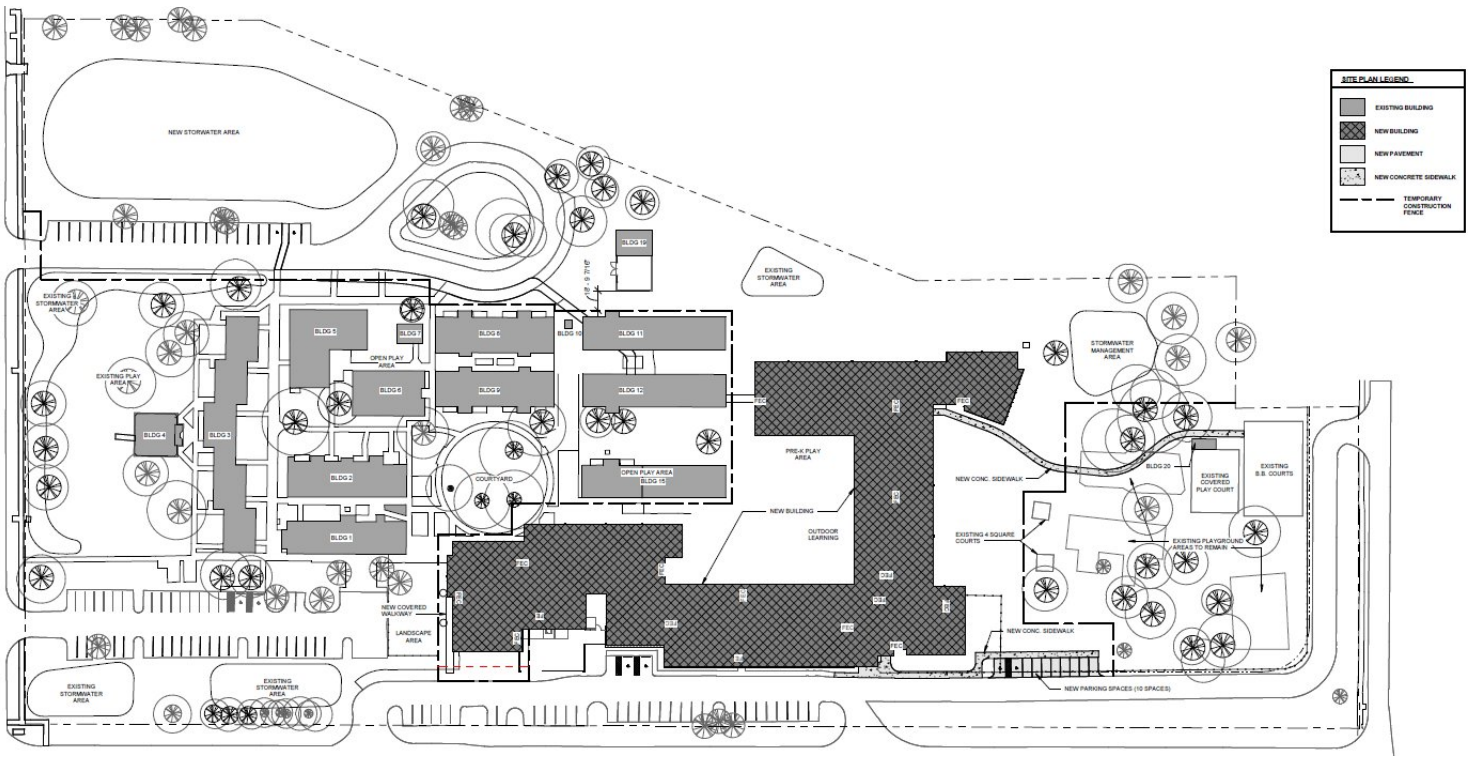
- Layout new building, new storm drainage system.



Palma Sola Elementary School

GMP #3: Building construction will occur in two parts:

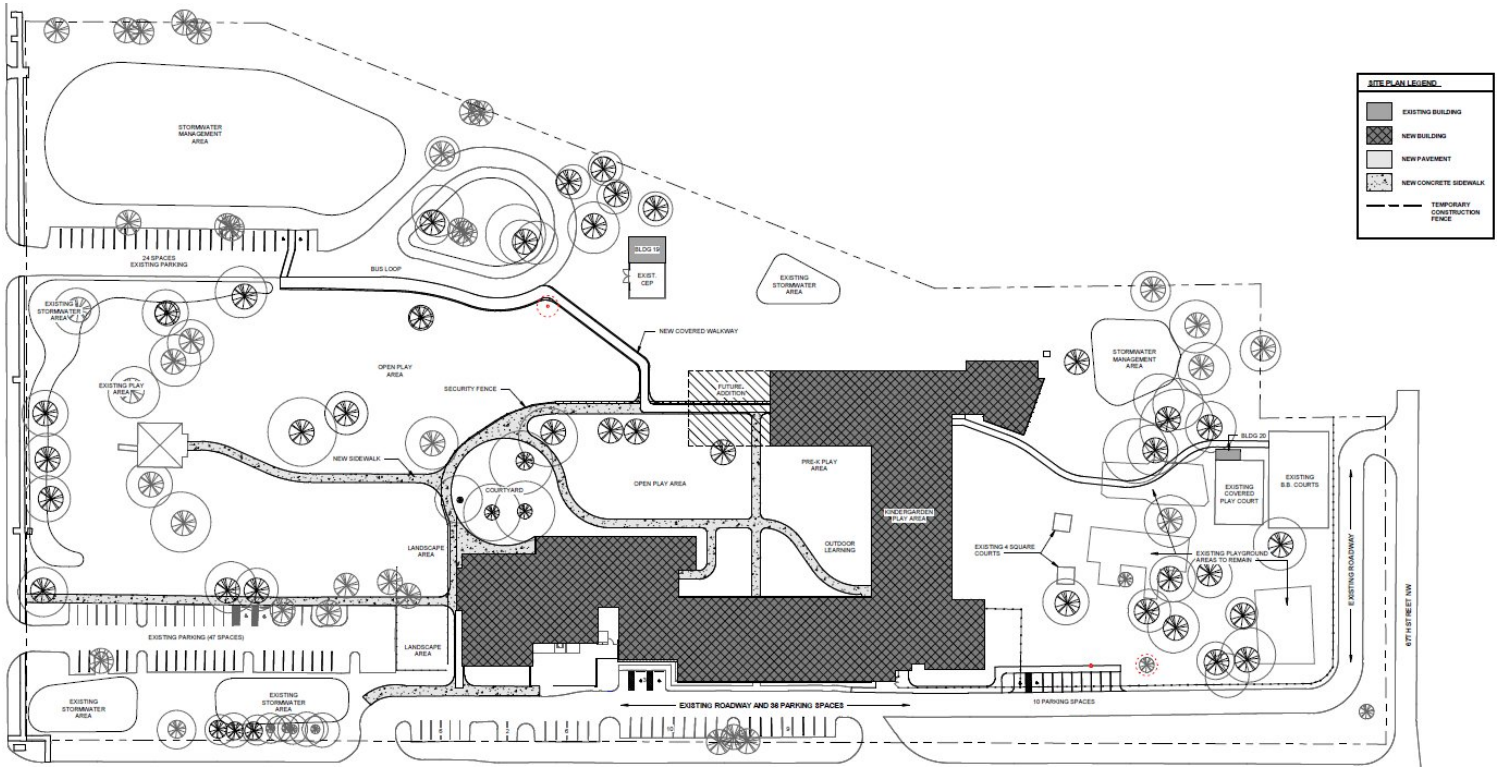
- Part 1 – build and occupy new school building (Jan. 2025 – May 2026)



Palma Sola Elementary School

GMP #3: Part 2 Construction

- Demolish remaining buildings, complete sitework (June 2026 – Oct. 2026)



Palma Sola Elementary School

Key construction dates:

- Contractor Mobilization 10/10/24 – 1/3/25
- Partial Building Demolition 10/10/24 – 1/3/25
- Storm Drainage and Pond Relocation 1/6/25 – 2/14/25
- New Bldg. Construction & Bldg. 18 Renovation 2/7/25 – May 2026
- Remaining Bldg. Demo & Site Restoration June 2026 – Oct. 2026

Palma Sola Elementary School

Project Budget Overview:

- GMP #1: $2,030,820
- GMP #2: $2,000,000 (Estimated)
- GMP #3: $22,114,246
- Total Construction: $26,145,066
- Total Project Budget: $31,645,066

Department of Construction Services

Palma Sola Elementary School

Thank You!

AGENDA ITEM NO. 8.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Presentation Regarding the 2024-2025 Final Millage Rates and Final Budget with updates on the 2024-25 Capital Plan

Executive Summary
Rachel Sellers, Deputy Superintendent of Business Services, will make a presentation on the 2024-2025 Final Millage Rates and Final Budget with updates on the 2024-25 Capital Plan.

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
Presentation - Final Budget Hearing 2024-25 Final 8.27.24

September 10, 2024
5:05 PM

Fiscal Year 2024-25 Final Millage and Budget Hearing

Update of Proposed Five Year Capital Plan 2025-2029

Presented by:
Rachel Sellers, Deputy Superintendent of Business Services and Joseph Ranaldi, Deputy Superintendent of Operations

FY 2024-25 Final Millage and Budget Hearing
Agenda

- **Final Millage and Budget Hearing – required by Sec 200.065(2)(e)F.S.**
- **Present the final millage (tax) rates for the 2024-25 school year**
  - **Rates cannot exceed the rates adopted at the tentative hearing presented on July 30, 2024**
- **Adopt the final millage rates by separate votes**
- **Present the final budget for the 2024-25 school year**
- **Adopt the final budget for 2024-25**
  - **This is the starting point for all subsequent amendments**

FY 2024-25 Final Millage and Budget Hearing
Florida Education Finance Program (FEFP)

- The FEFP is the basis for allocating State and Local funds to all school districts in Florida

- FEFP Local funding comes from property taxes calculated by the Required Local Effort Millage (RLE), Prior Period Funding Adjustment (PPFA) Millage, and the Discretionary Millage.

- The Florida Legislature sets the rates for the RLE millage that must be levied by the School Board in order to receive the State funded portion of the FEFP.

FY 2024-25 Final Millage and Budget Hearing

Proposed Millage is comprised of:

- Required Local Effort (including Prior Period Funding Adjustment Millage)
  - These rates must be levied to receive state funded portion of the FEFP
- Discretionary Operating
  - Provided to school districts as part of the FEFP funding formula
- Local Referendum (Additional voted millage)
  - Provides additional instructional and other staff compensation
  - Supports additional school-level STEAM programs
- Capital Outlay
  - Levied for the building and maintenance of schools and administrative buildings

FY 2024-25 Final Millage and Budget Hearing
Comparison of Millage Rates and Revenues

Gross Taxable Value Comparison						
	2023-24	2023-24	2024-25	2024-25	Incr/(Decr)	
Gross Taxable Value	$71,864,882,526		$78,658,074,018		$6,793,191,492	
By State Law	**2023-24 Millage Rate**	**2023-24 Millage Revenue**	**2024-25 Millage Rate**	**2024-25 Millage Revenue**	**Millage Rate Incr/(Decr)**	**Millage Revenue Incr/(Decr)**
Required Local Effort (RLE)	3.1720	$218,837,191	3.0390	$229,480,211	-0.1330	$10,643,020
Prior Year RLE Adjustment	0.0010	$68,990	0.0120	$906,141	0.0110	$837,151
Subtotal - State	**3.1730**	**$218,906,181**	**3.0510**	**$230,386,352**	**-0.1220**	**$11,480,171**
By Local Board						
Discretionary Operating	0.7480	$51,604,735	0.7480	$56,482,790	0.0000	$4,878,055
Local Voted Millage	1.0000	$68,990,287	1.0000	$75,511,751	0.0000	$6,521,464
Local Capital Improvement	1.5000	$103,485,431	1.5000	$113,267,627	0.0000	$9,782,196
Critical Capital Outlay Needs	0.0000	$0	0.0000	$0	0.0000	$0
Subtotal - Local	**3.2480**	**$224,080,453**	**3.2480**	**$245,262,167**	**0.0000**	**$21,181,715**
TOTAL MILLAGE	**6.4210**	**$442,986,634**	**6.2990**	**$475,648,520**	**-0.1220**	**$32,661,886**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

FY 2023-24 Final Budget Hearing

Millage Resolution

Budget Hearing – Millage Resolution

Description	Millage Rate	Amount to be Raised @ 96%	Amount to be Raised @ 100%
Certified Taxable Value		**$ 78,658,074,018**	**$ 78,658,074,018**
Required Local Effort (RLE)	**3.0390**	229,480,211	239,041,887
Prior Period Funding Adjustment	**0.0120**	906,141	943,897
Capital Outlay	**1.5000**	113,267,627	117,987,111
Discretionary Operating	**0.7480**	56,482,790	58,836,239
Additional Voted Millage	**1.0000**	75,511,751	78,658,074
Total	**6.2990**	**475,648,520**	**495,467,208**

- The total millage rate to be levied exceeds the rolled-back rate by 2.77%

- The RLE and PPFA rates are established by Florida's DOE and if not levied would jeopardize state funding via the Florida Education Finance Program (FEFP)

FY 2024-25 Final Millage and Budget Hearing
Rolled-Back Rate

- The rolled-back rate is the millage rate that would generate the same amount of revenue as last year if applied to the current tax roll, after adjustment for new construction.

Tax Year	Taxable Value	Millage Rate	Taxes
2024 Final Gross Taxable Value	71,864,882,526	6.421	461,444,411
2025 Adjusted Taxable Value	75,284,672,844	**6.129**	461,444,411
2024-25 Total Proposed Rate		6.299	
% Increase of the 2024-25 Proposed Rate above the Rolled-Back Rate		2.77%	

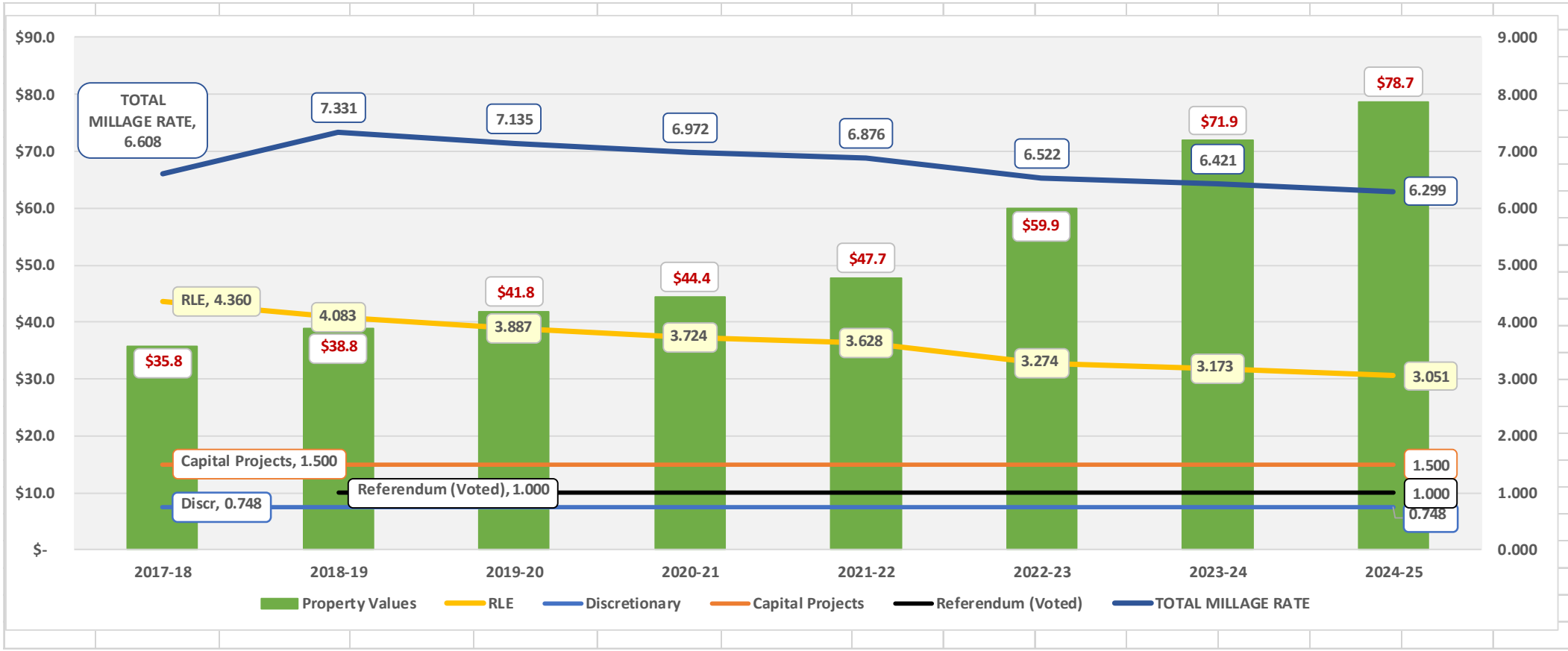
FY 2024-25 Final Millage and Budget Hearing
Rolled-Back Rate

2024-2025 Proposed vs. "Rolled-Back" Rate	Rolled-Back Rate	2024-2025 Proposed	Percent Change
Required Local Effort	3.02890	3.05100	
Discretionary Local Effort	0.71400	0.74800	
Local Referendum	0.95460	1.00000	
Capital Outlay	1.43190	1.50000	
Total Millage	6.12940	6.29900	2.77%

FY 2024-25 Final Millage and Budget Hearing

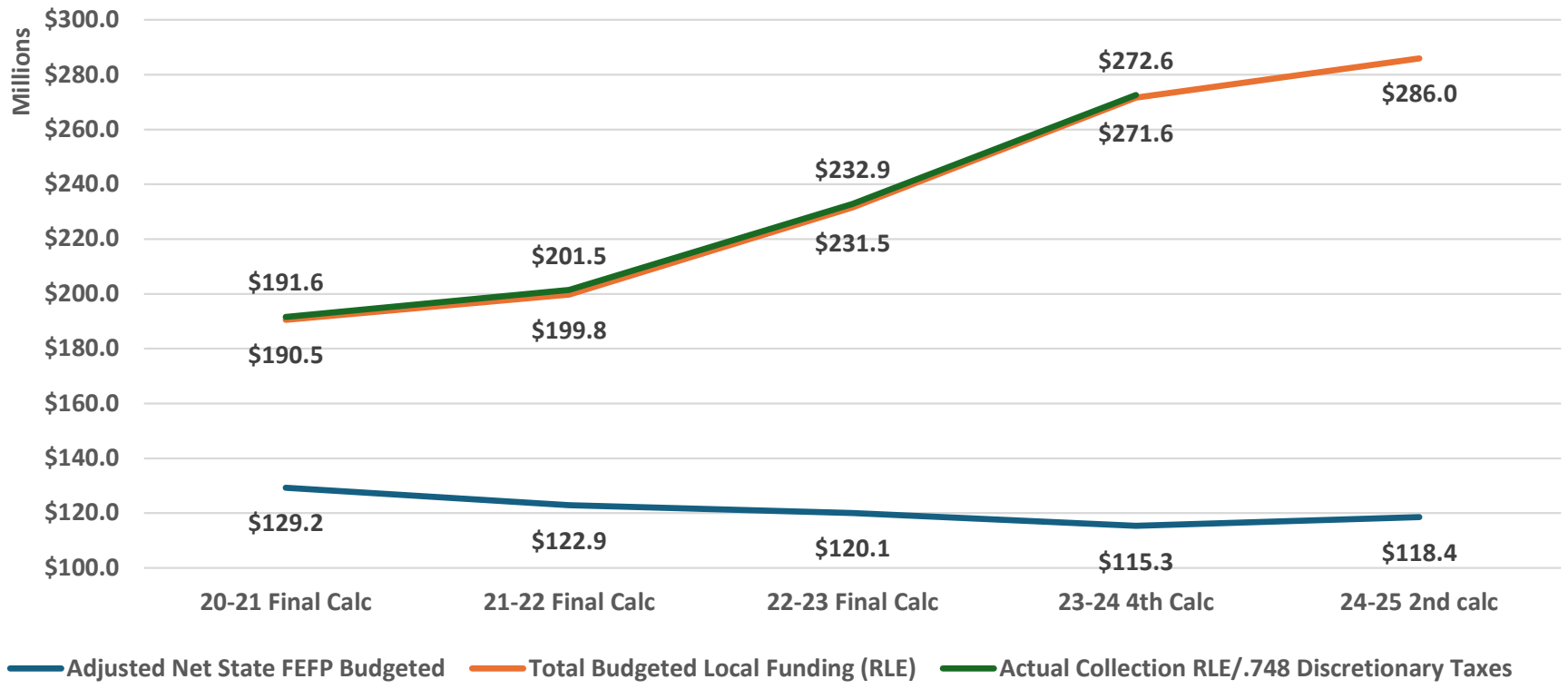
Millage Rate Trends

Millage Rates/Property Value



FY 2024-25 Final Millage and Budget Hearing

State FEFP Funding and Required Local Effort (RLE) Revenue



FY 2024-25 Final Budget Hearing

Final Millage – Average Impact on Real Property Taxpayer

Increase in Average Assessed Value	Tax Year		Change from Prior Year
	2023	2024	
Average Taxable Value (i)	$293,455	$318,282	$24,827
Divided by 1,000	$293.46	$318.28	
X Millage Rate	6.4210	6.2990	-0.1220
Annual Taxes	$1,884.28	$2,004.86	$120.58

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

The total millage rate to be levied exceeds the rolled-back rate by 2.77%, per Certification of School Taxable Value form DR-420S.

FY 2024-25 Final Millage and Budget Hearing

Final Millage – Average Impact on Real Property Taxpayer

No Increase in Average Assessed Value	Tax Year		Change from Prior Year
	2023	2024	
Average Taxable Value (i)	$293,455	$293,455	$0
Divided by 1,000	$293.46	$293.46	
X Millage Rate	6.4210	6.2990	-0.1220
Annual Taxes	$1,884.28	$1,848.48	-$35.80

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

FY 2024-25 Final Budget Hearing

Final Millage – Average Impact on Single Family Residential Taxpayer with Save Our Homes program

Homestead Single Family Residential	Tax Year			Change from Prior Year
	2023	2024		
Average Taxable Value (i)	$347,738	$358,170	(ii)	$10,432
Divided by 1,000	$347.74	$358.17		
X Millage Rate	6.4210	6.2990		-0.1220
Annual Taxes	$2,232.82	$2,256.11		$23.29

(i) Source: Manatee County Property Appraiser (single family residential: total taxable value/parcel counts)

(ii) Reflects a 3% increase in assessed value based on maximum for Save Our Homes program

FY 2024-25 Final Millage Budget Hearing

Final Budget – All Funds

	Final Budget - All Funds				
Fund Name	Revenue & Beginning Fund Balance	Transfer In/ Other Funding Sources	Transfers Out	Expenditures	Ending Fund Balance
General Fund	$ 688,254,380	$ 24,916,840	$ -	$ 662,399,420	$ 50,771,799
Capital Fund	526,622,412	140,000,000	58,910,890	486,256,726	121,454,796
Debt Service Fund	15,485,099	33,994,051	-	35,339,811	14,139,339
Special Revenue Fund	83,996,513	-	-	73,010,082	10,986,431
Internal Services Funds	78,980,387	-	-	65,974,296	13,006,091
Trust and Agency Funds	2,056,365	-	-	2,056,365	-
Total	**$1,395,395,156**	**$198,910,890**	**$58,910,890**	**$1,325,036,700**	**$210,358,456**

FY 2024-25 Final Budget Hearing

General Fund Tentative to Final Budget Significant Changes

2024-25 Tentative Budget Expenditures:	**$656,972,041**	**2024-25 Tentative Budget Revenues and Transfers In:**	**$598,274,337**
Addition of Local Grants:	$460,829	Addition of Local Grants:	$460,829
24.25 0544 Project EDGE Budget $294,309		24.25 0544 Project EDGE Budget $294,309	
24.25 4985 FDLRS NEFEC Budget $115,000		24.25 4985 FDLRS NEFEC Budget $115,000	
24.25 0585 Criminal Justice $51,520		24.25 0585 Criminal Justice $51,520	
Choice Program Proportionate Share Forecasted Increases	$3,000,000		
Capital Transfer - PECO Charter Schools	$1,415,300		
Hurricane Shelter Operations for Community Protection	$1,500,000	Capital Transfer - PECO Charter Schools	$1,415,300
Decrease in estimated Restricted & Assigned Carryforward	-$893,505	Adjust Food Service Indirect Revenue based on trend	$300,000
Other Miscellaneous Changes	-$55,246	Other Miscellaneous Changes	-$21,067
Total Expenditure Changes	$5,427,378	Total Revenue Changes	$2,155,062
2024-25 Final Budget Expenditures:	**$662,399,420**	**2024-25 Final Budget Revenues and Transfers In:**	**$600,429,399**

Update of Proposed Five Year Capital Plan 2025-2029

Update of Proposed Five Year Capital Plan 2025-2029

MANATEE COUNTY SCHOOL DISTRICT
PROPOSED FIVE YEAR CAPITAL PLAN 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
1	Ad Valorem Taxes 1.5 Mill+4M	$ 107,937,845	$ 109,217,693	$ 115,871,448	$ 121,360,341	$ 122,632,482	$ 577,019,809
2	Ad Valorem Taxes 1.5 Mill-Charter School Portion+1.5M	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	59,529,079
3	CO & DS	1,712,268	1,712,268	1,712,268	1,712,268	1,712,268	8,561,340
4	CO & DS Interest	55,566	55,566	55,566	55,566	55,566	277,831
5	PECO - MTC Aviation Maintenance School	5,451,359	-	-	-	-	5,451,359
6	MTC Law Academy Range	748,001	-	-	-	-	748,001
7	Ed Facitilities -Vestibule Security	896,617	-	-	-	-	896,617
8	Anna Maria-Guy Harvey (Dock/Decking)	994,011	-	-	-	-	994,011
9	PECO - Charter School Capital Outlay+1.4M	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
10	Sales Tax Revenue	53,756,695	55,906,963	58,143,242	60,468,972	62,887,731	291,163,603
11	Impact Fee Revenue	32,650,000	32,650,000	32,650,000	32,650,000	32,650,000	163,250,000
12	Fuel Tax Refund	79,875	79,875	79,875	79,875	79,875	399,375
14	Interest and Refunds	6,382,709	500,000	500,000	500,000	500,000	8,382,709
18	Certificates of Participation	140,000,000	200,000,000	-	-	-	340,000,000
24	**TOTAL REVENUES**	**$ 362,740,208**	**$ 415,561,240**	**$ 225,903,711**	**$ 236,407,633**	**$ 247,656,184**	**$ 1,490,401,135**

SCHEDULED NEW CONSTRUCTION PROJECTS IN 2024-25 CAPITAL BUDGET

SCHEDULED NEW CONSTRUCTION PROJECTS IN 2024-25 CAPITAL BUDGET

	School Site	Location	Size	Project Scope	Budget	Completion
NEW CONSTRUCTION	**Artisan Lakes**	South of Buckeye Road & West of Artisan Lakes Pkwy	28 +/- Acres	Elementary (964 Stations)	COPS 2025	July 2026
	Rye Ranch	One Mile South of Intersection of Rutland Rd and North Rye Rd	18 +/- Acres	Elementary (964 Stations)	COPS 2025	July 2026
	North River Ranch	West of Fort Hammer Rd approx 1.5 miles north of Moccasin Wallow Rd (within North River Ranch)	30 +/- Acres	Middle School (1164 Stations)	Impact Fees & Sales Tax	July 2025
	East County K-8	South of Academic Avenue and 1/4 mile East of Uihlein Road	40 +/- Acres	K-8 School (750 Elementary & 750 Middle School Stations	Impact Fees & Sales Tax	Elem - July 2025 Middle - July 2026
	New High School	South of Rangeland Parkway and West of Post Road	103 +/- Acres	High School (1987 Stations)	COPS 2026	July 2027
	Williams Elementary	Existing campus, Parrish, FL	23 Acres	8 Classroom Addition (160 Student Stations)	Impact Fees	July 2025

Update of Proposed Five Year Capital Plan 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
28	**Construction**	**405,838,118**	**248,023,684**	**199,060,920**	**66,439,000**	**71,315,000**	**990,676,721**
30	Anna Maria - Guy Harvey Project (New)	994,011					994,011
31	Ballard Elementary - Fencing and Playground Improvements	55,000	-	-	-	-	55,000
32	Ballard Elementary School Renovation	-	-	24,600,000	-	-	24,600,000
35	Bayshore High Auditorium Renovation	-	1,000,000	12,145,920	10,000,000	-	23,145,920
36	Bayshore High Paint & Roof	2,157,882	-	-	-	-	2,157,882
40	Blackburn Elementary Renovate & Replace	29,518,675	-	-	-	-	29,518,675
42	Braden River High School Addition (10PK)	-	-	-	9,159,200	-	9,159,200
45	Buffalo Creek Addition in media center	1,444,302	-	-	-	-	1,444,302
50	Haile Middle Renovation & Addition (889) 10-2-story	16,493,825	-	-	-	-	16,493,825
51	Haile Middle Addition (889) 10-2-story	1,426,970	-	-	-	-	1,426,970
52	Harllee Middle School Renovation	-	-	-	20,000,000	-	20,000,000
53	Harllee Middle School Renovation-Soar in 4 Program (New)	695,000	-	-	-	-	695,000
57	Lakewood Ranch Addition (20)	2,319,496	-	-	-	-	2,319,496
59	Lakewood Ranch Roof	2,133,465	-	-	-	-	2,133,465
63	Manatee ES Auditorium Renovations	2,429,653	-	-	-	-	2,429,653
64	Manatee Elementary School Renovations	-	-	-	-	20,000,000	20,000,000
65	Manatee High Paint & Roof	2,360,120	-	-	-	-	2,360,120
69	Matzke Tower Repairs	11,800	-	-	-	-	11,800
70	Matzke Bus Wash Station Renovation	135,369	-	-	-	-	135,369
72	MTC Addition/Expansion	7,509,335	2,000,000	-	-	-	9,509,335
73	MTC Aircraft Maint Tech School SRQ	5,451,359	-	-	-	-	5,451,359
74	MTC Law Academy Range	5,758,001	-	-	-	-	5,758,001
78	Moody Elementary School Renovation	-	-	30,000,000	-	-	30,000,000
79	Myakka Elementary School Renovation	-	24,600,000	-	-	-	24,600,000

Update of Proposed Five Year Capital Plan 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
80	New K-8 East County - SMR Acedemic Avenue	58,775,548	37,108,684	-	-	-	95,884,232
81	New Middle School (1253)-North River Ranch	61,404,945	2,000,000	-	-	-	63,404,945
82	New Elementary School (974) North County -Rye Ranch	35,000,000	35,000,000	-	-	-	70,000,000
83	New Elementary School (974) Artisan Lakes	35,000,000	35,000,000	-	-	-	70,000,000
84	New High School Rangeland Parkway Rt 70	-	100,000,000	100,000,000	-	-	200,000,000
85	Nolan Middle School Addiiton (8PK)	-	-	-	5,964,800	-	5,964,800
86	Oneco Renovation	32,984,538	-	-	-	-	32,984,538
87	Palma Sola Renovation	31,015,519	-	-	-	-	31,015,519
90	Palm View Elementary Renovation	-	-	-	-	25,000,000	25,000,000
91	Palmetto High Renovation (2145)	7,864,507	-	-	-	-	7,864,507
94	Parrish Community High - Addition	12,840,478	-	-	-	-	12,840,478
99	Rowlett ES Renovation	-	-	-	20,000,000	-	20,000,000
100	Seabreeze Roof Replacements	969,257	-	-	-	-	969,257
104	Southeast High Science Building	1,730,497	-	-	-	-	1,730,497
106	SSC Renovation HVAC	8,104,293	8,500,000	-	-	-	16,604,293
108	Samoset Elementary Renovation	-	-	-	-	25,000,000	25,000,000
109	Sugg Middle School Renovation	102,944	-	-	-	-	102,944
110	Tara Elementary School Addition & Renovation	16,930,052	-	-	-	-	16,930,052
111	Tillman Elementary Renovation	-	-	31,000,000	-	-	31,000,000
113	Williams Elementary Addition	6,000,000	-	-	-	-	6,000,000
115	Districtwide - Bus Hubs (2)	1,500,000	1,500,000	-	-	-	3,000,000
116	Districtwide - DSC Professional & Technical Services	215,000	215,000	215,000	215,000	215,000	1,075,000
117	Districtwide - HS Field Upgrades Synthetic Turf	4,762,185	-	-	-	-	4,762,185
118	Districtwide - HS Theater Projectors	30,000	-	-	-	-	30,000
119	Districtwide - Media Centers	644,713	-	-	-	-	644,713
120	Districtwide - Security Fencing	502,130	400,000	400,000	400,000	400,000	2,102,130
122	Districtwide - Site Acquisition	5,000,000	-	-	-	-	5,000,000
123	Districtwide - Safety BDA DAS Communication System	1,610,628	-	-	-	-	1,610,628
124	Districtwide - Vestibule Renovation for School Safety Secu	1,956,621	700,000	700,000	700,000	700,000	4,756,621

Update of Proposed Five Year Capital Plan 2025-2029

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
125	**Maintenance**	**56,459,602**	**36,731,682**	**34,522,604**	**39,649,061**	**40,366,606**	**207,729,556**
126	County Wide Annual Repairs and Maintenance	16,132,298	14,300,075	14,879,204	15,404,817	16,175,058	76,891,453
127	Bleachers	70,000	70,000	230,000	150,000	-	520,000
128	CCTV	1,390,000	1,540,000	3,470,000	540,000	320,000	7,260,000
129	Concrete Grinding	140,000	65,000	95,000	115,000	110,000	525,000
130	Electrical	1,494,103	390,000	150,000	250,000	180,000	2,464,103
133	Fire Alarm	2,360,564	1,100,000	1,550,000	2,000,000	2,000,000	9,010,564
134	Flooring	5,277,513	3,042,607	1,150,000	1,500,000	2,500,000	13,470,120
135	HVAC	11,966,813	2,800,000	2,950,000	6,300,000	5,850,000	29,866,813
136	Improvement Projects	58,300	-	-	-	-	58,300
137	Lighting	962,813	450,000	286,000	215,000	256,000	2,169,813
138	Painting	3,197,297	2,600,000	3,750,000	3,700,000	5,000,000	18,247,297
139	Parking	311,350	136,000	207,080	73,000	177,754	905,184
140	Playcourts/Playgrounds	1,947,013	799,400	1,331,280	417,500	490,884	4,986,077
141	Plumbing	132,866	138,600	194,040	203,744	306,910	976,160
143	Roof Repair & Replacement	9,443,674	9,000,000	4,000,000	8,500,000	7,000,000	37,943,674
144	Safety - Compliance HB1473 (New)	300,000	-	-	-	-	300,000
145	Safety - Vap Detectors	300,000	300,000	280,000	280,000	-	1,160,000
146	SSC Water Damage (To be Reimbursed by Insurance)	975,000	-		-	-	975,000
147	**Other**	**5,988,218**	**9,143,395**	**10,595,832**	**13,285,131**	**21,042,782**	**60,055,358**
148	Charter School Capital Outlay 1.5 Mil	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	57,396,921
149	Charter School Capital Outlay Sales Tax	201,761	-	-	-	-	201,761
151	Safety Initiatives	300,000	300,000	300,000	300,000	500,000	1,700,000
152	Uninsured Property Losses	156,677	150,000	150,000	150,000	150,000	756,677
153	**Technology**	**12,111,971**	**11,276,201**	**11,665,883**	**11,992,992**	**13,379,670**	**60,426,718**
154	CW Technology	12,111,971	11,276,201	11,665,883	11,992,992	13,379,670	60,426,718
155	**Vehicles & Equipment**	**3,617,677**	**2,376,030**	**2,051,030**	**2,051,030**	**2,111,030**	**12,206,797**
156	Buses	2,691,705	1,631,030	1,631,030	1,631,030	1,631,030	9,215,825
158	Furniture, Fixtures & Equipment	693,082	550,000	300,000	300,000	360,000	2,203,082
159	Vehicles-Other	232,889	195,000	120,000	120,000	120,000	787,889

Update of Proposed Five Year Capital Plan 2025-2029

		Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
165	**Transfers**	**24,916,840**	**27,350,480**	**27,350,480**	**27,350,480**	**27,350,480**	**134,318,760**
166	Equipment - Music	168,305	165,000	165,000	165,000	165,000	828,305
167	Equipment - Band Uniforms	50,000	50,000	50,000	50,000	50,000	250,000
168	Equipment - School FF&E	485,000	485,000	485,000	485,000	485,000	2,425,000
170	Facility Project Management	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	9,525,000
171	Educational Facilities Security Grant	39,996	-	-	-	-	39,996
172	General School Maintenance	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
173	Transportation - School Bus Drivers	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	18,000,000
174	Charter School Capital Outlay (PECO)	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
175	Property Insurance	5,023,059	5,500,000	5,500,000	5,500,000	5,500,000	27,023,059
176	**Debt Service**	**33,994,051**	**39,085,319**	**51,628,700**	**59,041,577**	**58,990,212**	**242,739,858**
180	Sales Tax Revenue Bond, Series 2017	12,478,625	12,464,750	12,455,000	12,443,250	12,433,375	62,275,000
185	Certificates of Participation, Series 2015	4,456,608	4,457,326	4,454,540	-	-	13,368,474
186	Certificates of Participation, Series 2016	4,462,725	4,461,975	4,463,475	9,176,725	9,175,725	31,740,625
187	Certificates of Participation, Series 2017	3,802,960	3,811,234	3,807,195	3,806,100	3,807,820	19,035,307
188	Certificates of Participation, Series 2023	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	40,848,750
189	Certificates of Participation, Series 2025	-	5,142,361	10,345,750	10,346,000	10,345,250	36,179,361
190	Certificates of Participation, Series 2026	-	-	7,392,028	14,862,750	14,864,000	37,118,778
191	Qualified School Construction Bond, Series 2010	516,633	475,673	434,713	393,752	352,792	2,173,563
198	**TOTAL EXPENDITURES**	**$ 544,765,819**	**$ 376,274,300**	**$ 338,968,750**	**$ 222,096,569**	**$ 235,649,342**	**$ 1,717,754,780**
199							
200	**FUND BALANCE - BEGINNING**	**$ 303,480,407**	**$ 121,454,796**	**$ 160,741,736**	**$ 47,676,697**	**$ 61,987,761**	
201							
202	**FUND BALANCE - ENDING**	**$ 121,454,796**	**$ 160,741,736**	**$ 47,676,697**	**$ 61,987,761**	**$ 73,994,604**	

QUESTIONS

AGENDA ITEM NO. 10.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers (No Financial Impact) - updated 6 September 2024

Executive Summary
The personnel listed under change of assignments, promotions, reappointments, reassignments, resignations, retirements, suspensions, terminations, and transfers have been recommended by their principal or immediate supervisor to the Superintendent of Schools.

The personnel recommended for appointments for the 2024-2025 school years have been interviewed by administrative staff members and have applications with favorable references on file in the Human Resources Department.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 1
Develop a competitive employee salary schedule to keep and attract the best talent and continue to provide quality customer service to our staff and parents

Ready To Grow | Goal 2
Strengthen our new employee orientation and development program to foster, promote, and retain extraordinary educators and staff

Recommendation
The Superintendent recommends the approval of the appointments, change of assignments, promotions, reappointments, reassignments, resignations, retirements, suspensions, terminations, and transfers. (No Financial Impact) updated 6 September 2024.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Human Resources
Initiated By: Richard Bailey

Attachments:
HR Board Material September 10. 2024 updated 9.6.2024

Type		Information/Position/Location	Eff Date
Appointment/Admin			
	Ironside, Miriam	Transition, Neglected & Del. Specialist Professional Support Center **(Range $57,400-$104,321)**	8/20/2024
	Mercado, Pierre	Operations Inspection/Training Mgr. Matzke Support Center **(Range $35,780-$66,360)**	8/19/2024
	Ruiz, Ivana	Behavior Specialist Daughtrey Elementary **(Range $53,667-$97,841)**	8/25/2024
	Tipton, Madison	Info Applications Coordinator Professional Support Center **(Range $45,288-$83,109)**	8/12/2024
Appointment/Para			
	Augustin, Paulette	Teacher Aide, MS Palm View K-8	8/19/2024
	Bauer, Kimberly	Teacher Aide, ESE, One-on-One Harllee Full Service Center	8/14/2024
	Bugg, Andrew	Teacher Aide, ESE, One-on-One Nolan Middle	8/18/2024
	Cowart, Chantel	Teacher Aide, ESE Bashaw Elementary	8/15/2024
	Cozzie, Lannie	Teacher Aide, ESE Harvey Elementary	8/15/2024
	Gonzalez, Rosa	Teacher Aide, Pre-K Integrated Tillman Elementary	8/19/2024
	Harbaugh, Josephine	Teacher Aide, ESE, One-on-One Nolan Middle	8/19/2024
	Haygood, Jessica	Teacher Aide, ESE Freedom Elementary	8/12/2024
	Irilus, Sandra	Teacher Aide, ESOL Sea Breeze Elementary	8/19/2024
	Lopez Guevara, Maria	Teacher Aide, ESOL	8/18/2024

Type		Information/Position/Location	Eff Date
		Bayshore High	
	Luster, Lovely	Teacher Aide, ESE Rogers Garden-Bullock Elementary	8/19/2024
	Mohler, Lori	Teacher Aide, ESE Miller Elementary	8/14/2024
	Ornelas Rivera, Sandra	Teacher Aide, ESOL Palmetto High	8/21/2024
	Pulcinella, Megan	Teacher Aide, ES Gullett Elementary	8/14/2024
	Ramirez, Lydiett	Teacher Aide, ESE Palmetto Elementary	8/19/2024
	Rheiner, Rosemary	Teacher Aide, ESE Tara Elementary	8/13/2024
	Rivera, Luz	Teacher Aide, ESOL Freedom Elementary	8/19/2024
	Robinson, Latoria	Teacher Aide, ESE Bashaw Elementary	8/12/2024
	Sabo, Terry	Teacher Aide, ESE Johnson K-8	8/13/2024
	Sanchez, Brenda	Teacher Aide, ESOL Bayshore Elementary	8/12/2024
	Vaughn, Carla	Teacher Aide, ESE, One-on-One Williams Elementary	8/18/2024
	Woodburn, Robert	Teacher Aide, MS Braden River Middle	8/14/2024
	Wortham, Daveon	Teacher Aide, HS Braden River High	8/19/2024
Appointment/Prof			
Req. 11725	*Bryant, Michael*	Instructor, Computer-Aided Drawing Manatee Technical College **CAD Drafting - Erwin Technical College**	8/18/2024

Type		Information/Position/Location	Eff Date
Req. 11821	Carrigan, Erin	Teacher, Resource Horizons Academy **Ed.D. Nova Southeastern**	8/14/2024
Req. 11974	DeCastro, Sheriden	Teacher, ESOL Resource Johnson K-8 **B.A. University of Nebraska**	8/19/2024
Req. 11985	Fauchier-Johnson, Angela	Teacher, Science, MS Haile Middle **B.S. State College of Florida**	8/15/2024
Req. 11984	Harrity, Taylor	Teacher, Mathematics, HS Palmetto High **B.S. University of Pittsburgh**	8/20/2024
Req. 11645	Hilston, Charles	Teacher, ESOL Resource Blackburn Elementary **Ed.D. University of Central Florida**	8/12/2024
Req. 11345	Kelly, Ashlee	Counselor, HS Braden River High **M.Ed. Liberty University**	8/19/2024
Req. 12046	Lockhart, Samantha	Instructor, Other Career & Tec. Manatee Technical College **Electrician Program Manatee Tech. College**	8/18/2024
Req. 11844	Miller, Kelly	Speech & Language Pathologist Blackburn Elementary **B.S. University of South Florida**	8/12/2024
Req. 11310	O'Connor, Brendan	Student Support Specialist Lakewood Ranch High **B.S. University of South Florida**	8/5/2024
Req. 11636	Reynolds, Kyler	Student Support Specialist Samoset Elementary **M.A. National Louis University**	8/16/2024
Req. 11710	Rouse, Brandon	Teacher, Reading, HS Palmetto High **United States Navy**	8/20/2024
Req. 11843	Saldivar, Briana	Speech & Language Pathologist	8/12/2024

Type		Information/Position/Location	Eff Date
		Freedom Elementary **M.S. Florida State University**	
Req. 11749	*Shinham, Katherine*	Fifth Grade Teacher Stewart Elementary **B.A. Florida Gulf Coast University**	8/12/2024
Req. 11698	*Stewart, Dawn*	Teacher, Pre-K Handicapped Manatee Elementary **B.S. University of South Florida**	8/18/2024
Req. 11591	*Villareal, Joyce*	Elementary Teacher Harllee Full Service Center **B.A. Union College of Laguna**	8/12/2024
Req. 11128	*Wilson, Melissa*	Teacher, Dance, HS Bayshore High **M.Ed. Belmont University**	8/19/2024
Req. 12029	*Wood, Terry*	Teacher, VE/SC Prine Elementary **B.A. University of Georgia**	8/21/2024
Appointment/Supp			
	Ali, Nazim	Bus Driver Matzke Support Center	8/19/2024
	Burke-Culver, Katelyn	Bus Aide Matzke Support Center	8/19/2024
	Combs, Donny	Bus Driver Matzke Support Center	8/19/2024
	Custodio, Leila	Food Service Worker-5 Hr. Matzke Support Center	8/19/2024
	Derilus, Christelle	Bus Aide Matzke Support Center	8/19/2024
	Gibson, Dashena	Bus Aide Matzke Support Center	8/19/2024
	Gomez Sulbaran, Virginia	Custodian 8 Hr. Miller Elementary	8/19/2024
	Hinton, Elizabeth	Bus Aide	8/19/2024

Type		Information/Position/Location	Eff Date
		Matzke Support Center	
	Ibarra Ortega, Ailema	Food Service Worker-6 Hr. Bashaw Elementary	8/19/2024
	Kasuba, Abi	Bookstore Clerk, MTI, P/T Manatee Technical College	8/14/20254
	Lavoie, Jeffrey	Bus Driver Matzke Support Center	8/19/2024
	Marquez, Jonathan	Bus Aide Matzke Support Center	8/19/2024
	Molina, Carlos	Food Service Worker-5 Hr. Matzke Support Center	8/12/2024
	Olivero Dominguez, Maria	Food Service Worker-6 Hr. Harvey Elementary	8/19/2024
	Panchame Avila, Soroastro	Bus Driver Matzke Support Center	8/19/2024
	Polentiono Guerrero, Argelis	Custodian 8 Hr. Southeast High	8/15/2024
	Quinn, Peter	Armed Security Guard Manatee Technical College	8/18/2024
	Ridgway, David	Bus Aide Matzke Support Center	8/18/2024
	Rivera, Helen	Guidance Clerk Palmetto High	8/19/2024
	Sullivan, Dana	Guidance Clerk, ES Willis Elementary	8/19/2024
	Valle, Magdaleno	Custodian 4 Hr. Manatee Technical College	8/19/2024
	Washington, Casey	Food Service Worker-6 Hr. Sugg Middle	8/12/2024
	Whitcomb, Gary	Custodian 8 Hr.	8/19/2024

Type		Information/Position/Location	Eff Date
		Buffalo Creek Middle	
	Yancy, Sharon	Bus Driver Matzke Support Center	8/19/2024
	Zickafoose, Matthew	School Support Technician Bayshore Elementary	8/14/2024
Deceased/Supp			
	Stevens, Donna	Associate Buyer School Support Center	8/17/2024
Promotion/Admin			
	Jett, Sarah	From: Student Support Specialist Moody Elementary To: Assistant Principal, MS Johnson K-8	Added 9/6/24 9/10/2024
	Solly, Zackery	From: Student Support Specialist Horizons Academy To: Assistant Principal Harllee/Sable	Added 9/6/24 9/10/2024
Resignation During Investigation			
	Davis, Joe	Custodian 8 Hr. Manatee High	8/17/2024
Resignation/Admin			
	Calvillo, Paula	Graduation Enhancement Tech Professional Support Center	9/7/2024
	Hefner, Barbara	Health Services Specialist/Manager Professional Support Center	9/7/2024
	Schmoll, Stacy	School Social Worker-10 Mo. Professional Support Center	8/31/2024
Resignation/Para			
	Cole, Justin	Teacher Aide, ESE Freedom Elementary	8/14/2024
	Cothron, Bryce	Teacher Aide, ESE Prine Elementary	8/31/2024
	Cuellar, Ethan	Teacher Aide, MS Buffalo Creek Middle	9/14/2024
	Everett, Wirneyla	Teacher Aide, ESOL Samoset Elementary	8/5/2024

Type		Information/Position/Location	Eff Date
	Ortiz, Rosa	Teacher Aide, ESE Rogers Garden-Bullock Elementary	8/13/2024
	Wilkes, Lisa	Teacher Aide, Pre-K Witt Elementary	8/28/2024
Resignation/Prof			
	Baer, Jacob	Teacher, Mathematics, HS Lakewood Ranch High	8/10/2024
	Barber, Cheryl	Second Grade Techer Harvey Elementary	8/5/2024
	Boso, Eric	Teacher, Physical Education, ES Braden River Elementary	Changed from Termination 9/6/2024 8/5/2024
	Castaneda, Erika	Counselor, HS Southeast High	8/1/2024
	DeDomenico, Lorianne	Reading Coach, ES Manatee Elementary	8/17/2024
	Hsu, Stephanie	Teacher, VE/SC Prine Elementary	8/9/2024
	Mabrey, Jacquelyn	Teacher, VE/SC Blackburn Elementary	8/15/2024
	Moss, Shana	Teacher, Language Arts, HS Braden River High	8/10/2024
	Nasworthy, David	Instructor, Paramedic Manatee Technical College	8/31/2024
	Phelps, Chris-Anne	Teacher, VE Freedom Elementary	8/16/2024
Resignation/Supp			
	Achelus, Joset	Van Operator Matzke Support Center	8/13/2024
	Allison, Candace	Food Service Worker-6 Hr. Palm View K-8	8/10/2024
	Bauer, Patcharin	Food Service Worker-5 Hr.	8/7/2024

Type		Information/Position/Location	Eff Date
		Harllee Full Service Center	
	Brunette, Michael	Bus Driver Matzke Support Center	7/19/2024
	Burton, Gay	Jr. Accountant Professional Support Center	8/31/2024
	Butler, James	Bus Driver Matzke Support Center	7/23/2024
	Cepeda, Jessica	Administration Secretary Professional Support Center	8/10/2024
	Denton, Michael	Lead Vehicle Mechanic Matzke Support Center	6/8/2024
	Eberhart, June	Custodian 8 Hr. Manatee Technical College	8/16/2024
	Estevez, George	Training, Bus Driver Matzke Support Center	7/26/2024
	Feltman, Eric	Bus Driver Matzke Support Center	8/4/2024
	Ferrante, Brittany	School Clerical Assistant, 10 Mo. Southeast High	8/10/2024
	Freeman-Douglas, Sherry	Food Service Worker-6 Hr. Southeast High	8/20/2024
	Garcia, Jessica	Food Service-5 Hr., Floater Wakeland Support Center	8/14/2024
	Giraldo Pineda, Claudia	Lead Custodian I Jain Middle	8/14/2024
	Jongsma, Dennis	Bus Aide Matzke Support Center	8/9/2024
	Lopez, Dalia	Food Service Worker-5 Hr. Bayshore High	8/8/2024
	Maltay, Kwasi	Custodian 8 Hr.	8/6/2024

Type		Information/Position/Location	Eff Date
		Haile Middle	
	Sale, Rheta	Food Service Worker-6 Hr. Sugg Middle	8/14/2024
	Van Dyke, Lois	Fiscal Specialist Wakeland Support Center	8/24/2024
	Veloz, Bernadette	Bus Aide Matzke Support Center	7/30/2024
Retirement/Admin			
	Schwanemann, Nancy	Admin & Building Services Manager School Support Center **35.99 Years**	8/31/2024
Retirement/Para			
	Dannemailler, Kathleen	Teacher Aide, Pre-K Integrated Freedom Elementary **9.5 Years**	1/4/2024
Retirement/Prof			
	Strawn, Rhonda	Teacher, Physical Education, ES Palma Sola Elementary **22.10 Years**	8/12/2024
Retirement/Supp			
	Richards, Gloria	School Secretary I Lakewood Ranch High **17.29 Years**	9/4/2024
Termination/Admin			
	Santos, Mark	Data Center Support Engineer School Support Center	8/16/2024
Termination/Supp			
	Brown, Brittany	Food Service Worker-6 Hr. Lee Middle	8/20/2024
Transfer/Admin			
	Causey, Alexis	From: Financial Aid Specialist Manatee Technical College To: Info Applications Coordinator Professional Support Center	8/18/2024
	Dahlquist, Theresa	From: Guidance Clerk Bayshore High To: Administration Executive Secretary School Support Center	8/15/2024
	Gwaltney, Seth	From: Food Service Operations Spclst. Wakeland Support Center	8/18/2024

Type		Information/Position/Location	Eff Date
		To: Operations FNS Supervisor Wakeland Support Center	
	Rickrode, Theresa	From: Info Applications Coordinator Professional Support Center To: Position Management Specialist School Support Center	8/18/2024
	Simpson, Jacqueline	From: Student Support Specialist Prine Elementary To: Behavior Specialist Prine Elementary	9/1/2024
	Sponsel, Jacob	From: Assistant Principal, MS Nolan Middle To: Assistant Principal, HS Bayshore High	Added 9/6/24 9/10/2024
Transfer/Para			
	Bynum, Kara	From: Guidance Clerk Buffalo Creek Middle To: Teacher Aide, ES Gullett Elementary	9/15/2024
	Jones, Bridget	From: Teacher Assistant, HS, ISS Bayshore High To: Teacher Assistant, HS, ISS Parrish Community High	8/25/2024
	Miller, Christopher	From: Teacher Aide, ES, Title I Palm View K-8 To: Teacher Assistant, ES Palm View K-8	8/18/2024
Transfer/Prof			
	Galati, Natasha	From: Teacher Aide, ESE King Middle To: Teacher, ASD King Middle	8/18/2024
	Johnson, Lew	From: Teacher Assistant, HS, ISS Parrish Community High To: Teacher, Physical Education, HS Parrish Community High	8/18/2024
Transfer/Supp			
	Diaz Rivera, Jose	From: Payroll Specialist School Support Center	8/18/2024

Type		Information/Position/Location	Eff Date
		To: Senior Payroll Specialist School Support Center	
	Gomez Herrera, Jocelyn	From: Custodian 8 Hr. Professional Support Center To: Lead Custodian I Professional Support Center	8/18/2024
	McDuffy, Anissa	From: Head Custodian I Palmetto Elementary To: Head Custodian II Lee Middle	9/1/2024
	Moreno, Adriana	From: Teacher Aide, ESOL Palmetto Elementary To: Guidance Clerk, ES Palmetto Elementary	9/1/2024
	Mueller, Claudia	From: Food Service Worker-6 Hr. Manatee High To: Food Service Worker-6 Hr. Palmetto High	8/25/2024

AGENDA ITEM NO. 10.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Report of Teachers' Out-of-Field Content, Reading, and ESOL (English for Speakers of Other Languages) (No Financial Impact)

Executive Summary
The Out-of-Field Plan for Manatee County Schools provides that teachers are notified of their out-of-field status at the point that their current certification does not meet the required certification for the subject(s) they are teaching. State School Board Rule 6A-1.0503 provides that any out-of-field teacher must be appointed as out-of-field after verifying that an appropriately certified teacher is unavailable. The School Board appointed the attached list of teachers as out-of-field. These teachers can pass the subject area exam or complete a minimum of six semester hours annually toward certification until such time they can pass the test, if applicable.

The Multicultural and Educational Training Advocacy (META) Consent Decree requires that all teachers of English Language Learners (ELLs) receive training in English for Speakers of Other Languages (ESOL) strategies. The required training hours range from 18 to 300 hours and are categorized by the subject in which the teacher gives instruction. Categories are I, II, III, and IV. The category also drives the timeline for completing training hours. Specifics are given to each teacher at the time of hire or when there is a change of assignment. Category I Teachers who are not ESOL Certified or Endorsed must be reported to the Board as out-of-field. The attached list contains the names of the teachers who must be reported to the Board.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 1
Develop a competitive employee salary schedule to keep and attract the best talent and continue to provide quality customer service to our staff and parents

Ready To Grow | Goal 2
Strengthen our new employee orientation and development program to foster, promote, and retain extraordinary educators and staff

Recommendation
The Superintendent recommends approval of the report of teachers' out-of-field content, reading and ESOL (English for Speakers of Other Languages). (No Financial Impact)

Financial Impact
There is no financial impact.

Contact
Submitting Department: Human Resources
Initiated By: Richard Bailey

Attachments:
OOF Content 9.10.24
OOF ESOL 9.10.24
OOF Reading 9.10.24

Out of Field Content 9/10/2024 Board Meeting				
EMPLOYEE_NAME	**SCHOOL_DESCR**	**JOB_CODE_DESCR**	**OOF Description**	**Due Date**
Jones,Matthew Karl	Haile Middle School	Tchr, Gifted	Gifted Endorsement Class 3	5/31/2027
Jones,Matthew Karl	Haile Middle School	Tchr, Gifted	Gifted Endorsement Class 2	5/31/2026
Bertrand,Amanda Louise	McNeal Elementary School	Tchr, Kindergarten	Gifted Endorsement Class 3	5/31/2026
Wood,Terry Annette	Prine Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	8/1/2025
Murray,Bernatta Dealcia	Access to Education	Tchr, Exceptional Student Educ	Elementary Education K-6	5/31/2025
Walker,Brandi M.	Access to Education	Tchr, Exceptional Student Educ	Elementary Education K-6	5/31/2025
Bratton,Kamille J	Bashaw Elementary School	Tchr, Emotion/Behavr Disabil	Exceptional Student Education K-12	5/31/2025
Shelby,Tiara Danielle	Bayshore Elementary School	Tchr, Combination, ES Grds	Elementary Education K-6	5/31/2025
Johnson,Jalla Shandell	Bayshore High School	Tchr, Language Arts, HS	English 6-12	5/31/2025
Townson,Dana D.	Bayshore High School	Tchr, Electronics	Engineering and Technology Education	5/31/2025
DHaiti,Joseph	Blackburn Elementary School	Tchr, Intellctual Disabilities	Elementary Education K-6	5/31/2025
Foley,Tom	Braden River High School	Tchr, Language Arts, HS	English 6-12	5/31/2025
Hughes,Holley	Freedom Elementary School	Tchr, Fourth Grade	Elementary Education K-6	5/31/2025
Lindquist,Katie	Freedom Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2025
Jones,Matthew Karl	Haile Middle School	Tchr, Gifted	Gifted Endorsement Class 1	5/31/2025
Perez,Charlene Rene	King Middle School	Tchr, Dropout Prevention, MS	Middle Grades English 5-9	5/31/2025
Snyder,Stephanie Michelle	Kinnan Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	5/31/2025
Wollard,Kimberly Hollie	Lee Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	5/31/2025
Denise,Abigail	Manatee Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	5/31/2025
Shimmell,Mercedes	Manatee Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	5/31/2025
Mancuso,David J.	Manatee Technical College	Tchr, Business Technology Educ	Business Education 6-12	5/31/2025
Danyluk,Elizabeth Bruno	Nolan Middle School	Tchr, Language Arts, MS	English 6-12	5/31/2025
Chase,Thomas	Palmetto High School	Tchr, Social Studies, HS	Biology 6-12	5/31/2025
Driggers,Katherine	Parrish Community High School	Tchr, Emotion/Behavr Disabil	Exceptional Student Education K-12	5/31/2025
Arambulo,Patricia	Rogers Garden-Bullock ES	Tchr, Fourth Grade	Elementary Education K-6	5/31/2025
Daum,Jennifer	Rogers Garden-Bullock ES	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2025
Borcsok Imri,ZsuZsanna	Palmetto Elementary School	Tchr, VE/SC	Elementary Education K-6	4/1/2025
Critzer,Michael	Horizons Academy	Tchr, VE	Exceptional Student Education K-12	3/31/2025
McDonald,Ann M.	Lee Middle School	Tchr, Resource	Exceptional Student Education K-12	3/18/2025
Luther,Shannon	Braden River High School	Tchr, Intellctual Disabilities	Elementary Education K-6	2/20/2025
Luther,Shannon	Braden River High School	Tchr, Intellctual Disabilities	Exceptional Student Education K-12	2/20/2025
Jones Jr,Thirus	Bayshore High School	Tchr, Mathematics, HS	Mathematics 6-12	2/5/2025
Napoli,Danielle	Bashaw Elementary School	Tchr, Fourth Grade	Elementary Education K-6	2/2/2025
Baxter,Maurice R.	Manatee Elementary School	Tchr, VE	PreKindergarten/Primary Education PK-3	2/2/2025
Brown,Brittanie	Manatee Elementary School	Tchr, Kindergarten	Elementary Education K-6	2/2/2025
Badham,Leanne	Gullett Elementary School	Tchr, Fifth Grade	Elementary Education K-6	1/31/2025
Pope,Eleanor S.	Tillman Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	1/30/2025
Giraldo,Lori A.	Horizons Academy	Elementary Teacher	Elementary Education K-6	1/16/2025
Silva,Jaime S	Horizons Academy	Tchr, Mathematics, HS	Mathematics 6-12	1/16/2025
Markland,Katherine Luby	Bayshore Elementary School	Tchr, Fifth Grade	Elementary Education K-6	1/8/2025
Lanza,Alys	Sugg Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	1/7/2025
Steffensen,Kira	Daughtrey Elementary School	Tchr, Second Grade	Elementary Education K-6	1/5/2025
Conrad,Natalie Nicole	Bayshore High School	Tchr, Science, HS	Middle Grades Mathematics 5-9	11/27/2024
Bartens,Jennifer Ann	Oneco Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	11/3/2024
Healy,Kelli Randa	Braden River High School	Tchr, Intellctual Disabilities	Elementary Education K-6	11/1/2024
Birakis,Christina Marie	Haile Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	10/23/2024
Johnson,Robert Fredrick	Bayshore Elementary School	Tchr, Kindergarten	Elementary Education K-6	10/16/2024
Smith,Carleen M.	Manatee Elementary School	Tchr, Kindergarten	Elementary Education K-6	9/22/2024
Mallo,Margaret	Manatee High School	Tchr, Language Arts, HS	English 6-12	8/2/2024
Murray,Bernatta Dealcia	Access to Education	Tchr, Exceptional Student Educ	Exceptional Student Education K-12	5/31/2024
Cruz De Diego,Maria Jesus	Ballard Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2024
Fitzstephens,Tracey D.	Bashaw Elementary School	Tchr, VE	PreKindergarten/Primary Education PK-3	5/31/2024
BonRose,Kami Lee	Bayshore Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	5/31/2024
Bigler,Cynthia L.	Bayshore High School	Tchr, Physical Educ, HS	Physical Education K-12	5/31/2024
Montone,Daniel Bryan	Bayshore High School	Tchr, Mathematics, HS	Middle Grades Mathematics 5-9	5/31/2024
Rupp,Michael	Bayshore High School	Tchr, Physical Educ, HS	Middle Grades Mathematics 5-9	5/31/2024

Miller,Joseph Levi	Blackburn Elementary School	Tchr, Kindergarten	Elementary Education K-6	5/31/2024
Walker,Amanda	Blackburn Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2024
Pena,Alexandra	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	5/31/2024
Kelly,Marilyn E.	Braden River High School	Tchr, Social Studies, HS	Art K-12	5/31/2024
Reeves,Zachary	Braden River High School	Tchr, VE	Elementary Education K-6	5/31/2024
Day,Christina Lynn	Braden River Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Mathematics 5-9	5/31/2024
Karlsson,Lisbeth	Daughtrey Elementary School	Tchr, Second Grade	Elementary Education K-6	5/31/2024
Nozell,Susan Elizabeth	Daughtrey Elementary School	Tchr, Fifth Grade	Elementary Education K-6	5/31/2024
Fauchier-Johnson,Angela Brooke	Haile Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	5/31/2024
Ferris,Laura	Horizons Academy	Tchr, Other Classroom	Exceptional Student Education K-12	5/31/2024
Bronson,Jeffrey H.	Johnson K-8 Sch of Int Studies	Tchr, Technology	Engineering and Technology Education	5/31/2024
Sabo,Benjamin Thomas	Johnson K-8 Sch of Int Studies	Tchr, Technology	Business Education 6-12	5/31/2024
Long,Benjamin R.	Lakewood Ranch High School	Tchr, Technology	Business Education 6-12	5/31/2024
Jones III,Sammie Lee	Lee Middle School	Tchr, Social Studies, MS	Exceptional Student Education K-12	5/31/2024
Broxterman,Nicole Tadea	Lincoln Memorial Middle School	Tchr, Social Studies, MS	Middle Grades General Science 5-9	5/31/2024
Drake,Donnalyn	Lincoln Memorial Middle School	Tchr, Resource	Middle Grades English 5-9	5/31/2024
Simmons,Brittany Nicole	Lincoln Memorial Middle School	Tchr, Language Arts, MS	Elementary Education K-6	5/31/2024
Delgado,Edmundo A.	Manatee Elementary School	Tchr, Kindergarten	Elementary Education K-6	5/31/2024
Shimmell,Mercedes	Manatee Elementary School	Tchr, Kindergarten	Elementary Education K-6	5/31/2024
Bragg,William E	Manatee High School	Tchr, ESOL Resource	World Language – Spanish K-12	5/31/2024
Powley Link,Melissa Anne	Manatee High School	Tchr, Applied Technology	Business Education 6-12	5/31/2024
Mulligan,Christina	McNeal Elementary School	Tchr, Third Grade	PreKindergarten/Primary Education PK-3	5/31/2024
Korschun,Martha	Moody Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	5/31/2024
Barco,Adriana	Palmetto High School	Tchr, HS Classroom	World Language – Spanish K-12	5/31/2024
Freeman,Cynthia S.	Palmetto High School	Tchr, Reading, HS	English 6-12	5/31/2024
Golphin,Richard Edward	Palmetto High School	Tchr, Technology	Business Education 6-12	5/31/2024
Johnson,Mackenzie Taylor	Palmetto High School	Tchr, Physical Educ, HS	Middle Grades Mathematics 5-9	5/31/2024
Mentzer III,John Raymond	Parrish Community High School	Tchr, Social Studies, HS	Social Science 6-12	5/31/2024
Jackson,Maxine Lee	Sable Acad Behavioral Learning	Tchr, Exceptional Student Educ	Elementary Education K-6	5/31/2024
Griggs,Rachel Louise	Samoset Elementary School	Tchr, Third Grade	Elementary Education K-6	5/31/2024
Collins,Alison	Sea Breeze Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2024
Smith,Anthony Charles	Southeast High School	Tchr, Reading, HS	Mathematics 6-12	5/31/2024
Samuels,Robert	Sugg Middle School	Tchr, Social Studies, MS	Business Education 6-12	5/31/2024
Rush,Cynthia Lee	Williams Elementary School	Tchr, Pre-K Handicapped	Mathematics 6-12	5/31/2024
Burke,Catherine A.	Witt Elementary School	Tchr, Fifth Grade	Exceptional Student Education K-12	5/31/2024
Simpson,Nickesha Natalee	Moody Elementary School	Tchr, Emotion/Behavr Disabil	Elementary Education K-6	5/1/2024
Goodhue,Susan	Willis Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	3/21/2024
Clark,Robert Dylan	Parrish Community High School	Tchr, Physical Educ, HS	Visually Impaired K-12	2/22/2024
Armer,Harry	King Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	2/8/2024
DeCicco,Anthony	Manatee High School	Tchr, Dropout Prevention, HS	Health K-12	2/6/2024
Lovin,Tara Williams	Daughtrey Elementary School	Tchr, VE/SC	Elementary Education K-6	2/1/2024
McNear,Koral	Tillman Elementary School	Tchr, Second Grade	Elementary Education K-6	1/22/2024
Pavon,Ana Gabriela	Williams Elementary School	Tchr, First Grade	Educational Media Specialist PK-12	1/17/2024
Broom,Sara Anne	Prine Elementary School	Tchr, Combination, ES Grds	Elementary Education K-6	12/21/2023
Nolin,Suzanne	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Exceptional Student Education K-12	12/13/2023
Hodge,Toni Ann	Willis Elementary School	Tchr, Fourth Grade	Autism Endorsement Year 2	12/13/2023
Ralston,Emily	Lincoln Memorial Middle School	Tchr, Agriculture/Nat Resrcs	Middle Grades Mathematics 5-9	11/28/2023
Price,Kavious D	Manatee High School	Tchr, Physical Educ, HS	Exceptional Student Education K-12	11/28/2023
Masterson,Teresa A	McNeal Elementary School	Tchr, VE/SC	PreKindergarten Disabilities Endorsement	11/28/2023
Esposito,Juliette	Parrish Community High School	Tchr, Social Studies, HS	Elementary Education K-6	10/30/2023
Disney,Jessica Lee	Palma Sola Elementary School	Tchr, Autism Spectrum Disorder	PreKindergarten Disabilities Endorsement	10/22/2023
Riggio,Joseph M	Tillman Elementary School	Tchr, Art, ES	Elementary Education K-6	10/22/2023
McGill,Kasey	Parrish Community High School	Tchr, VE	Exceptional Student Education K-12	10/16/2023
Fenton,Michelle S. Cogswell	Harvey Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	10/14/2023
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	Health K-12	10/4/2023
Dykes,Corinne D	Horizons Academy	Tchr, Dropout Prevention, HS	Art K-12	10/2/2023
Dykes,Corinne D	Horizons Academy	Tchr, Dropout Prevention, HS	Elementary Education K-6	10/2/2023
Dykes,Corinne D	Horizons Academy	Tchr, Dropout Prevention, HS	Mathematics 6-12	10/2/2023

McMahon,Nicole E	Bashaw Elementary School	Tchr, Third Grade	PreKindergarten/Primary Education PK-3	5/31/2023
Dejneka,Ulyana Bushnell	Bayshore High School	Tchr, ESOL Resource	Art K-12	5/31/2023
James,Kaitlyn	Daughtrey Elementary School	Tchr, Art, ES	Elementary Education K-6	5/31/2023
Bock,Jessie Rey	Gullett Elementary School	Tchr, Second Grade	Elementary Education K-6	5/31/2023
Hamilton,Sabrina	Manatee Elementary School	Tchr, Fourth Grade	Elementary Education K-6	5/31/2023
Mendez,Jessica	Manatee Elementary School	Tchr, Pre-K	Exceptional Student Education K-12	5/31/2023
Negroni,Ivette	Manatee Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	5/31/2023
Rodgers,Susan D.	Manatee High School	Tchr, Reading, HS	Middle Grades Social Science 5-9	5/31/2023
Byrd,Angelik M	Moody Elementary School	Tchr, Physical Educ, ES	Exceptional Student Education K-12	5/31/2023
Royer,Madison	Moody Elementary School	Tchr, Fourth Grade	Biology 6-12	5/31/2023
Fishman,Farrah	Oneco Elementary School	Tchr, Second Grade	Elementary Education K-6	5/31/2023
Henriquez Mendoza,Daniela L	Palmetto Elementary School	Tchr, First Grade	PreKindergarten/Primary Education PK-3	5/31/2023
Kozuch,Samantha	Palmetto High School	Tchr, Physical Educ, HS	Health K-12	5/31/2023
CARDER,ARIADNE	Rogers Garden-Bullock ES	Tchr, First Grade	World Language – Spanish K-12	5/31/2023
Zuluaga,Diana	Rogers Garden-Bullock ES	Tchr, Second Grade	Elementary Education K-6	5/31/2023
Epstein,Nancy	Southeast High School	Tchr, Social Studies, HS	Readinbg K-12	5/31/2023
McGarry,Hunter	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 2	5/31/2023
Byrd,Angelik M	Moody Elementary School	Tchr, Physical Educ, ES	Elementary Education K-6	2/9/2023
Ansbro,Emily	Palmetto High School	Tchr, Language Arts, HS	English 6-12	2/7/2023
Coleman,Brittney M	Tara Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	2/7/2023
Garner,Alex Galen	Palmetto High School	Tchr, Technology	Mathematics 6-12	1/10/2023
Garner,Alex Galen	Palmetto High School	Tchr, Technology	Business Education 6-12	1/10/2023
Nolin,Suzanne	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	12/13/2022
Hodge,Toni Ann	Willis Elementary School	Tchr, Fourth Grade	Autism Endorsement Year 1	12/13/2022
Diss,Amy	Braden River Middle School	Tchr, Family & Cnsumr Sciences	Middle Grades Mathematics 5-9	11/29/2022
Nueva,Abigail Salazar	Miller Elementary School	Tchr, VE/SC	Elementary Education K-6	11/21/2022
Schwieterman,John Michael George	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	Gifted Endorsement Class 2	11/1/2022
Franklin,Katrina N.	Manatee Elementary School	Tchr, Third Grade	Elementary Education K-6	11/1/2022
Upson,Stephanie	Williams Elementary School	Tchr, Second Grade	English 6-12	11/1/2022
Day,Christina Lynn	Braden River Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades General Science 5-9	10/16/2022
Sabo,Benjamin Thomas	Johnson K-8 Sch of Int Studies	Tchr, Technology	Engineering and Technology Education	10/11/2022
Murphy,Jack R	Buffalo Creek Middle School	Tchr, Social Studies, MS	Social Science 6-12	10/7/2022
Boyd,Stephanie	Jain Middle School	Tchr, Social Studies, MS	Middle Grades English 5-9	10/5/2022
Miller,Angela Glenda	Tillman Elementary School	Tchr, VE/SC	Autism Endorsement Year 2	10/5/2022
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	Earth-Space Science 6-12	10/4/2022
Jones,Cary Leigh	Parrish Community High School	Tchr, Technology	Exceptional Student Education K-12	10/4/2022
Dickens,Heather Jean	Bashaw Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	9/30/2022
Dorman,Brianne	Sea Breeze Elementary School	Tchr, Kindergarten	Exceptional Student Education K-12	9/15/2022
Shreve,Heather	Rogers Garden-Bullock ES	Tchr, Physical Educ, ES	Elementary Education K-6	9/13/2022
Morris,Barbara	Horizons Academy	Tchr, Social Studies, HS	Exceptional Student Education K-12	6/30/2022
Rainey,Kharma Rae	Access to Education	Tchr, Exceptional Student Educ	Elementary Education K-6	5/31/2022
Calcorzi,Angel A.	Bayshore Elementary School	Tchr, Fifth Grade	Elementary Education K-6	5/31/2022
Bennett,Robert C.	Bayshore High School	Tchr, VE	Autism Endorsement Year 2	5/31/2022
Dowling,Jennifer	Braden River Middle School	Tchr, Mathematics, MS	Elementary Education K-6	5/31/2022
Wright,Kimberly	Horizons Academy	Tchr, Other Classroom	Mathematics 6-12	5/31/2022
Gardner,Kelly Sanford	Lakewood Ranch High School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	5/31/2022
Luther,Latece R.	Lincoln Memorial Middle School	Tchr, Physical Educ, MS	Exceptional Student Education K-12	5/31/2022
Reynolds,Jennifer L.	Manatee High School	Tchr, Science, HS	Gifted Endorsement Class 3	5/31/2022
Rodgers,Susan D.	Manatee High School	Tchr, Reading, HS	Middle Grades General Science 5-9	5/31/2022
Pippin,Tami Lynn	Palm View K-8 School	Tchr, VE	Autism Endorsement Year 2	5/31/2022
Webb,James H	Palmetto High School	Tchr, Dropout Prevention, HS	Social Science 6-12	5/31/2022
Cummins,Kristy Lynne	Parrish Community High School	Tchr, VE	Exceptional Student Education K-12	5/31/2022
Artis,Heather E.	Rogers Garden-Bullock ES	Tchr, VE	Exceptional Student Education K-12	5/31/2022
Hudson,Le' Nora Lateisha	Rogers Garden-Bullock ES	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	5/31/2022
Keiper,Keala Pamela Ros	Samoset Elementary School	Tchr, Pre-K Handicapped	Elementary Education K-6	5/31/2022
Keiper,Keala Pamela Ros	Samoset Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	5/31/2022
Geldmaker,Stephanie	Sugg Middle School	Tchr, VE	Elementary Education K-6	5/31/2022
McDaniel,Lauren A.	Tara Elementary School	Tchr, Third Grade	Educational Media Specialist PK-12	5/31/2022

McGarry,Hunter	Tillman Elementary School	Tchr, VE	Elementary Education K-6	5/31/2022
McGarry,Hunter	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 1	5/31/2022
John,Melissa K.	Williams Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	5/31/2022
Hodge,Doni E.	Samoset Elementary School	Tchr, Fourth Grade	Educational Media Specialist PK-12	5/1/2022
Storm,Megan	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	2/12/2022
Kennedy,Ryan M.	Parrish Community High School	Tchr, Physical Educ, HS	English 6-12	2/12/2022
Childers,Kelly L.	Bayshore High School	Tchr, VE	Art K-12	1/21/2022
Childers,Kelly L.	Bayshore High School	Tchr, VE	Elementary Education K-6	1/21/2022
Westendorf,Michelle S.	Miller Elementary School	Tchr, First Grade	Exceptional Student Education K-12	1/11/2022
Hammer,Lisa	Bayshore Elementary School	Tchr, First Grade	Educational Media Specialist PK-12	1/10/2022
Hammer,Lisa	Bayshore Elementary School	Tchr, First Grade	Elementary Education K-6	1/10/2022
Mauk,Kyle	Tillman Elementary School	Tchr, Combination, ES Grds	Exceptional Student Education K-12	12/2/2021
Ortiz,Joan P.	Nolan Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	10/21/2021
Siegel,Kristin M.	Parrish Community High School	Tchr, Other Classroom	Biology 6-12	10/19/2021
Corbett,Brooke E.	Palmetto High School	Tchr, Other Classroom	World Language – Spanish K-12	10/11/2021
Guth,Andrea	Kinnan Elementary School	Tchr, Kindergarten	Elementary Education K-6	10/8/2021
Searls,Darvin L.	Southeast High School	Tchr, Other Classroom	Exceptional Student Education K-12	10/8/2021
Miller,Angela Glenda	Tillman Elementary School	Tchr, VE/SC	Autism Endorsement Year 1	10/5/2021
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	English 6-12	10/4/2021
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	Mathematics 6-12	10/4/2021
Matyasi,Matthew	Johnson K-8 Sch of Int Studies	Tchr, Science, MS	Middle Grades General Science 5-9	10/2/2021
Clark,Ariane Michelle	Braden River High School	Tchr, Science, HS	Elementary Education K-6	9/28/2021
Boardman,Kerri	Braden River Elementary School	Tchr, VE/SC	Elementary Education K-6	9/27/2021
Forero,Emily T	Gullett Elementary School	Tchr, Third Grade	Elementary Education K-6	9/22/2021
Cobb,Sylvia A.	Buffalo Creek Middle School	Tchr, Intellctual Disabilities	Elementary Education K-6	9/10/2021
Fraley,Leah Nicole	Bayshore Elementary School	Tchr, Kindergarten	Autism Endorsement Year 2	5/31/2021
Munive,Daniel A	Bayshore Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	5/31/2021
Bennett,Robert C.	Bayshore High School	Tchr, VE	Elementary Education K-6	5/31/2021
Bennett,Robert C.	Bayshore High School	Tchr, VE	Autism Endorsement Year 1	5/31/2021
Neathery,Michele E.	Bayshore High School	Tchr, Reading, HS	English 6-12	5/31/2021
Routhier,Charles F.	Bayshore High School	Tchr, Business Technology	Business Education 6-12	5/31/2021
Ngo,Jacqueline L	Blackburn Elementary School	Tchr, First Grade	World Language – Spanish K-12	5/31/2021
McIntosh,Maria Gabriela- Ramirez	Braden River Elementary School	Tchr, Dual Language, ES	Elementary Education K-6	5/31/2021
Vasquez,Andrea C	Braden River High School	Tchr, World Language, HS	Elementary Education K-6	5/31/2021
Reeves,Patricia	Braden River Middle School	Tchr, Social Studies, MS	Middle Grades Mathematics 5-9	5/31/2021
Keats,Michelle	Freedom Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	5/31/2021
Gibson,Joseph W.	Haile Middle School	Tchr, Art, MS	Engineering and Technology Education	5/31/2021
Bracciano,Kathryn E	Manatee High School	Tchr, Science, HS	Middle Grades General Science 5-9	5/31/2021
Egyed,Peter P.	Manatee High School	Tchr, Autism Spectrum Disorder	Art K-12	5/31/2021
Rodgers,Susan D.	Manatee High School	Tchr, Reading, HS	Middle Grades Mathematics 5-9	5/31/2021
Vonseggern,Byron	Nolan Middle School	Tchr, Science, MS	Exceptional Student Education K-12	5/31/2021
Cushing,Katelyn	Palmetto High School	Tchr, Language Arts, HS	Exceptional Student Education K-12	5/31/2021
Greene,Caitlyn J	Parrish Community High School	Tchr, Agriculture/Nat Resrcs	Middle Grades General Science 5-9	5/31/2021
Rosario,Wilfredo	Sable Acad Behavioral Learning	Tchr, Physical Educ, MS	Exceptional Student Education K-12	5/31/2021
Muntz,Steve Marshall	Southeast High School	Tchr, Other Classroom	Mathematics 6-12	5/31/2021
Swinkels,Katherine	Southeast High School	Tchr, Science, HS	Middle Grades General Science 5-9	5/31/2021
Martinez,Stephanie Lynn	Willis Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	5/31/2021
Steinberg,Brittney S	Daughtrey Elementary School	Tchr, Kindergarten	Autism Endorsement Year 2	5/1/2021
Murphy,Alesha Sharay	Parrish Community High School	Tchr, Intellctual Disabilities	English 6-12	1/6/2021
Van Zandt,Mary Beth	Tara Elementary School	Tchr, VE	Elementary Education K-6	1/6/2021
Henry,Louis Gerol	Lakewood Ranch High School	Tchr, World Language, HS	Middle Grades Mathematics 5-9	1/3/2021
Mauk,Kyle	Tillman Elementary School	Tchr, Combination, ES Grds	Elementary Education K-6	12/2/2020
Blank,Christopher	Lakewood Ranch High School	Tchr, Health, HS	Middle Grades General Science 5-9	10/31/2020
Paravicini,Scott F.	Lakewood Ranch High School	Tchr, Physical Educ, HS	Mathematics 6-12	10/31/2020
Koehlinger,Melissa A.	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	10/3/2020
Rodgers,Susan D.	Manatee High School	Tchr, Reading, HS	Middle Grades English 5-9	6/10/2020
Fraley,Leah Nicole	Bayshore Elementary School	Tchr, Kindergarten	Autism Endorsement Year 1	5/31/2020
Huffman,Julia Marie	Rogers Garden-Bullock ES	Tchr, Third Grade	Elementary Education K-6	5/31/2020

Goodyear,Calaina R	Sugg Middle School	Tchr, Social Studies, MS	Exceptional Student Education K-12	5/31/2020
Balsai,Gina Maria	Mills Elementary School	Tchr, Pre-K Handicapped	PreKindergarten Disabilities Endorsement	5/30/2020
Devlin,Brittany	Southeast High School	Tchr, Science, HS	Gifted Endorsement Class 2	5/30/2020
Steinberg,Brittney S	Daughtrey Elementary School	Tchr, Kindergarten	Autism Endorsement Year 1	5/1/2020
Bailey,Beth	Sea Breeze Elementary School	Tchr, Kindergarten	Exceptional Student Education K-12	5/1/2020
Martin,Roderick	Palmetto High School	Tchr, Mathematics, HS	Mathematics 6-12	3/5/2020
Durocher,Christy A.	Lincoln Memorial Middle School	Tchr, Mathematics, MS	Exceptional Student Education K-12	2/14/2020
Clark,Christy	Adult Career and Tech Educ	Tchr-Spcl Assgn,Basic Instruct	Engineering and Technology Education	1/8/2020
Cruz,Marilyn	Mills Elementary School	Tchr, Pre-K Handicapped	Elementary Education K-6	11/5/2019
Woughter,Cari	Manatee Elementary School	Tchr, Fifth Grade	PreKindergarten Disabilities Endorsement	10/19/2019
Garrity,Patrick	Manatee High School	Tchr, Other Classroom	Business Education 6-12	10/15/2019
Williams,Roshun N.	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Mathematics 5-9	10/12/2019
Williams,Roshun N.	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades General Science 5-9	10/12/2019
Williams,Roshun N.	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Social Science 5-9	10/12/2019
Strom,Cary R	Sugg Middle School	Tchr, Dropout Prevention, MS	English 6-12	10/7/2019
Yueng-Nieves,Kathryn Paula	Bashaw Elementary School	Tchr, Pre-K	Elementary Education K-6	10/5/2019
King,Christopher T.	Parrish Community High School	Tchr, Intellctual Disabilities	Elementary Education K-6	10/3/2019
Silva,John L.	Bayshore High School	Tchr, Science, HS	Middle Grades General Science 5-9	5/31/2019
Greene,Nailah D.	Johnson K-8 Sch of Int Studies	Tchr, First Grade	Elementary Education K-6	5/31/2019
Cromartie,Kiara Timesha	Lee Middle School	Tchr, Language Arts, MS	English 6-12	5/31/2019
Fearon,Victoria A.	Palm View K-8 School	Tchr, VE	Elementary Education K-6	5/31/2019
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	Social Science 6-12	5/31/2019
Williams,Tara	Braden River Middle School	Tchr, VE	Social Science 6-12	9/5/2018
Henderson,Deanna	Parrish Community High School	Tchr, Science, HS	Social Science 6-12	9/5/2018
Mercado,Giovanna	Daughtrey Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	7/13/2018
Frech,Aaron	King Middle School	Tchr, Technology	Elementary Education K-6	6/30/2018

Out of Field ESOL 9/10/2024 Board Meeting				
EMPLOYEE_NAME	**SCHOOL_DESCR**	**JOB_CODE_DESCR**	**OOF Description**	**Due Date**
Anderson,Micah Sarita	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2026
Pescuma,Tarynn Ashley	Harvey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2026
Skelton,Jenna	Jain Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2026
Yates,Kaitlynn	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2026
Korompilas,Dena Alexandra	Prine Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2026
Rademacher,Haley Nicole	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2026
King,Jennifer Anne	Abel Elementary School	Tchr, VE/SC	ESOL End. Class 1	8/1/2025
Villa,Courtney Raye	Abel Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2025
Alfonso,Raymond Vinarao	Ballard Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2025
Simmons,Solanges	Ballard Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Clark,David	Bashaw Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Wilds,Wanda Sue	Bashaw Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2025
Ketchum,Kelsey Ann	Bayshore Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Nichols,Elizabeth Nicole	Bayshore Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Alexander,Katherine	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Duball,Cheri	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Simmons,DeAndra Vonterrious	Braden River High School	Tchr, Business Technology Educ	ESOL End. Class 1	8/1/2025
Palero,Blessyl Herrera	Buffalo Creek Middle School	Tchr, Science, MS	ESOL End. Class 1	8/1/2025
Corbett,Katrena Lynn	Daughtrey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2025
Grundy,Molly	Daughtrey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Henry,Sylvie Gabrielle	Haile Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2025
McWhorter,Mary Emmaline	Harvey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Rosteck,Charity	Harvey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
David,Kimberly	Jain Middle School	Tchr, Reading, MS	ESOL End. Class 1	8/1/2025
Moore,David Allen	Jain Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2025
Fiore,Remington Tate	Johnson K-8 Sch of Int Studies	Tchr, Gifted	ESOL End. Class 1	8/1/2025
Sidnam,Jessica Sunshine	Johnson K-8 Sch of Int Studies	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Martinez,Diana Rose Supnad	Kinnan Elementary School	Tchr, Intellctual Disabilities	ESOL End. Class 1	8/1/2025
Pendzimaz,Kelsye Jean	Kinnan Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Mathis,Holly L.	Lee Middle School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2025
Mercado,Mary Flor Arenas	Lee Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2025
Gonzalez,Alexander	Lincoln Memorial Middle School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2025
Carson,Camrynn	Manatee High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Casey,Matthew	Manatee High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Sowa,Audrey	Manatee High School	Tchr, Reading, HS	ESOL End. Class 1	8/1/2025
Raber,Jillisa	Miller Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Couey,Kristah Elizabeth	Moody Elementary School	Tchr, Resource	ESOL End. Class 1	8/1/2025
Huggins,Madison	Moody Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Zavala,Karina	Myakka Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Comuzzi,Gina M	Oneco Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Cunningham,Jolissa	Oneco Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Lewis,Leanna May	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Gleason,Olivia	Palm View K-8 School	Tchr, Dropout Prevention, MS	ESOL End. Class 1	8/1/2025
Bailey,Jessica Nicole	Palmetto Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Del Cuadro,Sierra	Palmetto Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Diaz,Sarrah Jo	Palmetto Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Schaffer,Victoria	Palmetto Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Townson,Taylor	Palmetto High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Danko,Ashley Anne	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2025
Early,Michelle Sharice	Prine Elementary School	Tchr, Resource	ESOL End. Class 1	8/1/2025
Larocca,Sara Anne	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2025
Riggins,April L.	Prine Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	8/1/2025
Sardi,Nicole	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Whitlock,Paige	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025

Davis,Ieshia Nicole	Rogers Garden-Bullock ES	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Gogarty,Ashley	Rogers Garden-Bullock ES	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Lopez,Melissa	Rogers Garden-Bullock ES	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Brubacher,Tiffany Kay	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Meilan,Angela Nicole	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2025
Alexander,Stephanie	Sea Breeze Elementary School	Tchr, Pre-K	ESOL End. Class 1	8/1/2025
Jones,Brenda Goble	Sea Breeze Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Michael,Jessica	Sea Breeze Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Randle,Rebecca	Sea Breeze Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Walsh,Brennan	Sea Breeze Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Gratzer,Hope Elizabeth	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2025
Surdovel,James	Sugg Middle School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	8/1/2025
Johannessen,Joscelyn Jenna	Tara Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2025
Barras,Lynn	Tillman Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2025
Eurich Plevin,Elizabeth	Tillman Elementary School	Tchr, VE/SC	ESOL End. Class 1	8/1/2025
Leupold,Jonathan	Tillman Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2025
Willsen,Eric	Tillman Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2025
Cricco,Cristina	Williams Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2025
Juntunen,Kevin	Williams Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2025
O'Donnell,Lori	Willis Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2025
Woods,Lorraine	Witt Elementary School	Tchr, VE/SC	ESOL End. Class 1	8/1/2025
Wykes,Allison C	Witt Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2025
Jacox,Brianna A	Abel Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Muniz,Meghan Faith	Abel Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Nelson,Jacquelyn B	Abel Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Crowe,Taylor	Ballard Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Cusack,Tracey Boyd	Ballard Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Steiner-Woods,Michelle Nicole	Ballard Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Wylie,Frances C	Ballard Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Danko,Olivia	Bashaw Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Ketterman,Jared	Bashaw Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Milhaven,James	Bashaw Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Brown,Robin	Bayshore Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Mosley,Jessica	Bayshore Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Nuccitelli,Tara	Bayshore Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Pugh,Lauren	Bayshore Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Wolfe,Jaisa	Bayshore Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Thompson,Sherryce	Blackburn Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Case,Denise Kruger	Braden River Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Moore,Monica	Braden River High School	Tchr, Other Classroom	ESOL End. Class 3	8/1/2024
Berumen-Marquez,Blanca Margarita	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Cowan,Caroceka Sarica	Daughtrey Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2024
McClintock,Lyndsie	Daughtrey Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Palkovich,Emily G	Daughtrey Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Ravn,Rachelle	Daughtrey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Bellew,Vanessa Sue	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Ferrell,Leann Nichole	Gullett Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Lopez-Pacheco,Brittaney	Gullett Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Obrien,Judith Anne	Gullett Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Kanz,Lyndsey	Harvey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Marciniak,Daniel Lynn	Harvey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Naylor,Amanda	Harvey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Sharbono,Christian C	Horizons Academy	Tchr, VE	ESOL End. Class 1	8/1/2024
Shareshian,Michael C	King Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2024
Shenning,DeeAnah Augusta	King Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2024
Cox,Chelsea A	Kinnan Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	8/1/2024

Deligiannis,Maria Mina	Manatee Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Fields,Vincent	Manatee Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Furman,Claire	Manatee Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Jackman,Jeremy	Manatee Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Boender,Jill J	Miller Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Casaclang,Aileen	Miller Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2024
Marello,Amanda	Miller Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Miller,Sarah Jeffcoat	Miller Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Montero,Anicel	Mills Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Wilson,Courtney C.	Mills Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Batiz,JoAnne	Moody Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Kelly-Walford,Carla S	Moody Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Smith,Gracyn Paige	Moody Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Koch,Whitney Carter	Myakka Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Spencer,Melissa	Myakka Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Sullivan,Alexandra	Myakka Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Toso,Claudia Lucia	Myakka Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
AVILA,ANGELITA YBARRA	Oneco Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Ruch,Jacquelyn Joy	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Taleff,Jessica Marie	Oneco Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2024
Van Horn,Brenda	Palm View K-8 School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Durham,Destiny	Palma Sola Elementary School	Tchr, Pre-K Integrated	ESOL End. Class 1	8/1/2024
Howard,Kelly	Palmetto Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Vargas Perez,Alicia	Palmetto Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Corn,Samantha	Palmetto High School	Tchr, Intellctual Disabilities	ESOL End. Class 1	8/1/2024
Carper,Sydni Ann	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2024
Lashway,Brianna Christine	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2024
Riley,Terry	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2024
Boyle,Lauren Elizabeth	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2024
Dykes,Lindsey	Prine Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2024
Lyssy,Connie Campbell	Prine Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2024
Viverito,Christin	Rogers Garden-Bullock ES	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Walker,Catherine J.	Rogers Garden-Bullock ES	Tchr, PI, VE	ESOL End. Class 1	8/1/2024
Hoyden,Melanie	Sea Breeze Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Capalit,Ross Ann	Southeast High School	Tchr, VE	ESOL End. Class 1	8/1/2024
Guyre,Brendan C	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2024
Pernia Guerrero,Jorge	Southeast High School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2024
Piscopo,Louis J	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2024
Amanfi,Kwame	Sugg Middle School	Tchr, Mathematics, MS	ESOL End. Class 1	8/1/2024
McElroy,Jeannine	Sugg Middle School	Tchr, Social Studies, MS	ESOL End. Class 1	8/1/2024
Alimon,Jezreel Kim	Tillman Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2024
Facer,Rebecca	Tillman Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Huling,Allyson	Williams Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Nazarian,Carianne	Williams Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Shillinglaw,Beth Ann	Williams Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2024
Gilbank,Kristen J.	Willis Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Jacox,Megan	Willis Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2024
Moseley,Lauren	Willis Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2024
Bartlett,Keary Ann	Witt Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2024
Hammond,Sarah	Witt Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2024
Santos,Vickie	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	6/30/2024
Walters,Molli Martin	Myakka Elementary School	Tchr, Kindergarten	ESOL End. Class 1	1/9/2024
Collado,Evelyn	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	10/4/2023
Green,Phillip Antonio	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	10/3/2023
Simpson,Miquela	Abel Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2023
Tobias,Kayla	Abel Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2023

Kilguss,Sarah E	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Sofos,Melissa Renee	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Beck,Karen A.	Bayshore Elementary School	Tchr, VE	ESOL End. Class 1	8/1/2023
Nobile,Selina	Bayshore Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Callahan,Heather	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2023
Messer,Kathleen	Braden River Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2023
Mynatt,Jessica	Braden River Middle School	Tchr, Science, MS	ESOL End. Class 1	8/1/2023
Tympanick,Katherine	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2023
Riffle,Jennifer Lynn	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2023
Williams,Jarrett Dean	Gullett Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2023
Darnell,Amanda Nicole	Harvey Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Perry,Jaime	Harvey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2023
Schultz,Erin	Harvey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2023
Burton,Carolyn P.	Hospital-Homebound Instruction	Tchr, Hospital/Homebound	ESOL End. Class 1	8/1/2023
Gould,Lindsay E.	Johnson K-8 Sch of Int Studies	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2023
Martinetti,Megan E	Johnson K-8 Sch of Int Studies	Tchr, Second Grade	ESOL End. Class 1	8/1/2023
Tollers,Stephanie M	Johnson K-8 Sch of Int Studies	Tchr, First Grade	ESOL End. Class 1	8/1/2023
Vanderford,Michael	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2023
Hamilton-Smith,Lookerisha	Lee Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/1/2023
Bernal,Laura Sofia	Manatee Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2023
Fidura,Monica	Manatee Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Flesche,Kathryn L.	McNeal Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2023
Kolomiychenko,Vyacheslav	McNeal Elementary School	Tchr, Combination, ES Grds	ESOL End. Class 1	8/1/2023
Moreno-Hernandez,Diana M	Oneco Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	8/1/2023
Solano,Gabriella Renee	Oneco Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2023
Van Dyke,Carolyn Louise	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2023
George,Jenna	Palm View K-8 School	Tchr, Second Grade	ESOL End. Class 1	8/1/2023
Jordan,Andrea	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2023
Mazelin,Caitlin	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2023
Soto,Brunilda	Rogers Garden-Bullock ES	Tchr, First Grade	ESOL End. Class 1	8/1/2023
Barber,Coleman	Sea Breeze Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2023
Harvey,Chondra Tootle	Sea Breeze Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Peace,Elizabeth	Sea Breeze Elementary School	Tchr, VE	ESOL End. Class 1	8/1/2023
Warren,David O'dell	Sea Breeze Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2023
Anioce,Swenson	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2023
Feliciano,Sarah	Tillman Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2023
Kerchner,Lisa	Tillman Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2023
Radaszewski,Anthony Peter	Williams Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2023
Frisch,Tracylyn	Witt Elementary School	Tchr, VE	ESOL End. Class 1	8/1/2023
Lockhart,Megan Ann	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2022
Bryant,Andre L.	Braden River Middle School	Tchr, Mathematics, MS	ESOL End. Class 1	8/1/2022
Guzman Colon,Wenik	Buffalo Creek Middle School	Tchr, World Language, MS	ESOL End. Class 1	8/1/2022
Jimenez,Katty Maria	Gullett Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2022
Garber,Valerie Janelle	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	ESOL End. Class 1	8/1/2022
Schwieterman,John Michael George	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	ESOL End. Class 1	8/1/2022
Coetzee,Nicolette M	Lakewood Ranch High School	Tchr, Social Studies, HS	ESOL End. Class 1	8/1/2022
Childress,Ashley N	Mills Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2022
Deans,Sara S	Palm View K-8 School	Tchr, Second Grade	ESOL End. Class 1	8/1/2022
Ramon,Samantha	Palmetto Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2022
Fairley,Johni	Palmetto High School	Tchr, Reading, HS	ESOL End. Class 1	8/1/2022
Murphy,Matthew	Prine Elementary School	Tchr, Art, ES	ESOL End. Class 1	8/1/2022
Collins,Asia Marie	Tillman Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2022
Collins,Jessica	Tillman Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2022
Gallegos,Tiffany Jade	Williams Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2022
Tackett,Laura Katherine	Williams Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2022
Walker,Michael F.	Access to Education	Tchr, Exceptional Student Educ	ESOL End. Class 1	8/1/2021

Thomas,Katrina Ellen	Anna Maria Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2021
Gould,Allicia	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2021
Lane,Barbara Ann	Freedom Elementary School	Tchr, Pre-K Integrated	ESOL End. Class 1	8/1/2021
Autrey,Stacy	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/1/2021
Pawlik,Lauren Yasia	Gullett Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2021
Navarra,Samara	Harvey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2021
Odom,Michelle	Harvey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2021
Bankovich,Hilari Leigh	Nolan Middle School	Tchr, Intellctual Disabilities	ESOL End. Class 1	8/1/2021
Addair,Caressa Jude	Palm View K-8 School	Tchr, VE/SC	ESOL End. Class 1	8/1/2021
Schabel,Kaytlynn Marie	Prine Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2021
Snodgrass,Cailei Marie	Prine Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2021
Gomez Ojeda,Arelys D.	Sea Breeze Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2021
Haacke,Karen	Williams Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2021
Boone,Jennie Elizabeth	Witt Elementary School	Tchr, First Grade	ESOL End. Class 1	8/1/2021
Thornton,Joshua C.	Bashaw Elementary School	Tchr, Physical Educ, ES	ESOL End. Class 4	10/27/2020
Gardini,Elizabeth	Abel Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2020
Watts,Ali Nicole	Harvey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/1/2020
Fontaine,Francine	King Middle School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	8/1/2020
Engram,Leah Sharai	Manatee Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	8/1/2020
Santiago,Loida	Palmetto High School	Tchr, Reading, HS	ESOL End. Class 1	8/1/2020
Townsend,Emily B.	Rogers Garden-Bullock ES	Tchr, Autism Spectrum Disorder	ESOL End. Class 1	8/1/2020
Galletta,Kimberly C.	Gullett Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	4/24/2020
Ramos Chesnik,Claudia Marija	Bashaw Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/1/2019
Boggs,Olivia J.	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2019
Lamar,Amber	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/1/2019
Cromartie-Pindell,Doris W	Daughtrey Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/1/2019
Carenza,Kimberly Michelle	Haile Middle School	Tchr, VE	ESOL End. Class 1	8/1/2019
Perez Valdez,Ruth Alexandra	King Middle School	Tchr, ESOL Resource	ESOL End. Class 1	8/1/2019
Melo Espinosa,Saharai	Southeast High School	Tchr, World Language, HS	ESOL End. Class 1	8/1/2019
Aadson,Tatyana B.	Manatee High School	Tchr, World Language, HS	ESOL End. Class 1	8/1/2007
Walker,Dawn C.	District Expenditures	Tchr, Language Arts, HS	ESOL End. Class 1	7/1/2004

Out of Field Reading 9/10/2024 Board Meeting				
EMPLOYEE_NAME	**SCHOOL_DESCR**	**JOB_CODE_DESCR**	**OOF Description**	**Due Date**
McLaughlin,Taylor Mae	Bayshore Elementary School	Tchr, Resource	Reading Endorsement Class 1	11/1/2021
Wilson,Paige	Bayshore Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Stewart,Dawn Delores	Manatee Elementary School	Tchr, Pre-K Handicapped	Reading Endorsement Class 1	11/1/2021
Woughter,Cari	Manatee Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/1/2021
Sowa,Audrey	Manatee High School	Tchr, Reading, HS	Reading Endorsement Class 1	5/31/2025
Vicens,Sarah Lyn	Miller Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
Dominguez,Olivia	Oneco Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
Kelly,Debra Ann	Oneco Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Krakowski,Michelle M.	Oneco Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/1/2021
Mitchell,Raven Aisha	Oneco Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/1/2021
Slattery,Jennifer Lynn	Oneco Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
English,Cristen M.	Rogers Garden-Bullock ES	Reading Coach, ES	Reading Endorsement Class 1	11/1/2021
Gleason,Katie L	Palm View K-8 School	Tchr, First Grade	Reading Endorsement Class 1	11/1/2021
Ramon,Samantha	Palmetto Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/1/2021
Fairley,Johni	Palmetto High School	Tchr, Reading, HS	Reading Endorsement Class 1	5/31/2025
Murphy,Matthew	Prine Elementary School	Tchr, Art, ES	Reading Endorsement Class 1	11/1/2021
Pinckney,Lesley Dione	Prine Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
Schabel,Kaytlynn Marie	Prine Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/1/2022
Schroeder,Claire Anna	Daughtrey Elementary School	Specialist, Student Support	Reading Endorsement Class 2	11/1/2022
Tucker,Janele Catherine	Daughtrey Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Keiper,Keala Pamela Ros	Samoset Elementary School	Tchr, Pre-K Handicapped	Reading Endorsement Class 1	11/1/2021
Walter,Maddison Claire	Samoset Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/1/2021
Torregrosa,Chelsea M	Southeast High School	Tchr, Language Arts, HS	Reading Endorsement Class 1	5/31/2019
Anderson,Jessica L	Blackburn Elementary School	Coordinator	Reading Endorsement Class 1	11/1/2021
Rumph,Sylvia A.	Sugg Middle School	Tchr, VE/SC	Reading Endorsement	5/31/2023
BURKHART,BRITTNEY S.	Moody Elementary School	Tchr, Combination, ES Grds	Reading Endorsement Class 1	11/1/2021
Grant,Kimberly A.	Moody Elementary School	Tchr, Music, ES	Reading Endorsement Class 1	11/1/2021
Knips,Sophie	King Middle School	Tchr, Language Arts, MS	Reading Endorsement Class 2	5/31/2020
Perez Valdez,Ruth Alexandra	King Middle School	Tchr, ESOL Resource	Reading Endorsement Class 1	10/1/2020
Kingsley,Dana C	Johnson K-8 Sch of Int Studies	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
Schwieterman,John Michael George	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Vogt,Samantha Lynn	Kinnan Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/1/2021
Harshaw,Samantha C	Lee Middle School	Tchr, Reading, MS	Reading Endorsement Class 1	5/1/2020
Gulbrandsen,Angela M.	McNeal Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/1/2021
Ingham,Gwyneth U.	McNeal Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/1/2021
Noll,Adrienne Christine	Freedom Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/1/2021
Childress,Ashley N	Mills Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Haacke,Karen	Williams Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/1/2021
Brondyke,Sarah J.	Gullett Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
VanSkiver,Wendy Jeanne	Gullett Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/1/2021
Guzman Colon,Wenik	Buffalo Creek Middle School	Tchr, World Language, MS	Reading Endorsement Class 1	1/25/2023
Bailey,Michael C.	Parrish Community High School	Tchr, Social Studies, HS	Reading Endorsement	10/4/2019
Ranck,Kerri	Parrish Community High School	Tchr, Other Classroom	Reading Endorsement	8/2/2023

AGENDA ITEM NO. 10.3

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Request to Declare Surplus and Dispose of District Tangible Personal Property Greater Than $5,000.00 (Possible Incoming Funds to General Fund)

Executive Summary
Schools and departments have reported various items as obsolete, traded in on new equipment, unaccounted for, used for parts or stolen, and have requested the items be disposed.

School Board of Manatee County Policy 7320 - Sale, Transfer or Disposal of Real or Tangible Personal Property, outlines the procedures to be followed in the acquisition, supervision, accountability, control, transfer and disposal of the District's property.

Items are declared surplus in order to remove them from inventory accountability at the present Cost Center and dispose of them as provided for in Florida Statute 274. Disposition may involve any of the following: sale by public auction, sale or transfer to another governmental entity, scrap for reusable parts, recycled, donation to a School Board designated receiver, or abandonment at a public landfill.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 6
Continue implementation of innovative technology advancements that improve classroom and school environments for exceptional learning

Recommendation
The Superintendent recommends the approval of request to declare surplus and dispose of District tangible personal property greater than $5,000.00 (Possible Incoming Funds to General Fund).

Financial Impact
There is no cost to the General Fund. All assets have fully depreciated. All revenue generated through auction and/or recycling will be placed in the District's General Fund.

Contact
Submitting Department: Property Records/Records Management
Initiated By: Scott Hansen

Attachments:
Surplus List - 9-10-24

Tag Number	Descr	Serial ID	Acq Date	Tran Amt	NBV	Comment
184941	BUNKER AND FIELD RAKE	150803	3/1/2006	$ 8,991.20	$ -	OBSOLETE, AUCTION
186701	MIXER HOBART 40 QT FOOD D340+	311342358	2/1/2006	$ 9,158.00	$ -	OBSOLETE, AUCTION
80343	TRACTOR JOHN DEERE BUNKER &	M01200G915804	12/7/1995	$ 6,449.00	$ -	USED FOR PARTS
				$ 24,598.20	$ -	

AGENDA ITEM NO. 10.4

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Request to Declare Surplus and Donate Portable 891 (No Financial Impact)

Executive Summary
Portable 891 is currently located on the Lakewood Ranch High School campus, 5500 Lakewood Ranch Blvd, Bradenton, FL. Portable 891 has been deemed unsatisfactory for continued use as a classroom, office space or storage. The cost for the District to renovate and or repair would exceed the current value and it is recommended that the unit be taken out of service. In lieu of the District incurring cost to remove the portable from service, it is requested that portable 891 be donated to Casa de Dios Bradenton. Casa de Dios Bradenton intends to use the portable's space to assist the community they serve as well as to provide summer camp opportunities for their youth members. Casa de Dios Bradenton will pay the relocation expenses to remove the portable from District property.

The portable is listed in the property records as follows:
Port-891 Portable, Classroom 24'x42'
Acquired January 1, 1981
Acquisition cost $10,491.00 (Net Book Value $0)

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Recommendation
The Superintendent recommends approval of request to declare surplus and donate portable 891 (No Financial Impact).

Financial Impact
Portable 891 is fully depreciated. The cost to remove and transport the portable will be paid by Casa de Dios Bradenton.

Contact
Submitting Department: Property Records/Records Management
Initiated By: Scott Hansen

Attachments:
Portable 891 Disposal-Donation-9-10-24

School Board of Manatee County

P.O. Box 9069
Bradenton, Florida 34206-9069

* * *

SCHOOL BOARD

February 08, 2024

William Farmer
Supervisor of Buildings Maintenance
1 Matzke Way
Bradenton FL34208

Re: Portable 891, DCA# E012426 located at Lakewood Ranch High School

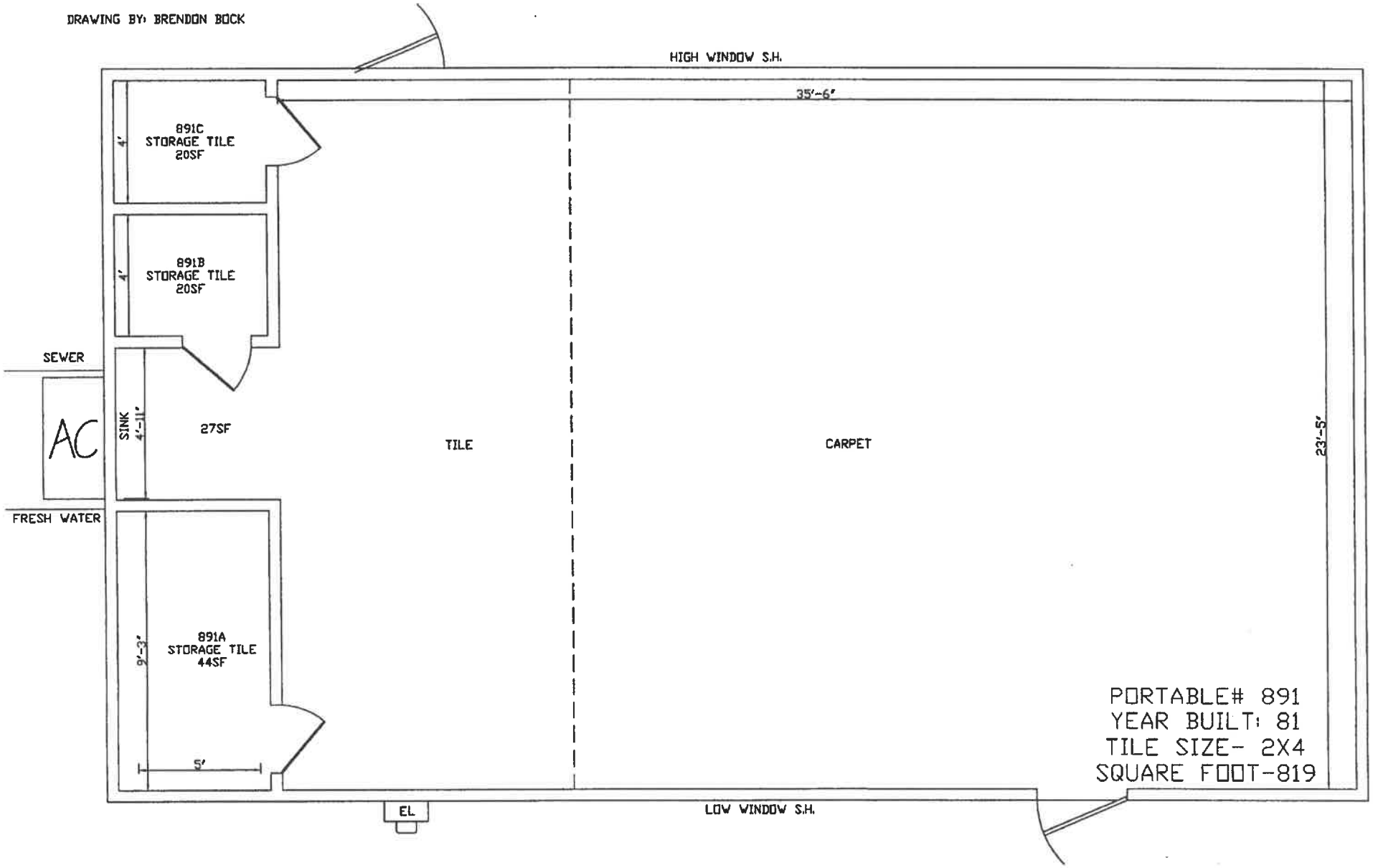
Bill, per your request of 02/08/24, I inspected portable 891-located at L.W.R.H.S. campus. This unit is a 1981 24' x 42' Type 5 construction Classroom Building, being used as classroom / storage . My inspection revealed the following.

1) The exterior siding has signs of wood rot in several places.
2) The lighting will need upgraded.
3) Exterior doors need replaced.
4) The interior doors need replaced.
5) All flooring and sub floor is in need of replacement.

I would recommend that this unit be demolished and taken out of service with the District. The District would be best served by not spending any funds on this unit to bring it up to current code compliance.

Respectfully Submitted

Michael Horsley
Project Manager
Capital Building Construction
Manatee County Schools


DRAWING BY: BRENDON BOCK
HIGH WINDOW S.H.
35'-6"
891C
STORAGE TILE
20SF
4'
891B
STORAGE TILE
20SF
4'
SEWER
AC
SINK
4'-11"
27SF
TILE
CARPET
23'-5"
FRESH WATER
891A
STORAGE TILE
44SF
9'-3"
5'
EL
LOW WINDOW S.H.
PORTABLE# 891
YEAR BUILT: 81
TILE SIZE- 2X4
SQUARE FOOT-819

Henson, Todd

From: pastorjosepineda <pastorjosepineda@aol.com>
Sent: Friday, August 16, 2024 10:20 AM
To: Henson, Todd

***** **WARNING: This email was sent from a source outside of the School District of Manatee County!!**

Organization: Casa de Dios Bradenton
And yes we are paying for the removal. Thank you very much

"Florida has a very broad Public Records Law. Virtually all written communications to or from School District Personnel are public records available to the public and media upon request. E-mail sent or received on the School District system will be considered public and will only be withheld from disclosure if deemed confidential pursuant to State Law."

AGENDA ITEM NO. 10.5

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Request to Declare Surplus and Dispose of District Vehicles (Possible Incoming Funds to General Fund)

Executive Summary
Schools and departments have reported various items as obsolete, traded in on new equipment, unaccounted for, used for parts or stolen, and have requested the items be disposed of.

School Board of Manatee County Policy No 7320 - Sale, Transfer or Disposal of Real or Tangible Personal Property, outlines the procedures to be followed in the acquisition, supervision, accountability, control, transfer and disposal of the District's property.

Items are declared surplus in order to remove them from inventory accountability at the present cost center and dispose of them as provided for in Florida Statute 274. Disposition may involve any of the following; sale by public auction, sale or transfer to another governmental entity, scrap for reusable parts, recycled, donation to a School Board designated receiver, or abandonment at a public landfill.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends the approval of request to declare surplus and dispose of District vehicles. (Possible Incoming Funds to General Fund)

Financial Impact
There is no cost to the General Fund. All assets have fully depreciated. Any revenue generated through auction and/or recycling will be placed in the District's General Fund.

Contact
Submitting Department: Property Records/Records Management
Initiated By: Scott Hansen

Attachments:
White Fleet Disposals - 9-10-24
Titles-9-10-24

Unit No.	Model Year	Manufacturer	Vehicle Info	VIN	Capacity	Engine	Trans	Mileage	Acq Date	Acq Cost	NBV	Reason	Notes
881	2008	Ford Cargo E250	Van	1FTNE24WX8DA03980				106,963	8/30/2007	$ 18,968.00	$ -	Age/Cost to maintain	Unknown condition
835	2006	Ford F250	Truck	1FTSW21526EC24041				123,341	2/6/2006	$ 27,790.00	$ -	Age/Cost to maintain	Bad engine; uneconomical to repair
782	2001	Dodge Ram 3500	Truck	3B6MC36531M547876		5.9 GAS		79,653	3/22/2001	$ 24,916.00	$ -	Age/Cost to maintain	Ran when parked
838	2006	Ford F250	Truck	1FDSW21586EB50037				135,814	11/21/2005	$ 31,094.00	$ -	Age/Cost to maintain	Bad engine/transmission; uneconomical to repair
845	2006	Ford Cargo E350	Van	1FTSE34L86DB18069				68,138	9/15/2006	$ 22,792.00	$ -	Age/Cost to maintain	
847	2006	Ford Cargo E350	Van	1FTSE34L66DB18071				81,334	9/22/2006	$ 23,455.00	$ -	Age/Cost to maintain	
850	2007	Ford F250	Truck	1FDSX205X7EA60520				137,885	9/29/2006	$ 26,119.35	$ -	Age/Cost to maintain	
										$ 175,134.35	$ -		

A08025

STATE OF FLORIDA

LIEN SATISFACTION

IDENTIFICATION NUMBER	YR	MAKE	MODEL	BODY	WT-L-BHP	VESSEL REGIS. NO.	TITLE NUMBER
3B6MC36531M547876	2001	DODG		CB	5313		83024470

REGISTERED OWNER

SCHOOL BOARD OF MANATEE COUNTY
PO BOX 9069
BRADENTON FL 34206-9069

DATE OF ISSUE

04/09/2001

LIEN RELEASE

INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED

BY _____

_____

TITLE DATE

MAIL TO:

SCHOOL BOARD OF MANATEE COUNTY
PO BOX 9069
BRADENTON FL 34206-9069

CERTIFICATE OF TITLE

SATISFACTORY PROOF OF OWNERSHIP HAVING BEEN SUBMITTED UNDER SECTION 319.23/ 328.03, FLORIDA STATUTES, TITLE TO THE MOTOR VEHICLE OR VESSEL DESCRIBED BELOW IS VESTED IN THE OWNER(S) NAMED HEREIN, THIS OFFICIAL CERTIFICATE OF TITLE IS ISSUED FOR SAID MOTOR VEHICLE OR VESSEL

IDENTIFICATION NUMBER	YR.	MAKE	MODEL	BODY	WT-L-BHP	VESSEL REGIS NO.	TITLE NUMBER
3B6MC36531M547876	2001	DODG		CB	5313		83024470

PREV STATE	COLOR	PRIMARY BRAND	SECONDARY BRAND	NO OF BRANDS	USE	PREV ISSUE DATE
N	WHI				PVT	

ODOMETER STATUS OR VESSEL MANUFACTURER	HULL MATERIAL	PROP	DATE OF ISSUE
10 MILES 03/21/2001 ACTUAL			04/09/2001

REGISTERED OWNER

SCHOOL BOARD OF MANATEE COUNTY
PO BOX 9069
BRADENTON FL 34206-9069

LIEN RELEASE

INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED

BY _____

_____

TITLE DATE

#182

1ST LIENHOLDER

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

William T. Joyce

WILLIAM T. JOYCE
DIRECTOR

Control Number 49083017

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Fred O. Dickinson III

FRED O. DICKINSON, III
EXECUTIVE DIRECTOR

TRANSFER OF TITLE BY SELLER

ODOMETER CERTIFICATION - Federal and state law require that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

This title is warranted and certified to be free from any liens except as noted on the face of this certificate and the motor vehicle or vessel described is hereby transferred to:

Purchaser: _____ Address _____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.xx (no tenths) miles, date read _____ and to the best of my knowledge that it reflects the actual mileage of the vehicle described herein, unless one of the odometer statement blocks is checked.

Selling Price: $ _____ Date Sold: _____

CAUTION: DO NOT CHECK BOX IF ACTUAL MILEAGE

☐ 1. I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.

☐ 2. I hereby certify that the odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

Signature of Purchaser: _____
Signature of Co-Purchaser: _____
Signature of Seller: _____
Signature of Co-Seller: _____

Printed Name of Purchaser: _____
Printed Name of Co-Purchaser: _____
Printed Name of Seller: _____
Printed Name of Co-Seller: _____

(When Applicable)
Selling Dealer's License Number: _____ Tax No. _____ Tax Collected: $ _____

Auction Name _____ License Number: _____

VOID IF ALTERED

VOID IF ALTERED

HSMV 82250 (REV. 4/00) STATE OF FLORIDA

A11899

STATE OF FLORIDA

LIEN SATISFACTION

IDENTIFICATION NUMBER	YR	MAKE	MODEL	BODY	WT-L-BHP	VESSEL REGIS. NO.	TITLE NUMBER
1FTSW21526EC24041	2006	FORD		TK	6262		95181354

REGISTERED OWNER

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

DATE OF ISSUE

02/16/2006

LIEN RELEASE

INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED

BY _____

_____ DATE

MAIL TO:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208-7405

835

ORIGINAL

CERTIFICATE OF TITLE

SATISFACTORY PROOF OF OWNERSHIP HAVING BEEN SUBMITTED UNDER SECTION 319.23/328.03, FLORIDA STATUTES, TITLE TO THE MOTOR VEHICLE OR VESSEL DESCRIBED BELOW IS VESTED IN THE OWNER(S) NAMED HEREIN, THIS OFFICIAL CERTIFICATE OF TITLE IS ISSUED FOR SAID MOTOR VEHICLE OR VESSEL

IDENTIFICATION NUMBER	YR.	MAKE	MODEL	BODY	WT-L-BHP	VESSEL REGIS NO.	TITLE NUMBER
1FTSW21526EC24041	2006	FORD		TK	6262		95181354

PREV STATE	COLOR	PRIMARY BRAND	SECONDARY BRAND	NO OF BRANDS	USE	PREV ISSUE DATE
N	WHI				PVT	

ODOMETER STATUS OR VESSEL MANUFACTURER OR OH USE	HULL MATERIAL	PROP	DATE OF ISSUE
25 MILES 01/31/2006 ACTUAL			02/16/2006

REGISTERED OWNER
SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

LIEN RELEASE
INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED
BY _____
TITLE DATE

1ST LIENHOLDER

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

CARL A. FORD
DIRECTOR

Control Number 77445363

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

FRED O. DICKINSON, III
EXECUTIVE DIRECTOR

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

ODOMETER CERTIFICATION - Federal and state law require that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

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Purchaser: _____ Address _____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.xx (no tenths) miles, date read _____ and to the best of my knowledge that it reflects the actual mileage of the vehicle described herein, unless one of the odometer statement blocks is checked.

CAUTION: DO NOT CHECK BOX IF ACTUAL MILEAGE

Selling Price: $ _____ Date Sold: _____

☐ 1. I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.

☐ 2. I hereby certify that the odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

Signature of Purchaser: _____ Printed Name of Purchaser: _____

Signature of Co-Purchaser: _____ Printed Name of Co-Purchaser: _____

Signature of Seller: _____ Printed Name of Seller: _____

Signature of Co-Seller: _____ Printed Name of Co-Seller: _____

(When Applicable)

Selling Dealer's License Number: _____ Tax No. _____ Tax Collected: $ _____

Auction Name _____ License Number: _____

VOID IF ALTERED

VOID IF ALTERED

HSMV 82250 (REV. 12/05) STATE OF FLORIDA

A12199

STATE OF FLORIDA

IDENTIFICATION NUM	YR	MAKE	MO	BODY	WT-L-BHP	VESSEL REGIS. NO.	LE NUMBER
1FDSW21586EB50037	2006	FORD		TR	6262		94564874

REGISTERED OWNER

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

DATE OF ISSUE

12/01/2005

LIEN RELEASE

INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED

BY _____

TITLE _____ DATE _____

LIEN SATISFACTION

838

MAIL TO:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208-7405

CERTIFICATE OF TITLE

SATISFACTORY PROOF OF OWNERSHIP HAVING BEEN SUBMITTED UNDER SECTION 319.23/328.03, FLORIDA STATUTES, TITLE TO THE MOTOR VEHICLE OR VESSEL DESCRIBED BELOW IS VESTED IN THE OWNER(S) NAMED HEREIN, THIS OFFICIAL CERTIFICATE OF TITLE IS ISSUED FOR SAID MOTOR VEHICLE OR VESSEL

IDENTIFICATION NUMBER	YR.	MAKE	MODEL	BODY	WT-L-BHP	VESSEL REGIS NO.	TITLE NUMBER
1FDSW21586EB50037	2006	FORD		TR	6262		94564874

PREV STATE	COLOR	PRIMARY BRAND	SECONDARY BRAND	NO OF BRANDS	USE	PREV ISSUE DATE
N	WHI				PVT	

ODOMETER STATUS OR VESSEL MANUFACTURER OR OH USE	HULL MATERIAL	PROP	DATE OF ISSUE
25 MILES 10/31/2005 ACTUAL			12/01/2005

REGISTERED OWNER
SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

LIEN RELEASE
INTEREST IN THE ABOVE DESCRIBED VEHICLE IS HEREBY RELEASED
BY _____
TITLE _____ DATE _____

1ST LIENHOLDER

NONE

VOID IF ALTERED

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

CARL A. FORD
DIRECTOR

Control Number 75331682

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

FRED O. DICKINSON, III
EXECUTIVE DIRECTOR

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

ODOMETER CERTIFICATION - Federal and state law require that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

This title is warranted and certified to be free from any liens except as noted on the face of this certificate and the motor vehicle or vessel described is hereby transferred to:

Purchaser: _____ Address _____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.xx (no tenths) miles, date read _____ and to the best of my knowledge that it reflects the actual mileage of the vehicle described herein, unless one of the odometer statement blocks is checked.

Selling Price: $ _____ Date Sold: _____

CAUTION: DO NOT CHECK BOX IF ACTUAL MILEAGE

☐ 1. I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.

☐ 2. I hereby certify that the odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

Signature of Purchaser: _____
Signature of Co-Purchaser: _____
Signature of Seller: _____
Signature of Co-Seller: _____
(When Applicable)

Printed Name of Purchaser: _____
Printed Name of Co-Purchaser: _____
Printed Name of Seller: _____
Printed Name of Co-Seller: _____

Selling Dealer's License Number: _____ Tax No. _____ Tax Collected: $ _____

Auction Name _____ License Number: _____

HSMV 82250 (REV. 12/02) STATE OF FLORIDA

STATE OF FLORIDA

Mail Lien Satisfaction to: Dept of Highway Safety and Motor Vehicles, Neil Kirkman Building, Tallahassee, FL 32399-0500

A12897

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTSE34L86DB18069	2006	FORD	VN	5117		96757901

Registered Owner:

Date of Issue 09/22/2006

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

#845

Mail To:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208-7405

IMPORTANT INFORMATION

1. When ownership of the vehicle described herein is transferred, the seller MUST complete in full the Transfer of Title by Seller section at the bottom of the certificate of title.
2. Upon sale of this vehicle, the seller must complete the notice of sale on the reverse side of this form.
3. Remove your license plate from the vehicle.
4. See the web address below for more information and the appropriate forms required for the purchaser to title and register the vehicle, mobile home or vessel: http://www.hsmv.state.fl.us/html/titlinf.html

LIEN SATISFACTION

CERTIFICATE OF TITLE

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTSE34L86DB18069	2006	FORD	VN	5117		96757901

Prev State	Color	Primary Brand	Secondary Brand	No of Brands	Use	Prev Issue Date
N	WHI				PRIVATE	

Odometer Status or Vessel Manufacturer or OH use	Hull Material	Prop	Date of Issue
4 MILES 09/14/2006 ACTUAL			09/22/2006

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

Registered Owner
SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

1st Lienholder

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

Carl A. Ford
Director

Control Number 80430641

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Fred O. Dickinson, III
Executive Director

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

Federal and/or state law require that the seller state the milege, purchaser's name, selling price and date sold in connection with the transfer of ownership.
Failure to complete or providing a false statement may result in fines and/or imprisonment.
This title is warranted to be free from any liens except as noted on the face of the certificate and the motor vehicle or vessel described is hereby transferred to:

Seller Must Enter Purchaser's Name: _____ Address: _____

Seller Must Enter Selling Price: _____ Seller Must Enter Date Sold: _____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.[X] (no tenths) miles, date read _____ and I hereby certify that to the best of my knowledge the odometer reading:

☐ 1. reflects ACTUAL MILEAGE. ☐ 2. is IN EXCESS OF ITS MECHANICAL LIMITS. ☐ 3. is NOT THE ACTUAL MILEAGE.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

SELLER Must Sign Here: _____ CO-SELLER Must Sign Here: _____

Print Here: _____ Print Here: _____

Selling Dealer's License Number: _____ Tax No.: _____ Tax Collected: _____

Auction Name _____ License Number: _____

PURCHASER Must Sign Here: _____ CO-PURCHASER Must Sign Here: _____

Print Here: _____ Print Here: _____

NOTICE: $10.00 PENALTY IS REQUIRED BY LAW IF NOT SUBMITTED FOR TRANSFER WITHIN 30 DAYS AFTER DATE OF PURCHASE

VOID IF ALTERED

VOID IF ALTERED

HSMV 82250 (REV. 12/05) STATE OF FLORIDA

STATE OF FLORIDA

Mail Lien Satisfaction to: Dept of Highway Safety and Motor Vehicles, Neil Kirkman Building, Tallahassee, FL 32399-0500

A11302

Identification No.	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTSE34L66DB18071	2006	FORD	VN	5117		96886721

Registered Owner:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

Date of Issue 10/11/2006

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

IMPORTANT INFORMATION

1. When ownership of the vehicle described herein is transferred, the seller MUST complete in full the Transfer of Title by Seller section at the bottom of the certificate of title.
2. Upon sale of this vehicle, the seller must complete the notice of sale on the reverse side of this form.
3. Remove your license plate from the vehicle.
4. See the web address below for more information and the appropriate forms required for the purchaser to title and register the vehicle, mobile home or vessel: http://www.hsmv.state.fl.us/html/titlinf.html

Mail To:

#847

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208-7405

LIEN SATISFACTION

CERTIFICATE OF TITLE

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTSE34L66DB18071	2006	FORD	VN	5117		96886721

Prev State	Color	Primary Brand	Secondary Brand	No of Brands	Use	Prev Issue Date
N	WHI				PRIVATE	

Odometer Status or Vessel Manufacturer or OH use	Hull Material	Prop	Date of Issue
17 MILES 09/21/2006 ACTUAL			10/11/2006

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

Registered Owner

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

1st Lienholder

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

Carl A. Ford
Director

Control Number 80677380

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Fred O. Dickinson, III
Executive Director

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

Federal and/or state law require that the seller state the milege, purchaser's name, selling price and date sold in connection with the transfer of ownership.
Failure to complete or providing a false statement may result in fines and/or imprisonment.
This title is warranted to be free from any liens except as noted on the face of the certificate and the motor vehicle or vessel described is hereby transferred to:

Seller Must Enter Purchaser's Name:_____ Address:_____

Seller Must Enter Selling Price:_____ Seller Must Enter Date Sold:_____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.[X] (no tenths) miles, date read_____ and I hereby certify that to the best of my knowledge the odometer reading:

☐ 1. reflects ACTUAL MILEAGE. ☐ 2. is IN EXCESS OF ITS MECHANICAL LIMITS. ☐ 3. is NOT THE ACTUAL MILEAGE.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

SELLER Must Sign Here:_____ CO-SELLER Must Sign Here:_____

Print Here:_____ Print Here:_____

Selling Dealer's License Number:_____ Tax No.:_____ Tax Collected:_____

Auction Name_____ License Number:_____

PURCHASER Must Sign Here:_____ CO-PURCHASER Must Sign Here:_____

Print Here:_____ Print Here:_____

NOTICE: $10.00 PENALTY IS REQUIRED BY LAW IF NOT SUBMITTED FOR TRANSFER WITHIN 30 DAYS AFTER DATE OF PURCHASE

VOID IF ALTERED

VOID IF ALTERED

HSMV 82250 (REV. 12/05) STATE OF FLORIDA

STATE OF FLORIDA

LIEN SATISFACTION

Mail Lien Satisfaction to: Dept of Highway Safety and Motor Vehicles, Neil Kirkman Building, Tallahassee, FL 32399-0500

A13027

Identification	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FDSX205X7EA60520	2007	FORD	TK	5623		96906275

Registered Owner:

Date of Issue 10/13/2006

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

IMPORTANT INFORMATION

1. When ownership of the vehicle described herein is transferred, the seller MUST complete in full the Transfer of Title by Seller section at the bottom of the certificate of title.
2. Upon sale of this vehicle, the seller must complete the notice of sale on the reverse side of this form.
3. Remove your license plate from the vehicle.
4. See the web address below for more information and the appropriate forms required for the purchaser to title and register the vehicle, mobile home or vessel: http://www.hsmv.state.fl.us/html/titlinf.html

Mail To:

#850

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208-7405

CERTIFICATE OF TITLE

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FDSX205X7EA60520	2007	FORD	TK	5623		96906275

Prev State	Color	Primary Brand	Secondary Brand	No of Brands	Use	Prev Issue Date
N	WHI				PRIVATE	

Odometer Status or Vessel Manufacturer or OH use	Hull Material	Prop	Date of Issue
4 MILES 09/27/2006 ACTUAL			10/13/2006

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

Registered Owner

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

1st Lienholder

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

Carl A. Ford
Director

Control Number 80731431

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Fred O. Dickinson, III
Executive Director

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

Federal and/or state law require that the seller state the miles, purchaser's name, selling price and date sold in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

This title is warranted to be free from any liens except as noted on the face of the certificate and the motor vehicle or vessel described is hereby transferred to:

Seller Must Enter Purchaser's Name: _____ Address: _____

Seller Must Enter Selling Price: _____ Seller Must Enter Date Sold: _____

I/We state that the ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.☐ (no tenths) miles, date read _____ and I hereby certify that to the best of my knowledge the odometer reading:

☐ 1. reflects ACTUAL MILEAGE. ☐ 2. is IN EXCESS OF ITS MECHANICAL LIMITS. ☐ 3. is NOT THE ACTUAL MILEAGE.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

SELLER Must Sign Here: _____ CO-SELLER Must Sign Here: _____

Print Here: _____ Print Here: _____

Selling Dealer's License Number: _____ Tax No.: _____ Tax Collected: _____

Auction Name _____ License Number: _____

PURCHASER Must Sign Here: _____ CO-PURCHASER Must Sign Here: _____

Print Here: _____ Print Here: _____

NOTICE: $10.00 PENALTY IS REQUIRED BY LAW IF NOT SUBMITTED FOR TRANSFER WITHIN 30 DAYS AFTER DATE OF PURCHASE

VOID IF ALTERED

VOID IF ALTERED

HSMV 82250 (REV. 12/05) STATE OF FLORIDA

STATE OF FLORIDA

Mail Lien Satisfaction to: Dept of Highway Safety and Motor Vehicles, Neil Kirkman Building, Tallahassee, FL 32399-0500

A01016

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTNE24WX8DA03980	2008	FORD	VN	5071		99164312

Registered Owner:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

Date of Issue 09/11/2007

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

IMPORTANT INFORMATION

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2. Upon sale of this vehicle, the seller must complete the notice of sale on the reverse side of this form.
3. Remove your license plate from the vehicle.
4. See the web address below for more information and the appropriate forms required for the purchaser to title and register the vehicle, mobile home or vessel: http://www.hsmv.state.fl.us/html/titlinf.html

Mail To:

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

#881

LIEN SATISFACTION

CERTIFICATE OF TITLE

Identification Number	Year	Make	Body	WT-L-BHP	Vessel Regis. No.	Title Number
1FTNE24WX8DA03980	2008	FORD	VN	5071		99164312

Prev State	Color	Primary Brand	Secondary Brand	No of Brands	Use	Prev Issue Date
N	WHI				PRIVATE	

Odometer Status or Vessel Manufacturer or OH use	Hull Material	Prop	Date of Issue
25 MILES 08/30/2007 ACTUAL			09/11/2007

Lien Release
Interest in the described vehicle is hereby released
By_____
Title_____
Date_____

Registered Owner

SCHOOL BOARD OF MANATEE COUNTY
2800 27TH ST E
BRADENTON FL 34208

1st Lienholder

NONE

DIVISION OF MOTOR VEHICLES TALLAHASSEE FLORIDA

Carl A. Ford
Director

Control Number 85757019

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Electra Theodorides-Bustle
Executive Director

VOID IF ALTERED

TRANSFER OF TITLE BY SELLER (This section must be completed at the time of sale.)

Federal and/or state law require that the seller state the milege, purchaser's name, selling price and date sold in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

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Seller Must Enter Purchaser's Name:_____ Address:_____

Seller Must Enter Selling Price:_____ Seller Must Enter Date Sold:_____

I/We state that this ☐ 5 or ☐ 6 digit odometer now reads ☐☐☐,☐☐☐.☒ (no tenths) miles, date read_____ and I hereby certify that to the best of my knowledge the odometer reading:

☐ 1. reflects ACTUAL MILEAGE. ☐ 2. is IN EXCESS OF ITS MECHANICAL LIMITS. ☐ 3. is NOT THE ACTUAL MILEAGE.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

SELLER Must Sign Here:_____ CO-SELLER Must Sign Here:_____

Print Here:_____ Print Here:_____

Selling Dealer's License Number:_____ Tax No.:_____ Tax Collected:_____

Auction Name_____ License Number:_____

PURCHASER Must Sign Here:_____ CO-PURCHASER Must Sign Here:_____

Print Here:_____ Print Here:_____

NOTICE: $10.00 PENALTY IS REQUIRED BY LAW IF NOT SUBMITTED FOR TRANSFER WITHIN 30 DAYS AFTER DATE OF PURCHASE

AGENDA ITEM NO. 10.6

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Apply, Accept and Expend the Unified School Improvement Grant (UniSIG) in the amount of $2,041,737.50 (Incoming State Grant Funds)

Executive Summary
The Florida Department of Education has determined the School District of Manatee County (SDMC) is eligible to receive funds for The Unified School Improvement Grant (UniSIG). Funding has been allocated to the SDMC to serve the following Comprehensive Support and Improvement (CSI) schools to support school improvement initiatives with additional staff members, professional learning, instructional resources, and other supports.

Allocations are as follows:

- Bayshore High School $1,040,250.00
- Samoset Elementary School $413,962.50
- Horizons Academy $150,000.00
- Lincoln Memorial Middle School $342,712.50
- Manatee School of Arts/Sciences $74,812.50
- Manatee Virtual School $20,000.00

This grant is pending School Board approval, if not approved by the School Board, the application will be withdrawn.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Learn | Goal 4
Develop effective professional development and high-quality instructional coaching for teachers to support rigorous literacy instruction across all grades

Recommendation
The Superintendent recommends approval to apply, accept and expend the Unified School Improvement Grant (UniSIG) in the amount of $2,041,737.50 (Incoming State Grant Funds).

Financial Impact
There will be no cost to the General Fund.

Contact
Submitting Department: Federal Programs and Grants
Initiated by: Latrina Singleton

Attachments:
UniSIG 24-25

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to:	A) Program Name:	DOE USE ONLY
Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0735	**2024-25 Unified School Improvement Grant (UniSIG)** **TAPS NUMBER:** 25A002	Date Received **Project Number (DOE Assigned)**
B) Name and Address of Eligible Applicant: School Board of Manatee County, FL 215 Manatee Avenue West Bradenton, Florida 34205-8840		

C) Total Funds Requested:	D) Applicant Contact & Business Information	
$2,041,737.50 **DOE USE ONLY** **Total Approved Project:** $	Contact Name: Latrina Singleton, Director Federal Programs and Grants Fiscal Contact Name: Catherine Hayden Miley, Director of Finance	Telephone Numbers: 941-751-6550 ext 43347 941-708-8770 ext 41111
	Mailing Address: 215 Manatee Avenue West Bradenton, Florida 34205-8840	E-mail Addresses: Singleton2l@manateeschools.net mileyc@manateeschools.net
	Physical/Facility Address: 215 Manatee Avenue West Bradenton, Florida 34205-8840	UEI number: XKGXG94KMH65 FEIN number: 596000728

CERTIFICATION

I, Dr. Jason Wysong , as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.

Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application.

E) _____ Superintendent 07/31/2024

Signature of Agency Head | Title | Date

Florida Department of Education
General Assurances, Terms, and Conditions for Participation in Federal and State Programs

Authority for Data Collection: 20 USC 1232e (a)

Planned Use of Data: The requirements established in United States Code Annotated, Title 20, Education, Chapter 31, Subchapter III, Section 1232(e), stipulate that "[e]ach local education agency which participates in an applicable program under which federal funds are made available to such agency through a state agency shall submit, to such an agency, a general application containing the assurances set forth in subsection [1232e] (b)." The application shall cover the participation by the local education agency and all other organizations participating in state and federal programs administered by the Florida Department of Education. These assurances are set forth below in the "General Assurances" section.

Instructions: These general assurances will be in effect for the duration of the project it covers. The state agencies or boards administering the projects covered by the application shall not require the submission or amendment of such an application unless required by changes in federal or state law, or by other significant change in the circumstances affecting an assurance in such application. The superintendent, agency head, or other authorized officer must sign the certification and return it to the following address. No payment for project/grant awards will be made by this agency without a current signed General Assurances form on file. For further information, contact the Florida Department of Education, Bureau of the Comptroller, at (850) 245-0401.

Certification:

I, the undersigned official am legally authorized to bind the named agency/organization of the State of Florida, hereby apply for participation in federally funded and/or state-funded education programs on behalf of the named agency/organization below. I certify that the agency will adhere to and comply with the General Assurances, Terms, and Conditions and all requirements outlined in the "Project Application and Amendment Procedures for Federal and State Programs" (Green Book).

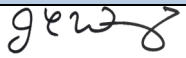
School District of Manatee County	410	Dr. Jason Wysong
Typed Agency Name	Agency Number	Typed Name and Title of Authorized Official (Agency Head)

I certify that the agency will adhere to each of the assurances contained in this set of *General Assurances, Terms, and Conditions for Participation in Federal and State Programs* as applicable to the project(s) for which this agency is responsible.

	08/26/2024	941-708-8770
Signature (must be original)	Date	Area Code/Telephone Number

Acknowledgment

The Local Educational Agency (LEA) verifies the information in the LEA UniSIG Plan and Assurances and confirms that they have collaborated with the school(s).

Name and title of person responsible for completion and submission of the application and LEA UniSIG Plan and Assurances
Dr. Jason Wysong
Contact information: email, phone number
wysongj@manateeschools.net 941-708-8770
Superintendent Signature (or authorized representative)


Manatee County Public Schools

2024-25 Unified School Improvement Grant Application

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I. LEA Eligibility and Program Requirements

LEA Eligibility and Program Requirements

Funds will be allocated to LEAs to serve traditional and charter public Title I schools implementing comprehensive support and improvement activities under section 1111(d) of the Elementary and Secondary Education Act (ESEA) in alignment with Goal 1 of the Florida State Board of Education's K-20 Strategic Plan. Prioritization is granted to students attending Title I schools identified as comprehensive support and improvement (CSI) and to students attending a public high school, regardless of Title I status, that has a four-year adjusted cohort graduation rate at or below 67 percent based on 2022-23 graduation data. Eligible schools in a school improvement turnaround cycle must have State Board of Education-approved Turnaround Option Plan (TOP) to request funds. LEAs must complete an LEA UniSIG Plan and Assurances as well as an individual UniSIG application for each eligible school. The LEAs must work with eligible charter schools to submit one plan. Submission guidelines and additional eligibility criteria can be found in the project Request for Application (RFA).

Directions

LEAs must complete the LEA UniSIG Plan and Assurances in Florida's Continuous Management System (CIMS) at https://cims2.floridacims.org/ to support the application for 2024-25 UniSIG funds.

II. Allocations

SCHOOL ID	SCHOOL NAME	ALLOCATION
0072	BAYSHORE HIGH SCHOOL	$1,040,250.00
0421	SAMOSET ELEMENTARY SCHOOL	$413,962.50
0731	HORIZONS ACADEMY	$150,000.00
2101	MANATEE SCHL OF ARTS/SCIENCES	$74,812.50
7004	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	$20,000.00
0861	LINCOLN MEMORIAL MIDDLE SCHOOL	$342,712.50
	Total District Allocation	$2,041,737.50

A maximum of 5% grant administration, allocated at the LEA level, which may include costs associated with employing appropriate staff for administering the project, office materials and supplies and other relevant costs associated with the administration of the project.

III. Assurances

Check the box to indicate adherence to the assurance.

The LEA shall follow the intent and requirements of UniSIG as outlined in the RFA.

The LEA must have a signed statement by the agency head certifying applicant adherence to the Florida Department of Education's (FDOE) *General Terms, Assurances, and Conditions for Participation in Federal and State Programs*.

The LEA must have a Risk Analysis (DOE 610) on file with FDOE in order to apply for UniSIG.

The LEA shall ensure that each school the LEA will serve must receive all of the state and local funds it would have received in the absence of UniSIG funds.

The LEA shall ensure the activities requested at eligible schools align to an Area of Focus within the School Improvement Plan (SIP).

The LEA shall ensure the SIP includes one or more evidence-based interventions that meet the three levels of evidence as defined by the Every Student Succeeds Act (ESSA).

The LEA shall ensure that the deliverables for monitoring are prepared and submitted as required by the Bureau of School Improvement (BSI). BSI reserves the right to conduct desktop or on-site monitoring of each school site and LEA in coordination with the Federal Education Programs Monitoring Procedures.

The LEA assures that they will comply with the K-12 ESEA Common Federal Program Guidance.

IV. Supports for School Improvement

Developing and Implementing

Describe how the LEA will support each school identified as CSI in developing and implementing a SIP.

The School Improvement Plan (SIP) provides the framework in which these programs and curricula can be delivered with fidelity at each school site while serving unique target audiences. This collaborative action plan highlights overall goals and measurable outcomes that will ultimately drive data informed decision-making critical to success that will increase equitable education and academic achievement for all students. The process of developing a comprehensive SIP for all schools, including those identified within this proposal, leverages a multidisciplinary approach to student learning that provides differentiated support and guidance.

To craft a meaningful plan for improvement, district support will be provided throughout the problem solving and planning process to strengthen the capacity of the school based instructional leadership teams. The Executive Director of Secondary Schools and the Executive Director of School Improvement and Leadership Development will oversee this work and provide professional development, support, and guidance in developing and later orchestrating each school's SIP.

The Executive Director of Secondary Schools and the Executive Director of School Improvement and Leadership Development will counsel the principals, district administrative team, and school leadership teams as they complete the online template. The Executive Directors will review the individual school data, and work with the leadership team to write, review and revise the plan.

To formulate and then execute a budget that is allowable, allocable, and reasonable while aligning funds to the designated SIP areas of focus, The Director of Federal Programs and Grants and Junior Accountant will provide one-on-one consultation and assistance throughout the year. With this support, all schools have been able to construct UniSIG applications to include specific activities that will lead to measurable outcomes.

Note that once the SIP is reviewed from multiple partners including the School Advisory Council, community partners and stakeholders, all plans are submitted to the School Board of Manatee County, Florida, for approval.

Successful implementation of a SIP involves employing a systematic approach with accountability checkpoints. It is critical for schools to be engaged in the ongoing progress monitoring and data management to ensure that every student is receiving the highest level of instruction. The Executive Director of Secondary Schools and the Executive Director of School Improvement and Leadership

Development will conduct regularly scheduled meetings with the principals and leadership teams to review goals and evaluate current processes and progress.

Alignment of Resources

Describe the process through which the LEA identifies and aligns all district resources (e.g., personnel, instructional, curricular, policy) in order to meet the needs of all students and maximize desired student outcomes.

Include the methodology for coordinating and supplementing federal, state and local funds, services and programs to align to interventions in CSI schools.

Provide the person(s) responsible, frequency of meetings, inventory of resources and any problem-solving activities used to determine how to apply resources for the highest impact.

District teams and school leaders collaborate to create a rigorous academic program that directly correlates to increase student success both within the classroom as well as the post-graduation period to ensure the school district aligns all of its resources to meet the needs of all students and maximize desired student outcomes. The District personnel involved include the Executive Directors of Elementary and Secondary schools, the Elementary and Secondary Director of Curriculum, the Executive Director of Student Services and Family Engagement, the Director of Exceptional Student Education, the Director of Federal Programs and Grants and the Director of Assessment, Accountability and Research to establish a system of support for all schools.

Multiple data sources are collected, synthesized, and analyzed throughout the year such as longitudinal data from state assessments and district benchmark testing, as well as attendance rates, discipline data and progress monitoring assessments. School climate data is collected along with additional quantitative and qualitative data to contribute to outcome-based assessment process. Using these data points to drive decision-making and inform instruction ensures that support for individual schools is differentiated and based on actual need. Moving forward, the data is collected and monitored monthly to guide and monitor progress.

Overseeing this alignment of resources rests on the Executive Directors of Elementary and Secondary to provide continuing support for leadership development and management. Actions of accountability include monthly meetings with the school instructional leadership teams, ILT, to review school data. Currently, the Executive Directors also oversee the implementation of action plans to address student needs and realign instruction as necessary to improve outcomes.

Each school is required to use the Florida CIMS online Schoolwide Improvement Plan template and develop a yearly school-wide improvement plan (SIP). The Executive Directors will work closely with school administrators to develop the SIP. In order to monitor teaching and learning at the school level, school administrators utilize the district-adopted Danielson framework for teaching. Each school is required to have an instructional leadership team to regularly review school data and modify instruction and support as necessary.

The Deputy Superintendent of Instruction directs the work of the Directors of Elementary and Secondary curriculum as well as the Director of Assessment, Accountability and Research as they provide support with staff and leadership development and assessments for both FAST and progress monitoring. This position oversees SDMC's Curriculum Department and Curriculum Specialists who are tasked with developing district curricula and assessments align with all standards including Florida’s Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards. The Deputy Superintendent of Instruction coordinates district and school-based support to ensure fidelity of delivery and implementation of district curriculum. This position also supervises professional learning opportunities for all stakeholders.

The Executive Directors of Elementary and Secondary schools and the Executive Director of Student Services and Family Engagement report to the Deputy Superintendent of Instruction and are charged with providing support to any school designated as CS&I and TS&I. Support will also be provided to other assigned schools identified throughout the district evaluation system as needing additional assistance. The Executive Directors also review the SIPs and any CS&I and TS& I schools and provide support in the areas of problem solving, solution finding and accountability regarding the implementation of programs and fidelity.

The Instructional Leadership Team conducts continuous observations and instructional reviews and attends regularly scheduled instructional leadership meetings for assigned schools. The information gathered from these activities is compiled and then reviewed during subsequent meetings to include the Executive Directors, the Directors of Exceptional Student Education, Student Services and Assessment, Accountability and Research. These meetings are paramount to coordinate alignment of resources necessary to achieve the District’s goals.

LEA Policies and Practices

Identify specific policies and practices the LEA shall seek to add, modify or remove in order to

establish or strengthen systems that support school-based leadership teams to implement interventions. Provide the rationale for the proposed changes and the steps required to make the modifications, including person(s) responsible for implementation and follow-up.

The school district aligns to the Florida Department of Education 's guidelines to establish and implement schoolwide improvement plans and ensures that school-based leadership teams are supported in their critical work to implement interventions through a continuous assessment of progress and process that is collaborative in nature.

To align each unique school to the overarching district goals and strategies, and address the needs and areas of focus highlighted in the school improvement plan, each site is required to appoint a school based Instructional Leadership Team (ILT). Teams typically include representation from teacher leaders, administration, and coaches, and are critical to providing a systematic way in which to coordinate school improvement initiatives. To this effort, leadership teams are expected to complete a reflection regarding the school's current status, conduct a needs assessment/analysis for relevant data points and craft a cohesive and meaningful plan linked to evidence-based strategies.

Meeting regularly, the ILT reviews school data and modifies instruction and support if needed. Each meeting agenda also includes a period dedicated to reviewing and adjusting action plans. Each school's administration is then charged with presenting this information to the Executive Directors of Elementary and Secondary Schools for additional assessment and support.

The Executive Directors of Elementary and Secondary will also oversee classroom observations at CS& I schools. Reports will be provided to the principal, Director of Assessment, Accountability and Research which will document progress in research and key milestones and objectives outlined in the SIP. Lastly, the Directors of Elementary and Secondary Curriculum coordinates support to any CS&I and TS&I high schools, and ensures that each site has the support, materials and equipment necessary to meet the needs of its underserved students.

Note that school improvement actions are published in the board-approved School District of Manatee County policy manual under policy 2120. “School improvement plans are developed and implemented by school-based teams, working collaboratively, so that both building level and district level goals for students can be identified and correlated, and then achieve through effective planning, problem solving and assessment. Each year the school improvement plans for schools that include any grades 6, 7 or 8 shall include information and data on the school's early warning system as required by this policy and Florida law.”

Policy 2125 outlines the role of the school Advisory Council, aligning to Florida statutes, and states

that the school improvement plan be prepared with the collaboration and approval of the school Advisory Council.

Operational Flexibility

Provide the LEA's definition of "operational flexibility" provided to CSI schools to enable full and effective implementation of the SIP.

The Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Sct (ESSA), "provides greater flexibility for state and local education leaders to do what is best for children while maintaining important protections for historically underserved students, including economically disadvantaged students, students with disabilities, and English learners, (United States Department of education*, EESA Flexibilities*, pg. 3). This flexibility is to ensure that all students have access to an equitable education that is delivered by effective teachers in safe learning environments.

The School District of Manatee County Florida (SDMC) delivers a robust educational program that strives to address the many needs of its students while promoting continuous improvement and achievement. To this effort, principals are provided flexibility in the utilization of Title I and school improvement resources.

Each year, the Director of Federal Programs and Grants collaborates with Title I principals to review the available resources and meets with district departments to determine the type and level of support needed for the coming year. As part of a sites detailed assessment, the school team will work closely with the district staff to identify specific needs for programs, instructional staffing, district support, and supplemental materials and resources. This plan is then submitted to the Director of Elementary Curriculum and will serve as the foundation of the district's annual plan.

Other areas of operational flexibility are based on the work between senior leadership and school administration. Senior leadership will work closely with the school to review the curriculum and make modifications to the master schedule and resources based on detailed analysis of student assessment data. The principal will also collaborate with the Director of Federal Programs and Grants, Executive Directors of Elementary and Secondary, Executive Director of Student Services, Directors of Curriculum and Professional Learning, Director of Assessment, Accountability and Research, and Superintendent to identify needs in curriculum, instruction, materials, staffing, and master scheduling necessary to support students.

Lastly, the Executive Directors will strategize with the principal to determine class schedules and ensure students receive the necessary core and remedial support as determined through data assessments.

External Partners

Describe the LEA’s rigorous review process to recruit, screen, select and evaluate any external partners with whom the LEA will collaborate.

N/A

Monitoring

Describe how the LEA will monitor each school receiving UniSIG funds.

The Progress Monitoring Data Review survey will be conducted at each school with a 2024 school grade of D. The data collected will be used to inform state, district, and school leaders in their conversations about professional capacity and school climate as it relates to student achievement. Furthermore, CS&I schools will participate in the quarterly Progress Monitoring Data Review, which is provided by the Bureau of School Improvement over the 9-week period throughout the entire school year.

Sustainability

Explain the strategies and activities the LEA will implement to support the eligible school after exiting CSI status.

The strategies and activities SDMC will implement through UniSIG are sustainable as they center on building capacity and a framework of embedded supports to include leadership development of the instructional teams at each CS & I school on developing effective structures aligned to student achievement. Professional learning focused on instructional coaching to build teacher content knowledge will also be provided to the literacy coaches and administrative teams. By working collaboratively to support teacher efficacy and instilling evidence based instructional practices that will impact student achievement, it is expected that success will be sustained upon existing CS & I status.

Alignment with K-20 Strategic Plan

Describe how the project will incorporate one or more of the Goals included in the State Board of Education’s K-20 Strategic Plan.

The mission of Florida's Early Learning-20 education system is to increase the proficiency of all students within one seamless efficient system, by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents and communities. Through the implementation of UniSIG, student achievement will be increased through

strengthened curriculum goals addressed in the SIP and ensuring it is fully aligned with state standards, best practices and evidenced- based instructional strategies to engage students and enhance the learning experience for unique needs of all the students served. Increased student achievement will also be achieved through ongoing professional development opportunities to enhance teaching practices and effectively support the needs of the underserved population who need high-quality, rigorous instruction.

V. Acknowledgement

LEA Plan and Assurances Acknowledgment form.

Click the link to download the completed document (must be logged in to CIMSv2).
No Document Uploaded

BUDGET	ACTIVITY	SCHOOL	FUNCTION OBJECT	FTE	AMOUNT
District Admin *Fiscal Services-Group Insurance Life 0.23%*		District	7500/230	0.0	69.20
District Admin *Fiscal Services-Other Support Personnel: Jr. Accountant, part of the 5% administrative costs*		District	7500/160	0.0	30, 083.58
District Admin *Fiscal Services-Retirement 13.63%*		District	7500/210	0.0	4, 100.40
District Admin *Fiscal Services-FICA 7.65%*		District	7500/220	0.0	2, 301.40
District Admin *Fiscal Services-Workers Compensation 1.5%*		District	7500/240	0.0	451.26
District Admin *Instructional Staff Training Services- Professional and Technical Services - Leadership Professional Learning- Admin Coaching/Walkthroughs*		District	6400/310	0.0	22, 400.00
District Admin *Instructional Staff Training Services- Travel. In-state travel to BSI conferences and workshops. Travel expenses, per diems, mileage, hotel reservations, parking.*		District	6400/330	0.0	20, 000.00
District Admin *Fiscal Services-Group Insurance Health 16.60%*		District	7500/230	0.0	4, 993.88
District Admin *Instructional Staff Training Services- Travel. In state travel to Innovative Schools Conference for designated UniSIG school leadership teams. Cost to include conference registration fees, Travel expenses, per diems, mileage, hotel reservations, parking.*		District	6400/330	0.0	13, 067.22
Indirect *District Admin Indirect Cost*		District	7200/792	0.0	4, 619.93
Areas of Focus *Basic (FEFP K-12) Tech Related Rentals. Subscription to support ELA vocabulary development to support lowest quartile and also improvement student growth in an engaging manner for students.*	Instructional Practice - Student Engagement	HORIZONS ACADEMY	5100/369	0.0	248.90
Areas of Focus *Basic (FEFP K-12) Supplies-Papers, pencils, folders, notebooks, consumable workbooks/books to increase students access, which will lead to greater opportunity to academic success.*	Instructional Practice - Student Engagement	HORIZONS ACADEMY	5100/510	0.0	6, 035.98
Areas of Focus	ESSA Subgroups	HORIZONS ACADEMY	5100/150	0.0	28, 000.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
Basic (FEFP K-12)-Teacher assistant to support small group instruction and tiered support.					
Areas of Focus *Basic (FEFP K-12)-Retirement 13.63%*	ESSA Subgroups	HORIZONS ACADEMY	5100/210	0.0	3, 816.40
Areas of Focus *Basic (FEFP K-12)-FICA 7.65%*	ESSA Subgroups	HORIZONS ACADEMY	5100/220	0.0	2, 142.00
Areas of Focus *Basic (FEFP K-12)-Group Insurance Health 16.6%*	ESSA Subgroups	HORIZONS ACADEMY	5100/230	0.0	4, 648.00
Areas of Focus *Basic (FEFP K-12)- Workers Compensation 1.5%*	ESSA Subgroups	HORIZONS ACADEMY	5100/240	0.0	420.00
Areas of Focus *Basic (FEFP K-12)-Graduation coach will meet with students to learn student interest and goals to advise students and parents on course selections. Review student grades and progress quarterly. Connect students and families to community and district resources as needed throughout the school year.*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/130	0.0	60, 000.00
Areas of Focus *Basic (FEFP K-12) Other Certified-Graduation Coach Retirement*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/210	0.0	8, 178.00
Areas of Focus *Basic (FEFP K-12)-Workers Compensation 1.5%*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/240	0.0	900.00
Areas of Focus *Basic (FEFP K-12)-Group Insurance Health 16.60%*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/230	0.0	9, 960.00
Areas of Focus *Basic (FEFP K-12)-Group Insurance Life 0.23%*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/230	0.0	138.00
Areas of Focus *Basic (FEFP K-12)-FICA 7.65%*	Graduation/Acceleration - Graduation	HORIZONS ACADEMY	5100/220	0.0	4, 590.00
Areas of Focus *Instructional Staff Training Services-Travel: In State or Out of State Travel Conferences (Innovative Schools at Risk Student Conference) or similar conference: The At-Risk Students Conference will host experts presenting evidence-based strategies for dropout prevention and student success. Attendees will learn about demographic trends affecting at-risk groups,*	Instructional Practice - Student Engagement	HORIZONS ACADEMY	6400/330	0.0	5, 000.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
including males, low-income, and minority students, and will acquire practical methods to support vulnerable students. Additional travel for School Improvement Workshops hosted by BSI. Travel for 4 attendees.					
Areas of Focus *Basic (FEFP K-12)-Group Insurance Life 0.23%*	ESSA Subgroups	HORIZONS ACADEMY	5100/230	0.0	64.40
Areas of Focus *Basic (FEFP K-12)-Noncapitalized Furniture, Fixtures and Equipment: Laminator. The laminator will be used to create teaching tools such as turning worksheets into dry erase documents to support student engagement, therefore, increasing student growth.*	Instructional Practice - Student Engagement	HORIZONS ACADEMY	5100/642	0.0	2, 000.00
Areas of Focus *Basic (FEFP K-12) Supplies to support student ESSA groups- markers, chart paper, pens, composition notebooks, highlighters*	ESSA Subgroups - Students With Disabilities (SWD)	BAYSHORE HIGH SCHOOL	5100/510	0.0	2, 253.83
Areas of Focus *Basic (FEFP K-12) Supplies to support student ESSA groups- markers, chart paper, pens, composition notebooks, highlighters*	ESSA Subgroups - Hispanic Students (HSP)	BAYSHORE HIGH SCHOOL	5100/510	0.0	100.00
Areas of Focus *Instruction and Curriculum Development Services-Group Insurance Life 0.23%*	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/230	0.0	184.00
Areas of Focus *Instruction and Curriculum Development Services-Workers Compensation 1.5%*	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/240	0.0	1, 200.00
Areas of Focus *Instruction and Curriculum Development Services: Group Insurance Health 16.60% School Coordinator*	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/230	0.0	10, 790.00
Areas of Focus *School Administration (Office of the Principal)-School Administration (Office of the Principal)-Administrator. One curriculum assistant principal to support and facilitate in the designs and execution of professional growth initiatives for teaching staff aimed at enhancing student involvement and increasing academic success. Assumes the role of administrative leader in compiling, assessing, understanding, and sharing evaluation data to refine educational programs.*	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/110	0.0	84, 000.00

Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/330	0.0	10, 000.00
Instructional Staff Training Services-Travel: Out of State to attend academic conferences to support learning initiatives at school site to include AICE workshops, etc.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/510	0.0	6, 465.91
Basic (FEFP K-12)-Supplies: Instructional supplies to support learning including growth and achievement. Supplies to include paper, notebooks, folders, pens, chart paper, highlighters, markers.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/120	0.0	240, 000.00
Instructional Staff Training Services-Classroom Teachers: PD Stipend $3000 for 80 teachers completing 24 hours of school improvement professional development training.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/220	0.0	18, 360.00
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/210	0.0	8, 859.50
Instruction and Curriculum Development Services:-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/220	0.0	4, 972.50
Instruction and Curriculum Development Services:-FICA 7.65% School Coordinator					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/240	0.0	975.00
Instruction and Curriculum Development Services:-Workers Compensation 1.5% School Coordinator					
Areas of Focus	Graduation/Acceleration - Graduation	BAYSHORE HIGH SCHOOL	5100/120	0.0	220, 000.00
Basic (FEFP K-12)-Classroom Teacher: Non Contracted Hourly for Alternative Scheduling Instructional Staff (4 teachers for alternate scheduling instruction)					
Areas of Focus	Graduation/Acceleration - Graduation	BAYSHORE HIGH SCHOOL	5100/210	0.0	29, 986.00
Basic (FEFP K-12)-Retirement 13.63%					
Areas of Focus	Graduation/Acceleration - Graduation	BAYSHORE HIGH SCHOOL	5100/240	0.0	3, 300.00

Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/240	0.0	1, 260.00
School Administration (Office of the Principal)-Workers Compensation 1.5%					
Areas of Focus	Graduation/Acceleration - Graduation	BAYSHORE HIGH SCHOOL	5100/220	0.0	16, 830.00
Basic (FEFP K-12)-FICA 7.65%					
Areas of Focus	ESSA Subgroups - English Language Learners (ELL)	BAYSHORE HIGH SCHOOL	6400/590	0.0	8, 000.00
Instructional Staff Training Services-Other Materials and Supplies: Professional Development Materials					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/390	0.0	5, 000.00
Basic (FEFP K-12)-Other Purchased Services: Printing to support instructional materials					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/120	0.0	33, 200.00
Basic (FEFP K-12)-Classroom Teacher: 7 on 7 This supplement will be used to provide additional support to increase student achievement through structured tiered support for students not meeting proficiency in core content courses. (3 participating teachers at an approx rate of $8,300.)					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/210	0.0	4, 525.16
Basic (FEFP K-12)-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/220	0.0	2, 539.80
Basic (FEFP K-12)-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	5100/240	0.0	498.00
Basic (FEFP K-12)-Workers Compensation 1.5%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/310	0.0	10, 000.00
Instructional Staff Training Services-Professional & Technical Services: On-site AICE workshop to support academic growth and achievement					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/150	0.0	5, 000.00
Instructional Staff Training Services-Paraprofessionals: PD Stipend $500 for					

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
10 paras completing 24 hours of school improvement professional development training.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/220	0.0	382.50
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/210	0.0	11, 449.20
School Administration (Office of the Principal)-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/220	0.0	6, 426.00
School Administration (Office of the Principal)-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/230	0.0	13, 944.00
School Administration (Office of the Principal)-Group Insurance Health 16.60%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	7300/230	0.0	193.20
School Administration (Office of the Principal)-Group Insurance Life 0.23%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/110	0.0	65, 000.00
Instruction and Curriculum Development Services: School Coordinator position					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/230	0.0	149.50
Instruction and Curriculum Development Services:-Group Insurance Life 0.23%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/120	0.0	6, 000.00
Instructional Staff Training Services-Classroom Teacher: Non Contracted Hourly for 4 weeks for School Coordinator					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/210	0.0	817.80
Instructional Staff Training Services-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/220	0.0	459.00
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6400/240	0.0	90.00
Instructional Staff Training Services-Workers Compensation 1.5%					

BUDGET	ACTIVITY	SCHOOL	FUNCTIONAL OBJECT	FTE	AMOUNT
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/130	0.0	80, 000.00
Instruction and Curriculum Development Services-Other Certified: Instructional Specialist to support with academic growth and achievement in the core content areas					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/210	0.0	10, 904.00
Instruction and Curriculum Development Services-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/220	0.0	6, 120.00
Instruction and Curriculum Development Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	BAYSHORE HIGH SCHOOL	6300/230	0.0	13, 280.00
Instruction and Curriculum Development Services-Group Insurance Health 16.60%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6300/130	1.0	80, 000.00
Instruction and Curriculum Development Services-One Instructional Specialist to provide onsite coaching and monitoring of instructional program.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	5100/330	0.0	13, 105.69
Basic (FEFP K-12) Field Trips Out of County-Science related admission costs-MOSI, Mote Marine and others that assist with building students background knowledge in science content.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	7800/360	0.0	8, 000.00
Student Transportation Services. Field Trips- Contracted services for field trip transportation.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	5100/120	0.3	20, 000.00
Basic (FEFP K-12) Classroom Teacher: Non Contracted Hourly Tutoring After/ Before and Saturday School. 10 Teachers, 50 hrs at $40 per/hr					
Areas of Focus	Instructional Practice - Benchmark-	SAMOSET ELEMENTARY	5100/510	0.0	12, 500.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
	aligned instruction - ELA - Math - Science	SCHOOL			
Basic (FEFP K-12) Supplies-Paper, pens, pencils, highlighters, composition books and student consumable workbooks.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/310	0.0	45, 000.00
Instructional Staff Training Services- Professional and Technical Services: Contracted services of professional development and instructional coaching to assist with implementation of core materials.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/310	0.0	6, 000.00
Instructional Staff Training Services- Professional Technical Services- On-site professional training for instructional staff in math intervention program. 2 days of Acaletics on-site contracted services at a rate of $3000/day.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/330	0.0	10, 672.53
Instructional Staff Training Services-Travel: Out of County Travel Conference cost to include mileage and per diems, conference tuition and all associated costs. Conference will target academic growth and instructional needs. Members of the Instructional Leadership Team will attend.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6300/230	0.0	13, 280.00
Instruction and Curriculum Development Services-Group Insurance Health 16.60% Instructional Specialist					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6300/230	0.0	184.00
Instruction and Curriculum Development Services-Group Insurance Life 0.23% Instructional Specialist					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	5100/210	0.0	2, 726.00
Basic (FEFP K-12)-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-	SAMOSET ELEMENTARY	5100/220	0.0	1, 530.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
	aligned instruction - ELA - Math - Science	SCHOOL			
Basic (FEFP K-12)-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	5100/240	0.0	300.00
Basic (FEFP K-12)-Workers Compensation 1.5%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/120	0.0	120, 000.00
Instructional Staff Training Services-Classroom Teachers: PD Stipend $3000 for 40 teachers completing 24 hours of school improvement professional development training.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/220	0.0	9, 180.00
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/150	0.0	10, 000.00
Instructional Staff Training Services-Paraprofessionals: PD Stipend $500 for 20 paras completing 24 hours of school improvement professional development training.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6400/220	0.0	765.00
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6300/210	0.0	10, 904.00
Instruction and Curriculum Development Services-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction - ELA - Math - Science	SAMOSET ELEMENTARY SCHOOL	6300/220	0.0	6, 120.00
Instruction and Curriculum Development Services-FICA 7.65% Instructional Specialist					
Areas of Focus	Instructional Practice - Benchmark-	SAMOSET ELEMENTARY	6300/240	0.0	1, 200.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
	aligned instruction - ELA - Math - Science	SCHOOL			
Instruction and Curriculum Development Services-Workers Compensation 1.5% Instructional Specialist					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/120	0.0	8, 000.00
Basic (FEFP K-12) -Classroom Teacher: Non Contracted Hourly After/Before and Saturday School Tutoring; 20 hrs of tutoring for 10 teachers approx. $40 per/hr					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/210	0.0	10, 598.82
Instruction and Curriculum Development Services-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/510	0.0	1, 763.74
Basic (FEFP K-12) Supplies- markers, chart paper, notebooks, paper, pens, highlighters, dry erase markers, pencils					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/230	0.0	12, 908.31
Instruction and Curriculum Development Services-Group Insurance Health 16.60%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/130	1.0	77, 760.90
Instruction and Curriculum Development Services-Other Certified. One instructional specialist to support site based leadership teams in all areas of instructional leadership based on focused instruction. This includes providing professional development; supporting the construction of the school improvement plan, supporting the use of data by site leaders and teachers, and providing one on one coaching to site instructional staff.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/110	1.0	95, 608.67
School Administration (Office of the Principal) One curriculum assistant principal to support and facilitate in the design and execution of professional growth initiatives for teaching staff aimed at enhancing student involvement and increasing academic success. Assumes the role of administrative leader in compiling, assessing, understanding, and sharing evaluation data to refine educational programs.					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/220	0.0	7, 314.07
School Administration (Office of the Principal)-FICA 7.65%					

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
Areas of Focus *School Administration (Office of the Principal)-Group Insurance- Life .23%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/230	0.0	219.90
Areas of Focus *School Administration (Office of the Principal)-Worker's Comp 1.5%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/240	0.0	1, 434.14
Areas of Focus *School Administration (Office of the Principal)-Retirement 13.63%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/210	0.0	13, 031.47
Areas of Focus *Instruction and Curriculum Development Services-FICA 7.65%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/220	0.0	5, 948.71
Areas of Focus *Instruction and Curriculum Development Services- Group Insurance Life 0.23%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/230	0.0	178.86
Areas of Focus *Instruction and Curriculum Development Services-Workers Compensation 1.5%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/240	0.0	1, 166.42
Areas of Focus *Basic (FEFP K-12)-Retirement 13.63%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/210	0.0	1, 090.40
Areas of Focus *Basic (FEFP K-12)-FICA 7.65%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/220	0.0	612.00
Areas of Focus *Basic (FEFP K-12)-Workers Compensation 1.5%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/240	0.0	120.00
Areas of Focus *Instruction and Curriculum Development Services-Classroom Teacher: Non Contracted Hourly Collaborative planning to support teachers development and implementation of standards-based instruction and assessment.*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/120	0.0	30, 000.00
Areas of Focus *Instruction and Curriculum Development Services Retirement 13.63%*	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/210	0.0	4, 089.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/120	0.0	16, 600.00
Basic (FEFP K-12)-Classroom Teacher: 7/7 Supplement. This supplement will be used to provide additional support to increase student achievement through structured tiered support for students not meeting proficiency in core content courses. (2 participating teachers at an approx rate of $8,300.)					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/220	0.0	2, 295.00
Instruction and Curriculum Development Services-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/210	0.0	2, 262.58
Basic (FEFP K-12)-Retirement 13.63%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/240	0.0	249.00
Basic (FEFP K-12)-Workers Compensation 1.5%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	5100/220	0.0	1, 269.90
Basic (FEFP K-12)-FICA 7.65%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	6300/240	0.0	450.00
Instruction and Curriculum Development Services-Workers Compensation 1.5%					
Areas of Focus	Instructional Practice - Benchmark-aligned instruction	LINCOLN MEMORIAL MIDDLE SCHOOL	7300/230	0.0	15, 871.04
School Administration (Office of the Principal)Group Insurance Health 16.6%					
Areas of Focus	ESSA Subgroups - English Language Learners (ELL)	MANATEE SCHL OF ARTS/ SCIENCES	5100/394	0.0	63, 886.23
Basic (FEFP K-12)-Distributions to Charter Schools (Non-FEFP): Purchase of Imagine Learning & Resource Teacher					
Areas of Focus	ESSA Subgroups - English Language Learners (ELL)	MANATEE SCHL OF ARTS/ SCIENCES	6400/394	0.0	3, 969.30
Instructional Staff Training Services-Distributions to Charter Schools (Non-FEFP): Professional Development on learning Imagine Learning					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	5100/210	0.0	763.28
Basic FEFP K-12-Retirement 13.63%					
Areas of Focus	Graduation/Acceleration -	MANATEE VIRTUAL SCHOOL (	5100/240	0.0	84.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
	Graduation	VIRTUAL FRANCHISE)			
Basic FEFP K-12 -Workers Compensation 1.5%					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	5100/220	0.0	428.40
Basic FEFP K-12-FICA 7.65%					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	5100/120	0.0	5, 600.00
Basic FEFP K-12-Classroom Teacher: School Counselor and teachers will provide case management services to ensure students on are on the pathway to meet all graduation requirements. (14 staff members, 10 hours, at a rate of $40/hr) Staff will: Evaluate students' transcripts upon entry into the program. Meet with the student to learn student interest and goals to advise students and parents course selections. Review student grades and progress quarterly. Connect students to community and district resources as needed throughout the school year. Connect students with other opportunities in the district should the student become unsuccessful in Manatee Virtual.					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	6400/330	0.0	6, 353.28
Instructional Staff Training Services-Travel: Out of County Conference (Orlando)- Manatee Virtual instructors will participate in the Annual Professional Learning Conference offered by FLVS to extend learning experiences for instructional and support staff. This training allows team members to engage in educational skills-building activities that foster continuous improvement. Instructors will receive the latest in industry best practices.					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	6400/120	0.0	4, 000.00
Instructional Staff Training Services-Classroom Teacher: Non Contracted Hourly. SDMC employees will provide training and professional development to Manatee Virtual teachers focused on evidence-based practices to increase student engagement and completion, which will increase student achievement and graduation rates. 5 school district employees, totaling 20 hours at an hourly rate of $40/hr.					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	6400/210	0.0	545.20
Instructional Staff Training Servicess-Retirement 13.63%					
Areas of Focus	Graduation/Acceleration - Graduation	MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	6400/220	0.0	306.00
Instructional Staff Training Services-FICA 7.65%					
Areas of Focus	Graduation/Acceleration -	MANATEE VIRTUAL SCHOOL (	6400/240	0.0	60.00

BUDGET	ACTIVITY	SCHOOL	FUNCTION/ OBJECT	FTE	AMOUNT
	Graduation	VIRTUAL FRANCHISE)			
Instructional Staff Training Services-Workers Compensation 1.5%					
Positive Culture and Environment	Positive Behavior and Intervention System (PBIS)	SAMOSET ELEMENTARY SCHOOL	6400/310	0.0	4, 000.00
Instructional Staff Training Services- Contracted services to support building a positive school culture and climate. (Energy Bus Contract)					
Indirect Costs		HORIZONS ACADEMY	7200/792	0.0	6, 358.32
General Administration (Superintendent's Office)-Indirect Cost:4.74%					
Indirect Costs		BAYSHORE HIGH SCHOOL	7200/792	0.0	44, 722.60
General Administration (Superintendent's Office)-Indirect Cost					
Indirect Costs		SAMOSET ELEMENTARY SCHOOL	7200/792	0.0	17, 797.15
General Administration (Superintendent's Office)- Indirect Costs					
Indirect Costs		LINCOLN MEMORIAL MIDDLE SCHOOL	7200/792	0.0	14, 733.95
General Administration (Superintendent's Office)-Indirect Cost					
Indirect Costs		MANATEE SCHL OF ARTS/ SCIENCES	7200/792	0.0	3, 216.35
General Administration (Superintendent's Office)-Indirect Cost:4.74%					
Indirect Costs		MANATEE VIRTUAL SCHOOL (VIRTUAL FRANCHISE)	7200/792	0.0	859.84
General Administration (Superintendent's Office)-Indirect Cost					
Plan Budget Total					**2, 041, 737.50**

AGENDA ITEM NO. 10.7

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the School District of Manatee County Mental Health Assistance Allocation Plan for the 2024-2025 School Year, in the amount of $3,225,525.00 (Incoming State Allocation, Issued as State Grant)

Executive Summary
Florida Statute 1006.041 requires that each school district implement a school-based mental health assistance program that includes training classroom teachers and other school staff in detecting and responding to mental health issues and connecting children, youth, and families who may experience behavioral health issues with appropriate services. Each school district must develop, and submit to the district school board for approval, a detailed plan outlining the components and planned expenditures of the district's mental health assistance program. The plan must include all district schools, including charter schools, unless a charter school elects to submit a plan independently from the school district. A charter school plan must comply with all of the provisions of this section and must be approved by the charter school's governing body and provided to the charter school's sponsor.

The submitted plan includes $3,225,525.00 allocated to the SDMC for 2024-2025 school year, and also includes 2023-2024 roll forward funds of $523,412.11 to total $3,748,937.11.

If this item does not receive Board approval, this application will be withdrawn.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 1
Improve easy access to quality family resources that support student learning

Recommendation
The Superintendent recommends approval of the School District of Manatee County Mental Health Assistance Allocation Plan for the 2024-2025 school year, in the amount of $3,225,525.00 (Incoming State Allocation, Issued as State Grant).

Financial Impact
The estimated expenditures will be $3,225,525.00 and will be expensed from funds allocated to the District from the mental health allocation. An additional roll forward amount of $523,412.11 is included in the plan to total $3,748,937.11.

Contact
Submitting Department: Student Services
Initiated by: Lisa Lyon

Attachments:
MHAA_Planned_Funds_and_Expenditures_Form_2024-2025
manatee-2024-25-mha_FINAL_7.31.24

Mental Health Assistance Allocation (MHAA) Plan
2024-2025
Due August 1, 2024

District Name: Manatee

Planned Funds and Expenditures 2024-2025

Section 1. MHAA Plan Funding Summary	$ Amount
MHAA provided in the 2024-2025 Florida Education Finance Program:	$3,225,525.00
Unexpended MHAA funds from previous fiscal years: Please confirm the unexpended amount with your Finance Department.	$523,412.11
Total MHAA Plan Funds for Section 1:	**$3,748,937.11**

Section 2. MHAA Planned Expenditure Summary – Funded by the MHAA Plan		Total $ Amount
Profession	**Total Number**	
School Counselor(s) – DOE-certified	0	$0.00
School Psychologist(s) – DOE-certified and/or DOH-licensed	0	$0.00
School Social Worker(s) – DOE-certified and/or DOH-licensed	5	$411,526.24
Other (DOH) Licensed Mental Health Services Providers		
Mental Health Administrator(s)	1	$130,599.46
Mental Health Support Staff	7	$329,928.10
Total Planned Expenditures for Section 2:		**$872,053.80**

Section 3. MHAA Continued Summary of Planned Expenditures	$ Amount
Expenditures for services provided by community-based mental health program agencies or providers: Contract with Centerstone for 10 mental health therapists, Contract with Florida Center for 12 mental health therapists and 1 supervisor, Contract with Starting Point Recovery for medication management at SABLE, Contract with Truly Valued for mentors at nine sites	$1,961,000.00
Expenditures for professional development and training: Expenditures to include payment for trainings given within the district, and non-contract hourly rates to support curriculum writing for mental health and resiliency standards	$70,000.00
Expenditures for travel (in-county, out-of-county, in-state, out-of-state): Expenditures to include registration fee, hotel, mileage, and other travel fees for out-of-district professional learning	$35,000.00
Expenditures for supplies, materials and equipment: Supplies, materials, and equipment purchased for professional learning, counseling of students	$50,721.07
Other Expenditures: Charter School Allocation	$760,162.24
Total Planned Expenditures for Section 3:	**$2,876,883.31**
Unexpended MHAA funds:	**$0.00**
Submission Date:	**7/31/2024**

If you experience difficulty completing this form electronically, contact Dr. Andrew Weatherill, Student Support Services, at 850-245-7851 or StudentSupportServices1@fldoe.org.

Form Revised 5/14/2024

2024-25

HOPE
COMMUNICATION
RESILIENCE
WELLNESS
KINDNESS



FAMILY
POSITIVITY
AWARENESS
WELLNESS
MENTAL HEALTH

Manatee

MENTAL HEALTH APPLICATION

Mental Health Assistance Allocation Plan

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

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I. Introduction

Plan Purpose

The purpose of the Mental Health Assistance Allocation (MHAA) is to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in responding to mental health issues; and connect children, youth and families who may experience behavioral health issues with appropriate services.

These funds are allocated annually in the General Appropriations Act to each eligible school district. Each school district shall receive a minimum of $100,000, with the remaining balance allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment.

Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. A charter school plan must comply with all of the provisions of this section, must be approved by the charter school's governing body, and must be provided to the charter school's sponsor. *(Section [s.] 1006.041, Florida Statutes [F.S.])*

Submission Process and Deadline

The application must be submitted to the Florida Department of Education (FDOE) by **August 1, 2024.**

There are two submission options for charter schools:

- Option 1: District submission includes charter schools in their application.
- Option 2: Charter school(s) submit a separate application from the district.

II. MHAA Plan

A. MHAA Plan Assurances

1. District Assurances

One hundred percent of state funds are used to establish or expand school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth and families with appropriate behavioral health services.



Other sources of funding will be maximized to provide school-based mental health services (e.g., Medicaid reimbursement, third-party payments and grants).



Collaboration with FDOE to disseminate mental health information and resources to students and families.



A system is included for tracking the number of students at high risk for mental health or co-occurring substance use disorders who received mental health screenings or assessments; the number of students referred to school-based mental health services providers; the number of students referred to community-based mental health services providers; the number of students who received school-based interventions, services or assistance; and the number of students who received community-based interventions, services or assistance.



Mental Health Assistance Allocation Plans for charter schools that opt out of the District's MHAA Plan are reviewed for compliance.



Curriculum and materials purchased using MHAA funds have received a thorough review and all content is in compliance with State Board of Education Rules and Florida Statutes.



The MHAA Plan must be focused on a multi-tiered system of supports to deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and to students at high risk of such diagnoses. Section 1006.041, F.S.



2. School Board Policies

Students referred to a school-based or community-based mental health services provider, for mental health screening for the identification of mental health concerns and students at risk for mental health disorders are assessed within 15 calendar days of referral.



School-based mental health services are initiated within 15 calendar days of identification and assessment.



Community-based mental health services are initiated within 30 calendar days of referral.



Individuals living in a household with a student receiving services are provided information about behavioral health services through other delivery systems or payors for which such individuals may qualify if such services appear to be needed or enhancements in those individuals' behavioral health would contribute to the improved well-being of the student.



District schools and local mobile response teams use the same suicide screening instrument approved by FDOE pursuant to s. 1012.583, F.S., and Rule 6A-4.0010, Florida Administrative Code.



Assisting a mental health services provider or a behavioral health provider as described in s. 1006.041, F.S., respectively, or a school resource officer or school safety officer who has completed mental health crisis intervention training in attempting to verbally de-escalate a student's crisis situation before initiating an involuntary examination pursuant to s. 394.463, F.S. Such procedures must include strategies to de-escalate a crisis situation for a student with a developmental disability as that term is defined in s. 393.063, F.S.



The requirement that in a student crisis situation, the school or law enforcement personnel must make a reasonable attempt to contact a mental health professional who may initiate an involuntary examination pursuant to s. 394.463, F.S., unless the child poses an imminent danger to self or others before initiating an involuntary examination pursuant to s. 394.463, F.S. Such contact may be in person or using telehealth, as defined in s. 456.47, F.S. The mental health professional may be available to the school district either by contracts or interagency agreements with the managing entity, one or more local community behavioral health providers, the local mobile response team, or be a direct or contracted school district employee. Note: All initiated involuntary examinations located on school grounds, on school transportation or at a school-sponsored activity must be documented in the Involuntary Examinations and Restraint and Seclusion (IERS) platform.



Parents of students receiving services are provided information about other behavioral health services available through the student's school or local community-based behavioral health service providers. Schools may meet this requirement by providing information about and internet addresses for web-based directories or guides for local behavioral health services.



B. District Program Implementation

Evidence-Based Program (EBP) #1

Evidence-Based Program (EBP)
Youth Mental Health First Aid

Tier(s) of Implementation
Tier 1

Describe the key EBP components that will be implemented.

Youth Mental Health First Aid is a 6.5-hour training that teaches district personnel how to identify, understand and respond to signs of mental illness and substance use disorders in youth. The training gives adults who work with youth the skills they need to reach out and provide initial support to children and adolescents in grades PreK-12 who may be developing a mental health or substance use problems and help connect them to the appropriate care. The School District of Manatee County is in the process of providing all required district personnel with this training.

Early Identification
Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

Youth Mental Health First Aid training is provided to all district personnel through in person presentation of training material. Trainings are offered throughout the school year during the school day. This training consists of 6.5 hours of face-to-face training. Employees sign up for training through the district's professional learning site.

Additionally, schools utilize resiliency lessons built to support the FDOE resiliency standards. These standards are delivered throughout the year as a tier 1 support for all students. The FDOE developed state education standards and resources to equip students with skills that build resiliency. The FDOE has identified the following 11 resiliency characteristics to help students overcome challenges: Perseverance, Grit, Gratitiude, Responsibility, Responsible Decision Making, Critical Thinking and Problem Solving, Self-Awareness and Self-Management, Mentorship, Citizenship, Honesty, and Empathy.

High Risk Students
Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-

occurring substance abuse diagnoses and students at high risk of such diagnoses.

The training of staff in Youth Mental Health First Aid will help staff members identify those students who are at risk of mental health challenges and/or substance use disorders so they may be referred to appropriate school- or community-based resources.

Evidence-Based Program (EBP) #2

Evidence-Based Program (EBP)
Monique Burr Child Safety Matters (K-5)

Tier(s) of Implementation
Tier 1

Describe the key EBP components that will be implemented.

MBF Child Safety Matters is a comprehensive, evidence-based curriculum for elementary school students in grades K-5. The program educates and empowers children and all relevant adults with information and strategies to prevent, recognize, and respond appropriately to bullying, cyberbullying, all types of abuse, and digital abuse dangers. The facilitator will present an engaging, interactive PowerPoint, along with lectures, small group discussion, skill practice, videos, and games.

Early Identification
Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

Comprehensive program teaches universal safety rules and strategies following recommendations of polyvictimization research. Students will participate in three lessons. School counselors will deliver the lessons, or they can be facilitated by Manatee Children's Services. The program is found to be of sound quality and effective in four independent research studies. In addition, it has been found to possess effective learning strategies and is developmentally/age approrpriate for children in grades K-5.

Additionally, the Florida Department of Education (FDOE) developed state education standards and resources to equip students with skills that build resiliency. FDOE has identified the following 11 resiliency characteristics to help children overcome challenges: Perseverance, Grit, Gratitude, Responsibility, Responsible Decision Making, Critical Thinking & Problem Solving, Self-Awareness & Self-Management, Mentorship, Citizenship, Honesty, and Empathy. To support this work, the SDMC has taken the following steps:

* Summer work groups have been working to create lessons aligned with FDOE resiliency standards.
* A community/school district group has been working to use the FDOE resiliency standards to support in the development of Portrait of a Graduate, which defines the scope of how the district, in partnership with the community, will build resiliency in student lessons to support graduates in post-secondary career and/or college.
* School counselors, support staff, and teacher will provide classroom lessons aligned to the Resiliency standards by utilizing the FDOE Resiliency Toolkit as the primary resource.
* Parent resources for all the resiliency characteristics will be available on the SDMC website.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

N/A

Evidence-Based Program (EBP) #3

Evidence-Based Program (EBP)

Monique Burr Teen Safety Matters and Mental Health Matters (6-12)

Tier(s) of Implementation

Tier 1

Describe the key EBP components that will be implemented.

MBF Teen Safety Matters and MBF Mental Health Matters are comprehensive, evidence-based prevention education programs for middle school students in grades 6-8 and high school students in grades 9-12. The program educates and empowers teens and all relevant adults with information and strategies to prevent, recognize, and respond appropriately to bullying, cyberbullying, all types of abuse, relationship abuse, sexual abuse, sex trafficking, and digital danger.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

MBF Mental Health Matters is a supplemental program that addresses mental and emotional health, as well as substance use and abuse. The three one-hour courses will be delivered to students in grades 6-12 in classes that are identified by each individual school.

Additionally, the Florida Department of Education (FDOE) developed state education standards and resources to equip students with skills that build resiliency. FDOE has identified the following 11 resiliency characteristics to help children overcome challenges: Perseverance, Grit, Gratitude, Responsibility, Responsible Decision Making, Critical Thinking & Problem Solving, Self-Awareness & Self-Management, Mentorship, Citizenship, Honesty, and Empathy. To support this work, the SDMC has taken the following steps:
* Summer work groups have been working to create lessons aligned with FDOE resiliency standards.
* A community/school district group has been working to use the FDOE resiliency standards to support in the development of Portrait of a Graduate, which defines the scope of how the district, in partnership with the community, will build resiliency in student lessons to support graduates in post-secondary career and/or college.
* School counselors, support staff, and teacher will provide classroom lessons aligned to the Resiliency standards by utilizing the FDOE Resiliency Toolkit as the primary resource.
* Parent resources for all the resiliency characteristics will be available on the SDMC website.

High Risk Students
Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

N/A

Evidence-Based Program (EBP) #4

Evidence-Based Program (EBP)
TeachTown

Tier(s) of Implementation
Tier 1

Describe the key EBP components that will be implemented.

TeachTown is a comprehensive, character-based, video-modeling curriculum for students with special needs who qualify for alternative curriculum to the general education curriculum. Features of the TeachTown curriculum include structured lessons to systematically target social behaviors utilizing fun and animated videos that are engaging and teach socially appropriate behaviors, which also serve as a positive model for children. Teachers have access to a systematic data collection tool that provides automatic reporting and graphing features that can be shared with parents and school staff. This program is available for all students who are receiving alternative curriculum instruction.

Early Identification
Explain how your district will implement evidence-based mental health services for students to

improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

TeachTown is a comprehensive, character-based, video-modeling curriculum for students with special needs that connects the treatment and progress made in the clinical setting to what children are learning in the school setting. Students will work independently for approximately 20 minutes three times per week on both academic and social skills computer-generated lessons. In order to reinforce the social-emotional lessons, related group social skills lessons are taught weekly.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

N/A

Evidence-Based Program (EBP) #5

Evidence-Based Program (EBP)

Suicide Awareness/Prevention and PBIS

Tier(s) of Implementation

Tier 1

Describe the key EBP components that will be implemented.

Posters will be disseminated to all secondary schools, making students and staff aware of the 988 Mental Health Crisis Line. The district's Suicide Prevention Team will develop videos to be presented to all high schools during National Suicide Prevention Week.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

By viewing these videos, students will become aware of some of the signs and symptoms of suicidology. The two-prong approach (Youth Mental Health First Aid training for teachers and videos for students) will allow more individuals on school campuses to identify when someone may be considering suicide and can assist the student in reaching out for help.

In addition, the Manatee School District will expand on a consistent PBIS structure to support schools and build a monitoring system which allows teams to analyze risk data. Branching Minds, a MTSS platform, will be a resource to support data analysis. Student Services Specialists and Coordinators will work with school-based teams using the Early Warning System to ensure implementation of PBIS at each Tier. Schoolwide PBIS Plans as they are developed will be presented to the school-based Student Advisory Committees (SACs) to ensure family awareness and participation.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

For students expressing thoughts of suicide, a follow-up plan will be developed with the student, their family, and school-based personnel to ensure the student is receiving the support he/she needs.

Evidence-Based Program (EBP) #6

Evidence-Based Program (EBP)

Overcoming Obstacles

Tier(s) of Implementation

Tier 1

Describe the key EBP components that will be implemented.

Overcoming Obstacles is a K-12 life skills curriculum which includes resiliency skills for students.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

Monthly lessons will be provided to all students. These lessons will be aligned to character traits and resiliency standards. A minimum of five hours of instruction will be delivered per health standards and per statute.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

N/A

Evidence-Based Program (EBP) #7

Evidence-Based Program (EBP)
Zones of Regulation

Tier(s) of Implementation
Tier 1, Tier 2

Describe the key EBP components that will be implemented.

The Zones of Regulation provides an easy way to think and talk about how we feel on the inside and sort emotions into four colored Zones, all of which can be expected in life. Besides being utilized in counseling sessions by mental health professionals, the Zones curriculum has been provided to all E/BD and ASD classrooms.

Early Identification
Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

The Zones can be used as a whole-class model for measuring student's feelings, or it can be used in small-group or individual counseling to work with students to identify their feelings, emotions, and how to regulate these when they are not feeling their best.

High Risk Students
Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

N/A

Evidence-Based Program (EBP) #8

Evidence-Based Program (EBP)
Check In/Check Out

Tier(s) of Implementation
Tier 2

Describe the key EBP components that will be implemented.

Check In/Check Out provides additional support for students who need more support to meet their

goals socially, emotionally, and/or academically. CICO gives students a boost and allows them to meet behavioral goals. CICO intervention forms can be customized to reflect behaviors that need additional focus. Teachers provide feedback to the student on these behaviors throughout the day. Criteria used to identify students for CICO: a student who struggles with Tier 1 goals and behaviors, little to no classwork participation or completion, poor performance in submitting homework, lack of participation in class, poor organizational and/or time management skills, struggles with emotions, focus, attentiveness, staying on task, as well as interpersonal and/or self-regulation skills.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

Students are assigned to a coach/mentor who they meet with at the beginning of the day to set goals for the day. This adult can be a counselor, teacher, or other staff member who is not an instructor for that student. Typically, the student uses a "points card" that spells out the goals for each part of the day. As the student progresses through the day, his/her teacher evaluates the student's behavior and assigns points for meeting the daily goals. At the end of the day, the student checks out with the same staff member he/she began the day with, assessing the point total for the day. The final component of this process involves the student taking his/her points card to a parent at home and returning it signed at the next morning check in. The coach/mentor encourages the student to reflect on what they did well, how they feel, and what they need to work on.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

At its most basic premise, the CICO meeting is an opportunity for student and mentor to work together to improve behavior. CICO doesn't focus on the student's struggles in behavior; instead, it centers on the positive goals met and the efforts the student made to attain those goals. Because Tier 2 interventions provide aditional assistance to students, the expectation is that those students will eventually return to the school's Tier 1 behavior plan.

Evidence-Based Program (EBP) #9

Evidence-Based Program (EBP)

Cognitive Behavioral Intervention for Trauma in Schools

Tier(s) of Implementation

Tier 2, Tier 3

Describe the key EBP components that will be implemented.

The Cognitive Behavioral Intervention for Trauma in Schools (CBITS) program is a school-based, group and individual intervention that uses cognitive behavioral techniques. It is designed to reduce the symptoms of PTSD, depression, and behavioral problems, as well as to improve functioning, grades and attendance, peer and parent support, and coping skills.

Early Identification
Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

This program will be implemented as needed in grades 5-12 to focus on students exhibiting some of the above-mentioned behaviors to reduce those behaviors so the students can remain in class and obtain their education.

High Risk Students
Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

These supports will be provided by school counselors and school social workers to increase academic engagement. The threat management system will be utilized to track student supports and risk assessments.

Evidence-Based Program (EBP) #10

Evidence-Based Program (EBP)
Handle With Care

Tier(s) of Implementation
Tier 3

Describe the key EBP components that will be implemented.

Manatee County's Handle With Care (HWC) program is modeled after the West Virginia Defending Childhood Initiative and is a multi-agency collaborative effort to increase knowledge and awareness when a student has experienced a traumatic event in their home or community. The School District of Manatee County partners with all local law enforcement agencies to establish an immediate notification system when a student enrolled in a district school becomes involved with an active case.

This system is designed to notify school principals, teachers, and counselors that a student may be experiencing some level of trauma and to simply be aware, if outward signs of problems begin to emerge.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

HWC is a just-in-time intervention situational to the student who has experiened a recent traumatic event. Each morning, local law enforcement notifies the school district of students who may have experienced a traumatic event in the previous evening (i.e., police or EMS visit, removal from home, etc.). The designated HWC school personnel will alert the student's principal and teacher(s) with an email with the subject line: Handle With Care and the message of Student ID number and initials. A Handle With Care icon will appear next to the student's name in the FOCUS student system. The school counselor or assistant principal then conducts a 5-minute stand-up meeting with the student's teachers to verbally share need-to-know information about the recent traumatic event, review signs of distress and trauma-sensitive interventions, and advise them of who to call for help if signs of distress worsen or persist after 2-3 weeks.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

HWC supports the evidence that creating a safe and supportive school environment, building secure attachments, and developing a student's non-cognitive skills can lead to student stability and success. The HWC program ultimately creates a safe and supportive school environment, builds secure attachments, and develops a student's non-cognitive skills to lead to the student's stability and success. It also allows school staff to monitor a student for signs of distress and to contact a school counselor, school psychologist, or school social worker to request assistance if needed.

Evidence-Based Program (EBP) #11

Evidence-Based Program (EBP)

School of Behavioral and Learning Excellence/School of Therapeutic and Academic Resources

Tier(s) of Implementation

Tier 3

Describe the key EBP components that will be implemented.

The School of Behavioral and Learning Excellence (SABLE) and the School of Therapeutic and Academic Resources (STAR) programs are short-term alternative education school for students who have a mental health diagnosis and are engaging in significantly challenging behaviors that have shown little or no respnse to the targeted and intensive interventions of a multi-tiered system of suport. When fully staffed, SABLE consists of one middle school classroom and three elementary school classrooms (grades 1-5). STAR is a short-term alternative education school within SABLE consisting of two PreK-K classrooms. Generally, the length of stay for a student will be one to two quarters. All cases, however, are considered on an individual basis. A board-certified child psychiatrist or nurse practitioner provides weekly on-site mental health evaluations for students at SABLE as well as medication evaluations and medication regulation for families who do not have a private psychiatrist. There will be one full-time social worker, one full-time mental health therapist or school counselor, and one full-time behavior specialist. The social worker and license mental health therapist or school counselor will provide small-group and individual counseling to all students. In addition, a district school psychologist is assigned to SABLE to provide assistance with evaluations for students.

Early Identification

Explain how your district will implement evidence-based mental health services for students to improve the early identification of social, emotional or behavioral problems or substance use disorders, as well as the likelihood of at-risk students developing social emotional or behavioral problems, depression, anxiety disorders or suicidal tendencies, and how these will assist students dealing with trauma and violence.

Students appropriate for referral to SABLE and STAR should have mental health diagnosis and be engaging in significantly challenging behaviors that have shown little or no respnse to the targeted and intensive interventions of a multi-tiered system of suport. An observation by Student Services staff (school psychologist or school social worker) and/or an ESE Behavior Specialist will be conducted to document the implementation of tiered interventions. Once the team at SABLE determines that the student is appropriate for acceptance to the program, a meeting will be scheduled at the sending school to discuss the placement at SABLE as an option for the student. It is required that the parent/guardian attend this meeting. If the student is a student who is eligible for ESE services, it is also required that an ESE Resource Compliance Specialist be in attendance as well. This meeting will be recorded in the notes section of the IEP if the student is a student who receives ESE services, or it will be recorded in a Conference Note if the student is a general education student. The file is then delivered back to SABLE and SABLE staff will contact the parent/guardian to set up a day and time for the student to be registered and start at SABLE. Dismissal from SABLE will be based on individual student data. A student's length of stay beyond one quarter will be considered

on an individual basis. A dismissal meeting will be scheduled at SABLE. The parent/guardian and receiving school staff will be invited to this meeting. Dismissal paperwork and an IEP revision (if appropriate) will be completed. Positive behavior interventions and the student's response to those interventions will be discussed. This meeting will occur within five to ten days of the student's dismissal from SABLE.

High Risk Students

Explain how the supports will deliver evidence-based mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses.

While participating in the SABLE/STAR program, students will receive small-group and individual counseling as well as mental health evaluations and medication management. The indvidually-designed mental health plans (stabilizing of the student, teaching appropriate coping strategies, medication managements, and therapy/counseling) will be used towards the goal of returning the student to their traditional public schools withing one to two quarters.

C. Direct Employment

1. MHAA Plan Direct Employment

School Counselor
Current Ratio as of August 1, 2024: **1:425**

School Counselor
2024-2025 proposed Ratio by June 30, 2025 **1:476**

School Social Worker
Current Ratio as of August 1, 2024: **1:1560**

School Social Worker
2024-2025 proposed Ratio by June 30, 2025 **1:1617**

School Psychologist
Current Ratio as of August 1, 2024: **1:2216**

School Psychologist
2024-2025 proposed Ratio by June 30, 2025 **1:2059**

Other Licensed Mental Health Provider
Current Ratio as of August 1, 2024: **N/A**

Other Licensed Mental Health Provider
2024-2025 proposed Ratio by June 30, 2025: **N/A**

2. Policy, Roles and Responsibilities

Explain how direct employment of school-based mental health services providers (school psychologists, school social workers, school counselors and other licensed mental health professionals) will reduce staff-to-student ratios.

The direct employment of school-based providers allows the district to reduce staff-to-student ratios most notably in the area of school social work services. Without the direct employment of school social workers through the MHAA, our staff-to-student ratio would be 1:2059. With the availability of direct employment through the MHAA, we are able to hire additional social workers to make our staff-to-student ratio 1:1617. In addition, by being able to hire an additional psychologist, each psychologist will have approximately 150 less students to provide services for.

Describe your district's established policies and procedures to increase the amount of time student services personnel spend providing direct mental health services (e.g., review and revision of staffing allocations based on school or student mental health assistance needs).

In order to best staff our schools with mental health providers, each school psychologist and school social worker is required to keep a log of the amount of time spent providing counseling to students. In addition, community providers also keep logs to show time spent directly working with students. At the end of each school year, these logs are reviewed to determine if a school needs more or less time from a mental health provider. Additionally, schools can contact the mental health provider during the year if they believe they need additional time from a mental health provider. Logs are reviewed and assistance is given when possible.

Describe the role of school-based mental health providers and community-based partners in the implementation of your evidence-based mental health program.

School counselors oversee the implementation of Tier 1 EBPs in their schools. School counselors, school psychologists, and school social workers implement Tier 2 EBPs in the schools. Tier 3 EBPs can be implemented by school counselors, psychologists, social workers, or school-based community partners.

3. Community Contracts/Interagency Agreements

List the contracts or interagency agreements with local behavioral health providers or Community Action Team (CAT) services and specify the type of behavioral health services being provided on or off the school campus.

1. 10 Registered Master Level Interns - Centerstone, School-Based Therapy
2. 11 Licensed Therapists - Florida Center for Early Learning, School-Based Therapy
3. 1 Psychiatric Nurse Practitioner - Jessica Pritchard, ARNP, School-Based Psychiatric Care

4. Community Action Team (CAT): Licensed Therapists - Centerstone, Provides mental health services to students in Manatee County beyond the scope of the contract between SDMC and Centerstone
5. Intervention and Prevention Team: BA- and MA-level cross-trained specialists - Centerstone, Provides substance abuse intervention and prevention services to the students of SDMC
6. Mobile Response Team - Centerstone, Provides mobile crisis response the students of SDMC
7. Family Resource Center - provides group counseling and lessons to some schools within SDMC
8. Teen Court - youth development activities that are designed to meet the needs of at-risk youth (ages 8-18)
9. Big Brothers, Big Sisters - 1:1 mentoring relationships to children ages 6-18
10. Camelot Community Care, Inc. - mental health therapy for students ages 5-18
11. Tidewell Hospice - grief counseling for grieving students and teens (ages 5-18)
12. United Way - provides support through the 211 Community Line to help people find solutions to a temporary emergency (food, shelter, and safety)
13. Truly Valued - provides mentors to students at Braden River Middle, Bayshore Elementary, Buffalo Creek Middle, Lee Middle, Oneco Elementary, Rogers Garden-Bullock Elementary, Sugg Middle, and Lincoln Memorial Middle Schools; in addition they also provide mentors to students who attend the after-school program at the DeSoto Boys & Girls Club

D. MHAA Planned Funds and Expenditures

1. Allocation Funding Summary

MHAA funds provided in the 2024-2025 Florida Education Finance Program (FEFP):	**3,225,525.00**
Unexpended MHAA funds from previous fiscal years:	**520,417.60**
Grand Total MHAA Funds:	**3,745,942.60**

2. MHAA planned Funds and Expenditures Form

Please complete the **MHAA planned Funds and Expenditures Form** to verify the use of funds in accordance with s. 1006.041, F.S.

School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate.

Uploaded Document:
MHAA Planned Funds and Expenditures Form 2024-2025.xlsx

E. District School Board Approval

This application certifies that the School Superintendent and School Board approved the district's MHAA Plan, which outlines the local program and planned expenditures to establish or expand school-based mental health care consistent with the statutory requirements for the MHAA in accordance with s. 1006.041(14), F.S.

Note: The charter schools listed below have ***Opted Out*** of the district's MHAA Plan and are expected to submit their own MHAA Plan to the District for review.

Charter School Number and Name
2192 HOLA Elementary

Charter School Number and Name
2124 Imagine School of Lakewood Ranch

Charter School Number and Name
2123 Imagine School of North Manatee

Charter School Number and Name
2182 Lakewood Ranch Preparatory Academy

Charter School Number and Name
2101 Manatee School for the Arts and Sciences

Charter School Number and Name
2121 Manatee Charter School

Charter School Number and Name
2104 Manatee School for the Arts

Charter School Number and Name
2122 Oasis Middle School

Charter School Number and Name
2131 Palmetto Charter School

Charter School Number and Name
2181 Parrish Charter Academy

Charter School Number and Name
2120 Rowlett Middle Academy

Charter School Number and Name
2141 State College of Florida Collegiate School

Charter School Number and Name
2102 Team Success

Charter School Number and Name
2161 Visible Men Academy

Charter School Number and Name
2171 Rowlett Academy for Arts and Communication

Charter School Number and Name
2494 Bradenton Bay High School

Approval Date:
07/31/2024

AGENDA ITEM NO. 10.8

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the School District of Manatee County Youth Mental Health Awareness Training Grant Allocation for the 2024-2025 School Year in the amount of $54,347.00 (Incoming State Grant Funds)

Executive Summary
The Youth Mental Health Awareness Training allocation is provided by the Department of Education and is referenced in Senate Bill 7026 and 7030. The funds are utilized to provide trainers the ability to facilitate the Mental Health First Aid Program. Trainers will be responsible for training all applicable staff in the warning signs for mental health concerns amongst students. The training is required by statute and these funds will allow for two trainings for the staff in SEDNET Region 8A (Manatee, Sarasota, and Desoto Counties).

A detailed plan outlining the planned expenditures of the Youth Mental Health Awareness Training Program is attached for review.

If this item does not receive Board approval, this application will be withdrawn.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 1
Improve easy access to quality family resources that support student learning

Recommendation
The Superintendent recommends approval of the School District of Manatee County Youth Mental Health Awareness Training Grant Allocation for the 2024-2025 school year in the amount of $54,347.00 (Incoming State Grant Funds).

Financial Impact
The estimated expenditures will be $54,347.00 and will be expensed from funds allocated to the SDMC from the mental health supports allocation.

Contact
Submitting Department: Student Services
Initiated By: Lisa Lyon

Attachments:
2024-2025_Youth_Mental_Health_and_Training_Grant

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to:	**A) Program Name:**	**DOE USE ONLY**
Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0735	Youth Mental Health Aid Training Program **TAPS NUMBER:** 25C077	Date Received
B) Name and Address of Eligible Applicant: School District of Manatee County PO Box 9069 Bradenton, FL 34206-9069		**Project Number (DOE Assigned)**

C) Total Funds Requested:	**D) Applicant Contact & Business Information**	
$54,347.00	Contact Name: Lisa Lyon Fiscal Contact Name: Veronica Arellano	Telephone Numbers: Lisa Lyon – (941) 751-6550 x43061 Veronica Arellano – (941) 708-8770 x41097
DOE USE ONLY **Total Approved Project:** $	Mailing Address: PO Box 9069 Bradenton, FL 34206-9069	E-mail Addresses: Lisa Lyon – lyonl@manateeschools.net Veronica Arellano – arellanov@manateeschools.net
	Physical/Facility Address: 2501 63rd Ave E Bradenton, FL 34203	UEI number: XKGXG94KMH65 FEIN number: F596000728046

CERTIFICATION

I, Dr. Jason Wysong, as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.

Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application.

This application is pending approval of the school board and will be withdrawn if the board does not approve.

E) _____ Superintendent _____ 07/15/2024

Signature of Agency Head — Title — Date

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
BUDGET NARRATIVE FORM 101S

A) Name of Eligible Recipient/Fiscal Agent:	**School District of Manatee County**
B) DOE Assigned Project Number:	**410-90280-5P001**
C) TAPS Number:	**25C077**

(1) FUNCTION	(2) OBJECT	(3) Account Title and Narrative	(4) FTE POSITION	(5) AMOUNT	(6) % Allocated to This Project
6400	310	Supplemental pay (no FICA or benefits requested) for substitutes to pay for 185 substitute teachers at 120.00 a day	0	$22,200.00	
6400	310	Supplemental pay (no FICA or benefits requested) for substitutes to pay for 50 substitute paraprofessionls at 80.00 a day	0	$4,000.00	
6400	510	Supplies for trainings: markers, pens, paper, card stock, chart paper, Post-Its, presentation clickers	0	$1,314.80	
6400	730	Training: seats for staff to receive initial, in-person training ($18.95/each for 700 seats)	0	$13,265.00	
6400	160	Supplemental pay for 85 staff members who attend trainings outside of the school day ($20/hour for 6.5 hours=$130)	0	$11,050.00	
6400	210	Retirement Benefits for teachers attending trainings outside of school days. 13.63%	0	$ 1,506.12	
6400	220	Social Security Benefits for teachers attending trainings outside of school days 7.65%	0	$ 845.33	
6400	240	Workers Compensation for teachers attending trainings outside of school days 1.5%	0	$ 165.75	
		D) TOTAL		**$ 54,347.00**	

DOE ATTESTATION (Program and Grants Management)

The cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

April 2022 **DOE 101S**

Project Performance Accountability Information, Instructions, and Forms

NOTE: The following pages are included in the RFA/P template and are to be completed by the applicant.

The Florida Department of Education has a standardized process for preparing proposals/applications for discretionary funds. This section of the RFA/P, Project Performance Accountability, is to assure proper accountability and compliance with applicable state and federal requirements.

The Department's project managers will:

- track each project's performance based on the information provided and the stated criteria for successful performance
- verify the receipt of required deliverables prior to payment.

For projects funded via Cash Advance, the Department's project managers will verify that the project activities/deliverables are progressing in a satisfactory manner, consistent with the Project Narrative and Performance Expectations, on a quarterly basis.

The Project Narrative/Scope of Work must include the specific tasks that the grantee is required to perform.

Deliverables must:

- be directly linked/related to a specific line item/cost item that in turn links to specific task(s)/activity(ies)/service(s)
- identify the minimum level of service to be performed
  - be quantifiable, measureable, and verifiable. (*how many, how often, duration*). Effectiveness (*a method demonstrating the success such as a scale goals to be attained is necessary*) Evidence or proof that the activity took place. *Examples of deliverables: documents, manuals, training materials and other tangible product to be developed by the project; training & technical assistance and the method of provision; number of clients or individuals served, the method of providing the service and frequency. Criteria for acceptance will vary based on the services being provided. Specific criteria will need to be developed by the program office, communicated to the provider, articulated in the deliverable form and will become part of the project award.*

The applicant must complete the information related to the required tasks to be performed and timelines/due dates for the respective tasks/deliverables consistent with the provided instructions. Per Chapter 215.971 F.S. financial consequences will be applied if the subrecipient fails to perform the minimum level of services required by the agreement. Unit cost is not necessary for each item but can be used to establish a methodology for reduction in the event minimum performance is not met.

Project Performance Accountability Form

Definitions

- **Scope of Work-** The major tasks that the grantee is required to perform
- **Tasks-** The specific activities performed to complete the Scope of Work
- **Deliverables-** The products and/or services that directly relate to a task specified in the Scope of Work. Deliverables must be quantifiable, measurable, and verifiable
- **Evidence-** The tangible proof
- **Due Date-** Date for completion of tasks
- **Unit Cost-** Dollar value of deliverables

Scope of Work Tasks/Activities	Deliverables (product or service)	Evidence (verification)	Due Date (completion)	Unit Cost (optional)
YMHFA Training	Purchase YMHFA In-Person Initial Seats ($18.95 x 700)	Paid National Council Invoices	June 30, 2024	
YMHFA Materials	Purchase markers, pens, easel pads, post-its, presentation clickers ($1,882.00)	Receipts	June 30, 2024	
YMHFA Stipends	Provide non- and instructional personnel and substitutes to cover trainings	Payroll Report	June 30, 2024	
YMHFA Stipends	Stipends for teachers who attend trainings outside of the school day ($20/hour for 6.5 hours = $130)	Payroll Report	June 30, 2024	

Note: Add additional lines if necessary

SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Mary Foreman
Gina Messenger
Richard Tatem

SUPERINTENDENT

Jason C. Wysong, Ed.D.

SCHOOL DISTRICT OF MANATEE COUNTY

August 12, 2024

YMHAT Project Abstract

The primary focus of the YMHAT District mini-support grant is to ensure district staff receives YMHAT. Pursuant to s. 1012.584, F.S., no later than July 1, 2023, and annually thereafter by July 1, each school district shall certify to the FDOE, in a format determined by the FDOE, that at least 80 percent of school personnel in elementary, middle, and high schools have received the training required under this section. Funds are used to support districts with costs related to training, such as:

- Stipend pay for staff to attend YMHFA training outside of staff's regular work hours.
- Stipend pay for substitutes to cover staff to attend YMHFA training.
- Supplies and materials related to YMHFA training.
- Seats for staff to attend YMHFA training (in-person and blended).

On June 30, 2024, the School District of Manatee County had a Youth Mental Health First Aid employee trained percentage rate of 89.5%. With the assistance from the YMHAT grant, the district's goal is to reach 93% trained by June 30, 2025.

Steps to achieving this goal:

During the Fall 2024 semester, hold a training specifically for food service workers (50 available seats). In addition, hold a minimum of eight trainings during the months of August-December.

On November 1, 2024, a survey will be sent to district trainers to request availability for trainings for the Spring 2025 semester. A minimum of eight trainings will be scheduled for this semester as well.

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

FLORIDA DEPARTMENT OF EDUCATION

Request for Application (RFA) - State-Funded Discretionary

Bureau / Office
Division of Public Schools, Bureau of Exceptional Education and Student Services (BEESS)

TAPS Number
25C077

Program Name
Youth Mental Health Awareness and Training (YMHAT) Mini-Support Grant for Local Educational Agencies (LEAs)

Specific Funding Authority(ies)
- Marjory Stoneman Douglas High School Public Safety Act, Chapter 2018-3, section 37, Laws of Florida
- 2025 General Appropriations Act (GAA) (Line Item – 99, Special Categories - Teacher Professional Development from General Revenue Fund)

Funding Purpose / Priorities
The Florida Department of Education (FDOE) has selected a national authority on youth mental health awareness and assistance to facilitate providing youth mental health awareness and assistance training, using a trainer certification model, to all school personnel within each respective district. Each required LEA school safety specialist shall earn or designate one or more individuals to earn certification as a youth mental health awareness and assistance trainer. The school safety specialist shall ensure that at least 80 percent of school personnel within his or her school district receive youth mental health awareness and assistance training.

Total Funding Amount
$3,000,000

This funding amount is contingent on the Governor's approval of the 2024 GAA. The allocation will be awarded to the eligible applicant according to the GAA and instructions in the proviso.

Type of Award
Non-Competitive, Mini-support grants

Budget / Program Performance Period
July 1, 2024 – June 30, 2025

Target Population(s)
K-12 school personnel

Eligible Applicant(s)
FDOE LEAs (reference attached allocation schedule)

Application Due Date
Monday, July 1, 2024

The due date refers to the date of receipt in the Office of Grants Management (OGM).

For State programs, the project effective date will be no earlier than the effective date of the legislative appropriation, usually July 1 of the fiscal year. The ending date can be no later than June 30 of the fiscal year unless otherwise specified in Florida Statutes or proviso.

Matching Requirement
None.

Contact Persons

Program Contacts
Dr. Andrew Weatherill
Senior Director of Student Support Services
850-245-7840
Andrew.Weatherill@fldoe.org

Patricia Strickland
Assistant Director of YMHAT
850-245-9808
Patricia.Strickland1@fldoe.org

Grants Management Contact
Diandra Gordon
Program Specialist
850-245-9986
Diandra.Gordon@fldoe.org

Assurances

The FDOE has developed and implemented a document entitled **General Terms, Assurances and Conditions for Participation in Federal and State Programs** to comply with the following:

2 C.F.R. 200, Uniform Grant Guidance (UGG) requiring agencies to submit a common assurance for participation in federal programs funded by the United States Education Department (USED); Applicable regulations of other Federal agencies; and State regulations and laws pertaining to the expenditure of state funds.

In order to receive funding, **applicants must have on file with the FDOE Office of the Comptroller, a signed statement by the agency head certifying applicant adherence to these General Assurances for Participation in State and Federal Programs.** The complete text may be found in Section D of the Green Book.

School Districts, Community Colleges, Universities and State Agencies

The certification of adherence, currently on file with the FDOE Comptroller's Office, shall remain in effect indefinitely. The certification does not need to be resubmitted with this application unless a change occurs in the district superintendent, current agency head/president, federal or state law, or there are other changes in circumstances affecting a term, assurance or condition.

Private Colleges, Community-Based Organizations and Other Agencies

In order to complete the requirements for funding, applicants of this type must certify adherence to the General Assurances for Participation in State and Federal Programs by submitting the certification of adherence page, signed by the agency head with each application.

Note: The UGG combines and codifies the requirements of eight Office of Management and Budget (OMB) Circulars: A-89, A-102 (former 34 Code of Federal Regulations [CFR] part 80), A-110 (former 34 CFR part 74), A-21, A-87, A-122, A-133, A-50. For the FDOE this means that the requirements in U.S. Education Department General Administration Regulations (EDGAR) Parts 74 and 80 have also been subsumed under the UGG. The final rule implementing the UGG was published in the Federal Register on December 19, 2014, and became effective for new and continuation awards issued on or after December 26, 2014.

Technical assistance documents and other materials related to the UGG, including frequently asked questions and webinar recordings, are available at the Chief Financial Officers Council website at https://cfo.gov/cofar.

Risk Analysis

Every agency must complete a Risk Analysis form. The appropriate DOE 610 or DOE 620 form will be required prior to a project award being issued. The Risk Analysis must be submitted with the application. If an agency is submitting applications for multiple programs, only one Risk Analysis is required.

School Districts, State Colleges, State Universities and State Agencies must use the DOE 610 form. Once submitted and approved, the risk analysis will remain in effect unless changes are required by changes in federal or state law, changes in the circumstances affecting the financial and administrative capabilities of the agency or requested by the Department. A change in the agency head or the agency's head of financial management requires an amendment to the form. The DOE 610 form may be found at http://www.fldoe.org/core/fileparse.php/5625/urlt/doe610.xls.

Governmental and Non-Governmental Entities must use the DOE 620 form. The DOE 620 form is required to be submitted each state fiscal year (July 1-June 30) prior to a Project Award being issued for

that agency. An amendment is required if significant changes in circumstances in the management and operation of the agency occurs during the state fiscal year after the form has been submitted. The appropriate Risk Analysis form may be found at https://www.fldoe.org/core/fileparse.php/5625/urlt/doe620.xlsx.

Grants Management Training
Non-public entities are required to take the Grants Fiscal Management Training and Assessment annually. The agency head and/or the agency's financial manager (CFO) must complete this training within 60 days of the date of execution (Block 12) on the DOE 200, Project Award Notification. Training and assessment can be found using the following link: https://portal.fldoesso.org/PORTAL/Sign-On/SSO-Home.aspx.

Non-participation in the training program may result in termination of payment(s) until training is completed.

Funding Method

Reimbursement with Performance
Payment is rendered upon quarterly submission of documented allowable disbursements, plus documentation of completion of specified performance objectives.

Fiscal Records Requirements and Documentation

Applicants must complete a Budget Narrative form, DOE101S. Budget pages must be completed to provide sufficient information to enable FDOE reviewers to understand the nature and reason for the line-item cost.

All accounts, records, and other supporting documentation pertaining to costs incurred shall be maintained by the recipient for five years. Supporting documentation for expenditures is required for all funding methods. Examples of such documentation include but are not limited to: invoices with check numbers verifying payment, and/or bank statements; time and effort logs for staff, salary/benefits schedules for staff. All must be available upon request.

Funded programs and any amendments are subject to the procedures outlined in the FDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs, which may be found at http://www.fldoe.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml.

Budgeted items must correlate with the narrative portion of the project application that describes the specific activities, tasks and deliverables to be implemented.

Project funds may not be used to supplant existing programs or funding.

All project recipients must submit a completed DOE 399 form, Final Project Disbursement Report by the dates specified on the DOE 200 form, Project Award Notification.

Financial Consequences

The grant manager shall periodically review the progress made on the activities and deliverables listed.
If the Discretionary Project fails to meet and comply with the activities/deliverables established in the grant or to make appropriate progress on the activities and/or towards the deliverables and they are not resolved within two

weeks of notification, the project liaison may approve a reduced payment or request the sub-recipient redo the work or terminate the grant.

Failure to meet the performance activities/deliverable units will result in a decrease in payment commensurate to an applicable unit price measurement (i.e., per student allocation). The exact amount for each deliverable will be determined upon program and budget review and identified in the final project award.

The grant manager must assess one or more of these consequences based on the severity of the failure to perform and the impact of such failure on the ability of the discretionary project to meet the timely and desired results. These financial consequences shall not be considered penalties.

Expenses

Allowable Expenses:

Program funds must be used solely for activities that directly support the accomplishment of the program purpose, priorities and expected outcomes during the program period. All expenditures must be consistent with the approved application, as well as applicable state and federal laws, regulations and guidance. Allowable expenditures may only include costs associated with Youth Mental Health First Aid (YMHFA) training, such as supplemental pay, seats for in-person and blended training, and supplies and materials for training.

Expenses for personal digital assistants (PDA), cell phones, smart phones and similar devices, including the service costs to support such devices may be allowable with FDOE prior approval. Applicants will need to describe and justify the need for such devices, and identify the amount that will be applicable to the project and how the device will be kept secure.

Unallowable Expenses:

Unless otherwise specifically authorized herein, the subrecipient shall not convey anything of value, including but not limited to gifts, loans, rewards, favors or services, directly to any agent, employee or representative of the Department, and shall promptly notify the Department in the event that an agent, employee or representative of the Department attempts to solicit the same.

Below is a list of items or services that are generally not allowed or authorized as expenditures. This is not a comprehensive list of unallowable items. Subrecipients are expected to consult the FDOE program office with questions regarding allowable costs.

- Trainers who are not FDOE Instructor Certified and are not district employees
- Pre-award costs
- Entertainment (e.g., a field trip without the approved academic support will be considered entertainment)
- Meals, refreshments or snacks
- End-of-year celebrations, parties or socials
- Game systems and game cartridges (e.g., Wii, Nintendo, PlayStation)
- Out-of-state travel without FDOE pre-approval
- Overnight field trips (e.g., retreats, lock-ins)
- Incentives (e.g., plaques, trophies, stickers, t-shirts, give-a-ways)
- Gift cards
- Decorations
- Advertisement
- Promotional or marketing items (e.g., flags, banners)

- Purchase of facilities or vehicles (e.g., buildings, buses, vans, cars)
- Land acquisition
- Furniture
- Kitchen appliances (e.g., refrigerators, microwaves, stoves, tabletop burners)
- Tuition
- Capital improvements and permanent renovations (e.g., playgrounds, buildings, fences, wiring)
- Dues to organizations, federations or societies for personal benefit
- Clothing or uniforms
- Costs for items/services already covered by indirect costs allocation
- Costs not allowable for federal programs per the EDGAR, which may be found at https://www2.ed.gov/policy/fund/reg/edgarReg/ edgar.html and the Reference Guide for State Expenditures, which may be found at https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/ referenceguideforstateexpenditures.pdf?sfvrsn=fc1c5555_2.

Equipment Purchases

Any equipment purchased under this program must follow the Uniform Grants Guidance found at http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl or the Reference Guide for State Expenditures, https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf?sfvrsn=b4cc3337_2.

Any equipment purchases not listed on the original budget approved by the FDOE require an amendment submission and approval prior to purchase by the agency awarded the funding.

Further guidance and instruction on property records, inventory and disposition requirements for property are outlined in the Green Book at http://www.fldoe.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml.

Administrative Costs including Indirect Costs

School Districts

The FDOE has been given the authority by the USED to negotiate indirect cost proposals and to approve indirect cost rates for school districts. School districts are not required to develop an indirect cost proposal, but if they fail to do so, they will not be allowed to recover any indirect costs. Amounts from zero to the maximum negotiated rate may be approved for a program by the FDOE's Comptroller. **Indirect costs shall only apply to federal programs.** Additional information and forms are available at www.fldoe.org/finance/comptroller/.

State Agencies, Public Universities and State Colleges

The FDOE will allow other state agencies, state universities and state colleges to charge an indirect cost (administrative and/or overhead) up to 8 percent or the recipient's rate approved by the appropriate cognizant agency, whichever is lower. This rate may be charged on the total direct costs disbursed less the amounts of subcontracts in excess of $25,000, stipends, tuition and related fees, and for items of equipment, alterations, renovations and flow-through funds ("pass through" to another entity) on programs issued by the Department. This rate is intended to be all-inclusive of typical administrative and overhead costs, including but not limited to rental of office space, costs for bookkeeping and accounting services, and utilities. In the alternative, the Department will approve an indirect cost rate of 8 percent plus the direct charges for typical administrative and overhead costs such as office space rental when such costs can be directly and appropriately allocated to the program. **Indirect costs shall only apply to federal programs.**

Section (s.) 1010.06, Florida Statutes (F.S.), Indirect cost limitation – State funds appropriated by the Legislature to the Division of Public Schools within the FDOE may not be used to pay indirect costs to a university, state university, school district or any other entity.

State of Florida, Executive Order 11-116

The employment of unauthorized aliens by any contractor is considered a violation of section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of the contract. In addition, pursuant to Executive Order 11-116, for all contracts providing goods or services to the state in excess of nominal value; (a) the Contractor will utilize the E-verify system established by the U.S. Department of Homeland Security to verify the employment eligibility of all new employees hired by the contractor during the Contract term, (b) require that Contractors include in such subcontracts the requirement that subcontractors performing work or providing services pursuant to the state contract utilize the E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term. Executive Order 11-116 may be viewed at http://www.flgov.com/wp-content/uploads/orders/2011/11-116-suspend.pdf.

State of Florida, Executive Order 20-44

In accordance with Executive Order 20-44, each grantee meeting the following criteria: 1) all entities named in statute with which the agency must form a sole source, public-private agreement and 2) all entities that, through contract or other agreement with the State, annually receive 50 percent or more of their budget from the State or from a combination of State and Federal funds shall provide to the Department an annual report in the format required by the Department. This report shall detail the total compensation for the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts and any other payout. In addition, the grantee shall submit with the annual report the most recent Return of Organization Exempt from Income Tax, Form 990, if applicable, or shall indicate that the grantee is not required to file such Form 990. This report shall be submitted by March 1 of each year. Executive Order 20-44 may be obtained via this link: https://www.flgov.com/wp-content/uploads/orders/2020/EO_20-44.pdf.

Narrative Section

Scope of Work/Narrative

Project Abstract:

The primary focus of the YMHAT District mini-support grant is to ensure district staff receives YMHAT. Pursuant to s. 1012.584, F.S., no later than July 1, 2023, and annually thereafter by July 1, each school district shall certify to the FDOE, in a format determined by the FDOE, that at least 80 percent of school personnel in elementary, middle, and high schools have received the training required under this section. Funds are used to support districts with costs related to training, such as:

- Supplemental pay for staff to attend YMHFA training outside of staff's regular work hours.
- Supplemental pay for substitutes to cover staff to attend YMHFA training.
- Supplies and materials related to YMHFA training.
- Seats for staff to attend YMHFA training (in-person and blended).

Program Expectations

The YMHAT Mini-Support Grant is a project developed due to the Marjory Stoneman Douglas High School Public Safety Act. The FDOE has selected a national authority on youth mental health awareness and assistance to facilitate providing YMHFA training, using a trainer certification model, to all school personnel within each respective district. Each LEA shall designate a school safety specialist who shall earn or designate one or more

individuals to earn certification as a youth mental health first aid instructor. Pursuant to s. 1012.584, F.S., each school district shall annually certify to the FDOE that at least 80 percent of school personnel have received the required YMHFA training no later than July 1.

Project Performance Accountability Form (PPAF) and Deliverables

Reference: Chapter 215, F.S. – Financial Matters: General provisions; 215.971 – Agreements funded with federal or state assistance –

1) An agency agreement that provides state financial assistance to a recipient or subrecipient, as those terms are defined in s. 215.97, F.S., or that provides federal financial assistance to a subrecipient, as defined by applicable U.S. Office of Management and Budget circulars, must include all of the following:
   a) A provision specifying a scope of work that clearly establishes the tasks that the recipient or subrecipient is required to perform.
   b) A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
   c) A provision specifying the financial consequences that apply if the recipient or subrecipient fails to perform the minimum level of service required by the agreement. Funds refunded to a state agency from a recipient or subrecipient for failure to perform as required under the agreement may be expended only in direct support of the program from which the agreement originated.
   d) A provision specifying that a recipient or subrecipient of federal or state financial assistance may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
   e) A provision specifying that any balance of unobligated funds that has been advanced or paid must be refunded to the state agency.
   f) A provision specifying that any funds paid in excess of the amount to which the recipient or subrecipient is entitled under the terms and conditions of the agreement must be refunded to the state agency.
   g) Any additional information required pursuant to s. 215.97, F.S.

Reporting Requirements

- BEESS and the LEA will ensure proper accountability and compliance with applicable state and federal requirements.
- The LEA is expected to achieve the performance targets for each category of deliverables with performance based on completion of deliverables as documented in the District Specific YMHAT Deliverable and Invoice ShareFile.
- The LEA is required to update their performance in the District Specific YMHAT Deliverable and Invoice ShareFile on or before the 15th day following the end of each project quarterly period or the next business day if the 15th day is on the weekend or a state holiday.

  Quarterly Reporting Dates:
  - **Quarter One:** July 1 – September 30, 2024, Due October 15, 2024
  - **Quarter Two:** October 1 – December 31, 2024, Due January 15, 2025
  - **Quarter Three:** January 1 – March 31, 2025, Due April 15, 2025
  - **Quarter Four:** April 1 – June 30, 2025, Due July 15, 2025
  - **Date all obligations will be liquidated, and final disbursement reports submitted – Due no later than August 20, 2025.**

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- The BEESS project liaison will track the LEAs' performance based on the information provided and the stated criteria for successful performance.
- For the YMHAT LEA Mini-Support Grants, funded through reimbursement, the BEESS project liaison and fiscal team will verify that the grant expenditures are allowable and that performance objectives are progressing in a satisfactory manner, consistent with the project narrative and performance targets.
- For projects funded through reimbursement, the BEESS project liaison and fiscal team will verify that the project's expenditures are allowable and that performance objectives are progressing in a satisfactory manner, consistent with the project narrative and performance targets.
- Verification of the receipt of required deliverables will be provided by BEESS to the FDOE Bureau of the Comptroller, as requested, and prior to payment, as required by:
  - Section 215.971, F.S., Agreements Funded with Federal or State Assistance http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0215/Sections/0215.971.html; and
  - Section 287.057, F.S., Procurement of commodities or contractual services http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0287/Sections/0287.057.html.

Return on Investment (State funded projects only)

The recipient is required to provide quarterly return on investment program activities reports to the Department. Return on investment reports should describe programmatic results that are consistent with the expected outcomes, tasks, objectives and deliverables detailed in the executed grant agreement. Beginning at the end of the first full quarter following execution of the grant agreement, the recipient shall provide these quarterly reports to the Department within 30 days after the end of each quarter and thereafter until notified that no further reports are necessary. This report shall document the positive return on investment to the state resulting from the funds provided under the agreement. These reports will be summarized and submitted to the Office of Policy and Budget and are requested so Legislative staff can review the project results throughout the year and develop a basis for budget review in the event subsequent funding is requested for future years.

Reports should summarize the results achieved by the project for the preceding quarter and be cumulative for succeeding quarters. Although there may be some similarity between activity reports and deliverables submitted to the Department as specified in the grant agreement for payment purposes, please note, that this return on investment report is separate and apart from those requirements.

All reports shall be submitted quarterly in the YMHAT District Specific Deliverable and Invoice ShareFile as a separate report. All questions should be directed to the project liaison.

The applicant will identify the following performance activities and deliverables in the PPAF and Deliverables section.

Conditions for Acceptance

The requirements listed below should be met for applications to be considered for review:

1) Application is submitted electronically to the OGM via ShareFile within the timeframe specified by the RFA.
   - Districts can locate the appropriate ShareFile folder at https://fldoe.sharefile.com/home/shared by following the example naming convention below:
     Three-digit Agency Number-District Name_25C077_submit
     For example: 010-Alachua_xxC077_submit
   - **Please contact the OGM at OGM@fldoe.org for ShareFile assistance.**

2) Application includes required forms: DOE 100A Project Application Form, DOE 101S Budget Narrative Form, DOE PPAF, Project Abstract and Baseline Data
3) All required forms must have the assigned TAPS Number (**25C077**) included on the form.
4) All required forms have signatures by an authorized entity. The department will accept electronic signatures from the agency head in accordance with s. 668.50(2)(h), F.S.
   - **NOTE: Applications signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing the action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.**
   - An "electronic signature" means an electronic sound, symbol or process attached to or logically associated with a record and executed or adopted by the person with the intent to sign the record.
   - The Department will accept as an electronic signature a scanned or PDF copy of a hardcopy signature.
   - The Department will also accept a typed signature if the document is uploaded by the individual signing the document.
5) Application must be submitted electronically to the OGM via ShareFile.

Bureau of Exceptional Education Student Services (BEESS)
2024-2025 Youth Mental Health Awareness Training
Support Grant for LEAs

Fiscal Agent	Project #	Total Amount Awarded 2024-25
Alachua	010-90280-5P001	$29,550
UF Lab School	015-90280-5P001	$1,448
Baker	020-90280-5P001	$4,973
Bay	030-90280-5P001	$29,085
Bradford	040-90280-5P001	$2,980
Brevard	050-90280-5P001	$77,026
Broward	060-90280-5P001	$254,889
Calhoun	070-90280-5P001	$2,072
Charlotte	080-90280-5P001	$17,293
Citrus	090-90280-5P001	$16,332
Clay	100-90280-5P001	$40,962
Collier	110-90280-5P001	$50,929
Columbia	120-90280-5P001	$9,809
Dade	130-90280-5P001	$345,659
DeSoto	140-90280-5P001	$4,408
Dixie	150-90280-5P001	$2,037
Duval	160-90280-5P001	$134,502
Escambia	170-90280-5P001	$37,957
Flagler	180-90280-5P001	$14,331
Franklin	190-90280-5P001	$1,176
Gadsden	200-90280-5P001	$4,384
Gilchrist	210-90280-5P001	$3,030
Glades	220-90280-5P001	$1,841
Gulf	230-90280-5P001	$1,915
Hamilton	240-90280-5P001	$1,609
Hardee	250-90280-5P001	$4,804
Hendry	260-90280-5P001	$13,235
Hernando	270-90280-5P001	$24,295
Highlands	280-90280-5P001	$12,476
Hillsborough	290-90280-5P001	$230,496
Holmes	300-90280-5P001	$3,175
Indian River	310-90280-5P001	$17,290
Jackson	320-90280-5P001	$5,941
Jefferson	330-90280-5P001	$747
Lafayette	340-90280-5P001	$1,174
Lake	350-90280-5P001	$50,305

Bureau of Exceptional Education Student Services (BEESS)
2024-2025 Youth Mental Health Awareness Training
Support Grant for LEAs

Fiscal Agent	Project #	Total Amount Awarded 2024-25
Lee	360-90280-5P001	$105,606
Leon	370-90280-5P001	$33,021
FSU Lab - Bay	371-90280-5P001	$236
FSU Lab - Broward	371-90280-5P002	$735
FSU Lab - Leon	371-90280-5P003	$1,943
TCC	372-90280-5P001	$315
Levy	380-90280-5P001	$5,644
Liberty	390-90280-5P001	$1,322
Madison	400-90280-5P001	$2,297
Manatee	410-90280-5P001	$54,347
Marion	420-90280-5P001	$48,014
Martin	430-90280-5P001	$18,663
Monroe	440-90280-5P001	$8,854
Nassau	450-90280-5P001	$13,566
Okaloosa	460-90280-5P001	$33,131
Okeechobee	470-90280-5P001	$6,429
Orange	480-90280-5P001	$212,596
Virtual School	48C-90280-5P001	$52,488
Osceola	490-90280-5P001	$77,544
Palm Beach	500-90280-5P001	$197,202
Pasco	510-90280-5P001	$90,144
Pinellas	520-90280-5P001	$89,533
Polk	530-90280-5P001	$122,288
Putnam	540-90280-5P001	$10,201
St. Johns	550-90280-5P001	$53,556
FSDB	557-90280-5P001	$536
St. Lucie	560-90280-5P001	$50,523
Santa Rosa	570-90280-5P001	$31,036
Sarasota	580-90280-5P001	$47,214
Seminole	590-90280-5P001	$66,728
Sumter	600-90280-5P001	$10,730
Suwannee	610-90280-5P001	$6,120
Taylor	620-90280-5P001	$2,649
Union	630-90280-5P001	$2,348
Volusia	640-90280-5P001	$65,243
Wakulla	650-90280-5P001	$5,398

Bureau of Exceptional Education Student Services (BEESS)
2024-2025 Youth Mental Health Awareness Training
Support Grant for LEAs

Fiscal Agent	Project #	Total Amount Awarded 2024-25
Walton	660-90280-5P001	$12,436
Washington	670-90280-5P001	$3,251
FAMU Lab School	685-90280-5P001	$586
FAU - Palm Beach	687-90280-5P001	$1,392
		$3,000,000

AGENDA ITEM NO. 10.9

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Purchase Mental Health Services through Florida Center for Early Childhood, Inc. for the 2024-2025 School Year, SDMC No. 24-0066-RG, Estimated in the Amount of $780,000.00 (Mental Health Assistance Allocation)

Executive Summary
In accordance with Florida Statute 1011.62, the Mental Health Assistance Allocation is to assist Districts with establishing or expanding school-based mental health care; training educators and school staff in detecting and responding to mental health issues; and connecting children, youth, and families who may experience behavioral health issues with appropriate services. The Florida Center for Early Childhood, Inc. will provide eleven (11) Manatee County elementary schools with on-site mental health counselors. These counselors will provide weekly counseling for up to twenty (20) students per week.

Historical Expenditures are as follows:
- FY 2023-2024 $666,400.00
- FY 2022-2023 $268,500.00

Approval does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as needed basis throughout the contract period. The requested contract period is for the period of August 12, 2024 - June 30, 2025.

Sub-section 6A-1.012(11) F.A.C. states, " The requirement for requesting competitive solicitations for commodities or contractual services from three or more sources is hereby waived as authorized by Section 1010.04(4)(a), F.S., for: (a) The purchase by district school boards of professional services which shall include, without limitation, artistic services; academic program reviews, lectures by individuals; auditing services not subject to Section 218.391, F.S.; legal services, including attorney, paralegal, expert witness, court reporting, appraisal or mediator services and health services involving examination, diagnosis, treatment, prevention, medical consultation or administration."

The supplier is The Florida Center for Early Childhood, Inc. Sarasota, FL. Florida Document No. 747853

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 3
Develop an innovative leadership development program and succession-planning model to attract and support quality school and District leaders

Recommendation
The Superintendent recommends approval to purchase mental health services through Florida Center for Early Childhood, Inc. for the 2024-2025 School Year, SDMC No. 24-0066-RG, estimated in the amount of $780,000.00 (Mental Health Assistance Allocation).

Financial Impact
The cost of this expenditure will not exceed $780,000.00 and will be funded from the Mental Health Assistance Allocation. This is included in the proposed /approved budget for 2024-2025 school year.

Contact

Submitting Department: Student Services
Initiated By: Lisa Lyon

Attachments:
The_Florida_Center_Contract_2024-2025_Signed_11 therapists

CONTRACT FOR MENTAL AND BEHAVIORAL HEALTH SERVICES
Between
THE SCHOOL BOARD OF MANATEE COUNTY
and
THE FLORIDA CENTER FOR EARLY CHILDHOOD, INC.
SCHOOL SERVICE AGREEMENT
2024-2025

This Contract for Mental and Behavioral Health Services (the "Contract") is entered into 11th day of September 2024, between THE SCHOOL BOARD OF MANATEE COUNTY, a body corporate (hereinafter referred to as the "BOARD"), and THE FLORIDA CENTER FOR EARLY CHILDHOOD, INC., a Florida not for profit corporation (hereinafter referred to as "THE FLORIDA CENTER") is made for the purpose of retaining mental health providers to offer direct support to students and families. The BOARD and THE FLORIDA CENTER shall collectively be referred to as the "Parties," with each being a "Party." This agreement will expire at the end of the 2024-2025 school year.

WHEREAS, pursuant to Florida law, the parties wish to provide a mechanism to offer certain mental health services to students of the School District of Manatee County who qualify for such services under the following criteria:

1. The student is now enrolled in or has made application for enrollment in the School District of Manatee County.

2. The student has been appropriately referred to access additional mental and behavioral services following the process established by the BOARD.

NOW THEREFORE, in order to provide appropriate mental health and behavioral services to students who qualify for those services, in consideration of the promises set forth herein and other good and valuable consideration, THE FLORIDA CENTER and the BOARD agree as follows:

I. The BOARD agrees:

A. It shall provide opportunities for in service training for THE FLORIDA CENTER staff involved in providing services to students in the area of mental/behavioral health.

B. It shall provide consultation from school staff upon request from THE FLORIDA CENTER staff.

C. It shall provide access to educational records for students identified as needing specialized services in the area of mental/behavioral health.

D. It shall provide space with furnishings for counselling/therapy intervention. Final determination as to the need for equipment and furniture shall rest with the BOARD.

II. THE FLORIDA CENTER agrees:

A. It will provide supervision to all mental health therapists, counselors, registered interns or other qualified mental health providers who provide supplemental mental and behavioral health services as required by law to identified students registered in Manatee County Public Schools.

B. It shall provide developmentally appropriate modeling/coaching strategies to teachers and or support staff for school implementation, upon request.

C. It shall provide written notification to the BOARD of all persons appointed as mental health providers. THE FLORIDA CENTER shall provide to the BOARD the Staff Appointment Verification Form (Appendix A) with all required attachments, documenting the appointment status of each staff member providing services under this Contract, before providing services to students or families.

D. THE FLORIDA CENTER will ensure background screening is performed in compliance with Chapter 1012, Fla. Stat. and the BOARD'S policies. THE FLORIDA CENTER agrees to;

1. At its expense, conduct a Level 2 Criminal Background Check on all persons, whether an agent, employee, volunteer or otherwise (collectively referred to as "Employees") providing services under this Contract. Employees must meet the screening standards set forth in Florida Statutes Sections 435.03 and 435.04. The screening assessment includes orientation, in-depth interview, reference checks, police background checks and fingerprinting. THE FLORIDA CENTER will promptly furnish to the School Board's Safety & Security Department, Fingerprint Office, a full list of Employees needing a badge and fingerprint and background checks, before providing services to students or families.
2. Furnish to Manatee County Schools Human Resources Department before any of its Employees will be permitted on school grounds while students are present the following: (i) A statement of attestation prepared and signed by THE FLORIDA CENTER's CEO/President or Program Director in a form acceptable to the BOARD that THE FLORIDA CENTER has conducted Level 2 background checks for all Employees providing onsite services as required by Section 435.04, Florida Statutes, to be updated for each Employee for each subsequent year of the Contract; and (ii) THE FLORIDA CENTER will immediately furnish to Manatee County Schools Human Resources Department any notifications of arrests it receives with respect to Employees who had an THE FLORIDA CENTER badge issued.
3. The BOARD has the right to refuse entry onto its school grounds to any individual whose background check does not meet the requirements established by The BOARD pursuant to Florida law. Any Employee must sign in and out of the school district's database each time they are on campus. THE FLORIDA CENTER shall, upon the expiration or termination of this Contract, facilitate the collection of all badges issued to its Employees.

E. A report relating to student progress on meeting treatment goals shall be submitted to the BOARD on a monthly basis. This report, at minimum, should include, student name or student ID number, the date the student was provided services, and the number of minutes those services were provided.

F. It shall conduct meetings as necessary to review and revise each student's plan of care. The student's parent or legal guardian and the BOARD designee shall be involved in decisions

regarding the student's plan of care, as appropriate. the BOARD shall have responsibility for compliance with State Board Rules,

G. It shall keep school pertinent personnel informed of ongoing services. At any time a proposed change needs to occur, THE FLORIDA CENTER will follow the process established by the BOARD to review and make informed decisions.

H. It shall provide administration and clinical supervision to the mental health providers contracted by THE FLORIDA CENTER.

I. It shall provide to the BOARD a report at the end of 2024-2025 school year detailing:

1. Number of students who received mental health assessments.
2. Number of students referred to contracted school-based services providers.
3. Number of students receiving mental or behavioral health services from THE FLORIDA CENTER.

II. In the event THE FLORIDA CENTER receives student records and/or information in the course of providing services, it shall fully comply with the requirements of §1002.22 and §1002.221, Florida Statutes, the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. §1232g, and the federal regulations issued pursuant thereto (34 CFR Part 99); and any other law or regulation, either federal or State of Florida, regarding confidentiality of student information and records. THE FLORIDA CENTER shall (i) hold the student records and information in strict confidence and not use or disclose except as required by this Contract or permitted by law and disclose student records only to those who have a need to access the information in order to perform their assigned duties; (ii) safeguard the student records through administrative, physical and technological safety standards to ensure adequate controls are in place to protect these student records in accordance with FERPA's privacy requirements; and (iii) continually monitor its operations and take all action necessary to assure that the student information and records are safeguarded in accordance with the terms of this Contract.

III. THE FLORIDA CENTER shall comply with Florida's Public Records Law including:

1. Keeping and maintaining public records that ordinarily and necessarily would be required by BOARD;
2. Providing the public with access to public records on the same terms and conditions that BOARD would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law;
3. Ensuring that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law;
4. Meeting all requirements for maintaining public records and transferring at no cost to BOARD all public records in possession of THE FLORIDA CENTER upon termination of the Contract; destroying any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to BOARD in a format that is compatible with the information technology systems of BOARD.

L. **IF THE FLORIDA CENTER HAS QUESTIONS REGARDING THE APPLICABILITY OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS:**

Public Records Custodian
215 Manatee Avenue W. Bradenton,
Florida, 34205
(941) 708-8770
publicrecords@manateeschools.net

III. Both Parties agree:

A. THE FLORIDA CENTER provides services as an independent contractor and shall retain full control and discretion as to the appointment or removal of any staff member employed by THE FLORIDA CENTER. The BOARD may report to THE FLORIDA CENTER any FLORIDA CENTER Employee that is deemed by the BOARD to be performing in a manner incompatible with the provisions of an adequate educational program to students and, upon the BOARD'S request, shall remove such Employee from performing services pursuant to this Contract.

B. Staff of the BOARD shall be permitted to review the program provided by THE FLORIDA CENTER, including evaluation reports and progress reports, and may confer with THE FLORIDA CENTER'S staff at reasonable times, as agreed by both parties. the BOARD has the right to participate in all interview selection processes.

C. Upon request, THE FLORIDA CENTER shall provide the State Board of Education student's attendance therapy records.

D. Services provided by THE FLORIDA CENTER and authorized by the BOARD shall be compensated at a rate of $780,000.00 per year for each mental health provider for services rendered September 11, 2024 through May 30, 2025.

Conditioned on the provision of appropriate services under the terms of this Contract, payments will be disbursed to THE FLORIDA CENTER monthly in nine (9) equal payments of $86,666.67 for the months of September 11, 2024 through May 30, 2025.

Each mental health provider shall maintain a student schedule, including the hours of service. A monthly statement of services rendered by THE FLORIDA CENTER shall indicate provider name, hours and types of services rendered for students and shall be submitted with the invoice to the BOARD by the fifteenth (15th) of each month. Statements should be mailed to:

The School Board of Manatee County
Exceptional Student Education Department
2501 63rd Avenue East
Bradenton, FL 34206-9069

If a mental health provider is unable to render services, and coverage is not provided, during more than half of the dates reflected on the MCS Student calendar, for any month

between september 11, 2024 - May 30, 2025, the reimbursement for the therapist will be reduced to $3,300.00 for that month.

The Contract Compliance Checklist (Appendix B) with all accompanying documentation must be returned to the Student Services Department prior to any reimbursement being issued pursuant to this Contract.

Total payment during the term of this Contract for twelve (11) mental health service providers, shall not exceed $780,000.00.

E. Other than the payment described in Section 3, Item (D), above, this Contract is not intended to provide any mechanism by which monies are paid or received from either party for the fulfillment of the duties set forth herein. Each party shall seek payment for services rendered from whatever sources are available to it and shall not look to the other party for payment for those services.

F. During the term of this Contract, THE FLORIDA CENTER shall maintain public liability and malpractice insurance coverage in at least the following amounts: TWO HUNDRED THOUSAND AND 00/100 DOLLARS ($200,000.00) per person; THREE HUNDRED THOUSAND AND 00/100 DOLLARS ($300,000.00) per occurrence; and ONE MILLION AND 00/100 DOLLARS ($1,000,000.00) umbrella coverage with the BOARD listed as a co-insured. As evidence of such insurance coverage THE FLORIDA CENTER shall furnish the BOARD with a Certificate of Insurance prior to commencing any services under this Contract.

G. THE FLORIDA CENTER shall hold harmless, indemnify, and defend the BOARD, its agents, servants, employees, in their official and individual capacity, from any demand, claim, suit, loss, cost, expense or damage which may be asserted, claimed or recovered against or from the BOARD its agents or employees, in their official or individual capacity, by reason of any damage to property or injury or death of any person which arises out of, is incident to, or in any manner connected with this Contract. Nothing in this Contract shall be deemed to constitute a waiver of sovereign immunity on the part of the BOARD or to affect, limit, or reduce the protection from suit afforded to the BOARD under Section 768.28, Florida Statutes. This provision shall survive termination of this Contract and shall be binding on the parties, successors, representatives and assigns and cannot be waived or varied.

IV. Other Provisions:

A. Any additions, changes, deletions, or modifications to this Contract shall be void unless agreed to in writing by both parties.

B. Any disputes relating to implementation of the provisions of this Contract may be resolved by informal meetings and/or conferences between the BOARD's Director of Exceptional Student Education or his/her designee and the appropriate representative(s) of THE FLORIDA CENTER.

C. This Contract shall commence september 11, 2024 and shall terminate May 30, 2025, unless terminated at an earlier date by either party. Either party may terminate this Contract at any time without cause by giving thirty days written notice with no party owing any further obligation to the other.

D. Any notice given pursuant to this Contract shall be made to THE FLORIDA CENTER FOR EARLY CHILDHOOD, INC. to the attention of the Director of Exceptional Student Education, and to the BOARD to the attention of the School District of Manatee County.

E. THE FLORIDA CENTER and the BOARD mutually warrant that the program shall be in compliance with applicable provisions of the Civil Rights Act of 1964, Title IX of the Educational Amendments of the 1974 and Section 504 of the Rehabilitative Act of 1973.

F. The sole and exclusive jurisdiction for any action brought pursuant to this Contract shall be in the County or Circuit Court of the Twelfth Judicial Circuit, in and for Manatee County, Florida.

G. Neither party shall be liable to the other nor deemed in default under this Contract if and to the extent that such party's performance under this Contract is rendered impossible, impractical, or prevented by reason of force majeure. For purposes of this Contract, the term "force majeure" means acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the 2024-2025 academic year. The BOARD, in its sole discretion, reserves the right to terminate this Contract if a force majeure event occurs, in which case, all services under this Contract shall cease as of the last day worked.

H. This Contract ratifies or modifies all other agreements between the Parties. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements and understandings applicable to the matters contained herein and the Parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Contract that are not contained in this document.

I. Neither this Contract nor any interest herein may be assigned, transferred or encumbered by any Party without the prior written consent of the other Party.

J. Each person signing this Contract individually warrants that he or she has full legal power to execute this Contract on behalf of the Party for whom he or she is signing, and to bind and obligate such Party with respect to all provisions contained in this Contract.

K. This agreement is contingent upon all participants and individuals that administer or participate in the program to follow all School District on Manatee County COVID-19 protocols.

V. Food Service Agreement:

A. Any and all separate contract for Food Services is unaffected by this Amendment and will remain in full force and effect. The School shall provide food service to its students consistent with applicable Florida Statutes. If the School elects to participate in the National School Lunch Program, it shall follow all applicable federal rules and regulations. If the school chooses to contract with the School District of Manatee County for meals, a separate agreement will be required. All terms of those separate agreements are subject to separate and distinct negotiations, renewal, and expiration.

VI. Transportation Agreement:

A. The School District of Manatee County will not be transporting students for the contracted site. The contracted site is solely responsible for the transportation of

students.

VII. Compliance with Jessica Lunsford Act:

A. Vendors, individuals or entities under contract with the School Board of Manatee County who are permitted access on school grounds when students are present must comply with section 1012.465, Florida Statutes and must meet Level 2 screening requirements as described in Section 1012.32 Florida Statutes. If it is found that a person who is employed or under contract does not meet the Level 2 requirements, the person shall be immediately suspended from working in that capacity and shall remain suspended until the final resolution of any appeal. Vendors, individuals or entities under contract with the School Board of Manatee County required to go on school grounds when students are present, must agree to indemnify and hold harmless the School Board for any claims made against the School Board related to the failure to comply with this requirement.

VII. Sovereign Immunity:

A. The parties acknowledge and agree that the School Board of Manatee County, Florida, as a political subdivision of the State of Florida, is a sovereign entity that is by law immune from suit except to the extent specified in 768.28 of Florida Statutes. No provision of the agreement shall constitute, or be interpreted as, a waiver of sovereign immunity, and all defenses relative to sovereign immunity shall be preserved.

VIII. E-VERIFY:

A. **Employment Eligibility Verification ("E-VERIFY"):** By entering into a contract with the School District of Manatee County (a public employer in Florida) to provide goods or services in exchange for salary, wages or other renumeration, this section applies to verify employment eligibility. Therefore, pursuant to Section 448.095, Florida Statutes and beginning January 1, 2021, every public employer, Contractor and Subcontractor shall register with and use the United States Department of Homeland Security's E-Verify system, located at https://e-verify.uscis.gov/emp to verify the work authorization status of all newly hired employees. The Parties may not enter into a contract unless each party registers with and uses the federal E-Verify system. The Contracted Site agrees to execute the attached E-Verify form annexed to this agreement.

Contractor E-Verify Number: 401849

IX. Termination:

A. Termination for Cause-The School District reserves the right to terminate this contract in whole or in part at any time before the date of completion, in the event it is determined that the provider has failed to comply with the conditions of the agreement. The School District shall promptly notify the Provider in writing of the determination and the reasons for the termination, together with the effective date of the termination. Payments made to Providers or recoveries by the School District under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Termination for cause includes terminations under 215.4725, F.S.

B. Termination for Convenience-Termination of this contract in whole or in part may be made by School District of Manatee County when the District determines that the continuation of the contract would not produce beneficial results commensurate with the further expenditure of funds or in furtherance of the goals and directives of the School District of Manatee County. Termination may be initiated within 30 days' notice when District approval is not required and subject to District approval when required.

X. Entire Agreement:

A. This agreement constitutes the entire agreement between the parties and supersedes all prior agreements, proposals or representations, whether written or oral, concerning its subject matter. This agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which will constitute one and the same instrument. The terms of this agreement will supersede any conflicting terms in any counterpart, exhibit or attachment. No modification, amendment, or waiver of any provision of this agreement will be effective unless in writing and signed by both parties. Notice is by writing sent certified mail. In the event of conflict, the terms of this agreement shall govern.

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first written above.

THE FLORIDA CENTER

Kristie Skoglund — August 19, 2024

Kristie Skoglund — Date

Chief Executive Officer

Dr. Jason Wysong, Superintendent — Date

Chad Choate III, Board Chair — Date

Approved as to form

General Counsel — Date

AGENDA ITEM NO. 10.10

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Purchase Mental Health Services through Centerstone SDMC No. 24-0014-RG, Continued Procurement for Services, Estimated in the Amount of $800,000.00 (Mental Health Assistance Allocation)

Executive Summary
Centerstone Behavioral Health Center will provide one clinical supervisor and eight (8) therapists to provide mental health services to the students of the School District of Manatee County in accordance with the Marjorie Stoneman Douglas High School Safety Act and House Bill 7026. Centerstone will provide assessment, diagnosis, and treatment of students with mental health disorders. Centerstone will also report the number of students who were referred for services and assistance, and the number of students who received services or assistance.

Historical expenditures are as follows:
- FY 2023-2024 $634,500.00
- FY 2022-2023 $797,920.00
- FY 2021-2022 $1,100,000.00

Approval does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as needed basis throughout the contract period. The requested contract period is for the period if August 12, 2024, through May 31, 2025.

Subsection 6A-1.012(11) F.A.C. states "The requirement for requesting competitive solicitations for commodities or contractual services from three or more sources is hereby waived as authorized by Section 1010.04(4)(a), F.S., for: (a) The purchase by district school boards of professional services which shall include, without limitation, artistic services; academic program reviews, lectures by individuals, auditing services not appraisal or mediator services; and health services involving examination, diagnosis, treatment, prevention, medical consultation or administration.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 3
Develop an innovative leadership development program and succession-planning model to attract and support quality school and District leaders

Recommendation
The Superintendent recommends approval to purchase mental health services through Centerstone, SDMC No. 24-0014-RG, continued procurement for services, estimated in the amount of $800,000.00 (Mental Health Assistance Allocation).

Financial Impact
The funding source for this expenditure is the General Fund and part of the Mental Health Assistance Allocation Plan which includes the categorical Mental Health Allocation and is included in the Exceptional Student Education (ESE) Department proposed/approved budget for the 2024-2025 school year.

Contact
Submitting Department: Student Services

Initiated By: Lisa Lyon

Attachments:
Centerstone SBT 24 25 _ Signed

CONTRACT FOR MENTAL AND BEHAVIORAL HEALTH SERVICES
Between
THE SCHOOL BOARD OF MANATEE COUNTY
and
CENTERSTONE OF FLORIDA
SCHOOL SERVICE AGREEMENT
2024-2025

This Contract for Mental and Behavioral Health Services (the "Contract") is entered into 11th day of September 2024, between THE SCHOOL BOARD OF MANATEE COUNTY, a body corporate (hereinafter referred to as the "BOARD"), and CENTERSTONE OF FLORIDA, a Florida not for profit corporation is made for the purpose of retaining mental health providers to offer direct support to students and families. The BOARD and CENTERSTONE OF FLORIDA shall collectively be referred to as the "Parties," with each being a "Party." This agreement will expire at the end of the 2024-2025 school year.

WHEREAS, pursuant to Florida law, the parties wish to provide a mechanism to offer certain mental health services to students of the School District of Manatee County who qualify for such services under the following criteria:

1. The student is now enrolled in or has made application for enrollment in the School District of Manatee County.

2. The student has been appropriately referred to access additional mental and behavioral services following the process established by the BOARD.

NOW THEREFORE, in order to provide appropriate mental health and behavioral services to students who qualify for those services, in consideration of the promises set forth herein and other good and valuable consideration, CENTERSTONE OF FLORIDA and the BOARD agree as follows:

I. The BOARD agrees:

A. It shall provide opportunities for in service training for CENTERSTONE OF FLORIDA staff involved in providing services to students in the area of mental/behavioral health.

B. It shall provide consultation from school staff upon request from CENTERSTONE OF FLORIDA staff.

C. It shall provide access to educational records for students identified as needing specialized services in the area of mental/behavioral health.

D. It shall provide space with furnishings for counseling/therapy intervention. Final determination as to the need for equipment and furniture shall rest with the BOARD.

II. CENTERSTONE OF FLORIDA agrees:

A. It will provide supervision to all mental health therapists and psychiatrist who provide supplemental mental and behavioral health services as required by law to identified students registered in Manatee County Public Schools.

B. It shall provide developmentally appropriate modeling/coaching strategies to teachers and or support staff for school implementation, upon request.

C. It shall provide written notification to the BOARD of all persons appointed as mental health providers. CENTERSTONE OF FLORIDA shall provide the BOARD the Staff Appointment Verification Form (Appendix A) with all required attachments, documenting the appointment status of each staff member providing services under this Contract, before providing services to students or families.

D. CENTERSTONE OF FLORIDA will ensure background screening is performed in compliance with Chapter 1012, Fla. Stat. and the BOARD'S policies. CENTERSTONE OF FLORIDA agrees to:

1. At its expense, conduct a Level 2 Criminal Background Check on all persons, whether an agent, employee, volunteer or otherwise (collectively referred to as "Employees") providing services under this Contract. Employees must meet the screening standards set forth in Florida Statutes Sections 435.03 and 435.04. The screening assessment includes orientation, in-depth interview, reference checks, police background checks and fingerprinting. CENTERSTONE OF FLORIDA will promptly furnish to the School Board's Safety & Security Department, Fingerprint Office, a full list of Employees needing a badge and fingerprint and background checks, before providing services to students or families.

2. Furnish to Manatee County Schools Human Resources Department before any of its Employees will be permitted on school grounds while students are present the following: (i) A statement of attestation prepared and signed by CENTERSTONE OF FLORIDA CEO/President or Program Director in a form acceptable to the BOARD that CENTERSTONE OF FLORIDA has conducted Level 2 background checks for all Employees providing on-site services as required by Section 435.04, Florida Statutes, to be updated for each Employee for each subsequent year of the Contract; and (ii) CENTERSTONE OF FLORIDA will immediately furnish to Manatee County Schools Human Resources Department any notifications of arrests it receives with respect to Employees who had an CENTERSTONE OF FLORIDA badge issued.

3. The BOARD has the right to refuse entry onto its school grounds to any individual whose background check does not meet the requirements established by The BOARD pursuant to Florida law. Any Employee must sign in and out of the school district's database each time they are on campus. CENTERSTONE OF FLORIDA shall, upon the expiration or termination of this Contract, facilitate the collection of all badges issued to its Employees.

E. A report relating to the services provided to students shall be submitted to the BOARD on a monthly basis. This report, at minimum, should include student name, or student ID number, the date the student was provided services, and the number of minutes those services were provided.

F. It shall conduct meetings as necessary to review and revise each student's plan of care. The student's parent or legal guardian and the BOARD designee shall be involved in decisions regarding the student's

plan of care, as appropriate. the BOARD shall have responsibility for compliance with State Board Rules.

G. It shall keep school pertinent personnel informed of ongoing services. At any time a proposed change needs to occur, CENTERSTONE OF FLORIDA will follow the process established by the BOARD to review and make informed decisions.

H. It shall provide administration and clinical supervision to the mental health providers contracted by CENTERSTONE OF FLORIDA.

I. It shall provide to the BOARD a report at the end of 2024-2025 school year detailing:

1. Number of students who received mental health assessments.
2. Number of students referred to contracted school-based services providers.
3. Number of students receiving mental or behavioral health services from CENTERSTONE OF FLORIDA.

II. In the event CENTERSTONE OF FLORIDA receives student records and/or information in the course of providing services, it shall fully comply with the requirements of §1002.22 and §1002.221, Florida Statutes, the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. §1232g, and the federal regulations issued pursuant thereto (34 CPR Part 99); and any other law or regulation, either federal or State of Florida, regarding confidentiality of student information and records. CENTERSTONE OF FLORIDA shall (i) hold the student records and information in strict confidence and not use or disclose except as required by this Contract or permitted by law and disclose student records only to those who have a need to access the information in order to perform their assigned duties; (ii) safeguard the student records through administrative, physical and technological safety standards to ensure adequate controls are in place to protect these student records in accordance with FERPA's privacy requirements; and (iii) continually monitor its operations and take all action necessary to assure that the student information and records are safeguarded in accordance with the terms of this Contract.

III. CENTERSTONE OF FLORIDA shall comply with Florida's Public Records Law including:

1. Keeping and maintaining public records that ordinarily and necessarily would be required by BOARD;
2. Providing the public with access to public records on the same terms and conditions that BOARD would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law;
3. Ensuring that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law;
4. Meeting all requirements for maintaining public records and transferring at no cost to BOARD all public records in possession of CENTERSTONE OF FLORIDA upon termination of the Contract; destroying any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to BOARD in a format that is compatible with the information technology systems of BOARD.

L. **IF CENTERSTONE OF FLORIDA HAS QUESTIONS REGARDING THE APPLICABILITY OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS:**

Public Records Custodian
215 Manatee Avenue W. Bradenton,
Florida, 34205
(941) 708-8770
publicrecords@manateeschools.net

III. Both Parties agree:

A. CENTERSTONE OF FLORIDA provides services as an independent contractor and shall retain full control and discretion as to the appointment or removal of any staff member employed by CENTERSTONE OF FLORIDA. The BOARD may report to CENTERSTONE OF FLORIDA any CENTERSTONE OF FLORIDA Employee that is deemed by the BOARD to be performing in a manner incompatible with the provisions of an adequate educational program to students and, upon the BOARD'S request, shall remove such Employee from performing services pursuant to this Contract.

B. Staff of the BOARD shall be permitted to review the program provided by CENTERSTONE OF FLORIDA, including evaluation reports and progress reports, and may confer with CENTERSTONE OF FLORIDA staff at reasonable times, as agreed by both parties. the BOARD has the right to participate in all interview selection processes.

C. Upon request, CENTERSTONE OF FLORIDA shall provide the State Board of Education student's attendance therapy records.

D. Services provided by CENTERSTONE OF FLORIDA and authorized by the BOARD shall be compensated at a rate of $800,000.00 per year for each mental health provider for services rendered September 11, 2024 through May 31, 2025.
Conditioned on the provision of appropriate services under the terms of this Contract, payments will be disbursed to CENTERSTONE OF FLORIDA monthly in nine (9) equal payments of $88,888.89 for the months of September 11, 2024 through May 31, 2025.

Each mental health provider shall maintain a student schedule, including the hours of service. A monthly statement of services rendered by CENTERSTONE OF FLORIDA shall indicate provider name, hours and types of services rendered for students and shall be submitted with the invoice to the BOARD by the fifteenth (15th) of each month. Statements should be mailed to:

The School Board of Manatee County
Exceptional Student Education Department
2501 63rd Avenue East
Bradenton, FL 34206-9069

If a mental health provider is unable to render services, and coverage is not provided, during more than half of the dates reflected on the MCS Student calendar, for any month

between September 11, 2024 - May 31, 2025, the reimbursement for the therapist will be reduced to $2,500.00 for that month.

The Contract Compliance Checklist (Appendix B) with all accompanying documentation must be returned to the Student Services Department prior to any reimbursement being issued pursuant to this Contract.

Total payment during the term of this Contract for mental health services and shall not exceed $800,000.00

E. Other than the payment described in Section 3, Item (D), above, this Contract is not intended to provide any mechanism by which monies are paid or received from either party for the fulfillment of the duties set forth herein. Each party shall seek payment for services rendered from whatever sources are available to it and shall not look to the other party for payment for those services.

F. During the term of this Contract, CENTERSTONE OF FLORIDA shall maintain public liability and malpractice insurance coverage in at least the following amounts: TWO HUNDRED THOUSAND AND 00/100 DOLLARS ($200,000.00) per person; THREE HUNDRED THOUSAND AND 00/100 DOLLARS ($300,000.00) per occurrence; and ONE MILLION AND 00/100 DOLLARS ($1,000,000.00) umbrella coverage with the BOARD listed as a co-insured. As evidence of such insurance coverage CENTERSTONE OF FLORIDA shall furnish the BOARD with a Certificate of Insurance prior to commencing any services under this Contract.

G. CENTERSTONE OF FLORIDA shall hold harmless, indemnify, and defend the BOARD, its agents, servants, employees, in their official and individual capacity, from any demand, claim, suit, loss, cost, expense or damage which may be asserted, claimed or recovered against or from the BOARD its agents or employees, in their official or individual capacity, by reason of any damage to property or injury or death of any person which arises out of, is incident to, or in any manner connected with this Contract. Nothing in this Contract shall be deemed to constitute a waiver of sovereign immunity on the part of the BOARD or to affect, limit, or reduce the protection from suit afforded to the BOARD under Section 768.28, Florida Statutes. This provision shall survive termination of this Contract and shall be binding on the parties, successors, representatives and assigns and cannot be waived or varied.

IV. Other Provisions:

A. Any additions, changes, deletions, or modifications to this Contract shall be void unless agreed to in writing by both parties.

B. Any disputes relating to implementation of the provisions of this Contract may be resolved by informal meetings and/or conferences between the BOARD's Director of Exceptional Student Education or his/her designee and the appropriate representative(s) of CENTERSTONE OF FLORIDA.

C. This Contract shall commence September 11, 2024 and shall terminate May 31, 2025, unless terminated at an earlier date by either party. Either party may terminate this Contract at any time without cause by giving thirty days written notice with no party owing any further obligation to the other.

D. Any notice given pursuant to this Contract shall be made to CENTERSTONE OF FLORIDA to the attention of the Director of Exceptional Student Education, and to the BOARD to the attention of the School District of Manatee County.

E. CENTERSTONE OF FLORIDA and the SOARD mutually warrant that the program shall be in compliance with applicable provisions of the Civil Rights Act of 1964, Title IX of the Educational Amendments of the 1974 and Section 504 of the Rehabilitative Act of 1973.

F. The sole and exclusive jurisdiction for any action brought pursuant to this Contract shall be in the County or Circuit Court of the Twelfth Judicial Circuit, in and for Manatee County, Florida.

G. Neither party shall be liable to the other nor deemed in default under this Contract if and to the extent that such party's performance under this Contract is rendered impossible, impractical, or prevented by reason of force majeure. For purposes of this Contract, the term "force majeure" means acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the 2023-2024 academic year. The BOARD, in its sole discretion, reserves the right to terminate this Contract if a force majeure event occurs, in which case, all services under this Contract shall cease as of the last day worked.

H. This Contract ratifies or modifies all other agreements between the Parties. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements and understandings applicable to the matters contained herein and the Parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Contract that are not contained in this document.

I. Neither this Contract nor any interest herein may be assigned, transferred or encumbered by any Party without the prior written consent of the other Party.

J. Each person signing this Contract individually warrants that he or she has full legal power to execute this Contract on behalf of the Party for whom he or she is signing, and to bind and obligate such Party with respect to all provisions contained in this Contract.

K. This agreement is contingent upon all participants and individuals that administer or participate in the program to follow all School District on Manatee County COVID-19 protocols.

V. Food Service Agreement:

A. Any and all separate contract for Food Services is unaffected by this Amendment and will remain in full force and effect. The School shall provide food service to its students consistent with applicable Florida Statutes. If the School elects to participate in the National School Lunch Program, it shall follow all applicable federal rules and regulations. If the school chooses to contract with the School District of Manatee County for meals, a separate agreement will be required. All terms of those separate agreements are subject to separate and distinct negotiations, renewal, and expiration.

VI. Transportation Agreement:

A. The School District of Manatee County will not be transporting students for the contracted site. The contracted site is solely responsible for the transportation of students.

VII. Compliance with Jessica Lunsford Act:

A. Vendors, individuals or entities under contract with the School Board of Manatee County who are permitted access on school grounds when students are present must comply with section 1012.465, Florida Statutes and must meet Level 2 screening requirements as described in Section 1012.32 Florida Statutes. If it is found that a person who is employed or under contract does not meet the Level 2 requirements, the person shall be immediately suspended from working in thatcapacity and shall remain suspended until the final resolution of any appeal. Vendors, individuals or entities under contract with the School Board of Manatee County required to go onschool grounds when students are present, must agree to indemnify and hold harmless the School Board for any claims made against the School Board related to the failure to comply with this requirement.

VII. Sovereign Immunity:

A. The parties acknowledge and agree that the School Board of Manatee County, Florida, as a political subdivision of the State of Florida, is a sovereign entity that is by law immune from suit except to the extent specified in 768.28 of Florida Statutes. No provision of the agreement shall constitute, or be interpreted as, a waiver of sovereign immunity, and all defenses relative to sovereign immunity shall be preserved.

VIII. E-VERIFY:

A **Employment Eligibility Verification ("E-VERIFY"):** By entering into a contract with the School District of Manatee County (a public employer in Florida) to provide goods or services in exchange for salary, wages or other renumeration, this section applies to verify employment eligibility. Therefore, pursuant to Section 448.095, Florida Statutes and beginning January 1, 2021, every public employer, Contractor and S1.,1bcontractor shall register with and use the United States Department of Homeland Security's E-Verify system, located at bttps://e-verify.uscis.gov/emp to verify the work authorization status of all newly hired employees. The Parties may not enter into a contract unless each party registers with and uses the federal E-Verify system. The Contracted Site agrees to execute the attached E-Verify form annexed to this agreement.

Contractor E-Verify Number: 383703

IX. Termination:

A. Termination for Cause-The School District reserves the right to terminate this contract in whole or in part at any time before the date of completion, in the event it is determined that the provider has failed to comply with the conditions of the agreement. The School District shall promptly notify the Provider in writing of the determination and the reasons for the termination, together with the effective date of the termination. Payments made to Providers or recoveries by the School District under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Termination for cause includes terminations under 215.4725, F.S.

B. Termination for Convenience-Termination of this contract in whole or in part may be made by School District of Manatee County when the District determines that the continuation of the contract would not produce beneficial results commensurate with the further expenditure of funds or in furtherance of the goals and directives of the School District of Manatee County. Termination may be Initiated within 30 days' notice when District approval is not required and subject to Dlstrlctapproval when required.

X. Entire Agreement:

A This agreement constitutes the entire agreement between the parties and supersedes all prior agreements, proposals or representations, whether written or oral, concerning its subject matter. This agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which will constitute one and the same Instrument. The terms of this agreement will supersede any conflicting terms in any counterpart, exhibit or attachment. No modification, amendment, or waiver of any provision of this agreement will be effective unless in writing and signed by both parties. Notice is by writing sent certified mail. In the event of conflict, the terms of this agreement shall govern.

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first written above.

CENTERSTONE OF FLORIDA

~~Melissa Earkin Skinner, CEO~~ Roger Johnson CEO

Roger Johnson CEO

8/19/2024
Date

Dr. Jason Wysong, Superintendent — Date

Chad Choate II, Board Chair — Date

AGENDA ITEM NO. 10.11

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Execute an Interagency Agreement Regarding Truant Children Between the School Board of Manatee County, Florida, the Florida Department of Juvenile Justice, Circuit 12, and the Florida Department of Children and Families, Circuit 12 (No Financial Impact)

Executive Summary
This is an Interagency Agreement between the School Board of Manatee County, Florida, the Florida Department of Juvenile Justice, Circuit 12, and the Florida Department of Children and Families, Circuit 12. Per Section 1003.27(4) Florida Statutes, each entity is required to enter into a cooperative Interagency Agreement that clearly defines each department's role, responsibility, and function in working with habitual truants and their families. The School Board of Manatee County, Florida, the Florida Department of Juvenile Justice, Circuit 12, and the Florida Department of Children and Families, Circuit 12 will jointly develop, monitor and evaluate programs for students served in the School District of Manatee County in compliance with applicable state and federal laws, rules, and regulations.

The attached agreement was reviewed by Student Services, Information Technology, and General Counsel.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 1
Improve easy access to quality family resources that support student learning

Recommendation
The Superintendent authorizes the approval to execute an Interagency Agreement regarding Truant Children between the School Board of Manatee County, Florida, the Florida Department of Juvenile Justice, Circuit 12, and the Florida Department of Children and Families, Circuit 12 (No Financial Impact).

Financial Impact
There is no financial impact.

Contact
Submitting Department: Student Services
Initiated By: Lisa Lyon

Attachments:
Final-8-22-2024-MANATEE COUNTY TRUANCY IAA - APPROVED DCFDJJ.

INTERAGENCY AGREEMENT REGARDING TRUANT CHILDREN

THIS INTERAGENCY AGREEMENT is made and entered into and between:

THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

(Hereinafter referred to as "MCSB")

A body corporate and political subdivision of the State of Florida, whose principal place of business is 215 Manatee Avenue West, Bradenton, Florida, 34205

and

FLORIDA DEPARTMENT OF JUVENILE JUSTICE, CIRCUIT 12

(Hereinafter referred to as "DJJ")

Whose principal place of business is 302 Manatee Avenue East, Suite 100, Bradenton, Florida 34208

and

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES, CIRCUIT 12

(Hereinafter referred to as "DCF")

whose principal place of business is 1864 17th Street, Sarasota, Florida 34234

PURPOSE

Section 1003.27(4) Florida Statutes, requires that DJJ, DCF and the MCSB enter into a cooperative Interagency Agreement that clearly defines each department's role, responsibility, and function in working with habitual truants and their families.

The parties recognize that a collaborative effort is necessary to share information regarding truant children, and to fulfill the objectives of Title 34 CFR Sections 99.31(a)(5)(i)(B) and 99.38(a) and (b); Chapter 984, Florida Statutes, and Sections 39.0016, 984.151 and 1003.27(4), Florida Statutes.

The parties have developed this Interagency Agreement to encourage cooperation and collaboration among the agencies when providing services to truant youth in Manatee County, Florida. This Interagency Agreement does not impose additional mandates or burdens, financial or otherwise, but is consistent with the signatories' existing statutory and administrative responsibilities.

The parties hereby agree as follows:

SECTION 1.

PREFACE

(A) **Term of Agreement.** Unless terminated earlier pursuant to Section 5(G) of this Agreement, the term of this Agreement shall commence upon the execution of the parties and continue until such time as this agreement is canceled or replaced by a new agreement between the parties.

(B) **Enabling Legislation.** All parties mutually agree to comply with all applicable federal and state laws and administrative rules including:

1. Section 1002.22(2), Florida Statutes - Education records and reports of K-12 students; rights of parents and students; notification; penalty;
2. Section 1002.221, Florida Statutes - K-12 Education Records, public records exemption;
3. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Section 1232g;
4. Title 34 CFR Part 99 – Family Educational Rights and Privacy Act Regulations;
5. Section 39.0016 Florida Statutes - Education of abused, neglected, and abandoned children; agency agreements; children having or suspected of having a disability;
6. Section 984.151 Florida Statutes - Truancy Petition, prosecution, disposition;
7. Section 984.03(9) and (25), Florida Statutes – Child in need of services, Families in need of services;
8. Section 984.06(4) , Florida Statutes – Oaths, records, and confidential information;
9. Section 984.12, Florida Statutes – Case staffing; services and treatment to a family in need of services;
10. Section 984.15, Florida Statutes – Petition for a child in need of services; and
11. Section 1003.27(4), Florida Statutes – Court Procedure and Penalties.

(C) **CINS/FINS (Children In Need of Services / Families In Need of Services).** DJJ has contracted with The Florida Network of Youth and Family Services, Inc., which currently includes the local provider(s) Family Resources, Inc. (full-service provider) (collectively referred to herein as "DJJ through its CINS/FINS Providers"), each of which provide contracted services for DJJ for eligible children identified as truant, ungovernable, or runaway. DJJ hereby designates the CINS/FINS Provider(s) as its authorized representative(s) to have access to information that may be provided to DJJ under this Interagency Agreement.

SECTION 2.

COLLABORATIVE AGREEMENT

(A) School Board of Manatee County

1. **Role of the Agency**: The MCSB will identify students with attendance concerns, including students who have 15 or more unexcused absences (habitual truancies) within a 90-day period and refer students and families to CINS/FINS providers if the truancy is not remediated by school interventions.
2. **Responsibilities of the Agency:**

a) Ensure that all attendance interventions per District policy and s.1003.26, Florida Statutes, have been exhausted, to include Child Study Team meetings.
b) Train and collaborate with school staff on identifying truancy and how to refer students/families to CINS/FINS providers.
c) Identify students who meet the criteria under this agreement and s.984.03(25), Florida Statutes.
d) Provide legal guardian notification.
e) Request a release of information from legal guardian.
f) Complete referral to a designated CINS/FINS provider.
g) Ensure communication with CINS/FINS providers throughout the referral process and provision of services.
h) Ensure a MCSB representative attends all case staffing committee meetings.

3. Referral Process:

a) After exhausting attendance related interventions, a referral must be made to a designated CINS/FINS provider.
b) School Social Workers shall provide an overview of CINS/FINS services to students and legal guardians.
c) A signed consent for services shall be requested from the Legal Guardian if available.
d) The referral must include the following information:
    1. Summary of interventions
    2. Attendance history
    3. Discipline history
    4. Current grades
    5. Any identified disability of student
    6. Names, contact information and physical address of the student and family
e) The School Social Worker may refer to any CINS/FINS provider contracted to offer services in the county.
f) If the legal guardian declines services through the CINS/FINS program, School Social Workers will continue to support and provide interventions to the student and family including referrals to community resources as needed to promote the importance of school attendance; and, the MCSB may refer the matter to the Office of the State Attorney for parental prosecution if the truancy is not remediated.
g) This section does not prohibit a referral for early intervention to the designated CINS/FINS provider if school staff determine the family or child will benefit from services or additional community support.

4. School Board of Manatee County Disclosure of Education Records

a) Upon request, the MCSB staff will provide DCF and DJJ, through its CINS/FINS Providers, with the education records, as appropriate, in this section.
b) The MCSB will provide DJJ, through its CINS/FINS Providers, and DCF if involved, with the following education records, electronically via secure download using the MCSB ScribOrder FERPA compliant system:

https://www.manateeschools.net/studentrecordsrelease. A coupon code will be provided to DCF and DJJ to ensure no cost is associated with making requests through this secure and FERPA compliant system.

1) Student first and last name
2) Parents or legal guardians first and last names
3) Demographics including contact information
4) Attendance records
5) Academic History
6) Discipline History
7) Current Schedule
8) Current Grades
9) Graduation Status

c) In accord with FERPA, and 1002.221(2)(c), Florida Statutes, the MCSB will release student education records to parties to this interagency agreement.
d) The requirements of this section shall supersede any conflicting uses and disclosures of education records or the like as listed in agency or provider privacy policies, if any.

(B) Department of Juvenile Justice

1. **Agency Role**: DJJ provides non-judicial services through its CINS/FINS providers and institutes judicial proceedings as needed for eligible students pursuant to the authority of Chapter 984, Florida Statutes.
2. **Agency Responsibilities:**
    a) **Referrals.** DJJ through its CINS/FINS Providers will review referrals from the MCSB and its designated School Social Workers and determine student eligibility for services. In the event the family is either uncooperative or inaccessible, DJJ through its CINS/FINS Providers shall follow-up with the referral source prior to closing the referral. If the student referred to the DJJ CINS/FINS provider is not eligible for services or the referral is insufficient, the referral source will be notified.
    b) **Intake and Non-judicial Services.** DJJ through its CINS/FINS Providers will provide non-judicial services to eligible youth and families including completion of intake, identification of the issues contributing to the student's truancy or other at-risk behavior, provision of voluntary counseling services, case management, and referring the families and youth to applicable local and statewide services. If the student referred is identified to have a disability that impacts the student's ability to attend school or learn, a request may be made to the MCSB requesting the child's school provide assistance through an IEP or 504 plan.
    c) **Service/Treatment Plan.** DJJ through its CINS/FINS Providers shall develop a service/treatment plan for each referred student, that delineates timelines and treatment goals. DJJ through its CINS/FINS Providers shall share individual specific plans upon request of the referral source.

d) **Case Staffing Committee Meetings.** Pursuant to s. 984.12, Florida Statutes, DJJ through its CINS/FINS Providers will conduct and chair case staffing committee meetings when the child's truant or at-risk behavior persists with no significant improvement after voluntary services have been offered, if the family or child do not agree with the services or treatment offered, or when requested by the case manager for assistance developing an appropriate plan for services. DJJ through its CINS/FINS Providers will convene an "emergency" case staffing committee meeting within 7 working days of receipt of a written request by a parent, guardian, or legal custodian. The purpose of the meeting is to view the child and family holistically, identify child and family needs, match and offer resources available within the broader community, and specifically address barriers to compliance.

e) **CINS Petitions and Court Process.** DJJ through its CINS/FINS Providers will initiate judicial proceedings when appropriate by drafting petitions and the attendant legal paperwork, provide written judicial review summaries, and attend court hearings for CINS cases. DJJ's Office of the General Counsel will file CINS petitions when appropriate and represent DJJ in all CINS legal proceedings. DJJ's CINS/FINS Provider will continue to provide case management and compliance oversight, referrals for services, and arrange for shelter placement as needed until the case is closed.

f) **Notification of Change of Service Providers.** DJJ will notify the MCSB in writing if there is any change of its designated CINS/FINS providers within the area served by the MCSB**.**

g) **Notification of Declined CINS Petition.** If a case is not deemed appropriate for a CINS petition, the referral source will be notified by the CINS/FINS provider so the MCSB or the school may consider alternative options if appropriate, including but not limited to, referring the case to the Office of the State Attorney for parental prosecution.

(C) Department of Children and Families.

1, Agency Role: DCF investigates allegations of child abuse, neglect or abandonment by a parent, caregiver, or institution. DCF provides shelter care and foster care services pursuant to Chapters 39 and 409, Florida Statutes.

2. Agency Responsibilities:

a) If a child placed in shelter care or foster care exhibits a pattern of truancy, DCF, or its contracted lead agency or the lead agency's subcontracted provider, will participate in intervention strategies to address the child's truancy, either in conjunction with the child's school, or through services provision and education support outside the school.

b) DCF, or its contracted lead agency or the lead agency's subcontracted provider, will attend any scheduled Child Study Team meeting for a DCF involved child as requested by the child's school.

SECTION 3.

CONFIDENTIALITY OF RECORDS

(A) Education records.

Notwithstanding any provision to the contrary within this Agreement, DJJ through its CINS/FINS Providers, and DCF shall:

1. Fully comply with the requirements of Section 984.06, Sections 1002.22, 1002.221, and 1002.222, Florida Statutes; FERPA and its implementing regulations (34 C.F.R. Part 99), and any other state or federal law or regulation regarding the confidentiality of student information and records;
2. Hold any education records in strict confidence and not use or disclose same except as required by this Agreement or as required or permitted by law unless the parent of each student or a student age 18 or older whose education records are to be shared provides prior written consent for their release;
3. Ensure that, at all times, all of its employees who have access to any education records during the term of their employment shall abide strictly by its obligations under this Agreement, and that access to education records is limited only to its employees who require the information to carry out the responsibilities under this Agreement and shall provide said list of employees to the MCSB upon request;
4. Safeguard each education record through administrative, physical, and technological standards to ensure that adequate controls are in place to protect the education records and information in accordance with FERPA's privacy requirements;
5. Utilize the education records solely for the purposes of providing services as contemplated under this Agreement;
6. Notify the MCSB immediately upon discovery of a breach of confidentiality of education records by telephone at (941) 708 – 8770, ext. 41062 (Chief Technology Officer), and Kristi Miller, Supervisor Property Records and Records Management , and email records@manateeschools.net ; and take all necessary notification steps as may be required by federal and Florida Law, including, but not limited to, those required by Section 501.171, Florida Statutes;
7. Fully cooperate with appropriate MCSB staff, including Chief Technology Officer or Information Technology staff to resolve any privacy investigations and concerns in a timely manner;
8. Prepare and distribute, at its own cost, any and all required breach notifications, under federal and Florida Law;
9. Be responsible for any fines or penalties for failure to meet breach notice requirements pursuant to federal and Florida law;
10. Provide the MCSB with the name and contact information of its employee who shall serve as the MCSB's primary security contact and shall be available to assist the MCSB in resolving obligations associated with a security breach of confidentiality of education records; and
11. Purge education records from any media once the media is no longer in use or is to be disposed.

The parties further acknowledge, all education records shall remain the property of the MCSB, and any party receiving records from the MCSB serves solely as custodian of such information pursuant to this Agreement and claims no ownership or property rights thereto

and, upon termination of this Agreement shall, at the MCSB's request, return to the MCSB or dispose of the education records in compliance with the applicable Florida Retention Schedules.

(B) Inspection of DJJ and DCF's Records. DJJ and DCF shall establish and maintain as confidential all records and documents (including electronic storage media) related to this Agreement. Per sections 984.06, 39.0132, and 39.202, Florida Statutes, DJJ and DCF records shall be maintained as confidential in compliance with the statutes, and no inspection of records may be granted to any entity without court order unless otherwise permitted by law.

SECTION 4.

NOTICE

Notice. When any parties desire to give notice to the other, such notice must be in writing, sent by U.S Mail, postage prepaid, addressed to the party for whom it is intended at the place last specified; the place for giving notice shall remain such until it is changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving notice:

To MCSB:

Dr. Jason Wysong, Superintendent of Schools
The School Board of Manatee County, Florida
215 Manatee Avenue West
Bradenton, Florida 34205

With copy to:

To DJJ: Adrian Mathena
Regional Director for Circuit 12
Florida Department of Juvenile Justice
302 Manatee Avenue East
Bradenton, Florida 34208

To DCF: Elida Mujic

Community Development Administration

State of Florida Department of Children and Families

1864 17th Street

Sarasota, Florida 34234

SECTION 5.

GENERAL CONDITIONS

(A) Background Screening. DCF and DJJ agree to comply with background screening per Ch. 435, Florida Statutes.

(B) Public Records. Each party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each party shall be responsible for compliance with any public documents request served upon it pursuant to Section 119.07, Florida Statutes, and any resultant award of attorney's fees for non-compliance with that law. Each party acknowledges that this Agreement and all attachments thereto are public records. Each party acknowledges that cases brought under Ch. 39 and Ch.984, Florida Statutes are confidential and exempt under Ch. 119, Florida Statutes and agree to maintain confidentiality of any documents they receive pertaining to a proceeding under Ch. 39 or Ch. 984, Florida Statutes.

(C) Indemnification. Each party agrees to be fully responsible for its employee's acts of negligence and agrees to be liable for any damages resulting from said negligence. This shall survive the termination of all performance or obligations under this Agreement.

(D) Insurance Requirements. Each party acknowledges without waiving its right of sovereign immunity as provided by Section 768.28, Florida Statutes, that each party is self-insured for general liability under state law with coverage limits of $200,000 per person and $300,000 per occurrence, or such monetary waiver limits that may change and be set forth by the legislature.

(E) No Waiver of Sovereign Immunity. Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable or of any rights or limits to liability existing under Section 768.28, Florida Statutes. This section shall survive the termination of all performance or obligations under this Agreement and shall be fully binding until such time as any proceeding brought on account of this Agreement is barred by any applicable statute limitations.

(F) No Third Party Beneficiaries. The parties expressly acknowledge that it is not their intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement.

(G)Termination. This Agreement may be canceled with or without cause by either party during the term hereof upon thirty (30) days written notice to the other parties of its desire to terminate this Agreement.

(H) Preparation of Agreement. The parties acknowledge that they have sought and obtained whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort.

(I) Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document and executed by each party hereto.

(J) Survival. All representations and warranties made herein, indemnification obligations, obligations to reimburse the MCSB, obligations to maintain and allow inspection and audit of records and property, obligations to maintain the confidentiality of records, reporting requirements, and obligations to return public funds shall survive the termination of this Agreement.

(K) Agreement Administration. the MCSB has delegated authority to the Superintendent of Schools or his/her designee to take any actions necessary to implement and administer this Agreement.

(L) Counterparts and Multiple Originals. The Agreement may be executed in multiple originals, and may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Agreement.

(M) Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

IN WITNESS WHEREOF, the Parties here to have made and executed this Agreement.

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGES FOLLOW]

FOR THE SCHOOL BOARD OF MANATEE COUNTY

THE SCHOOL BOARD OF
MANATEE COUNTY, FLORIDA

By: _____

Print Name:__Dr. Jason Wysong_____

Title:____Superintendent_____

Date: _____

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

FOR DJJ

FLORIDA DEPARTMENT OF

JUVENILE JUSTICE

CIRCUIT 12

By: _____

Print Name: __Adrian Mathena _____

Title: _Regional Director ____ _____

Date: _____

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

FOR DCF

FLORIDA DEPARTMENT OF
CHILDREN AND FAMILIES

By: _____

Print Name: __Elida Mujic_____

Title: _Community Development Administrator__

Date: _____

AGENDA ITEM NO. 10.12

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Apprenticeship Training Program Agreement between The School Board of Manatee County and FleetForce Truck Driver Training to Provide Classroom and Work Experiences for Commercial Driver's License (CDL) Apprenticeship Students at Manatee Technical College (MTC) Through June 30, 2025 (Workforce Development Funds)

Executive Summary
This Apprenticeship Training Program Agreement is to establish written policies to provide MTC students with realistic work experiences and related classroom experiences to meet the journeymen level of efficiency and enhance the skills of journeymen in their trade area. In an effort to continue to develop a highly trained workforce, MTC is collaborating with FleetForce to assist students with flexible training options and developing career skills targeted to specific trades beyond the initial workforce training MTC provides students for them to attain employment in our community. Students in the transportation industry will have an opportunity for a higher level of education and earn while they learn. The initial occupation training program will focus on CDL training; however, the agreement will allow for expansion of future trade occupation programs as driven by local employer demand.

MTC is expanding their apprenticeship program offerings to further meet the needs of Manatee County logistics demands and this agreement will focus on the needs of the transportation industry. MTC will provide the required curriculum or Related Technical Instruction (RTI), while FleetForce Truck Driver Training Apprenticeship Program will provide the apprenticeship work sites in Manatee County for the program along with documenting the On-The-Job Training (OJT). FleetForce will recruit apprentices for the program through local companies and MTC graduates. Wages of the apprentices are determined by the employer, but meet the requirements of the state approved program which are aligned to regional pay scales (Phase 1 $25.00 per/hour).

The Board previously approved Apprenticeship Standards allowing MTC to become a Registered Agency for Apprenticeship Programs at the School Board of Manatee County meeting on November 14, 2023. On December 21, 2023, the Florida Department of Education granted approval for MTC to participate in the State of Florida's Apprenticeship System. As MTC expands apprenticeship training programs with local business and industries, additional agreements will be presented to the Board for approval.

A copy of the Apprenticeship Training Program Agreement with FleetForce is attached for review.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 9
Advance career-centered programs across the District to provide quality post-high school education and employment opportunities

Recommendation
The Superintendent recommends approval of the Apprenticeship Training Program Agreement between The School Board of Manatee County and FleetForce Truck Driver Training to provide classroom and work experiences for Commercial Driver's License (CDL) apprenticeship students at Manatee Technical College (MTC) through June 30, 2025 (Workforce Development Funds).

Financial Impact
MTC will fund a part-time instructor at a ratio minimum of 1:10 to teach up to 29 hours per week. Funding for the instructor will come from Workforce Development. MTC retains one hundred percent of state workforce funding earned based on student enrollment in the programs served by this agreement and any funding from the Professional Education Act (CAPE) funding generated by the students obtaining approved industry certifications.

Contact
Submitting Department: Adult, Career and Technical Education
Initiated By: Dr. Paul Gansemer

Attachments:
MTC Apprenticeship Training Agreement with FleetForce
FleetForce Apprenticeship Approval by FLDOE
FleetForce Apprenticeship Certificate of Registration
FleetForce Standards of Apprenticeship
FleetForce Apprenticeship Reviewed by FLDOE

THE SCHOOL DISTRICT OF MANATEE COUNTY
APPRENTICESHIP TRAINING PROGRAM AGREEMENT

This Agreement is entered into between The School Board of Manatee County, Florida, 215 Manatee Avenue West, Bradenton, FL 34205, hereinafter referred to as "DISTRICT" and FleetForce Truck Driver Training 8437 Tuttle Ave #345 Sarasota, FL 34243 hereinafter referred to as "APPR".

WHEREAS, DISTRICT is authorized by the State Department of Education (DOE) to provide career training programs in accordance with Florida and State Board of Education Rules; and

WHEREAS, DISTRICT desires to cooperate with APPR in implementing an apprenticeship training program through its Manatee Technical College (the "Program"); and

WHEREAS, APPR has experienced staff to provide apprenticeship students with realistic work experiences and related classroom experiences; and

WHEREAS, DISTRICT and APPR desire to train the students to meet the journeymen level of efficiency and enhance the skills of journeymen in their trade area.

NOW THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable considerations the receipt of which is hereby acknowledged, the parties agree as follows:

1. **DISTRICT RESPONSIBILITIES:** DISTRICT shall perform all of the following duties and obligations with due diligence, due care and in good faith:

   A. Provide a liaison to coordinate the activities of this Program between APPR and DISTRICT.

   B. Maintain the attendance, grades, on-the-job training (OJT) and Florida Department of Education (FLDOE) required training records for the Program.

   C. Provide appropriate classrooms (classrooms with tables), facilities, instructor workstation, and office equipment, and technology agreed upon by both parties.

   D. Furnish required DISTRICT forms and letters necessary to support this Program.

   E. Plan curriculum based on Program standards specified in APPR syllabus.

   F. Employ and Compensate Instructors utilizing the standard rate of pay of at least $21.42/hour with a minimum 10:1 student ratio.

   G. Provide quarterly reports on attendance, grades, competency scores, copies of OJT sheet and student totals to APPR for reporting purposes / files.

   H. Retain one hundred percent (100%) of Florida Education Finance Program (FEFP) and the Florida Career and Professional Education Act (CAPE) funding.

2. **APPR RESPONSIBILITIES:** APPR shall perform all of the following duties and obligations with due diligence, care and in good faith:

   A. Provide a training director, who will maintain all Florida Division of Workforce Development Office of Apprenticeship (DWDA) required training records and files for the Program, including OJT official credential files.

B. Supply curriculum and provide equipment.

C. Provide all appropriate and required DWDA registration forms, documentation, and data for each class, use DISTRICT registration forms, attendance rosters, and provide other information necessary to meet Florida Statutes and DISTRICT Rules.

D. Provide written assurance to DISTRICT that:

i. APPR does not discriminate against its members or applicants for participants on the basis of race, color, national origin, sex or disability; and

ii. Apprentice training will be offered and conducted for its participants free of such discrimination. Be responsible for the placement of all student work assignments for accomplishment of OJT in conformance with participating employer agreements.

E. Allow DISTRICT to recommend students for the apprenticeship Program providing they meet APPR's requirements. Should any student recommended by DISTRICT be denied into the Program, APPR agrees to provide a written explanation to DISTRICT.

F. Communicate written plans to appropriate DISTRICT personnel within no less than thirty (30) days should APPR require a dissolution of the Program. APPR will assist apprentices in transferring to another approved apprenticeship Program.

3. **JOINT RESPONSIBILITIES:** APPR and the DISTRICT shall perform all of the following duties and obligations with due diligence, care and in good faith:

A. Develop Program standards and create the APPR syllabus;

B. Collaborate in the development of policies and operational procedures for the efficient management and operation of this Program;

C. Recruit and assign students to the Program;

D. Coordinate and supervise the day-to-day administration of the Program, it being understood and agreed by the parties that APPR shall be responsible for the OJT portion of the Program, and the DISTRICT shall be responsible for the Related Technical Instruction (RTI) portion of the Program; and

E. In the event there are any new state legislative recommendations mandated for the DISTRICT operations or funding of apprenticeship programs, then the parties shall review and incorporate necessary changes to the Program to comply with such recommendations.

4. APPR REGULATORY COMPLIANCE:

A. APPR understands that, by coordinating the apprenticeship Program, it will have access to records that contain individually identifiable information. The Family Educational Rights and Privacy Act of 1974, better known as the Buckley Amendment or "FERPA," prohibits the disclosure of such information. APPR acknowledges that it fully understands that intentional disclosure of this information to any unauthorized person could result in criminal and civil penalties imposed by law. APPR further acknowledges that such willful or unauthorized disclosure also violates the provisions of this

Agreement and could constitute just cause for termination of this Agreement.

B. **Compliance with Jessica Lunsford Act:** APPR shall comply with the Jessica Lunsford Act (JLA). APPR shall comply with Sections 1012.465, 1012.467, 1012.468, Florida Statutes, and all other applicable Florida laws governing background screening requirements, fingerprinting and criminal history checks. APPR and APPR's personnel who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds shall meet the screening requirements of Section 1012.32, Florida Statutes. APPR hereby indemnifies and holds harmless DISTRICT for any claims made against DISTRICT related to the failure of APPR or APPR's personnel to comply with any of the laws referenced in this paragraph or related to APPR's obligation to comply with the Jessica Lunsford Act and Florida law governing background screening requirements.

5. **PROVISION OF FACILITIES AND EQUIPMENT:** All equipment, supplies, and materials provided by DISTRICT under this Agreement shall remain the property of DISTRICT. It is further understood that all equipment, supplies, and materials provided by APPR under this Agreement shall remain the property of APPR. However, any and all capital improvements to DISTRICT facilities, funded by APPR, remain the property of the DISTRICT Board.

6. **PROVISION OF EDUCATIONAL EXPERIENCE:** APPR shall, as a part of and in accordance with the prescribed Program standards, provide the following:

A. The administration of the "Apprenticeship" Program and the general welfare of the apprentices is the responsibility of APPR.

B. Ensure that the apprenticeship Program and all participants reported for Full Time Equivalent (FTE) have been registered with the Division of Jobs & Benefits, Department of Labor, and Employment Security of Federal Bureau of Apprenticeship Training.

C. Ensure that the classroom-related instruction and on-the-job training for apprentices are reported as job preparatory under the postsecondary occupational program title appropriated for instruction being given.

D. The related classroom instructors and apprenticeship coordinators shall be approved by APPR and DISTRICT.

E. Ensure that supervised related classroom instruction in a formal setting is provided to each apprentice for not less than 144 hours per year and has been approved by APPR.

F. Ensure the capability in the instructional delivery to accomplish the apprenticeship Program objectives as evidenced by adequate facilities, equipment supplies, and instructional materials.

G. The ratio of Apprenticeship Coordinator/Instructor to apprentices is in accordance with state standards to enable the effective delivery of OJT and other services to the apprentices.

H. The records shall be available documenting coordination of related instruction with job experience.

7. **NONDISCRIMINATION AND ANTI-HARASSMENT:** DISTRICT and APPR shall not discriminate nor tolerate harassment on the basis of race, color, national origin, sex (including sexual orientation, gender status, or gender identity), disability (including HIV, AIDS, or sickle cell trait), pregnancy, marital status, age (except as authorized by law), religion, military status, ancestry, or genetic information, or any other classes which are considered protected classes by State and/or Federal law.

8. **INCIDENT/INJURY REPORTING:** DISTRICT shall be responsible for advising its personnel and students to report any incident/injury that occurs during the experience or that is witnessed as having occurred at any location of APPR. Neither DISTRICT, APPR, nor their respective personnel shall be responsible for any medical care, counseling or other necessary follow-up as a consequence of such incident/injury. DISTRICT shall be responsible for compliance by DISTRICT, by its personnel, and by the students with any state or federal statutes, regulations, rulings or orders related to safe work practices and environment.

9. **INSURANCE:** During the term of this Agreement and any extension thereof, DISTRICT shall maintain, at its own cost and expense, professional liability insurance with minimum coverage of at least $1 million per occurrence and $3 million in the aggregate. If such coverage is pursuant to a claims-made policy, and it is terminated for any reason during the term of this Agreement or during a period of three (3) years after the termination of this Agreement, then DISTRICT will obtain and maintain tail or prior acts coverage for a period of three (3) years after termination thereof. In addition, DISTRICT agrees to maintain general liability insurance to cover its actions and those of its personnel and Workers' Compensation coverage (in such amounts as may be required by law) for its personnel. Upon request of APPR, DISTRICT will provide a certificate of insurance verifying coverage, and DISTRICT will notify APPR in writing within two (2) business days of any cancellation or adverse modification of such insurance coverage. If DISTRICT fails to obtain or maintain the insurance required hereunder, APPR at its option may terminate this Agreement.

   APPR shall obtain and maintain professional liability and general liability insurance in the minimum amounts of $1 million per occurrence and $3 million in the aggregate per annum that provides coverage for activities that APPR and their employees participate in pursuant to this Agreement. Evidence of professional and general liability insurance coverage shall be provided to DISTRICT annually unless requested earlier. APPR shall give DISTRICT thirty (30) days prior written notice to the extent APPR has such notice of impending cancellation or termination of such insurance and, upon cancellation or termination thereof, shall immediately notify DISTRICT. In the event that APPR maintains claims-made coverage, and APPR's coverage is terminated within three (3) years of the date on which DISTRICT ceases to participate or have students participate in the site activities or DISTRICT employees facilitate participation in the site activities pursuant to this Agreement, APPR site shall obtain "tail coverage," or other prior acts coverage, if such coverage is available, in the amount stated above until the expiration of three (3) years from the last date on which DISTRICT, any Student or any DISTRICT employee participated or facilitated in the site activities, as contemplated by this Agreement. Failure to secure and maintain the insurance coverage required by this Agreement shall constitute a material default and the Agreement may be terminated by DISTRICT.

10. **INDEPENDENCE OF THE PARTIES**: APPR is an independent contractor and DISTRICT has no supervisory authority or control over APPR or APPR's employees in the performance of this Agreement. Neither APPR nor APPR's employees shall be deemed agents or employees of DISTRICT and any representation to the contrary by APPR or its employees shall constitute a violation of this Agreement and shall be grounds for immediate Termination for Cause. APPR shall not employ, contract with, or otherwise use the services of any officer or employee of DISTRICT. APPR certifies that its owner(s), officers, directors or agents, and members of their Immediate family, do not have an employee relationship or other material interest with DISTRICT.

11. TERM; EXTENSION; TERMINATION:

A. **Term and Extension:** The agreement is effective upon the signature of all parties, through June 30, 2025, unless terminated sooner. This Agreement shall be reviewed at the conclusion of each academic year for Program adjustments.

B. **Termination for Cause:** APPR shall be considered in material breach of this Agreement and such breach will be considered cause for DISTRICT to terminate this Agreement, in whole or in part, as further set forth herein, for any of the following reasons: (1) failure to properly and timely perform in accordance with the Agreement; (2) the bankruptcy or insolvency or a general assignment for the benefit of creditors by APPR or by any of APPR's principals, partners, officers or directors; (3) failure to obey laws, ordinances, regulations or other codes of conduct, or (4) otherwise materially breaching this Agreement. DISTRICT shall promptly notify APPR in writing of the determination and the reason(s) for the termination, together with the effective date of the termination. Payments made to APPR or recoveries by DISTRICT under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Notwithstanding anything herein to the contrary, DISTRICT may unilaterally terminate this Agreement for refusal by APPR to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by APPR in conjunction with this Agreement.

C. **Termination for Convenience:** Upon not less than Thirty (30) days advance written notice, DISTRICT may terminate this Agreement, in whole or in part, for DISTRICT's convenience and without cause in accordance with this clause.

D. **Effect of Illegality**: If a legislative body, a court of competent jurisdiction or an administrative agency having authority to regulate any of the parties, holds this Agreement or the obligations to be performed hereunder to be illegal under this Agreement, then the parties agree to engage in good faith negotiations towards amending the Agreement.

12. MISCELLANEOUS PROVISIONS:

A. **Assignment:** Neither party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other party (not to be unreasonably withheld.) If this matter pertains to a school that becomes a charter school, this Agreement may be cancelled by DISTRICT upon thirty days written notice and DISTRICT shall be released of any and all obligations under this Agreement.

B. **Entire Agreement:** This Agreement constitutes the entire agreement between the parties and supersedes any and all prior agreements, proposals or representations, written or oral, concerning its subject matter. The parties shall not be bound by any terms, conditions, statements, warranties, or representations, written or oral, not contained herein.

C. **Amendments; Waivers:** No modification or amendment of any provision of this Agreement will be effective unless in writing and signed by both parties. The failure or neglect by any party to enforce any right under this Agreement shall not be deemed to be a waiver of that party's rights. A waiver shall not be effective unless it is in writing and signed by the party who possesses the right to waive enforcement of same.

D. **Governing Law:** This Agreement will be governed by the laws of the State of Florida, without regard to its conflicts of laws rules. Each party agrees to comply with all applicable laws in the performance of this Agreement. All disputes are to be resolved in Manatee County, Florida by binding Arbitration before the American Arbitration Association or other mutually agreed and similar forum. The costs of such dispute will be borne by the individual party.

E. **Indemnification:** APPR shall defend, indemnify and hold harmless DISTRICT, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members from any and all liability, losses or damages, including attorneys' fees and costs of defense, which DISTRICT, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members

may incur as a result of any claim, demand, suit, or cause of action or proceeding of any kind or nature arising out of, relating to, or resulting from the performance of this Agreement by APPR, its employees, officers and agents. The parties agree to promptly notify one another of any claims and to cooperate in the defense of all claims towards a goal of settling or otherwise disposing of all claims in a manner that is mutually agreeable to both parties. To the extent permitted by law, each party agrees to be fully responsible for its acts of negligence, or its employees' acts of negligence when acting within the scope of their employment and agrees to be liable for any damages resulting from said negligence. The indemnification provisions of this Agreement shall survive termination of this Agreement for any claims that may be filed after the termination date of the Agreement provided the claims are based upon actions that occurred during the performance of this Agreement.

F. **Confidentiality:** The parties agree to maintain confidential records and information pursuant to applicable law, including, but not limited to, the Americans with Disabilities Act, the Family and Medical Leave Act, Family Educational Rights and Privacy Act, the Genetic Information Nondiscrimination Act, the Health Insurance Portability and Accountability Act. Regarding data storage and breaches, APPR shall employ commercial best practices for ensuring the security of all DISTRICT data including, but not limited to, electronic, spoken and paper information accessed, used, created, maintained, disposed of, or otherwise handled in the course of APPR's performance of this Agreement. In the event of a breach of security as defined in Section 501.171, Florida Statutes, APPR shall notify DISTRICT immediately, but no later than ten days following a determination of a breach of data security. Additionally, APPR shall fully cooperate, at its own expense, with DISTRICT regarding DISTRICT's statutory notification requirements. This cooperation includes law enforcement and auditors. Additionally, the parties acknowledge that DISTRICT as a local governmental entity is subject to the State of Florida's public record laws. Should a request be made for disclosure of confidential records of APPR, DISTRICT shall provide notice to the other party who may then, at its discretion, respond to the request. Should APPR not disclose the records or documents, APPR will defend and indemnify DISTRICT for any fees and costs which are incurred or taxed against DISTRICT because of the non-disclosure. Should APPR require confidential student information or personally identifiable information as a "school official," it may enter into a separate data privacy and sharing agreement with DISTRICT.

G. **Sovereign Immunity:** APPR acknowledges and agrees that DISTRICT does not waive its immunity and nothing herein, including the naming of DISTRICT as an additional insured, shall be interpreted or deemed as a waiver of DISTRICT's rights, including the limitation of waiver of immunity, as set forth in Section 768.28, Florida Statutes, or any other statutes, and DISTRICT expressly reserves these rights to the full extent allowed by law. All defenses relative to sovereign immunity are expressly reserved by DISTRICT.

H. **Contact with Students:** Unless otherwise specified, APPR will not permit any employee, independent contractor, material men, supplier or anyone involved in any manner with work pursuant to this Agreement on DISTRICT property. A violation of this provision shall result in immediate termination of the offender and issuance of a trespass notice from DISTRICT. APPR shall be responsible for insuring compliance by all employees, independent contractors and subcontractors or other persons involved in any manner with work pursuant to this Agreement.

I. **Standards of Conduct:** APPR will be held to the same standards of conduct as DISTRICT employees while conducting business with DISTRICT. These standards, as defined in DISTRICT policies, will apply to APPR's employees and employees of APPR's subcontractors.

J. **Severability:** If any one or more of the provisions of this Agreement should be held contrary to law or public policy, or should for any reason whatsoever be held invalid or unenforceable by a court of competent jurisdiction, then such provision or provisions shall be null and void and shall be deemed

separate from the remaining provisions of this Agreement, which remaining provisions shall continue in full force and effect, provided that the rights and obligations of the parties contained herein are not materially prejudiced and the intentions of the parties continue to be effective.

K. **Force Majeure:** The term "Force Majeure" means circumstances beyond the reasonable control of a party, (such as an act of God, a government restriction, a war, an insurrection, a labor dispute, a financial insolvency, an economic hardship, a strife, a failure of suppliers, communications or data systems) which delay or prevent the party from performing under the terms of this Agreement. Affected performance obligations will be suspended during the duration of the Force Majeure. In the event that the Force Majeure persists more than 90 days, the party may elect to terminate this Agreement for convenience upon written notice.

L. **Equal Opportunity:** APPR shall not discriminate on the basis of race, color, ethnicity, sex, national origin, religion, disability, pregnancy, age, ancestry, genetic information, or marital status.

M. **Federal Debarment & Suspension Certification:** A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

N. **Compliance With The Public Records Act:** By entering into this Agreement, APPR acknowledges that the portion of its books and records related to this Agreement with DISTRICT may become subject to inspection and copying under the Florida Public Records Act, and that it will in all respects comply with any requirements of that Act. Pursuant to Section 119.0701, Florida Statutes, because APPR is performing services on behalf of DISTRICT, APPR shall:

i. Keep and maintain public records required by DISTRICT to perform pursuant to the Agreement.

ii. Upon request from DISTRICT's custodian of public records (identified below), provide DISTRICT with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if APPR does not transfer the records to DISTRICT.

iv. Upon completion of this Agreement, transfer, at no cost, to DISTRICT all public records in possession of APPR or keep and maintain public records required by DISTRICT to perform the service. If APPR transfers all public records to DISTRICT upon completion of this Agreement, APPR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If APPR keeps and maintains public records upon completion of this Agreement, APPR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to DISTRICT, upon request from DISTRICT's custodian of public records, in a format that is compatible with the information technology systems of DISTRICT.

IF APPR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO APPR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: 215 MANATEE AVENUE W., BRADENTON, FLORIDA, 34205 (941) 708-8770, PUBLICRECORDS@MANATEESCHOOLS.NET.

O. **School District Policy:** In accordance with DISTRICT Policy, no contract for providing supplies, equipment or services shall be effective with any individual or business entity in which any board member of DISTRICT or DISTRICT's Superintendent has any financial interest. No contract for goods or services may be made with any business entity in which DISTRICT's Superintendent, any board member of DISTRICT, or any spouse or child of the foregoing has an employment relationship or a material interest. No DISTRICT employee may directly or indirectly purchase or recommend for purchase goods or services from any business organization in which his/her spouse or child has a material interest as defined in Chapter 112, Florida Statutes.

P. **Compliance with Regulations:** Federal, state, county, and local laws, ordinances, rules, and regulations that in any manner affect the items covered herein apply. Lack of knowledge by APPR will in no way be a cause for relief from responsibility. APPR shall have in their possession and must provide all applicable insurance, permits, licenses, etc., which may be required by federal, state, or county law to furnish services under the scope of this Agreement. APPR must not be in violation of any zoning or other ordinances in the performance of this Agreement.

Q. **Safety Standards:** All equipment must meet the applicable requirements of the Occupational Safety and Health Act (OSHA) and any standards thereunder.

R. **Tax Exemptions:** When purchasing directly from a supplier, DISTRICT is exempt from Federal Excise, State Sales and Use Taxes. Tax exemption certificates and numbers will be furnished on request.

S. **Possession of Firearms:** Possession of firearms will not be tolerated on any DISTRICT property or setting that is under the control and supervision of DISTRICT for the purpose of school activities approved and authorized by DISTRICT. No person who has a firearm in their vehicle may park their vehicle on DISTRICT property. If any employee or independent contractor of APPR, or any of its subcontractors, is found to have brought a firearm on DISTRICT property, said individual shall be immediately removed from DISTRICT property by APPR and barred from performing further work relative to the Agreement. If a subcontractor fails to terminate said employee or independent contractor, APPR shall terminate its agreement with the subcontractor. If APPR fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by DISTRICT. "Firearm" has the same meaning given in Section 790.001, Florida Statutes.

T. **Criminal Acts:** Employment and performing work relative to the Agreement by APPR, or any of its subcontractors, of any employee, or independent contractor, with any prior convictions of any crimes against children, crimes of violence or crimes of moral turpitude (as defined by Fla. Admin. Code R. 6A-10.083) will not be tolerated. If it is determined that any person with such criminal history is performing work relative to the Agreement, APPR agrees to take all steps necessary to remove such

person from performing work relative to the Agreement and DISTRICT property. DISTRICT shall have the right to terminate this Agreement if APPR does not comply with this provision.

U. **Possession/Use/Under the Influence of Mind-Altering Substances**: Possession/use and/or being under the influence of any illegal mind-altering substances, such as, but not limited to alcohol and/or substances delineated in Chapter 893, Florida Statutes, by APPR employees or independent contractors or its subcontractors' employees or independent contractors will not be tolerated on DISTRICT property. If any employee or independent contractor is found to have brought and/or used or is under the influence of any illegal mind-altering substances as described above on DISTRICT property, said employee or independent contractor shall be removed and barred from performing work relative to the Agreement by APPR. If a subcontractor fails to terminate said employee or independent contractor, APPR shall terminate its agreement with the subcontractor. If APPR fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by DISTRICT.

V. **Headings:** The headings of the various sections and paragraphs in this Agreement are inserted for the convenience of the parties and shall not affect the meaning, construction or interpretation of this Agreement.

W. **Counterparts:** This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, FleetForce Truck Driver Training and The School Board of Manatee County, Florida have duly executed this Agreement.

THE SCHOOL DISTRICT OF MANATEE COUNTY

Date: _____ By: _____

Superintendent, School District of Manatee County

Date: _____ By: _____

Chair, School Board of Manatee County

Date: _____ By: _____

General Counsel

Date: 6/4/2024 By: Tra Williams

(FleetForce Authorized Signature)

Title: Owner/President

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

State Board of Education

Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
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Esther Byrd
Grazie Pozo Christie
Ryan Petty
Joe York

Manny Diaz, Jr.
Commissioner of Education

November 29, 2022

Mr. Tra Williams
President
FleetForce Truck Driving School
4950 Recker Highway
Winter Haven, Florida 33880

Dear Mr. Williams:

It is my pleasure to inform you that the Fleet Force Truck Driving School GNJ (2023-FL-116331) has been approved to participate in the State of Florida's Apprenticeship System and to thank you for your commitment to ensuring Florida continues to produce well-trained, highly qualified Heavy and Tractor Trailer Truck Drivers.

Workforce education is a top priority for Governor Ron DeSantis and the Florida Department of Education with the goal of being number one in the nation by 2030. We rely on local organizations with a vested interest in student success to supplement the tremendous work taking place throughout Florida's education system and provide ongoing world-class education opportunities.

FleetForce Truck Driving School plays a pivotal role in securing Florida's future. We appreciate greatly your interest in helping to make Florida #1 in the nation for workforce education. Your Apprenticeship Training Representative is Mr. Stephen Seville and he will be reaching out to you to assist you with RAPIDs and the general orientation process. Mr. Seville may be reached at Stephen.Seville@fldoe.org. We also welcome you to visit Apprentice Florida where you will find numerous resources to assist your program with outreach and recruitment.

If you have any questions or need additional assistance, please contact me at (850) 245-9038 or Kathryn.Wheeler@fldoe.org.

Sincerely,

Kathryn Wheeler

Kathryn Wheeler
Director of Apprenticeship

Kevin O'Farrell
Chancellor of Career and Adult Education

Certificate of Registration

Florida Department of Education

Division of Career and Adult Education

FLEET FORCE TRUCK DRIVING SCHOOL GNJ

Issued in recognition of the above program, in the trade(s) of

Heavy and Tractor Trailor Truck Driver (CB)

registered with the Division of Career and Adult Education, Apprenticeship, as part of the National Apprenticeship Program in accordance with the standards recommended by the

Florida Apprenticeship Advisory Council

November 29, 2022
Registration Date

Kevin O'Farrell, Ph.D.
Chancellor for Career and Adult Education

GREAT SEAL OF THE STATE OF FLORIDA
IN GOD WE TRUST

KF Wheeler
Kathryn Wheeler
State Director of Apprenticeship

2023-FL-116331

STANDARDS OF APPRENTICESHIP

Fleet Force Truck Driving School GNJ

2022-FL-XXXXX

REGISTERED BY

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF CAREER AND ADULT EDUCATION
APPRENTICESHIP SECTION

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DEFINITIONS

1) Apprentice – means a person at least sixteen (16) years of age and who has entered into an Apprenticeship Agreement with a registered Apprenticeship Program Sponsor and who is engaged in learning an apprenticeable occupation through actual work experience under the supervision of Journeyworkers. **6A-23.002(2) FAC**

2) Apprenticeship Agreement – means a written agreement between an Apprentice and a Participating Employer or an Apprenticeship Committee acting as agent for the Participating Employer(s), which contains the terms and conditions of the employment and training of the Apprentice. **6A-23.002(3) FAC**

3) Apprenticeship Committee – means those persons designated by the Sponsor to administer the program. A committee may be either joint or non-joint. **6A-23.002(4) FAC**

4) Apprenticeship Program – means a plan containing all terms and conditions for the qualification, recruitment, selection, employment and training of Apprentices, including such matters as the requirement for a written Apprenticeship Agreement. **6A-23.002(5) FAC**

5) Apprenticeship Standards or Standards of Apprenticeship – means the minimum requirements established for each apprenticeable occupation under which an Apprenticeship Program is administered. **6A-23.002(27) FAC**

6) Apprenticeship and Training Representative – means an individual representative of the Florida Department of Education, properly authorized to act on behalf of the Department in matters concerning registered apprenticeship, and preapprenticeship. **6A-23.002(6) FAC**

7) Department – means the Florida Department of Education, which is the Registration Agency for federal apprenticeship purposes. **6A-23.002(11) FAC**

8) Journeyworker – means a person working in an apprenticeable occupation who has successfully completed a registered Apprenticeship Program or who has worked the number of years required by established industry practices for the occupation. Use of the term may also refer to a mentor, technician, specialist or other skilled worker who has documented sufficient skills and knowledge of an occupation through practical on-the-job experience and formal training. **6A-23.002(17) FAC**

9) Jurisdiction – means the specific geographical area for which a particular program is registered. **446.021(11) FS**

10) On-the-Job-Training (OJT) – means the process by which an Apprentice or preapprentice acquires knowledge and skills under the supervision and tutelage of an experienced Journeyworker within an apprenticable occupation registered with the Department. On-the-Job Training is the monitoring and training responsibility of the Sponsor or Participating Employer. **6A-23.002(18) FAC**

11) O*Net Code – The Occupational Information Network (O*NET) codes and titles are based on the system mandated by the federal Office of Management and Budget for use in collecting statistical information on occupations.

12) Participating Employer – means a business entity which: (a) Is actively engaged by and through its own employees in the actual work of the occupation being apprenticed; (b) Employs, hires and pays the wages of the Apprentice and the Journeyworker serving as qualified training personnel training the Apprentice; (c) Evaluates the Apprentice; and (d) Is signatory party to a collective bargaining agreement or signatory to a Participating Employer agreement with the program Sponsor which is registered with the Department. **6A-23.002(19) FAC**

13) Provisional Registration – means the 1-year initial provisional approval of newly registered programs that meet the required standards for program registration, after which program approval may be made permanent, continued as provisional, or rescinded following a review by the Department, as provided for in the criteria described in 6A-23.003(6) FAC. **6A-23.002(20) FAC**

14) Registration Agency – means a recognized State Apprenticeship Agency (Florida Department of Education) that has responsibility for registering Apprenticeship Programs and Apprentices; providing technical assistance; and conducting reviews for compliance and quality assurance assessments for Federal purposes. **6A-23.002(22) FAC**

15) Related Technical Instruction (RTI) – means an organized and systematic form of instruction designed to provide the Apprentice with knowledge of the theoretical and technical subjects related to the Apprentice's occupation. Such instruction may be given in a classroom, through occupational or industrial courses, correspondence courses, electronic media, or other forms of self-study approved by the Department. **6A-23.002(25) FAC**

16) Sponsor – means any person, association, committee, or organization operating an Apprenticeship Program and in whose name the program is registered or approved. **6A-23.002(26) FAC**

17) Work Processes – means an outline of Journeyworker supervised work experience and OJT with the allocation of approximate hours to be spent in each activity. **6A-23.002(32) FAC**

CONFORMANCE WITH STATE AND FEDERAL LAWS

These Standards of Apprenticeship will be conducted, operated and administered in accordance with all applicable provisions of Chapter 446, Florida Statutes (FS); Chapter 6A-23, Florida Administrative Code (FAC); Title 29 Code of Federal Regulations, Part 29; and Title 29 Code of Federal Regulations, Part 30, and all relevant guidance issued by the Florida Department of Education (Apprenticeship Section) and U.S. Department of Labor (Office of Apprenticeship).

"Support for Veterans in Effective Apprenticeships Act of 2019" (P.L. 116-134)

The Apprenticeship Committee or Sponsor attests that they:

1) are aware of the availability of educational assistance for a Veteran or other individual eligible under chapters 30 through 36 of title 38, United States Code, for use in connection with a Registered Apprenticeship program;
2) will make a good faith effort to obtain approval for educational assistance described in subparagraph (1) for, at a minimum, each program location that employs or recruits a Veteran or other individual eligible for educational assistance under Chapters 30 through 36 of Title 38, United States Code; and
3) will not deny the application of a qualified candidate who is a Veteran or other individual eligible for educational assistance described in subparagraph (1) for the purpose of avoiding making a good faith effort to obtain approval as described in subparagraph (2).

These Standards of Apprenticeship, to the extent practicable, will contain provisions to grant advanced standing or credit, and provide increased wages commensurate to such standing or credit, for any Veteran or other individual eligible for educational assistance under Chapters 30 through 36 of Title 38, United States Code, who:

1) is enrolled in the Registered Apprenticeship program; and
2) (i) has a demonstrated competence applicable to the apprenticeship occupation; or
   (ii) has acquired experience, training, or skills through military service that is applicable to the apprenticeship occupation.

A copy of these executed Standards of Apprenticeship, Standards of Apprenticeship Appendix(ices), Certificate of Registration, and any future amendments to these Standard of Apprenticeship will be forwarded to:

Florida Department of Veterans Affairs
Benefits and Assistance Division
State Approving Agency Bureau Chief
9500 Bay Pines Boulevard, Suite 214
Bay Pines, Florida 33744

REGISTRATION OF APPRENTICESHIP PROGRAM

These Standards of Apprenticeship shall be submitted to the appropriate Apprenticeship and Training Representative to be reviewed and forwarded to the Department for approval and registration. Upon approval by the Department, the Apprenticeship Program will receive a one (1) year provisional registration and be issued a certificate of registration. After which, program approval may be made permanent, continued as provisional, or rescinded following a review by the Department subject to the adherence of these Standards of Apprenticeship and as found in Chapter 6A-23.003 FAC.

SECTION I – PROGRAM ADMINISTRATION AND APPRENTICESHIP COMMITTEE

Program Sponsors are responsible for the administration of all aspects of the Apprenticeship Program. The Sponsor is encouraged to establish an Apprenticeship Committee to carry out the responsibilities and duties required as described in these Standards of Apprenticeship.

As per 446.071(3) FS, **construction** related occupations must have an Apprenticeship Committee composed of member representatives of the Participating Employers.

Use if Apprenticeship Committee is established:
The Apprenticeship Committee shall be comprised of representatives from the Participating Employers and stakeholder members, and a current list must be provided to the Department. The Apprenticeship Committee shall include a Chairperson and a Secretary. The Apprenticeship Committee shall meet on a regular basis and as often as necessary in order to properly oversee the Apprenticeship Program.

The Apprenticeship Committee will be composed of at least **3** member representatives.
The Committee shall meet **biannual** or as often as necessary to conduct business.

Use if No Apprenticeship Committee is established:
While the Florida Department of Education highly recommends that the program Sponsor utilize the services of an Apprenticeship Committee, the Sponsor has elected to administer the program without the services of an Apprenticeship Committee.

Responsibilities of the Sponsor:

In addition to the Sections outlined in these Standards of Apprenticeship, the Sponsor will:

1) Make a concerted effort for continuous employment of Apprentices, insofar as possible, sufficient to afford the opportunity for completion of the Apprenticeship Program. If unable to fulfill the training and/or employment obligation in conformance with these Standards of Apprenticeship, the Sponsor will, with the Apprentice's consent, make a good-faith effort to facilitate a transfer of the Apprentice to another registered Sponsor for completion of the apprenticeship.
2) Arrange for periodic evaluation of Apprentices', review progress, and make recommendations as appropriate.
3) In general, be responsible for the successful operation of the program and the welfare of the Apprentices.

Responsibilities of the Apprenticeship Committee: (if no Apprenticeship Committee, move #1 and #2 under Responsibilities of the Sponsor)

In addition to the Responsibilities of the Sponsor, the following lists the responsibilities of the Apprenticeship Committee.

1) Notify the appropriate Apprenticeship and Training Representative of all Apprenticeship Committee meetings and make available, upon request, the official minutes of such meetings; and
2) Recommend changes in the program as are deemed necessary to improve effectiveness and efficiency.

SECTION II – RESPONSIBILITIES OF THE APPRENTICE

1) Work faithfully and diligently at the occupation while practicing safe working habits;
2) Protect the property of the Participating Employer;
3) Respect and comply with all rules, regulations and policies of the Participating Employer; and
4) Keep accurate records of work experience (OJT); successfully complete all Related Technical Instruction lessons, assignments, and assessments as required; and submit properly completed records in a timely manner upon request.

SECTION III – FUNDING – 6A-23.004(2) (x) FAC

Each Participating Employer will contribute to the equitable funding of the Apprenticeship Program as set by the Apprenticeship Committee or Sponsor.

SECTION IV – MAINTENANCE OF APPRENTICESHIP RECORDS – 6A-23.004(2) (f), (v) FAC

All Apprenticeship Program records pertaining to the administration, employment, and training of Apprentices (test scores, attendance records, transcripts, progress evaluations, etc.), shall be the sole maintenance responsibility of the Sponsor and are to be kept at the following address, which is a facility that allows and provides governmental access for auditing purposes as outlined in Ch. 119 F.S. (Florida Public Records Law):

FleetForce Truck Driving School			
Name of Site			
4950 Recker Highway	Winter Haven	FL	33880
Address	City	State	Zip

All Apprenticeship Program related records are the property of the Sponsor and must be maintained for a period of no less than five years from the date of last action and must be presented for review when requested by the Department or the appropriate Apprenticeship and Training Representative.

SECTION V – AMENDMENTS AND MODIFICATIONS – 6A-23.003(7) FAC, 6A-23.004(2) (q) FAC

These Standards of Apprenticeship may be amended or modified at any time by the Apprenticeship Committee or Sponsor. Such amendment(s) or modification(s) must be promptly submitted to the Department for approval through the appropriate Apprenticeship and Training Representative. If approved, the modification(s) or change(s) will be recorded and acknowledged within ninety (90) calendar days of approval; and if not approved, the Apprenticeship Committee or Sponsor will be notified and the reasons therefore and provided appropriate assistance.

A copy of the amendment(s) or modification(s) adopted shall be furnished to each Apprentice to whom the amendment(s) or modification(s) applies.

SECTION VI – NOTIFICATION – 6A-23.004(2) (r) FAC

The Department must be notified within forty-five (45) days, through the appropriate Apprenticeship and Training Representative, of all actions affecting Apprentices as required on the Apprentice Action Reporting Form.

SECTION VII – PROGRAM CANCELLATION AND DEREGISTRATION – 6A-23.006(1) (b) FAC

Cancellation of the program may be effected upon the voluntary action of the Apprenticeship Committee or Sponsor and must notify the Registration Agency and the appropriate Apprenticeship and Training Representative within forty-five (45) days in writing of any decision to cancel the program.

Deregistration of the program shall be upon written notice by the Registration Agency to the Apprenticeship Committee or Sponsor stating cause and instituting formal deregistration proceedings in accordance with the provisions of Chapter 6A-23.006 FAC.

In either event, the Apprenticeship Committee or Sponsor must notify all Apprentices within fifteen (15) business days of the effective date that will deprive the Apprentices of their individual registration.

SECTION VIII – ADJUSTING DIFFERENCES – 6A-23.008 (2) FAC, 6A-23.004(2) (t, u) FAC

In case of dissatisfaction, the Participating Employer or the Apprentice has the right and privilege of appeal to the Apprenticeship Committee or Sponsor for corrective action and adjustment concerning these standards or Apprenticeship Agreement for which written notification is received within thirty (30) days of the alleged dissatisfaction. The complaint shall be in writing and signed by the complainant (parent or guardian if minor). It must include the name, address, and telephone number of the Participating Employer or the Apprentice involved, and a brief description of the circumstances concerning the Standards of Apprenticeship or the Apprenticeship Agreement. The Apprenticeship Committee or Sponsor will locally make such rulings as it deems necessary in each individual case within thirty (30) days of receiving the written notification. The Apprenticeship Committee or Sponsor will have full authority to supervise the enforcement of these standards. Its decision will be final and binding on the Participating Employer and the Apprentice. The Department is available for consultation and interpretation to assist in resolving any complaints the Participating Employer or Apprentice has about the apprenticeship training program. The name and address of the appropriate authority to receive, process, and make dispositions of complaints is:

Tra Williams, President FleetForce Truck Driving School			
Name of Contact			
4950 Recker Highway	Winter Haven	FL	33880
Address	City	State	Zip
863-294-1112	tra@drivefleetforce.com		
Phone Number	E-mail Address		

The Participating Employer or the Apprentice shall be provided notification by the Apprenticeship Committee or Sponsor not less than five business days of the date of any proposed adverse action with stated opportunity for the Participating Employer or Apprentice during such period for corrective action.

For all issues covered by a Collective Bargaining Agreement (CBA) Apprentices must seek resolution through the applicable procedures contained in the CBA. (*if applicable*)

SECTION IX – SUPERVISION OF APPRENTICES AND HOURS OF WORK – 6A-23.004(2) (i) FAC

No Apprentice shall work without adequate or proper supervision of a fully qualified Journeyworker who is responsible for making work assignments, providing On-the-Job Training, and ensuring safety at the worksite.

The adequate or proper supervision of an Apprentice does not mean the Apprentice must be within eyesight or reach of the Journeyworker, but that the Journeyworker knows what the Apprentice is working on; is readily available to the Apprentice; and is making sure the Apprentice has the necessary instruction and guidance to perform tasks safely, correctly, and efficiently.

Apprentices will generally work the same hours as fully proficient workers (Journeyworkers), except that no Apprentice will be allowed to work overtime if it interferes with attendance in Related Technical Instruction coursework.

SECTION X – ASSURANCE OF QUALIFIED TRAINING PERSONNEL – 6A-23.004(2) (n) FAC

Every instructor providing Related Technical Instruction to Apprentices must:

1) Meet the Department requirements for a career-technical instructor per Section 1012.55 F.S.; or
2) Be a subject matter expert, who is an individual recognized within an industry as having expertise in a specific occupation, as demonstrated by being a Journeyworker; or
3) Hold the licensure or certification required in the given occupation.

All instructors must have training in teaching techniques and adult learning styles, which must occur before the apprenticeship instructor has started to provide the Related Technical Instruction.

SECTION XI – APPRENTICESHIP AGREEMENT – 6A-23.004 (2) (k) FAC

The Apprentice and the Apprenticeship Committee or Sponsor shall sign an Apprenticeship Agreement which shall set forth the terms and conditions of employment and training and shall meet the requirements of and be registered with the Department.

Prior to signing the Apprenticeship Agreement, each selected applicant will be given an opportunity to read and review these Standards of Apprenticeship and any additional written rules and policies of the Sponsor. The Department must be notified within forty-five (45) days of the execution of each Apprenticeship Agreement.

SECTION XII – CREDIT FOR PREVIOUS EXPERIENCE – 6A-23.004(2) (l) FAC

The Apprenticeship Committee, Participating Employer, or Sponsor may grant credit toward the term of apprenticeship to new Apprentices. Credit will be based on demonstration of previous skills or knowledge equivalent to those identified in the occupation and in these Standards of Apprenticeship. The Department must be advised of any credit granted and the wage rate to which the Apprentice is advanced.

Apprentices or applicants seeking credit for previous experience must submit and furnish such records, affidavits, and other verifiable documentation such as, but not limited to, DD-214, education transcripts, industry certifications, etc. in order to substantiate the claim for credit.

The request for credit will be evaluated and a determination made by the Apprenticeship Committee, Participating Employer or Sponsor during the probationary period. Prior to completion of the probationary period, the amount of credit to be awarded will be determined after review of the Apprentice's previous work and training/education record and evaluation of the Apprentice's performance and demonstrated skill and knowledge during the probationary period. Notwithstanding compliance with the "Support for Veterans in Effective Apprenticeships Act of 2019", the decision to award, not award, or how much credit to award is at the sole discretion of the Apprenticeship Committee, Participating Employer, or Sponsor. An Apprentice granted credit will be advanced to the wage rate and Related Technical Instructional level commensurate with the amount of credit awarded.

The granting of credit for previous experience must be uniformly applied to all Apprentices. However, to ensure consistency within these Standards of Apprenticeship, the Department recommends that credit awarding procedures incorporate, at a minimum, the following basic requirements:

A. It is highly recommended that no more than fifty percent (50%) of the Apprenticeship Program duration should be awarded, unless the Apprentice is transferring from another registered Apprenticeship Program in the same occupation.

B. All credit granted of more than 1000 hours of on the job training will require an evaluation method that should include consideration of time worked in the specific or closely related occupation.

A variance to the uniformly applied credit awarding procedure may be granted when requested by the Apprenticeship Committee, Participating Employer, or Sponsor as long as the variance request does not undermine the quality of the apprenticeship training and the variance favors the Apprentice.

SECTION XIII – SAFETY AND HEALTH TRAINING – 6A-23.004(2) (i) FAC

All Apprentices will receive instruction in safe and healthful work practices both on the job and in Related Technical Instruction that are in compliance with the Occupational Safety and Health Administration standards promulgated by the Secretary of Labor under 29 U.S.C. 651 et seq., as amended, or state standards that have been found to be at least as effective as the federal standards.

SECTION XIV – TRANSFER OF AN APPRENTICE AND TRAINING OBLIGATION – 6A-23.004(2) (m) FAC

It shall be the duty and responsibility of the Apprenticeship Committee or Sponsor to provide, insofar as possible, continuous employment for all apprentices. Where it is impossible for one employer to provide the diversity of experience necessary to give the apprentice total training experience in the various branches of the occupation, or where the employer's business is of such character as not to permit reasonable continuous employment over the entire period of apprenticeship, the Apprenticeship Committee or Sponsor shall have authority to transfer the Apprentice to another Participating Employer, who shall assume all the terms and conditions of these Standards and the Apprentice must receive full credit for satisfactory time and training earned.

Should an Apprentice be transferred from one registered apprenticeship program to another, the Apprentice must be provided a transcript of their completed related technical instruction as well as their completed on-the-job training from the originating Sponsor. The transfer of the Apprentice must be to the same occupation. The Apprentice must be cancelled from their originating Sponsor's program and a new Apprenticeship Agreement must be executed between the Apprentice and the subsequent program sponsor and registered with the Registration Agency.

SECTION XV – CERTIFICATE OF COMPLETION OF APPRENTICESHIP – 6A-23.004(2) (o) FAC

Upon satisfactory completion of the Apprenticeship Program by the Apprentice as established in these Standards of Apprenticeship, the Apprenticeship Committee or Sponsor will so certify to the Department and request the awarding of a Certificate of Completion of Apprenticeship to the completing Apprentice(s) issued by the Department.

THE FOLLOWING SECTIONS CAN ALSO BE FOUND IN THE APPROPRIATE EMPLOYER/OCCUPATION APPENDIX

SECTION XVI – TERM OF APPRENTICESHIP AND TRAINING APPROACH – 6A-23.004(2) (b) FAC

The term of the apprenticeship shall include an approximate, estimated length of the apprenticeship in hours and months (including the probationary period).

The apprenticeship training approach may include a time-based, competency-based, or hybrid-based approach. If the Sponsor employs the competency-based or hybrid-based approach, the apprenticeship training may incorporate a career lattice by issuing interim credentials as a pathway for the Apprentices to move vertically or horizontally through their apprenticeship training.

SECTION XVII – PROBATIONARY PERIOD – 6A-23.004(2) (h) FAC, 6A-23.004(2) (s) FAC

Apprentices employed under these standards shall be subject to a probationary period which cannot exceed twenty-five percent (25%) of the length of the program or one (1) year, whichever is shorter. During the probationary period, the Apprenticeship Agreement may be terminated by either party upon written notice to the Department or appropriate Apprenticeship and Training Representative without cause. Any probationary Apprentice evaluated as satisfactory after a review of the probationary period will be given full credit for the probationary period and continue in the Apprenticeship Program. Cancellation during the probationary period will not have an adverse impact on the Program Sponsor's completion rates.

SECTION XVIII – RATIO OF APPRENTICES – 6A-23.004(2) (g) FAC

The Apprenticeship Committee, Sponsor, or Participating Employer shall establish a numeric ratio of Apprentices to Journeyworkers consistent with proper supervision, training, safety, and continuity of employment and provisions in collective bargaining agreements, except where such ratios are expressly prohibited by the collective bargaining agreements. It shall be the responsibility of the Apprenticeship Committee or Sponsor to ensure that the allowable ratio of Apprentices to Journeyworkers is consistently maintained in the program as a whole, by each Participating Employer, and on the job site.

The ratio of Apprentices to Journeyworkers is contingent on whether the occupation is in a construction or non-construction related industry. If the apprenticeable occupation is in a non-construction related industry, a variance may be requested by the Sponsor and approved by the Department.

SECTION XIX – QUALIFICATIONS AND SELECTION PROCEDURES – 6A-23.004(2) (j) FAC, 29 CFR § 30.10

The minimum qualifications required by a Sponsor for persons entering an Apprenticeship Program must have an eligible starting age of not less than sixteen (16) years. The Apprenticeship Committee or Sponsor may elect to require a minumum age above sixteen (16) years.

The Apprenticeship Committee, Participating Employer, or Sponsor (whichever is appropriate) may utilize any method for selection of Apprentices, provided that the selection method: 1) Complies with the Uniform Guidelines on Employee Selection Procedures (UGESP) (41 CFR part 60-3); 2) Is uniformly and consistently applied to all applicants and Apprentices; and 3) Complies with Title I of the ADA and EEOC's implementing regulations at Part 1630. The selection procedure must not screen out or tend to screen out an individual with a disability or a class of individuals with disabilities, on the basis of disability, unless the standard, test or other selection criteria, as used by the program Sponsor, is shown to be job-related for the position in question and is consistent with business necessity; and be facially neutral in terms of race, color, religion, national origin, sex, sexual orientation, age (40 or older), genetic information, and disability.

Veterans who have received discharges other than dishonorable discharges shall, if qualified, receive the same priorities given to registered preapprentices. Selection records must be kept for at least five (5) years. The Apprenticeship Committee, Participating Employer, or Sponsor (whichever is appropriate) may reinstate Apprentices previously registered within (2) years of their date of cancellation, without requiring the individuals to make application, meet minimum qualifications, and advance through the selection process.

SECTION XX – AFFIRMATIVE ACTION AND EQUAL OPPORTUNITY – 6A-23.004(2) (y) FAC, 29 CFR § 30.3, and 29 CFR § 30.4

The Apprenticeship Committee or Sponsor acknowledges that it will adopt an affirmative action plan in accordance with Florida's State Plan for Equal Employment Opportunity in Registered Apprenticeship Training.

The recruitment, selection, employment and training of Apprentices during their apprenticeship shall be without discrimination because of race, color, religion, national origin, sex (including pregnancy and gender identity), sexual orientation, genetic information, or because they are an individual with a disability or a person 40 years old or older.

SECTION XXI – WORK PROCESS AND RELATED TECHNICAL INSTRUCTION – 6A-23.004(2) (c), (d) FAC

During the apprenticeship, the Apprentice will receive OJT in all phases of the occupation necessary to develop the skills and expertise of a skilled Journeyworker as outlined in the appropriate Employer/Occupation Appendix.

Every Apprentice is required to participate in Related Technical Instruction related to the occupation as outlined in the appropriate Employer/Occupation Appendix. A minimum of 144 hours (clock hours) of Related Technical Instruction is recommended for each year of the apprenticeship. Where an Apprentice is enrolled in a college credit course, a 3-credit course (lecture or lab credit hour) is recommended for each year of the apprenticeship.

SECTION XXII – APPRENTICE WAGE SCHEDULE – 6A-23.004(2) (e) FAC

Apprentices must be paid a progressively increasing schedule of wages based on the current established Journeyworker hourly wage rate. The Apprentice wage may not be less than thirty-five percent (35%) of the established Journeyworker wage rate during the first period and not less than seventy-five percent (75%) in the last period. In no event shall the Apprentice wage rate be less than the minimum wage prescribed by Federal or State Law.

Before an Apprentice is advanced to the next segment of training or to fully proficient or to Journeyworker status, the Sponsor will evaluate all progress to determine whether advancement has been earned by satisfactory performance in OJT and in RTI courses.

The established Journeyworker hourly wage rate shall be reviewed annually and amended when determined by the Apprenticeship Committee, Sponsor, or as per the collective bargaining agreement.

SECTION XXIII – PARTICIPATING EMPLOYER(S) – 6A-23.004(2) (w) FAC

The Participating Employer(s) shall sign a Participating Employer Agreement with the Apprenticeship Committee or Sponsor accepting the funding formula and all other requirements of these Standards of Apprenticeship, unless otherwise provided for in a collective bargaining agreement. The Apprenticeship Committee or Sponsor shall provide an executed copy of the signed Participating Employer Agreement(s) to the Department through the appropriate Apprenticeship and Training Representative.

The Apprenticeship Committee or Sponsor shall notify the Department, on a current basis, of any change in the status of each Participating Employer within the program.

OFFICIAL ADOPTION OF APPRENTICESHIP STANDARDS (with committee)

PROGRAM SPONSOR: FleetForce Truck Driving School

ADDRESS: 4950 Recker Highway, Winter Haven FL 33880

PHONE: 863-294-1112

EMAIL ADDRESS: laura@drivefleetforce.com

FEIN: (if applicable)

NAICS CODE:



Chairperson Date Secretary Date

COMMITTEE MEMBERS

[Print Name, Title, and Affiliation]

MEMBER [Chairperson] – Tra Williams, President, FleetForce Truck Driving School	MEMBER [Secretary] – Laura, Engelhardt, Director of Corporate Development, FleetForce Truck Driving School
MEMBER – Sheri Neff, Director of Operations, FleetForce Truck Driving School	MEMBER – Terri Clark, Workforce Training TClark Workforce Solutions, LLC
MEMBER – Ron Serpliss, Interim Dean for Lifelong Learning and Workforce Development, State College of Florida-Manatee Sarasota	MEMBER – Erin Silk, Vice President of Business Development, Sarasota EDC
MEMBER: Alix Miller, President and CEO, Florida Trucking Association	

**Add or remove Member boxes as needed

SIGNATURE AUTHORITY FOR COMMITTEE

Name (Please Type or Print) (Signature)

Title: Affiliation:

REVIEWED BY:

/ /

Date

Apprenticeship & Training Representative

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF CAREER AND ADULT EDUCATION – APPRENTICESHIP

/ /

Authorized Official - Registration Agency Date

OFFICIAL ADOPTION OF APPRENTICESHIP STANDARDS (without committee)

PROGRAM SPONSOR: _____

ADDRESS: _____

PHONE: _____

EMAIL ADDRESS: _____

FEIN: (if applicable) _____

NAICS CODE: _____

hereby adopts these Standards of Apprenticeship on this _____ day of (_____ / 2020).

_____
Signature of Program Sponsor

_____
Title/Affiliation

_____
Printed Name

REVIEWED BY:

_____ ____/____/____
Date

Apprenticeship & Training Representative

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF CAREER AND ADULT EDUCATION – APPRENTICESHIP

_____ ____/____/____
Authorized Official - Registration Agency Date

Employer Appendix or Occupation Appendix

FleetForce Truck Driving School
(Sponsor)

In the occupation of:

Occupation / Trade	NAICS Code	RAPIDS Code	O-Net Code
Heavy and Tractor Trailer Truck Driver		0980CB	53-3032.00

OUTREACH JURISDICTIONAL AREA

Manatee, Sarasota, Polk, Charlotte, Lee, Martin, Pasco, Broward, and Volusia
(Counties)

Revised – November 29/2023

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DEFINITIONS

For the purposes of this appendix. The following definitions apply:

CAREER LATTICE: The use of an interim credential(s) leading to the Certificate of Completion of Apprenticeship that validates progression through a registered apprenticeship program within a Competency-Base or Hybrid-Based apprenticeship training approach. Career lattice apprenticeship programs include occupational pathways that move an apprentice horizontally or vertically within an industry.

COMPETENCY-BASED: An apprenticeship training approach that requires the attainment of manual, mechanical, or technical skills and knowledge, as specified by an occupation standard, and demonstrated by an appropriate written and hands-on proficiency measurement. A minimum of 2,000 hours of on-the-job training is required.

HYBRID-BASED: An apprenticeship training approach that measures the individual apprentice's skill acquisition through a combination of a specified range of minimum and maximum number of hours of on-the-job training and the successful demonstration of competency as described in a work process schedule. Hybrid-Based is a combination of both the Time-Based and Competency-Based apprenticeship training approaches. A minimum of 2,000 hours of on-the-job training is required.

INTERIM CREDENTIAL: A credential or certificate issued to the apprentice by a program sponsor, employer, or third-party credentialing entity.

TIME-BASED: An apprenticeship training approach that measures the attainment of manual, mechanical, or technical skills and knowledge through the individual apprentice's completion of at least 2,000 hours of on-the-job training as described in a work process outline.

SECTION XVI – TERM OF APPRENTICESHIP AND TRAINING APPROACH – 6A-23.004(2)(b) FAC, 6A-23.004(2)(d) FAC

On-the-Job-Training:

The term of the apprenticeship shall be 2,000 hours, approximately 12 months of continuous on-the-job employment (including the probationary period). Hours for related instruction are excluded.

Related Technical Instruction:

Apprentices employed under these standards shall complete a minimum of 160 hours each year of supplemental instruction in technical subjects related to the occupation.

Training Approach:

☐ Time-Based ☒ Competency-Based ☐ Hybrid ☐ Career-Lattice

**The Career-Lattice option is only applicable within a Competency-Based or Hybrid Training Approach. The issuing of interim credentials is the responsibility of the Participating Employer or Sponsor. The Career-Lattice requirements, if applicable, will be outlined in SECTION XXI.

Related Instruction Delivery Method (select all that apply):

X☐ Classroom
X☐ Correspondence / Shop
☐ Web-Based Learning

Related Instruction Delivery Provider (select all that apply):

X☐ Sponsor / Employer Facility
☐ Community College / Technical School
X☐ Vocational School (Technical College / Center)
☐ Other (specify)_____

Related Instruction hours are provided (mark only one):

X☐ During Work Hours; ☐ During Non-Work Hours; or ☐ During Work & Non-Work Hours

Are Wages Paid to the Apprentice During Related Technical Instruction? X☐ Yes ☐ No

Location(s) where related instruction will occur:

School Name:	FleetForce Truck Driving School
Address:	5840 26th Street W. Bradenton, FL 34207 (On the campus of SCF Bradenton) 8000 Tamiami Trail S, Venice, FL 34293 (On the campus of SCF Venice) 4950 Recker Highway Winter Haven, FL 33880
Contact:	Laura Engelhardt Director of Corporate Development
Phone:	(O) 863-294-1112 ext. 1005 (C) 813-732-6767
E-mail:	laura@drivefleetforce.com

Manatee Technical College 6305 State Road East, Bradenton, Fl. 34203. Justin Erickson 941 751-7900 Ext. 46002 erickson@manateeschools.net
Armellini Logistics 3446 S. W. Armellini Avenue Palm City, Fl. 34990. Terri Clark 601 408-1247 clarkt@scf.edu

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SECTION XVII – PROBATIONARY PERIOD – 6A-23.004(2)(h, s) FAC

Apprentices employed under these standards shall be subject to a probationary period during the first 160 hrs of the apprenticeship program, which cannot exceed twenty-five percent (25%) of the length of the program or one (1) year, whichever is shorter.

SECTION XVIII – RATIO OF APPRENTICES – 6A-23.004(2)(g) FAC

It shall be the responsibility of the apprenticeship committee/sponsor to ensure that the allowable ratio of apprentices to journeyworkers is consistently maintained in the program as a whole, by each participating employer, and on the job site.

- For **construction-related** programs and participating employers in each apprenticeable occupation, an initial ratio of one (1) apprentice to one (1) journeyworker must be adhered to. Subsequent ratios are two (2) apprentices to three (3) journeyworkers.
- For **non-construction related** programs and participating employers in each apprenticeable occupation, the ratio of apprentices to journeyworkers consistent with proper supervision, training, safety, and continuity of employment or applicable provisions in collective bargaining agreements is 4 Apprentice(s) to 1 Journeyworker(s).

If the ratio for non-construction related programs is different from the construction related ratio, a variance must be requested by the Apprenticeship Committee or Program Sponsor and approved by the Department.

SECTION XIX – QUALIFICATIONS AND SELECTION PROCEDURES – 6A-23.004(2)(j) FAC, 29 CFR § 30.5

Applicants for apprenticeship shall meet minimum qualifications as outlined in this Appendix. These qualification standards, and the score required on any standard for admission to the applicant pool must be directly related to job performance, as shown by a statistical relationship between the score required for admission and performance in the apprenticeship program.

MINIMUM QUALIFICATIONS: **Apprentice applicants must be able to meet all employment guidelines and requirements.** All applicants will be considered without attention to race, color, religion, sex, sexual orientation, gender identity, national origin, veteran, or disability status and afforded equal opportunity.

a. **Age (Required)**

The minimum age qualification required by the Apprenticeship Committee, Sponsor, or Participating Employer for persons entering the Apprenticeship Program is: 18 years.

b. ☒ **Physical**

Applicants will be physically capable of performing the essential functions of the occupation, with or without a reasonable accommodation, and without posing a direct threat to the health and safety of the individual or others.

Applicants will provide:

c. ☒ **Education**

A high school diploma, General Educational Development (GED) equivalency or other high school equivalency credential is required. Applicant must provide an official transcript(s) for high school and any post–high school education. Applicant must submit the GED certificate or other high school equivalency credential if applicable.

d. ☒ **English Language**

Applicants must be able to read, write, and speak the English language in order to comprehend instructions on the job and in related training classes, and to ensure personal and co-worker safety on the job.

e. ☒ **Drivers' License**

Applicants must possess and maintain a current and valid drivers' license with picture I.D.

**Additional minimum qualifications may be added.

SELECTION PROCEDURES:

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**** No matter which selection process an Apprenticeship Committee or Sponsor adopts, Veterans who have received discharges other than dishonorable discharges and Florida Registered Preapprentice Graduates shall, if qualified, receive the same priorities.**

The Apprenticeship Committee or Sponsor shall select apprentices from qualified applicants using one of the following appropriate selection methods examples:

1. ☐ **Selection on basis of rank from pool of eligible applicants:**

   The Apprenticeship Committee or Sponsor may select apprentices from a pool of eligible applicants on the basis of the rank order of their scores on one or more qualification standards where there is a significant statistical relationship between rank order of scores and performance in the apprenticeship program. The selection of any qualification standards beyond minimum legal working age, the use of oral interviews, the notification of applicants, and the establishment of goals for the admission of minorities and women (minority and nonminority) into the pool of eligibles must proceed in accordance with the requirements of 29 CFR § 30.5(b)(1). A copy of the scoring chart/sheet/record used for ranking apprentices must be submitted.

   Insert scoring chart/sheet/record here

2. ☐ **Random selection from pool of eligible applicants:**

   The Apprenticeship Committee or Sponsor may select apprentices from a pool of eligible applicants on a random basis. The method of random selection is subject to approval by the Department. Supervision of the random selection process shall be by an impartial person or persons selected by the Apprenticeship Committee or Sponsor but not associated with the administration of the Apprenticeship Program. The time and place of the selection, and the number of apprentices to be selected, shall be announced. The place of the selection shall be open to all applicants and the public. The names of apprentices drawn by this method shall be posted immediately following the selection at the program sponsor's place of business.

3. ☒ **Selection from pool of current employees:**

   The sponsor may select apprentices from an eligibility pool of the workers already employed or by the sponsor's established promotion policy. The sponsor adopting this method of selecting apprentices shall establish goals for the selection of minority and female apprentices, unless the sponsor concludes, in accordance with the provisions of 29 CFR §§ 30.4(d), (e), and (f) that it does not have deficiencies in terms of underutilization of minorities and/or women (minority and nonminority) in the apprenticeship of journeyworker occupations represented by the program.

4. ☒ **Alternative Selection Method:**

   a. ☒ **Intent to Hire:**
      i. Applicants for apprenticeship must apply to the Apprenticeship Committee or Sponsor;
      ii. The applicant is screened by the Apprenticeship Committee or Sponsor on the basis of selection criteria (applicant minimum qualifications) approved by the Registration Agency;
      iii. Applicants who meet the screening requirements, and are accepted by the Apprenticeship Committee or Sponsor as eligible for apprenticeship, are then referred to participating employers who are hiring;
      iv. If the employer states in writing to the Apprenticeship Committee or Sponsor, their intent to hire an eligible applicant referred, that applicant is hired by the participating employer and registered by the Apprenticeship Committee or Sponsor.

   b. ☐ **Any Other Method:**
      The Apprenticeship Committee or Sponsor may select apprentices by any other method, including its present selection method, provided that the Sponsor meets the requirements listed in 29 CFR § 30.5(b)(4).
      (Insert selection method here)

5. ☐ **Reinstatement:**

The program committee may reinstate apprentices previously registered to them within (2) years of their date of cancellation, without requiring these specific individuals to make application, meet minimum qualifications and then advance through the selection process. The program sponsor should include the process they use for reinstatement including previous apprentices in good standing with the program sponsor including timeframes that may exceed (2) years for reinstatement.

(ATR's should work with the program sponsor concerning their need to include a reinstatement process as appropriate)

SECTION XX – AFFIRMATIVE ACTION WORKFORCE ANALYSIS – 6A-23.004(2)(y) FAC

Occupation: Heavy and Tractor Trailer Truck Driver

Underutilization Factors:	
1. Total number of employers:	1
2. Total of employer(s) workforce:	35
3. Total journeyworkers employed by the employer(s) in the occupation:	27
4. Total female journeyworkers employed by the employer(s) in the occupation:	3
5. Total minorities journeyworkers employed by the employer(s) in the occupation:	6
6. Total youth journeyworkers age 16-24 employed by the employer(s) in the occupation:	0

** 7 thru 11 do not apply to new programs	
7. Total apprentices:	
8. Total female apprentices:	
9. Total minorities apprentices:	
10. Under-utilization of females:	%
11. Under-utilization of minorities:	%

Goals and Timetables (all future accessions at each interval):	
1. Percentage of all future accessions and at each interval to be females:	20%
2. Percentage of all future accessions and at each interval to be minorities:	20%

** Duplicate this page for each additional occupation, if applicable

SECTION XXI – WORK PROCESS AND RELATED TECHNICAL INSTRUCTION – 6A-23.004(2)(c) FAC, 6A-23.004(2)(d) FAC

WORK PROCESS SCHEDULE

Complete for each Apprenticeable Occupation.

Instructions:

Time-Based Occupation: Please provide the Work Process Schedule to include the Job Tasks (left column) required to complete the apprenticeship program with the approximate amount of time (right column) the apprentice will spend in each task.

Hybrid Occupation: Please provide the Work Process Schedule to include the Job Tasks (left column) required to complete the apprenticeship program and the minimum/maximum number of hours range (next column).

Competency-based Occupation: Please provide the Work Process Schedule to include the Job Tasks (left column) required to complete the apprenticeship program.

Use for Time-Based Occupations

OCCUPATION:

O*NET CODE: **RAPIDS CODE:**

Work Process Schedule:	Approximate Hours:
TOTAL MAXIMUM HOURS:	

** Add additional rows and columns on an as-needs basis.

Use for Hybrid-Based Occupations

OCCUPATION:

O*NET CODE: **RAPIDS CODE:**

Work Process Schedule:	Approximate Minimum – Maximum Hours:	Journeyworker Sign-off	Date
TOTAL MINIMUM - MAXIMUM HOURS:			

** Add additional rows and columns on an as-needs basis.

Use for Competency-Based Occupations

OCCUPATION: **Heavy and Tractor Trailer Truck Driver**

O*NET CODE: 53-3032.00 **RAPIDS CODE:** **0980CB**

Work Process Schedule:	**Journeyworker Sign-off**	**Date**
Phase One: Trucking Industry Orientation (20hrs), Specialized Training Permitting Course (10hrs), Entry Level Driver Training Rules and Regulations (ELDT) of the Federal Motor Carrier Safety Administration (FMCSA) (160hrs), and CDL Licensure Exam (10hrs).		
Phase Two: Finishing Program, Advanced Competence and Transportation Industry Immersion (1,200hrs).		
Phase Three: Career Pathway Development, Supervising, Leadership and Specialty Practice (600hrs).		
TOTAL MAXIMUM HOURS:	**2,000**	

** Add additional rows and columns on an as-needs basis.

RELATED TECHNICAL INSTRUCTION OUTLINE

Instructions:

Please provide the Related Instruction titles or classes (provided in classroom, on-line, in-company, etc.) (left column) and the approximate number of hours required to complete each instruction segment.

OCCUPATION: **Heavy and Tractor Trailer Truck Driver**

O*NET CODE: 53-3032.00 **RAPIDS CODE:** **0980CB**

Related Instruction Description:	Approximate Hours:
Orientation, Welcome to the Trucking Industry, Control Systems Dashboard • CDLC1: Orientation • CDLC2: Welcome to the Trucking Industry • CDLC3: Control Systems Dashboard • CDLC4: Pre/Post Trip Inspections • CDLC5: Basic Control	40
Skills Course-Vehicle Inspections & Basic Control, Shifting and Operating Transmissions • CDLC6 Shifting/Operation/Transmission • CDLC7 Backing and Docking • CDLC8 Coupling and Uncoupling • CDLC9 Visual Search • CDLC10 Communication • CDLC11 Distracted Driving • CDLC12 Speed Management • CDLC13 Space Management • CDLC14 Night Operation • CDLC15 Extreme Driving Condition • CDLC16 Hazard Perception • CDLC17 Skid Control • CDLC18 Railroad Crossings	40
Road Skills-Driving Experience • CDLC21 Maintenance • CDLC22 Handling and Documenting Cargo • CDLCC23 Environmental Compliance • CDLC25 Post Crash Procedures • CDC26 External Communications • CDLC27 Whistleblower and Coercion • CDLC28 Logging/Hours of Service • CDLC29 Trip Planning and Mapping • CDLC30 Drugs and Alcohol • CDLC31 Medical Requirements • CDLC32 Human Trafficking • CDLC33 CSA • CDLC34 Special Rigs • CDLC35 Canadian Border • CDLC36 Basic Business Procedures	20
Drop & Hook/Skills Review • CDLB1 Truck Controls & 3 Points of Contact • CDLB2 Preparing & Conducting Vehicle Inspections	20

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• CDLB3 Transmission Maneuverability • CDLB4 In Cab Inspections • CDLB5 Air Brake Check • CDLB6 Coupling Systems • CDLB7 Drop and Hook	
Road Skills-Driving Experience • CDLB8 Skills Maneuvering-Straight-Line Backing • CDLB9 Skills Maneuvering-Offset Backing • CDLB10 Skills Maneuvering-Alley Docking 45 and 90 Degree • CDLB11 Skill Maneuvering-Parallel Parking-Sight side and Blind side	20
Refresher Week • CDLLR1 Behind the Wheel Driving Experience • CDLLR2 Refresher Training	20
TOTAL MINIMUM HOURS:	**160**

** Add additional rows and columns on an as-needs basis.

SECTION XXII – APPRENTICE WAGE SCHEDULE - 6A-23.004(2)(e) FAC

Apprentices shall be paid a progressively increasing schedule of wages based on a percentage and a dollar amount of the current hourly journeyworker wage rate, which is: $25.00 , as of 10 / 1 / 2022 .

Occupation: Heavy and Tractor Trailer Truck Driver

Period of Training	Percent of Journeyworker's Rate	Apprentice's Hourly Rate
Phase One	80%	$25.00
Phase Two	82%	$27.00
Phase Three	85%	$30.00

** Add additional rows on an as-needs basis.
**Duplicate this section for each Apprenticeable Occupation

SECTION XXIII – LISTING OF PARTICIPATING EMPLOYERS – 6A-23.004(2)(w) FAC

Each Employer wishing to participate in this registered apprenticeship program shall sign a Participating Employer's Agreement with the Sponsor, unless otherwise provided for in a collective bargaining agreement and in so doing, will accept the requirements of the program standards. The Program Sponsor shall provide an executed copy of the signed Participating Employer's Agreement to the Registration Agency and the cancellation thereof.

Participating Employer	Participating Employer
Dominoes	
Publix	
Armellini Logistics	

COMPOSITION OF THE APPRENTICESHIP SUB-COMMITTEE (if applicable)

Use if <u>Construction</u> Apprenticeship Sub-Committee is established:

As per 446.071(3) FS, **construction** related occupations **<u>must</u>** have an Apprenticeship Committee composed of member representatives of the participating employers. If an Apprenticeship Committee has not been established, the Sponsor, in collaboration with the participating employers, must establish an Apprenticeship Sub-Committee for Construction related occupations.

The Apprenticeship Sub-Committee shall be comprised of representatives from the Participating Employers and stakeholder members, and a current list must be provided to the Department. The Apprenticeship Sub-Committee shall include a Chairperson and a Secretary. The Apprenticeship Sub-Committee shall meet on a regular basis and as often as necessary in order to properly oversee the Apprenticeship Program.

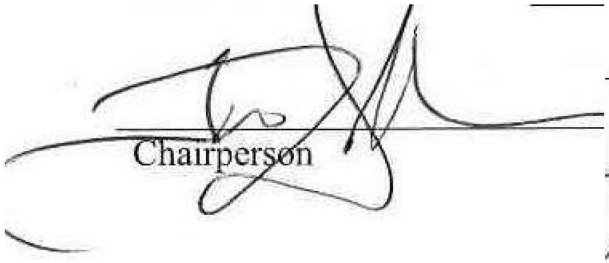
The Apprenticeship Sub-Committee will be composed of at least ____ member representatives.
The Apprenticeship Sub-Committee shall meet _____ or as often as necessary to conduct business.

Use if <u>Non-Construction</u> Apprenticeship Sub-Committee is established:

The Apprenticeship Sub-Committee shall be comprised of representatives from the Participating Employers and stakeholder members, and a current list must be provided to the Department. The Apprenticeship Sub-Committee shall include a Chairperson and a Secretary. The Apprenticeship Sub-Committee shall meet on a regular basis and as often as necessary in order to properly oversee the Apprenticeship Program.

The Apprenticeship Sub-Committee will be composed of at least **6** member representatives.
The Apprenticeship Sub-Committee shall meet **<u>biannual,</u>** or as often as necessary to conduct business.

<u>SUB-COMMITTEE MEMBERS</u>





Chairperson Tra Williams, President, FleetForce Truck Driving School		Secretary Laura, Engelhardt, Director of Corporate Development, FleetForce Truck Driving School

Member: Sheri Neff, Director of Operations, FleetForce Truck Driving School		Member Terri Clark, Workforce Training TClark Workforce Solutions, LLC
Member: Ron Serpliss, Interim Dean for Lifelong Learning and Workforce Development, State College of Florida-Manatee Sarasota		Member: Erin Silk, Vice President of Business Development, Sarasota EDC

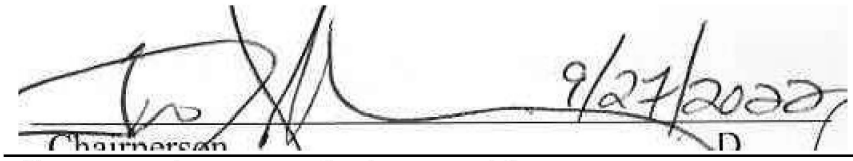
Revised – November 29/2023

Member: Alix Miller, President and CEO, Florida Trucking Association		Member:

OFFICIAL ADOPTION OF APPRENTICESHIP STANDARDS APPENDIX

FleetForce Truck Driving School
(Program Name)

hereby adopts this Appendix on this 27th day of September / 2022.



Signature of Program Chairperson / Secretary

President / Fleetforce Truck Driving School
Title/Affiliation

Tra Williams
Printed Name

REVIEWED BY:  10/21/2022

Apprenticeship & Training Representative — Date

REVIEWED **APPROVED** **REGISTERED**

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF CAREER AND ADULT EDUCATION - APPRENTICESHIP

Authorized Official - Registration Agency — Date

Revised – November 29/2023

AGENDA ITEM NO. 10.13

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the New Affiliation Agreement Between the University of Central Florida and the School District of Manatee County for University Students Pursuing Degrees in Education to Fulfill Student Teaching Requirements (No Financial Impact)

Executive Summary
Historically, the School District of Manatee County has partnered with colleges and universities to provide clinical experiences for students participating in educational training and degree programs. Partnerships of this kind have allowed agencies to provide their students with practical application of learned theory. This training experience will allow for a cooperative effort between the University of Central Florida and the School District of Manatee County to support interns in seeking employment within the district once their training is completed. The School District of Manatee County will partner with the university to provide participating students in the college's education program with hands-on facilitated experiential learning. A copy of the agreement is attached for review.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 9
Advance career-centered programs across the District to provide quality post-high school education and employment opportunities

Recommendation
The Superintendent recommends approval of the new affiliation agreement between the University of Central Florida and the School District of Manatee County for university students pursuing degrees in education to fulfill student teaching requirements (No Financial Impact).

Financial Impact
No financial impact to the district.

Contact
Submitting Department: Curriculum/Professional Learning
Initiated By: Terra Brown

Attachments:
University of Central Florida

AFFILIATION AGREEMENT
For Field Experience/Internship Placement

I. PARTIES

THIS AFFILIATION AGREEMENT ("Agreement") is made by and between the **University of Central Florida Board of Trustees**, a public body corporate of the State of **Florida**, acting for and on behalf of the **for the College of Community Innovation and Education,** hereinafter referred to as **"University"** and School District of Manatee County hereinafter referred to as **"District,"** and collectively referred to as "Parties."

II. PURPOSE OF AGREEMENT

It is mutually agreed that the purpose of this Agreement is to provide a learning experience ("Program") for University students ("Participants") pursuing degrees in Education to fulfill student teaching requirements. Therefore, in consideration of the mutual promises contained herein, the Parties agree as set forth herein.

III. GENERAL PROVISIONS OF AGREEMENT

A. Effective Date and Term: This Agreement shall be effective immediately upon signing of all parties to the agreement, and shall remain in effect until June 30, 2027. This Agreement shall be subject to review and renewal upon expiration of the term of the Agreement. Renewal may be accomplished by an Agreement of Extension signed by both Parties.

B. Non-discrimination: Both Parties agree that there will be no discrimination in placement of Participants because of race, color, religion, sex, national origin, age, handicap, or marital status and agree to adhere to the provisions of applicable Federal and State Laws regarding discrimination.

C. Termination: This Agreement may be terminated by either Party upon ninety (90) days written notice to the other Party, such notice is to be provided in accordance with Section VIII.K. of this Agreement. In the event this Agreement is terminated pursuant to this paragraph, District agrees that no Participants currently participating in a Program will be denied the opportunity to complete the Program, even if the effective date of termination occurs prior to the completion date of the Program. In such event, all applicable provisions of this Agreement, including the right to request withdrawal of any Participant pursuant to Section VI, shall remain in force during the period from the effective date of termination, until the Program is completed. The District may remove interns from the program for reasons other than termination of the agreement.

IV. RESPONSIBILITIES OF THE UNIVERSITY

It shall be the responsibility of the University to:

A. Plan and administer the University educational program for its students and be responsible for the enrollment of its students in University courses, including the student teaching clinical placement.

B. Work with designated District staff to determine the placement sites for Participants in the Program, including dates and the number of Participants to be placed.

C. Designate a person or persons to coordinate and act as liaison with the appropriate District personnel.

D. Provide the District with a list of Participants within an agreed upon time prior to the start of each Program.

E. Ensure that Participants have the necessary didactic prerequisites to maximize the learning experience at the District.

F. Communicate with the District's coordinator and Participant to assess Participant's progress as necessary.

G. Inform Participants that they are responsible for complying with the rules and policies of the District, including recognition of the confidential nature of information regarding the District's students and their records.

H. Cooperate fully with District and its counsel in the defense of any claims against District in any way arising out of or connected with District's affiliation with University pursuant to this Agreement.

I. Advise Participants of any Human Resource District requirements for criminal background checks and drug screenings prior to the Participant's participation in the Program at District. All costs associated with such requirements shall be the responsibility of Participant. Any Participant who has not completed the required background or drug screenings, or who has not passed the required screening according to District standards, shall not be eligible to participate in the Program.

J. Compliance with Jessica Lunsford Act: The School District of Manatee County and State of Florida, requires all Internship individuals that come in contact with students to comply with the Jessica Lunsford Act (JLA) which consists of a level II background screening via fingerprinting. Vendors, individuals or entities under contract with the School Board required to go on school grounds when students are present, must comply with the requirements of Section 1012.465 and Section 1012.32 Florida Statutes. For information on JLA requirements and how to comply visit http://www.manateeschools.net/. Level II background checks will be conducted at the cost of the intern ~~and/or **Fill in Name of School.**~~

K. (**Insert Additional Terms)**

V. RESPONSIBILITIES OF THE DISTRICT

It shall be the responsibility of the District to:

A. Be responsible for the conduct of its operations, supervision of its staff, and the education of District students.

B. Designate a coordinator from its staff to act as the liaison with University in connection with this Agreement.

C. Determine, in consultation with University, the University students who will be placed at District schools.

D. Provide an appropriate orientation of Participants to its facilities and its policies and procedures.

E. Provide opportunities for a Participant learning experience with appropriate supervision.

F. Assign teachers, in consultation with University, to serve as supervising teachers for the evaluation of the Participants. Supervising teachers shall complete evaluation forms provided by University. Supervising teachers selected by District will (a) assist in orienting Participants to the school, the classroom and the pupils; (b) explain relevant school and district policies, rules and regulations to Participants; (c) provide prompt and substantive feedback to Participants regarding performance activities and interactions with District personnel, pupils and parents; (d) complete evaluation of Participant progress and submit them to University after reviewing them with Participants; (e) immediately inform the University coordinator of any concerns regarding a Participant; (f) establish a time to meet and discuss with Participants their activities, impressions, reflections, and suggestions for goals and areas of improvement. Videotaping of classroom and students is expressly prohibited at all times.

G. Retain ultimate responsibility for student learning and curricular standards during the course of the Program.

H. Allow Participants, at their own expense, to use school cafeterias and other similar services available to employees in the District.

I. Permit the Participants to have access to student education records as necessary for participation in the Program and in accordance with District policies. Participants shall treat education records as confidential, pursuant to the Family Educational Rights and Privacy Act ("FERPA") and its implementing regulations. The University and the Participant shall comply with all applicable FERPA requirements, as well as applicable District policies and procedures related to education records.

VI. REQUEST FOR WITHDRAWAL OF PARTICIPANT

The District may request the University to withdraw any Participant from its facilities whose conduct or work with students or personnel is not in accordance with the policies and procedures of the District or is detrimental to the operation of the District's programs or activities. District and University agree to work cooperatively to avoid disruption to the Program, if possible, and if deemed necessary, University agrees to withdraw such Participant.

VII. MISCELLANEOUS

A. Insurance and Indemnification:

Each party participates, and will continue to participate for the duration of this agreement, in appropriate programs of insurance or self-insurance for purposes of general liability, workers' compensation, and employer's liability insurance coverage, with said coverage being applicable to the party and the party's officers, employees, servants, and agents while acting within the scope of their employment or agency and covers statutory liability exposure to the limitations described in section 768.28, Florida Statutes. Students of the University are not officers, employees, servants or agents of the University and are not covered under the University's insurance. A certificate of insurance will be furnished by University to the School District within ten business days from the execution of this agreement. Failure to provide such insurance allows the School District, the election to immediately terminate this agreement.

Each party covenants and agrees at all times to save, hold, and keep harmless each other party against any and all claims, demands, penalties, judgments, court costs, reasonable attorney's fees, and liability of every kind and nature whatsoever to the extent permitted by law arising out of or in any way connected or arising out of a party's performance of this MOU. However, this indemnification shall not operate to release any party of liability for their own negligence. Each Party shall only indemnify to the extent the loss or damage is caused or incurred in whole or in party by the negligence of its employees or agents. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to whom sovereign immunity may be applicable. Nothing herein shall be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties.

B. Custodian of Public Records:

IF University of Central Florida HAS QUESTIONS REGARDING THE APPLICABILITY OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS
RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS:

Public Records Custodian
215 Manatee Avenue W.
Bradenton,
Florida, 34205
(941) 708-8770
publicrecords@manateeschools.net

C. Confidentiality:

Confidentiality is pursuant to Florida Public Records Act and all Federal, State and Local Statutes, including but not limited to Trademark Protection, Copyright protection, Family Educational Rights and Privacy Act of 1996, Health Insurance Portability and Accountability Act of 1996, Family Medical Leave Act of 1993, Americans with Disabilities Act of 1990, and Genetic Information Non Discrimination Act of 2008.

D. Sovereign Immunity:

The parties acknowledge and agree that the School Board, a political subdivision of the State of Florida, and the University, a state agency, are each a sovereign entity that is by law immune from suit except to the extent specified in Section 768.28 Florida Statutes. No provision of the agreement shall constitute, or be interpreted as, a waiver of sovereign immunity, and all defenses relative to sovereign immunity shall be preserved.

E. Independent Contractor:

The relationship of the Parties hereunder shall be an independent contractor relationship, and not an employment, joint venture, or partnership relationship. Neither Party shall have the power to bind the other Party or contract in the name of the other Party. All persons employed by a Party in connection with operations under this Agreement shall be considered employees of that Party and shall in no way, either directly or indirectly, be considered employees or agents of the other Party. Participants shall not be considered employees of District and are not entitled to any of the benefits accorded to District employees, including, but not limited to participation in employee benefit plans, unemployment compensation, and workers' compensation. Participants are placed with the District to receive clinical field experience as part of their academic curriculum; those duties performed by a Participant are not performed as an employee, but in fulfillment of academic requirements, and are performed under supervision.

F. Entirety of Agreement:

This Agreement represents the entire understanding and agreement between the Parties with respect to the subject matter hereof, and supersedes all of the negotiations, understandings and representations (if any) made by and between such Parties. None of the terms and provisions hereof may be amended, supplemented, waived or changed orally, but only by a writing signed by each of the Parties hereto.

G. Choice of Laws:

This Agreement shall be construed and enforced in accordance with the laws of the State of Florida.

H. Assignment:

This Agreement may not be assigned, in whole or in part, by either Party without the prior written consent of the other Party.

I. No Third-Party Beneficiaries:

The Parties expressly acknowledge that it is not their intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement. Neither Party intends to directly or substantially benefit a third party by this Agreement. The Parties agree that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against any of the Parties based upon this Agreement. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

J. Severability:

In the event that any one or more of the sections paragraphs, sentences, clauses or provisions contained in this Agreement is held by a court of competent jurisdiction to be invalid, illegal, unlawful, unenforceable or void in any respect, such shall not affect the remaining portions of this Agreement and the same shall remain in full force and effect as if such invalid, illegal, unlawful, unenforceable or void sections, paragraphs, sentences clauses or provisions had never been included herein.

K. Waiver:

The Parties agree that each requirement, duty and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof. Any Party's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement unless the waiver is in writing and signed by the Party waiving such provision. A written waiver shall only be effective as to the specific instance for which it is obtained and shall not be deemed a continuing or future waiver.

L. Captions:

The captions, section designations, section numbers, article numbers, titles and headings appearing in the Agreement are inserted only as a matter of convenience, have no substantive meaning, and in no way define, limit, construe or describe the scope or intent of such articles or sections of this Agreement, nor in any way effect this Agreement and shall not be construed to create a conflict with the provisions of this Agreement.

M. **[Reserved]**

O. Notices:

Any notice to be given hereunder by either Party to the other, unless otherwise provided for, must be in writing and may be effected either by personal delivery or by United States certified mail, return receipt requested, postage prepaid. Mailed notices shall be addressed to the Parties at the addresses appearing below, but each Party may change its address by written notice to the other.

To District:	ATTN: Human Resources, School Support Center, 215 Manatee Ave. West, Bradenton, FL 34205 941-708-8770
To University:	ATTN: Kelly Jennings-Towle P.O. Box 16250 Orlando, FL 32816-1250 407.823.35321

P. Counterparts:
This Agreement may be executed in any number of counterparts, each of which when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same instrument.

Q. **E-Verify.**
UCF warrants that it is a registered employer with the E-Verify system and complies with Fla. Stat. 448.095. [# 1742099]

SIGNATURES TO AGREEMENT

IN WITNESS WHEREOF, the undersigned have executed this Agreement the day and year first above written.

District: School District of Manatee County	University: **University of Central Florida**
	Allison Jefferson
Signature	Signature
	Signed: Thursday, August 22, 2024
	Allison Jefferson
Printed Name	Printed Name
	Assistant Dean
Title	Title
Date	Date

Approved as to Form:

School District of Manatee County
General Counsel

AGENDA ITEM NO. 10.14

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Interlocal Agreement Relating to the Collection of Educational Facilities Impact Fees Between Manatee County, the Town of Longboat Key, and the School Board of Manatee County (No Financial Impact) - updated September 9, 2024

Executive Summary
Manatee County recently adopted Ordinance No. 24-22, implementing an educational facilities impact fee study for new residential development within Manatee County. The Town of Longboat Key desires to continue collecting these fees on the School Board's behalf prior to issuing a certificate of occupancy. The agreement formalizes the collection procedure and replaces a similar outdated agreement.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of interlocal agreement relating to the collection of educational facilities impact fees between Manatee County, the Town of Longboat Key, and the School Board of Manatee County (No Financial Impact).

Financial Impact
There is no financial impact.

Contact
Submitting Department: Construction Services
Initiated by: Reginald Goff

Attachments:
ILA Collection of Impact Fees-Longboat Key

INTERLOCAL AGREEMENT
RELATING TO THE COLLECTION OF
EDUCATIONAL FACILITIES IMPACT FEES

TOWN OF LONGBOAT KEY, FLORIDA
MANATEE COUNTY, FLORIDA
SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

THIS INTERLOCAL AGREEMENT ("Agreement") is made and entered into as of the __ day of _____, 2024, by and among the Town of Longboat Key, a municipal corporation existing under the laws of the State of Florida (the "Town"), Manatee County, a political subdivision of the State of Florida (the "County"), and the School Board of Manatee County, a body corporate created and existing under the laws of the State of Florida (the "School Board").

WHEREAS, the parties hereto wish to provide for the collection, transfer and expenditure of educational facilities impact fees in accordance with the specific restrictions and limitations set forth in Manatee County Ordinance No. 24-22 and codified as Article VII, Division 2 of Chapter 2-29 of the Manatee County Code of Ordinances (as amended from time to time, the "County Ordinance"); and

WHEREAS, the County Ordinance requires new residential construction to contribute, by the payment of educational facilities impact fees, its share of the cost of public educational facilities necessitated by such new residential construction in accordance with applicable law, including without limitation Section 163.31801 of Florida Statutes (the "Florida Impact Fee Act"); and

WHEREAS, the County Ordinance provides that educational facility impact fees are applicable countywide and shall be collected by the County in Manatee County, unless a municipality elects to collect the fees imposed within its jurisdiction; and

WHEREAS, the parties recognize that the Town's municipal boundaries extend into both Manatee and Sarasota Counties; and

WHEREAS, by entering into this Agreement, the Town has elected to collect and transfer educational facility impact fees that are subject to County Ordinance for the convenience of its Manatee County residents; and

WHEREAS, originals of this Agreement, upon its execution by the parties hereto shall be on file with the Town, County, and the School Board; and

WHEREAS, Section 163.01 of Florida Statutes, the "Florida Interlocal Cooperation Act", permits the Town, the County, and the School Board to enter into this Agreement to exercise the powers, privileges, and authority which they share in common and which each might exercise separately, in order to make the most efficient use of their powers; and

WHEREAS, the Town, the County, and the School Board wish to enter into this Agreement to establish their mutual rights and obligations with respect to the collection and use of the proceeds of educational facilities impact fees.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Town, the County, and the School Board agree as follows:

SECTION 1. AUTHORITY

This Agreement is entered into pursuant to the powers and authority granted to the parties hereto under the Constitution and laws of the State of Florida, including expressly (but not limited to), Sections 1 and 2 of Article VIII of the Constitution of the State of Florida, Chapter 125, Part II of Chapter 1001, and Section 163.01 of Florida Statutes.

SECTION 2. PURPOSE AND NEED

The purpose of this Agreement is to ensure that, subject to the conditions, restrictions and limitations set forth in the County Ordinance and this Agreement, the educational facilities impact fees imposed on new residential construction within the Manatee County portion of the jurisdictional boundaries of the Town are collected by the Town and transferred to the School Board for encumbrance and expenditure in accordance with the County Ordinance and applicable law. Further, it is intended that this Agreement will provide certain protections to the Town and the County for the collection of such educational facilities impact fees by the Town.

SECTION 3. DEFINITIONS

The terms, words, and phrases used herein shall have the same meaning as those set forth in the County Ordinance.

SECT10N 4. REFERENCES TO COUNTY ORDINANCE

This Agreement shall be subject to and construed in accordance with the County Ordinance. The County shall provide written notice to the Town of consideration by the County of amendments to the County Ordinance and shall provide the Town with a copy of any proposed amendments prior to public hearing and adoption of any such changes or modifications.

SECTION 5. DURATION/TERMINATION OF AGREEMENT

(1) Duration of Agreement.

This Agreement shall remain effective from the date of its filing with the Clerk of the Circuit Court pursuant to Section 9(j) hereof and shall continue in effect until terminated as provided for in subparagraph (b) herein.

(2) Termination of Agreement.

This Agreement may be terminated by the unilateral action by any party to the Agreement; provided, however, that such termination action may only occur after the party seeking termination provides written notice in accordance with Section 9(l) hereof to the other parties at least sixty (60) days prior to taking such action.

SECTION 6. AMENDMENTS TO THE AGREEMENT

This Agreement may be amended, and its material provisions may be waived, only by written instrument expressly approved by the Town, the County, and the School Board, and only if properly executed by all the parties hereto.

SECTION 7. RESPONSIBILITIES OF THE TOWN

(1) Pursuant to and in accordance with the County Ordinance, the Town shall collect all educational facilities impact fees due from new residential construction within the Manatee County portion of the Town's jurisdictional boundaries, subject to the exceptions and restrictions set forth in the County Ordinance and applicable law.

(2) The amount of the educational facility impact fees shall be assessed and collected in accordance with the County Ordinance.

(3) The Town shall not issue certificate(s) of occupancy for new residential construction within the Manatee County portion of the Town's jurisdiction unless the applicant has paid the required education facility impact fee in full.

(4) The Town shall instruct any applicant within the Manatee County portion of the Town's jurisdiction to file with the Superintendent any requests for credits or exemptions as described in Section 2-29-90 of the County Ordinance.

(5) Pursuant to Section 2-29-87(c) of the County Ordinance, and subject to the Florida Impact Fee Act, as a collection allowance for the cost of administering and handling of such impact fees, the Town shall be permitted to impose on and retain from each feepayer an administrative fee. The administrative fee shall be equal to actual costs which shall not exceed three and one-half (3½) per cent of the total educational facilities impact fee assessed over and above the amount of the impact fee collected.

(6) Upon the collection of the educational facility impact fees, they shall be segregated and held separately from all other revenues of the Town. Such educational facility impact fees shall be transferred, as provided herein, to the School Board on a quarterly basis by the 15th day of the first month of each calendar quarter for those impact fees collected in the prior calendar quarter.

SECTION 8. RESPONSIBILITIES OF THE SCHOOL BOARD

(1) The School Board shall perform all functions assigned to it pursuant to the County Ordinance, including without limitation:

(a) Receipt, use of, and accounting for educational facilities impact fees; and

(b) Through the School Board's Superintendent, administration of all applications directed thereto. All such functions shall be carried out in accordance with the County Ordinance and applicable law including, without limitation, the Florida Impact Fee Act.

(2) Nothing contained in this Agreement shall be construed to impose any duty or obligation upon the Town to review the use of, accounting for, or administration of the educational facilities impact fees by the School Board.

SECTION 9. MISCELLANEOUS PROVISIONS

(1) Enforcement.

The parties to this Agreement shall have all legal and equitable remedies provided by Florida law for enforcement hereof.

(2) Validity.

After consultation with their respective legal counsel, the Town, the County, and the School Board each represents and warrants to the other its respective authority and power under Florida law to enter into this Agreement, acknowledges the validity and enforceability of this Agreement, and waives any future right of defense based on claim of illegality, invalidity, or unenforceability of any nature. The Town, the School Board, and the County each hereby represents, warrants, and covenants to and with the others (a) that this Agreement has been validly approved by its respective governing body at a duly held public meeting, and (b) that this Agreement constitutes a legal, valid, and binding contract enforceable against the respective party in accordance with the terms hereof (assuming the due authorization, execution, and delivery hereof by the other parties hereto).

(3) No General Obligation.

Notwithstanding any other provisions of this Agreement, the obligations undertaken by the parties hereto shall not be construed to be or constitute general obligations, debts, or liabilities of the School Board, the Town, the County or the State of Florida, or any political subdivision thereof within the meaning of the Constitution and laws of the State of Florida, but shall be payable solely in the manner and to the extent provided in or contemplated by the respective authorizing instruments and this Agreement.

(4) Indemnification.

To the extent permitted by law, and from legally available funds, each of the parties hereto (in such context, an "indemnifying party") shall defend, indemnify, and save harmless the others, their officers, agents, employees and assigns, from and against any and all liabilities, claims, damages, losses, and expenses, including costs and attorneys' fees, arising out of or resulting from the negligent or wrongful acts or omissions of such indemnifying party, its officers, agents, or employees, made in connection with the performance of the acts, duties, covenants, and obligations contemplated in, or imposed pursuant to, this Agreement.

Additionally, to the extent allowed by law, the School Board shall defend, indemnify, and hold the Town and the County harmless from any loss or damage occasioned by this Agreement or the County Ordinance, including, but not limited to, any loss or damage for any claim arising from the passage, administration, or enforcement of the County Ordinance by the Town or the collection or transfer of the educational facility impact fees provided that such action is taken by the Town, its officials, employees, or agents in good faith. In the event of litigation of such claims pursuant to this paragraph, the School Board has the right to hire attorneys and otherwise control the litigation.

(5) Force Majeure.

No party shall be liable for any failure to perform, or delay in the performance of, any obligation under this Agreement if such failure is caused directly by hurricane, tornado, fire, earthquake, civil commotion, or failure or disruption of utility services, or other like cause beyond the reasonable control of the party obliged to perform.

(6) Ambiguities.

The parties hereto have been allowed equal input regarding the terms and wording of this Agreement and have had the benefit of consultation with legal counsel prior to its execution, such that all language herein shall be construed equally against the parties, and no language shall be construed strictly against its drafter.

(7) Headings.

The headings or captions of sections or paragraphs used in this Agreement are for convenience of reference only and are not intended to define or limit their contents, nor are they to affect the construction of or to be taken into consideration in interpreting this Agreement.

(8) Severability.

The provisions of this Agreement are declared by the parties to be severable.

(9) Governing Law; Venue.

This Agreement shall be governed by and construed in accordance with laws of the State of Florida, and the venue for any action arising out of or related to this Agreement shall be in the Circuit Court for the Twelfth Judicial Circuit in Manatee County, Florida.

(10) Full Agreement: Filing with Clerk of Circuit Court.

This Agreement contains the entire agreement of the parties with respect to the matters addressed herein. Previous interlocal agreements relating to the collection of educational facilities impact fees, and understandings of the parties with respect to such matters are null and void and of no effect. As required by Subsection 163.01(11) of Florida Statutes, this Agreement and all amendments thereto shall be filed with the Clerk to the Circuit Court for Manatee County.

(11) Counterparts.

This Agreement may be executed in counterparts and if so executed, it shall be construed as if all signatures had been executed and appeared on a single document.

(12) Notices.

All notices, elections, requests, and other communications hereunder shall be in writing and shall be deemed given in the following circumstances: when personally delivered; or three (3) business days after being deposited in the United States Mail, postage prepaid, certified or registered; or the next business day after being deposited with a recognized overnight mail or courier delivery service; or when transmitted by facsimile or telecopy transmission, with receipt acknowledged upon transmission; and addressed as follows (or to such other person or at such other address, of which any party hereto shall give written notice as provided herein):

For the Town of Longboat Key:	Town Manager Town of Longboat Key 501 Bay Isles Road Longboat Key, Florida 34228
With a copy to:	Maggie D. Mooney, Esq., Town Attorney 6853 Energy Court Lakewood Ranch, Florida 34240
For the County:	Chairman of the Board of County Commissioners Manatee County Courthouse P.O. Box 1000 Bradenton, Florida 34206
For the School Board:	Chairman The School Board of Manatee County 215 Manatee Avenue West Bradenton, Florida 34205
With a copy to:	The Superintendent The School Board of Manatee County 215 Manatee Avenue West Bradenton, Florida 34205

WHEREFORE, the Town, the County, and the School Board have executed this Agreement as of the date and year first above written.

MANATEE COUNTY, FLORIDA
By: Board of County Commissioners

By:_____
Chairperson

ATTEST:

ANGEL COLONNESO,
Clerk of the Circuit Court and Comptroller

By:_____
Deputy Clerk

TOWN OF LONGBOAT KEY

By:_____
Mayor

ATTEST:

By:_____
Town Clerk

Approved as to form:

By: _____
Town Attorney

THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

By:_____
By its Chairman
Chad Choate
Print Name

ATTEST:

By:_____
Superintendent

KMP 08/19/2024

RG 08/19/2024

SD 08/19/2024

KP 08/20/2024

1085149v1

AGENDA ITEM NO. 10.15

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Palma Sola Elementary School - Campus Renovations - Agreement Between Owner and McIntyre Elwell & Strammer General Contractors, Inc. - Amendment 1 - Guaranteed Maximum Price Phase 1 in the Amount of $1,898,570.12 (Capital Funds)

Executive Summary
The purpose of the requested action is to approve Amendment 1 to the Agreement between Owner and McIntyre Elwell and Strammer General Contractors Inc., which authorizes the Guaranteed Maximum Price (GMP) Phase 1 in the amount of $1,898,570.12. We have received Design Development pricing, and the project is within budget with the inclusion of proposed value engineering items.
The Scope of Work includes partial demolition of existing campus buildings, site utilities safe-off and relocation, and preparation of temporary facilities to facilitate the construction of a new school facility.

Palma Sola Elementary School - Campus Renovations Project Summary is attached for reference.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of Palma Sola Elementary School - Campus Renovations - Agreement Between Owner and McIntyre Elwell & Strammer General Contractors, Inc. - Amendment 1 - Guaranteed Maximum Price Phase 1 in the Amount of $1,898,570.12 (Capital Funds).

Financial Impact
The amount of Amendment 1 is $1,898,570.12. The Guaranteed Maximum Price Phase 1, including Amendment 1, is $2,030,820.12 and is included in the total project requirement of $31,645,066.00. **Project funded by Capital Funds.**

Contact
Submitting Department: Construction Services
Initiated by: Reginald Goff

Attachments:
PSE Campus Renovation Project Summary
PSE Campus Renovation Amendment 1
PSE Campus Renovation GMP Phase 1 Summary
PSE Campus Renovation - MES GMP Phase 1 Proposal

Palma Sola Elementary School Campus Renovation

PROJECT DIRECTOR: David Wildes

ARCHITECT/ENGINEER:	Fleischman Garcia Maslowski Architecture	Selected through the Request for Qualifications process
CONSTRUCTION MANAGER:	McIntyre Elwell & Strammer General Contractors, Inc.	Selected through the Request for Qualifications process
BUILDING OFFICIAL:	Bureau Veritas North America, Inc	Currently on the District's Continuing Contracts List

PROJECT BUDGET:	$31,645,066.00	(5/15/2024) Revised Project Budget (Capital Funds)
	$29,000,000.00	(10/24/2023) Original Project Budget

HISTORY: The Palma Sola Elementary School campus was originally constructed in 1961 and currently contains 740 student stations on a 16-acre site. The District completed major building additions in 1990 and 2007, and added a parent drive lane and other site improvements in 2017.

The School Board approved a Castaldi Analysis and Report recommending replacement of the existing facility on May 19, 2022. At the March 31, 2023 Workshop, the School Board approved a new campus size of 508 student stations with core facilities for 596 students. In order to accommodate the existing Pre-K ESE programs, the campus size was adjusted to 513 student stations.

SCOPE: THE SCOPE OF WORK includes renovation and partial replacement of the existing campus facilities to provide 441 student stations with core facilities for 513 students. The work will include demolition of Buildings 1 through 17, renovation of Building 18, and associated site and utility work to provide a complete and functional facility.

INCLUDED IN 5-YEAR WORK PLAN: Yes

ARCHITECT/ENGINEER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$ -		Approved	Selected through the Request for Qualifications process
Agreement:	$ 1,794,680.00	October 24, 2023	Approved	Architectural / Engineering Services
Agreement:	$ 31,700.00	December 12, 2023	Approved	Architectural / Engineering Services - SUE
TOTAL	$ 1,826,380.00			

CONSTRUCTION MANAGER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$ -		Approved	Selected through the Request for Qualifications process
Agreement:	$ 132,250.00	October 24, 2023	Approved	Pre-Construction Services
Amendment 1:	$ 1,898,570.12	September 10, 2024	Pending	Phase I - Guaranteed Maximum Price
	$ -			
TOTAL	$ 2,030,820.12			

BUILDING OFFICIAL

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$ -	October 24, 2024	Approved	Currently on the District's Continuing Contracts List
Agreement:	$ 152,000.00	February 13, 2024	Approved	Plans Review, Permitting, Inspections & Fire Marshal Services
TOTAL	$ 152,000.00			

OTHER BOARD WORK

ITEM	$$	Date	Board Action	Notes
Agreement:	$ 18,000.00	February 12, 2024	N/A	Geotechnical Engineering Evaluation - Ardaman
Agreement:	$ 30,200.00	Pending	N/A	Electrical Inspection/Testing - Bright Future Electric
TOTAL	$ 48,200.00			

SCHOOL BOARD OF MANATEE COUNTY
DEPARTMENT OF CONSTRUCTION SERVICES

AMENDMENT TO THE AGREEMENT BETWEEN
OWNER & CONSTRUCTION MANAGER

Amendment #: **1** **Amendment Date:** _____

This form is to be used for any revision to the established Agreement Between Owner & Construction Manager.

Project Name: Palma Sola Elementary
Construction Manager: McIntyre Elwell & Strammer General Contractors, Inc.
Construction Manager Address: 1645 Barber Rd Sarasota, FL34240

The work is as follows: partial demolition of existing campus buildings, site utilities safe-off and relocation, and preparation of temporary facilities to facilitate construction of a new school facility.

This amendment is to be attached to and become a part of the subject agreement and in no other way alters terms and conditions thereof.

Contract Time will be (~~Increased~~) (~~decreased~~) (unchanged) By:

Date of Substantial Completion including this amendment: October 02, 2026

Amount of Amendment: $1,898,570.12
Previous Agreement Amount: $ 132,250.00
New GMP Phase 1 Amount: $2,030,820.12

CONSTRUCTION MANAGER:

By: _____ By: _____

Name/Title: Josh Tomlinson, Vice President Name/Title: Mark Freeman, President

As Witnessed:

_____ _____
(Name of Corporation)

(Corporate Seal)

OWNER:
SCHOOL BOARD OF MANATEE COUNTY, FLORIDA:

Approved As to Form: _____, Project Director

_____, Director

_____, Deputy Superintendent

Superintendent of Schools: _____

School Board Chairman: _____

Witness: _____

SCHOOL DISTRICT OF MANATEE COUNTY
DEPARTMENT OF CONSTRUCTION SERVICES

G.M.P. BUDGET SUMMARY

Project: **Palma Sola Elementary - Campus Renovations** Date: **August 19, 2024**

Contractor: **McIntyre Elwell & Strammer General Contractors, Inc.**

ITEM	ITEM AMOUNT	TOTAL AMOUNT
Construction Expenses:		
Relocate Existing Utilities & Low Volt (A)	$ 350,000.00	
Relocate Fencing (A)	$ 20,000.00	
Temp Sidewalks (A)	$ 10,000.00	
Temp Covered Walkways & Bus Loop Extension (A)	$ 86,144.00	
Tree Trimming (A)	$ 10,000.00	
Temp Kitchen Wall & Roof Dry-in (A)	$ 30,000.00	
Electrical Relocation Temp Kitchen (A)	$ 5,000.00	
Temp Fencing (A)	$ 54,848.00	
Dumpsters (A)	$ 5,629.00	
Safety Rails & Barricades (A)	$ 19,792.00	
Demolition	$ 750,884.00	
Well Cap (A)	$ 43,230.00	
Dishwasher Removal (A)	$ 4,500.00	
Temp Grinder Pump (A)	$ 15,000.00	
Sub Total		**$ 1,405,027.00**
General Conditions:		
General Conditions	$ 293,522.00	
Sub Total		**$ 293,522.00**
Overhead & Profit (Overall Project)		
Contractors Fee	$ 90,408.00	
Sub Total		**$ 90,408.00**
Pre-Construction Expenses		
	$ 132,250.00	
Sub Total		**$ 132,250.00**
Unforseseen Conditions:		
Contingecy	$ 84,927.45	
Sub Total		**$ 84,927.45**
Bond:		
Bond & Insurance	$ 24,685.67	
Sub Total		**$ 24,685.67**
GMP Phase 1 TOTAL		**$ 2,030,820.12**
Amendment 1		**$ 1,898,570.12**

ME&S
General Contractors, Inc.

941.377.6800 • Fax: 941.378.2296
1645 Barber Road • Sarasota, FL 34240
www.mesgc.com

August 19, 2024

VIA EMAIL

Reginald Goff, Director of Construction Services
David Wildes, Project Coordinator
School District of Manatee County
1 Matzke Way
Bradenton, FL 34208

RE: School District of Manatee County
Palma Sola School
Bradenton, Florida

Gentlemen:

We are herewith presenting our proposal for GMP #1 for the Palma Sola School. This work includes demolition of the existing campus and required temp outs of existing building utilities and infrastructure so that they may remain operational throughout construction of the new elementary school building.

The Total GMP Budget for this work is:
One Million Eight Hundred Ninety-Eight Thousand Five Hundred Seventy Dollars and 12/100.....$1,898,570.12

Please review and let us know if you have any questions.

Sincerely,

Josh Tomlinson
Project Executive

24024-lav

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School District of Manatee County
Department of Construction Services

Palma Sola School
Bradenton, Florida

August 19th, 2024

GMP #1 Clarifications / Qualifications

1. Excludes all impact fees, tap fees, permit fees and all other governmental fees.
2. Includes a Performance & Payment Bond.
3. Excludes costs for Preconstruction Services. These are included in the Preconstruction proposal.
4. Excludes Builder's Risk Insurance. Excludes all associated deductibles pertaining to Builder's Risk Insurance.
5. Excludes asbestos survey and abatement.
6. Temporary water and power to be furnished by Owner at no cost to the contractor.
7. Excludes the costs materials testing, soils testing and geotechnical report.
8. GMP#1 is currently budgeted at four (4) months. Future GMP's to cover remaining general conditions as required for total project duration.
9. Typical work hours to be Monday-Friday 7:00 AM to 3:30 PM.
10. Includes a temporary fence allowance. Temp fencing is not all encompassing of actual needs for secure perimeter.
11. Excludes FPL fees. Excludes new transformer primary service feeds and conduits.
12. Include the following allowances:
    - Relocate existing utilities &low voltage ..... $ 350,000
    - Relocate fencing ..... $ 20,000
    - Temporary sidewalks ..... $ 10,000
    - Temporary covered walkways & bus loop ..... $ 86,144
    - Tree trimming ..... $ 10,000
    - Temporary wall & roof dry-in for Kitchen ..... $ 30,000
    - Relocate electrical for temporary kitchen lineup ..... $ 5,000
    - Temporary grinder pump for sanitary ..... $ 15,000
    - Well capping ..... $ 43,230
    - Safety Rails & Barricades ..... $ 19,792
    - Remove & reinstall dishwasher ..... $ 4,500
    - Temporary construction & Silt Fence ..... $ 54,848
    - Dumpsters ..... $ 5,629

McIntyre Elwell & Strammer General Contractors, Inc.

PALMA SOLA ELEMENTARY

PROJECT: PALMA SOLA ELEMENTARY - GMP #1

PROJECT # 24-024 DURATION, DAYS: 730

LOCATION: BRADENTON, FL PROJECT SQ FT: 66,900

DATE: 8/20/2024 DISTANCE, MILES: 24

Cost Code	Scope / Subcontractor	BID AMOUNT	TOTAL
1000	GENERAL CONDITIONS & SUPERVISION:		293,522.00
	A. ME&S ESTIMATE	293,522.00	
1022	RELOCATE EXISTING UTILITIES/LOW-VOLT		350,000.00
	A. ME&S ALLOWANCE	350,000.00	
1022	RELOCATE FENCING		20,000.00
	A. ME&S ALLOWANCE	20,000.00	
1022	TEMPORARY SIDEWALKS		10,000.00
	A. ME&S ALLOWANCE	10,000.00	
1022	TEMPORARY COVERED WALKWAYS & BUS LOOP		86,144.00
	A. ME&S ALLOWANCE	86,144.00	
1022	TREE TRIMMING		10,000.00
	A. ME&S ALLOWANCE	10,000.00	
1022	GOLF CART: FOOD SERVICES		0.00
	A. EXCLUDE	0.00	
1022	TEMPORARY WALL & ROOF DRY-IN FOR THE KITCHEN		30,000.00
	A. ME&S ALLOWANCE	30,000.00	
1022	ELECT RELOC. FOR THE TEMPORARY KITCHEN LINEUP (ART ROOM)		5,000.00
	A. ME&S ALLOWANCE	5,000.00	
1066	SAFETY RAILS & BARRICADES		19,792.00
	A. ME&S ALLOWANCE	19,792.00	
1022	OWNER STORAGE TRAILER & RENTAL EXPENSE:		0.00
	A. EXCLUDE	0.00	
2275	MATERIALS TESTING		0.00
	A. BY OWNER	0.00	

2104	DUMPSTERS:				5,629.00
	A. ME&S ALLOWANCE		5,629.00		
2061	TEMPORARY CONSTRUCTION FENCE & BARRICADES & SILT FENCE				54,848.00
	A. ME&S ALLOWANCE		54,848.00		
2000	BUILDING DEMOLITION - EXCLUDES ASBESTOS ABATEMENT				750,884.00
	A. FORRISTALL	Will Bid	750,884.00		
	B. WILDCAT	Will bid	1,433,143.00		
	C. CROSS ENVIR.	Will Bid	831,403.64		
	D. SIMPSON ENVIR.	No Bid			
2000	TEMPORARY GRINDER PUMP				15,000.00
	A. MES ALLOWANCE		15,000.00		
2550	WELL CAP				43,230.00
	A. MES ALLOWANCE		43,230.00		
2550	DISHWASHER REMOVAL				4,500.00
	A. MES ALLOWANCE		4,500.00		
	SUBTOTAL ALL TRADES				1,698,549.00
19010	CONTINGENCY	5%			84,927.45
19440	GENERAL LABILITY INSURANCE				7,423.19
19204	BUILDER'S RISK - BY US				0.00
19201	G.C. & SUBCONTRACTOR BUILDING PERMIT: BY OWNER?				0.00
	SUBTOTAL				1,790,899.64
	CONTRACTORS FEE			5%	89,545.00
	SUBTOTAL				1,880,444.64
19400	ADD FOR PAYMENT & PERFORMANCE BOND				17,262.48
	CONTRACTORS FEE ON BOND				863.00
	TOTAL BID INCLUDING BOND				1,898,570.12

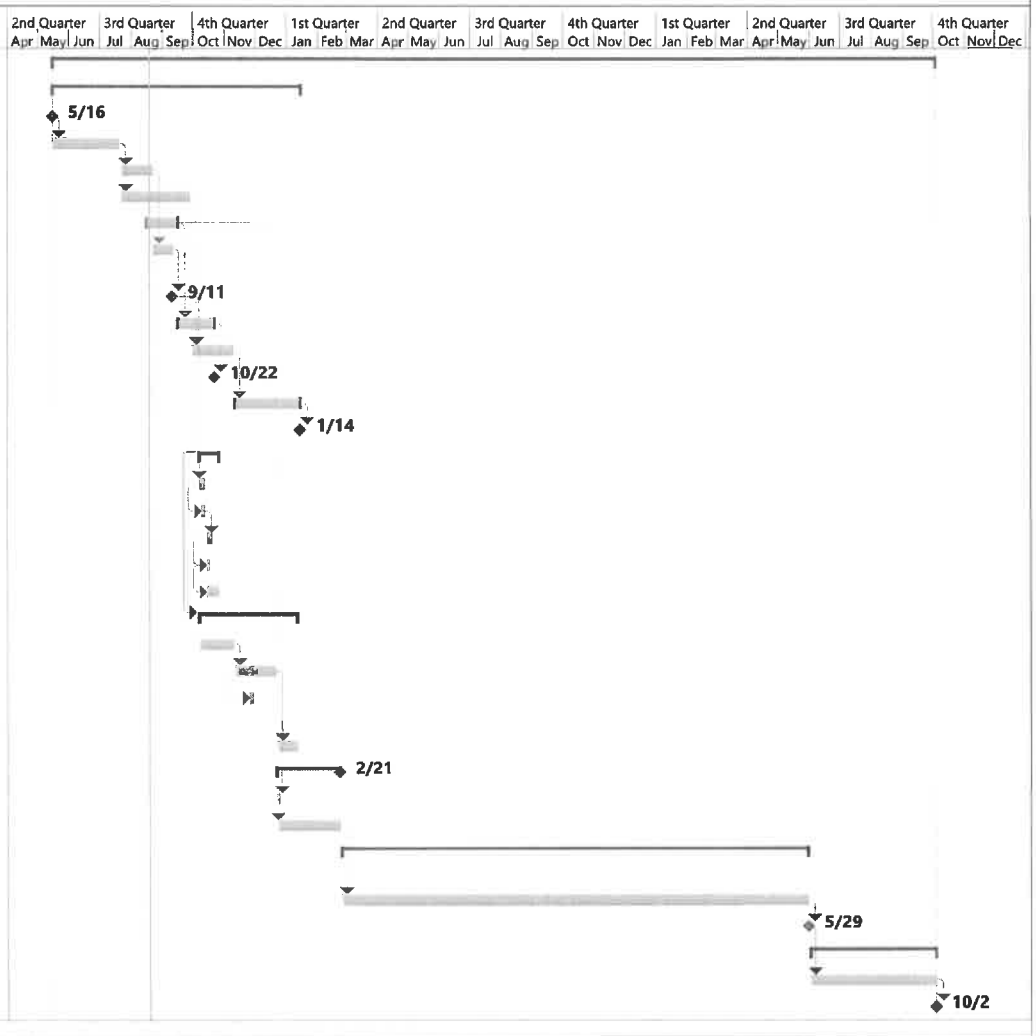
SUPERVISION & GENERAL CONDITIONS

PALMA SOLA ELEMENTARY
PROJECT: PALMA SOLA ELEMENTARY - BUDGET
LOCATION: BRADENTON, FL
DATE: 8/16/2024

Cost Code	Description of work	Quantity		Material/Expense		Labor					Totals	
SUPERVISION		Quantity	UM	Unit Cost	Material	Prod	UM	MH	AW	Labor Cost	L & M	Total
1010	SUPERINTENDENT (100%)	120	DAYS			0.175		685.7	62.34	63,324.18	63,324.18	
		0	DAYS			0.350		0	61.25	0.00		
1010	SUPERINTENDENT (non-working) Tyler Schule	0	DAYS			0.175		0	44.75	0.00		
		0	DAYS			0.350		0	61.25	0.00		
1004	PROJECT EXECUTIVE (4 HRS./WEEK)	120	DAYS			1.750		68.57	60.98	5,978.40	5,978.40	
1011	ASS'T SUPERINTENDENT (non-working)	120	DAYS			0.175		685.7	35.41	37,179.38	37,179.38	
		0	DAYS			0.700		0	-1.40	0.00	0.00	
1005	PROJECT MANAGER II (4 HRS./WEEK)	0	DAYS			1.750		0	61.88	0.00		
1006	PROJECT MANAGER I (40 HRS./WEEK) Connor Cummings	120	DAYS			0.175		685.7	53.41	54,381.70	54,381.70	
1006	ASS'T PROJECT MANAGER Owen Schmidt	120	DAYS			0.175		685.7	31.57	32,143.56	32,143.56	
	SUBTOTAL - SUPERVISION				**0.00**					**193,007.22**	====>	**193,007.00**
GENERAL CONDITIONS		Quantity	UM	Unit Cost	Material	Prod	UM	MH	AW	Labor Cost	L & M	Total
1020	VEHICLE FUEL											
	FUEL, OIL & MAINTENANCE - GENERAL SUPER	120	EA	12.00	1,440.00						1,440.00	
	FUEL, OIL & MAINTENANCE - SUPER	0	EA	12.00	0.00							
	FUEL, OIL & MAINTENANCE - ASS'T SUPER	120	EA	12.00	1,440.00						1,440.00	
	FUEL, OIL & MAINTENANCE - PM	120	EA	10.00	1,200.00						1,200.00	
	FUEL, OIL & MAINTENANCE - ASS'T. PM	120	EA	10.00	1,200.00						1,200.00	
1021	OFFICE TRAILER RENTAL (1 MONTH MIN.)	120	DAYS	61.00	7,320.00						7,320.00	
1022	STORAGE & TOOL TRAILER RENTAL (2 EA)	120	DAYS	30.00	3,600.00						3,600.00	
1023	FIELD OFFICE SUPPLIES	120	DAYS	10.00	1,200.00						1,200.00	
1024	SAFETY EQUIPMENT	1	LS	3,000.00	3,000.00						3,000.00	
1030	LAYOUT & BATTER INCL. SITE		LS	75.00	0.00							
	BY SUPERINTENDENT & CARPENTER	1	LS	1,500.00	1,500.00	0.013	LS	80	48.96	3,917.07	5,417.07	
1031	CONSTRUCTION TECHNOLOGY APPLICATIONS - PROCORE	1	LS	15,000.00	19.62						19.62	
1032	CONSTRUCTION IT SERVICES - LAPTOPS, INTERNET, PRINTERS, ETC	1	LS	5,000.00	5,000.00						5,000.00	
1035	COMMUNICATION SERVICES & EQUIPMENT - CELL PHONES	120	DAYS	18.40	2,208.00						2,208.00	
1039	DRINKING WATER & ICE	120	DAYS	6.00	720.00						720.00	
1040	4 EA TOILETS FOR DURATION (1 MONTH MIN.)	120	DAYS	45.00	5,400.00						5,400.00	
1052	LADDER & STAIRS	1	LS	500.00	500.00	0.025	LS	40	48.96	1,958.54	2,458.54	
1055	JOB SIGNS	2	EA	800.00	1,600.00	0.125	EA/MH	16	48.96	783.41	2,383.41	
1062	SAFETY RAILS & BARRICADES	0	LS	10,000.00	0.00	0.005	LS	0	48.96	0.00		
1064	MAINTENANCE OF TRAFFIC	1	LS	2,500.00	2,500.00	0.013	LS	80	44.92	3,593.72	6,093.72	
1100	DAILY CLEANING - 20 HRS./WEEK	120	DAY	8.00	960.00	0.350	HR/WK	342.9	25.00	8,571.43	9,531.43	
1101	FINAL CLEANING	0	SF	0.25	0.00							
1101	TEMP LABOR	120	DAY	0.00	0.00	0.350	HR/WK	342.9	25.00	8,571.43	8,571.43	
1200	MOB & DEMOB											
	OFFICE TRAILER SET-UP, DELIVERY & RETURN	1	EA	16,612.00	16,612.00						16,612.00	
	ME&S STORAGE TRAILER DELIVERY & RETURN	3	EA	1,500.00	4,500.00						4,500.00	
	ME&S TOOL TRAILER DELIVERY & RETURN	1	EA	1,200.00	1,200.00						1,200.00	
1206	BLUEPRINT EXPENSE	1	LS	5,000.00	5,000.00						5,000.00	
1250	UTILITY LOCATES	1	LS	5,000.00	5,000.00						5,000.00	
	SUBTOTAL - G.C.'S				**73,119.62**					**27,395.60**	====>	**100,515.00**
					Material			MH		Labor Cost		Total
					---			---		---		---
	TOTAL - G.C.'S & SUPERVISION				**73,119.62**			**3713**		**220,402.82**		**293,522.00**

Palma Sola Elementary Schedule

ID	Task Name	Duration	Start	Finish
1	**PALMA SOLA ELEMENTARY SCHOOL**	**622 days**	**Thu 5/16/24**	**Fri 10/2/26**
2	**PRE-CONSTRUCTION**	**174 days**	**Thu 5/16/24**	**Tue 1/14/25**
3	SD Approval	0 days	Thu 5/16/24	Thu 5/16/24
4	DD Drawings (Includes Early Release Package)	47 days	Thu 5/16/24	Fri 7/19/24
5	GMP #1 -DD & Early Release Package Pricing	23 days	Mon 7/22/24	Wed 8/21/24
6	CD Drawings	50 days	Mon 7/22/24	Fri 9/27/24
7	GMP #2 - Civil/Site Pricing	22 days	Fri 8/16/24	Mon 9/16/24
8	GMP #1 - Early Release Package Submission & Review	14 days	Thu 8/22/24	Tue 9/10/24
10	GMP #1 - Early Release Package Approval	0 days	Wed 9/11/24	Wed 9/11/24
9	GMP #2 - Civil/Site Submission & Review	25 days	Tue 9/17/24	Mon 10/21/24
11	GMP #3 - CD Full Scope Pricing	30 days	Mon 9/30/24	Fri 11/8/24
12	GMP #2 - Civil/Site Package Approval	0 days	Tue 10/22/24	Tue 10/22/24
13	GMP #3 - CD Full Scope Submission & Review	47 days	Mon 11/11/24	Tue 1/14/25
14	GMP #3 - CD Full Scope Approval	0 days	Tue 1/14/25	Tue 1/14/25
15	**MOBILIZATION**	**15 days**	**Mon 10/7/24**	**Fri 10/25/24**
16	Temp Fence/Silt Fence	5 days	Mon 10/7/24	Fri 10/11/24
17	Temp Bus Loop Connection	3 days	Wed 10/9/24	Fri 10/11/24
18	Office Trailer Setup (WSE Hookup)	5 days	Mon 10/14/24	Fri 10/18/24
19	Temp Toilets	1 day	Mon 10/14/24	Mon 10/14/24
20	Temp Sidewalk/Covered Walkway	10 days	Mon 10/14/24	Fri 10/25/24
21	**PHASE 1 DEMO**	**70 days**	**Mon 10/7/24**	**Fri 1/10/25**
22	MEP Safeoff & Utility Relocate	25 days	Mon 10/7/24	Fri 11/8/24
23	Building Demo (13,14,16,18, Portables)	30 days	Mon 11/11/24	Fri 12/20/24
24	Dishwasher Removal/Kitchen Lineup Relocation & Temp Wall	3 days	Mon 11/25/24	Wed 11/27/24
25	Building 17 Demo	15 days	Mon 12/23/24	Fri 1/10/25
26	**CIVIL PHASE 1**	**45 days**	**Mon 12/23/24**	**Fri 2/21/25**
27	SWFWMD Permit Approval	1 day	Mon 12/23/24	Mon 12/23/24
28	Phase #1 Civil	45 days	Mon 12/23/24	Fri 2/21/25
29	**Phase 1 New Building Construction, Building 18 & Building 17 Remodel**	**330 days**	**Mon 2/24/25**	**Fri 5/29/26**
30	New Elementary School	330 days	Mon 2/24/25	Fri 5/29/26
31	Substantial Completion New School	0 days	Fri 5/29/26	Fri 5/29/26
32	**Phase #2- Demo & Sitework**	**90 days**	**Mon 6/1/26**	**Fri 10/2/26**
33	Demo Remaining Campus & Associated Sitework	90 days	Mon 6/1/26	Fri 10/2/26
34	Substantial Completion	0 days	Fri 10/2/26	Fri 10/2/26



Project: PALMA SOLA GMP #1
Date: Mon 8/19/24

Task	Project Summary	Manual Task	Start-only	Deadline	
Split	Inactive Task	Duration-only	Finish-only	Progress	
Milestone	Inactive Milestone	Manual Summary Rollup	External Tasks	Manual Progress	
Summary	Inactive Summary	Manual Summary	External Milestone		

AGENDA ITEM NO. 10.16

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Tara Elementary School - Campus Renovation & Addition - Change Order 1 - Agreement Between Owner and Creative Contractors, Decrease in the Amount of $4,685,598.48 (Capital Funds)

Executive Summary
The purpose of the requested action is to approve Change Order 1 to the Agreement between Owner and Creative Contractors, which will reduce the Guaranteed Maximum Price by $4,685,598.48 for materials purchased under the Direct Materials Purchase Program and reflect a $286,415.29 already recognized in the Guaranteed Maximum Price for sales tax savings.

Tara Elementary School - Campus Renovation & Addition - Project Summary Sheet is attached for reference.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of Tara Elementary School - Campus Renovations & Addition - Change Order 1 - Agreement between Owner and Creative Contractors, decrease in the amount of $4,685,598.48 (Capital Funds).

Financial Impact
The amount of Change Order 1 is a decrease of $4,685,598.48. The revised Guaranteed Maximum Price is $26,716,858.12 and is included in the total project budget of $35,259,423.00. **Project is funded by Capital Funds.**

Contact
Submitting Department: Construction Services
Initiated By: Reginald Goff

Attachments:
Tara Elementary School - Campus Addition & Renovations -Summary Sheet
Tara Elementary School Campus Addition & Renovation - Change Order 1

Tara Elementary School - Addition and Campus Renovations

PROJECT DIRECTOR: Michelle Begue

ARCHITECT/ENGINEER:	Sweet Sparkman Architects, Inc.	Currently on the District's Continuing Constracts List
CONSTRUCTION MANAGER:	Creative Contractors, Inc.	Currently on the District's Continuing Constracts List
BUILDING OFFICIAL:	Nova Engineering & Environmental, LLC	Currently on the District's Continuing Constracts List

PROJECT BUDGET:

$	35,259,423.00	(01/26/23) Revised Project Budget
$	31,449,423.19	(7/27/2022) Revised Project Budget
$	29,935,782.00	(09/07/21) Original Project Budget

HISTORY: Tara Elementary was built in 1992 with 737 permanent student stations and currently has an additional 144 relocatable student stations. A technology retrofit project was completed in 1996, improvements were made to the school's drop off lane in 2007 and chiller replacement in 2009. This project was initiated due to numerous flooding incidents and repeated repairs by Maintenance & Operations.

SCOPE: The Project scope of work includes, but is not limited to, a campus-wide renovation and addition. Included in this project are required site improvements, adding four (4) classrooms, improve traffic queuing, roof replacement, cabinetry and millwork as needed, doors and windows, painting, acoustical tile, flooring (VCT and carpet), building signage, plumbing, new mechanical system, upgrade to LED lighting throughout the campus, security upgrades to include fencing and Administration/Reception Areas and removal of portables.

DEPARTMENT OF EDUCATION APPROVED SPOT SURVEY: Yes

INCLUDED IN 5-YEAR WORK PLAN: Yes

ARCHITECT/ENGINEER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$0	December 14, 2021	Approved	Selection Process
Agreement:	$ 1,966,079.00	July 26, 2022	Approved	Architectural/Engineering Services
Amendment 1:	$ 170,992.00	February 14, 2023	Approved	Add'l Architectural/Engineering Services
Amendment 2:	$ 17,680.00	August 8, 2023	Pending	Add't Architectural/Engineering Services
TOTAL	$ 2,154,751.00			

CONSTRUCTION MANAGER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$ -	December 14, 2021	Approved	Selection Process
Agreement:	$ 74,206.00	July 26, 2022	Approved	Preconstruction Services
Amendment 1:	$ 247,589.00	February 28, 2023	Approved	Add'l Pre-Construction Services
Amendment 2:	$ 4,071,696.00	Mach 28, 2023	Approved	Add'l Pre-Construction Services
Amendment 3:	$ 222,212.11	June 13, 2023	Approved	Add'l Pre-Construction Services
Amendment 4:	$ 6,437,539.82	July 25, 2023	Approved	Add'l Pre-Construction Services
Amendment 5:	$ 20,349,213.67	August 22, 2023	Approved	Guaranteed Maximum Price
Change Order 1:	$ (4,685,598.48)	September 10, 2024	Pending	Deduction for Owner Direct Purchase of Materials
TOTAL	$ 26,716,858.12			

BUILDING OFFICIAL

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$0	December 14, 2021	Approved	Selection Process
	$47,460.00	August 8, 2022	N/A	Building Official
TOTAL	$47,460.00			

OTHER BOARD WORK

ITEM	$$	Date	Board Action	Notes
Agreement:	$8,350.00	July 22, 2022	N/A	Asbestos Survey
Agreement:	$41,100.00	October 04, 2022	N/A	Commissioning
Agreement:	$24,000.00	September 20, 2022	N/A	Construction Documentation
Agreement:	$18,900.00	August 02,2022	N/A	Property Survey
Agreement:	$6,500.00	March 09, 2023	N/A	Subsurface Soil Exploration and Geotechnigal Eng.
Agreement:	$2,760.00		N/A	RF Site Survey
TOTAL	$101,610.00			

SCHOOL BOARD OF MANATEE COUNTY
Department of Construction Services
Change Order

PROJECT: Tara Elementary School Addition & Renovations
CCI Project #202218

TO: Creative Contractors, Inc.
101 Creative Way
Clearwater, Fl. 37759

CHANGE ORDER NUMBER: 1 One
CHANGE ORDER DATE: 8/21/2024
ARCHITECT'S PROJECT NO: 22674
CONTRACT FOR: General Construction
CONTRACT DATE: July 27, 2022

You are directed to make the following changes in this Contract:

Deduction for Owner Direct purchase of materials See attached breakdown and DPO Log	($4,799,183.19)

Desired sales tax savings included in the GMP	$400,000.00
Actual tax saving	($286,415.29)
Sales tax savings not recognized	$113,584.71

$113,584.71

Total of Summary (4,685,598.48)

Not valid until signed by both the Owner and Architect.
Signature of the Contractor indicates his agreement herewith, including any adjustment in the Contract Sum or Time.

The original (Contract Sum) was.....	$ 74,206.00
Net Changes by previously authorized Change Orders and/or Amendments.....	$ 31,328,150.60
The (Guaranteed Maximum Price) prior to the Change Order was.....	$ 31,402,356.60
The (Contract Sum)(Guaranteed Maximum Price) will be (decreased) by this Change Order.....	($4,685,598.48)
The new (Contract Sum)(Guaranteed Maximum Price) including this Change Order will be.....	$ 26,716,758.12
The Contract time will be (unchanged) by.....	(0) Days
The date of Substantial Completion as of the date of the Change Order is.....	September 29, 2025

Sweet Sparkman Architecture & Interiors	Creative Contractors, Inc.	School Board of Manatee County
Architectural Firm	Construction Manager	Owner
1819 Main Street Suiote 400	101 Creative way	1 Matzke Way
Sarasota, Fl. 34236	Clearwater , Fl. 33759	Bradenton, FL 34208
By: John W. Bryant	By: Jerry Simonski	By:
Date: 8/26/24	Date: 8.23.24	Date:

Michelle Begue (Aug 26, 2024 12:58 EDT)
08/26/2024

Reginald Gore (Aug 26, 2024 14:29 EDT)
08/26/2024

DPO Material	$ (4,799,183.19)
DPO Sales Tax	$ (286,415.29)

Step 1 = Segregate DPO material and Sales tax - No change to Contract Amount
Step 2 = Take money from the Material Budget to Fund shortfall in Sales Tax Savings
Step 3 = Return balance of Material to Owner

	Start	Step 1	Step 2	Step 3
Cost of work	$ 31,802,356.60	$ 26,716,758.12	$ 26,716,758.12	$ 26,716,758.12
Sales Tax Savings	$ (400,000.00)	$ (113,584.71)	$ -	0
Material	$ -	$ 4,799,183.19	$ 4,685,598.48	0
Change Order to Owner				$ (4,685,598.48)
Total	$ 31,402,356.60	$ 31,402,356.60	$ 31,402,356.60	$ 26,716,758.12

OWNER CHANGE ORDER #1
DPO BREAKDOWN BY TRADE

	PO#		TOTAL MATERIAL	TAX SAVINGS
SITE WORK				
Quality Precast Solutions	00095211		$38,211.00	$2,342.66
Hayes Pipe Supply	00096761		$173,947.65	$10,486.86
		TOTAL:	$212,158.65	$12,829.52
CONCRETE/MASONRY				
White Cap	106551		$17,111.16	$1,076.67
Cemex	106065		$68,205.00	$4,142.30
		TOTAL:	$85,316.16	$5,218.97
HVAC				
Trane	00096443		$173,995.00	$10,489.70
Thermacor	00096444		$52,944.00	$3,166.64
Ferguson	104040		$23,465.70	$1,457.94
Trane U.S. Inc.	103212		$120,000.00	$7,250.00
GL Spies	103211		$27,718.00	$1,713.08
McGill AirFlow LLC	103253		$17,200.00	$1,082.00
Thermacor	103213		$8,945.00	$586.70
Tom Barrow	104741		$149,591.00	$9,025.46
Trane	110685		$13,415.00	$854.90
		TOTAL:	$587,273.70	$35,626.42
PLUMBING				
Ferguson	106422	TOTAL:	$127,307.90	$7,688.47
ELECTRICAL				
Rexel USA	104415		$25,440.00	$1,576.40
Lightning Specialists	104198		$16,120.00	$1,017.20
Consolidated Electric Distribution	105119		$103,850.00	$6,281.00

OWNER CHANGE ORDER #1

DPO BREAKDOWN BY TRADE

	PO#		TOTAL MATERIAL	TAX SAVINGS
ELECTRICAL CONT.				
Alarm & Communication Systems	104413		$465,143.78	$27,958.63
Commercial Electrical Systems	104412		$99,977.00	$6,048.62
Graybar Electric Co	104414		$458,863.11	$27,581.79
Commercial Fire & Communications	109036		$60,000.00	$3,650.00
		TOTAL:	$1,229,393.89	$74,113.64
FLOORING				
Dal-Tile Corp.	109035		$36,990.28	$2,269.42
Interface	109393		$134,581.33	$7,890.64
Cain & Bultman Inc	110098		$71,902.02	$4,349.12
Tilebar	110686		$44,615.72	$2,522.94
Manning Commercial	102882		$8,850.15	$574.04
		TOTAL:	$296,939.50	$17,606.16
GLASS & GLAZING				
Viracon	103602		$112,390.78	$6,241.96
YKK	103201		$217,269.00	$13,086.14
		TOTAL:	$329,659.78	$19,328.10
ROOFING				
ABC Supply	101972		$304,969.07	$18,348.14
McElroy Metals	107222		$526,326.24	$29,858.37
ABC Supply	108477		$132,005.40	$7,970.32
		TOTAL:	$963,300.71	$56,176.83
FRAMING/DRYWALL				
Foundation Building Materials	104043	TOTAL:	$79,500.52	$4,820.03

OWNER CHANGE ORDER #1
DPO BREAKDOWN BY TRADE

	PO#		TOTAL MATERIAL	TAX SAVINGS
WALK-In COOLER/FREEZER				
Johnson-Lancaster		TOTAL:	$70,634.66	$4,288.08
DOORS/HARDWARE				
Suncoast Commercial Door & Hardware	105118	TOTAL:	$450,132.08	$27,057.92
CEILINGS				
Foundation Building Materials	104411	TOTAL:	$131,016.00	$7,910.96
FIRE/SPRINKLERS				
Core & Main	104599		$22,864.36	$1,421.86
Reliable Auto Sprinkler	104598		$29,067.62	$1,794.06
		TOTAL:	$51,931.98	$3,215.92
PAINTING				
Sherwin Williams	109780	TOTAL:	$28,000.00	$1,730.00
SIGNAGE				
Robson Corp	110108	TOTAL:	$23,962.00	$1,487.72
PLAYGROUND EQUIP/BENCHES				
Advanced Recreational Concepts, LLC	100941		$123,365.66	$6,941.94
Bailey-Sigler, Inc	115331		$5,810.00	$374.60
		TOTAL:	$129,175.66	$7,316.54
		GRAND TOTAL:	**$4,799,183.19**	**$286,415.29**

AGENDA ITEM NO. 10.17

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Buffalo Creek Middle School - Classroom Wing and Media Addition - Substantial Completion (No Financial Impact)

Executive Summary
The purpose of the requested action is to authorize the Superintendent, or his designee, to execute a Certificate of Occupancy for Buffalo Creek Middle School - Classroom Wing and Media Addition. Substantial Completion has been established by the Project Architect, Construction Manager, and Department of Construction Services as of October 20, 2023.

Substantial Completion is defined as the facility being sufficiently completed so that it can be utilized for its intended purpose. Substantial Completion Certificates require Board approval. There is no fiscal impact or additional budget requirement for the Board to acknowledge that the project is Substantially Complete.

Buffalo Creek Middle School Classroom Wing and Media Addition Summary Sheet is attached for your reference.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of Buffalo Creek Middle School - Classroom Wing and Media Addition - Substantial Completion (No Financial Impact).

Financial Impact
There is no financial impact.

Contact
Submitting Department: Construction Services
Initiated By: Reginald L. Goff

Attachments:
Buffalo Creek MS Summary Sheet.pdf
Buffalo Creek MS Substantial Completion

Buffalo Creek MS Classroom Wing and Media Addition

PROJECT DIRECTOR: Reginald L. Goff

ARCHITECT/ENGINEER:	Zyscovich, Inc.	Selected through the Request for Qualifications process
CONSTRUCTION MANAGER:	Skanska USA Building, Inc. Bureau	Selected through the Request for Qualifications process
BUILDING OFFICIAL:	Veritas North America, Inc.	Selected through the Request for Qualifications process
PROJECT BUDGET:	$13,087,561.00	(06/14/22) Revised Project Budget (5 Yr Capital Plan)
	$12,000,000.00	(06/22/21) Original Project Budget (5 Yr Capital Plan)
SUBSTANTIAL COMPLETION:	July 2023	Amendment 3 - GMP Final
	October 2023	Change Order #1

HISTORY: Buffalo Creek Middle School is located at 7320 69th St. E., Palmetto and was constructed in 2005 with approximately 1,151 total student stations adjacent to the Virgil Mills Elementary School.

SCOPE: Construction of a new eight (8) classroom wing addition, new media center, repurposing the existing media center to three (3) classroom labs and all the improvements required for this project completion on the existing site. A two story masonry, brick, and stucco veneer building containing a media center and eight classrooms, the existing media center repurposed into three classroom labs and all improvements required for a functioning environment for grades six through eight.

INCLUDED IN 5-YEAR WORK PLAN: Yes

ARCHITECT/ENGINEER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$0.00	May 11, 2021	Approved	Selection Process
Agreement:	$ 863,870.00	June 22, 2021	Approved	Architectural / Engineering Services
Phase I Plans:	$0.00	January 11, 2022	Approved	Schematic Design
Letter of Commitment:	$0.00	January 11, 2022	Approved	AE second Letter of Commitment
Phase II Plans:	$0.00	June 14, 2022	Approved	100% Construction Documents
Letter of Commitment:	$0.00	June 14, 2022	Approved	AE Third Letter of Commitment
TOTAL	**$863,870.00**			

CONSTRUCTION MANAGER

ITEM	$$	Date	Board Action	Notes
Auth to Neg:	$0.00	May 11, 2021	Approved	Selection Process
Agreement:	$ 34,020.00	June 22, 2021	Approved	Pre-Construction Services
Letter of Commitment:	$0.00	January 11, 2022	Approved	CM second Letter of Commitment - Schematic Design
Amendment 1:	$ 332,761.00	April 12, 2022	Approved	Partial Guaranteed Maximum Price - Amendment 1
Amendment 2:	1,399,095.00	June 14, 2022	Approved	Partial Guaranteed Maximum Price - Amendment 2
Letter of Commitment:	$0.00	June 14, 2022	Approved	CM Third Letter of Commitment - Design Development
Amendment 3:	$9,040,686.00	July 26, 2022	Approved	Guaranteed Maximum Price - Amendment 3
Change Orders 1 & 2:	-$1,857,537.12	February 14, 2023	Approved	Deduct Direct Materials & Sales Tax Savings
Substantial Completion:	$0.00	September 10, 2024	Pending	Substantial Completion - Classrm Wing & Media Addition
TOTAL	**$8,949,024.88**			

BUILDING OFFICIAL

ITEM	$$	Date	Board Action	Notes
Auth to Neg:				
Agreement:	$ 58,268.00	June 14, 2022	Approved	Plans Review & Permitting Services
TOTAL				

OTHER BOARD WORK

ITEM	$$	Date	Board Action	Notes
	$0.00			
TOTAL	$ -			

SUBSTANTIAL COMPLETION

Project: Buffalo Creek MS- Classroom Wing and Media Addition

Location: 7320 69th St. E
Palmetto, FL 34221

Project Number: CON# 179

Contract Date: 6/22/21

Owner: School Board of Manatee County
c/o Dept of Construction Services
1 Matzke Way
Bradenton, FL 34208

AE: Zyscovich
3505 E Frontage Rd Suite 125,
Tampa, FL 33607

CM: Skanska USA Building, Inc.
400 N Ashley Dr. Suite 400
Tampa, FL 33602

Date of Issuance: 10/20/23

Project or Designated Portion shall include:

The scope of the work consists of the construction of a new 8-10 classroom wing addition, a new media suite, repurposing the existing media center to 2-3 classrooms or labs at Buffalo Creek Middle School and all improvements required for this project completion on the existing site located in Palmetto, Florida.

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion thereof designated above is hereby established as:

10/20/2023

which is also the date of commencement of applicable warranties required by the Contract Documents except as stated below:

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents.

Zyscovich, LLC — ARCHITECTURAL FIRM — BY — 11/21/2023 DATE

The Contractor will complete or correct the Work on the list of items attached hereto within (30) thirty days from the above date of Substantial Completion.

SKANSKA BUILDING, USA — CONTRACTOR — BY KEITH HENDRY — 11/21/2023 DATE

The Owner accepts the Work or designated portion thereof is substantially complete and will assume full possession thereof at 5:00pm (time) on 10/20/23 (date).

SCHOOL BOARD OF MANATEE COUNTY — OWNER — BY — DATE

There are no punchlist items.

RG 07/29/2024

Signature: Reginald Goff (Jul 29, 2024 14:32 EDT)

Email: goffr@manateeschools.net

RECEIVED
JUL 26 2024
Dept. Construction Services

COMMERCIAL INSPECTION FORM

BUREAU VERITAS

PROJECT NAME:	PROJECT ADDRESS:	PERMIT NO.:
Buffalo Creek MS	7320 69th St E, Palmetto, FL 34221	2022-07001

Inspection Requests to be emailed to BVNA by 2:00 pm the day prior.

DATE OF INSPECTION:	SPECIAL INSTRUCTIONS: *(Gate code, Alarm code, etc...)*
10.18.2023	

NAME AND TITLE OF PERSON REQUESTING:		PHONE NO.:
Hayden Kupstas	Assistant Project Manager	813.295.5365

INSPECTION TYPE:

		NOTES:	THIS SECTION TO BE FILLED OUT BY BUREAU VERITAS INSPECTOR ONLY
☑ BUILDING	Final		STATUS: pass
☑ PLUMBING	Final	NOTES:	STATUS: pass
☑ ELECTRICAL	Final	NOTES:	STATUS: pass
☑ MECHANICAL	Final	NOTES:	STATUS: pass
☑ ROOF	Final	NOTES:	STATUS: pass
☐ GAS		NOTES:	STATUS:

Specific Items to be inspected:

Building 8, Plumbing Final
Building 8, Electrical Final
Building 8, Mechanical Final
Building 8, Final

INSPECTOR NOTES:

C Lopez 10-18-23

INSPECTOR NAME & DATE

LIC # EN216, BU826

PLEASE EMAIL INSPECTION REQUESTS BY 2:00 PM THE DAY PRIOR
InspectionsFL@bureauveritas.com

BVNA REPRESENTS THAT THE SERVICES, FINDINGS, RECOMMENDATIONS AND/OR ADVICE PROVIDED TO CLIENT WILL BE PREPARED, PERFORMED, AND RENDERED IN ACCORDANCE WITH PROCEDURES, PROTOCOLS AND PRACTICES ORDINARILY EXERCISED BY PROFESSIONALS IN BVNA'S PROFESSION FOR USE IN SIMILAR ASSIGNMENTS, AND PREPARED UNDER SIMILAR CONDITIONS AT THE SAME TIME AND LOCALITY. CLIENT ACKNOWLEDGES AND AGREES THAT BVNA HAS MADE NO OTHER IMPLIED OR EXPRESSED REPRESENTATION, WARRANTY OR CONDITION WITH RESPECT TO THE SERVICES, FINDINGS, RECOMMENDATIONS OR ADVICE TO BE PROVIDED BY BVNA PURSUANT TO THE AGREEMENT.

PHONE: 407-556-0027 • TOLL FREE: 877-694-7880 • FAX: 407-517-4467
1422 S. NARCOOSSEE ROAD, ST. CLOUD, FL 34771

AGENDA ITEM NO. 10.18

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Proposed Notification to Parents of Students Enrolled at Team Success: A School of Excellence and Authorization to Transmit the Notice (General Fund)

Executive Summary
The Florida Department of Environmental Protection has notified the School District of Manatee County and Team Success: A School of Excellence charter school, located at 8231 Lindbergh Court in Manatee County, that written notification regarding results of environmental testing must be sent to parents of students enrolled at the school.

Mr. Stephen Dye, School Board Attorney, has collaborated with the schools representatives to finalize the attached letter. If approved by the School Board, the Superintendent will transmit, electronically, or by US Mail, the notice to all parents of actively enrolled students as of September 11, 2024 using school records in the FOCUS system.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
Superintendent recommends approval of proposed notification to parents of students enrolled at Team Success: A School of Excellence and authorization to transmit the notice (General Fund)

Financial Impact
Although there is no anticipated financial impact, the cost of any postage will be charged to the General Fund.

Contact
.

Attachments:
Team Success School Notice

Team Success A School of Excellence, Inc.
202 13th Avenue East
Bradenton, FL 34208

The School Board of Manatee County, Florida
215 Manatee Ave. W
Bradenton, FL 34205

Notification to Parents, Guardians and Staff Members

August 23, 2024

This notice is being provided by The School Board of Manatee County, Florida, and Team Success A School of Excellence, Inc., to parents and guardians of students and to staff members of the Team Success South Campus located at 8231 Lindbergh Court, Sarasota, FL 34243.

The Florida Department of Environmental Protection (DEP) oversees the assessment and cleanup of contaminated sites across Florida. This oversight helps to ensure that these sites are cleaned up promptly and effectively, and that public health and safety are protected.

You are receiving this letter because the school was notified by DEP of groundwater contamination discovered at the property during an investigation. Schools that receive this notice are further required to notify all teachers, parents and guardians of students attending the school.

The discovered groundwater contamination is related to the use of a group of chemicals known as per- and polyfluoroalkyl substances (PFAS), which includes perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS). The contaminants under investigation and concentrations detected are provided in the below table.

Contaminant	Location (Medium)	Level Detected	Applicable Cleanup Target Level
Groundwater results in micrograms per Liter (ug/L)			
Perfluorooctanoic Acid (PFOA)	Groundwater	0.061	0.07
Perfluorooctane Sulfonate (PFOS)	Groundwater	8.57	0.07
Sum of PFOA + PFOS	Groundwater	8.631	0.07

While the groundwater results are above the provisional groundwater cleanup target level (CTL), it is important to note that this sampling effort was for groundwater, not drinking water. The school is served by the Manatee County Utilities Department, who provide drinking water that is treated and regulated under the Safe Drinking Water Act. In addition, the onsite irrigation well was sampled and did not have PFOA or PFOS detected.

DEP and the Florida Department of Health (DOH) have established two toll-free information lines regarding notification. The DOH toll-free number is 1-877-798-2772, and the DEP number is 1-866-282-0787.

The health and safety of our students, staff and visitors is a top priority for the school. Please be assured that we will continue to keep you informed and will continue to take the appropriate measures to ensure the safety of everyone at the school.

AGENDA ITEM NO. 10.19

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Use of Sourcewell Request for Proposal on Sports Lighting Solutions with Related Technology, Equipment, and Services, SDMC No. 25-0070-MR, Estimated in the Amount of $500,000.00 Annually (Local Capital Improvement)

Executive Summary
Omnia issued a request for proposal for Sports Lighting Solutions with Related Technology, Equipment, and Services**,** #041123. Musco Sports Lighting, LLC is a custom designed, engineered to order lighting system. Pricing for contract #041123-MSL is provided at 5% off list price for materials to Sourcewell participating agencies.

This bid will allow for the replacement of Braden River High School football stadium lights with a basic LED light package. The original stadium lights have been in service since the school opened in 2005 and are nearing the end of their service life. This is the last football stadium with non-LED lights.

The requested contract is through June 16, 2027 with the option to renew for three additional 1-year periods.

Historical expenditures are as follows:
Fiscal Year 2023-2024: $270,000.00
Fiscal Year 2022-2023: No spend
Fiscal Year 2021-2022: No spend

Vendors agreed to extend the pricing to the School District Manatee County under the same terms and conditions as the Sourcewell proposal. Copies of the proposal specifications and pricing are on file in the purchasing department.

Rule 6A-1.012(6), Florida Administrative Code, states, "In lieu of requesting competitive solicitations from three (3) or more sources, district school boards may make purchases at or below the specified prices from contracts awarded by other city or county governmental agencies, other district school boards, community colleges, federal agencies, the public or governmental agencies of any state, or from state university system cooperative bid agreements, when the proposer awarded a contract by another entity defined herein will permit purchases by a district school board at the same terms, conditions, and prices (or below such prices) awarded in such contract, and such purchases are to the economic advantage of the district school board."

Approval of this agenda item does not indicate immediate or complete expenditure of funds. Funds will only be expended as budget(s) allow.
Sourcewell awarded their proposal to:
Musco Sports Lighting LLC, Tallahassee, FL, Florida Document No. M01000000298
Additional suppliers may be added as needed throughout the contract period.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the use of Sourcewell Request for Proposal on sports lighting solutions with related technology, equipment, and services, SDMC No. 25-0070-MR, estimated in the amount of $500,000.00 annually (Local Capital Improvement).

Financial Impact
The funding source for this estimated expenditure is Local Capital Improvement and is included in Maintenance, Operations & Central Distribution Warehouse Department's proposed budget for 2024-2025. **(Local Capital Improvement)**

Contact
Submitting Departments: Maintenance, Operations & Central Distribution Warehouse and Purchasing
Initiated by: Todd Henson

Attachments:
Proposal_Evaluation_Sports_Lighting_Tab

DocuSign Envelope ID: C09E07DE-8CD1-4BC4-B992-B79953FC7D92

Proposal Evaluation
Sports Lighting Solutions with Related Technology, Equipment, and Services RFP #041123

	Possible Points	Alpha Supply, LLC	Cooper Lighting, LLC	Daybreak LED, LLC	Hellas Construction, Inc.	LEDVANCE	Musco Sports Lighting, LLC	Schreder Lighting, LLC	Shinetoo Lighting USA, LLC	Techline Sports Lighting, LLC
Conformance to RFP Requirements	50	37	41	40	42	40	42	39	36	42
Pricing	400	294	330	303	310	308	321	309	238	306
Financial Viability and Marketplace Success	75	52	63	53	61	54	63	60	46	57
Ability to Sell and Deliver Service	100	46	83	67	78	68	84	79	64	77
Marketing Plan	50	35	41	38	42	35	41	37	35	42
Value Added Attributes	75	57	63	63	59	54	63	62	57	62
Warranty	50	38	41	39	42	38	45	40	36	44
Depth and Breadth of Offered Equipment, Products, or Services	200	159	169	156	162	139	176	168	134	165
Total Points	1,000	718	831	759	796	736	835	794	646	795
Rank Order		8	2	6	3	7	1	5	9	4

DocuSigned by:
Kim Austin
6830543C58384D1...
Kim Austin, MBA, CPPB, NIGP-CPP, Procurement Lead Analyst

DocuSigned by:
Brandon Town
7BCA93CD6377421...
Brandon Town, NIGP-CPP, CPSM, CPSD, Procurement Analyst

DocuSigned by:
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Michael Muñoz, CPPB, Procurement Analyst

DocuSigned by:
Bill Davison
679614F597034BA...
Bill Davison, CPPO, NIGP-CPP, Procurement Analyst

AGENDA ITEM NO. 10.20

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Bid for Radios, Repeaters, Accessories, and Services, SDMC No. 25-0063-MR, Estimated in the Amount of $150,000.00 Annually (Local Capital Improvement/General Funds)

Executive Summary
The purpose of this bid is to provide and deliver handheld walkie talkie radios, repeaters, accessories, and repair services on radios and repeaters throughout the District as needed. These handheld walkie talkie radios are for campus/school-based communications and not associated with the P25 radios for safety and security, which are district-wide communications devices for Guardians. The recommended award is to the only responsive company.

The requested contract is for the period of September 10, 2024 through September 30, 2027. This bid is for a period of three years with the option to renew for two additional one-year periods.

Historical expenditures are as follows:
Fiscal Year 2023-2024: $121,760.50
Fiscal Year 2022-2023: $29,267.00
Fiscal Year 2021-2022: $13,360.00

Approval of this bid does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as-needed basis throughout the contract period.

The bid is recommended for award to:
Tell Communications, Inc., Myakka City, FL, Florida Document No. P08000088315

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the bid for radios, repeaters, accessories, and services, SDMC No. 25-0063-MR, estimated in the amount of $150,000.00 annually (Local Capital Improvement/General Funds).

Financial Impact
The funding source for this annually estimated expenditure is the Local Capital Improvement/General Fund and is included in the Maintenance, Operations & Central Distribution Department, Schools, and various Departments proposed 2024-2025 budget. **(Local Capital Improvement/General Funds)**

Contact
Submitting Departments: Maintenance: Operations & Central Distribution Warehouse and Purchasing
Initiated by: Todd Henson

Attachments:
25-0063-TABULATION

NOTICE OF INTENT TO AWARD

BID ON RADIO'S, REPEATERS, ACCESSORIES AND SERVICES, SDMC No. 25-0063-MR

CONTRACT PERIOD: SEPTEMBER 10, 2024 THROUGH SEPTEMBER 30, 2027

BOARD APPROVAL ON SEPTEMBER 10, 2024

TABULATION OF BID ON RADIO'S, REPEATERS, ACCESSORIES AND SERVICES, SDMC No. 25-0063-MR

Proposals Due: 3:00 p.m., Monday, August 5, 2024

Bidder's Name	A. **RADIO CLINIC**-. The Clinic consists of checking every radio and advising SDMC to whether new batteries, antennas, clips or repairs are necessary to have your radios in good working order.	
	1. ON SITE CLINIC TECHICIAN: standard working hours (Monday through Friday 7:00 am. - 5:00 p.m.); rate, including overhead and profit. One time site visit to inspect all radios and provide a detailed report of findings. (radios will be gathered in 1 local for onsite review)	**2. OFF SITE CLINIC TECHICIAN:** standard working hours (Monday through Friday 7:00 a.rn. - 5:00 p.m.); rate, including overhead and profit. One-time off-site inspection of all radios This service is an offsite review, pick up and return to 1 location. Pick up and return must be with a 48-hour window. (radios will be eathered in 1 local for pick
	(1x fee per site as requested)	(cost per radio)
TELL COMMUNICATIONS	**$88.00**	**$5.00 (COST PER RADIO)**

Bidder's Name	B. **REPEATER REPAIR TECHICIAN**- No Trip charge-rates include travel and fuel. Multi-Channel HYTERA-HR 1062				
	3. REPAIR TECHICIAN: standard working hours (Monday through Friday 7:00 a.m. - 5:00 p.m.); hourly rate,including overhead and profit.	a.Diagnose Function/Frequency Issues	b. Repair Function/Frequency Issues	c. Replacement Antennas	d. Replacement Antennas Wiring
	HOURLY RATE	**HOURLY RATE**	**HOURLY RATE**	**HOURLY RATE**	**HOURLY RATE**
TELL COMMUNICATIONS	**$88.00**	**$50.00**	**$85.00**	**$325.00**	**$1.75 Ft.**

Bidder's Name	B. **REPEATER REPAIR TECHICIAN**- No Trip charge-rates include travel and fuel. Multi-Channel HYTERA-HR 1062				
	e. Replacement of Grounding Components	f. Hourly rate for miscellaneous needs	g. Frequency Change Cost If using a 3ro party licensing coordinator provide Name of company:	h. Loaner Repeater During Repairs	i. Yearly Inspection of System: Provide details of with in inspection includes:
	HOURLY RATE	**HOURLY RATE**	**(1 time fee)**	**(per day rate)**	**(1 time fee per site)**
TELL COMMUNICATIONS	**$15.00**	**$88.00**	**$15.00 business radio and $600.00 FCC**	**$25.00**	**$75.00**

TABULATION OF BID ON RADIO'S, REPEATERS, ACCESSORIES AND SERVICES, SDMC No. 25-0063-MR

Proposals Due: 3:00 p.m., Monday, August 5, 2024

C. **REPEATER REPAIR TECHICIAN**- No Trip charge-rates include travel and fuel.

Bidder's Name	**4. REPAIR TECHICIAN:** standard working hours (Monday through Friday 7:00 a.m. - 5:00 p.m.); hourly rate, including overhead and profit.	a. Programming of Existing Major Brands	b. Diagnose Function/ Frequency Issues	c. Repair Function/ Frequency Issues	d. Replacement Antennas	e. Weekly Delivery & Pick up for Repairs
	HOURLY RATE	**HOURLY RATE**	**HOURLY RATE**	**HOURLY RATE**	**HOURLY RATE**	**(1 time fee)**
TELL COMMUNICATIONS	**$88.00**	**$15.00**	**$25.00**	**$50.00**	**$15.00**	**N/C**

D.Equipment Cost- HYTERA DIGITAL/ANALOG RADIOS

Bidder's Name	a.Hytera BD 502ui digital/analog radios includes charger, antenna, carry clip, battery, programmed. Warranty _____ (radio only)	b. Replacement Battery	c. Replacement Antenna	d. Replacement Carry Clip	e.Replacement Charger
	UNIT RATE	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**
TELL COMMUNICATIONS	**$180.75 - 3 year warranty**	**$35.00**	**$15.00**	**$6.50**	**$35.00**

D.Equipment Cost- MAXON DIGITAL RADIOS

Bidder's Name	a.Maxon TPD 8424 digital radio includes charger, antenna, battery, programmed (Blue, Orange, Black). Warranty (radio only)	b. Replacement Battery - TAD8200	c. Replacement Antenna -TAD 842	d. Replacement Carry Clip -TAD 85BC	e.Replacement Charger - TAD 808L
		UNIT RATE	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**
TELL COMMUNICATIONS	**$205.00 - 3 year warranty**	**$56.50**	**$17.50**	**$15.50**	**$46.00**

TABULATION OF BID ON RADIO'S, REPEATERS, ACCESSORIES AND SERVICES, SDMC No. 25-0063-MR

Proposals Due: 3:00 p.m., Monday, August 5, 2024

	D.Equipment Cost- MAXON DIGITAL RADIOS-TSD 4416				
Bidder's Name	f. Maxon TSD 4416 Digital UHF radio, includes charger, whip antenna, carry clip, battery, programmed. Warranty (radio only)	g. Replacement Battery	h.Replacement Antenna	i. Replacement Carry Clip	j. Charger
	UNIT RATE	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**
TELL COMMUNICATIONS	**$175.00= 1 year warranty**	**$56.50**	**$15.50**	**$8.00**	**$46.00**

	D.Equipment Cost- MAXON ANALOG RADIOS-MP 4416					
Bidder's Name	a.MAXON MP 4416 16 channel, UHF Analog includes charger, whip antenna, carry clip, battery, programmed. Warranty (radio only)	b. Replacement Battery - TA2200LI	c. Replacement Antenna	d. Replacement Carry Clip TA 80 B	e. Changer	f. Additional equipment (earpiece, dual charger, carrying case, etc.) for Hytera, Maxon or other brands as requested:
	UNIT RATE	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**	**MARKUP-COST**
TELL COMMUNICATIONS	**$140.00 - 1 year warranty**	**$56.50**	**$15.50**	**$8.00**	**$46.00**	**30%**

TABULATION OF BID ON RADIO'S, REPEATERS, ACCESSORIES AND SERVICES, SDMC No. 25-0063-MR

Proposals Due: 3:00 p.m., Monday, August 5, 2024

	E. REPEATER NEW/ REPLACEMENT (inclue installation hardware) - Multi Channel HYTERA-HR 1062 - ONLY- no equivalent accepted.					
Bidder's Name	**1. Multi-Channel HYTERA-HR 1062**	**2. Duplexer - 4201-C6**	**3. Antenna - 4505**	**4.Lightening Arrestors - lp nff**	**5. Repeater Cable- rate will be per linear foot. LMR400**	**6. TECHICIAN:** standard working hours (Monday through Friday 7:00 a.m. - 5:00 p.m.); hourly rate, including overhead and profit. For installation- **No Trip charge-rates include travel and fuel.**
	UNIT RATE	**UNIT RATE**	**UNIT RATE**	**UNIT RATE**	**RATE PER LF**	**UNIT RATE**
TELL COMMUNICATIONS	**$2,170.00**	**$325.00**	**$325.00**	**$90.00**	**$1.75**	**$88.00**

Bidder's Name	**F. EQUIPMENT COST- HYTERA ANALOG RADIO**
	1. HYTERA-TC508 analog radios includs charger, antenna, carry clip, battery, programmed. Warranty (radio only)
	UNIT RATE
TELL COMMUNICATIONS	**$126.00 ea - 2 year warranty**

Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes.

AGENDA ITEM NO. 10.21

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Purchase Managed Print Services, SDMC No. 25-0073-KD, Estimated in the Amount of $150,000.00 Annually (Multiple Funding Sources)

Executive Summary
The District currently utilizes Dex Imaging for managed print services throughout the District. The District has negotiated a contract to continue services with Dex Imaging due to satisfactory services. Managed print services allow for print budget management, thus reducing print costs and streamlines document management processes. Dex owns and provides the devices at a cost per print. They are also responsible for all maintenance and supplies such as toner for the devices. Paper is not included in this contract.

Contracted Supplier:
- Dex Imaging, LLC, Framingham, MA, Florida Document No. M19000002355

The requested contract is for the period of October 22, 2024, through June 30, 2028, with two one (1) year renewals through June 30, 2030.

Historical Expenditures are as follows:

- YTD 2024-2025 (July 1, 2024, through August 26, 2024) $4,655.67
- 2023-2024 $109,381.21
- 2022-2023 $98,382.60

Approval of this agenda item does not indicate immediate or complete expenditure of approved funds. Funds will only be expended as budget(s) allow on an as-needed basis throughout the contract period.

Florida Administrative Code Rule 6A-1.012(14) states, “A district school board, when acquiring, whether by purchase, lease, lease with option to purchase, rental or otherwise, information technology, as defined in Section 282.004(11), F.S., may make any acquisition through the competitive solicitation process as described herein or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the school district as determined by the district school board.” The foregoing rule contains a scrivener's error as the relevant statute defining "information technology" is Section 282.0041, Florida Statutes.

This item aligns with the District’s Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 6
Continue implementation of innovative technology advancements that improve classroom and school environments for exceptional learning

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Recommendation
The Superintendent recommends approval to purchase managed print services, SDMC No. 25-0073-KD, estimated in the amount of $150,000.00 annually (multiple funding sources).

Financial Impact
The funding source for this annually estimated expenditure is General, school/department budgeted and internal funds, and other District funds as needed and is included in the proposed budgets for 2024-2025.

Contact
Submitting Departments: Information Technology and Purchasing
Item Owner: Scott Hansen

Attachments:
250073 Contract for Services Dex Imaging with Exhibit

SCHOOL BOARD OF MANATEE COUNTY, FLORIDA
AGREEMENT FOR CONTRACTUAL SERVICES

FUNDING SOURCE Budgeted, Federal, Grant, Internal	NAME OF SCHOOL/DEPT.	DISTRICT REPRESENTATIVE
District	District	SDMC No. 25-0073-KD

Less than $15,000.00	$15,000-$24,999.00	$25,000 - $49,999.99	$50,000 & OVER
Director, Purchasing	Principal, Legal, Deputy Superintendent	Principal, Legal, Deputy Superintendent, & Superintendent	Principal, Legal, Deputy Superintendent, Superintendent & Board Approval

This Agreement entered into this 22 day of October , 20 24, (Agreement Date) by and between The School Board of Manatee County, Florida, a political subdivision of the State of Florida, (Board) and Dex Imaging, LLC (Contractor).

CONTRACTOR: The individuals listed above and below shall serve as the respective representatives for Contractor and District and are hereby authorized to administer this Agreement on behalf of the respective party.

Business Name: Dex Imaging, LLC		
Representative: David Shaver	Position:	
Address: 5100 W. Cypress Street		
City: Tampa	State: Florida	Zip: 33607
Phone: 813-915-1300	Email: davids@tonertype.com	
District Employee: Yes ○ No ● Former ○	Date employment ended if former:	

SCOPE OF WORK:

Contractor shall provide service(s) according to the terms and conditions set forth in this Agreement. The service(s) to be provided by Contractor is/are: {if attached indicate name of attachment}

Managed print services per the attached "Exhibit D: Services and Prices; Platinum Plus Rental Program". Contracts may be renewed for two (2), one (1) year periods through June 30, 2030.

And shall be performed at the following location(s): District sites

Date(s) of Service(s): 10/22/2024 to 06/30/2028 with renewal through 06/30/2030

Time(s)/Duration: am/pm to am/pm

LIMIT OF COMPENSATION:

The District has authorized an estimated amount of $ $150,000 annually , which shall constitute the estimated amount due under this Agreement to the Contractor for service(s) rendered under section two. Agreements exceeding $50,000.00 must be specifically approved by the School Board of Manatee County, Florida.

PAYMENT:

Payment for services shall be (mark one)

☐ a flat fee of $.

☑ a rate of $ per unit where the unit of measure is . See Exhibit D

Payment shall be according to Sections 218.70-218.80, Florida Statutes (LOCAL GOVERNMENT PROMPT PAYMENT ACT). Payments shall be issued only in the name of Contractor. All references to currency, monetary values, and dollars set forth herein shall mean United States dollars and all payments hereunder shall be made in United States dollars.

To be paid from budget line:

TERMS AND CONDITIONS:

1. **COMPLIANCE WITH JESSICA LUNSFORD ACT: C**ontractor and their subcontractors shall comply with the Jessica Lunsford Act (JLA). Contractor/subcontractor shall comply with Sections 1012.465, 1012.467, 1012.468, Florida Statutes, and all other applicable Florida laws governing background screening requirements, fingerprinting and criminal history checks. Contractor, Contractor's personnel and subcontractors who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds shall meet the screening requirements of Section 1012.32, Florida Statutes. Contractor hereby indemnifies and holds harmless the District for any claims made against the District related to the failure of Contractor or Contractor's personnel or subcontractors to comply with any of the laws referenced in this paragraph or related to Contractor's obligation to comply with the Jessica Lunsford Act and Florida law governing background screening requirements.

   For information on JLA, requirements visit http://www.manateeschools.net/jessicalunsford. The Contractor information sheet, addendum A, must be completed and returned with the signed contract where the contractor is performing services on any District property.

2. **CHILD NEGLECT:** The Contractor and its agents and employees shall be subject to the requirements of §39.201, Florida Statutes, that requires the duty to report all actual or suspected cases of child abuse, abandonment or neglect to the statewide toll-free telephone number of the central abuse hotline.

3. **INDEMNIFICATION:** Contractor shall defend, indemnify and hold harmless District, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members from any and all liability, losses or damages, including attorneys' fees and costs of defense, which District, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members may incur as a result of any claim, demand, suit, or cause of action or proceeding of any kind or nature arising out of, relating to, or resulting from the performance of this Agreement by the Contractor, its employees, officers and agents. The parties agree to promptly notify one another of any claims and to cooperate in the defense of all claims towards a goal of settling or otherwise disposing of all claims in a manner that is mutually agreeable to both parties. To the extent permitted by law, each party agrees to be fully responsible for its acts of negligence, or its employees' acts of negligence when acting within the scope of their employment and agrees to be liable for any damages resulting from said negligence. The indemnification provisions of this Agreement shall survive termination of this Agreement for any claims that may be filed after the termination date of the Agreement provided the claims are based upon actions that occurred during the performance of this Agreement. Notwithstanding anything contained herein to the contrary, if any provision of this Agreement or its incorporated exhibits obligates the District to indemnify the Contractor, District's obligation to indemnify the Contractor shall only be to the extent permitted by law and subject to the applicable limitations set forth in Section 768.28, Florida Statues.

4. **INSURANCE:** The Contractor shall furnish the School District of Manatee County with proof of:

   (1) Statutory Limits of Worker's Compensation in compliance with Chapter 440, Florida Statute, if required.
   (2) Comprehensive General Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence.
   (3) a. Automobile Liability Insurance in an amount equal to or greater than $1,000,000.00 per person.
   b. Automobile Liability Insurance equal to or greater than $1,000,000.00 per occurrence for property damage or $1,000,000.00 combined single limit.
   (4) Contractual Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence. Policy must include endorsement for indemnification in the event third party damages are sought against the School District.
   (5) Completed Operations Endorsement equal to or greater than $1,000,000.00 per occurrence.
   (6) Independent Contractors Endorsement in an amount equal to or greater than $1,000,000.00 per occurrence.

   Certificate(s) of Insurance listing The School District of Manatee County, Florida, as an additional insured must be received by District's Risk Manager within 10 days after the Effective Date of this Agreement. Any policy shall include substantially the following provision: The School District of Manatee County, Florida, shall be furnished written notice 30 days in advance of the effective date of any reduction in or cancellation of this policy." Contractor shall immediately notify District upon lapse in coverages required by this Agreement or cancellation of any of the insurance policies. Contractor shall not provide any services under this Agreement during any such period of lapse or after cancellation of the insurance coverages required herein without the express written permission of the District's Risk Manager. District shall be under no obligation to pay Contractor for any services provided or for any costs associated with this Agreement for any period of time concurrent with any lapse in coverage.

5. **SOVEREIGN IMMUNITY**: Contractor acknowledges and agrees that the District does not waive its immunity and nothing herein, including the naming of the District as an additional insured, shall be interpreted or deemed as a waiver of the District's rights, including the limitation of waiver of immunity, as set forth in Section 768.28, Florida Statutes, or any other statutes, and District expressly reserves these rights to the full extent allowed by law. All defenses relative to sovereign immunity are expressly reserved by the District.

6. **THIRD PARTY BENEFICIARIES:** The parties to this Agreement do not intend that this Agreement benefit any third party, and nothing herein should be construed as consent by either party to be sued by third parties in any matter arising out of this Agreement.

7. **ACCESS TO AND RETENTION OF DOCUMENTATION:** The District, the United States Department of Education, the Comptroller General of the United States, the Florida Department of Education or any of their duly authorized representatives shall have access to any books, documents, papers, and records of the Contractor which are directly pertinent to work and services to be performed under this agreement for the purpose of audit, examination, excerpting and transcribing. The parties will retain all such required records, and records required under any state or federal rules, regulations or laws respecting audit, for a period of five District fiscal years after completion or termination of this Agreement.

8. **COMPLIANCE WITH THE PUBLIC RECORDS ACT:** By entering into this Agreement, Contractor acknowledges that the portion of its books and records related to this Agreement with District may become subject to inspection and copying under the Florida Public Records Act, and that it will in all respects comply with any requirements of that Act. Pursuant to Section 119.0701, Florida Statutes, because Contractor is performing services on behalf of District, Contractor shall:

   a. Keep and maintain public records required by District to perform pursuant to the Agreement.

   b. Upon request from District's custodian of public records (identified below), provide District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost

provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Contractor does not transfer the records to District.

d. Upon completion of this Agreement, transfer, at no cost, to District all public records in possession of Contractor or keep and maintain public records required by District to perform the service. If Contractor transfers all public records to District upon completion of this Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of this Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to District, upon request from District's custodian of public records, in a format that is compatible with the information technology systems of District.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: 941-708-8770, PUBLICRECORDS@MANATEESCHOOLS.NET, 215 MANATEE AVENUE WEST, BRADENTON, FLORIDA, 34205.

9. **TERMINATION FOR CAUSE:** Either Party may terminate this Agreement for cause in the event of a material breach of this Agreement, provided that the non-breaching Party must provide written notice of the material breach and a thirty (30) day cure period. Payments made to Contractors or recoveries by The District under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Notwithstanding anything herein to the contrary, District may unilaterally terminate this Agreement for refusal by the Contractor to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by Contractor in conjunction with this Agreement.

10. **TERMINATION FOR CONVENIENCE:** This Agreement may be terminated by the District or Contractor for any lawful reason or for no reason by giving the other party no less than 30 days written notice of intent to terminate. Contractor shall be entitled to payment and profit for work completed to the time of termination only together with any costs reasonably incurred by Contractor that are directly attributable to the termination, but Contractor shall not be entitled to any other or further recovery against District, including anticipated fees, profit on work not required to be performed, or attorneys' or legal fees and costs.

11. **ENTIRE AGREEMENT:** This Agreement and its Exhibits, if any, constitute the final and entire agreement between the parties with respect to the subject matter contained herein and are intended to be an integration of all prior negotiations and understandings. The Agreement and its Exhibits supersede all prior agreements, negotiations, understandings, and representations, whether written or oral. Consultant and District shall not be bound by any terms, conditions, statements, warranties, or representations, written or oral, not contained herein. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which will constitute one and the same instrument.

12. **AMENDMENTS:** This Agreement may not be amended, canceled, changed, discharged, modified, rescinded, supplemented, or terminated other than as expressly provided herein, except by any instrument in writing executed by all parties hereto.

13. **WAIVER**: The failure or neglect by any party to enforce any right under this Agreement shall not be deemed to be a waiver of that party's rights. A waiver shall not be effective unless it is in writing and signed by the party who possesses the right to waive enforcement of same.

14. **GOVERNING LAW**: This Agreement will be governed, construed, and enforced in accordance with the laws of the State of Florida, without regard to its conflicts of laws rules. Each party agrees to comply with all applicable laws in the performance of this Agreement. Venue for resolution of all disputes, whether by mediation, arbitration, or litigation shall lie in Manatee County, Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted exclusively to the jurisdiction of the state courts of the Twelfth Judicial Circuit of Manatee County, Florida. The parties forever waive the right to trial by jury for all litigation between the parties arising out of or related to this Agreement. The parties agree to have any such dispute settled by a judge alone, without a jury.

15. **BINDING EFFECT:** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, personal representatives, successors and permitted assigns.

16. **ASSIGNABILITY:** The parties may not assign this Agreement or any right or obligation of this Agreement without prior written consent of the other party.

17. **FORCE MAJEURE:** The term "Force Majeure" means circumstances beyond the reasonable control of a party, (such as an act of God, a government restriction, a war, an insurrection, a labor dispute, a financial insolvency, an economic hardship, a strife, a failure of suppliers, communications, or data systems) which delay or prevent the party from performing under the terms of this Agreement. Affected performance obligations will be suspended during the duration of the Force Majeure. If the Force Majeure persists more than 90 days, any party may elect to terminate this Agreement upon written notice per paragraph 10, Termination for Convenience.

18. **SEVERABILITY:** If any one or more of the provisions of this Agreement should be held contrary to law or public policy, or should for any reason whatsoever be held invalid or unenforceable by a court of competent jurisdiction, then such provision or provisions shall be null and void and shall be deemed separate from the remaining provisions of this Agreement, which remaining provisions shall continue in full force and effect, provided that the rights and obligations of the parties contained herein are not materially prejudiced and the intentions of the parties continue to be effective.

19. **NOTICE; ELECTRONIC COMMUNICATIONS:** Any and all notices, approvals, claims, consents, demands, requests, or other communications between the parties (Notices) shall be in writing. All Notices pertaining to breach or termination or to designate a different recipient or address for notice shall be given by hand-delivery in person or sent by certified mail, postage prepaid, return receipt requested, and addressed as follows:

If to Contractor:	Name of firm, Contact Name, Address
If mailed to District:	The School District of Manatee County, Attn: Purchasing Department, PO Box 9069, Bradenton, FL 34206
If hand-delivered to District:	The School District of Manatee County, Attn: Purchasing Department, 215 Manatee Ave. West, Bradenton, FL 34205

All other Notices shall be hand delivered, sent by certified or registered mail, return receipt requested, sent by facsimile, or sent by electronic mail or other electronic means and addressed to the respective representatives at the addresses they respectively designate. All Notices shall be deemed effective and received upon actual receipt by the party to which such notice is given if hand delivered, sent by facsimile, electronic mail or other electronic means or 5 days after mailing, whichever occurs first.

20. **AUTHORITY TO EXECUTE:** The individual executing this Agreement on behalf of the Contractor is duly and fully authorized to execute this Agreement on behalf of the Contractor and to bind the Contractor to each and every condition and covenant of the Agreement.

21. **INDEPENDENT CONTRACTOR:** Contractor is an independent contractor and District has no supervisory authority or control over Contractor or Contractor's employees in the performance of this Agreement. Neither Contractor nor Contractor's employees shall be deemed agents or employees of District and any representation to the contrary by Contractor or its employees shall constitute a violation of this Agreement and shall be grounds for immediate Termination for Cause. Contractor shall not employ, contract with, or otherwise use the services of any officer or employee of District. Contractor certifies that its owner(s), officers, directors or agents, and members of their Immediate family, do not have an employee relationship or other material Interest with District.

22. **STANDARDS OF CONDUCT:** Contractor will be held to the same standards of conduct as District employees while conducting business with District. These standards, as defined in District policies, will apply to Contractor's employees and employees of Contractor's subcontractors.

23. **COMPLIANCE WITH REGULATIONS:** Federal, state, county, and local laws, ordinances, rules, and regulations that in any manner affect the items covered herein apply. Lack of knowledge by Contractor will in no way be a cause for relief from responsibility. Contractor shall have in their possession and must provide all applicable insurance, permits, licenses, etc., which may be required by federal, state, or county law to furnish services under the scope of this Agreement. Contractor must not be in violation of any zoning or other ordinances in the performance of this Agreement.

24. **SCHOOL DISTRICT POLICY:** In accordance with District policy, no contract for providing supplies, equipment or services shall be effective with any individual or business entity in which any board member of District or District's Superintendent has any financial interest. No contract for goods or services may be made with any business entity in which District's Superintendent, any board member of District, or any spouse or child of the foregoing has an employment relationship or a material interest. No District employee may directly or indirectly purchase or recommend for purchase goods or services from any business organization in which his/her spouse or child has a material interest as defined in Chapter 112, Florida Statutes.

25. **SAFETY STANDARDS**: All equipment must meet the applicable requirements of the Occupational Safety and Health Act (OSHA) and any standards there under.

26. **TAX EXEMPTIONS:** When purchasing directly from a supplier the District is exempt from Federal Excise, State Sales and Use Taxes. Tax exemption certificates and numbers will be furnished on request.

27. **POSSESSION OF FIREARMS:** Possession of firearms will not be tolerated on any District property or setting that is under the control and supervision of District for the purpose of school activities approved and authorized by District. No person who has a firearm in their vehicle may park their vehicle on District property. If any employee or independent contractor of Contractor, or any of its subcontractors, is found to have brought a firearm on District property, said individual shall be immediately removed from District property by Contractor and barred from performing further work relative to the Agreement. If a subcontractor fails to terminate said employee or independent contractor, Contractor shall terminate its agreement with the subcontractor. If Contractor fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by District. "Firearm" has the meaning given in Section 790.001, Florida Statutes.

28. **CRIMINAL ACTS:** Employment and performing work relative to the Agreement by the Contractor, or any of its subcontractors, of any employee, or independent contractor, with any prior convictions of any crimes against children, crimes of violence or crimes of moral turpitude (as defined by Fla. Admin. Code R. 6A-10.083) will not be tolerated. If it is determined that any person with such criminal history is performing work relative to the Agreement, Contractor agrees to take all steps necessary to remove such person from performing work relative to the Agreement and District property. District shall have the right to terminate this Agreement if Contractor does not comply with this provision.

29. **POSSESSION/USE/UNDER THE INFLUENCES OF MIND-ALTERING SUBSTANCES:** Possession/use and/or being under the influence of any illegal mind-altering substances, such as, but not limited to alcohol and/or substances delineated in Chapter 893, Florida Statutes, by Contractor's employees or independent contractors or its subcontractors' employees or independent contractors will not be tolerated on District property. If any employee or independent contractor is found to have brought and/or used or is under the influence of any illegal mind-altering substances as described above on District property, said employee or independent contractor shall be removed and barred from performing work relative to the Agreement by Contractor. If a subcontractor fails to terminate said employee or independent contractor, Contractor shall terminate its agreement with the subcontractor. If Contractor fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by District.

30. **CONTACT WITH STUDENTS:** Unless otherwise specified, Contractor will not permit any employee, independent contractor, material men, supplier or anyone involved in any manner with work pursuant to this Agreement to have direct or indirect contact with students while performing pursuant to this Agreement on District property. A violation of this provision shall result in immediate

termination of the offender and the issuance of a trespass notice from District. Contractor shall be responsible for insuring compliance by all employees, independent contractors, subcontractors or other persons involved in any manner with work pursuant to this Agreement.

31. **FEDERAL DEBARMENT & SUSPENSION CERTIFICATION:** Executive Orders 12549 and 12689): A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

32. **INVOICE REQUIREMENTS:** The invoice shall contain the following basic information: the Contractor's name and address, invoice number, date of invoice, description of the service performed, the contract number, purchase order number, and any discounts. The invoice shall be in detail sufficient for a proper pre-audit and post audit thereof. Each bill or invoice must properly identify the services, portion of services, and expenses for which compensation is sought.

33. **PAYMENT:** The District complies with the Local Government Prompt Payment Act (sections 218.70-218.80, Florida Statutes). Unless otherwise required by the Local Government Prompt Payment Act, invoice payment is Net 45 days from the date of delivery or the receipt of satisfactory invoice, whichever occurs last, unless invoices specify early payment discounts.

34. **EMPLOYMENT ELIGIBILITY VERIFICATION ("E-VERIFY"):** By entering into this Agreement with the School District of Manatee County (a public employer in Florida) to provide goods or services in exchange for salary, wages or other renumeration, this section applies to verify employment eligibility. Therefore, pursuant to Section 448.095, Florida Statutes and beginning July 1, 2023, a private employer with 25 or more employees shall use the E-Verify system to verify a new employee's employment eligibility, located at https://e-verify.uscis.gov/emp. The Parties may not enter into a contract unless each party registers with and uses the federal E-Verify system.

    The Contractor verifies its compliance with the E-Verify System by listing its E-Verify System Number; or by signature and submission of this contract, asserts it does not employ 25 or more employees, and it is not an unauthorized alien, as defined by this statute.

    The Contractor will require all Subcontractors who work on this contract to use the E-Verify System for any subcontracted employees hired during this contract. The Contractor will verify Subcontractor's compliance with an affidavit stating whether the Subcontractor uses the E-Verify System as evidenced by Subcontractor's E-Verify System Number or that the Subcontractor is not an unauthorized alien and does not employ, contract with or subcontract with unauthorized aliens defined by this statute. The Contractor will maintain and provide the Subcontractor's affidavits to the School District on request during this contract.

    Termination: With good faith belief that the Contractor knowingly violated this section, the School District will terminate the contract. Further, with good faith believe that the Subcontractor knowingly violated this section, the School District will promptly notify the Contractor and the Contractor will immediately terminate the Contractor's contract with the Subcontractor. A contract terminated for noncompliance with E-Verify is not a breach of contract and may not be considered as such.

    To the extent required by applicable law, the Contractor is liable for any additional costs incurred by the School District resulting from a failure to comply with E-Verify. Additional costs may include but are not limited to higher costs for the same services and rebidding costs (if necessary). Likewise, the Contractor will be barred from any other contracts with The District for at least one year after the date the contract was terminated.

    CONTRACTOR E-VERIFY NUMBER: _____

35. **Certification Regarding Scrutinized Activities:** Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of one million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to Section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria. Entering into this Agreement constitutes certification by Contractor that it is not listed on any of the following: (a) the Scrutinized Companies that Boycott Israel List, (b) Scrutinized Companies with Activities in Sudan List, or (c) the Scrutinized Companies with Activities in Iran Terrorism Sectors List. Contractor further certifies that it is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor acknowledges that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorney's fees, and/or costs. Contractor further understands that this Agreement with District for goods or services of any amount may be terminated at District's option if Contractor (a) is found to have submitted a false certification, (b) has been placed on the Scrutinized Companies with Activities in Sudan List, (c) has been engaged in business operations in Cuba or Syria, (d) has been placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran, (e) has been placed on the Scrutinized Companies that Boycott Israel List, or (f) is engaged in a boycott of Israel.

36. **LEGAL FEES AND COSTS**: Each party shall be solely responsible for paying its attorneys' fees and costs and paralegals' fees and costs in any dispute, litigation, trial, appeal, bankruptcy proceedings, post-judgment proceeding, dispute resolution proceeding, settlement negotiation or pre-litigation negotiation, or otherwise arising under this Agreement.

37. **TIME OF THE ESSENCE:** Time is of the essence with regard to all dates and times set forth in this Agreement. Any reference herein to time periods of 7 days or less shall, in the computation thereof, exclude Saturdays, Sundays, and legal holidays under the laws of the State of Florida or the United States of America. Any time period

provided for herein which shall end on a Saturday, Sunday or legal holiday under the laws of the State of Florida or the United States of America, shall extend to 5 P.M. of the next day that is not a Saturday, Sunday or legal holiday under the laws of the State of Florida or the United States of America. All references herein to times of day shall mean Eastern Standard Time or Eastern Daylight Time, whichever is in effect in Manatee County, Florida, at the relevant time. The term "day" as used herein shall in all cases mean a consecutive 24-hour day running from midnight to midnight (also known as a calendar day).

38. **FEDERAL GRANTS TERMS AND CONDITIONS:** When Federal funds are expended by the District, Contractor shall comply with all applicable provisions of Appendix II Part 200 Contract Provisions for non-Federal Entity Contracts Under Federal Awards contained in Exhibit B and as may be amended from time to time.

39. **RECORD RETENTION REQUIREMENTS FOR CONTRACTS PAID FOR WITH FEDERAL FUNDS 2 CFR §200.334:** When federal funds are expended in accordance with this Agreement, Contractor certifies that Contractor will comply with the record retention requirements detailed in 2 CFR §200.334. Contractor further certifies that Contractor will retain all records as required by 2 CFR §200.334 for a period of three years after final expenditure or financial reports, as applicable, and all other pending matters are closed.

40. **EXHIBITS:** The following Exhibits are attached, incorporated, and made a part of this Agreement:

Exhibit A – Contractor Information Form

Exhibit B - Appendix II to Part 200

Exhibit C - Contractor Affidavit
regarding the Use of Coercion for Labor
and Services

In the event of a conflict between the terms and conditions provided in the body of this Agreement and any Exhibit, the provisions contained within the body of this Agreement shall prevail unless the term or provision in the Exhibit specifically states that it shall prevail.

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SIGNATURES:

Contractor	Date	Deputy Superintendent (up to $24,999.99)	Date
School Principal	Date	Superintendent (no greater than $49,999.99)	Date
General Counsel Approved as to Form and Legal Content	Date	Board Chair (over $49,999.99)	Date

EXHIBIT A

CONTRACTOR INFORMATION FORM

CONTRACTOR NAME:

TELEPHONE NUMBER:

LIST EMPLOYEE(s) THAT WILL BE DOING WORK FOR THE SCHOOL DISTRICT OF MANATEE COUNTY: Please print clearly and duplicate form as needed. Please list badge expiration for all employees who currently have a contractor's badge. If a designated employee does not have a contractor's badge, indicate their Appointment Date and Time for fingerprinting.

Please reference the District website for JLA requirements: https://www.manateeschools.net/

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Last Name, First Name	Contractor/JLA Badge Expiration	Fingerprint Appt Date/Time

Contractor/Contractor Disqualifiable Offenses:

- Any offense listed in s. 943.0435.

JLA BADGING IS REQUIRED TO COME ON SCHOOL CAMPUS. FAILURE TO PRESENT THE PROPER BADGE AT THE TIME OF SERVICE WILL RESULT IN DENIAL OF SERVICE

EXHIBIT B

Appendix II to Part 200, Title 2 (up to date as of 9/21/2023)
Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

This content is from the eCFR and is authoritative but unofficial.

Title 2 —Grants and Agreements
Subtitle A —Office of Management and Budget Guidance for Grants and Agreements
Chapter II —Office of Management and Budget Guidance
Part 200 —Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Source: 85 FR 49543, Aug. 13, 2020, unless otherwise noted.
Source: 85 FR 49539, Aug. 13, 2020, unless otherwise noted.
Authority: 31 U.S.C. 503
Source: 78 FR 78608, Dec. 26, 2013, unless otherwise noted.

Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non- Federal entity under the Federal award must contain provisions covering the following, as applicable.

A. Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

B. All contracts in excess of $10,000 must address termination for cause and for convenience by the non- Federal entity including the manner by which it will be effected and the basis for settlement.

C. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964–1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

D. Davis-Bacon Act, as amended (40 U.S.C. 3141–3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non- Federal entity must report all suspected or reported violations to the Federal awarding agency.

E. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

F. Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

G. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

H. Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

I. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

J. 200.323 Procurement of recovered materials. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

K. 200.216 Prohibition on certain telecommunications and video surveillance services or equipment.
(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain.

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under Public Law 115–232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(c) See Public Law 115–232, section 889 for additional information.

(d) See also § 200.471.

L. 200.322 Domestic preferences for procurements.
(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

M. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964– 1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."200.322 Domestic preferences for procurements.

EXHIBIT C

Contractor Affidavit Regarding the Use of Coercion for Labor and Services

Contractor Name: _____

Address: _____

Phone Number: _____

Authorized Representative's Name: _____

Authorized Representative's Title: _____

Email Address: _____

Section 787.06(13), Florida Statutes requires all nongovernmental entities (such as Vendor) executing, renewing, or extending a contract with a governmental entity (such as the School Board of Manatee County, Florida) to provide an affidavit signed by an officer or representative of Vendor under penalty of perjury that Vendor does not use coercion for labor or services as defined in that statute.

As the person authorized to sign on behalf of Vendor, I certify that the company identified above does not:

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of s. 893.03 to any person for the purpose of exploitation of that person.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

_____
Signature of Authorized Representative

Exhibit D

Services and Prices: Platinum Plus Rental Program

MPS Services	**Prices**
B&W Rental Includes for new devices installed after 10/21/2024:	
HP LaserJet E50145dn or Similar	$0.0115 per page
Extra Paper Tray	$0.0035 per page
Color Rental Includes:	
HP Color LaserJet E45028dn or Similar	$0.015 (monochrome)/$0.10 per page (color)
MFP Rental Includes:	
HP LaserJet MFP E42540 or Similar	$0.035 per page (monochrome)
HP Color LaserJet E47528 or Similar	$0.035 per page (monochrome) $0.15 per page (color)
Rental B/W Printer (devices installed prior to 10/22/2024)	$0.0085 per page
Rental B/W MFP (devices installed prior to 10/22/2024)	$0.025 per page

Contract Specifics

1. Contractor shall provide Contractor owned networkable printers, all parts, labor, and supplies to include toner for each printer throughout the District on an as needed basis. Printers and/or locations may be added, deleted, or modified at the sole discretion of the District.

2. Printers shall have a guarantee “up-time” of at lease ninety-five (95) percent. If an awarded printer model is discontinued, the Contractor shall supply the replacement printer model at the same price per unit. The District reserves the right to add printer options during the contract period when agreeable by both parties.

   The District has the option for a fleet replacement (partial or full), if requested.

3. Parts and supplies, including toner cartridges may be OEM, Non-OEM, or remanufactured but shall perform properly in accordance with manufacturer and industry standards. At their discretion, Contractor may have “spent” toner cartridges made available to them for recycling. District is not responsible for any parts related to normal wear and tear maintenance and repair of the printers.

4. Maintenance and service is necessary to ensure printers are in good operating condition and shall be in accordance with all manufacturers’ guidelines, including replacement of parts which have broken or work throughout normal use. District personnel shall not be required to perform any maintenance/service. Maintenance/service shall be provided during District normal business hours unless authorized by the District. Contractor shall supply a local or toll free telephone number, which shall be made available to all schools and departments in order to facilitate their service and supply needs. Service calls shall be responded to within eight (8) working hours after notification unless the school/department office hours prohibit. If a printer will be out of service for more than eight (8) working hours, Contractor shall be requested to supply a loaner printer, with comparable features, at no additional cost.

   A service call history log shall be kept on each printer and maintained by the Contractor. At a minimum, service history log shall include: date, printer page count, and nature of repair/service visit. Upon request, all pertinent service records shall be made available to District representatives.

   The District will make effort to ensure printers fit the intended application and are related to the average quarterly print volume produced at the site. Should the Contractor or the District become aware of a site where the printer is being regularly overused, the Contractor may recommend an upgrade of the equipment. There shall be mutual agreement between the Contractor and District as to which equipment shall serve as the replacement.

   Spare printers may be housed at a single or multiple District designated locations for management and distribution as needed by the District.

5. Prints made during the month shall be billed at the contracted cost per print rate with the print reading taking place on approximately the last working day of that month. It shall be the Contractor’s responsibility to obtain monthly print readings by means of remote management. Billing shall be adjusted for prints deemed unacceptable due to printer or supply malfunctions. The number of unacceptable prints shall be agreed upon and verified by a Contractor representative and District representatives.

   Contractor shall provide a Monthly Summary Statement to the District in a sortable and downloadable format inside of a billing portal that is agreed upon by both parties. Digital

format shall include school/department identification with building and room number, printer identification, printer model, beginning and ending print count, number of prints billed, and date counts were taken.

In an attempt to capture printers that are not attached to the network, any printer that registers a zero (0) or minimal usage shall be highlighted and noted on monthly billing.

6. Contractor representatives will work with Information Technology to determine the number of current rental printers to be replaced based on a life count greater than 200K pages.

7. Contractor will maintain ownership of Contractor provided printer, toner cartridge inventory and all parts.

8. Contractor will provide parts and labor for break fix repair with next day response time to printers under the MPS agreement.

9. District owned B/W printers in good working condition may be added to the contract upon notice to Contractor at the rate of $.0085 per page. District owned equipment remains the property of District.

10. Contractor will provide all supplies/consumables for printers under the MPS agreement.

11. Contractor will provide a printer loaner/hot swap program providing up to 5 Contractor owned spare printers.

12. All Contractor owned printers will be recorded and a label will be affixed to the printer that represents the printer is on contract and covered by the agreement and property of Contractor.

13. At the end of the Term, the District may execute a Contractor owned printer buyout of $299 per printer.

14. Lost, damaged or missing Contractor owned printers will be billed with the purchase price of $499.00.

15. Contractor will provide Managed Print monitoring software with toner low auto-fulfilment.

16. District facilities will provide monthly page counts for non-reporting devices.

<u>Exclusions:</u>

1. Equipment not covered in the agreement between the facility and Contractor.

2. Repairs or replacement parts necessitated by unauthorized maintenance services or user damage.

3. Repairs or replacement parts necessitated by fire, flood, or any other act of nature.

a. Upon providing an estimate for the repair, District will have the option to repair or replace the printer. Prior to repairing, Contractor will provide a quote that has a set rate for parts at a cost plus 17% and a flat labor rate of $85.00. If the District determines it is in it's best interest to replace the damaged printer, the replacement cost is based on the value described under missing or lost printers.

SCOPE OF COVERAGE:
This agreement covers both labor and material for adjustments, repairs, and replacement of parts as necessitated by normal use of the equipment except for normal key operator responsibilities and others as herein provided. Damage to the equipment and/or its parts arising from misuse, abuse, negligence, or a cause beyond Contractor's control (including acts of God or natural disasters) is not covered. In addition, Contractor may terminate this agreement if the equipment is modified, damaged, altered or serviced by personnel other than those employed or authorized by Contractor, or if parts, accessories, or components not authorized by Contractor are fitted to the equipment.

1. BUSINESS HOURS FOR SERVICE:
Maintenance services shall be provided during Contractor's normal business hours, which shall consist of 8:00 to 5:00 PM, Monday through Friday, exclusive of Contractor holidays and subject to change by Contractor.

2. EXTENT OF LABOR SERVICES, REPAIR AND REPLACEMENT PARTS:
Labor performed during a service call includes lubrication and cleaning of the equipment and the adjustments, repair, or replacement of parts. All parts necessary for the normal operation of the equipment will be furnished free of charge. If the equipment is interfaced to a computer or computer network, this agreement covers only the labor, parts, software, and updates that are provided by the equipment manufacturer which are necessary to interface the connected product. Service associated with application software, software updates on equipment not sold in conjunction with the connected product, reconfiguring, or modification to files and programs and network expansions to include NIC cards and Jet Direct cards are not covered under the agreement. In some instances, computer support can be offered on a per call basis.

3. CUSTOMER METER READING AND REPORTING OBLIGATIONS:
District agrees to provide Contractor with accurate and timely meter readings at the end of each applicable billing period using Patrol Monitoring Software during the Initial Term and all subsequent Renewal Terms. If a Contractor Blue Box is installed, it must be returned upon termination of this Agreement, or the District will be billed $125.00. If District does not allow the use of Patrol Monitoring Software, then District is responsible for the manual reporting of meters on a timely basis.

*** Platinum Contract Only:**
All equipment delivered by Contractor remains the property of Contractor. Upon termination of this agreement, printers owned by Contractor must be purchased by District within 30 days at a mutually agreed upon price; or District must make alternate arrangements and allow Contractor to take possession of its printers within 60 days. Any printers owned by Contractor which are not returned will be billed to the District at replacement value.

4. CHARGES:

The charge for maintenance under this agreement shall be the amount set forth on the reverse side hereof. The charge with respect to any 12-month renewal term will be the charge in effect at the time of renewal. A copy/print is 8.5 x 11.

5. CUSTOMER CHANGES:
Any District changes, alterations, attachments, or print coverage of more than 8% may require a change in the charges set forth herein. Contractor also reserves the right to terminate this agreement if it shall determine that such changes, alterations, or attachments make it impractical for Contractor to continue to service the equipment.

6. RECONDITIONING:
When at its sole discretion, Contractor determines a shop reconditioning is necessary to keep the equipment within manufacturer's written specifications, Contractor will submit to the District an estimate of needed repairs and the cost thereof, which will be in addition to the charge payable above for the maintenance agreement. If the District does not authorize such reconditioning, Contractor may discontinue service of the equipment under this agreement or may refuse to renew this agreement at the renewal anniversary date. Thereafter service will be on a "per call" basis at the current published rates. Reconditioning does not apply to Platinum Contracts.

7. AVAILABILITY OF SUPPLIES:
Contractor Customer Service Engineers do not carry or deliver consumable supplies (toner, developer, etc.) unless specified. It is District's responsibility to have the necessary supplies available for use.

8. POWER REQUIREMENTS:
Equipment under this agreement must have an approved surge protector/power filter. District agrees to provide the power recommended by the equipment manufacturer. District understands that service or parts required because of improper power, telephone lines, or computer cabling not supplied may not be covered under this agreement.

9. BREACH OR DEFAULT:
If the District does not pay all charges for maintenance, parts, or supplies as provided hereunder, promptly when due: (1) Contractor may (a) refuse to service the equipment, (b) furnish service on a C.O.D. "per call" basis at published rates, or invoice the District for early termination charges in accordance with the termination paragraph, and (2) the District agrees to pay Contractor cost and expense of collecting including the maximum attorney's fees permitted by law.

If the equipment is moved to a new service zone, Contractor shall have the option to charge, and the District agrees to pay, the difference in published maintenance charges between current zone and new zone, assessed on a pro-rata basis. If equipment is moved beyond Contractor’s service zone, District agrees to pay a fair and reasonable up charge for continued service under this agreement, considering the distance to District’s new location and Contractor published rates for service on a "per call" basis.

If District uses other than Contractor’s supplies, and such supplies are determined to be defective or not acceptable by Contractor and/or cause abnormally frequent service calls or service problems, then Contractor may at its option, terminate this agreement. In that event, District may be offered service on a "per call" basis at published rates. It is not a condition of this agreement, however, that the District uses only Contractor supplied materials.

10. NO WARRANTY:
Other than the obligations set forth herein, Contractor DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OR MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. PRINT COUNTS SHALL NOT BE RESPONSIBLE FOR DIRECT, INDIRECT OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO, DAMAGES ARISING OUT OF THE USE OR PERFORMANCE OF THE EQUIPMENT OR THE LOSS OF THE EQUIPMENT.

11. RETURN OF CONSUMABLES:
In a cost per impression contract, all unused consumable items remain the property of Contractor. At contract termination, all unused consumable items, toner cartridges, developer, drums, etc. must be promptly returned to Contractor.

12. END OF AGREEMENT; RETURN:
District will provide at least 30 days written notice before the expiration of the initial term, or 30 days before the end of any renewal term, of District's intention to return the equipment. With proper notice, District may return all the equipment in good working condition, at the District's cost, within 60 days after the end of the term and to a Contractor designated location that is within 120 miles of the District's address. If District fails to notify Contractor, or if District notifies Contractor but does not return the equipment as provided in District's notice, this Usage Agreement will automatically renew for successive one-year periods, at the payment then in effect, until proper notice is given at least 30 days prior to any renewal term. District's payments during any renewal period will remain the same. District will deliver the equipment to the party and location directed by Contractor in as good condition as when District received it, except for ordinary wear and tear. District will pay for all outstanding payments, late charges, insurance charges, and Contractor estimated property taxes on the equipment, based upon the prior year's actual property tax, and expenses of de-installing, crating, shipping, and insuring the equipment for its full replacement value during shipping.

13. ASSIGNMENT:
District agrees not to transfer, sell, lease, assign, pledge or encumber either the equipment or any rights hereunder without Contractor's prior written consent, which consent will not be unreasonably withheld.

14. TITLE:
Contractor will hold title to the equipment, however, during the term District will keep the equipment free of all liens and encumbrances and grant Contractor a security interest in the equipment and all proceeds thereof. District authorizes Contractor to file a financing statement.

15. TAXES:
Contractor is responsible for all sales and use taxes (unless Contractor is provided with an acceptable Sale/Use Tax exemption form), personal property tax, or other taxes relating to the use or ownership of the equipment, now or hereafter imposed, or assessed by any state, federal or local government or agency. District agrees to pay when due, or reimburse all taxes imposed upon the equipment and, if elected, District agrees to pay Contractor estimated property taxes either with each payment or at the end of the term as more fully set forth herein. Contractor will file all sales, use and personal property tax returns (unless Contractor notifies District otherwise in writing).

16. EQUIPMENT USAGE:
The terms and conditions of the following sections (which terms and conditions constitute a "Usage Agreement") apply to District's use of the equipment during the term of this Agreement.

Payments and Use: District agrees to use the equipment provided by Contractor listed in the Agreement. This Usage Agreement is effective on the date that it is accepted and signed by us and is co-termed with the Agreement. ("Commencement Date") and continues thereafter for the term of the Agreement. District agrees that, for the purpose of commencing this Usage Agreement by it's authorization to Contractor to order and pay for the ordered equipment, the equipment will be deemed irrevocably accepted by District upon delivery to Contractor of a signed Commencement, Acceptance and Authorization To Order And Pay Certificate notwithstanding that all or some of the equipment has been ordered but not yet physically delivered to District. Upon District's actual receipt of the ordered equipment, it will execute and deliver to Contractor a Machine Request.

CONTRACTOR'S RESPONSIBILITIES

The contractor shall be responsible for the protection of all buildings, structures, and utilities that are underground, above ground, or on the surface from their operations that may be hazardous and/or damaging to said facilities.

The contractor shall be responsible for the protection of all personnel against hazards and/or injuries due to their construction operation at the work site.

Contractor shall be responsible for correction and/or replacement according to Local Codes and School District's satisfaction of all water lines, sanitary lines, electrical lines, curbs, sidewalks, streets, parking lots, grassed areas, etc., broken or damaged as the result of contractor's operations.

Contractor shall be responsible to safeguard all of their tools, equipment, signs, barricades, etc. while operating on any School District properties. The School District of Manatee County assumes no responsibility for any act of theft or vandalism which may occur while contractor's equipment is located on any School District site.

Contractor shall not inhibit access to school sites during pursuit of any work specified herein.

Contractor shall leave all work sites in a neat and orderly fashion at the end of each workday.

Contractor shall be responsible to ensure frequent pick-up of all rubbish, refuse, scrap materials, and debris as a result of their operations so that work sites present a neat and orderly appearance at all times. All rubbish, scrap, etc. shall be transported from the premises. Rubbish shall NOT be deposited as fill on the work site. At completion of work, the contractor shall remove all work materials, tools, construction equipment, machinery and surplus materials from the work site and shall leave project in ready to use condition.

Contractor or a representative, daily while working on School Sites shall sign in at the school's Main Office prior to commencing any work and shall sign out at the school's Main Office prior to leaving campus unless prior written exception has been obtained.

Contractor shall remedy any and all damages to property by acts of omission, or vandalism which occur as a result of their work.

Contractor shall provide due care at all times while performing any task at any School District controlled location to cordon off, barricade, and/or post signs to maintain a safe distance to avoid creating hazardous conditions for pedestrians, property, and vehicles.

AGENDA ITEM NO. 10.22

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Purchase Apptegy Website Design and Hosting Services, SDMC No. 25-0069-RG, Estimated in the Amount of $424,160.00 over Four Years (Multiple Funding Sources)

Executive Summary
A committee of seventeen (17) members, including School Principals, District Department Staff/Leadership, and IT, evaluated two vendors for website design and hosting services: Apptegy Thrillshare and Finalsite Composer (current provider). After participating in two web demos and reviewing walkthrough examples, portfolio examples, crosswalks, and executive summaries, the committee recommends adopting Apptegy Thrillshare and Weglot.
Thrillshare simplifies and enhances school communications, ensuring a cohesive digital presence. It helps schools manage their online identity across websites, mobile apps, social media, and alerts. Key features include:

- Unified Communication: Update all channels from one platform.
- Mobile-Friendly: Easily send messages and updates on the go.
- Storytelling: Share positive stories from teachers and staff.
- Integration: Works with Google and Microsoft services for easy event management and account access.

Weglot is used to help schools create multilingual websites, making it easier for non-English-speaking families to access important information.
The design process is collaborative and iterative, involving the district's feedback and revisions. Unlimited live training and support for all staff are provided, as well as manual migration of pages and documents. Built-in guardrails help maintain ADA compliance and security.
Currently, Apptegy is partnered with fourteen (14) districts in Florida, including Duval, Brevard, Sarasota, and Okaloosa. It also has clients in other states, such as Jefferson County in Kentucky, Chesterfield County in Virginia, Baltimore City in Maryland, and Denver Public Schools in Colorado.
The company charges a one-time development cost of $19,000.00, discounted from the original cost of $33,000.00. The annual cost is $86,290.00, locked-in for a four year agreement, which includes web hosting, design, training, support, and security. Approval for an additional $15,000.00 per year for services and products is requested, bringing the yearly estimated expense to $101,290.00, excluding implementation fees.
The agreement auto renews after the initial license period ends on June 30, 2028, and may be subject to a 5% increase upon renewal.
Subsection 6A- 1.012 (14) states, "A district school board, when acquiring, whether by purchase, lease, lease with option to purchase, rental or otherwise, information technology resources, as defined in Section 282.004(11), Florida Statutes, may make any acquisition through the bid process as described herein or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the school district as determined by the school board."
Approval of this agreement does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as-needed basis throughout the contract period.
The supplier is Apptegy, Inc., Little Rock, AR, Florida Document No. F24000003973.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 1
Improve easy access to quality family resources that support student learning

Ready For Life | Goal 6
Continue implementation of innovative technology advancements that improve classroom and school environments for exceptional learning

Ready To Grow | Goal 6
Maintain our robust security readiness and safety system across the District

Recommendation
The Superintendent recommends approval to purchase Apptegy website design and hosting services, SDMC No. 25-0069-RG, estimated in the amount of $424,160.00 over four years (Multiple Funding Sources).

Financial Impact
The cost to implement this agenda item is estimated at $424,160.00 over four years. The funding sources for this expenditure are the General Fund and Sales Tax Proceeds and is included in the proposed 2024-2025 budget.

Contact
Submitting Departments: Information Technology and Purchasing
Submitted By: Scott Hansen

Attachments:
Order Form, MSA, Rider

apptegy

Order Form

Client Name: School District of Manatee County

Address: 215 Manatee Ave W, Bradenton
Florida 34205

Email: hansens@manateeschools.net
Phone: 941-708-8770

Description	Price	Qty	Subtotal
Web Development (one-time) One-time web development for the District + 47 campuses *Billed one-time	$33,000	1	$33,000
Web Development Discount (one-time) Discounting web development for agreement signed by (9/30/2024)	-$14,000	1	-$14,000
Thrillshare (annual) Thrillshare Publishing Platform (desktop and mobile) for ~41600 students *Billed and payable in full annually *For Clients that elect automatic renewal, pricing subject to 5% annual increases after last year of initial purchased term(see Terms for more info)	$83,000	1	$83,000
Weglot Integration Weglot integration for 3 languages	$3,290	1	$3,290
Website design and hosting Up to 1 re-design per contract year Included in Thrillshare cost	$0	1	$0
Support, service, and training Included in Thrillshare cost	$0	1	$0
Static content migration Included in Thrillshare cost	$0	1	$0

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Payment Schedule

Payment Schedule: Payable subject to the terms of Agreement	Amount
Total of the above, collectively, the "**Services**"	$105,290.00
Billed after signature	$19,000 (one-time development cost)
July 1, 2025 ("**Client Start Date**")	$86,290 (annual)
July 1, 2026	$86,290 (annual)
July 1, 2027	$86,290 (annual)
July 1, 2028	$86,290 (annual)
July 1, 2029	$86,290 (annual, if renewed) *Subject to 5% increase for renewal

This Order Form and Master Services Agreement (collectively, the "**Agreement**") between Apptegy, Inc. ("**Apptegy**"), and the client listed above ("**Client**") is effective as of the date of Client's signature below. This Agreement includes and incorporates the above Order Form, as well as the attached Master Services Agreement ("**MSA**"). By signing below, Client acknowledges receipt of this Agreement, including the Order Form and the MSA, and hereby accepts and agrees to be bound by this Agreement.

Client

By:

Name:

Title:

Date:

Apptegy, Inc.

By: Dutch King
2021 08 12 12:00:04 (CDT)

Name: Dutch King

Title: Sales Representative

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Master Services Agreement

The following terms and conditions are a binding part of the Order Form and Master Services Agreement of Apptegy, Inc. (together with its affiliates, agents, and assigns, "**Apptegy**") between Apptegy and the Client that is set out in the Order Form. References to the "**Agreement**" below collectively include the Order Form (including and incorporating the terms and conditions set out in the "**Estimated Transition Timeline**" and the "**Payment Schedule**" that is provided with this Agreement) and the following terms and conditions. This Agreement provides the terms and conditions for Client to purchase and use Apptegy's Services (as defined below). Capitalized terms used but not otherwise defined in the following terms and conditions will have the meanings given to them in the Order Form.

1. Integration with Other Documents. This Agreement is the entire agreement between Apptegy and Client with respect to the Services, except as expressly set out below. No separate written or online agreements or terms and conditions will be incorporated in this Agreement or otherwise bind the parties unless expressly set out in this Agreement or in a Client Addendum (as defined below). The Client Addendum will control and govern with respect to all matters expressly set out in the Client Addendum, and this Agreement will control and govern in all circumstances. To be enforceable on the parties, any amendment, modification, or additions to the terms and conditions of this Agreement must be set out in a separate written addendum to this Agreement confirming such amendments, modifications, and/or additions in writing (a "**Client Addendum**").

2. Services; License. During the License Term, Apptegy will provide, and Client and the individuals allowed to access the Services by or on behalf of Client ("**User(s)**") may access and use, the products and services set out in the Order Form (collectively, "**Services**"). Client hereby grants Apptegy a limited, nonexclusive, revocable, worldwide, fully-paid, royalty-free license to use, copy, and modify Client's information, material, data, photographs, videos, intellectual property (including without limitation all copyrights, trademarks, service marks, and similar rights), and other content (collectively, "**Client Content**") for providing and improving the Services. Client's right to access and use the Services, and Apptegy's license to Client Content, will automatically terminate upon termination or expiration of this Agreement.

3. Fees. Client will pay to Apptegy all fees set out in the Order Form. Apptegy will submit invoice(s) to Client for all fees due upon execution of the Agreement and/or on the Client Start Date(s) (as defined below) as set out in the Order Form. Apptegy will invoice all subsequent-year fees on or about the anniversary of the applicable Client Start Date(s). Client agrees to pay all invoices in full within 30 days of the date of the invoice. Client agrees that (i) development and implementation fees are due as set out in the Order Form, (ii) fees for use of the Services are payable in annual portions for each year of the License Term as set out in the Order Form, (iii) fees for use of the Services are subject to Five Percent (5%) annual increases, starting the first renewal year after the last year of the term initially purchased by Client and continuing each year thereafter, as set out in the Order Form, and (iv) discounts for purchases of bundled Services will automatically expire if Client cancels any of the bundled Services and Client will thereafter be invoiced for the full price of the continuing Services. Client acknowledges that fees for Services do not include taxes, duties, and other government charges, including sales, use, consumption, VAT, GST, and other withholding, as applicable, and Client is solely responsible for any such obligations.

4. License Term. The term of Client's license to use the Services (the "**License Term**") will start on the date(s) set out on the Order Form (the "**Client Start Date(s)**"). Clients that purchase multiple Apptegy products may have different license start dates for different products. If no license start date is set out on the Order Form, the Thrillshare Media Client Start Date will be the date that is 60 days after Apptegy receives an executed agreement from Client and the Thrillshare Rooms Client Start Date will be the date that is 90 days after Apptegy receives an executed agreement from Client. The License Term will terminate on the anniversary of the applicable Client Start Date(s) that is after the number of license years initially purchased by Client, as set out in the Order Form, plus any renewal periods. This Agreement will renew for successive, additional periods of one (1) year from the anniversary of the Client Start Date(s), unless Client provides Apptegy with written notice of non-renewal before the end of the then-current License Term. Subject only to applicable procurement and appropriations law, Client agrees that it may not terminate this Agreement before the expiration of any then-current License Term without cause, unless Client pays Apptegy all fees in full for all license years of the then-current License Term, as set out in the Order Form, plus payment of any previously discounted amounts for the Services during the Term. All fees paid to Apptegy are non-refundable, subject only to applicable procurement and appropriations law.

5. Performance Terms. In addition to this Agreement, the rights and obligations of the Client and Apptegy with respect to the providing, accessing, and using the Services will also be subject to and governed by the Apptegy Terms of Use ("**Terms of Use**") and Privacy Policy ("**Privacy Policy**"), available at the following links: https://www.apptegy.com/terms-and-conditions/ and https://www.apptegy.com/privacy-policy/. The Terms of Use and Privacy Policy, as each may be amended, are incorporated into this Agreement in their entirety, as applicable to Client. Without limiting the generality of the foregoing, the Terms of Use and Privacy Policy set out and govern the terms and conditions for Services availability, User eligibility and acceptable use, data privacy and security, regulatory notices and information, warranties, disclaimers, and liability limitations, and other related terms. The applicability of the Terms of Use and Privacy Policy is limited to the order of priority set out below.

6. Carrier Restrictions. Apptegy provides unlimited text, voice, and email messaging to Client subject to restrictions placed on Apptegy by mobile and wireless carriers and network operators (collectively, "**Carriers**"). For example, Carriers have (i) placed limits on the number of characters that may be included in messages sent via the Services and (ii) placed restrictions on the type of messaging content that may be sent through the Services. Carrier restrictions are not within the control of Apptegy and are subject to change without notice. When a Carrier places new or modified restrictions on Apptegy, certain features and functions of the Services may change as a result without notice to you. Client agrees that Apptegy will not be responsible or liable for any change in Services that arise from or in connection with Carrier restrictions.

7. TCPA/CTIA Compliance. Client is exclusively responsible for complying with applicable laws and regulations governing communications sent via the Services by Client and Users under Client's account, including, but not limited to, the Telephone Consumer Protection Act of 1991, as it may be amended ("**TCPA**"), and the requirements and policies of CTIA – The Wireless Association ("**CTIA**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the TCPA and the CTIA, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about such laws and regulations, including the TCPA and the CTIA;

Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing the communications sent via the Services by Client and Users under Client's account, including the TCPA and/or the CTIA.

8. COPPA Notice and Compliance. Apptegy prohibits use of the Services by children under the age of thirteen (13), unless and only to the extent the child is a User invited or added to the Services by Client. When children are invited or added to the Services as Users under Client's account, Apptegy provides the Services with respect to the children solely in the educational context authorized by Client under this Agreement and solely for the benefit of Client and its Users. Client consents, as agent for and on behalf of such children (and their parents and guardians), to Apptegy's collection, use, disclosure, and storage of personal information about or from the children in accordance with this Agreement. Client acknowledges that Apptegy is relying on Client's consent in the previous sentence for the purposes of complying with the Children's Online Privacy Protection Act, as it may be amended ("**COPPA**"), and that Apptegy is authorized to presume that Client has obtained and will maintain all required parent and guardian consent for Apptegy's collection, use, disclosure, and storage of information for any children under the age of thirteen (13) that are invited or added to the Services under Client's account.

Please note that Client is responsible for complying with COPPA with respect to Users under Client's account if Client invites or adds children under the age of thirteen (13) to the Services. Client is encouraged to establish and implement methods and procedures to ensure compliance with COPPA, and to inform and train each of its employees, contractors, representatives, and Users who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about complying with COPPA; Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with COPPA.

The Terms of Use and Privacy Policy, accessible as set out above, confirm that Apptegy may collect information about children as a necessary part of providing the Services to Client (for example, as applicable: contact information for communications sent via the Services;

posts made on messaging tools in the Services; information included in assignments and other class content submitted via the Services) and provide notice regarding Apptegy's collection, use, disclosure, and storage of personal information from children. Please note that some or all of this information may not be private as to the individual child, parent, or guardian. For example, for Users of Rooms, information shared by a User via the messaging features of Rooms will be visible to Client, as the party providing access to the Services to its Users. In some circumstances, information provided by or about a child may be available or visible to other individual Users. For example, for Users of Rooms, information about a child that is posted in the group messaging tool in a Child's Room may be visible to other individual Users that are also authorized users for the same Room. Apptegy will collect, use, and disclose such information in accordance with COPPA and the Privacy Policy.

9. Accessibility Compliance. Client is exclusively responsible for complying with all applicable laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including, but not limited to, the Americans with Disabilities Act, as it may be amended ("**ADA**"), and the requirements and policies of Web Content Accessibility Guidelines ("**WCAG**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the ADA and the WCAG, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. The Services include tools to assist Client with accessibility compliance, and Apptegy may provide Client with materials and information about such laws and regulations, including the ADA and the WCAG; Client acknowledges that all such tools, materials, and information are provided to assist Client with its compliance obligations and for general education purposes only. No such functionality, act by, or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including the ADA and/or the WCAG.

10. Third Party Functions. Apptegy relies on third-party providers and partners for parts of the Services (for example: posting a message or communication on Facebook or Twitter account; hosting Client websites). APPTEGY IS NOT RESPONSIBLE FOR ANY CONSEQUENCE, LOSS, OR DAMAGE (DIRECT OR INDIRECT) ARISING FROM OR RELATING TO THE PARTS OF THE SERVICES MANAGED OR MADE AVAILABLE BY OR VIA THIRD-PARTY PROVIDERS AND PARTNERS. Please see the Terms of Use and Privacy Policy for more information.

11. Disclaimers; Limited Liability. Apptegy provides the Services subject to certain disclaimers and limitations of liability. Please see the Terms of Use and Privacy Policy for more information.

12. Intellectual Property. Nothing in this Agreement or the performance of this Agreement will convey, license, or otherwise transfer any right, title, or interest in any intellectual property or other proprietary rights held by either party, except as expressly set out in the Agreement. Apptegy retains all right, title, and interest in all intellectual property rights, including patent, trademark, trade secret, and copyright (whether registered or unregistered), in and to the Services and the underlying software and technologies, all related technical documentation, and all derivative works, improvements, and modifications to any of the foregoing. Client agrees the foregoing is necessary to Apptegy providing the Services.

13. Compliance with Laws. The parties agree to comply with all laws applicable to the use of the Services and performance of this Agreement.

14. Miscellaneous. The Order Form and Master Services Agreement, together with (i) the Terms of Use and Privacy Policy, and (ii) the Client Addendum, if applicable, is the entire agreement between the parties with respect to the subject matter, and supersedes all prior agreements and understandings, whether written or oral. If any conflict or ambiguity exists with respect to any term or condition of any of the foregoing, the following priority will govern and control: (1) if applicable, the Client Addendum for all matters expressly addressed in the Client Addendum; then (2) this Order Form and Master Services Agreement for all other matters; then (3) the Terms of Use and Privacy Policy. Apptegy is not subject to any obligations that are not expressly identified in this Agreement, a Client Addendum, or the Terms of Use and Privacy Policy.

This Agreement is governed by the laws of the state in which Client is located, without regard to conflict of law principles. The parties irrevocably submit to the exclusive jurisdiction and venue of the federal courts having jurisdiction where Client is located for any dispute that relates to the Services or this Agreement. Except as set out in this Agreement, this Agreement may not be amended or modified without the prior written consent of both parties.

Neither party may assign this Agreement without the prior written consent of the other party, except in connection with a merger, acquisition, or sale of all or substantially all of a party's assets or voting securities. If any provision(s) of this Agreement is held invalid or unenforceable, such invalidity or unenforceability will not invalidate or render the Agreement unenforceable, but rather the Agreement will be construed as if not containing the unenforceable provision(s), and the rights and obligations of the parties will be construed and enforced to honor the parties' original intent to the maximum extent permitted under applicable law. This Agreement will inure to the benefit of the successors and assigns of the parties. The Agreement may be executed in multiple counterparts and executed by original, facsimile, or electronic signature (including PDF, Proposify, HelloSign, and similar methods), each of which when delivered will be deemed an original, and all of which together will constitute one agreement.



SCHOOL BOARD OF MANATEE COUNTY

Rider to Agreement

TERMS AND CONDITIONS:

1. **CONFLICTING TERMS: Notwithstanding any provision to the contrary in the agreement to which this Rider is attached and made a part of, the parties hereby agree that in the event of a conflict between the terms of the agreement and the terms of this rider, this rider shall control.**

2. **COMPLIANCE WITH JESSICA LUNSFORD ACT: C**ontractor and their subcontractors shall comply with the Jessica Lunsford Act (JLA). Contractor/subcontractor shall comply with Sections 1012.465, 1012.467, 1012.468, Florida Statutes, and all other applicable Florida laws governing background screening requirements, fingerprinting and criminal history checks. Contractor, Contractor's personnel and subcontractors who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds shall meet the screening requirements of Section 1012.32, Florida Statutes. Contractor hereby indemnifies and holds harmless the District for any claims made against the District related to the failure of Contractor or Contractor's personnel or subcontractors to comply with any of the laws referenced in this paragraph or related to Contractor's obligation to comply with the Jessica Lunsford Act and Florida law governing background screening requirements.

   For information on JLA, requirements visit http://www.manateeschools.net/jessicalunsford. The Contractor information sheet, addendum A, must be completed and returned with the signed contract where the contractor is performing services on any District property.

3. **CHILD NEGLECT:** The Contractor and its agents and employees shall be subject to the requirements of §39.201, Florida Statutes, that requires the duty to report all actual or suspected cases of child abuse, abandonment or neglect to the statewide toll-free telephone number of the central abuse hotline.

4. **INDEMNIFICATION:** Contractor shall defend, indemnify and hold harmless District, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members from any and all liability, losses or damages, including attorneys' fees and costs of defense, which District, its officers, employees, and agents, and the School Board of Manatee County, Florida, and its members may incur as a result of any claim, demand, suit, or cause of action or proceeding of any kind or nature arising out of, relating to, or resulting from the performance of this Agreement by the Contractor, its employees, officers and agents. The parties agree to promptly notify one another of any claims and to cooperate in the defense of all claims towards a goal of settling or otherwise disposing of all claims in a manner that is mutually agreeable to both parties. To the extent permitted by law, each party agrees to be fully responsible for its acts of negligence, or its employees' acts of negligence when acting within the scope of their employment and agrees to be liable for any damages resulting from said negligence. The indemnification provisions of this Agreement shall survive termination of this Agreement for any claims that may be filed after the termination date of the Agreement provided the claims are based upon actions that occurred during the performance of this Agreement. Notwithstanding anything contained herein to the contrary, if any provision of this Agreement or its incorporated exhibits obligates the District to indemnify the Contractor, District's obligation to indemnify the Contractor shall only be to the extent permitted by law and subject to the applicable limitations set forth in Section 768.28, Florida Statues.

5. **INSURANCE:** The Contractor shall furnish the District with proof of:

   (1) Statutory Limits of Worker's Compensation in compliance with Chapter 440, Florida Statute, if required.
   (2) Comprehensive General Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence.
   (3) a. Automobile Liability Insurance in an amount equal to or greater than $1,000,000.00 per person.
   b. Automobile Liability Insurance equal to or greater than $1,000,000.00 per occurrence for property damage or $1,000,000.00 combined single limit.
   (4) Contractual Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence. Policy must include endorsement for indemnification in the event third party damages are sought against the School District.
   (5) Completed Operations Endorsement equal to or greater than $1,000,000.00 per occurrence.
   (6) Independent Contractors Endorsement in an amount equal to or greater than $1,000,000.00 per occurrence.

   Certificate(s) of Insurance listing The School District of Manatee County, Florida, as an additional insured must be received by District's Risk Manager within 10 days after the Effective Date of this Agreement. Any policy shall include substantially the following provision: The School District of Manatee County, Florida, shall be furnished written notice 30 days in advance of the effective date of any reduction in or cancellation of this policy." Contractor shall immediately notify District upon lapse in coverages required by this Agreement or cancellation of any of the insurance policies. Contractor shall not provide any services under this Agreement during any such period of lapse or after cancellation of the insurance coverages required herein without the express written permission of the District's Risk Manager. District shall be under no obligation to pay Contractor for any services provided or for any costs associated with this Agreement for any period of time concurrent with any lapse in coverage.

6. **SOVEREIGN IMMUNITY**: Contractor acknowledges and agrees that the District does not waive its immunity and nothing herein, including the naming of the District as an additional insured, shall be interpreted or deemed as a waiver of the District's rights, including the limitation of waiver of immunity, as set forth in Section 768.28, Florida Statutes, or any other statutes, and District expressly reserves these rights to the full extent allowed by law. All defenses relative to sovereign immunity are expressly reserved by the District.

7. **THIRD PARTY BENEFICIARIES:** The parties to this Agreement do not intend that this Agreement benefit any third party, and nothing herein should be construed as consent by either party to be sued by third parties in any matter arising out of this Agreement.

8. **ACCESS TO AND RETENTION OF DOCUMENTATION:** The District, the United States Department of Education, the Comptroller General of the United States, the Florida Department of Education or any of their duly authorized representatives shall have access to any books, documents, papers, and records of the Contractor which are directly pertinent to work and services to be performed under this agreement for the purpose of audit, examination, excerpting and transcribing. The parties will retain all such required records, and records required under any state or federal rules, regulations or laws respecting audit, for a period of five District fiscal years after completion or termination of this Agreement.

9. **COMPLIANCE WITH THE PUBLIC RECORDS ACT:** By entering into this Agreement, Contractor acknowledges that the portion of its books and records related to this Agreement with District may become subject to inspection and copying under the Florida Public Records Act, and that it will in all respects comply with any requirements of that Act. Pursuant to Section 119.0701, Florida Statutes, because Contractor is

performing services on behalf of District, Contractor shall:

a. Keep and maintain public records required by District to perform pursuant to the Agreement.

b. Upon request from District's custodian of public records (identified below), provide District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Contractor does not transfer the records to District.

d. Upon completion of this Agreement, transfer, at no cost, to District all public records in possession of Contractor or keep and maintain public records required by District to perform the service. If Contractor transfers all public records to District upon completion of this Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of this Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to District, upon request from District's custodian of public records, in a format that is compatible with the information technology systems of District.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: 941-708-8770, PUBLICRECORDS@MANATEESCHOOLS.NET, 215 MANATEE AVENUE WEST, BRADENTON, FLORIDA, 34205.

10. **TERMINATION FOR CAUSE:** Either Party may terminate this Agreement for cause in the event of a material breach of this Agreement, provided that the non-breaching Party must provide written notice of the material breach and a thirty (30) day cure period. Payments made to Contractors or recoveries by The District under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Notwithstanding anything herein to the contrary, District may unilaterally terminate this Agreement for refusal by the Contractor to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by Contractor in conjunction with this Agreement.

11. **TERMINATION FOR CONVENIENCE:** This Agreement may be terminated by the District or Contractor for any lawful reason or for no reason by giving the other party no less than 30 days written notice of intent to terminate. Contractor shall be entitled to payment and profit for work completed to the time of termination only together with any costs reasonably incurred by Contractor that are directly attributable to the termination, but Contractor shall not be entitled to any other or further recovery against District, including anticipated fees, profit on work not required to be performed, or attorneys' or legal fees and costs.

12. **ENTIRE AGREEMENT:** This Agreement and its Exhibits, if any, constitute the final and entire agreement between the parties with respect to the subject matter contained herein and are intended to be an integration of all prior negotiations and understandings. The Agreement and its Exhibits supersede all prior agreements, negotiations, understandings, and representations, whether written or oral. Consultant and District shall not be bound by any terms, conditions, statements, warranties, or representations, written or oral, not contained herein. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which will constitute one and the same instrument.

13. **AMENDMENTS:** This Agreement may not be amended, canceled, changed, discharged, modified, rescinded, supplemented, or terminated other than as expressly provided herein, except by any instrument in writing executed by all parties hereto.

14. **WAIVER**: The failure or neglect by any party to enforce any right under this Agreement shall not be deemed to be a waiver of that party's rights. A waiver shall not be effective unless it is in writing and signed by the party who possesses the right to waive enforcement of same.

15. **GOVERNING LAW**: This Agreement will be governed, construed, and enforced in accordance with the laws of the State of Florida, without regard to its conflicts of laws rules. Each party agrees to comply with all applicable laws in the performance of this Agreement. Venue for resolution of all disputes, whether by mediation, arbitration, or litigation shall lie in Manatee County, Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted exclusively to the jurisdiction of the state courts of the Twelfth Judicial Circuit of Manatee County, Florida. The parties forever waive the right to trial by jury for all litigation between the parties arising out of or related to this Agreement. The parties agree to have any such dispute settled by a judge alone, without a jury.

16. **BINDING EFFECT:** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, personal representatives, successors and permitted assigns.

17. **ASSIGNABILITY:** The parties may not assign this Agreement or any right or obligation of this Agreement without prior written consent of the other party.

18. **FORCE MAJEURE:** The term "Force Majeure" means circumstances beyond the reasonable control of a party, (such as an act of God, a government restriction, a war, an insurrection, a labor dispute, a financial insolvency, an economic hardship, a strife, a failure of suppliers, communications, or data systems) which delay or prevent the party from performing under the terms of this Agreement. Affected performance obligations will be suspended during the duration of the Force Majeure. If the Force Majeure persists more than 90 days, any party may elect to terminate this Agreement upon written notice per paragraph 11, Termination for Convenience.

19. **SEVERABILITY:** If any one or more of the provisions of this Agreement should be held contrary to law or public policy, or should for any reason whatsoever be held invalid or unenforceable by a court of competent jurisdiction, then such provision or provisions shall be null and void and shall be deemed separate from the remaining provisions of this Agreement, which remaining provisions shall continue in full force and effect, provided that the rights and obligations of the parties contained herein are not materially prejudiced and the intentions of the parties continue to be effective.

20. **NOTICE; ELECTRONIC COMMUNICATIONS:** Any and all notices, approvals, claims, consents, demands, requests, or other communications between the parties (Notices) shall be in writing. All Notices pertaining to breach or termination or to designate a different recipient or address for notice shall be given by hand-delivery in person or sent by certified mail, postage prepaid, return receipt requested, and addressed as follows:

If to Contractor:	Name of firm, Contact Name, Address
If mailed to District:	The School District of Manatee County, Attn: Purchasing Department, PO Box 9069, Bradenton, FL 34206
If hand-delivered to District:	The School District of Manatee County, Attn: Purchasing Department, 215 Manatee Ave. West, Bradenton, FL 34205

All other Notices shall be hand delivered, sent by certified or registered mail, return receipt requested, sent by facsimile, or sent by electronic mail or other electronic means and addressed to the respective representatives at the addresses they respectively designate. All Notices shall be deemed effective and received upon actual receipt by the party to which such notice is given if hand delivered, sent by facsimile, electronic mail or other electronic means or 5 days after mailing, whichever occurs first.

21. **AUTHORITY TO EXECUTE:** The individual executing this Agreement on behalf of the Contractor is duly and fully authorized to execute this Agreement on behalf of the Contractor and to bind the Contractor to each and every condition and covenant of the Agreement.

22. **INDEPENDENT CONTRACTOR:** Contractor is an independent contractor and District has no supervisory authority or control over Contractor or Contractor's employees in the performance of this Agreement. Neither Contractor nor Contractor's employees shall be deemed agents or employees of District and any representation to the contrary by Contractor or its employees shall constitute a violation of this Agreement and shall be grounds for immediate Termination for Cause. Contractor shall not employ, contract with, or otherwise use the services of any officer or employee of District. Contractor certifies that its owner(s), officers, directors or agents, and members of their Immediate family, do not have an employee relationship or other material Interest with District.

23. **STANDARDS OF CONDUCT:** Contractor will be held to the same standards of conduct as District employees while conducting business with District. These standards, as defined in District Policies, will apply to Contractor's employees and employees of Contractor's subcontractors.

24. **COMPLIANCE WITH REGULATIONS:** Federal, state, county, and local laws, ordinances, rules, and regulations that in any manner affect the items covered herein apply. Lack of knowledge by Contractor will in no way be a cause for relief from responsibility. Contractor shall have in their possession and must provide all applicable insurance, permits, licenses, etc., which may be required by federal, state, or county law to furnish services under the scope of this Agreement. Contractor must not be in violation of any zoning or other ordinances in the performance of this Agreement.

25. **SCHOOL DISTRICT POLICY:** In accordance with District policy, no contract for providing supplies, equipment or services shall be effective with any individual or business entity in which any board member of District or District's Superintendent has any financial interest. No contract for goods or services may be made with any business entity in which District's Superintendent, any board member of District, or any spouse or child of the foregoing has an employment relationship or a material interest. No District employee may directly or indirectly purchase or recommend for purchase goods or services from any business organization in which his/her spouse or child has a material interest as defined in Chapter 112, Florida Statutes.

26. **SAFETY STANDARDS**: All equipment must meet the applicable requirements of the Occupational Safety and Health Act (OSHA) and any standards there under.

27. **TAX EXEMPTIONS:** When purchasing directly from a supplier the District is exempt from Federal Excise, State Sales and Use Taxes. Tax exemption certificates and numbers will be furnished on request.

28. **POSSESSION OF FIREARMS:** Possession of firearms will not be tolerated on any District property or setting that is under the control and supervision of District for the purpose of school activities approved and authorized by District. No person who has a firearm in their vehicle may park their vehicle on District property. If any employee or independent contractor of Contractor, or any of its subcontractors, is found to have brought a firearm on District property, said individual shall be immediately removed from District property by Contractor and barred from performing further work relative to the Agreement. If a subcontractor fails to terminate said employee or independent contractor, Contractor shall terminate its agreement with the subcontractor. If Contractor fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by District. "Firearm" has the meaning given in Section 790.001, Florida Statutes.

29. **CRIMINAL ACTS:** Employment and performing work relative to the Agreement by the Contractor, or any of its subcontractors, of any employee, or independent contractor, with any prior convictions of any crimes against children, crimes of violence or crimes of moral turpitude (as defined by Fla. Admin. Code R. 6A-10.083) will not be tolerated. If it is determined that any person with such criminal history is performing work relative to the Agreement, Contractor agrees to take all steps necessary to remove such person from performing work relative to the Agreement and District property. District shall have the right to terminate this Agreement if Contractor does not comply with this provision.

30. **POSSESSION/USE/UNDER THE INFLUENCES OF MIND-ALTERING SUBSTANCES:** Possession/use and/or being under the influence of any illegal mind-altering substances, such as, but not limited to alcohol and/or substances delineated in Chapter 893, Florida Statutes, by Contractor's employees or independent contractors or its subcontractors' employees or independent contractors will not be tolerated on District property. If any employee or independent contractor is found to have brought and/or used or is under the influence of any illegal mind-altering substances as described above on District property, said employee or independent contractor shall be removed and barred from

performing work relative to the Agreement by Contractor. If a subcontractor fails to terminate said employee or independent contractor, Contractor shall terminate its agreement with the subcontractor. If Contractor fails to terminate said employee or independent contractor or fails to terminate the agreement with the subcontractor who fails to terminate said employee or independent contractor, this Agreement may be terminated by District.

31. **CONTACT WITH STUDENTS:** Unless otherwise specified, Contractor will not permit any employee, independent contractor, material men, supplier or anyone involved in any manner with work pursuant to this Agreement to have direct or indirect contact with students while performing pursuant to this Agreement on District property. A violation of this provision shall result in immediate termination of the offender and the issuance of a trespass notice from District. Contractor shall be responsible for insuring compliance by all employees, independent contractors, subcontractors or other persons involved in any manner with work pursuant to this Agreement.

32. **FEDERAL DEBARMENT & SUSPENSION CERTIFICATION:** Executive Orders 12549 and 12689): A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

33. **INVOICE REQUIREMENTS:** The invoice shall contain the following basic information: the Contractor's name and address, invoice number, date of invoice, description of the service performed, the contract number, purchase order number, and any discounts. The invoice shall be in detail sufficient for a proper pre-audit and post audit thereof. Each bill or invoice must properly identify the services, portion of services, and expenses for which compensation is sought.

34. **PAYMENT:** The District complies with the Local Government Prompt Payment Act (sections 218.70-218.80 Florida Statutes). Unless otherwise required by the Local Government Prompt Payment Act, invoice payment is Net 45 days from the date of delivery or the receipt of satisfactory invoice, whichever occurs last, unless invoices specify early payment discounts. All references to currency, monetary values, and dollars set forth herein shall mean United States dollars and all payments hereunder shall be made in United States dollars.

35. **EMPLOYMENT ELIGIBILITY VERIFICATION ("E-VERIFY"):** By entering into this Agreement with the School District of Manatee County (a public employer in Florida) to provide goods or services in exchange for salary, wages or other renumeration, this section applies to verify employment eligibility. Therefore, pursuant to Section 448.095, Florida Statutes and beginning July 1, 2023, a private employer with 25 or more employees shall use the E-Verify system to verify a new employee's employment eligibility, located at https://e-verify.uscis.gov/emp. The Parties may not enter into a contract unless each party registers with and uses the federal E-Verify system.

    The Contractor verifies its compliance with the E-Verify System by listing its E-Verify System Number; or by signature and submission of this contract, asserts it does not employ 25 or more employees, and it is not an unauthorized alien, as defined by this statute.

    The Contractor will require all Subcontractors who work on this contract to use the E-Verify System for any subcontracted employees hired during this contract. The Contractor will verify Subcontractor's compliance with an affidavit stating whether the Subcontractor uses the E-Verify System as evidenced by Subcontractor's E-Verify System Number or that the Subcontractor is not an unauthorized alien and does not employ, contract with or subcontract with unauthorized aliens defined by this statute. The Contractor will maintain and provide the Subcontractor's affidavits to the School District on request during this contract.

    Termination: With good faith belief that the Contractor knowingly violated this section, the School District will terminate the contract. Further, with good faith believe that the Subcontractor knowingly violated this section, the School District will promptly notify the Contractor and the Contractor will immediately terminate the Contractor's contract with the Subcontractor. A contract terminated for noncompliance with E-Verify is not a breach of contract and may not be considered as such.

    To the extent required by applicable law, the Contractor is liable for any additional costs incurred by the School District resulting from a failure to comply with E-Verify. Additional costs may include but are not limited to higher costs for the same services and rebidding costs (if necessary). Likewise, the Contractor will be barred from any other contracts with The District for at least one year after the date the contract was terminated.

    CONTRACTOR E-VERIFY NUMBER: _____

36. **CERTIFICATION REGARDING SCRUTINIZED ACTIVITIES:** Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of one million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to Section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria. Entering into this Agreement constitutes certification by Contractor that it is not listed on any of the following: (a) the Scrutinized Companies that Boycott Israel List, (b) Scrutinized Companies with Activities in Sudan List, or (c) the Scrutinized Companies with Activities in Iran Terrorism Sectors List. Contractor further certifies that it is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor acknowledges that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorney's fees, and/or costs. Contractor further understands that this Agreement with District for goods or services of any amount may be terminated at District's option if Contractor (a) is found to have submitted a false certification, (b) has been placed on the Scrutinized Companies with Activities in Sudan List, (c) has been engaged in business operations in Cuba or Syria, (d) has been placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran, (e) has been placed on the Scrutinized Companies that Boycott Israel List, or (f) is engaged in a boycott of Israel.

37. **LEGAL FEES AND COSTS**: Each party shall be solely responsible for paying its attorneys' fees and costs and paralegals' fees and costs in any dispute, litigation, trial, appeal, bankruptcy proceedings, post-judgment proceeding, dispute resolution proceeding, settlement negotiation or pre-litigation negotiation, or otherwise arising under this Agreement.

38. **TIME OF THE ESSENCE:** Time is of the essence with regard to all dates and times set forth in this Agreement. Any reference herein to time periods of 7 days or less shall, in the computation thereof, exclude Saturdays, Sundays, and legal holidays under the laws of the State of Florida or the United States of America. Any time period provided for herein which shall end on a Saturday, Sunday or legal holiday under the laws of the State of Florida or the United States of America, shall extend to 5 P.M. of the next day that is not a Saturday, Sunday or legal holiday under the laws of the State of Florida or the United States of America. All references herein to times of day shall mean Eastern Standard Time or Eastern Daylight Time, whichever is in effect in Manatee County, Florida, at the relevant time. The term "day" as used herein shall in all cases mean a consecutive 24-hour day running from midnight to midnight (also known as a calendar day).

39. **FEDERAL GRANTS TERMS AND CONDITIONS:** When Federal funds are expended by the District, Contractor shall comply with all applicable provisions of Appendix II Part 200 Contract Provisions for non-Federal Entity Contracts Under Federal Awards as may be amended from time to time.

40. **RECORD RETENTION REQUIREMENTS FOR CONTRACTS PAID FOR WITH FEDERAL FUNDS 2 CFR §200.334:** When federal funds are expended in accordance with this Agreement, Contractor certifies that Contractor will comply with the record retention requirements detailed in 2 CFR §200.334. Contractor further certifies that Contractor will retain all records as required by 2 CFR §200.334 for a period of three years after final expenditure or financial reports, as applicable, and all other pending matters are closed.

41. **EXHIBITS:** The following Exhibits are attached, incorporated, and made a part of this Agreement:

Exhibit A – Contractor Information Form

Exhibit B - Appendix II to Part 200

Exhibit C- Contractor Affidavit Regarding the Use of Coercion for Labor and Services

In the event of a conflict between the terms and conditions provided in the body of this Agreement and any Exhibit, the provisions contained within the body of this Agreement shall prevail unless the term or provision in the Exhibit specifically states that it shall prevail.

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REPRESENTATIVES: The individuals listed below shall serve as each party's respective representative and are hereby authorized by the respective party to administer this Agreement on behalf of the respective party.	
CONTRACTOR/COMPANY NAME	ADDRESS
PHONE	EMAIL
TYPE OR PRINT NAME	TITLE
THE SCHOOL DISTRICT OF MANATEE COUNTY	215 MANATEE AVE. WEST, BRADENTON, FL 34205 ADDRESS
PHONE	EMAIL
TYPE OR PRINT NAME	TITLE

SIGNATURES

Contractor	Date	Deputy Superintendent (up to $24,999.99)	Date
School Principal	Date	Superintendent (no greater than $49,999.99)	Date
General Counsel Approved as to Form and Legal Content	Date	Board Chair (over $49,999.99)	Date

EXHIBIT A

CONTRACTOR INFORMATION FORM

CONTRACTOR NAME:

TELEPHONE NUMBER:

LIST EMPLOYEE(s) THAT WILL BE DOING WORK FOR THE SCHOOL DISTRICT OF MANATEE COUNTY: Please print clearly and duplicate form as needed. Please list badge expiration for all employees who currently have a contractor's badge. If a designated employee does not have a contractor's badge, indicate their Appointment Date and Time for fingerprinting.

Please reference the District website for JLA requirements: https://www.manateeschools.net/

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Last Name, First Name	Contractor/JLA Badge Expiration	Fingerprint Appt Date/Time

Contractor/Contractor Disqualifiable Offenses:

- Any offense listed in s. 943.0435.

JLA BADGING IS REQUIRED TO COME ON SCHOOL CAMPUS. FAILURE TO PRESENT THE PROPER BADGE AT THE TIME OF SERVICE WILL RESULT IN DENIAL OF SERVICE

Exhibit B
Appendix II to Part 200, Title 2 (up to date as of 9/21/2023)
Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

This content is from the eCFR and is authoritative but unofficial.

Title 2 —Grants and Agreements
Subtitle A —Office of Management and Budget Guidance for Grants and Agreements
Chapter II —Office of Management and Budget Guidance
Part 200 —Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Source: 85 FR 49543, Aug. 13, 2020, unless otherwise noted.
Source: 85 FR 49539, Aug. 13, 2020, unless otherwise noted.
Authority: 31 U.S.C. 503
Source: 78 FR 78608, Dec. 26, 2013, unless otherwise noted.

Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non- Federal entity under the Federal award must contain provisions covering the following, as applicable.

A. Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

B. All contracts in excess of $10,000 must address termination for cause and for convenience by the non- Federal entity including the manner by which it will be effected and the basis for settlement.

C. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964–1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

D. Davis-Bacon Act, as amended (40 U.S.C. 3141–3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non- Federal entity must report all suspected or reported violations to the Federal awarding agency.

E. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

F. Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

G. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

H. Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

I. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

J. 200.323 Procurement of recovered materials. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

K. 200.216 Prohibition on certain telecommunications and video surveillance services or equipment.

(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain.

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under Public Law 115–232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(c) See Public Law 115–232, section 889 for additional information.

(d) See also § 200.471.

L. 200.322 Domestic preferences for procurements.

(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

M. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964– 1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."200.322 Domestic preferences for procurements.

Exhibit C

Contractor Affidavit Regarding the Use of Coercion for Labor and Services

Contractor Name: _____

Address: _____

Phone Number: _____

Authorized Representative's Name: _____

Authorized Representative's Title: _____

Email Address: _____

Section 787.06(13), Florida Statutes requires all nongovernmental entities (such as Vendor) executing, renewing, or extending a contract with a governmental entity (such as the School Board of Manatee County, Florida) to provide an affidavit signed by an officer or representative of Vendor under penalty of perjury that Vendor does not use coercion for labor or services as defined in that statute.

As the person authorized to sign on behalf of Vendor, I certify that the company identified above does not:

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of s. 893.03 to any person for the purpose of exploitation of that person.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

_____
Signature of Authorized Representative

AGENDA ITEM NO. 10.23

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Purchase Licenses to Manage Cybersecurity Risk, SDMC No. 25-0071-RG, Estimated in the Amount of $175,000.00 (General Fund)

Executive Summary
The District seeks approval to purchase additional licenses to enhance its cybersecurity risk management. Since 2022, the District has utilized a platform that integrates third-party security ratings, security assessment questionnaires, and threat intelligence capabilities to provide a comprehensive view of a company's risk surface.
The District plans to purchase an additional 50 licenses, increasing the annual expenditure to over $50,000, which requires board approval. The current licenses expire on November 7, 2024. The renewal and additional licenses will cover the period from November 8, 2024, to July 7, 2027, with total expenditures not exceeding $175,000.00 over the thirty-two (32) month period.
Historical Expenditures:

- 2023-2024: $48,399.00
- 2022-2023: $48,399.00

Contract documents are available in the purchasing department. This item is protected under Florida Statute for Cyber Security, F.S. 282.318. Portions of risk assessments, evaluations, external audits, and other reports of a state agency's cybersecurity program are confidential and exempt from public disclosure if their release would facilitate unauthorized access to or modification, disclosure, or destruction of data or information technology resources which includes Information about the security measures, technologies, processes, and practices the agency uses to protect its networks, computers, data processing software, and data from attacks, damage, or unauthorized access and security details, both physical and virtual, concerning the agency's current or planned information technology systems.
Subsection 6A- 1.012 (14) states, "A district school board, when acquiring, whether by purchase, lease, lease with option to purchase, rental or otherwise, information technology resources, as defined in Section 282.004(11), Florida Statutes, may make any acquisition through the bid process as described herein or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the school district as determined by the school board."
Approval of this agreement does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as-needed basis throughout the contract period.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 6
Continue implementation of innovative technology advancements that improve classroom and school environments for exceptional learning

Ready To Grow | Goal 6
Maintain our robust security readiness and safety system across the District

Recommendation
The Superintendent recommends approval to purchase licenses to manage cybersecurity risk, SDMC No. 25-0071-RG, estimated in the amount of $175,000.00 (General Fund).

Financial Impact

The cost to implement this agenda item is estimated at $175,000.00 over thirty-two (32) months. The funding source for this expenditure is the General Fund and is included in the proposed 2024-2025 budget.

Contact

Submitting Departments: Information Technology and Purchasing
Submitted By: Scott Hansen

AGENDA ITEM NO. 10.24

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval for the Palmetto High School, Braden River High School, and Manatee High School Junior Reserve Officer Training Corps (JROTC) Raider Teams to Attend the US Army Cadet Command Raider National Competition at Fort Knox, KY, October 24-27, 2024 (No Financial Impact, Funded by US Army)

Executive Summary
The United States Army Cadet Command (USACC) is hosting the second annual Raider Challenge National Competition at Fort Knox, KY from 23-27 October 2025 to enable the best high school raider teams from across the country including Alaska, Hawaii, and overseas Department of Defense Schools to compete for the JROTC national championship. This event is the only recognized and USACC endorsed Army National Raider Competition.

Of the 162 Army JROTC programs in Florida, these School District programs are three of only fourteen Army JROTC programs selected from the State. Their selection was based on the fact that these Raider teams have won numerous, consecutive state championships over the past ten years.

Approximately 100 students from Palmetto, Manatee and Braden River JROTC programs will participate in the Raider Challenge National Competition. Students will depart via commercial bus (Army funded) from their respective schools and travel directly to Fort, Knox, KY. While at Fort Knox, students will be lodged in government barracks (Army funded) and the Army will provide all meals as well. The programs will depart from their respective schools on the evening of October 23rd. Most teams will compete on Friday, October 25th and one team from Braden River will compete on Saturday, October 26th. Palmetto and Manatee will depart Kentucky on October 26th and Braden River's teams will depart on Sunday, October 27th.

Participation promotes fitness while developing team building and leadership skills which are both key components of the JROTC curriculum. The competition will provide greater exposure to the military for potential careers in our federal government and the opportunity for college scholarships and future employment. Last year, the commanding general of the USACC awarded 4-year scholarships to qualified members of the first-place winning teams. The trip serves as a motivator for other students in the JROTC program and throughout the School District of Manatee County.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 8
Expand acceleration opportunities for all middle and high school students

Recommendation
The Superintendent recommends approval for the Palmetto High School, Braden River High School and Manatee High School Junior Reserve Officer training corps (JROTC) Raider teams to attend the US Army Cadet Command Raider National Competition at Fort Knox, KY, October 24-27, 2024 (No Financial Impact, Funded by US Army).

Financial Impact
There will be no cost to the General Fund. The Us Army pays for all costs related to this event.

Contact

Submitting Department: Secondary Education
Initiated By: Sharon Scarbrough

Attachments:
PHS JROTC Travel to Ft Knox KY
BRHS JROTC Travel to Ft Knox Ky
MHS JROTC travel to Ft. Knox, KY 10.23-27.2024

School District of Manatee County Field Trip Request Form – Mandatory Form

(To be attached to the Field Trip Coordinator's Travel Authorization with the associated Expense Worksheet)

Today's Date: 8/7/24 Field Trip Date: 10/23-27/24 School: Palmetto High School
Date / Time of Departure from school: 10/23/24 j 5 pm
Date / Departure time from field trip location: 10/26/24 j 6 pm
Arrival time back at school: 10/27/24 j 12 pm
Field Trip Coordinator John Edmond
Trip Destination – Name: Army National at Fort Knox, KY
Address: 2ND Dragoons Rd. Bldg 6548 Fort Knox, KY 42101
Phone: (813) 316-7431 Website:
Brief Description/Educational Purpose of the Trip:
To attend the Army National Raider event

Field Trip Type:
- Type "A" (single or partial day trip in pre-approved category)
- Type "B" * (single or partial day trip that requires District pre-approval)
x Type "C"* (all overnight or out of state trips require additional approvals as defined in the signature section below

* Must submit to District Office for required pre-approval. See Page 5 of the School District Field TripHandbook for timelines. Note that water-related field trips and Educational Tour Groups are Type "B." Please provide as much information as possible in this regard to expedite approval.

Group Going: Raider Team # of Students: 42
# of Chaperones: 3

Type of Transportation:
_____ School Bus (bus requisition 20 days prior to trip)
_____ Special Needs Bus Is Required
_____ District Vans/Cars
_____ Walking
If Walking, define route:
Are there sidewalks and pedestrian crossings?
x Charter Bus from Purchasing Department Approved List (Contact Purchasing)
_____ Rental Vehicle
_____ Educational Tour Group Name: Contact Info:
_____ Other

The following information must be included for non-District transportation providers:
Name of Transportation Provider:
Address of Transportation Provider:
Phone # Transportation Provider:
Year, Type, & Make of Vehicles:

Proof of personal automobile liability insurance copy of driver's license and proof of successful completion of defensive driving course through Staff Development must be attached for all drivers.

Funding/Costs_____
Transportation Cost $10,000.00
Other Cost $10,000.00
Total cost of the trip $20,000.00

Internal Account# 4.6060
Admission Fee_____
Cost per student $0

How Trip is Funded:

_____	Discretionary	_____	District
_____	Internal Accounts	X	Other United States Army
_____	Students Pay		

I have read the Field Trip Handbook and fully understand and accept my responsibilities as Field Trip Coordinator.

John Edwards — 8/7/2024
Signature of Field Trip Coordinator — *Date*

8/16/24
Principal Signature/Date

_____
Signature of Sponsor/Date(Initial Approval of Request)

_____
Signature Depart./Team Chair/Date

_____
Final Principal Signature/Date

_____
Signature Activities

Dir.(H.S.)/Date(Acknowledgement that Field Trip Checklist form has been returned two days prior to Field Trip.)

Type "B" and "C" Signature Approvals Below

Sharon Scarbrough
_____
Executive Director of School Management (Required for Type "B" and "C" Field Trips)

William Kelley (Aug 21, 2024 15:59 EDT)
_____
Director of Risk Management (Required for Type "B" and "C" Field Trips)

_____
Deputy Superintendent of Instructional Services (Required for Type "C" Field Trips)

_____
Superintendent (Required for Out-of-State Field Trips. International Field Trips require Board approval)

After receiving all necessary approvals for the Field Trip, complete the Field Trip Procedures Checklist (Appendix B) and return all documentation to the Principal at least two days prior to the trip.

School District of Manatee County Field Trip Request Form

Mandatory Form

(To be attached to the Field Trip Coordinator's Travel Authorization with the associated Expense Worksheet)

Today's Date 15 Aug, 2024 Field Trip Date: 23 -27 Oct, 2024 School: Braden River HS

Date / Time of Departure from school: 23 Oct, 8. AM

Date / Departure time from field trip location: 12:15 pm, 27 Oct, 2024

Arrival time back at school: 1 a.m., 28 Oct, 2024

Field Trip Coordinator MSG Johnny Browning

Trip Destination - Name: Ft. Knox, KY... JROTC National Raider Competition

Address: 140 50th Calvary Drive, Fort Knox, KY 40121

Phone: 931-436-8222 Website: NA

Brief Description/Educational Purpose of the Trip:

Participation promotes fitness while developing team building and leadership skills (core components of the JROTC curriculum). The competition will provide greater exposure to the military for potential careers in our federal government and the opportunity for college scholarships and future employment. Last year, the Cadet Command Commanding General awarded 4-Year JROTC Scholarships to qualified members of the 1st place winning teams.

Field Trip Type:

- Type "A" (single or partial day trip in pre-approved category)
- Type "B" * (single or partial day trip that requires District pre-approval)
- X Type "C"* (all overnight or out of state trips require additional approvals as defined in the signature section below

* Must submit to District Office for required pre-approval. See Page 5 of the School District Field TripHandbook for timelines. Note that water-related field trips and Educational Tour Groups are Type "B." Please provide as much information as possible in this regard to expedite approval.

Group Going: Braden River JROTC Radier Team # of Students: 24

# of Chaperones: 4

Type of Transportation:

_____ School Bus (bus requisition 20 days prior to trip)

_____ Special Needs Bus Is Required

_____ District Vans/Cars

_____ Walking

If Walking, define route: _____

Are there sidewalks and pedestrian crossings? _____

_____ Charter Bus from Purchasing Department Approved List (Contact Purchasing)

_____ Rental

_____ Vehicle Educational Tour Group Name: _____ Contact Info: _____

X Other Charter Bus (Provided by U.S. Army Cadet Command)

The following information must be included for non-District transportation providers:

Name of Transportation Provider: _____

Address of Transportation Provider: _____

Phone # Transportation Provider: _____

Year, Type, & Make of Vehicles: _____

Proof of personal automobile liability insurance copy of driver's license and proof of successful completion of defensive driving course through Staff Development must be attached for all drivers.

Funding/Costs Governement Funded
Transportation Cost Unkown
Other Cost_____
Total cost of the trip N/A

Internal Account# _____
Admission Fee _____
Cost per student $0.00

How Trip is Funded:

_____ Discretionary
_____ Internal Accounts
_____ Students Pay

_____ District
U.S. Gov Other

I have read the Field Trip Handbook and fully understand and accept my responsibilities as Field Trip Coordinator.

Signature of Field Trip Coordinator — 8/26/2024 Date

Wendell Tuttle 8/29/24
Principal Signature/Date

Signature of Sponsor/Date(Initial Approval of Request)

Signature Depart./Team Chair/Date

Final Principal Signature/Date
Dir.(H.S.)/Date(Acknowledgement that Field Trip Checklist form has been returned two days prior to Field Trip.)

Signature Activities

Type "B" and "C" Signature Approvals Below

Sharon Scarbrough
Executive Director of School Management (Required for Type "B" and "C" Field Trips)

William Kelley (Aug 28, 2024 13:44 EDT)
Director of Risk Management (Required for Type "B" and "C" Field Trips)

Deputy Superintendent of Instructional Services (Required for Type "C" Field Trips)

Superintendent (Required for Out-of-State Field Trips. International Field Trips require Board approval)

After receiving all necessary approvals for the Field Trip, complete the Field Trip Procedures Checklist (Appendix B) and return all documentation to the Principal at least two days prior to the trip.

School District of Manatee County Field Trip Request Form – Mandatory Form

(To be attached to the Field Trip Coordinator's Travel Authorization with the associated Expense Worksheet)

Today's Date: 8/20/24 Field Trip Date: 10/23/24 School: Manate High School

Date / Time of Departure from school: 23 OCT 2024 / 6 pm

Date / Departure time from field trip location: 26 OCT 2024 / 8 pm

Arrival time back at school: 27 OCT 2024 / 4 pm

Field Trip Coordinator LTC (Ret) Kenneth Crawford

Trip Destination – Name: 2024 US Army Cadet Command JROTC National Raider Competition

Address: 394 2nd Dragoons Road

Fort Knox, KY40121

Phone: 703-851-4605 Website: https://www.usarmyjrotc.com/fortknoxRaider/

Brief Description/Educational Purpose of the Trip:

Manatee High School JROTC competes in the second annual US Army Cadet Command Raider National Competition at Fort Knox, KY to promote fitness while developing team building and leadership skills. MHS will compete in the ""Challenge" category with one male and one female Raider team. US Army Cadet Command is funding transportation, lodging and meals. MHS JROTC will fund incidentals with our internal account.

Field Trip Type:

- Type "C"* (all overnight or out of state trips require additional approvals as defined in the signature section below

* Must submit to District Office for required pre-approval. See Page 5 of the School District Field TripHandbook for timelines. Note that water-related field trips and Educational Tour Groups are Type "B."Please provide as much information as possible in this regard to expedite approval.

Group Going: Manatee High School JROTC # of Students: 28

# of Chaperones: 4

Type of Transportation:

_____ School Bus (bus requisition 20 days prior to trip)
_____ Special Needs Bus Is Required
_____ District Vans/Cars
_____ Walking

If Walking, define route: _____

Are there sidewalks and pedestrian crossings? _____

_____ Charter Bus from Purchasing Department Approved List (Contact Purchasing)
_____ Rental Vehicle
_____ Educational Tour Group Name: _____ provided Contact Info: _____
X Other No District transportation

Military Contracted Bus

The following information must be included for non-District transportation providers:

Name of Transportation Provider: TBD

Address of Transportation Provider: TBD

Phone # Transportation Provider: TBD

Funding/Costs 5000.00
Transportation Cost $0
Other Cost NA
Total cost of the trip 5000.00

Internal Account# 46060
Admission Fee NA Cost per student NA

How Trip is Funded:

____	Discretionary	____	District
X	Internal Accounts	X (US Army)	Other
____	Students Pay		

I have read the Field Trip Handbook and fully understand andaccept my responsibilities as Field Trip Coordinator.

CRAWFORD.KENNETH.TODD.1130791340 Digitally signed by CRAWFORD.KENNETH.TODD.1130791340 Date: 2024.08.20 12:30:25 -04'00' — 8/20/24

Signature of Field Trip Coordinator — *Date*

Principal Signature/Date — 8/21/24 *Signature of Sponsor/Date(Initial Approval of Request)*

Signature Depart./Team Chair/Date

Final Principal Signature/Date — 8/21/24 *Signature Activities Dir.(H.S.)/Date(Acknowledgement that Field Trip Checklist form has been returnedtwo days prior to Field Trip.)*

Type "B" and "C" Signature Approvals Below

Sharon Scarbrough

Executive Director of School Management (Required for Type "B" and "C" Field Trips)

William Kelley (Aug 22, 2024 13:42 EDT)

Director of Risk Management (Required for Type "B" and "C" Field Trips)

Deputy Superintendent of Instructional Services (Required for Type "C" Field Trips)

Superintendent (Required for Out-of-State Field Trips. International Field Trips require Board approval)

After receiving all necessary approvals for the Field Trip, complete the Field Trip Procedures Checklist (Appendix B) and return all documentation to the Principal at least two days prior to the trip.

MIS 41-01012, Expires 11/2027
School Management

AGENDA ITEM NO. 10.25

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval for Lakewood Ranch High School Choir Students to Attend and Perform at the Pearl Harbor Memorial Parade in Oahu, Hawaii on December 3-9, 2024 (Multiple Funding Sources)

Executive Summary
Lakewood Ranch High School Choir has been invited to represent the State of Florida in the December 7th, 2024, parade and ceremony organized by the Pearl Harbor Memorial Parade committee in Oahu, Hawaii.

The choir students will be featured along with the Marine Forces Pacific Band in a massed band and choir performance in the parade opening ceremony, performing a rousing rendition of "America the Beautiful" and "God Bless America". These American masterpieces will set the mood for the evening's program. Following the ceremony, they will be escorted to the parade route where participants will prepare to march down world renowned Kalakaua Avenue in Waikiki. Choirs will perform the National Anthem as the official start of the parade in front of thousands of appreciative spectators from all over the world. They will enjoy the choir's performance and the parade Marching Bands in honor of our Veterans and their families. During their visit to Pearl Harbor, ensembles will also be featured in a Memorial Concert in the Shadows of the USS Missouri, upon which the surrender was signed marking the end of the war.

The exposure for our students in these historical performances will allow them to have a respect and knowledge of one of our most profound events in history. Our students will also gain performance benefits by singing with many other accomplished musicians from all around the world. Students will most likely bring back and share their experiences with students at Lakewood Ranch High School and throughout the district.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 8
Expand acceleration opportunities for all middle and high school students

Recommendation
The Superintendent recommends approval for Lakewood Ranch High School Choir students to attend and perform at the Pearl Harbor Memorial Parade in Oahu, Hawaii on December 3-9, 2024 (Multiple Funding Sources).

Financial Impact
There will be no cost to the General Fund. Costs will be covered by students and booster funds.

Contact
Submitting Department: Secondary Education
Initiated By: Sharon Scarbrough

Attachments:
LRHS Choir Students travel to Waikiki Hawaii

School District of Manatee County Field Trip Request Form – Mandatory Form

(To be attached to the Field Trip Coordinator's Travel Authorization with the associated Expense Worksheet)

Today's Date: 7/23/24 Field Trip Date: 12/3/24 School: LRHS

Date / Time of Departure from school: 12/3/24 7 AM

Date / Departure time from field trip location: 12/8 3 PM (most like a night fight)

Arrival time back at school: 12/9 1 PM

Field Trip Coordinator Rebekah Lester

Trip Destination – Name: Pearl Harbor, Waikiki Honolulu

Address: 2005 Klia Rd, Honolulu, HI 96815

Phone: (808) 949-4321 Website: https://www.hilton.com/en/hotels/hnlhvhh-hilton-hawaiian-village-waikiki-beach-resort/?SEO_id=GMB-AMI

Brief Description/Educational Purpose of the Trip:

Choir students were nominated to sing at the 80th cermony for the end of WWII. Students will be performing and singing in group and with other choir students from around the country. Students will also Visit the Museum, see the documentary, visit the USS Arizona Memorial and sing in the USS Missouri American Musical Salute Tribute Performance at the USS Missouri and Arizona Memorial Visitors Center.

Field Trip Type:

- Type "A" (single or partial day trip in pre-approved category)
- Type "B" * (single or partial day trip that requires District pre-approval)
- X Type "C"* (all overnight or out of state trips require additional approvals as defined in the signaturesection below

* Must submit to District Office for required pre-approval. See Page 5 of the School District Field TripHandbook for timelines. Note that water-related field trips and Educational Tour Groups are Type "B."Please provide as much information as possible in this regard to expedite approval.

Group Going: LRHS Choir # of Students: 20-25

# of Chaperones: 20-25

Type of Transportation:

_____ School Bus (bus requisition 20 days prior to trip)
_____ Special Needs Bus Is Required
_____ District Vans/Cars
_____ Walking

If Walking, define route: _____

Are there sidewalks and pedestrian crossings? _____

_____ Charter Bus from Purchasing Department Approved List (Contact Purchasing)
_____ Rental Vehicle
x Educational Tour Group Name: Historic Productions provided Contact Info: _____
x OtherNo District transportation

7255 E. Hampton Avenue Ste. 127Mesa, AZ 85209-3381

The following information must be included for non-District transportation providers:

Name of Transportation Provider: Historic Productions

Address of Transportation Provider: 7255 E. Hampton Avenue Ste. 127Mesa, AZ 85209-3381

Phone # Transportation Provider: 800.626.8590

Funding/Costs booster funded
Transportation Cost booster funded
Other Cost 0
Total cost of the trip $40,000.00

Internal Account# booster funded
Admission Fee booster funded Cost per student $2,437 per student

How Trip is Funded:

____	Discretionary	____	District
____	Internal Accounts	x	Other Booster Funded
x	Students Pay		

I have read the Field Trip Handbook and fully understand and accept my responsibilities as Field Trip Coordinator.

Rebekah Lester — 7/23/24
Signature of Field Trip Coordinator — *Date*

8/14/24
Principal Signature/Date

Signature of Sponsor/Date(Initial Approval of Request)

Signature Depart./Team Chair/Date

Final Principal Signature/Date

Signature Activities Dir.(H.S.)/Date(Acknowledgement that Field Trip Checklist form has been returnedtwo days prior to Field Trip.)

Type "B" and "C" Signature Approvals Below

Sharon Scarbrough

Executive Director of School Management (Required for Type "B" and "C" Field Trips)

William Kelley (Aug 21, 2024 08:01 EDT)

Director of Risk Management (Required for Type "B" and "C" Field Trips)

Deputy Superintendent of Instructional Services (Required for Type "C" Field Trips)

Superintendent (Required for Out-of-State Field Trips. International Field Trips require Board approval)

After receiving all necessary approvals for the Field Trip, complete the Field Trip Procedures Checklist (Appendix B) and return all documentation to the Principal at least two days prior to the trip.

MIS 41-01012, Expires 11/2027
School Management

AGENDA ITEM NO. 10.26

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Participation for Qualifying School District of Manatee County Elementary and Middle School Students and Advisors to Attend Florida Statewide and National VEX Competitions in the 2024-2025 School Year (Multiple Funding Sources)

Executive Summary
The School District of Manatee County traditionally supports and organizes competitions among students capable of competing at school, district, state, and international levels. The goal is to foster and encourage Florida's talented young people to pursue careers in STEM (Science, Technology, Engineering, and Math).

VEX teams follow an engineering design process starting with defining the challenge, brainstorming, identifying a possible solution, building, then testing and collecting data, and making the needed modifications to their design. This process is repeated multiple times before the teams are ready to compete against each other. All teams are required to document the entire design process in a journal. At competition, each member of the team helps verbally explain their process to the judges during the interview process. The study of educational robotics affords a wide variety of learning opportunities in STEM.

The VEX Robotics World Championship, presented by the Northrop Grumman Foundation, brings together the top VEX IQ teams from around the globe to celebrate their accomplishments and participate for a chance to be crowned champions. District teams have successfully competed at the Florida State North/Central Regional VEX IQ State Championship multiple times as well as the VEX Robotics World Championship.

The Florida State North/Central Regional VEX Robotics Championship is scheduled for March 1-2, 2025, in Clermont, FL. Students that qualify at the state level are eligible to attend the VEX Robotics World Championship held May 6- May 14, 2025, at the Kay Bailey Hutchinson Convention Center, Dallas TX.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 6
Continue implementation of innovative technology advancements that improve classroom and school environments for exceptional learning

Recommendation
The Superintendent recommends approval of participation for qualifying School District of Manatee County elementary and middle school students and advisors to attend Florida statewide and national VEX competitions in the 2024-2025 school year (Multiple Funding Sources).

Financial Impact
Participation in the above stated competitions is made possible through funds from various sources including but not limited to referendum, donations, parent contributions, fund raising activities, grant, and local funds. There is more than one department and school site, funds, projects, and functions that will be charged as we will not know the exact number of schools and individuals attending until after the qualifying competitions conclude in February and March.

When the travel authorizations are submitted for final approval to the Superintendent, a cost estimation for each school will be included in that package for the individual competition.

Contact
Submitting Department: Adult, Career and Technical Education and Elementary Curriculum
Initiated By: Dr. Paul Gansemer and Alison Nichols

AGENDA ITEM NO. 10.27

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval for In-State Overnight Travel to Various Career and Technical Student Organization Competitions and Leadership Conferences for Middle School, High School, and Postsecondary Students and Advisors During the 2024-2025 School Year (Multiple Funding Sources)

Executive Summary
Distributive Education Clubs of America (DECA), Future Business Leaders of America (FBLA), FFA Organization (FFA), Family, Career and Community Leaders of America (FCCLA), HOSA-Future Health Professionals (HOSA), SkillsUSA and Technology Student Association (TSA) are national co-curricular student organizations for students at the middle, high and postsecondary school levels across the United States. The mission of these organizations is to prepare students for life by promoting literacy, leadership, and critical thinking skills that result in personal growth and career-related opportunities in the curricular fields that these organizations represent.

Attendance at the state level conferences and competitions allows students opportunities to prepare for national competitions and to apply what they know and have learned in our schools through competition with students from other schools and districts within Florida. Qualifying students from the state level competitions may go on to complete at the national level competitions held by each of the organizations. National level competition dates and locations are decided at least a year in advance and the travel request for this school year's events was approved by the Board on August 6, 2024. Dates for the state conferences and competitions are determined at the beginning of each school year.

Travel to and from the event may take place before and after the stated dates depending on the mode of transportation. Travel Authorizations are submitted for final approval to the Superintendent for each school participating in the field trip.

A current list of the state level conferences is attached.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 4
Create an instructional model centered around real-world skills, civic involvement, financial literacy, and arts integration

Recommendation
The Superintendent recommends approval for in-state overnight travel to various Career and Technical Student Organization competitions and leadership conferences for middle school, high school, and postsecondary students and advisors during the 2024-2025 school year (Multiple Funding Sources).

Financial Impact
Depending on the school chapters' various funding sources, including but not limited to donations, parent contributions, fundraising activities, grants, and local funds, could all be used to support the expense of these trips. The Carl D. Perkins secondary and postsecondary grants include funds set aside for this type of travel.

Contact
Submitting Department: Adult, Career and Technical Education

Initiated By: Dr. Paul Gansemer

Attachments:
CTSO Florida State Conferences and Competitions 2024-2025

CTSO State Conferences 2024-2025

Distributive Education Clubs of America (DECA) is a national co-curricular student organization for Business and Marketing students at the high school level across the United States. The mission of this organization is to prepare students for the challenges of a dynamic world by promoting literacy, leadership and problem-solving skills that result in personal growth and career related opportunities in their field.

Emerging Leaders Summit: November 1-3, 2024, Tampa, Florida
DECA Florida Career Development Conference: February 28-March 2, 2025, Orlando, Florida

Future Business Leaders of America-Phi Beta Lambda, Inc. (FBLA-PBL) is the largest business Career and Technical Student Organization in the world. Each year, FBLA-PBL helps over 230,000 members prepare for careers in business. FBLA-PBL inspires and prepares students to become community-minded business leaders in a global society through relevant career preparation and leadership experiences.

Florida State Fall Conference: October 25-27, 2024, St. Augustine, Florida
Florida State Leadership Conference: March 28-31, 2025, Orlando, Florida

FFA is an intra-curricular student organization for those interested in agriculture and leadership. FFA welcomes members who aspire to careers as teachers, doctors, scientists, business owners and more. National FFA is committed to the individual student, providing a path to achievement in premier leadership, personal growth and career success through agricultural education.

FFA Leadership Conference: December 6-8, 2024, Haines City, Florida
FFA State Convention and Expo: June 16-20, 2025, Orlando, Florida

Family, Career and Community Leaders of America (FCCLA) is a national Career and Technical Student Organization (CTSO) for students in Family and Consumer Sciences (FCS) education in public and private school through grade 12. FCCLA offers intra-curricular resources and opportunities for students to pursue careers that support families. Involvement in FCCLA offers members the opportunity to expand their leadership potential and develop skills for life—planning, goal setting, problem solving, decision making, and interpersonal communication—necessary in the home and workplace.

Florida Fall Leadership Conference: October 17-19, 2024, Melrose, Florida
Florida State Leadership Conference: December 8-10, 2024, Orlando, Florida
Florida State Leadership Conference: April 26-29, 2025, Orlando, Florida
Summer Leadership Council: June Dates to be Determined, Tampa, Florida

HOSA-Future Health Professionals is a global student-led organization recognized by the U.S. Department of Education and the Department of Health and Human Services and several federal and state agencies. HOSA's mission is to empower HOSA-Future Health Professionals to become leaders in the global health community, through education, collaboration, and experience. HOSA actively promotes career opportunities in the health industry and to enhance the delivery of quality health care to all people. HOSA's goal is to encourage all health science instructors and students to affiliate and be actively involved in the HSE-HOSA Partnership.

Fall Leadership Development: November 15-17, 2024, High Springs, Florida
Florida State Leadership Conference: April 3-6, 2025, Orlando, Florida

SkillsUSA: SkillsUSA is a partnership of students, teachers and industry working together to ensure America has a skilled workforce. We help each student excel. A nonprofit national education association, SkillsUSA serves middle-school, high-school and college/postsecondary students preparing for careers in trade, technical and skilled service occupations. SkillsUSA serves more than 331,000 students and instructors annually. SkillsUSA is recognized by the U.S. Department of Education and the U.S. Department of Labor as a successful model of employer-driven workforce development.

Fall Leadership Conference: October 28-29, 2024, St. Augustine, Florida
State Leadership & Skills Conference: April 28-May 1, 2025, Jacksonville, Florida

TSA: **The Technology Student Association (TSA)** is a national organization of students engaged in STEM (science, technology, engineering, and mathematics).

Open to students enrolled in or who have completed technology and education courses, TSA's membership includes more than 250,000 middle and high school students across the United States. TSA is supported by educators, parents, and business leaders who believe in the need for a technologically literate society. Members learn through exciting competitive events, leadership opportunities, and much more. A wide range of activities makes TSA a positive experience for every student.

State Leadership Conference: October 23-26, 2024, Altamonte Springs, Florida
State Conference: February 19-23, 2024, Orlando, Florida

AGENDA ITEM NO. 10.28

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval for All Qualifying K-12 Athletic Teams to Travel In-State and Participate in Overnight Athletic Events During the 2024-2025 School Year (Multiple Funding Sources)

Executive Summary
Athletic teams at district K-12 schools participate in competitive events and tournaments as well as post-season play-off competitions throughout Florida. The mission of these teams and sports is to prepare student athletes for the challenges of high-level competition and sportsmanship while promoting personal, emotional and physical growth.

Attendance at these events and competitions allows students to apply what they have practiced and can achieve against opponents who are highly skilled through rigorous competition. Travel Authorizations are submitted for approval for each school participating in any field trip in accordance with the SDMC Field Trip Handbook and School Board policy.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 8
Expand acceleration opportunities for all middle and high school students

Recommendation
The Superintendent recommends approval for all qualifying K-12 athletic teams to travel in-state and participate in overnight athletic events during the 2024-2025 school year (Multiple Funding Sources).

Financial Impact
Depending on the school teams various funding sources, including but not limited to - donations, parent contributions, booster support, fundraising activities, grants and local funds - may all be used to support the expense of each trip.

Contact
Submitting Department: Secondary Education
Initiated By: Sharon Scarbrough

AGENDA ITEM NO. 11.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Public Hearing 2024-2025 Final Millage Rates and Final Budget

Executive Summary
The Board will hear public comments regarding the adoption of the 2024-2025 final budget and answer questions related thereto.

The items to approve the final millage rates and final budget will be considered after the Public Hearing closes and the regular Board meeting resumes. These items are attached here for reference.

The following Workshops were held regarding the District's 2024-2025 Budget:
May 17, 2024 Board Workshop - Five Year Capital Plan Review.
May 24, 2024 Board Workshop - Staffing Plan Review.
June 25, 2024 Board Workshop - General Fund Budget Review.
July 23, 2024 - Special Board Meeting - Approve Budget for Advertising; Hearing to Adopt Tentative Millage Rates and Tentative Budget for Fiscal Year 2024-2025.

On July 27, 2024, the required Truth in Millage (TRIM) notice was published in the Sarasota Herald. The advertisement included a Budget Summary, Notice of Proposed Tax Increase, and the Notice of Tax for School Capital Outlay. On July 30, 2024, the Board approved the Tentative Millage Rates and Tentative Budget for the 2024-2025 Fiscal Year.

Pursuant to Board Policy 6235, the Superintendent hereby notifies the Board, that the budgeted general fund reserve ending balance for 2024-2025 resulted in exceeding the target reserve of 8.5% by 0.06%. The 0.06% overage occurred due to the School District's receipt of the FDOE 4th Calc, on Tuesday, June 4, 2024, resulting in more revenue than forecasted due to higher student enrollment during semester two (2).

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
Presentation - Final Budget Hearing 2024-2025
2024-2025 Final Budget Book 9-3

September 10, 2024
5:05 PM

Fiscal Year 2024-25 Final Millage and Budget Hearing

Update of Proposed Five Year Capital Plan 2025-2029

Presented by:
Rachel Sellers, Deputy Superintendent of Business Services and Joseph Ranaldi, Deputy Superintendent of Operations

FY 2024-25 Final Millage and Budget Hearing
Agenda

- **Final Millage and Budget Hearing – required by Sec 200.065(2)(e)F.S.**
- **Present the final millage (tax) rates for the 2024-25 school year**
  - **Rates cannot exceed the rates adopted at the tentative hearing presented on July 30, 2024**
- **Adopt the final millage rates by separate votes**
- **Present the final budget for the 2024-25 school year**
- **Adopt the final budget for 2024-25**
  - **This is the starting point for all subsequent amendments**

FY 2024-25 Final Millage and Budget Hearing
Florida Education Finance Program (FEFP)

- The FEFP is the basis for allocating State and Local funds to all school districts in Florida

- FEFP Local funding comes from property taxes calculated by the Required Local Effort Millage (RLE), Prior Period Funding Adjustment (PPFA) Millage, and the Discretionary Millage.

- The Florida Legislature sets the rates for the RLE millage that must be levied by the School Board in order to receive the State funded portion of the FEFP.

FY 2024-25 Final Millage and Budget Hearing

Proposed Millage is comprised of:

- Required Local Effort (including Prior Period Funding Adjustment Millage)
  - These rates must be levied to receive state funded portion of the FEFP
- Discretionary Operating
  - Provided to school districts as part of the FEFP funding formula
- Local Referendum (Additional voted millage)
  - Provides additional instructional and other staff compensation
  - Supports additional school-level STEAM programs
- Capital Outlay
  - Levied for the building and maintenance of schools and administrative buildings

FY 2024-25 Final Millage and Budget Hearing
Comparison of Millage Rates and Revenues

Gross Taxable Value Comparison						
	2023-24	2023-24	2024-25	2024-25	Incr/(Decr)	
Gross Taxable Value	$71,864,882,526		$78,658,074,018		$6,793,191,492	
By State Law	**2023-24 Millage Rate**	**2023-24 Millage Revenue**	**2024-25 Millage Rate**	**2024-25 Millage Revenue**	**Millage Rate Incr/(Decr)**	**Millage Revenue Incr/(Decr)**
Required Local Effort (RLE)	3.1720	$218,837,191	3.0390	$229,480,211	-0.1330	$10,643,020
Prior Year RLE Adjustment	0.0010	$68,990	0.0120	$906,141	0.0110	$837,151
Subtotal - State	**3.1730**	**$218,906,181**	**3.0510**	**$230,386,352**	**-0.1220**	**$11,480,171**
By Local Board						
Discretionary Operating	0.7480	$51,604,735	0.7480	$56,482,790	0.0000	$4,878,055
Local Voted Millage	1.0000	$68,990,287	1.0000	$75,511,751	0.0000	$6,521,464
Local Capital Improvement	1.5000	$103,485,431	1.5000	$113,267,627	0.0000	$9,782,196
Critical Capital Outlay Needs	0.0000	$0	0.0000	$0	0.0000	$0
Subtotal - Local	**3.2480**	**$224,080,453**	**3.2480**	**$245,262,167**	**0.0000**	**$21,181,715**
TOTAL MILLAGE	**6.4210**	**$442,986,634**	**6.2990**	**$475,648,520**	**-0.1220**	**$32,661,886**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

FY 2023-24 Final Budget Hearing

Millage Resolution

Budget Hearing – Millage Resolution

Description	Millage Rate	Amount to be Raised @ 96%	Amount to be Raised @ 100%
Certified Taxable Value		**$ 78,658,074,018**	**$ 78,658,074,018**
Required Local Effort (RLE)	**3.0390**	229,480,211	239,041,887
Prior Period Funding Adjustment	**0.0120**	906,141	943,897
Capital Outlay	**1.5000**	113,267,627	117,987,111
Discretionary Operating	**0.7480**	56,482,790	58,836,239
Additional Voted Millage	**1.0000**	75,511,751	78,658,074
Total	**6.2990**	**475,648,520**	**495,467,208**

- The total millage rate to be levied exceeds the rolled-back rate by 2.77%

- The RLE and PPFA rates are established by Florida's DOE and if not levied would jeopardize state funding via the Florida Education Finance Program (FEFP)

FY 2024-25 Final Millage and Budget Hearing
Rolled-Back Rate

- The rolled-back rate is the millage rate that would generate the same amount of revenue as last year if applied to the current tax roll, after adjustment for new construction.

Tax Year	Taxable Value	Millage Rate	Taxes
2024 Final Gross Taxable Value	71,864,882,526	6.421	461,444,411
2025 Adjusted Taxable Value	75,284,672,844	**6.129**	461,444,411
2024-25 Total Proposed Rate		6.299	
% Increase of the 2024-25 Proposed Rate above the Rolled-Back Rate		2.77%	

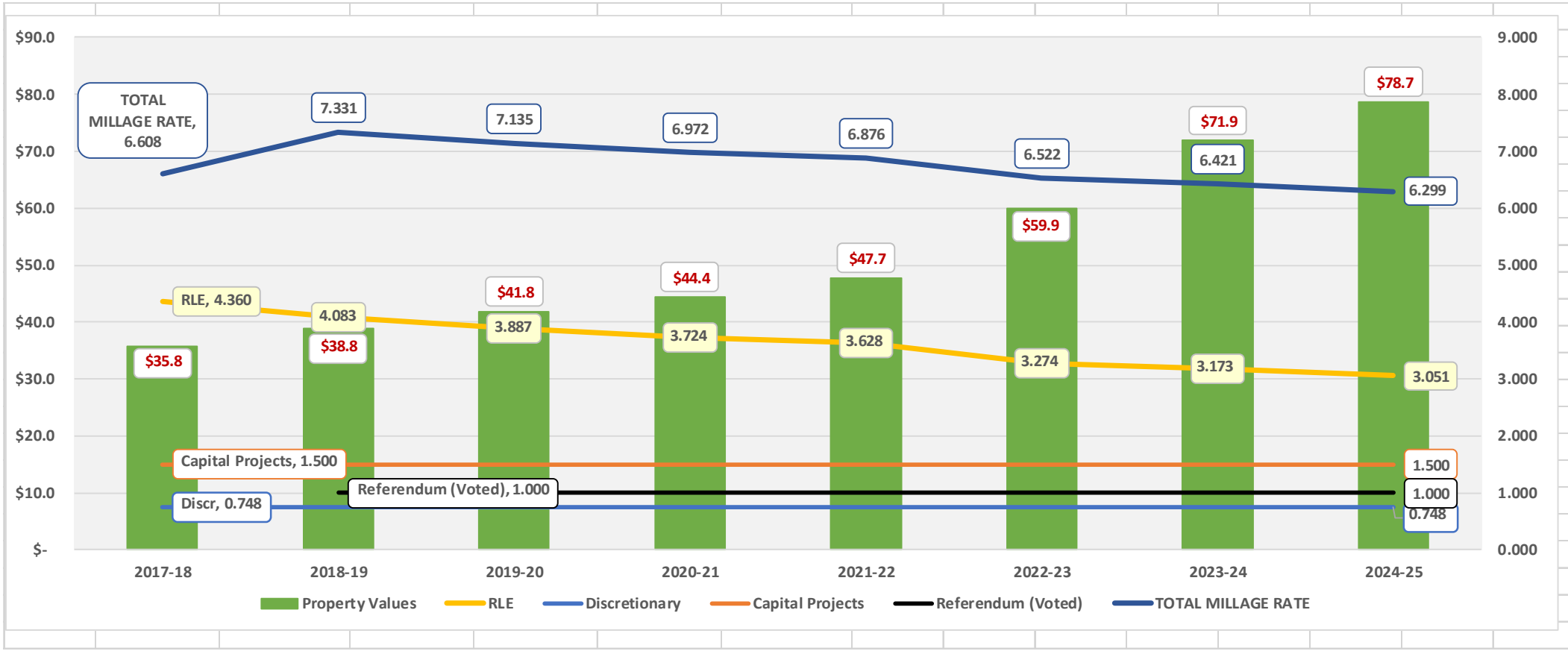
FY 2024-25 Final Millage and Budget Hearing
Rolled-Back Rate

2024-2025 Proposed vs. "Rolled-Back" Rate	Rolled-Back Rate	2024-2025 Proposed	Percent Change
Required Local Effort	3.02890	3.05100	
Discretionary Local Effort	0.71400	0.74800	
Local Referendum	0.95460	1.00000	
Capital Outlay	1.43190	1.50000	
Total Millage	6.12940	6.29900	2.77%

FY 2024-25 Final Millage and Budget Hearing

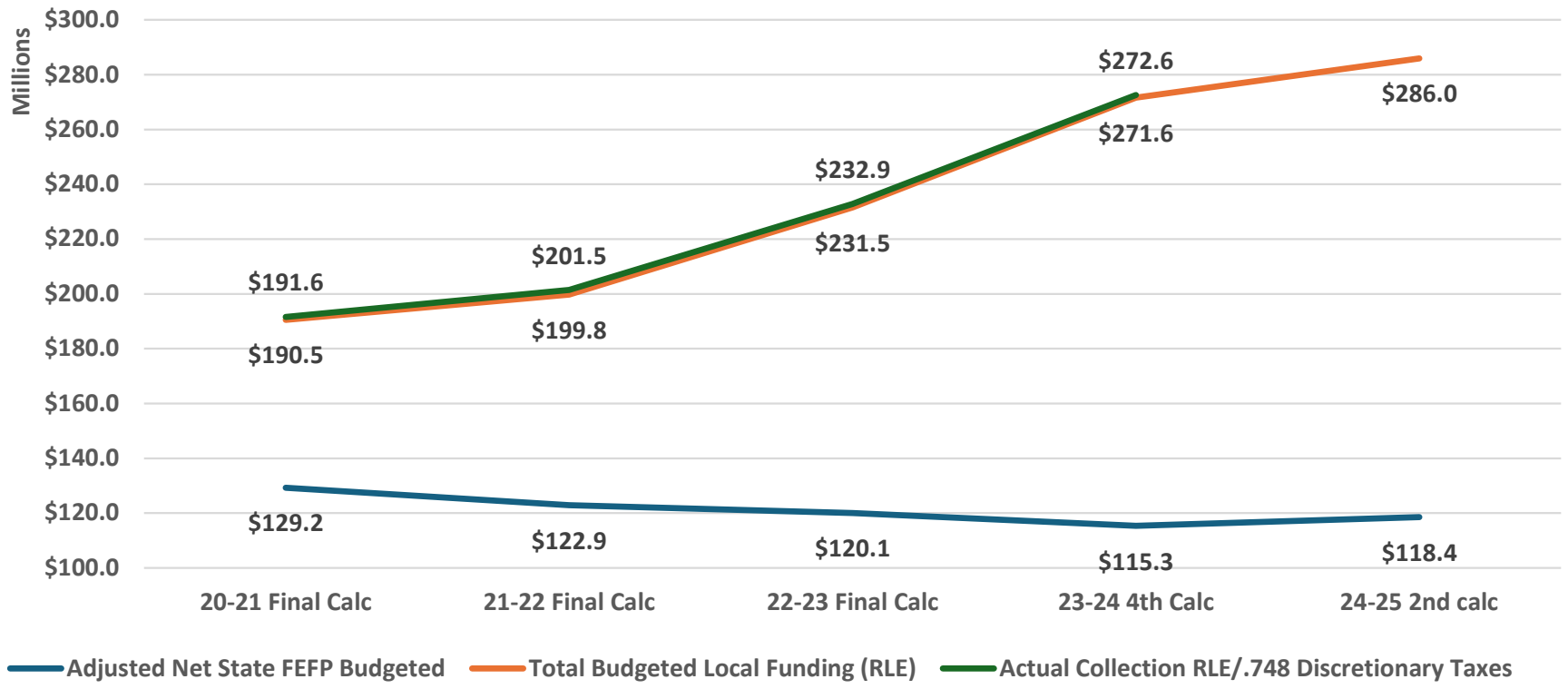
Millage Rate Trends

Millage Rates/Property Value



FY 2024-25 Final Millage and Budget Hearing

State FEFP Funding and Required Local Effort (RLE) Revenue



FY 2024-25 Final Budget Hearing

Final Millage – Average Impact on Real Property Taxpayer

Increase in Average Assessed Value	Tax Year		Change from Prior Year
	2023	2024	
Average Taxable Value (i)	$293,455	$318,282	$24,827
Divided by 1,000	$293.46	$318.28	
X Millage Rate	6.4210	6.2990	-0.1220
Annual Taxes	$1,884.28	$2,004.86	$120.58

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

The total millage rate to be levied exceeds the rolled-back rate by 2.77%, per Certification of School Taxable Value form DR-420S.

FY 2024-25 Final Millage and Budget Hearing

Final Millage – Average Impact on Real Property Taxpayer

No Increase in Average Assessed Value	Tax Year		Change from Prior Year
	2023	2024	
Average Taxable Value (i)	$293,455	$293,455	$0
Divided by 1,000	$293.46	$293.46	
X Millage Rate	6.4210	6.2990	-0.1220
Annual Taxes	$1,884.28	$1,848.48	-$35.80

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

FY 2024-25 Final Budget Hearing

Final Millage – Average Impact on Single Family Residential Taxpayer with Save Our Homes program

Homestead Single Family Residential	Tax Year			Change from Prior Year
	2023	2024		
Average Taxable Value (i)	$347,738	$358,170	(ii)	$10,432
Divided by 1,000	$347.74	$358.17		
X Millage Rate	6.4210	6.2990		-0.1220
Annual Taxes	$2,232.82	$2,256.11		$23.29

(i) Source: Manatee County Property Appraiser (single family residential: total taxable value/parcel counts)

(ii) Reflects a 3% increase in assessed value based on maximum for Save Our Homes program

FY 2024-25 Final Millage Budget Hearing

Final Budget – All Funds

	Final Budget - All Funds				
Fund Name	Revenue & Beginning Fund Balance	Transfer In/ Other Funding Sources	Transfers Out	Expenditures	Ending Fund Balance
General Fund	$ 688,254,380	$ 24,916,840	$ -	$ 662,399,420	$ 50,771,799
Capital Fund	526,622,412	140,000,000	58,910,890	486,256,726	121,454,796
Debt Service Fund	15,485,099	33,994,051	-	35,339,811	14,139,339
Special Revenue Fund	83,996,513	-	-	73,010,082	10,986,431
Internal Services Funds	78,980,387	-	-	65,974,296	13,006,091
Trust and Agency Funds	2,056,365	-	-	2,056,365	-
Total	**$1,395,395,156**	**$198,910,890**	**$58,910,890**	**$1,325,036,700**	**$210,358,456**

FY 2024-25 Final Budget Hearing

General Fund Tentative to Final Budget Significant Changes

2024-25 Tentative Budget Expenditures:	**$656,972,041**	**2024-25 Tentative Budget Revenues and Transfers In:**	**$598,274,337**
Addition of Local Grants:	$460,829	Addition of Local Grants:	$460,829
24.25 0544 Project EDGE Budget $294,309		24.25 0544 Project EDGE Budget $294,309	
24.25 4985 FDLRS NEFEC Budget $115,000		24.25 4985 FDLRS NEFEC Budget $115,000	
24.25 0585 Criminal Justice $51,520		24.25 0585 Criminal Justice $51,520	
Choice Program Proportionate Share Forecasted Increases	$3,000,000		
Capital Transfer - PECO Charter Schools	$1,415,300		
Hurricane Shelter Operations for Community Protection	$1,500,000	Capital Transfer - PECO Charter Schools	$1,415,300
Decrease in estimated Restricted & Assigned Carryforward	-$893,505	Adjust Food Service Indirect Revenue based on trend	$300,000
Other Miscellaneous Changes	-$55,246	Other Miscellaneous Changes	-$21,067
Total Expenditure Changes	$5,427,378	Total Revenue Changes	$2,155,062
2024-25 Final Budget Expenditures:	**$662,399,420**	**2024-25 Final Budget Revenues and Transfers In:**	**$600,429,399**

Update of Proposed Five Year Capital Plan 2025-2029

Update of Proposed Five Year Capital Plan 2025-2029

MANATEE COUNTY SCHOOL DISTRICT
PROPOSED FIVE YEAR CAPITAL PLAN 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
1	Ad Valorem Taxes 1.5 Mill+4M	$ 107,937,845	$ 109,217,693	$ 115,871,448	$ 121,360,341	$ 122,632,482	$ 577,019,809
2	Ad Valorem Taxes 1.5 Mill-Charter School Portion+1.5M	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	59,529,079
3	CO & DS	1,712,268	1,712,268	1,712,268	1,712,268	1,712,268	8,561,340
4	CO & DS Interest	55,566	55,566	55,566	55,566	55,566	277,831
5	PECO - MTC Aviation Maintenance School	5,451,359	-	-	-	-	5,451,359
6	MTC Law Academy Range	748,001	-	-	-	-	748,001
7	Ed Facitilities -Vestibule Security	896,617	-	-	-	-	896,617
8	Anna Maria-Guy Harvey (Dock/Decking)	994,011	-	-	-	-	994,011
9	PECO - Charter School Capital Outlay+1.4M	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
10	Sales Tax Revenue	53,756,695	55,906,963	58,143,242	60,468,972	62,887,731	291,163,603
11	Impact Fee Revenue	32,650,000	32,650,000	32,650,000	32,650,000	32,650,000	163,250,000
12	Fuel Tax Refund	79,875	79,875	79,875	79,875	79,875	399,375
14	Interest and Refunds	6,382,709	500,000	500,000	500,000	500,000	8,382,709
18	Certificates of Participation	140,000,000	200,000,000	-	-	-	340,000,000
24	**TOTAL REVENUES**	**$ 362,740,208**	**$ 415,561,240**	**$ 225,903,711**	**$ 236,407,633**	**$ 247,656,184**	**$ 1,490,401,135**

SCHEDULED NEW CONSTRUCTION PROJECTS IN 2024-25 CAPITAL BUDGET

SCHEDULED NEW CONSTRUCTION PROJECTS IN 2024-25 CAPITAL BUDGET

	School Site	Location	Size	Project Scope	Budget	Completion
NEW CONSTRUCTION	**Artisan Lakes**	South of Buckeye Road & West of Artisan Lakes Pkwy	28 +/- Acres	Elementary (964 Stations)	COPS 2025	July 2026
	Rye Ranch	One Mile South of Intersection of Rutland Rd and North Rye Rd	18 +/- Acres	Elementary (964 Stations)	COPS 2025	July 2026
	North River Ranch	West of Fort Hammer Rd approx 1.5 miles north of Moccasin Wallow Rd (within North River Ranch)	30 +/- Acres	Middle School (1164 Stations)	Impact Fees & Sales Tax	July 2025
	East County K-8	South of Academic Avenue and 1/4 mile East of Uihlein Road	40 +/- Acres	K-8 School (750 Elementary & 750 Middle School Stations	Impact Fees & Sales Tax	Elem - July 2025 Middle - July 2026
	New High School	South of Rangeland Parkway and West of Post Road	103 +/- Acres	High School (1987 Stations)	COPS 2026	July 2027
	Williams Elementary	Existing campus, Parrish, FL	23 Acres	8 Classroom Addition (160 Student Stations)	Impact Fees	July 2025

Update of Proposed Five Year Capital Plan 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
28	**Construction**	**405,838,118**	**248,023,684**	**199,060,920**	**66,439,000**	**71,315,000**	**990,676,721**
30	Anna Maria - Guy Harvey Project (New)	994,011					994,011
31	Ballard Elementary - Fencing and Playground Improvements	55,000	-	-	-	-	55,000
32	Ballard Elementary School Renovation	-	-	24,600,000	-	-	24,600,000
35	Bayshore High Auditorium Renovation	-	1,000,000	12,145,920	10,000,000	-	23,145,920
36	Bayshore High Paint & Roof	2,157,882	-	-	-	-	2,157,882
40	Blackburn Elementary Renovate & Replace	29,518,675	-	-	-	-	29,518,675
42	Braden River High School Addition (10PK)	-	-	-	9,159,200	-	9,159,200
45	Buffalo Creek Addition in media center	1,444,302	-	-	-	-	1,444,302
50	Haile Middle Renovation & Addition (889) 10-2-story	16,493,825	-	-	-	-	16,493,825
51	Haile Middle Addition (889) 10-2-story	1,426,970	-	-	-	-	1,426,970
52	Harllee Middle School Renovation	-	-	-	20,000,000	-	20,000,000
53	Harllee Middle School Renovation-Soar in 4 Program (New)	695,000	-	-	-	-	695,000
57	Lakewood Ranch Addition (20)	2,319,496	-	-	-	-	2,319,496
59	Lakewood Ranch Roof	2,133,465	-	-	-	-	2,133,465
63	Manatee ES Auditorium Renovations	2,429,653	-	-	-	-	2,429,653
64	Manatee Elementary School Renovations	-	-	-	-	20,000,000	20,000,000
65	Manatee High Paint & Roof	2,360,120	-	-	-	-	2,360,120
69	Matzke Tower Repairs	11,800	-	-	-	-	11,800
70	Matzke Bus Wash Station Renovation	135,369	-	-	-	-	135,369
72	MTC Addition/Expansion	7,509,335	2,000,000	-	-	-	9,509,335
73	MTC Aircraft Maint Tech School SRQ	5,451,359	-	-	-	-	5,451,359
74	MTC Law Academy Range	5,758,001	-	-	-	-	5,758,001
78	Moody Elementary School Renovation	-	-	30,000,000	-	-	30,000,000
79	Myakka Elementary School Renovation	-	24,600,000	-	-	-	24,600,000

Update of Proposed Five Year Capital Plan 2025-2029

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025 Projects
COPS 2026 Projects

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
80	New K-8 East County - SMR Acedemic Avenue	58,775,548	37,108,684	-	-	-	95,884,232
81	New Middle School (1253)-North River Ranch	61,404,945	2,000,000	-	-	-	63,404,945
82	New Elementary School (974) North County -Rye Ranch	35,000,000	35,000,000	-	-	-	70,000,000
83	New Elementary School (974) Artisan Lakes	35,000,000	35,000,000	-	-	-	70,000,000
84	New High School Rangeland Parkway Rt 70	-	100,000,000	100,000,000	-	-	200,000,000
85	Nolan Middle School Addiiton (8PK)	-	-	-	5,964,800	-	5,964,800
86	Oneco Renovation	32,984,538	-	-	-	-	32,984,538
87	Palma Sola Renovation	31,015,519	-	-	-	-	31,015,519
90	Palm View Elementary Renovation	-	-	-	-	25,000,000	25,000,000
91	Palmetto High Renovation (2145)	7,864,507	-	-	-	-	7,864,507
94	Parrish Community High - Addition	12,840,478	-	-	-	-	12,840,478
99	Rowlett ES Renovation	-	-	-	20,000,000	-	20,000,000
100	Seabreeze Roof Replacements	969,257	-	-	-	-	969,257
104	Southeast High Science Building	1,730,497	-	-	-	-	1,730,497
106	SSC Renovation HVAC	8,104,293	8,500,000	-	-	-	16,604,293
108	Samoset Elementary Renovation	-	-	-	-	25,000,000	25,000,000
109	Sugg Middle School Renovation	102,944	-	-	-	-	102,944
110	Tara Elementary School Addition & Renovation	16,930,052	-	-	-	-	16,930,052
111	Tillman Elementary Renovation	-	-	31,000,000	-	-	31,000,000
113	Williams Elementary Addition	6,000,000	-	-	-	-	6,000,000
115	Districtwide - Bus Hubs (2)	1,500,000	1,500,000	-	-	-	3,000,000
116	Districtwide - DSC Professional & Technical Services	215,000	215,000	215,000	215,000	215,000	1,075,000
117	Districtwide - HS Field Upgrades Synthetic Turf	4,762,185	-	-	-	-	4,762,185
118	Districtwide - HS Theater Projectors	30,000	-	-	-	-	30,000
119	Districtwide - Media Centers	644,713	-	-	-	-	644,713
120	Districtwide - Security Fencing	502,130	400,000	400,000	400,000	400,000	2,102,130
122	Districtwide - Site Acquisition	5,000,000	-	-	-	-	5,000,000
123	Districtwide - Safety BDA DAS Communication System	1,610,628	-	-	-	-	1,610,628
124	Districtwide - Vestibule Renovation for School Safety Secu	1,956,621	700,000	700,000	700,000	700,000	4,756,621

Update of Proposed Five Year Capital Plan 2025-2029

	EXPENDITURES	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
125	**Maintenance**	**56,459,602**	**36,731,682**	**34,522,604**	**39,649,061**	**40,366,606**	**207,729,556**
126	County Wide Annual Repairs and Maintenance	16,132,298	14,300,075	14,879,204	15,404,817	16,175,058	76,891,453
127	Bleachers	70,000	70,000	230,000	150,000	-	520,000
128	CCTV	1,390,000	1,540,000	3,470,000	540,000	320,000	7,260,000
129	Concrete Grinding	140,000	65,000	95,000	115,000	110,000	525,000
130	Electrical	1,494,103	390,000	150,000	250,000	180,000	2,464,103
133	Fire Alarm	2,360,564	1,100,000	1,550,000	2,000,000	2,000,000	9,010,564
134	Flooring	5,277,513	3,042,607	1,150,000	1,500,000	2,500,000	13,470,120
135	HVAC	11,966,813	2,800,000	2,950,000	6,300,000	5,850,000	29,866,813
136	Improvement Projects	58,300	-	-	-	-	58,300
137	Lighting	962,813	450,000	286,000	215,000	256,000	2,169,813
138	Painting	3,197,297	2,600,000	3,750,000	3,700,000	5,000,000	18,247,297
139	Parking	311,350	136,000	207,080	73,000	177,754	905,184
140	Playcourts/Playgrounds	1,947,013	799,400	1,331,280	417,500	490,884	4,986,077
141	Plumbing	132,866	138,600	194,040	203,744	306,910	976,160
143	Roof Repair & Replacement	9,443,674	9,000,000	4,000,000	8,500,000	7,000,000	37,943,674
144	Safety - Compliance HB1473 (New)	300,000	-	-	-	-	300,000
145	Safety - Vap Detectors	300,000	300,000	280,000	280,000	-	1,160,000
146	SSC Water Damage (To be Reimbursed by Insurance)	975,000	-		-	-	975,000
147	**Other**	**5,988,218**	**9,143,395**	**10,595,832**	**13,285,131**	**21,042,782**	**60,055,358**
148	Charter School Capital Outlay 1.5 Mil	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	57,396,921
149	Charter School Capital Outlay Sales Tax	201,761	-	-	-	-	201,761
151	Safety Initiatives	300,000	300,000	300,000	300,000	500,000	1,700,000
152	Uninsured Property Losses	156,677	150,000	150,000	150,000	150,000	756,677
153	**Technology**	**12,111,971**	**11,276,201**	**11,665,883**	**11,992,992**	**13,379,670**	**60,426,718**
154	CW Technology	12,111,971	11,276,201	11,665,883	11,992,992	13,379,670	60,426,718
155	**Vehicles & Equipment**	**3,617,677**	**2,376,030**	**2,051,030**	**2,051,030**	**2,111,030**	**12,206,797**
156	Buses	2,691,705	1,631,030	1,631,030	1,631,030	1,631,030	9,215,825
158	Furniture, Fixtures & Equipment	693,082	550,000	300,000	300,000	360,000	2,203,082
159	Vehicles-Other	232,889	195,000	120,000	120,000	120,000	787,889

Update of Proposed Five Year Capital Plan 2025-2029

		Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
165	**Transfers**	**24,916,840**	**27,350,480**	**27,350,480**	**27,350,480**	**27,350,480**	**134,318,760**
166	Equipment - Music	168,305	165,000	165,000	165,000	165,000	828,305
167	Equipment - Band Uniforms	50,000	50,000	50,000	50,000	50,000	250,000
168	Equipment - School FF&E	485,000	485,000	485,000	485,000	485,000	2,425,000
170	Facility Project Management	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	9,525,000
171	Educational Facilities Security Grant	39,996	-	-	-	-	39,996
172	General School Maintenance	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
173	Transportation - School Bus Drivers	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	18,000,000
174	Charter School Capital Outlay (PECO)	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
175	Property Insurance	5,023,059	5,500,000	5,500,000	5,500,000	5,500,000	27,023,059
176	**Debt Service**	**33,994,051**	**39,085,319**	**51,628,700**	**59,041,577**	**58,990,212**	**242,739,858**
180	Sales Tax Revenue Bond, Series 2017	12,478,625	12,464,750	12,455,000	12,443,250	12,433,375	62,275,000
185	Certificates of Participation, Series 2015	4,456,608	4,457,326	4,454,540	-	-	13,368,474
186	Certificates of Participation, Series 2016	4,462,725	4,461,975	4,463,475	9,176,725	9,175,725	31,740,625
187	Certificates of Participation, Series 2017	3,802,960	3,811,234	3,807,195	3,806,100	3,807,820	19,035,307
188	Certificates of Participation, Series 2023	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	40,848,750
189	Certificates of Participation, Series 2025	-	5,142,361	10,345,750	10,346,000	10,345,250	36,179,361
190	Certificates of Participation, Series 2026	-	-	7,392,028	14,862,750	14,864,000	37,118,778
191	Qualified School Construction Bond, Series 2010	516,633	475,673	434,713	393,752	352,792	2,173,563
198	**TOTAL EXPENDITURES**	**$ 544,765,819**	**$ 376,274,300**	**$ 338,968,750**	**$ 222,096,569**	**$ 235,649,342**	**$ 1,717,754,780**
199							
200	**FUND BALANCE - BEGINNING**	**$ 303,480,407**	**$ 121,454,796**	**$ 160,741,736**	**$ 47,676,697**	**$ 61,987,761**	
201							
202	**FUND BALANCE - ENDING**	**$ 121,454,796**	**$ 160,741,736**	**$ 47,676,697**	**$ 61,987,761**	**$ 73,994,604**	

QUESTIONS











School District of Manatee County

Final Annual Budget

2024-2025

September 10, 2024

Jason C. Wysong, Ed.D.,

Superintendent

Chad Choate III, Chair

Cindy Spray, Vice Chair

Mary Foreman, Member

Gina Messenger, Member

Richard Tatem, Member

Jason C. Wysong, Ed.D., Superintendent

The School District of Manatee County

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

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SECTION I

INTRODUCTION & OVERVIEW

- BUDGET TRANSMITTAL LETTER
- BUDGET SUMMARY
- EXECUTIVE SUMMARY
- 2022-2026 STRATEGIC PLAN
- STUDENT GROWTH

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: August 29, 2024

TO: Members of the School Board

FROM: Jason C. Wysong, Ed.D., Superintendent of Schools JW

SUBJECT: 2024-2025 Final Budget

The following pages disclose the School District of Manatee County's Final Annual Budget for the 2024-2025 school year which is allocated among the following funds:

Fund Name	Budgeted Revenue, Transfers In and Fund Balance	Budgeted Expenses and Transfers Out	Budgeted Fund Balance
General Fund	$713,171,219	$662,399,420	$50,771,799
Capital Fund	$666,622,412	$545,167,616	$121,454,796
Debt Service	$49,479,150	$35,339,811	$14,139,339
Special Revenue	$83,996,513	$73,010,082	$10,986,431
Internal Services	$78,980,387	$65,974,296	$13,006,091
Trust and Agency	$2,056,365	$2,056,365	$0
Total	$1,594,306,046	$1,383,947,590	$210,358,456

This budget is based on funding expected to be received from the State based on 56,470 unweighted FTE for K-12 students as identified in the Florida Department of Education 2024-2025 2nd calculation published on July 17, 2024.

On Tuesday, September 10, 2024, I will recommend approval of the final millages and final budget for Fiscal Year 2024-2025.

If you have any questions or need additional information, please contact Rachel Sellers, Deputy Superintendent of Business Services, at 941-708-8770, ext. 41108.

SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Mary Foreman
Gina Messenger
Richard Tatem

SUPERINTENDENT

Jason C. Wysong, Ed.D.

P.O. Box 9069
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BUDGET SUMMARY - 2024-2025 FINAL BUDGET
TOTAL BUDGET

Beginning Fund Balance

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Beginning Fund Balance
$112,741,820		$12,588,545		$14,975,462		$1,247,081		$13,864,339		$303,480,407		$458,897,654

Total Revenues

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Revenues
$575,512,560		$71,407,968		$64,004,925		$809,285		$1,620,760		$223,142,005		$936,497,502

Transfers In

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Transfers In/Non Revenue Sources
$24,916,839		$0		$0		$0		$33,994,051		$140,000,000		$198,910,890

Total Revenues, Transfers In & Balances

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Budget
$713,171,219		**$83,996,513**		**$78,980,387**		**$2,056,365**		**$49,479,150**		**$666,622,412**		**$1,594,306,046**

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. For the eighth consecutive year, the district anticipates ending FY 2023-2024 with a positive general fund balance of $112,741,820.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Fiscal year 2023-24 was an active and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE SUSTAINING SUCCESS UNDER NEW LEADERSHIP

- Dr. Jason Wysong completed his first school year as superintendent on May 24, 2024. A former deputy superintendent in Seminole County, he came to Manatee County in July 2023.
- Members of the District's Class of 2024 earned $21.2 million in scholarships and were accepted into colleges and universities across the country and all five branches of the military.
- Manatee was one of 3 U.S. districts named "District of the Year" by Cambridge International for increasing access to rigorous curriculum and strong performance on course exams.
- District students won twenty-nine "Best in State" awards at the Florida Technology Student Association (TSA) Conference – the most by any district - and Braden River High won the high school state championship.
- The American Boat & Yacht Council named Manatee Technical College instructor Freddie Fowler the 2023 Marine Service Technology Instructor of the Year.

WE ARE FINANCIALLY SOUND

- The School District's General Fund Balance has grown from $14.4 million on June 30, 2014, to $112.7 million at the end of June 30, 2024.
- Global Financial Ratings firms – Moody's, Standard and Poor's, and Fitch Ratings – have all remained consistent based upon the financial performance of the district.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the eighth-consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning teacher increased from $38,285 in 2015-2016 to $57,572 (including referendum supplement) in 2023-24.

WE ARE PREPARING FOR GROWTH

- Palmetto High School has a major project in progress that includes a new two-story classroom.

building, new cafeteria, administration building renovation/addition, upgrades to the baseball facilities, new bus loop, and site improvements.

- The Buffalo Creek Middle School addition project was completed this past school year that included a new multi-story media center, eight classroom addition, renovations to the administration building, enhancements to the main entry, three additional classrooms and improved vehicular access off 69th Street East.
- Major renovations and additions are under construction at Haile Middle School, Tara Elementary, Blackburn Elementary, and Oneco Elementary Schools. Construction on the campuses commenced in the fall of 2023 and the projects are funded by the 2023 COPS.
- The Palma Sola Elementary School renovation and additions project is under design. The project will include the replacement of the majority of the existing campus buildings and renovation/remodeling of the newer structures on campus with campus-wide utility and infrastructure upgraded and is funded by the 2023 COPS.
- This past school year major addition projects were completed for two high schools: Southeast - science classroom addition and Lakewood Ranch - 20 classroom addition.
- The Parrish Community High School addition is under construction and will include an additional sixteen classrooms.
- The East County K-8 is under construction with the elementary portion of the campus scheduled for completion for the 2025-26 school year and the middle school the following school year.
- The Maintenance Division continues to focus on energy conservation by identifying and replacing inefficient lighting with LEDs at Stadiums, Gymnasiums, Parking Lots, Media Centers, Classrooms, and Auditoriums along with chillers and other HVAC infrastructure components.
- The District is participating in the Electric School Bus Grant offered through the Department of Environmental Protection. Four Electric School Buses were delivered this school year and construction was completed for the charging stations this spring.
- Construction has commenced for the new Middle School facility in the North River Ranch area with a planned completion for the 2025-26 school year.
- Planning is under way for two new Elementary Schools located in the Rye Ranch and Artisan Lakes areas with projected openings for the 2026-27 school year.
- For the 2023-2024 School Year Food and Nutrition Services (FNS) served over 8.4 million meals, averaging 16,000 breakfasts, 28,000 lunches and 3,000 after school meals daily.
- FNS in 2023-2024 completed a successful U.S.D.A. Summer Meals Administrative Review which included procurement, resource management, and menu compliance.

WE ARE A LEADER IN OFFERING STUDENT INNOVATIVE ACADEMIC OPTIONS

- Guy Harvey Academy of Arts and Science at Anna Maria Elementary School in 2022, and Dr. Guy Harvey's artwork has been installed at two additional schools in 2024; Manatee High School and King Middle School to celebrate the educational partnership.
- The Woz-Ed program founded by Apple co-found Steve Wozniak continues to offer educational opportunities to our Middle School teachers and students, providing a full day training session to our eighth-grade teachers across the district.
- Florida's first elementary agricultural program at Myakka City Elementary was established in 2023 and agricultural programs across multiple schools provide students with farm-to-table experiences.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan December 8, 2020 – June 2025.
- Digitized over 6.8 million student, staff, and department records.
- Electronically transferred 6,610 student records between districts in the last two years.
- Dark fiber infrastructure upgrades completed at 54 sites connecting to (2) data centers.
- Network switch and wireless access point upgraded to seventeen elementary schools.
- 9,000+ student and staff computer devices deployed.
- Five elementary school media centers received innovative and modern renovation, furniture, and technology upgrades.

WE ARE INCREASING SECURITY

- Phases 1, 2 and 3 of the security fencing projects have been completed.
- Annual Florida Safe Schools Assessment Tool (FSSAT) performed by school officials to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed training and are prepared to protect staff and students on our school campuses.
- Prepared all schools and district buildings for a crisis utilizing a Crisis Alert System in compliance with Alyssa's Law.
- Expanded Weapons Detection in schools by adding Evolv Weapons Detection Systems and a Firearms Detection Canine.

WE ARE SUPPORTED BY OUR COMMUNITY

- Manatee County voters renewed a 15-year, Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters overwhelmingly renewed a 1-mill property tax in November 2021 by a margin of 69% to 31% to support additional instructional time, competitive teacher pay, STEAM programs and charter schools.

WE ARE CELEBRATING STUDENT AND STAFF ACHIEVEMENTS

- The School Board honored sixteen employees with 40 or more years of service in our school district, including two employees with 50 years of service each.
- A total of seventy-seven district students auditioned and were accepted into the National Youth Choir. They traveled to New York with their Choral Directors and sang at Carnegie Hall.
- Prine Elementary third-grade teacher Katie Bagley was named the district's Educator of the Year at the Excellence in Education Awards in February at Manatee High.
- Sea Breeze Elementary Paraprofessional Denise Costello was named Support Employee of the Year at the Excellence in Education Awards in February at Manatee High.

WE ARE CHAMPIONS

- District high schools have won four-straight softball state championships: Lakewood Ranch High 2021 and 2022, and Parrish Community High 2023 and 2024.
- A ninth-grade student from Braden River High School, won the Girls Overall Singles State Championship in Class 3A.
- A senior at Palmetto High, won his third-straight Class 3A-State Weightlifting Championship at 169 pounds.

FISCAL YEAR 2024-2025 BUDGET OBJECTIVES

Full Time Equivalent (FTE) Student enrollment has increased 1,829 FTE from the FY 2023-2024 Fourth Calculation to the FY 2024-2025 Second Calculation. District leadership developed the FY 2024-2025 budget to prepare for potential higher enrollment, maintain financial stability, academic achievement, and staff satisfaction.

The FY 2024-2025 Total Budget is $1,594,306,046 and is comprised of General, Capital, Debt Service, Special Revenue, Internal Service, and Trust and Agency funds.

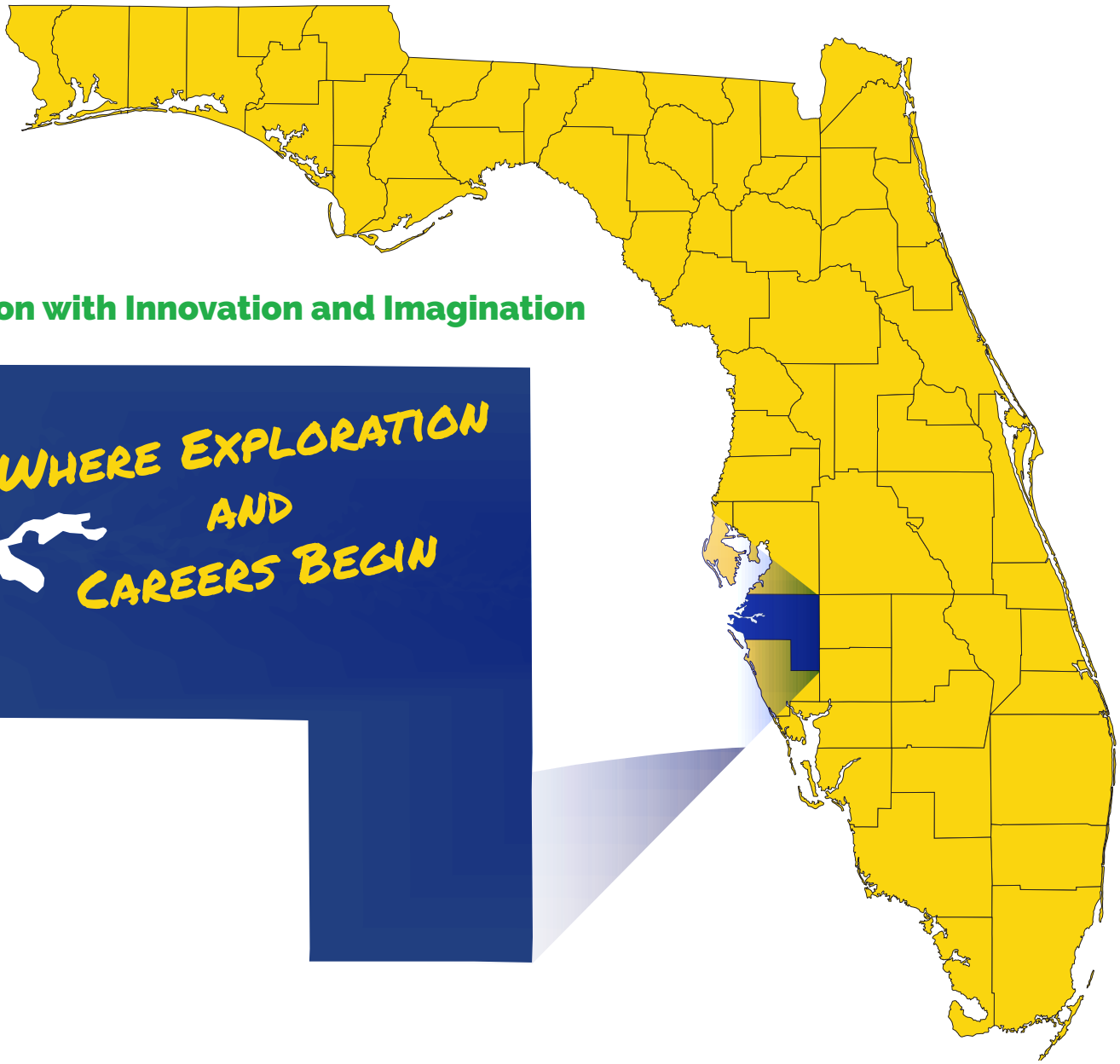
General fund 2024-2025 beginning fund balance, revenues, and transfers in from all sources are budgeted at $713,171,219 an increase of 5.6% versus 2023-2024 FY. The increased funding will allow the District to continue the path of financial resiliency, educate over 56,470 students, fill current vacancies, and further improve upon the educational experience for all students.

Capital 2024-2025 beginning fund balance, revenues, transfers in, and other funding sources are budgeted to be $666,622,412 up by 20.1% versus 2023-2024 FY due primarily to an additional $140,000,000 in revenue expected from a new issuance of Certificates of Participation, Series 2025A. The Certificates of Participation will fund the building of two new elementary schools.

THE 2022-2026 STRATEGIC PLAN CAN BE VIEWED IN ITS ENTIRETY ON THE DISTRIC WEBSITE. COVER PAGE INCLUDED HEREIN ONLY AS A REFERENCE PAGE.

https://www.manateeschools.net/strategicplan

READY 2026 Strategic Plan



Education with Innovation and Imagination

WHERE EXPLORATION AND CAREERS BEGIN

Mission, Vision, Core Values

Mission

The School District of Manatee County
will educate and develop
all students today
for their success tomorrow.

Vision

The School District of Manatee County
will be an exemplary student-focused school system
that develops lifelong learners
to be globally competitive.

Superintendent



As the new Superintendent of Schools, I am honored to join our dedicated team in pursuing our strategic plan for educational excellence. Building upon the foundation laid before us, we will equip our students with the skills necessary to thrive in an ever-changing world. Together, we will shape a future where every student can flourish and become lifelong learners, contributing positively to our community and beyond.

- Dr. Jason Wysong, Superintendent

School Board



DISTRICT 1
Gina Messenger



DISTRICT 2
Cindy Spray



DISTRICT 3
Mary Foreman



DISTRICT 4
Chad Choate III



DISTRICT 5
Richard Tatem



Building for Our Future

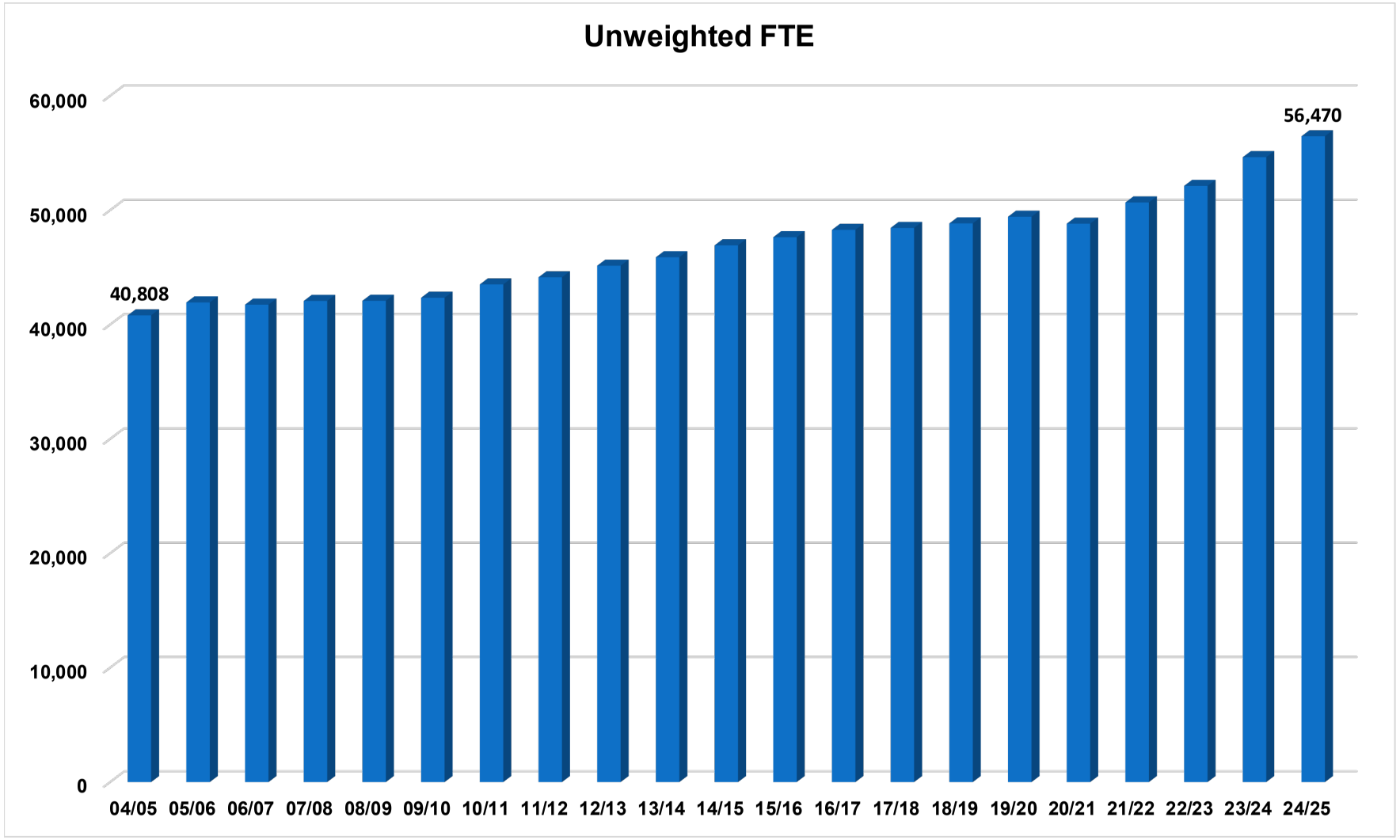
Our Core Values

WE BELIEVE IN academic excellence through innovation and teamwork.
WE BELIEVE IN professionalism, responsibility, and respect.
WE BELIEVE IN transparent communications at all levels.
WE BELIEVE IN quality schools strengthening our community.
WE BELIEVE IN our commitment and dedication to every student.

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Percentage Change	Actual Growth	Growth Rate
24/25 2nd Calc	56,470	3.24%	1,829	3.35%
23/24 4th Calc	54,641	4.60%	2,511	4.82%
22/23 Final Calc	52,130	2.78%	1,450	2.86%
21/22 Final Calc	50,680	3.66%	1,854	3.80%
20/21 Final Calc	48,826	-1.25%	-611	-1.24%
19/20 Final Calc	49,436	1.18%	584	1.20%
18/19 Final Calc	48,853	0.82%	398	0.82%
17/18 Final Calc	48,454	0.35%	171	0.35%
16/17 Final Calc	48,284	1.32%	640	1.34%
15/16 Final Calc	47,644	1.50%	713	1.52%
14/15 Final Calc	46,931	2.22%	1,040	2.27%
13/14 Final Calc	45,890	1.61%	740	1.64%
12/13 Final Calc	45,150	2.25%	1,014	2.30%
11/12 Final Calc	44,136	1.40%	620	1.42%
10/11 Final Calc	43,516	2.68%	1,167	2.76%
09/10 Final Calc	42,349	0.62%	265	0.63%
08/09 Final Calc	42,084	0.03%	12	0.03%
07/08 Final Calc	42,072	0.78%	328	0.79%
06/07 Final Calc	41,744	-0.47%	-194	-0.46%
05/06 Final Calc	41,939	2.70%	1,130	2.77%
04/05 Final Calc	40,808	3.07%	1,255	3.17%

Note: 2nd Calc, 4th Calc and Final Calc refers to the Florida Education Finance Program (FEFP) calculation period provided to the School District from the Department of Education.


Unweighted FTE
60,000
50,000
40,000
30,000
20,000
10,000
0
40,808
56,470
04/05
05/06
06/07
07/08
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20/21
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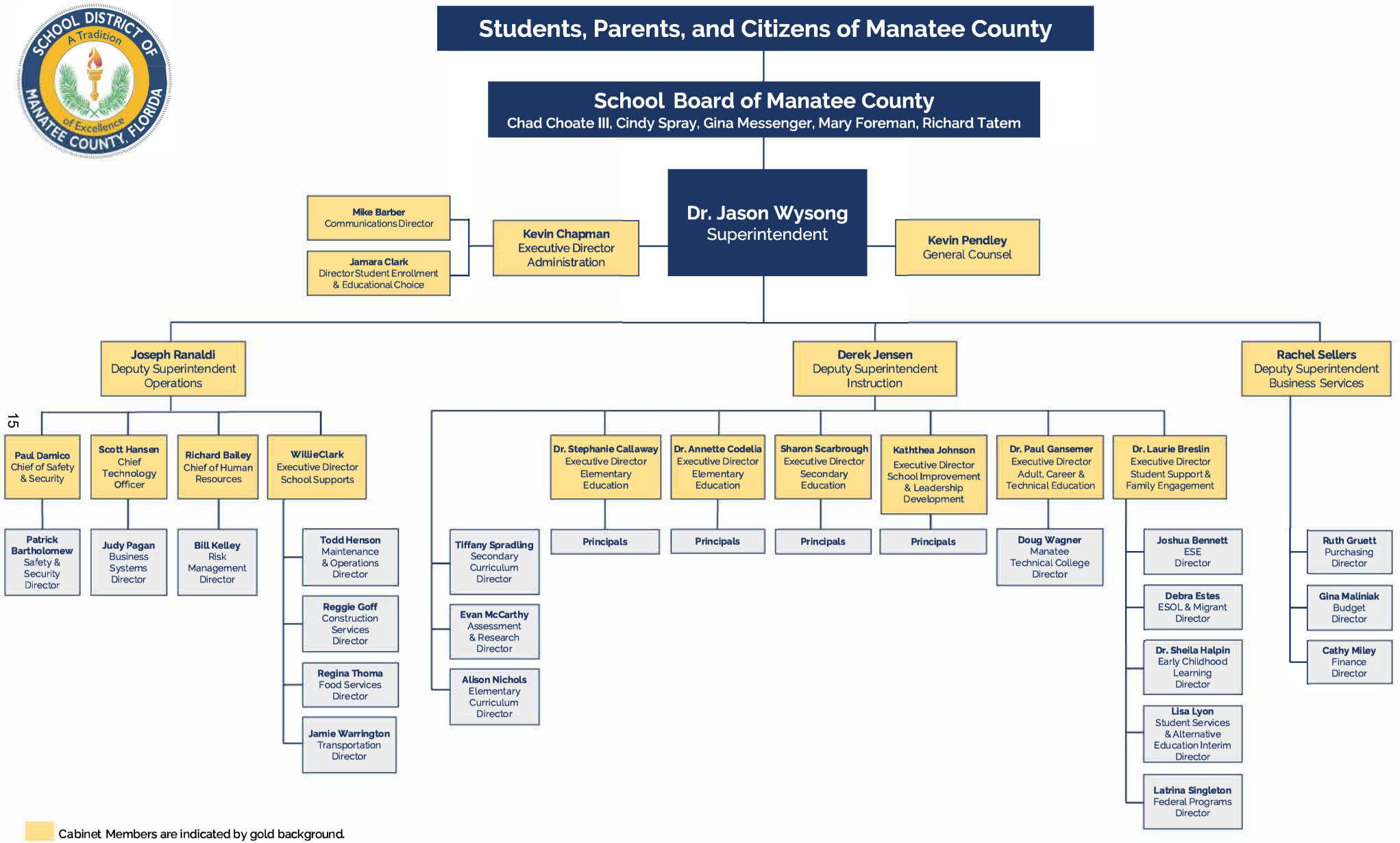
22/23
23/24
24/25

SECTION II

FINANCIAL STRUCTURE, POLICY & PROCESS

- ORGANIZATIONAL CHART
- BUDGET PROCESS
- FINANCIAL POLICIES AND PROCEDURES
- TRUTH IN MILLAGE (TRIM) CALENDAR
- OVERVIEW AND MILLAGE INFORMATION
- EFFECTS OF NEW MILLAGE
- DR-420S CERTIFICATION OF SCHOOL TAXABLE VALUE



Cabinet Members are indicated by gold background.

Effective 7/15/24

BUDGET PROCESS

The District has developed an effective budgeting system involving the School Board, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Florida Department of Education using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is essentially a year-round process. The cycle begins in the fall of the prior school year and continues until the final budget is approved by the School Board and filed with the Florida Department of Education.

The process of budget formulation involves numerous participants. In a typical year, division leaders, after reviewing their various budget needs, submit their requests for staffing, supplies and materials, equipment, and other budget needs to the Budget Department, whose responsibility it is to prepare tentative and final budgets for consideration by the Superintendent and presentation to the School Board for approval.

The following provides a summary of the District's budget cycle:

December/January: The District's projection for county-wide student enrollment is submitted to the Florida Department of Education for inclusion into the Governor's budget request for public school funding for the following school year. Based on that county-wide estimate the staff allocation committee then meets to determine projected student enrollment on a school-by-school basis. These projections are then communicated to school principals for review and comment. The staff allocation committee reviews the comments and establishes projected student enrollment for each school. These student enrollment numbers form the basis for staff allocations at each school for the coming year.

February/March: Staff allocations are discussed with principals on an individual basis and the process of establishing personnel budgets for the coming year is started.

April/May: Proposed budgets are entered at the school and departmental level.

June/September: Workshops are held on the budget for the coming fiscal year. Approval to advertise the Tentative budget is received in mid-July. The Tentative and Final budget hearings are held following the requirements and timelines dictated in Florida Statutes.

FINANCIAL POLICIES AND PROCEDURES

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

The proprietary and fiduciary funds use the accrual basis of accounting. That is, revenues and expenses are generally recognized when they occur, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation premiums. Operating expenses include insurance claims and excess coverage premiums. An encumbrance system that charges each purchase order, contract or salary commitment to an appropriation should be used as part of a budgetary accounting system. Transactions cease to be encumbrances when paid or canceled, or when the actual liability is recorded.

FINANCIAL ACCOUNTS

The accounts of the District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into four broad fund types and several generic funds as follows:

Governmental Funds
To account for the programs and activities of the governmental functions of the District.

General Fund
To account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue Funds
To account for the financial resources of the school food service program, and certain Federal grant program resources. Also, to account for resources of the school internal funds which are used to administer monies collected at schools in connection with school student athletics, class, and club activities.

Debt Service Funds
To account for the accumulation of resources for general long-term debt and the payment of principal, interest, and related costs associated with this debt.

Capital Project Funds
To account for other capital financial resources to be used for educational capital outlay needs including new construction, renovation, and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

Internal Service Funds
To account for the District's individual self-insurance programs.

Private-Purpose Trust Fund
To account for financial fees and other monies for which principal and income benefit individuals or private organizations.

ADDITIONAL FINANCIAL POLICIES

Inventories
Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on either the moving average or the first-in, first-out-basis. The exception to this is United States Department of Agriculture donated foods. These are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of

Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired subsequent to July 1, 1979.

State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and requires that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

The School Board adopted the 2023 tax levy on September 5, 2023. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued, and no delinquent tax revenue is recorded.

Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Balanced Budget

A balanced budget means the beginning fund balance plus revenues and transfers in equals expenditures, transfers out, and ending fund balances. In other words:

Beginning fund balance + revenues + transfers in = Expenditures + transfers out + ending Fund Balance

When a set of circumstances occurs that will create a situation in which the budget will be out of balance, the administration will bring a plan to the Board that will bring the budget back in balance.

Non-recurring Revenue

The District rarely encounters one-time revenue sources of a substantial amount. However, the District's policy is to use recurring revenues for recurring expenses and discourages the use of non-recurring revenues for recurring purposes.

Debt Capacity, Issuance and Management

The District has adopted Policy 6145 Borrowing. This policy was established to govern and guide debt management decisions for short- and long-term debt.

Fund Balance

The District has adopted Policy 6235 Fund Balance. This policy establishes a minimum fund balance in the General Fund of 3% of revenues. It also establishes a goal of a 5% fund balance.

Long Range Planning

The District adopted the Concurrency requirements established in Florida Statute. The District's Planning Department uses the data captured as a part of this program to estimate student enrollment trends. These trends assist the District in developing its long-range plan.

The District conducted a Comprehensive Facility Assessment (CFA) to evaluate the District's immediate and long-range capital needs and to provide the Board with alternatives for meeting those needs. The CFA is only a PART of the District's Capital Plan. It is an inventory of facilities and their components. It does not include new schools, additions, enhancements, shelter hardening, bringing the facility up to current codes, new and evolving technology (i.e.: VoIP phones, new instructional technology, furniture, equipment, educational adequacy, demographics and projections, enrollment vs. capacity, redistricting, revenues, and other complex components of a well-constructed Capital Plan.

The Long-Range Planning Committee facilitates a complete plan taking all factors into consideration. The committee includes the Superintendent, the Deputy Superintendents, the Executive Directors of Education, the Director of Maintenance, the Director of Construction Services, the Executive Director of Administration, and the Office of Student Demographics and Assignments.

BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended at any School Board meeting prior to the due date for the annual financial report.

Actual results of operations are compared to budget as follows:

Revenues are compared monthly to the budget and adjusted quarterly based on projections and changes in FL DOE calculations. This occurs on the 10th day of school, after the Florida Education Finance Program Third Calculation in December, after the Florida Education Finance Program Fourth Calculation in April and at year end.

Expenses are compared to budget on a monthly basis.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and

encumbrances outstanding are honored from the subsequent year's appropriations. The District has adopted a policy that monthly financial statements and budget reports are to be approved by the School Board. The financial reports reflect actual revenues and expenditures as well as budget versus actual. In addition, the budget reports reflect all budget amendments made.

Special Revenue Funds
The Special Revenue Funds are mostly comprised of Federal revenues for specific educational programs administered by the District. Individual budgets reflecting the purpose and needs of each grant are prepared in collaboration with appropriate grant administrators and submitted with each grant application; those budgets become a part of the District's budget as grants are formally awarded. Also included are the School Internal Accounts which are used to account for student and club activity funds that are collected by schools and held for students, athletics, classes, club activities and more.

School Food Service Funds make up the remainder of the Special Revenue Funds. These revenues, received from Federal, State and Local sources, are appropriated to provide for District-wide school food service operations, based upon student enrollment and participation in free and reduced lunch programs.

Internal Service Funds
Internal Service Funds budgets for the District's self-insurance programs are built around anticipated requirements, based upon historical and actuarial data and growth.

Fiduciary Funds (Trust and Agency Funds)
Funds used to report resources held by the school district in a trustee or custodial capacity for others that, therefore, cannot be used to support the school district's own programs. Trust and Agency Funds mainly consist of Financial Aid Fees assessed on student course fees. These are reliably stable from year-to-year and are budgeted based upon historical data.

Basis of Budgeting
The Financial and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis, which charges each purchase order, salary commitment or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary control is maintained at the chart string level. Each principal and department head are responsible for his or her own respective budget. No expenditures are authorized in excess of budgetary appropriations. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval. This allows the best use of limited resources.
All funds are adopted by the School Board in September and amendments are made to all funds throughout the year. Budget amendments are submitted to the School Board on a regular basis, detailing changes in revenue and appropriations. Final amendments to each fund are prepared at year end to complete the budgetary cycle.

SCHOOL DISTRICT OF MANATEE COUNTY
EXTERNAL TRIM CALENDAR

Day 1	Monday, July 1, 2024	Property Appraiser certifies taxable value
Day 19	Friday, July 19, 2024	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Wednesday, July 24 ,2024	Within 24 days, Superintendent sends budget to the school board for advertising (Special Meeting)
Day 29	Monday, July 29, 2024	Within 29 days of certification of values, District advertises tentative budget and millage rates
Days 31-34	Wednesday, July 31 2024 - Saturday August 3, 2024	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages
Day 35	Sunday, August 4, 2024	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 55	Saturday, August 24, 2024	Within 55 days the property appraiser must mail the notice of PROPOSED PROPERTY TAXES (TRIM Notice) with 55 days after the certification of value
Day 65-80	Tuesday, September 3, 2024 - Wednesday, September 18, 2024	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages
Day 70	Sunday, September 8, 2024	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue.
		Within 3 days of Certification of Final Taxable Values, District certifies final millages to the Property Appraiser.

MILLAGE OVERVIEW

Annually, property owners in Manatee County pay property taxes. Part of their property taxes is levied by the School Board to support the Manatee County School District.

This year the proposed tentative levy is 6.299 and is composed of the following:

Required Local Effort	3.039
Prior Period Millage Adjustment	0.012
Additional Voted Millage	1.000
	4.051
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.299**

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount in order to receive state funding. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for three years starting in FY 2022-23. The Additional Voted Millage of 1 mill is for increased instruction time by 30 minutes each day, increased pay for teachers, bus drivers and other staff who work directly with students and expanded career, technical, science/engineering, and arts programs.

Discretionary Operating Millage is used by the School Board to support the general operation of the District. Though this millage is optional, it is an integral part of the Operating Budget. Throughout the last several years, this millage has varied. From FY 1991-92 until FY 2008-09 the millage was set at 0.510 mill. For FY 2008-09, the Legislature capped the millage at 0.498 mill. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by 0.25 and added it to

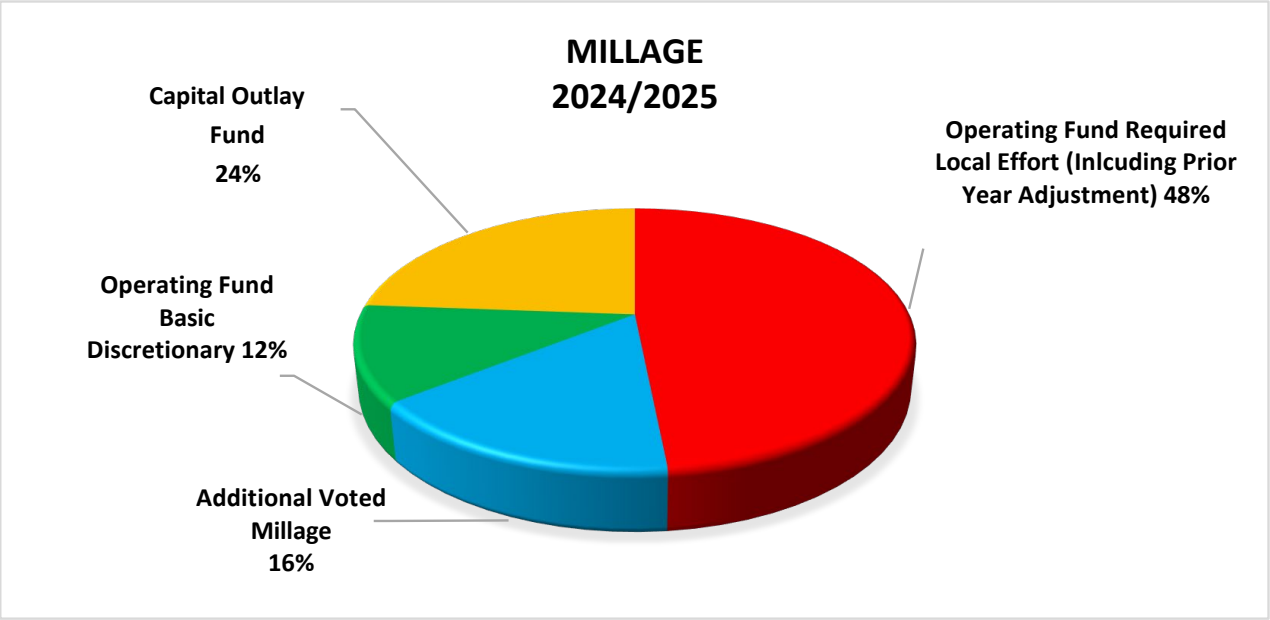
the Discretionary Millage, totaling 0.748 mill. The Discretionary Millage remains at 0.748 mill.

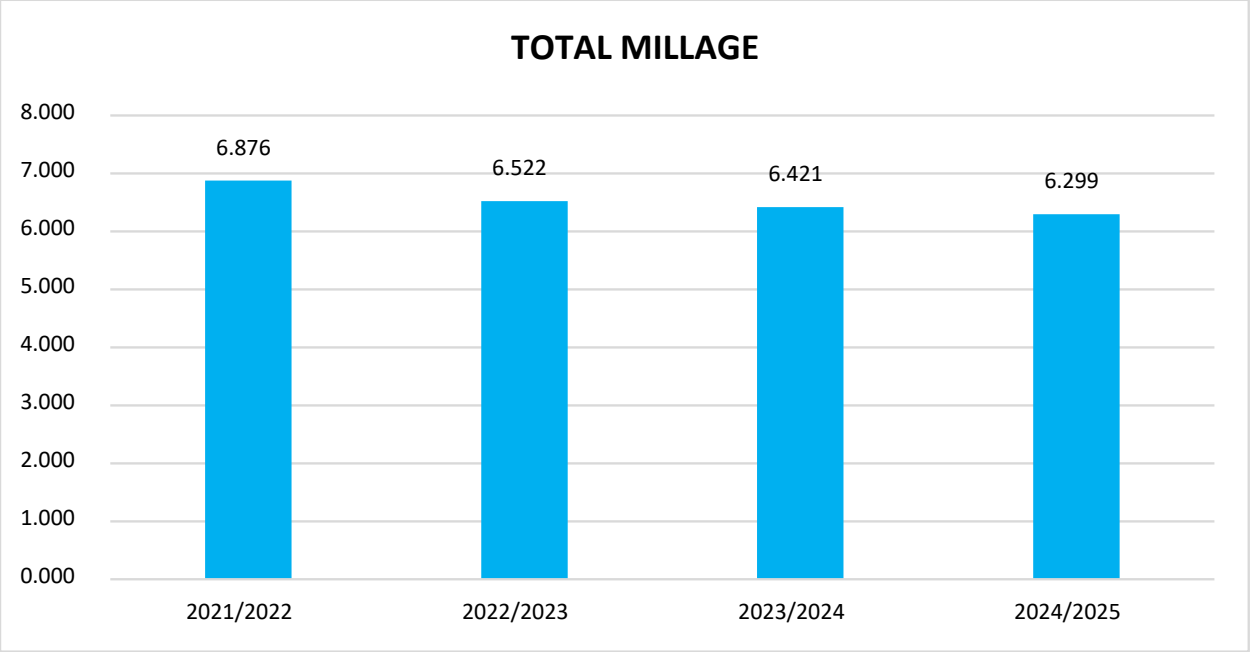
The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of schools. The Millage uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mill. For 2008-09, the Legislature capped this millage at 1.750. The difference was used to help offset the increase in the Required Local Effort (RLE) to fund the FEFP formula. For FY 2009-10 the millage was further reduced by 0.25 mills and moved to the Discretionary Millage. The Capital Improvement Millage is now set at 1.500 mill.

SCHOOL BOARD OF MANATEE COUNTY
MILLAGE LEVY

	2021-2022	2022-2023	2023-2024	2024-2025	2023-2024 vs 2024-2025 Increase / (Decrease)
Operating Fund					
Local Required Effort (Inlcuding Prior Year Adjustment)	3.628	3.274	3.173	3.051	(0.122)
Voted Millage	1.000	1.000	1.000	1.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000	0.000
Capital Outlay Fund	1.500	1.500	1.500	1.500	0.000
Total Millage	6.876	6.522	6.421	6.299	(0.122)

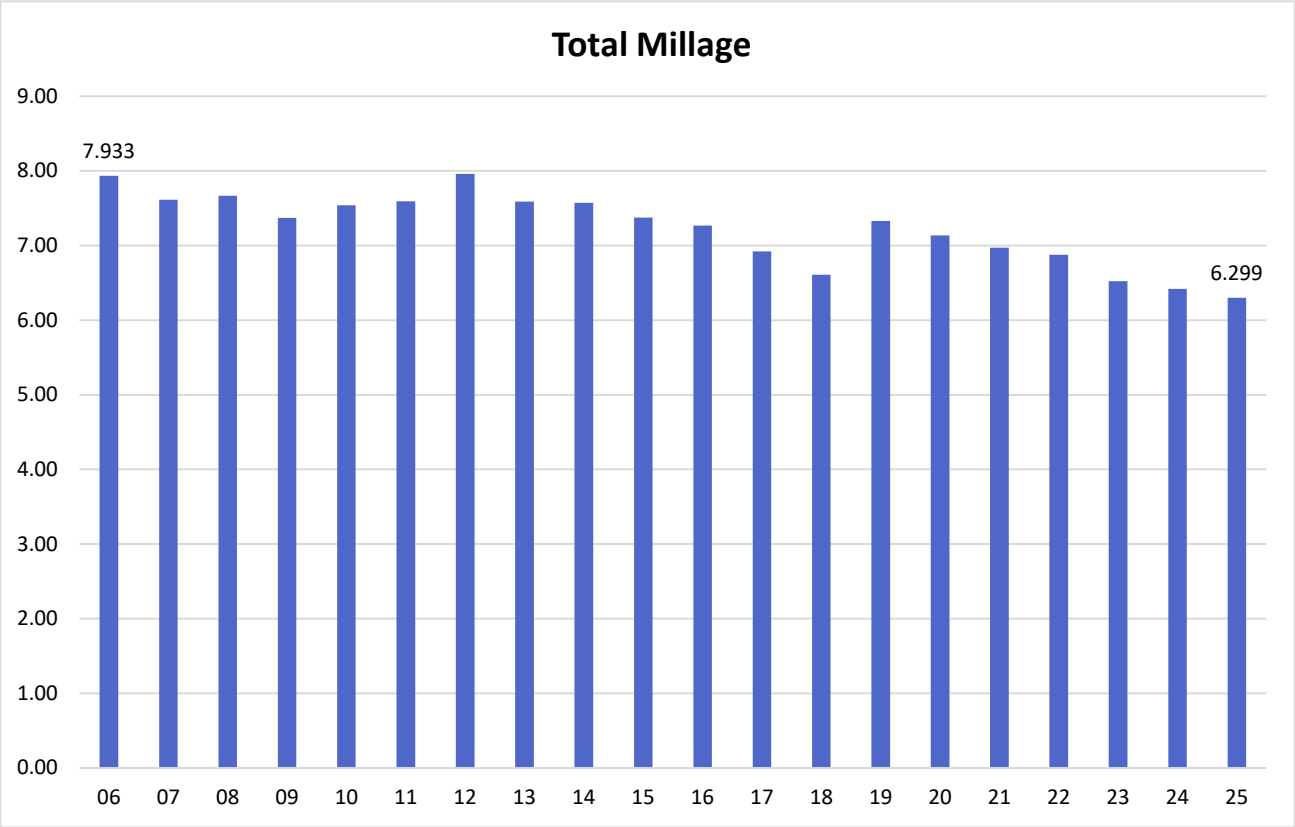
The proposed millage rate for 2024/2025 is 1.9% lower than the millage rate levied last year. The decrease is attributable to Required Local Effort (RLE) which is mandated by statute. The School Board must levy the RLE to receive state funding.

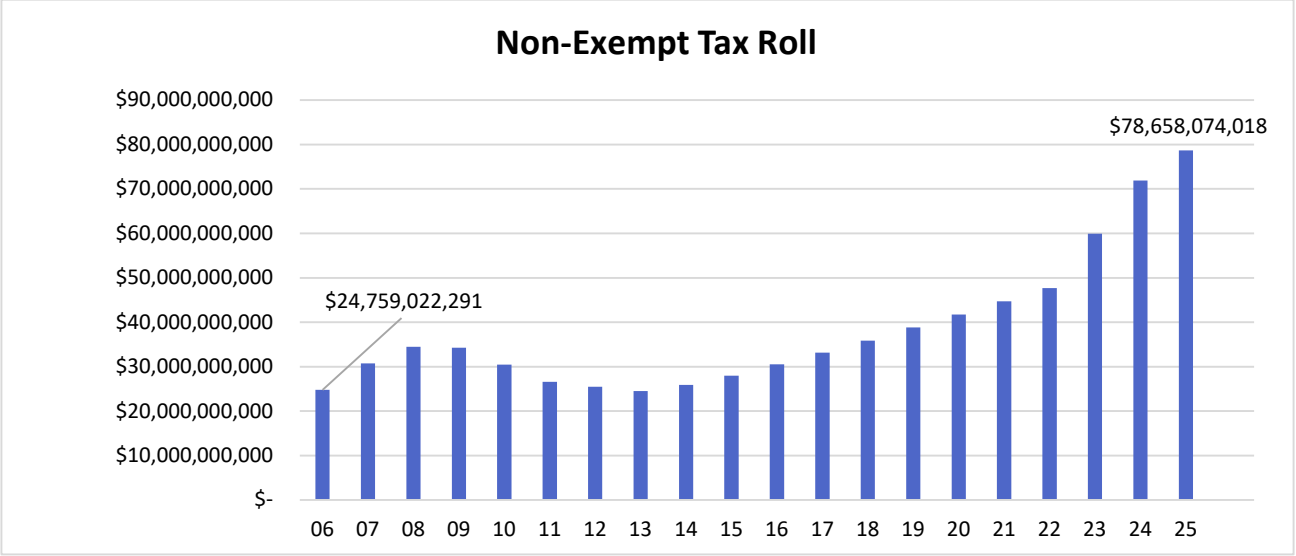

MILLAGE
2024/2025
Capital Outlay Fund 24%
Operating Fund Required Local Effort (Inlcuding Prior Year Adjustment) 48%
Operating Fund Basic Discretionary 12%
Additional Voted Millage 16%

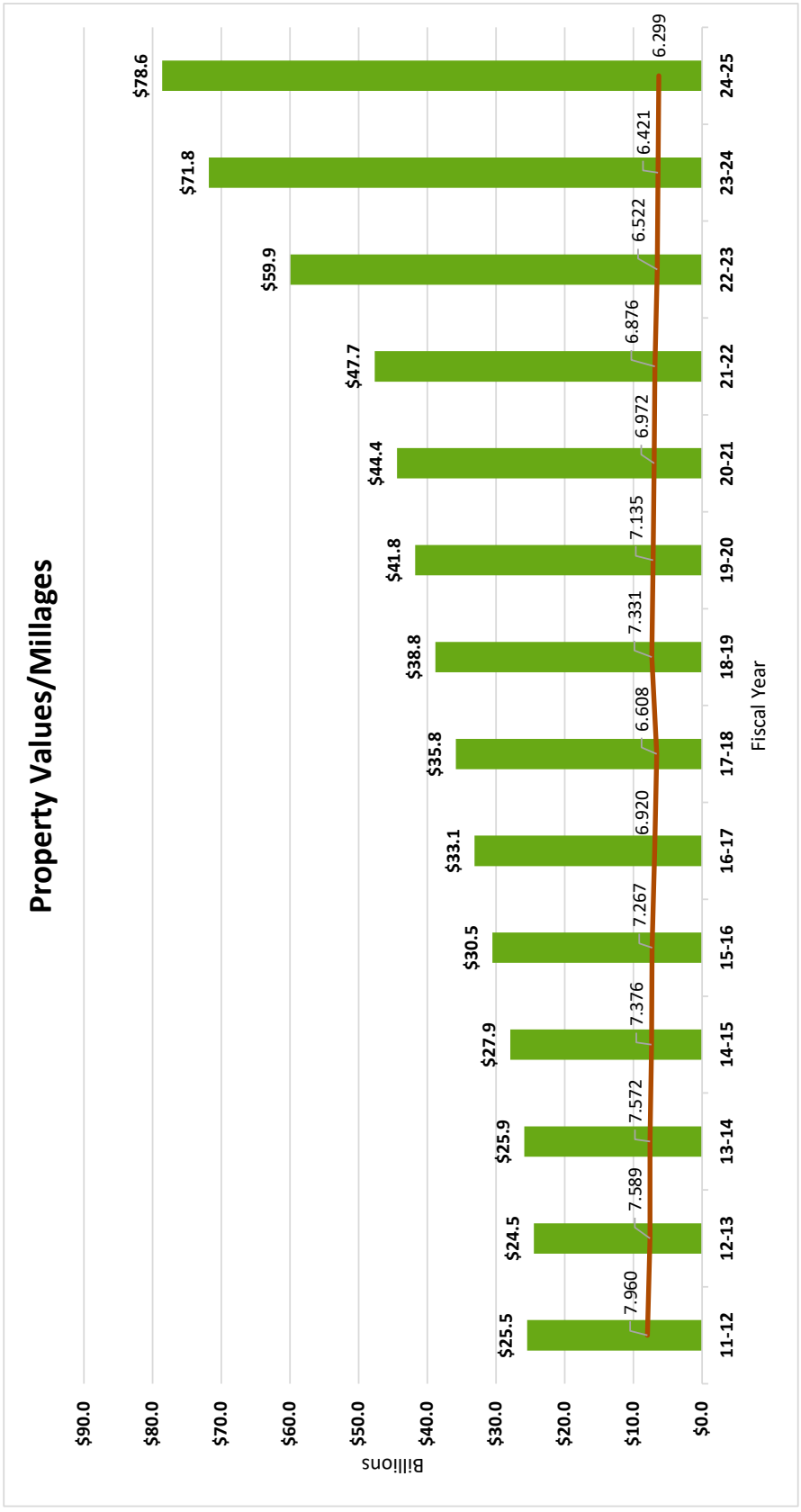

TOTAL MILLAGE
8.000
7.000
6.000
5.000
4.000
3.000
2.000
1.000
0.000
6.876
6.522
6.421
6.299
2021/2022
2022/2023
2023/2024
2024/2025

SCHOOL DISTRICT MILLAGE HISTORY
MANATEE COUNTY, FLORIDA
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non-Exempt Tax Roll
2006	5.244	0.689	0.000	0.000	2.000	7.933	$ 24,759,022,291
2007	4.955	0.659	0.000	0.000	2.000	7.614	$ 30,735,678,005
2008	5.028	0.638	0.000	0.000	2.000	7.666	$ 34,453,085,874
2009	4.991	0.631	0.000	0.000	1.750	7.372	$ 34,271,840,794
2010	5.293	0.748	0.000	0.000	1.500	7.541	$ 30,470,070,375
2011	5.343	0.998	0.000	0.000	1.250	7.591	$ 26,599,241,677
2012	5.712	0.748	0.000	0.000	1.500	7.96	$ 25,476,256,567
2013	5.341	0.748	0.000	0.000	1.500	7.589	$ 24,498,183,527
2014	5.324	0.748	0.000	0.000	1.500	7.572	$ 25,892,289,751
2015	5.128	0.748	0.000	0.000	1.500	7.376	$ 27,937,345,188
2016	5.019	0.748	0.000	0.000	1.500	7.267	$ 30,521,065,411
2017	4.672	0.748	0.000	0.000	1.500	6.92	$ 33,138,246,683
2018	4.36	0.748	0.000	0.000	1.500	6.608	$ 35,849,173,561
2019	4.083	0.748	1.000	0.000	1.500	7.331	$ 38,843,116,995
2020	3.887	0.748	1.000	0.000	1.500	7.135	$ 41,780,543,525
2021	3.724	0.748	1.000	0.000	1.500	6.972	$ 44,398,287,814
2022	3.628	0.748	1.000	0.000	1.500	6.876	$ 47,666,050,988
2023	3.274	0.748	1.000	0.000	1.500	6.522	$ 59,935,768,812
2024	3.173	0.748	1.000	0.000	1.500	6.421	$ 71,864,882,526
2025	3.051	0.748	1.000	0.000	1.500	6.299	$ 78,658,074,018


Total Millage
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
7.933
6.299
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25


Non-Exempt Tax Roll
$90,000,000,000
$80,000,000,000
$70,000,000,000
$60,000,000,000
$50,000,000,000
$40,000,000,000
$30,000,000,000
$20,000,000,000
$10,000,000,000
$-
$24,759,022,291
$78,658,074,018
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25


Property Values/Millages
Billions
$90.0
$80.0
$70.0
$60.0
$50.0
$40.0
$30.0
$20.0
$10.0
$0.0
$25.5
$24.5
$25.9
$27.9
$30.5
$33.1
$35.8
$38.8
$41.8
$44.4
$47.7
$59.9
$71.8
$78.6
7.960
7.589
7.572
7.376
7.267
6.920
6.608
7.331
7.135
6.972
6.876
6.522
6.421
6.299
11-12
12-13
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14-15
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16-17
17-18
18-19
19-20
20-21
21-22
22-23
23-24
24-25
Fiscal Year

EFFECTS OF NEW MILLAGE - PROPOSED TAX INCREASE

Last year's property tax levy

A. Initially proposed tax levy	$	463,429,226
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$	1,984,816
C. Actual property tax levy	**$**	**461,444,410**
This year's proposed tax levy	**$**	**495,467,208**

A portion of the tax levy is required under state law in order for the school board to receive **$211,334,518** in state education grants. The required portion has **increased by 0.73** percent, and represents approximately five-tenths of the total proposed taxes.

Current Year Proposed State Law (RLE)	3.0510
Current Year Proposed Local Board	3.2480
TOTAL	**6.2990**

Current Year State Law (RLE) RBR	3.0289
Current Year Local Board RBR	3.1005
TOTAL	**6.1294**

The total millage rate to be levied exceeds the roll-back rate by 2.77%

RLE = Required Local Effort
RBR = Rolled-Back Rate

Gross Taxable Value Comparison

	2023-24	2024-25	Increase/(Decrease)
	$ 72,173,995,678	$ 78,658,074,018	$ 6,484,078,340

Millage Revenue

By State Law	2023-24 Millage Rate	2024-25 Millage Rate	Increase/(Decrease)
Required Local Effort (RLE)	3.1720	3.0390	(0.1330)
Prior Year RLE Adjustment	0.0010	0.0120	0.0110
Subtotal - State	**3.1730**	**3.0510**	**(0.1220)**
By Local Board			
Discretionary Operating	0.7480	0.7480	0.0000
Critical Operating Needs - 1 mil	1.0000	1.0000	0.0000
Local Capital Improvement	1.5000	1.5000	0.0000
Critical Capital Outlay Needs	0.0000	0.0000	0.0000
Subtotal - Local	**3.2480**	**3.2480**	**0.0000**
TOTAL MILLAGE	**6.4210**	**6.2990**	**(0.1220)**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Gross Taxable Value

	2023-24	2024-25	Increase/(Decrease)
	$ 72,173,995,678	$ 78,658,074,018	$ 6,484,078,340

Millage Revenue

By State Law	2023-24 Millage Revenue	2024-25 Millage Revenue	Increase/(Decrease)
Required Local Effort (RLE)	$ 219,778,478	$ 229,480,211	$ 9,701,733
Prior Year RLE Adjustment	$ 72,174	$ 906,141	$ 833,967
Subtotal - State	**$ 219,850,652**	**$ 230,386,352**	**$ 10,535,700**
By Local Board			
Discretionary Operating	$ 51,826,703	$ 56,482,790	$ 4,656,087
Critical Operating Needs - 1 mil	$ 69,287,036	$ 75,511,751	$ 6,224,715
Local Capital Improvement	$ 103,930,554	$ 113,267,627	$ 9,337,073
Critical Capital Outlay Needs	$ -	$ -	$ -
Subtotal - Local	**$ 225,044,292**	**$ 245,262,168**	**$ 20,217,876**
TOTAL MILLAGE	**$ 444,894,944**	**$ 475,648,520**	**$ 30,753,576**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Effect of Tax Rate Change on Manatee County Property Owner
No Increase in Assessed Value

	2023-24 Tax Year			2024-25 Tax Year		
			Property Owner			Property Owner With No Increase In Assessed Value
Assessed Value (1)			$ 293,455			$ 293,455
Exemptions included in above			$ -			$ -
Taxable Value			$ 293,455			$ 293,455
By State Law	**Millage**		**Taxes**	**Millage**		**Taxes**
Required Local Effort (RLE)	3.1720	$	930.84	3.0390	$	891.81
Prior Year RLE Adjustment	0.0010	$	0.29	0.0120	$	3.52
Subtotal - State	**3.1730**	**$**	**931.13**	**3.0510**	**$**	**895.33**
By Local Board						
Discretionary Operating	0.748	$	219.50	0.748	$	219.50
Critical Operating Needs - 1 mil	1.000	$	293.46	1.000	$	293.46
Local Capital Improvement	1.500	$	440.18	1.500	$	440.18
Critical Capital Outlay Needs	0.000	$	-	0.000	$	-
Subtotal - Local	**3.248**	**$**	**953.14**	**3.248**	**$**	**953.14**
TOTAL MILLAGE	**6.4210**	**$**	**1,884.28**	**6.2990**	**$**	**1,848.48**
				Decrease from prior year	***$***	***(35.80)***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).

Effect of Tax Rate Change on Manatee County Property Owner
Increase in Assessed Value

	2023-24 Tax Year			2024-25 Tax Year		
			Property Owner			Property Owner With Increase In Assessed Value
Assessed Value (1)			$ 293,455			$ 318,282
Exemptions included in above			$ -			$ -
Taxable Value			$ 293,455			$ 318,282
By State Law	**Millage**		**Taxes**	**Millage**		**Taxes**
Required Local Effort (RLE)	3.1720	$	930.84	3.0390	$	967.26
Prior Year RLE Adjustment	0.0010	$	0.29	0.0120	$	3.82
Subtotal - State	**3.1730**	**$**	**931.13**	**3.0510**	**$**	**971.08**
By Local Board						
Discretionary Operating	0.7480	$	219.50	0.7480	$	238.08
Critical Operating Needs - 1 mil	1.0000	$	293.46	1.0000	$	318.28
Local Capital Improvement	1.5000	$	440.18	1.5000	$	477.42
Critical Capital Outlay Needs	0.0000	$	-	0.0000	$	-
Subtotal - Local	**3.2480**	**$**	**953.14**	**3.248**	**$**	**1,033.78**
TOTAL MILLAGE	**6.4210**	**$**	**1,884.28**	**6.2990**	**$**	**2,004.86**
	Increase from prior year due to increase in assessed value				***$***	***120.58***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).

FLORIDA

Reset Form | Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2024	County : Manatee

Name of School District :
School District of Manatee County

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 74,267,991,241	(1)
2.	Current year taxable value of personal property for operating purposes	$ 4,382,225,958	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 7,856,819	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 78,658,074,018	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 3,373,401,174	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 75,284,672,844	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 71,864,882,526	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes ☑ No	(8)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :
	Electronically Certified by Property Appraiser	6/28/2024 8:10:32 AM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	3.1730	per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	3.2480	per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 228,027,272		(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 233,417,138		(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 461,444,410		(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	3.0289	per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	3.1005	per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.0510	per $1,000	(16)

17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage		(17)
	1.5000	0.7480	0.0000		1.0000		
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				3.2480	per $1,000	

Name of School District :	DR-420S R. 5/13 Page 2

18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 239,985,784	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 255,481,424	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 495,467,208	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	0.73 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	2.77 %	(22)

Final public budget hearing	Date : 9/10/2024	Time : 5:05 PM EST	Place : 215 Manatee Ave W Bradenton 34205

SIGN HERE

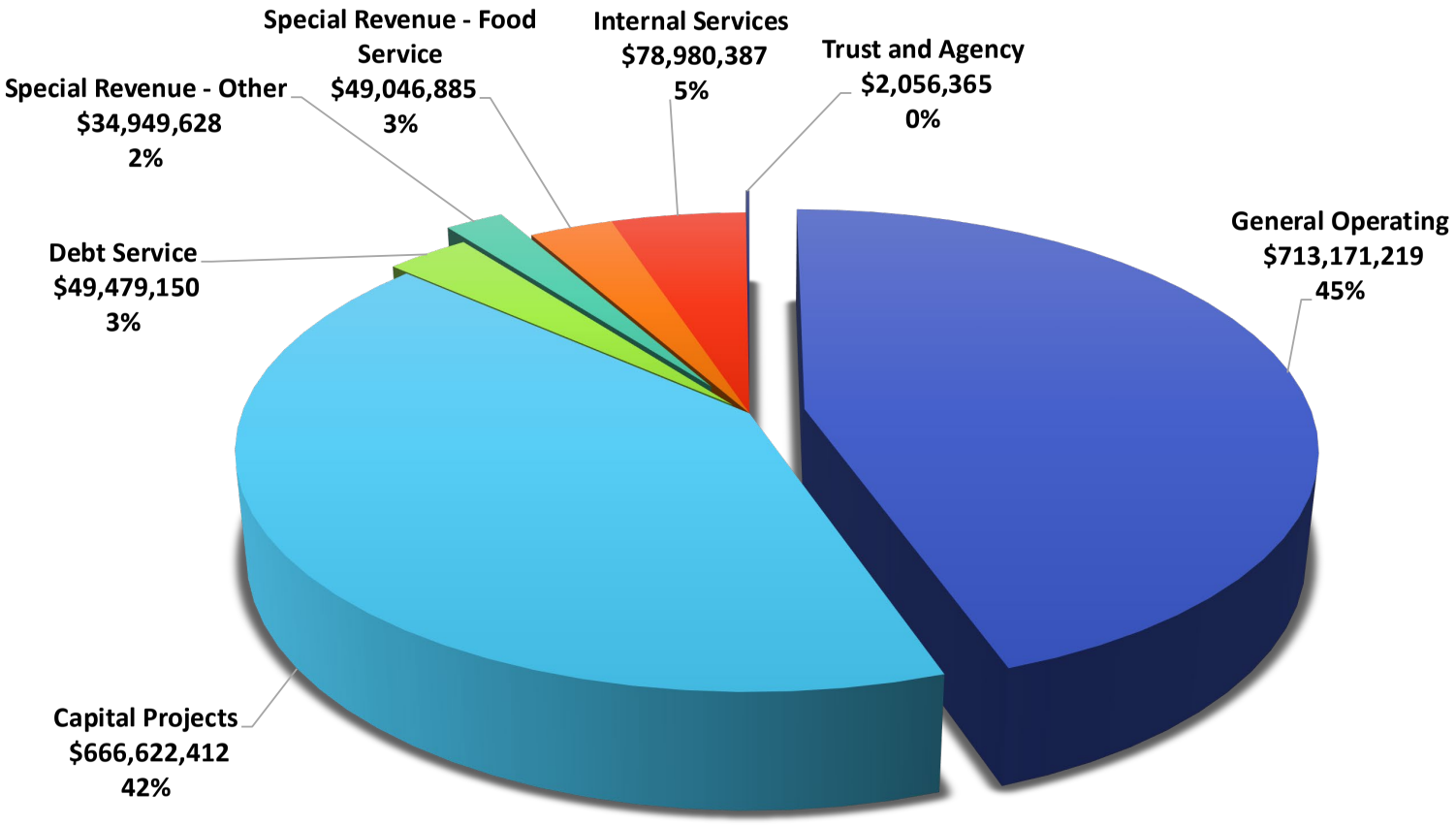
Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
Signature of Chief Administrative Officer : [signature]		Date : 07/22/2024
Title : Superintendent	Contact Name And Contact Title : Rachel Sellers, Deputy Superintendent of Business Services	
Mailing Address : P.O. Box 9069 Bradenton, FL 34206-9069	Physical Address : 215 Manatee Ave. West	
City, State, Zip : Bradenton, FL 34205	Phone Number : 9417088770	Fax Number : 9417088686

SECTION III

FINANCIAL SUMMARIES

- TOTAL BUDGET BY FUND
- GENERAL OPERATING FUND
- DEBT SERVICE FUND
- CAPITAL PROJECTS FUND
- SPECIAL REVENUE FUND – OTHER FEDERAL PROGRAMS
- SPECIAL REVENUE FUND – FOOD SERVICE
- INTERNAL SERVICE FUND OVERVIEW
- INTERNAL SERVICE FUND – HEALTH INSURANCE
- INTERNAL SERVICE FUND – WORKERS COMPENSATION
- TRUST AND AGENCY FUND

SCHOOL BOARD OF MANATEE COUNTY 2024 - 2025 BUDGET BY FUND



TOTAL FINAL BUDGET BY FUND - $1,594,306,046

GENERAL OPERATING FUND
BUDGET OVERVIEW FY 2024-25

The General Fund or Operating Fund is the largest fund in the School District's budget. The General Operating Fund is used to pay operating costs for the school district. The greatest operating expense is Salaries and Benefits at 59.6%. Examples of salaries and benefits paid from the General Fund are classroom teachers, principals, custodians, and administrative staff. The funds are also used to buy supplies such as classroom books, library books, classroom supplies and custodial supplies, provide student transportation, and pay for school utility bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The FEFP is funded primary from two sources: state funds primarily generated from sales tax revenue, and local funds generated from property tax revenue. The FEFP is the primary mechanism for funding the operating costs of public schools. However, there are also programs like workforce development, and prekindergarten programs that are funded outside of the FEFP. The FEFP is basically a mathematical equation that attempts to adjust education funding to meet the needs and conditions of each individual school district. FEFP funds are primarily generated by multiplying the number of full time equivalent (FTE) students in each of the funded educational programs by program cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a Base Student Allocation and by a Comparable Wage Factor (CWF) to determine the base funding from state and local sources. Florida's legislature meets each year and reviews each current component of the funding equation, and may amend, remove, or add new ones.

The School District of Manatee County will receive $16,961,132 more in state funding from the 2024-2025 FEFP Second Calculation compared to the 2023-2024 FEFP Fourth Calculation. Local contribution through property taxes increased by $14,357,820. These funds are shared with our District Charter Schools and the Family Empowerment Scholarship voucher program.

GENERAL FUND BALANCE

An adequate fund balance reserve is necessary to cover unforeseen events such as revenue shortfalls, or student enrollment under projections. During the annual budget development process the Superintendent shall plan for a general fund reserve not classified as restricted, committed, or non-spendable of at least five percent (5%) to include a three percent (3%) statutory reserve and a two percent (2%) strategic reserve and an additional contingency fund of up to three and one-half percent (3.5%) or provide the Board a written report explaining why these targets are not feasible. General fund revenues from all sources are budgeted at $713,171,219 for FY 2024-2025, an increase of 5.59% vs. FY 2032-2024. The increased funding will support the District Strategic Plan Mission to educate all students today for their success tomorrow. This strong financial foundation will further support us in filling vacancies, retaining employees, and further improving the educational experience for all students. The unassigned budgeted fund balance at June 30, 2025 is estimated to be $49,224,329 or 8.56% of General Fund revenues, excluding beginning fund balance and transfers in.

FEFP Calculation Schedule

2024-2025 FL DOE FEFP Second Calculation

	FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation (BSA)	x	Comparable Wage Factor (CWF)	=
2025 2nd Calc	56,470				61,284		$5,330.98		1.0000	
2024 4th Calc	54,641				59,526		$5,139.73		1.0000	

	Base Funding	+	.748 Mill Discretionary Compression	+	ESE Guaranteed Allocation	+	Department of Juvenile Justice (DJJ)	+	Mental Health Assistance	+
2025 2nd Calc	$326,701,379		0		$22,590,786		$171,644		$3,225,525	
2024 4th Calc	$305,947,722		0		$21,787,105		$174,816		$2,857,352	

	Safe Schools	+	Education Enrichment	+	Student Transportation	+	Proration to Appropriation	=	Gross State and Local Funding	-
2025 2nd Calc	$5,195,218		$13,928,999		$9,174,171		-$402,139		$380,585,583	
2024 4th Calc	$4,464,249		$13,477,364		$8,717,473		$0		$357,426,081	

	Required Local Effort 2024-25 - 3.039 2023-24 - 3.172	+	Prior Year Adjustments	=	Net State FEFP	+	Class Size Reduction	+	State Funded Discretionary Supplement	=
2025 2nd Calc	$229,480,211		$0		$151,105,372		$50,400,319		$9,828,827	
2024 4th Calc	$219,778,478		$1,246,820		$138,894,423		$49,876,529		$6,849,254	

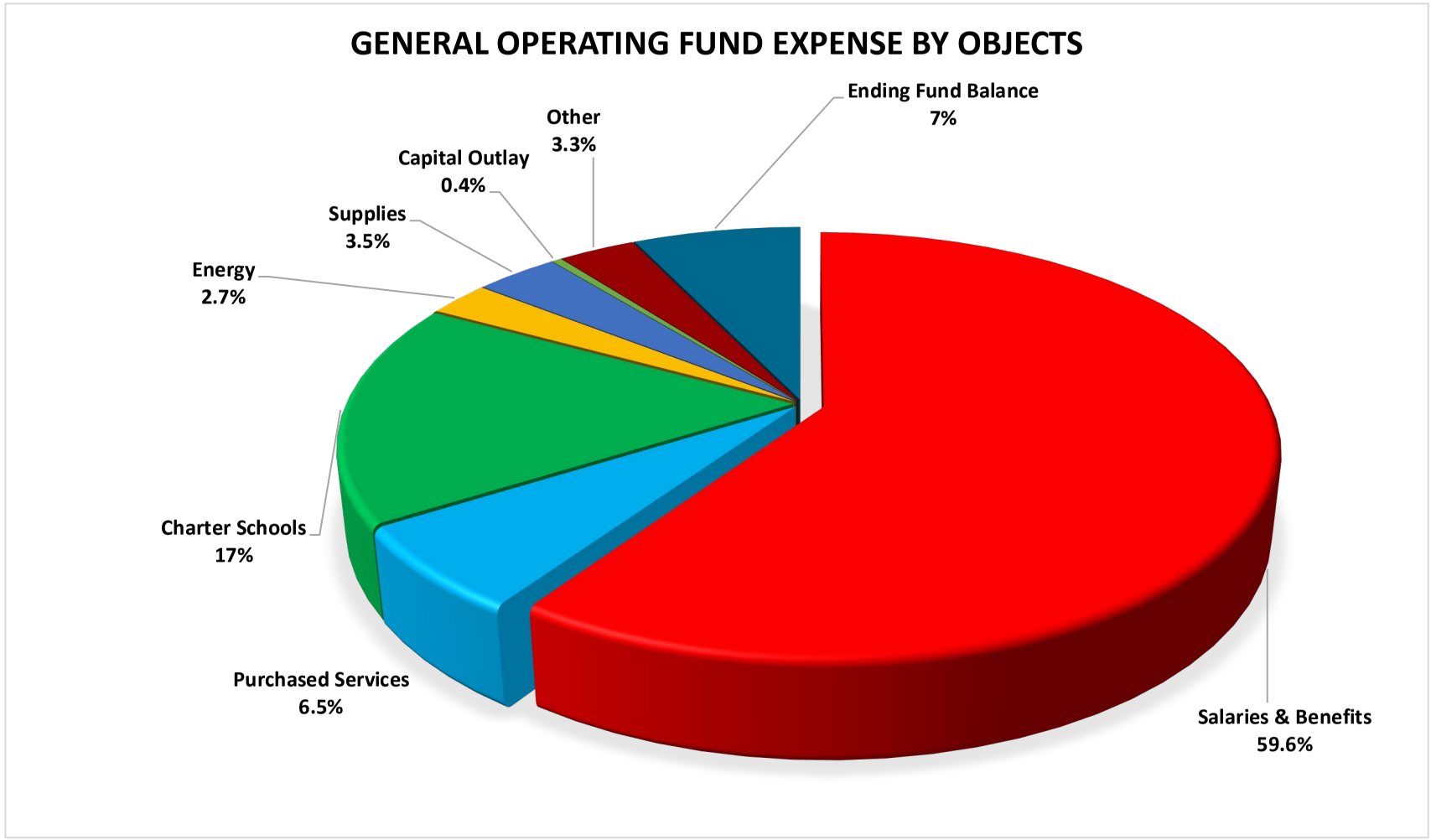
	Total State Funding	+	Required Local Effort (RLE)	+	.748 Discretionary Local Effort	=	Total FEFP Funding Including PY Adj	-	FES 2024-25 UFTE 4,750.75 2023-24 UFTE 3,274.77	=	District FEFP Funding including PY adjustment
2025 2nd Calc	$211,334,518		$229,480,211		$56,482,790		$497,297,519		$42,502,829		$454,794,690
2024 4th Calc	$195,620,206		$219,778,478		$51,826,703		$467,225,387		$30,424,142		$436,801,245

GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	$ 732,434	$ 720,704	$ 720,000	$ (704)	-0.10%
Misc. Federal Direct	$ -	$ 6,035	$ 3,584	$ (2,451)	-40.61%
Medicaid	$ 1,370,349	$ 1,093,539	$ 905,000	$ (188,539)	-17.24%
Federal thru Local	$ 333,999	$ 274,198	$ 115,000	$ (159,198)	-58.06%
Education Stabilization	$ 638,484	$ 45,016	$ -	$ (45,016)	-100.00%
Other Federal Through State	$ 1,152,486	$ 2,248,223	$ -	$ (2,248,223)	-100.00%
TOTAL FEDERAL REVENUE	**$ 4,227,752**	**$ 4,387,714**	**$ 1,743,584**	**$ (2,644,130)**	**-60.26%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	$ 117,738,050	$ 115,319,535	$ 118,431,370	$ 3,111,835	2.70%
School Recognition	$ 2,619,231	$ 3,745,293	$ -	$ (3,745,293)	-100.00%
TOTAL FEFP REVENUE	**$ 120,357,281**	**$ 119,064,828**	**$ 118,431,370**	**$ (633,458)**	**-0.53%**
Work Force Development	$ 9,687,398	$ 10,144,293	$ 10,347,179	$ 202,886	2.00%
CO & DS Withheld - Admin Exp	$ 30,104	$ 31,919	$ 31,200	$ (719)	-2.25%
Workforce Education Performance	$ 203,587	$ 700,228	$ 600,000	$ (100,228)	-14.31%
State License Tax	$ 359,595	$ 372,958	$ 360,000	$ (12,958)	-3.47%
Voluntary Pre-K Program	$ 2,680,941	$ 2,626,206	$ 2,256,570	$ (369,636)	-14.07%
Class Size Constitutional Amendment	$ 51,028,719	$ 49,876,529	$ 50,400,319	$ 523,790	1.05%
Misc & Other State Revenue	$ 632,809	$ 2,191,699	$ 51,520	$ (2,140,179)	-97.65%
TOTAL STATE REVENUE	**$ 64,623,152**	**$ 65,943,831**	**$ 64,046,788**	**$ (1,897,043)**	**-2.88%**
TOTAL FEFP AND STATE REVENUE	**$ 184,980,433**	**$ 185,008,659**	**$ 182,478,158**	**$ (2,530,501)**	**-1.37%**
LOCAL SOURCES					
District School Tax - RLE and Discretionary	$ 290,734,599	$ 272,573,815	$ 286,869,142	$ 14,295,327	5.24%
District School Tax - Referendum	$ -	$ 69,501,832	$ 75,511,751	$ 6,009,919	8.65%
Lease Revenue	$ 246,855	$ 361,885	$ 294,600	$ (67,285)	-18.59%
Interest on Investments	$ 9,990,127	$ 16,431,797	$ 11,000,000	$ (5,431,797)	-33.06%
Vending Sales	$ 22	$ -	$ -	$ -	n/a
Gifts, Grants & Bequests	$ 1,500	$ 3,811	$ -	$ (3,811)	-100.00%
Post Secondary Course Fees	$ 2,915,293	$ 3,169,140	$ 3,400,000	$ 230,860	7.28%
Continuing Workforce Ed Fees	$ 127,334	$ 122,289	$ 135,000	$ 12,711	10.39%
Capital Improvement Fees	$ 135,867	$ 170,748	$ 184,000	$ 13,252	7.76%
Other Schools, Class Fees	$ 27,379	$ 33,397	$ 47,200	$ 13,803	41.33%
Other Student Fees, Financial Aid	$ 648,433	$ 669,500	$ 215,400	$ (454,100)	-67.83%
School Age Child Care	$ 7,292,842	$ 7,649,696	$ 7,440,500	$ (209,196)	-2.73%
Charges for Services	$ 2,438	$ 1,854	$ -	$ (1,854)	-100.00%
Bus Fees	$ -	$ -	$ 65,000	$ 65,000	n/a
Activity Bus Fees	$ -	$ -	$ 35,000	$ 35,000	n/a
Sale of Assets	$ 157,763	$ 184,143	$ 184,000	$ (143)	-0.08%
Federal Indirect Cost	$ 3,431,818	$ 2,893,497	$ 1,400,000	$ (1,493,497)	-51.62%
Other Local Sources	$ 3,060,260	$ 2,316,293	$ 2,509,225	$ 192,932	8.33%
Refunds of prior Year Expenses	$ (217,239)	$ 16,416	$ -	$ (16,416)	-100.00%
Lost, Damaged, Sold Textbooks	$ 20,915	$ 17,428	$ -	$ (17,428)	-100.00%
Food Service and Other Indirect Costs	$ 1,877,789	$ 2,001,459	$ 2,000,000	$ (1,459)	-0.07%
TOTAL LOCAL REVENUE	**$ 320,453,994**	**$ 378,119,001**	**$ 391,290,818**	**$ 13,171,817**	**3.48%**
TOTAL REVENUES	**$ 509,662,180**	**$ 567,515,375**	**$ 575,512,560**	**$ 7,997,185**	**1.41%**

GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 325,907,810	$ 366,821,158	$ 436,533,273	$ 69,712,115	19.00%
Pupil Personnel Services	$ 15,367,967	$ 22,072,115	$ 30,119,211	$ 8,047,095	36.46%
Instructional Media Services	$ 5,089,535	$ 5,593,720	$ 5,750,308	$ 156,589	2.80%
Instr., Curr. Development Services	$ 7,352,744	$ 8,299,135	$ 9,038,935	$ 739,800	8.91%
Instructional Staff Training Services	$ 635,835	$ 1,132,522	$ 2,017,134	$ 884,612	78.11%
Instructional Technology	$ (13)	$ 438	$ 147	$ (291)	-66.35%
Board of Education	$ 1,186,783	$ 1,045,489	$ 1,630,123	$ 584,634	55.92%
General Administration	$ 2,431,291	$ 3,188,073	$ 4,440,064	$ 1,251,991	39.27%
School Administration	$ 32,169,007	$ 33,503,034	$ 38,952,677	$ 5,449,643	16.27%
Facilities Acquisition & Construction	$ 6,224,044	$ 7,366,909	$ 9,185,506	$ 1,818,597	24.69%
Fiscal Services	$ 3,196,578	$ 3,428,798	$ 3,881,577	$ 452,779	13.21%
Food Service	$ -	$ -	$ -	$ -	n/a
Central Services	$ 10,938,993	$ 13,481,910	$ 16,646,461	$ 3,164,551	23.47%
Pupil Transportation Services	$ 15,950,247	$ 18,189,162	$ 21,243,010	$ 3,053,849	16.79%
Operation of Plant	$ 42,094,511	$ 47,026,071	$ 53,906,399	$ 6,880,328	14.63%
Maintenance of Plant	$ 9,547,562	$ 10,026,149	$ 12,340,728	$ 2,314,579	23.09%
Administrative Technology Services	$ 7,361,894	$ 7,758,371	$ 9,114,384	$ 1,356,012	17.48%
Community Services	$ 6,867,699	$ 6,994,255	$ 6,944,106	$ (50,149)	-0.72%
Debt Service	$ 1,325,590	$ 1,728,542	$ 655,377	$ (1,073,165)	-62.08%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 493,648,077**	**$ 557,655,851**	**$ 662,399,420**	**$ 104,743,569**	**18.78%**
To Capital Fund	$ 882,389	$ -	$ -	$ -	n/a
To Internal Accounts	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100.00%
TOTAL TRANSFERS OUT	**$ 15,882,389**	**$ 5,000,000**	**$ -**	**$ (5,000,000)**	**-100.00%**
TRANSFERS IN					
From Capital Fund	$ 18,198,276	$ 19,784,338	$ 24,916,840	$ 5,132,502	25.94%
From Special Revenue Fund	$ 3,143,648	$ 1,314,596	$ -	$ (1,314,596)	-100.00%
TOTAL TRANSFERS IN	**$ 21,341,924**	**$ 21,098,934**	**$ 24,916,840**	**$ 3,817,906**	**18.10%**
OTHER FUNDING SOURCES	$ 14,100,000	$ 821,389	$ -	$ (821,389)	-100.00%
BEGINNING FUND BALANCE					
Nonspendable Fund Balance	$ 691,636	$ 643,367	$ 517,798	$ (125,568)	-19.52%
Restricted Fund Balance	$ 6,950,507	$ 14,186,759	$ 24,150,309	$ 9,963,550	70.23%
Assigned Fund Balance	$ 6,482,925	$ 9,530,299	$ 3,691,267	$ (5,839,032)	-61.27%
Unassigned Fund Balance	$ 36,263,268	$ 61,601,549	$ 84,382,446	$ 22,780,897	36.98%
TOTAL BEGINNING FUND BALANCE	**$ 50,388,336**	**$ 85,961,974**	**$ 112,741,820**	**$ 26,779,846**	**31.15%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	$ 643,367	$ 517,798	$ 517,798	$ -	0.00%
Restricted Fund Balance	$ 14,186,759	$ 24,150,309	$ 1,009,672	$ (23,140,637)	-95.82%
Assigned Fund Balance	$ 9,530,299	$ 3,691,267	$ -	$ (3,691,267)	-100.00%
Unassigned Fund Balance	$ 61,601,549	$ 84,382,446	$ 49,244,329	$ (35,138,117)	-41.64%
TOTAL ENDING FUND BALANCE	**$ 85,961,974**	**$ 112,741,820**	**$ 50,771,799**	**$ (61,970,020)**	**-54.97%**


GENERAL OPERATING FUND EXPENSE BY OBJECTS
Ending Fund Balance
7%
Other
3.3%
Capital Outlay
0.4%
Supplies
3.5%
Energy
2.7%
Charter Schools
17%
Purchased Services
6.5%
Salaries & Benefits
59.6%

DEBT SERVICE FUND
BUDGET OVERVIEW FY 2024-25

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes SBE bonds held by and operated by the State, the Certificates of Participation, and the Sales Tax Revenue Bonds.

This year, the district's long-term debt payments of principal, interest and administrative fees total $34,339,811 for all obligations.

Certificates of Participation (COP)

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied.

The District's current financial arrangements are as follows:

2010 Series

On October 29, 2010, the Board issued $21,600,000 in COPs through the Federal Qualified School Construction Bond program to fund the replacement of the Davis Building at on the campus of Manatee High School. The American Recovery and Reinvestment Act of 2009 created a new category of tax credit bonds called Qualified School Construction Bonds that can be used to finance capital projects for public school facilities. The District repaid principal in the amount of $1,680,000 with the balance in the project account. The outstanding principal is currently $19,920,000. This debt matures in 2029.

2015 Series, Refunding

On December 16, 2015, the Board issued $38,470,000 in COPs to refund the Series 2005 COPs and to partially refund the Series 2007A COPS. This debt matures in 2027.

2016 Series, Refunding

On November 21, 2016, the Board issued $36,780,000 in COPs to refund on an advanced basis, the outstanding Series 2009A Certificates maturing on July 1 in the years 2020 through 2022, inclusive, 2026 and 2029 (collectively, the "Refunded Certificates"). This debt matures in 2029.

2017 Series, Refunding

On December 20, 2017, the Board issued $55,890,000 in COPs to refund the outstanding Series 2008A Certificates and to partially refund the Series 2011A Certificates maturing in the years 2022 through 2031. The 2017 Series matures in 2031.

2023A Series

On May 25, 2023, the Board issued $151,730,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $176,212,011. The 2023A Series matures in 2038.

State School Bonds

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax and State's full faith credit. The District has a total of $1,279,000 State School Bonds payable for Series 2017A, 2019A, and 2020A. The Department of Education acts a trustee and provides the District with the amounts for revenue, principal, and interest to budget in the Debt Service Fund.

Sales Tax Bond Issue

On November 8, 2016, the levy of an extension of the one-half cent Discretionary Sales Surtax was placed on the ballot and approved by a majority of the electors of Manatee County. Revenue collection from this extension began on January 1, 2018 and will continue through December 31, 2032.

On February 23, 2017, the District closed on a Sales Tax Revenue Bond issue, Series 2017. Par value of the bonds was $131,785,000. The bonds were sold at a premium and netted the district project fund of approximately $151,045,513.

The principal of, and interest on the 2017 Series Sales Tax Revenue Bonds are payable solely from and secured by a prior lien upon and pledge of the proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6). Interest will be payable semi-annually on April and October 1 of each year commencing April 1, 2006. This remaining issue matures on October 1, 2033.

Debt Summary and Legal Debt Limits

The Board's long-term capital plan includes all proposed debt issuance and relative debt service.

Legal Debt Limits

Section 1011.13 Florida Statutes allows the School Board to enter into short term loans to pay current fiscal year obligations provided the repayment of the loan is made with proceeds of revenues

reasonably to be anticipated during the current fiscal year. These loans may be used for operating and capital purposes and are to solve cash flow shortages within the fiscal year.

Section 1011.14 Florida Statutes allows the School Board to borrow on a current basis without pledging the credit of the district or requiring the future levy of taxes for certain purposes. Such obligations may be extended from year to year with the consent of the lender for a period not to exceed 4 years, for a total of 5 years. The purposes for which such obligations may be incurred are for the purchase of school buses, land, and equipment for educational purposes, emergency purposes, and other purposes as detailed in 1011.14(1) and 1011.15. Such obligations shall not exceed one-fourth of district ad valorem tax revenue collected for operations for the preceding year.

Certificates of Participation (COP's)

Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2023-2024 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

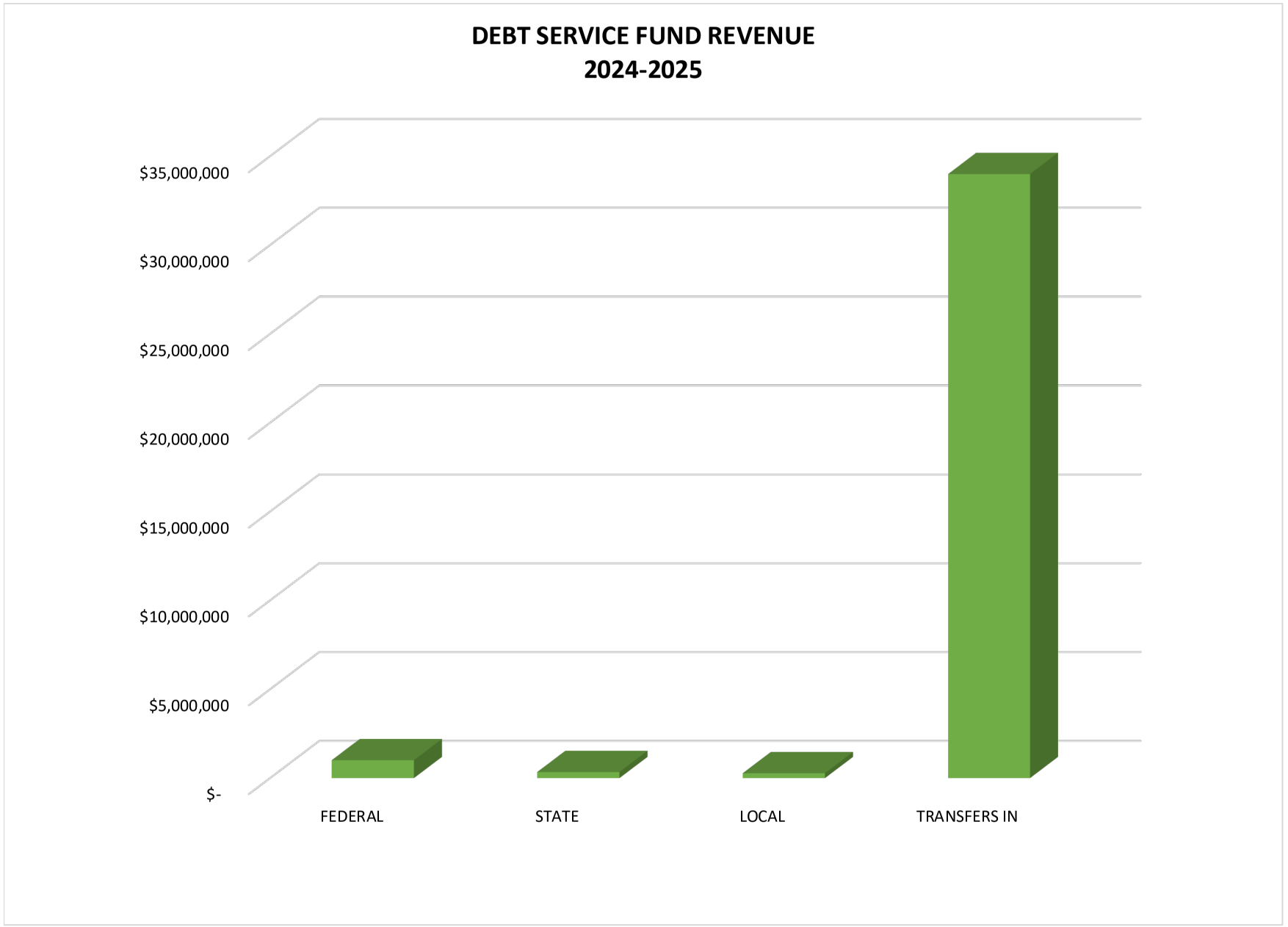
Fiscal Year 2023-2024 Local Capital Improvement proceeds	$ 104,265,829
75% of above proceeds	78,199,372
Less: Current COP Debt Service	- 11,070,000
Available Annual Debt Service from Capital Millage proceeds	$ 67,129,372

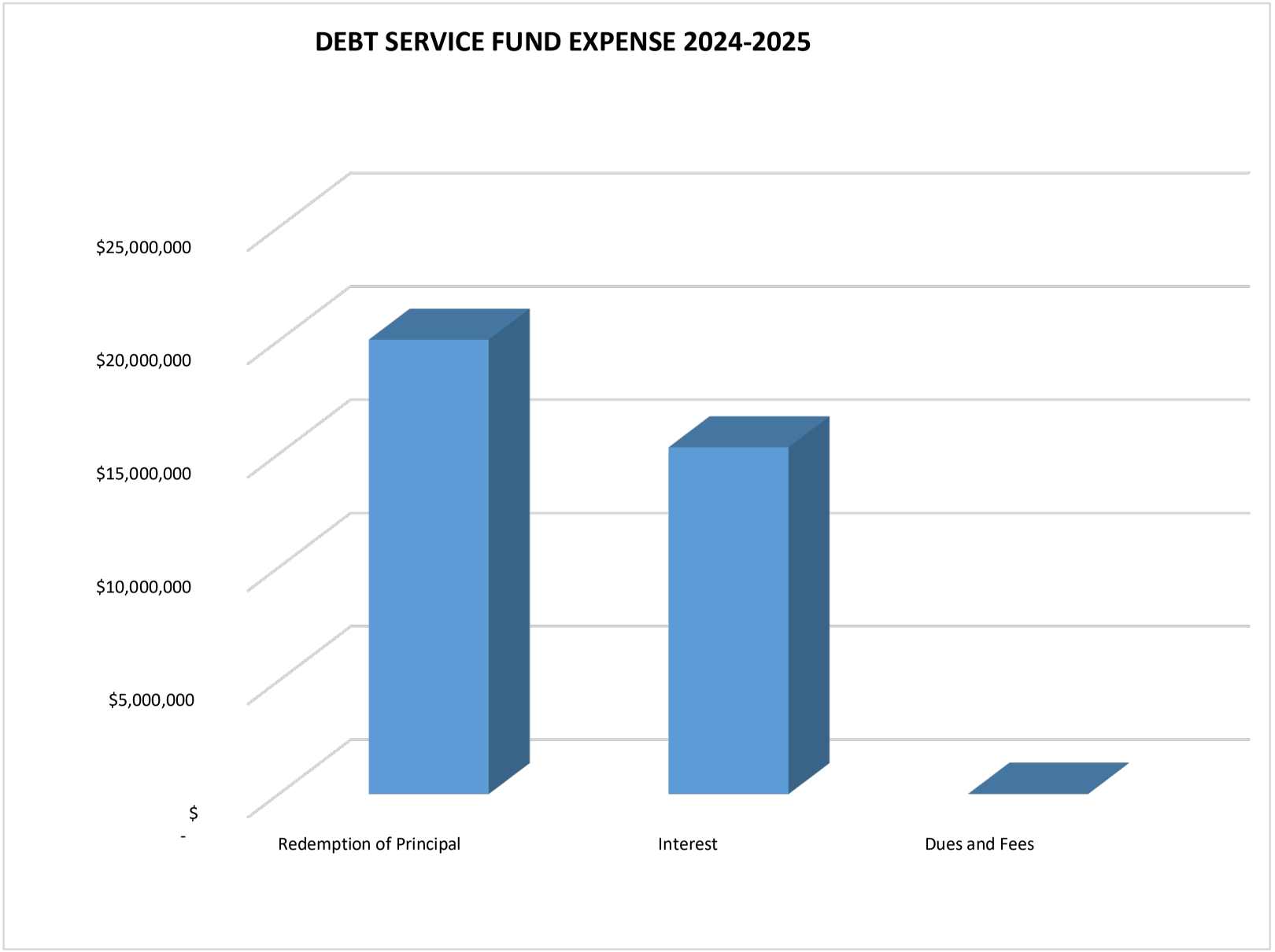
General Obligation Bonds

State Board of Education (SBE) Rule 6A-1.037(2) establishes a limit on the amount of General Obligation Bonds that a school district can issue. The bonds outstanding cannot exceed a value equal to 10% of the assessed value of taxable property on the tax roll.

DEBT SERVICE FUND

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2023-24 TO 2024-25 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	$ 953,374	$ 952,796	$ 1,005,960	$ 52,586	5.23%
TOTAL FEDERAL SOURCES	**$ 953,374**	**$ 952,796**	**$ 1,005,960**	**$ 52,586**	**5.23%**
STATE SOURCES					
CO&DS Withheld for SBOE Bonds	$ 408,910	$ 324,431	$ 339,800	$ 15,369	4.52%
SBE Bond Interest	$ 1,271	$ 1,329	$ -	$ (1,329)	0.00%
TOTAL STATE SOURCES	**$ 410,181**	**$ 325,760**	**$ 339,800**	**$ 14,040**	**4.13%**
LOCAL SOURCES					
Interest on Investments	$ 380,376	$ 558,957	$ 275,000	$ (283,957)	-103.26%
TOTAL LOCAL RESOURCES	**$ 380,376**	**$ 558,957**	**$ 275,000**	**$ (283,957)**	**-103.26%**
TOTAL ESTIMATED REVENUE	**$ 1,743,931**	**$ 1,837,513**	**$ 1,620,760**	**$ (216,753)**	**-13.37%**
INCOMING TRANSFERS					
From Capital Projects	$ 27,018,150	$ 34,096,139	$ 33,994,051	$ (102,088)	-0.30%
TOTAL INCOMING TRANSFERS	**$ 27,018,150**	**$ 34,096,139**	**$ 33,994,051**	**$ (102,088)**	**-0.30%**
EXPENDITURES, APPROPRIATIONS					
DEBT SERVICE					
Redemption of Principal	$ 17,441,000	$ 18,080,000	$ 20,034,323	$ 1,954,323	9.75%
Interest	$ 9,181,849	$ 16,803,500	$ 15,289,128	$ (1,514,372)	-9.90%
Dues and Fees	$ 1,197,433	$ 16,881	$ 16,360	$ (521)	-3.18%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 27,820,282**	**$ 34,900,381**	**$ 35,339,811**	**$ 439,430**	**1.24%**
BEGINNING FUND BALANCE PER ACFR	**$ 11,889,269**	**$ 12,831,068**	**$ 13,864,339**	**$ 1,033,271**	**7.45%**
Ending Fund Balance Restricted for Debt Service	**$ 12,831,068**	**$ 13,864,339**	**$ 14,139,339**	**$ 275,000**	**1.94%**


DEBT SERVICE FUND REVENUE
2024-2025
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
FEDERAL
STATE
LOCAL
TRANSFERS IN


DEBT SERVICE FUND EXPENSE 2024-2025
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$ -
Redemption of Principal
Interest
Dues and Fees

SCHOOL DISTRICT OF MANATEE COUNTY, FL
OUTSTANDING DEBT SERVICE
FOR THE FISCAL YEAR ENDING 6/30/24

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2017A-Refunding	$ 244,000	5.00	2026	$ 829,000
Series 2019A-Refunding	$ 461,000	5.00	2029	$ 744,000
Series 2020A-Refunding	$ 574,000	2.00-5.00	2031	$ 1,037,000
	$ 1,279,000			**$ 2,610,000**
District Revenue Bonds:				
Series 2017, Sales Tax	$ 90,120,000	5.00	2033	$ 131,785,000
	$ 90,120,000			**$ 131,785,000**
Certificates of Participation				
Series 2010A, QSCB	$ 19,920,000	(1)	2029	$ 21,600,000
Series 2015, Refunding	$ 12,615,000	2.92	2027	$ 38,470,000
Series 2016, Refunding	$ 26,875,000	5.00	2029	$ 36,780,000
Series 2017, Refunding	$ 24,085,000	2.57	2031	$ 55,890,000
Series 2023A	$ 151,730,000	5.00	2038	$ 151,730,000
	$ 235,225,000			**$ 304,470,000**
Total	**$ 326,624,000**			**$ 438,865,000**

Note (1): The Federal government pays Interest on QSCB certificates to the purchasers of the certificates in the form of tax credits.

CAPITAL PROJECTS FUND
BUDGET OVERVIEW FY 2024-25

The district Capital Fund contains revenue from both sales tax and local property tax millage of 1.5 mil.
The funds are primarily used to construct, repair, equip and maintain the District's schools and offices. On the following pages is a discussion of both revenue and expense of this fund.

Summary of Major Revenues
Major sources of revenue in the Capital Projects funds are as follows:

Revenue from State Sources:

Capital Outlay & Debt Service Funds – CO & DS revenues are derived from motor vehicle license fees. It is also known as tag money. CO&DS funds are allocated by the Office of Educational Facilities Budgeting to the Manatee County School District based upon the constitutional funding formula. This formula provides $600 for each instruction unit for the base year and $800 for each growth unit. The base plus growth allocation equals the District's total entitlement. The District has the option to bond up to 90% of the annual capital outlay allocation for construction purposes. All future revenues will flow first to the annual debt service payment; then, if there are any revenues left, those funds will flow to the District.

Public Education & Capital Outlay (PECO) – Collections from gross receipts taxes are the source of revenues for PECO funding.

PECO (Charter Schools) – These funds are provided from the state for Charter School capital outlay allocation. The district receives the funds from the state and passes them through to the charter school. The amount of this allocation is approximately $1 million annually and is brought into the budget as a budget amendment when the final allocations are determined by the state.

Revenue from Local Sources:

Ad Valorem Taxes – Prior to July 1, 2008, Section 1011.71(2), Florida Statutes authorized districts to levy up to 2.0 mill without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mill. Funds derived

from this levy may be used for new construction and remodeling projects, as set forth in sections 1011 and 1013, Florida Statutes.

Sales Tax Proceeds – In May 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2003, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes. In November 2016, the voters of Manatee County approved an extension of the one-half cent discretionary sales surtax, effective January 1, 2018, through December 31, 2032.

Impact Fee Revenue – Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Impact fee revenue for 24-25 is estimated to be $32,650,000.

Interest Income – The District invests idle funds in accordance with the board policy on investments.

Debt Proceeds – The District's construction program is driven by the need for new schools and the renovation/remodeling of existing schools and sites.

Long Term Capital Plan Revenues – The districts' planning for capital needs is communicated via the Tentative Educational Facilities Work Plan. The State requires a financially feasible 5-year capital plan.

Change in revenues over the next 5 years has been estimated as follows:

SCHOOL BOARD OF MANATEE COUNTY
FIVE YEAR CAPITAL PLAN

CURRENT REVENUE - RATE OF CHANGE (PERCENTANGE)

	Actual FY 22/23	Budget FY 23/24	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28
ESTIMATED REVENUE						
Current Revenue - Local						
AD VALOREM TAXES	$ 86,830,455	$ 103,930,554	$ 109,281,456	$ 116,549,568	$ 124,670,592	$ 133,037,712
% Inc/(Dec)	25.75%	19.69%	5.15%	6.65%	6.97%	6.71%
SALES TAX PROCEEDS	49,701,086	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972
% Inc/(Dec)	10.13%	4.00%	4.00%	4.00%	4.00%	4.00%
IMPACT FEE REVENUE	37,442,455	33,150,906	31,150,906	31,150,906	31,150,906	31,150,906
% Inc/(Dec)	20.20%	-11.46%	-6.03%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	97,458	909,875	79,875	79,875	79,875	79,875
% Inc/(Dec)	-2.11%	833.61%	-91.22%	0.00%	0.00%	0.00%
INTEREST	2,512,346	7,515,668	3,082,709	500,000	500,000	500,000
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Local Revenue Total:	$ 176,583,800	$ 197,196,133	$ 197,351,641	$ 204,187,312	$ 214,544,615	$ 225,237,465
Current Revenue - State						
CO & DS	1,602,281	1,596,886	1,596,886	1,596,886	1,596,886	1,596,886
% Inc/(Dec)	9.99%	-0.34%	0.00%	0.00%	0.00%	0.00%
Educational Facilities Grant & General Appropriations	573,744	3,555,937	-	-	-	-
% Inc/(Dec)	152.35%	0.00%	0.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	4,485,828	4,492,248	4,492,248	4,492,248	4,492,248	4,492,248
% Inc/(Dec)	15.16%	0.14%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	109,511	4,770,785	-	-	-	-
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Revenue Total:	$ 6,771,364	$ 14,415,856	$ 6,089,134	$ 6,089,134	$ 6,089,134	$ 6,089,134

Description of the impact on the Operating Budget from Major Capital Projects:

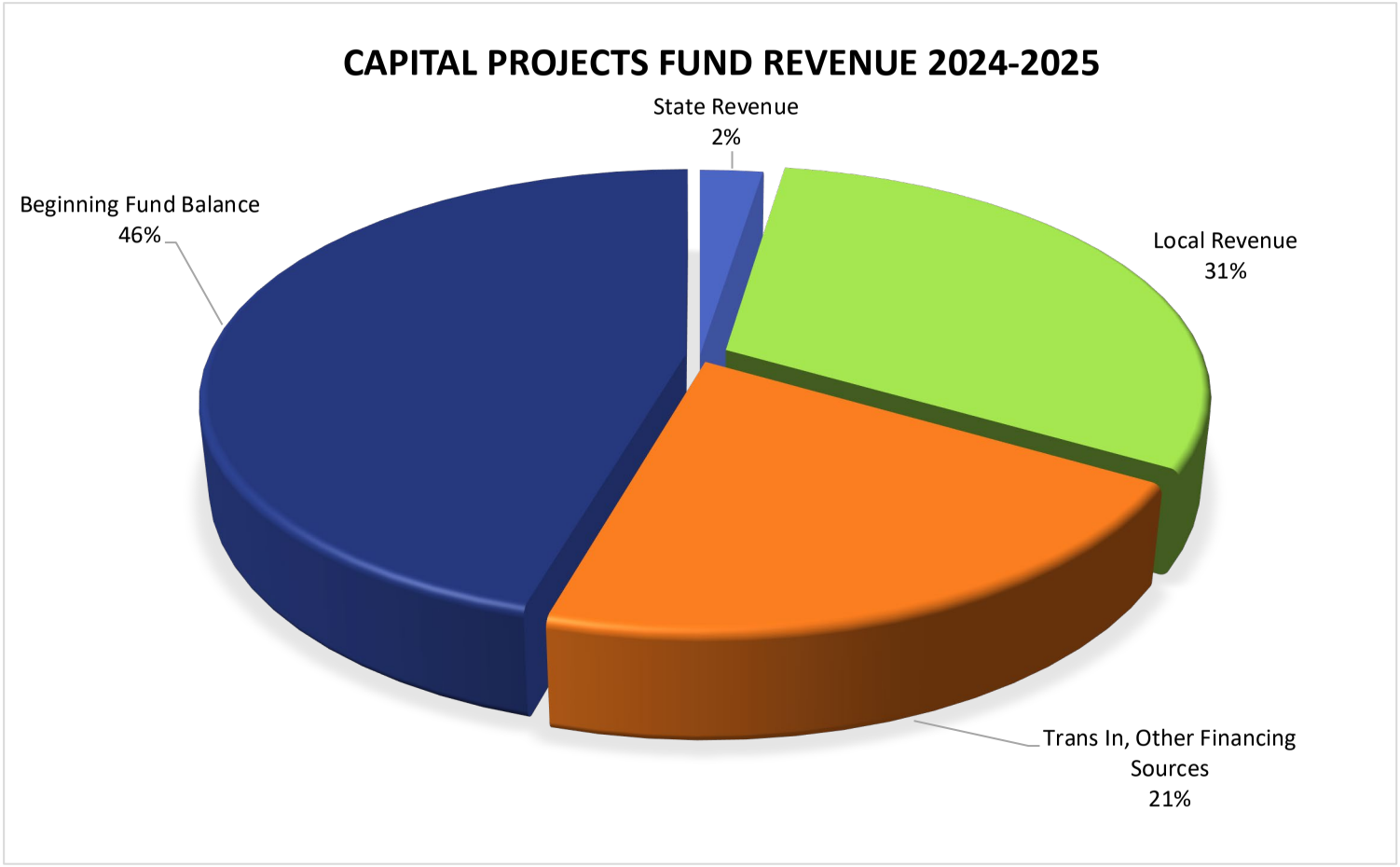
Renovation – Major renovation projects on one middle school, three elementary, and one high school are in progress.

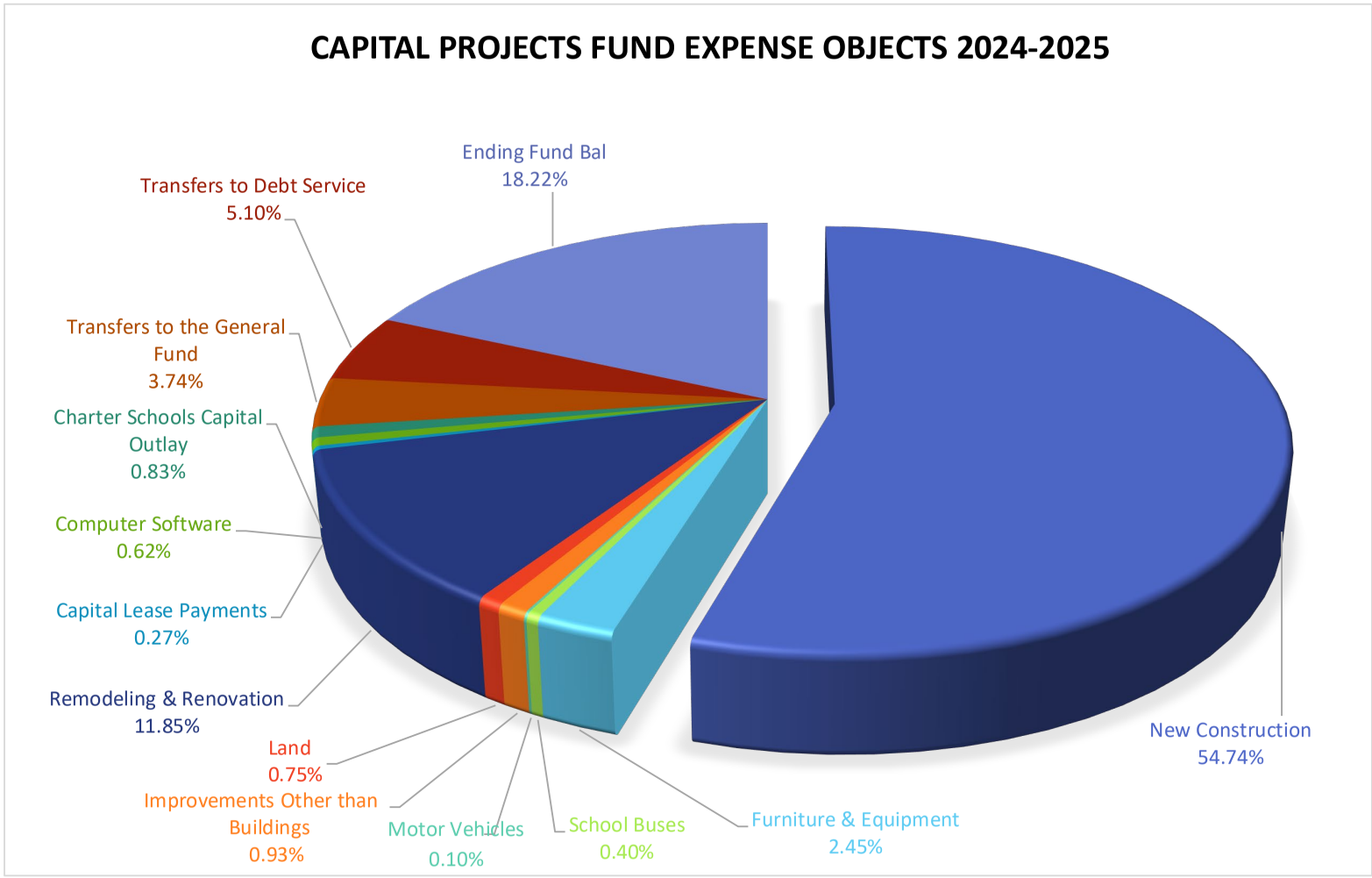
New Construction – We have several addition projects planned. We have construction in progress at a new middle grade school, and a new K-8 school.

Repair Projects – The Board has numerous repair projects planned in this budget year. No change in operational cost is anticipated.

CAPITAL PROJECTS FUND

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	2023 - 24 TO 2024-25 CHANGE	PERCENT
REVENUES					
STATE SOURCES					
CO & DS Distributed	$ 1,567,895	$ 1,771,556	$ 1,712,268	$ (59,288)	-3.35%
Interest-Undistrib CO & DS	$ 34,386	$ 57,723	$ 55,566	$ (2,157)	-3.74%
Public Education Capital Outlay-PECO-Construction	$ 109,511	$ 1,022,784	$ 3,748,001	$ 2,725,217	266.45%
Charter School Cap Outlay PECO	$ 4,485,828	$ 5,202,301	$ 6,745,480	$ 1,543,179	29.66%
Other Misc. State Revenue	$ 573,744	$ 828,584	$ 4,341,988	$ 3,513,404	424.03%
TOTAL STATE REVENUE	$ 6,771,364	$ 8,882,948	$ 16,603,303	$ 7,720,355	86.91%
LOCAL SOURCES					
District Local Capital Improvement	$ 86,830,455	$ 104,265,829	$ 113,267,626	$ 9,001,797	8.63%
Local Sales Tax	$ 49,701,086	$ 51,689,130	$ 53,756,695	$ 2,067,565	4.00%
Interest	$ 2,512,346	$ 12,315,898	$ 6,382,709	$ (5,933,189)	-48.18%
Other Misc. Local Sources	$ 97,458	$ 843,676	$ 79,875	$ (763,801)	-90.53%
Impact fees	$ 37,442,455	$ 42,385,540	$ 32,650,000	$ (9,735,540)	-22.97%
TOTAL LOCAL REVENUE	$ 176,583,800	$ 211,500,073	$ 206,136,905	$ (5,363,168)	-2.54%
TOTAL REVENUES	$ 183,355,164	$ 220,383,021	$ 222,740,208	$ 2,357,187	**1.07%**
EXPENDITURES, APPROPRIATIONS					
New Construction	$ 49,937,485	$ 124,920,097	$ 364,905,398	$ 239,985,301	192.11%
Furniture, Fixtures & Equipment	$ 11,922,279	$ 17,451,412	$ 16,324,706	$ (1,126,706)	-6.46%
School Buses	$ 892,792	$ 694,418	$ 2,691,705	$ 1,997,287	287.62%
Motor Vehicles	$ 609,208	$ 1,689,680	$ 634,686	$ (1,054,994)	-62.44%
Land	$ 20,000	$ 249,640	$ 5,000,000	$ 4,750,360	1902.88%
Improvement Other than Bldgs	$ 3,656,062	$ 7,783,142	$ 6,212,701	$ (1,570,441)	-20.18%
Remodeling & Renovation/Other	$ 35,092,327	$ 35,799,534	$ 79,024,468	$ 43,224,934	120.74%
Computer Software	$ 3,456,889	$ 3,776,581	$ 4,112,187	$ 335,606	8.89%
Charter Schools Capital Outlay	$ 2,866,726	$ 3,177,251	$ 5,531,542	$ 2,354,291	74.10%
Debt Service:					
Principal on Lease Payments	$ 1,608,028	$ 2,064,937	$ 1,819,333	$ (245,604)	-11.89%
Interest and Dues and Fees	$ 76,466	$ 79,144	$ -	$ (79,144)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	$ 110,138,262	$ 197,685,836	$ 486,256,726	$ 288,570,890	**145.97%**
TRANSFERS OUT					
To Debt Service	$ 27,018,150	$ 34,096,139	$ 33,994,051	$ (102,088)	-0.30%
To General Fund	$ 18,198,276	$ 19,784,337	$ 24,916,839	$ 5,132,502	20.60%
TOTAL TRANSFERS OUT	$ 45,216,425	$ 53,880,476	$ 58,910,890	$ 5,030,414	8.54%
TRANSFERS IN AND OTHER FINANCING SOURCES					
Certificates of Participation Issued	$ 151,730,000	$ -	$ 140,000,000	$ 140,000,000	0.00%
Premium on Certificates of Participation	$ 24,482,011	$ -	$ -	$ -	0.00%
Inception of Leases	$ 265,327	$ 4,032,905	$ 401,797	$ (3,631,108)	-90.04%
Interfund Transfer	$ 882,389	$ -	$ -	$ -	0.00%
TOTAL TRANSFERS IN, OTHER FINANCING SOURCES	$ 177,359,727	$ 4,032,905	$ 140,401,797	$ 136,368,892	3381.41%
BEGINNING FUND BALANCE					
Beginning Balance	$ 125,245,984	$ 330,606,188	$ 303,480,407	$ (27,125,781)	-8.20%
Adjustment to Beginning Balance per ACFR	$ -	$ 24,605	$ -	$ (24,605)	-100.00%
BEGINNING BALANCE	$ 125,245,984	$ 330,630,793	$ 303,480,407	$ (27,150,386)	**-8.21%**
ENDING FUND BALANCE	$ 330,606,188	$ 303,480,407	$ 121,454,796	$ (182,025,611)	**-59.98%**


CAPITAL PROJECTS FUND REVENUE 2024-2025
State Revenue
2%
Local Revenue
31%
Trans In, Other Financing
Sources
21%
Beginning Fund Balance
46%


CAPITAL PROJECTS FUND EXPENSE OBJECTS 2024-2025
Ending Fund Bal
18.22%
Transfers to Debt Service
5.10%
Transfers to the General Fund
3.74%
Charter Schools Capital Outlay
0.83%
Computer Software
0.62%
Capital Lease Payments
0.27%
Remodeling & Renovation
11.85%
Land
0.75%
Improvements Other than Buildings
0.93%
Motor Vehicles
0.10%
School Buses
0.40%
Furniture & Equipment
2.45%
New Construction
54.74%

MANATEE COUNTY SCHOOL DISTRICT
PROPOSED FIVE YEAR CAPITAL PLAN 2025-2029

Expenditures	Actual FY 23/24	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
Ad Valorem Taxes 1.5 Mill	$ 104,265,829	$ 113,267,626	$ 117,911,088	$ 126,017,280	$ 134,195,472	$ 143,025,264	$ 634,416,730
CO & DS	1,771,556	1,712,268	1,712,268	1,712,268	1,712,268	1,712,268	8,561,340
CO & DS Interest	57,723	55,566	55,566	55,566	55,566	55,566	277,831
PECO - MTC Aviation Maintenance School	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	748,001	-	-	-	-	748,001
Ed Facitilities -Vestibule Security	773,954	896,617	-	-	-	-	896,617
Anna Maria-Guy Harvey	5,989	994,011	-	-	-	-	994,011
PECO - Charter School Capital Outlay	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Sales Tax Revenue	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972	62,887,731	291,163,603
Impact Fee Revenue	42,385,540	32,650,000	32,650,000	32,650,000	32,650,000	32,650,000	163,250,000
Fuel Tax Refund	72,507	79,875	79,875	79,875	79,875	79,875	399,375
MCR Health Grant	731,594	-	-	-	-	-	-
Interest and Refunds	12,355,473	6,382,709	500,000	500,000	500,000	500,000	8,382,709
Lease Agreements	4,032,905	401,797	-	-	-	-	401,797
Certificates of Participation	-	140,000,000	200,000,000	-	-	-	340,000,000
TOTAL REVENUES	**$ 224,415,926**	**$ 363,142,005**	**$ 415,561,240**	**$ 225,903,711**	**$ 236,407,633**	**$ 247,656,184**	**$ 1,488,670,774**
EXPENDITURES							
Construction	**143,301,196**	**405,838,118**	**248,023,684**	**199,060,920**	**66,439,000**	**71,315,000**	**990,676,721**
Anna Maria - Guy Harvey Project	5,989	994,011					994,011
Ballard Elementary - Fencing and Playground Improveme	-	55,000	-	-	-	-	55,000
Ballard Elementary School Renovation	-	-	-	24,600,000	-	-	24,600,000
Bayshore High Auditorium Renovation	-	-	1,000,000	12,145,920	10,000,000	-	23,145,920
Bayshore High Paint & Roof	816,483	2,157,882	-	-	-	-	2,157,882
Blackburn Elementary Renovate & Replace	9,801,411	29,518,675	-	-	-	-	29,518,675
Braden River High School Addition (10PK)	-	-	-	-	9,159,200	-	9,159,200
Braden River Middle Renovation	258,585	-	-	-	-	-	-
Buffalo Creek Addition in media center	4,140,991	1,444,302	-	-	-	-	1,444,302
Daughtry Elementary Health Clinic (MCR Health Grant)	731,594	-	-	-	-	-	-
Freedom El School-Classroom Wing Addition (8PK, K-3)	557,111	-	-	-	-	-	-
Haile Middle Renovation & Addition (889) 10-2-story	20,097,775	16,493,825	-	-	-	-	16,493,825
Haile Middle Addition (889) 10-2-story	5,476,030	1,426,970	-	-	-	-	1,426,970
Harllee Middle School Renovation	-	-	-	-	20,000,000	-	20,000,000
Harllee Middle School Renovation-Soar in 4 Program	-	695,000	-	-	-	-	695,000
Kinnan Café Projection Project	16,488	-	-	-	-	-	-
Lakewood Ranch Addition (20)	8,110,717	2,319,496	-	-	-	-	2,319,496
Lakewood Ranch Roof	1,366,535	2,133,465	-	-	-	-	2,133,465
Manatee ES Auditorium Renovations	637,947	2,429,653	-	-	-	-	2,429,653
Manatee Elementary School Renovations	-	-	-	-	-	20,000,000	20,000,000
Manatee High Paint & Roof	1,126,010	2,360,120	-	-	-	-	2,360,120
Matzke Transportation Office Renovation	2,057	-	-	-	-	-	-
Matzke Tower Repairs	12,800	11,800	-	-	-	-	11,800
Matzke Bus Wash Station Renovation	314,632	135,369	-	-	-	-	135,369
Mills Elementary School Entrance Repairs	10,836	-	-	-	-	-	-
MTC Addition/Expansion	41,655	7,509,335	2,000,000	-	-	-	9,509,335
MTC Aircraft Maint Tech School SRQ	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	5,758,001	-	-	-	-	5,758,001
MTC Renovation for Car Lift	782	-	-	-	-	-	-
Moody Elementary School Renovation	-	-	-	30,000,000	-	-	30,000,000
Myakka Elementary School Renovation	-	-	24,600,000	-	-	-	24,600,000
New K-8 East County - SMR Acedemic Avenue	9,682,661	58,775,548	37,108,684	-	-	-	95,884,232
New Middle School (1253)-North River Ranch	12,094,796	61,404,945	2,000,000	-	-	-	63,404,945
New Elementary School (974) North County -Rye Ranch	-	35,000,000	35,000,000	-	-	-	70,000,000
New Elementary School (974) Artisan Lakes	-	35,000,000	35,000,000	-	-	-	70,000,000
New High School Rangeland Parkway Rt 70	-	-	100,000,000	100,000,000	-	-	200,000,000
Nolan Middle School Addiiton (8PK)	-	-	-	-	5,964,800	-	5,964,800
Oneco Renovation	5,966,599	32,984,538	-	-	-	-	32,984,538
Palma Sola Renovation	648,562	31,015,519	-	-	-	-	31,015,519
Palm View Elementary Gym Addition	2,921	-	-	-	-	-	-
Palm View Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Palmetto High Renovation (2145)	24,884,980	7,864,507	-	-	-	-	7,864,507
Palmetto High Renovation Concession/Restrooms	-	-	-	-	-	-	-
Parrish Community High - Addition	2,042,709	12,840,478	-	-	-	-	12,840,478
Rowlett ES Renovation	-	-	-	-	20,000,000	-	20,000,000
Seabreeze Roof Replacements	85,358	969,257	-	-	-	-	969,257
Southeast High Rubber Tracks	5,411	-	-	-	-	-	-
Southeast High Science Building	7,405,106	1,730,497	-	-	-	-	1,730,497
SSC Renovation HVAC	95,707	8,104,293	8,500,000	-	-	-	16,604,293
Samoset Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Sugg Middle School Renovation	3,036,088	102,944	-	-	-	-	102,944
Tara Elementary School Addition & Renovation	13,288,230	16,930,052	-	-	-	-	16,930,052
Tillman Elementary Renovation	-	-	-	31,000,000	-	-	31,000,000
Williams Elementary Addition	-	6,000,000	-	-	-	-	6,000,000
Districtwide - Bus Hubs (2)	-	1,500,000	1,500,000	-	-	-	3,000,000
Districtwide - DSC Professional & Technical Services	113,382	215,000	215,000	215,000	215,000	215,000	1,075,000
Districtwide - HS Field Upgrades Synthetic Turf	7,041,010	4,762,185	-	-	-	-	4,762,185
Districtwide - HS Theater Projectors	-	30,000	-	-	-	-	30,000
Districtwide - Media Centers	808,536	644,713	-	-	-	-	644,713
Districtwide - Security Fencing	601,769	502,130	400,000	400,000	400,000	400,000	2,102,130
Districtwide - Site Acquisition	249,640	5,000,000	-	-	-	-	5,000,000
Districtwide - Safety BDA DAS Communication System	-	1,610,628	-	-	-	-	1,610,628
Districtwide - Vestibule Renovation for School Safety Sec	649,881	1,956,621	700,000	700,000	700,000	700,000	4,756,621

Expenditures	Actual FY 23/24	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
Maintenance	**33,270,379**	**56,459,602**	**36,731,682**	**34,522,604**	**39,649,061**	**40,366,606**	**207,729,556**
County Wide Annual Repairs and Maintenance	13,286,255	16,132,298	14,300,075	14,879,204	15,404,817	16,175,058	76,891,453
Bleachers	-	70,000	70,000	230,000	150,000	-	520,000
CCTV	2,197,957	1,390,000	1,540,000	3,470,000	540,000	320,000	7,260,000
Concrete Grinding	-	140,000	65,000	95,000	115,000	110,000	525,000
Electrical	280,458	1,494,103	390,000	150,000	250,000	180,000	2,464,103
Emergency Management-Storm Damage	771,768	-	-	-	-	-	-
Fire Alarm	752,662	2,360,564	1,100,000	1,550,000	2,000,000	2,000,000	9,010,564
Flooring	3,583,940	5,277,513	3,042,607	1,150,000	1,500,000	2,500,000	13,470,120
HVAC	3,472,384	11,966,813	2,800,000	2,950,000	6,300,000	5,850,000	29,866,813
Improvement Projects	94,594	58,300	-	-	-	-	58,300
Lighting	198,939	962,813	450,000	286,000	215,000	256,000	2,169,813
Painting	1,957,564	3,197,297	2,600,000	3,750,000	3,700,000	5,000,000	18,247,297
Parking	129,647	311,350	136,000	207,080	73,000	177,754	905,184
Playcourts/Playgrounds	802,212	1,947,013	799,400	1,331,280	417,500	490,884	4,986,077
Plumbing	49,239	132,866	138,600	194,040	203,744	306,910	976,160
Portables-MCR Health	209,148	-	-	-	-	-	-
Roof Repair & Replacement	5,355,423	9,443,674	9,000,000	4,000,000	8,500,000	7,000,000	37,943,674
Safety - Compliance HS1473	-	300,000	-	-	-	-	300,000
Safety - Vap Detectors	128,188	300,000	300,000	280,000	280,000	-	1,160,000
SSC Water Damage	-	975,000	-		-	-	975,000
Other	**3,196,151**	**5,988,218**	**9,143,395**	**10,595,832**	**13,285,131**	**21,042,782**	**60,055,358**
Charter School Capital Outlay 1.5 Mil	2,132,158	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	57,396,921
Charter School Capital Outlay Sales Tax	1,045,093	201,761	-	-	-	-	201,761
Safety Initiatives	18,900	300,000	300,000	300,000	300,000	500,000	1,700,000
Uninsured Property Losses	-	156,677	150,000	150,000	150,000	150,000	756,677
Technology	**10,341,469**	**12,111,971**	**11,276,201**	**11,665,883**	**11,992,992**	**13,379,670**	**60,426,718**
CW Technology	10,341,469	12,111,971	11,276,201	11,665,883	11,992,992	13,379,670	60,426,718
Vehicles & Equipment	**1,203,095**	**3,617,677**	**2,376,030**	**2,051,030**	**2,051,030**	**2,111,030**	**12,206,797**
Buses	694,418	2,691,705	1,631,030	1,631,030	1,631,030	1,631,030	9,215,825
Bus Camera Systems	10,250	-	-	-	-	-	-
Furniture, Fixtures & Equipment	180,619	693,082	550,000	300,000	300,000	360,000	2,203,082
Vehicles-Other	317,808	232,889	195,000	120,000	120,000	120,000	787,889
Leased Equipment	**6,371,010**	**2,241,140**	**2,287,509**	**2,093,301**	**2,287,298**	**1,093,561**	**10,002,809**
Leased Computers	1,601,949	275,141	1,275,000	1,000,000	1,000,000	1,000,000	4,550,141
Leased Copiers	2,903,368	495,043	495,043	495,043	495,043	93,561	2,073,732
Leased Metal Detectors	313,959	510,117	136,852	397,320	344,520	-	1,388,810
Leased Vehicles	1,551,735	960,838	380,614	200,938	447,735	-	1,990,125
Transfers	**19,784,338**	**24,916,840**	**27,350,480**	**27,350,480**	**27,350,480**	**27,350,480**	**134,318,760**
Equipment - Music	83,843	168,305	165,000	165,000	165,000	165,000	828,305
Equipment - Band Uniforms	97,933	50,000	50,000	50,000	50,000	50,000	250,000
Equipment - School FF&E	249,447	485,000	485,000	485,000	485,000	485,000	2,425,000
Facility Project Management	1,071,082	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	9,525,000
Educational Facilities Security Grant	124,073	39,996	-	-	-	-	39,996
General School Maintenance	3,546,065	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
Transportation - School Bus Drivers	4,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	18,000,000
Charter School Capital Outlay (PECO)	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Property Insurance	5,409,593	5,023,059	5,500,000	5,500,000	5,500,000	5,500,000	27,023,059
Debt Service	**34,098,674**	**33,994,051**	**39,085,319**	**51,628,700**	**59,041,577**	**58,990,212**	**242,739,858**
CO & DS Dues & Fees	2,535	-	-	-	-		-
Sales Tax Revenue Bond, Series 2017	12,485,625	12,478,625	12,464,750	12,455,000	12,443,250	12,433,375	62,275,000
Certificates of Participation, Series 2015	4,454,159	4,456,608	4,457,326	4,454,540	-	-	13,368,474
Certificates of Participation, Series 2016	4,458,019	4,462,725	4,461,975	4,463,475	9,176,725	9,175,725	31,740,625
Certificates of Participation, Series 2017	3,798,144	3,802,960	3,811,234	3,807,195	3,806,100	3,807,820	19,035,307
Certificates of Participation, Series 2023	8,342,597	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	40,848,750
Certificates of Participation, Series 2025	-	-	5,142,361	10,345,750	10,346,000	10,345,250	36,179,361
Certificates of Participation, Series 2026	-	-	-	7,392,028	14,862,750	14,864,000	37,118,778
Qualified School Construction Bond, Series 2010	557,594	516,633	475,673	434,713	393,752	352,792	2,173,563
TOTAL EXPENDITURES	**$ 251,566,312**	**$ 545,167,616**	**$ 376,274,300**	**$ 338,968,750**	**$ 222,096,569**	**$ 235,649,342**	**$ 1,718,156,577**
FUND BALANCE - BEGINNING	**330,630,793**	**303,480,407**	**121,454,796**	**160,741,736**	**47,676,697**	**61,987,761**	**303,480,407**
FUND BALANCE - ENDING	**303,480,407**	**121,454,796**	**160,741,736**	**47,676,697**	**61,987,761**	**73,994,604**	**73,994,604**

SPECIAL REVENUE FUND
OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW
FY 2024-2025

The special revenue other federal project fund contains federal funds received by the school district. These funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source. At this time, the School District of Manatee County estimates receipt of approximately $34.9 million in federal funds for the 2024-2025 school year. Other grants are expected, but the budgets are not approved.

SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	$ 2,684,621	$ 2,926,122	$ -	$ (2,926,122)	-100.00%
Vocational Education Acts	$ 900,487	$ 860,490	$ -	$ (860,490)	-100.00%
I.D.E.A.	$ 11,470,475	$ 12,000,730	$ 19,190,477	$ 7,189,747	59.91%
Elem & Sec Education, Title I	$ 16,247,208	$ 16,179,740	$ 13,503,107	$ (2,676,633)	-16.54%
Teacher, Princ, Train and Recruit Title II	$ 1,882,019	$ 1,664,126	$ 2,256,044	$ 591,918	35.57%
Adult General Education	$ 651,102	$ 618,826	$ -	$ (618,826)	-100.00%
Adult Migrant Education	$ 302,937	$ 271,152	$ -	$ (271,152)	-100.00%
Education Stabilization K-12	$ 44,094,646	$ 41,001,799	$ -	$ (41,001,799)	-100.00%
Education Stabilization Workforce	$ 1,732,962	$ 182,967	$ -	$ (182,967)	-100.00%
Education Stabilization VPK	$ 25,495	$ 86,748	$ -	$ (86,748)	-100.00%
Other Federal thru State	$ 4,856,594	$ 2,739,549	$ -	$ (2,739,549)	-100.00%
Other Miscellaneous State Revenue	$ -	$ -	$ -	$ -	n/a
TOTAL FEDERAL REVENUE	**$ 84,848,546**	**$ 78,532,249**	**$ 34,949,628**	**$ (43,582,621)**	**-55.50%**
				$ -	n/a
TOTAL ESTIMATED REVENUE	**$ 84,848,546**	**$ 78,532,249**	**$ 34,949,628**	**$ (43,582,621)**	**-55.50%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 43,131,415	$ 46,220,329	$ 16,943,101	$ (29,277,228)	-63.34%
Pupil Personnel Services	$ 11,460,326	$ 8,156,916	$ 1,188,789	$ (6,968,127)	-85.43%
Instructional Media Services	$ -	$ 52,000	$ -	$ (52,000)	-100.00%
Instr./Curr. Development Services	$ 7,608,657	$ 8,775,407	$ 10,700,171	$ 1,924,764	21.93%
Instruct. Staff Training Services	$ 6,949,838	$ 7,324,754	$ 4,626,843	$ (2,697,911)	-36.83%
Instruction-Related Technology	$ 74,633	$ 20,071	$ 2,455	$ (17,616)	-87.77%
Board	$ -	$ 1,000	$ -	$ (1,000)	-100.00%
General Administration	$ 3,430,528	$ 2,900,998	$ 1,347,066	$ (1,553,932)	-53.57%
School Administration	$ 63,213	$ 396,756	$ -	$ (396,756)	-100.00%
Facilities Acquisition & Construction	$ -	$ 14,000	$ -	$ (14,000)	-100.00%
Fiscal Services	$ 163,412	$ 215,933	$ -	$ (215,933)	-100.00%
Food Service	$ -	$ 305,930	$ -	$ (305,930)	-100.00%
Central Services	$ 128,721	$ 376,504	$ 77,000	$ (299,504)	-79.55%
Pupil Transportation Services	$ 425,126	$ 624,335	$ 64,203	$ (560,132)	-89.72%
Operation of Plant	$ 362,273	$ 753,711	$ -	$ (753,711)	-100.00%
Maintenance of Plant	$ 14,623	$ 106,451	$ -	$ (106,451)	-100.00%
Admin. Technology Services	$ 784,892	$ 348,848	$ -	$ (348,848)	-100.00%
Community Services	$ 7,240	$ 23,710	$ -	$ (23,710)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 74,604,898**	**$ 76,617,653**	**$ 34,949,628**	**$ (41,668,025)**	**-54.38%**
TRANSFERS OUT					
To General Fund	$ 3,143,648	$ 1,314,596	$ -	$ (1,314,596)	0.00%
To Internal Service	$ 7,100,000	$ 600,000	$ -	$ (600,000)	0.00%
TOTAL TRANSFERS OUT	**$ 10,243,648**	**$ 1,914,596**	**$ -**	**$ (1,314,596)**	**-**

Manatee County School District Federal Programs List

Title I

Part A, BASIC - Improving the Academic Achievement of the Disadvantaged:

The grant provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Part C, Migrant Education Program:

The purpose of this grant is to:

1. Support high-quality and comprehensive educational programs for migratory children to help reduce the educational disruptions and other problems that result from repeated moves;
2. Ensure that migratory children who move among the States are not penalized;
   in any manner by disparities among the States in curriculum, graduation requirements, and State academic content and student academic achievement standards;
3. Ensure that migratory children are provided with appropriate educational services (including supportive services) that address their special needs in a coordinated and efficient manner;
4. Ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic content and student academic achievement standards that all children are expected to meet;
5. Design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school, and to prepare such children to make a successful transition to postsecondary education or employment; and
6. Ensure that migratory children benefit from State and local systemic reforms.

Part D, Local Delinquent Program:

The Title I, Part D Grant is designed to provide services for students identified as neglected or delinquent within Manatee County. Services will be provided in an effort to educate, remediate, and track students between educational sites within the district, as well as the state.

Title II *Part A, Teacher and Principal Training:*

The grant is to provide teacher and principal training, especially to meet the federal guidelines established for Highly Qualified teachers.

Title III *Language Instruction for Limited English Proficient and Immigrant Students:*

The purpose of this grant is to ensure that English language learners (ELLs) obtain:

1. English language supplement support for English language
2. Enhanced instruction for new arrival immigrant children

Title IV *Part A, Student Support and Academic Enrichment (SSAE):*

The Title IV, Part A grant is to improve student academic achievement by increasing the capacity of school districts in the following areas:

1. Providing all students with access to a well-rounded education,
2. Improving school conditions for student learning to support safe and healthy students, and
3. Improving the use of technology in order to advance digital literacy of all students.

Part B, 21st Century Community Learning Centers (ESSA):

The Title IV, Part B grant is to provide before and after school programs, particularly for students in low-performing schools, that provide enrichment activities to help children meet the challenging state academic standards.

Title IX *Part A, Education of Homeless Children and Youth Project:*

The McKinney-Vento Education for Homeless Children and Youth Program is designed to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school.

CARES Act *The Coronavirus Aid, Relief, and Economic Security (CARES) Act*:

The CARES Act Funds are comprised of three primary emergency relief funds: The Governor's Emergency Education Relief (GEER), the Elementary and Secondary School Emergency Relief (ESSER) and the Higher Education Emergency Relief (HEERF) funds. These funds were designed to address the impact that COVID-19 has had and continues to have on elementary, secondary and postsecondary schools. These grants provided the district with additional funding for COVID-19 related expenses, technology for students that aids in regular and substantive educational interaction between students and their classroom instructors, technology for distant learners, counselors district-wide, postsecondary training for essential workforce skills, and financial aid for postsecondary students.

IDEA *Part B, Individuals with Disabilities Education Improvement Act:*

To provide full educational opportunities to all children with disabilities by funding activities that increase the level, intensity, and quality of services provided to individual children.

Part B, Pre-School Handicapped Act:

To provide full educational opportunities to all children with disabilities, ages 3 to 5, by funding activities that increase the level, intensity, and quality of services provided to individual children.

Perkins V *Strengthening Career & Technical Education for the 21st Century Act:*

The programs provide students with opportunities to develop occupational interests and acquire skills throughout their secondary and postsecondary educational experiences that will lead to gainful employment.

UniSIG *Unified School Improvement Grant, Title I, Part A:*

Funds from the Unified School Improvement Grant (UniSIG) are awarded on a per pupil basis in accordance with section 1003 of Title I of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA). These funds are used to serve students attending Title I schools identified for targeted (i.e., school grade of "D") or comprehensive (i.e., school grade of "F" or two consecutive grades of "D") support and improvement based on the most recent school grades release.

SPECIAL REVENUE FUND - FOOD SERVICE
BUDGET OVERVIEW FY 2024-25

The District Food and Nutrition Services Department Fund 41001 is a self-sustaining fund. Revenue comes from state and federal reimbursement, payments received from students and adults, commodities and district contract and catering. The Department participates in the U.S. Department of Agriculture School Breakfast, National School Lunch, After School Snack, After School Supper, Fresh Fruit & Vegetable and Commodity Distribution Programs. The USDA Community Eligibility Program is in place allowing all students at Title I schools to receive a free breakfast and free lunch. In addition, free breakfast is offered at all district schools and approximately 63% of students receive free or reduced meal benefits. Revenue received is used to pay all expenses attributed to the operation of district Food and Nutrition Service Program.

Approximately 210,000 meals were served over the summer and approximately 8,460,000 meals were served during the 2023-2024 school year.

SPECIAL REVENUE FUND - FOOD SERVICE

	2022-2023 ACTUALS	2023-2024 ACTUALS	2024-2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
School Lunch Reimbursement	$ 16,887,905	$ 17,336,362	$ 18,026,000	$ 689,638	3.98%
School Breakfast Reimbursement	$ 5,752,879	$ 6,394,411	$ 6,814,900	$ 420,489	6.58%
After School Snack Reimbursement	$ 97,422	$ 129,508	$ 135,725	$ 6,217	4.80%
Child Care Food Program	$ 1,041,587	$ 1,178,754	$ 1,262,525	$ 83,771	7.11%
USDA Donated Foods	$ 2,757,818	$ 1,954,232	$ 2,213,190	$ 258,958	13.25%
Cash in Lieu of Donated	$ 77,161	$ 81,951	$ 80,000	$ (1,951)	-2.38%
Summer Food Service Program	$ 376,559	$ -	$ -	$ -	n/a
Miscellaneous Federal Through	$ 2,181,458	$ 1,229,451	$ -	$ (1,229,451)	-100.00%
TOTAL FEDERAL THRU STATE REVENUE	**$ 29,172,787**	**$ 28,304,669**	**$ 28,532,340**	**$ 227,671**	**0.80%**
STATE SOURCES					
Breakfast Supplement	$ 145,215	$ 145,085	$ 150,000	$ 4,915	3.39%
Lunch Supplement	$ 164,895	$ 164,781	$ 170,000	$ 5,219	3.17%
TOTAL STATE SOURCES	**$ 310,110**	**$ 309,866**	**$ 320,000**	**$ 10,134**	**3.27%**
LOCAL SOURCES					
Lease Revenue	$ 2,600	$ 2,400	$ -	$ (2,400)	-100.00%
Interest on Investments	$ 654,832	$ 711,099	$ 420,000	$ (291,099)	-40.94%
Student Lunch Sales	$ 3,528,075	$ 3,833,389	$ 4,400,000	$ 566,611	14.78%
Adult Breakfast/Lunch	$ 110,744	$ 133,354	$ 190,000	$ 56,646	42.48%
Student/Adult Ala Carte	$ 1,825,413	$ 2,304,298	$ 2,400,000	$ 95,702	4.15%
Catering/Special	$ 29,212	$ 30,455	$ 46,000	$ 15,545	51.04%
Other Food Sales	$ -	$ -	$ -	$ -	n/a
Cash Short and Over	$ (943)	$ (567)	$ -	$ 567	-100.00%
Sale of Assets	$ 1,499	$ 1,482	$ -	$ (1,482)	-100.00%
Other Misc. Local Sources	$ 177,323	$ 151,978	$ 150,000	$ (1,978)	-1.30%
Refunds of Prior Year Expend	$ 694	$ -	$ -	$ -	n/a
TOTAL LOCAL SOURCES	$ 6,329,449	$ 7,167,887	$ 7,606,000	$ 438,113	6.11%
TOTAL ESTIMATED REVENUE	**$ 35,812,347**	**$ 35,782,421**	**$ 36,458,340**	**$ 675,919**	1.89%
APPROPRIATIONS/EXPENSES					
Personnel Cost	$ 11,632,813	$ 12,856,455	$ 13,303,161	$ 446,706	3.47%
Food Cost	$ 16,935,736	$ 18,589,009	$ 19,094,325	$ 505,316	2.72%
Operational Cost	$ 4,501,394	$ 4,642,234	$ 4,722,968	$ 80,734	1.74%
Capital Outlay	$ 906,405	$ 1,713,304	$ 940,000	$ (773,304)	-45.14%
TOTAL APPROPRIATIONS/EXPENSES	**$ 33,976,348**	**$ 37,801,001**	**$ 38,060,454**	**$ 259,453**	0.69%
TOTAL BEGINNING BALANCE	**$ 12,771,125**	**$ 14,607,124**	**$ 12,588,545**	**$ (2,018,579)**	**-13.82%**
ENDING FUND BALANCE	**$ 14,607,124**	**$ 12,588,545**	**$ 10,986,431**	**$ (1,602,114)**	**-12.73%**

INTERNAL SERVICE FUND
BUDGET OVERVIEW FY 2024-25

Internal Service Funds are used to account for Self-Insurance Programs. Currently, this fund contains the Medical Insurance Program as well as the Worker's Compensation Program. The Medical Program includes the employee health insurance. This program is sustained by employee, retiree and employer contributions. The Worker's Compensation Program is sustained by employer contributions and provides funding for the Worker's Compensation expenses.

INTERNAL SERVICE FUND - HEALTH INSURANCE

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 46,155,806	$ 51,361,041	$ 59,404,925	$ 8,043,884	15.66%
Misc. Local Sources	$ -	$ -	$ -	$ -	n/a
TOTAL LOCAL REVENUE	**$ 46,155,806**	**$ 51,361,041**	**$ 59,404,925**	**$ 8,043,884**	**15.66%**
TOTAL ESTIMATED REVENUE	**$ 46,155,806**	**$ 51,361,041**	**$ 59,404,925**	**$ 8,043,884**	**15.66%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 3,920,470	$ 4,085,260	$ 4,192,267	$ 107,007	2.62%
Claims Expenses	$ 61,231,354	$ 52,382,401	$ 57,576,594	$ 5,194,193	9.92%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 65,151,824**	**$ 56,467,662**	**$ 61,768,861**	**$ 5,301,199**	**9.39%**
TRANSFERS IN					
From General Fund	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100.00%
From Special Revenue Fund	$ 7,100,000	$ 600,000	$ -	$ (600,000)	-100.00%
TOTAL TRANSFERS IN	**$ 22,100,000**	**$ 5,600,000**	**$ -**	**$ (5,600,000)**	**-100.00%**
BEGINNING FUND BALANCE	**$ 9,766,358**	**$ 12,870,340**	**$ 13,363,719**	**$ 493,379**	**3.83%**
ENDING FUND BALANCE	**$ 12,870,340**	**$ 13,363,719**	**$ 10,999,783**	**$ (2,363,936)**	**-17.69%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO CHANGE	2024 - 2025 PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 3,036,424	$ 4,050,772	$ 4,600,000	$ 549,228	13.56%
TOTAL LOCAL REVENUE	**$ 3,036,424**	**$ 4,050,772**	**$ 4,600,000**	**$ 549,228**	**13.56%**
TOTAL ESTIMATED REVENUE	**$ 3,036,424**	**$ 4,050,772**	**$ 4,600,000**	**$ 549,228**	**13.56%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 536,843	$ 570,101	$ 645,223	$ 75,123	13.18%
Claims Expenses	$ 3,200,717	$ 3,433,974	$ 3,560,212	$ 126,239	3.68%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 3,737,561**	**$ 4,004,074**	**$ 4,205,435**	**$ 201,361**	**5.03%**
TOTAL BEGINNING FUND BALANCE	**$ 2,266,182**	**$ 1,565,045**	**$ 1,611,743**	**$ 46,698**	**2.98%**
ENDING FUND BALANCE	**$ 1,565,045**	**$ 1,611,743**	**$ 2,006,308**	**$ 394,565**	**24.48%**

TRUST AND AGENCY FUND
BUDGET OVERVIEW FY 2024-25

The Trust and Agency Funds are private-purpose funds used to report resources held by the District in a trustee or custodial capacity for others that, therefore, cannot be used to support the District's own programs. Included in these funds are Donation and MTC Scholarship Funds.

TRUST AND AGENCY FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 20245 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	$ 217,823	$ 233,191	$ 229,161	$ (4,031)	-1.73%
Gift, Grants and Benefits	$ 42,884	$ 22,810	$ -	$ (22,810)	-100.00%
Financial Aid Fees	$ 271,734	$ 300,331	$ 260,000	$ (40,331)	-13.43%
Other Misc Local Sources	$ 293,653	$ 309,029	$ 320,124	$ 11,095	3.59%
TOTAL ESTIMATED REVENUE	**$ 826,094**	**$ 865,360**	**$ 809,285**	**$ (56,076)**	**-6.48%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 598,997	$ 726,075	$ 2,005,374	$ 1,279,299	176.19%
Pupil Personnel Services	$ 41,715	$ 9,460	$ 1,580	$ (7,880)	-83.30%
Instruction and Curriculum Development	$ 1,024	$ 931	$ 25,428	$ 24,497	2631.41%
General Administration	$ 2,502	$ 220	$ 13,839	$ 13,619	6190.60%
Central Services	$ 6,352	$ 3,253	$ 6,374	$ 3,121	95.96%
Operation of Plant	$ -	$ -	$ 270	$ 270	n/a
Community Services	$ -	$ -	$ 3,500	$ 3,500	n/a
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 650,590**	**$ 739,939**	**$ 2,056,365**	**$ 1,312,656**	**177.40%**
BEGINNING FUND BALANCE	**$ 945,156**	**$ 1,121,660**	**$ 1,247,081**	**$ 125,421**	**11.18%**
ENDING FUND BALANCE	**$ 1,120,660**	**$ 1,247,081**	**$ 0**	**$ (1,247,081)**	**-100.00%**

SECTION IV

DEPARTMENTS

- INSTRUCTIONAL FINANCIAL & STAFF ALLOCATIONS
- OPERATIONS FINANCIAL & STAFF ALLOCATIONS
- BUSINESS SERVICES FINANCIAL & STAFF ALLOCATIONS
- SUPERINTENDENT FINANCIAL & STAFF ALLOCATIONS
- RESERVES & MISC. COST CENTERS

INSTRUCTIONAL DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
7004 - E-TECH TEACHERS					
E-tech provides an alternative for students to earn class credits virtually.					
Personnel Costs	$ 312,662	$ 328,969	$ 443,659	$ 114,690	35%
Operational Costs	$ 161,688	$ 87,176	$ 248,169	$ 160,993	185%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 474,350**	**$ 416,145**	**$ 691,828**	**$ 275,683**	**66%**
9301 - DEPUTY SUPERINTENDENT OF INSTRUCTION					
The Division of Instructional Services consists of 15 Departments that guide and serve elementary, secondary, post secondary, and adult education. The division provides rigorous standards based curriculum, assessments of standards and targeted professional development for teachers and instructional leader to ensure student achievement.					
Personnel Costs	$ 25,745	$ 266,500	$ 324,637	$ 58,136	22%
Operational Costs	$ 523,976	$ 537,223	$ 756,194	$ 218,971	41%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 549,721**	**$ 803,723**	**$ 1,080,831**	**$ 277,107**	**34%**
9302 - DISTRICT SUPPORT					
District Support provides leadership and support for charter schools.					
Personnel Costs	$ 161,635	$ 259,230	$ 268,246	$ 9,016	3%
Operational Costs	$ 2,754	$ 6,392	$ 8,056	$ 1,664	26%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 164,389**	**$ 265,622**	**$ 276,302**	**$ 10,680**	**4%**
9304 - PROFESSIONAL LEARNING					
This department is responsible for supporting administrators, teachers, and non-instructional support staff. This includes ongoing professional development for new and beginning teachers, the Alternative Certification Program, Learn and Earn program for non-instructional staff, reading endorsement classes, and leadership development opportunities.					
Personnel Costs	$ 119,974	$ 134,124	$ 159,281	$ 25,157	19%
Operational Costs	$ 81,322	$ 61,068	$ 190,708	$ 129,640	212%
Capital Outlay	$ 300	$ -	$ -	$ -	0%
Total	**$ 201,596**	**$ 195,192**	**$ 349,990**	**$ 154,797**	**79%**
9305 - FEDERAL PROGRAMS & GRANTS					
The Federal Programs and Grants department supports the successful implementation of the Title I, Title III, and Title X grant. Each grant is designed to increase, enhance and improve student and staff performance in the School District.					
Personnel Costs	$ 670,810	$ 813,581	$ 824,063	$ 10,483	1%
Operational Costs	$ 1,801	$ 9,467	$ 7,660	$ (1,807)	-19%
Capital Outlay	$ 1,251	$ 685	$ 2,000	$ 1,315	192%
Total	**$ 673,862**	**$ 823,733**	**$ 833,723**	**$ 9,991**	**1%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9306 - SCHOOL IMPROVEMENT					
The Department of School Improvement facilitates the successful implementation of School Improvement Grants designed to support low-performing schools identified by the Department of Education. Each grant is designed to increase, enhance, and improve student and staff performance.					
Personnel Costs	$ -	$ 121,836	$ 264,408	$ 142,572	117%
Operational Costs	$ 52,978	$ 3,909	$ 73,142	$ 69,233	1771%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 52,978**	**$ 125,745**	**$ 337,550**	**$ 211,805**	**168%**
9307 - EARLY LEARNING					
The Department of Early Learning coordinates prekindergarten curriculum and implementation, facilitates professional development for teachers and paraprofessionals, and coaches teachers to ensure all students are proficient in the Early Learning and Developmental Standards.					
Personnel Costs	$ 917,313	$ 1,127,551	$ 1,143,561	$ 16,010	1%
Operational Costs	$ 124,994	$ 164,039	$ 903,337	$ 739,298	451%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,042,307**	**$ 1,291,590**	**$ 2,046,898**	**$ 755,308**	**58%**
9308 - EXECUTIVE DIRECTOR, CURRICULUM					
The Office of the Executive Director of Curriculum is responsible for curriculum development and ensuring instruction in kindergarten through twelfth grade is aligned with state standards.					
Personnel Costs	$ 1,856,758	$ 7,044,345	$ 7,316,551	$ 272,206	4%
Operational Costs	$ 2,752,675	$ 3,550,058	$ 6,187,282	$ 2,637,225	74%
Capital Outlay	$ 125,291	$ 97,166	$ 8,039	$ (89,127)	-92%
Total	**$ 4,734,724**	**$ 10,691,568**	**$ 13,511,872**	**$ 2,820,304**	**26%**
9309 - RESEARCH AND ASSESSMENT					
Supervision of Measurement and Data analysis, Information Applications and the Office of Equity. Provides oversight and direction in the areas of test management, data analysis, data collection and School Improvement planning.					
Personnel Costs	$ 355,440	$ 494,653	$ 596,634	$ 101,982	21%
Operational Costs	$ 340,767	$ 330,004	$ 361,223	$ 31,219	9%
Capital Outlay	$ 1,017	$ 1,539	$ 6,665	$ 5,126	333%
Total	**$ 697,224**	**$ 826,195**	**$ 964,522**	**$ 138,326**	**17%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9310 - ESE					
The Exceptional Student Education Department partners with others to provide district leadership, support and coordination in the areas of curriculum, instruction, health, behavior, transportation and parent and community involvement for students with disabilities. The Department also monitors compliance of Federal and State laws related to Exceptional Student Education.					
Personnel Costs	$ 4,308,179	$ 4,497,964	$ 5,298,319	$ 800,355	18%
Operational Costs	$ 4,511,057	$ 4,296,665	$ 4,746,386	$ 449,721	10%
Capital Outlay	$ 4,314	$ -	$ 12,200	$ 12,200	0%
Total	**$ 8,823,550**	**$ 8,794,629**	**$ 10,056,905**	**$ 1,262,276**	**14%**
9311 - EXECUTIVE DIRECTOR PUPIL PERSONNEL SERVICES					
Pupil Personnel Services encompasses several areas including Student Services, Exceptional Student Education (ESE), ESOL, Migrant & Dual Language, and Federal Programs & Grants.					
Personnel Costs	$ 116,494	$ 209,276	$ 675,137	$ 465,860	223%
Operational Costs	$ 249	$ 1,569	$ 88,012	$ 86,443	5510%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 116,744**	**$ 210,845**	**$ 763,148**	**$ 552,303**	**262%**
9317 - STUDENT SERVICES					
The Student Services Department includes the PreK Evaluation Team, school social workers and school psychologists. Staff provide mental health services, crisis intervention and prevention, and other types of academic and behavioral support to students. Student services also conducts assessments relating to RtI, Gifted, Section 504, and Exceptional Student Education. Student Services staff use their training and skills to team with educators and parents to ensure that all students learn in a safe, healthy and supportive environment.					
Personnel Costs	$ 402,025	$ 605,008	$ 2,365,199	$ 1,760,192	291%
Operational Costs	$ 50,859	$ 54,268	$ 11,032	$ (43,236)	-80%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 452,885**	**$ 659,276**	**$ 2,376,231**	**$ 1,716,956**	**260%**
9318 - DROPOUT PREVENTION					
Develops, implements and administers the Dropout Prevention/Alternative Education/Juvenile Justice and Truancy instructional programs throughout the district. Alternative education provides programs for students who may not be successful in traditional education programs. Truancy program: identify, and monitor students who fail to attend school on a regular basis. Monitors dropout and graduation coding.					
Personnel Costs	$ 713,652	$ 870,434	$ 1,005,775	$ 135,341	16%
Operational Costs	$ 488,474	$ 421,038	$ 598,649	$ 177,612	42%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,202,126**	**$ 1,291,472**	**$ 1,604,425**	**$ 312,953**	**24%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9320 - SCHOOL MANAGEMENT ELEMENTARY					
Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.					
Personnel Costs	$ 441,978	$ 470,201	$ 509,877	$ 39,677	8%
Operational Costs	$ 4,162	$ 5,427	$ 11,400	$ 5,973	110%
Capital Outlay	$ 365	$ 30	$ 483	$ 453	1511%
Total	**$ 446,505**	**$ 475,658**	**$ 521,760**	**$ 46,102**	**10%**
9321 - SCHOOL MANAGEMENT MIDDLE					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	$ 299,865	$ 322,616	$ 517,137	$ 194,521	60%
Operational Costs	$ 27,217	$ 25,867	$ 32,900	$ 7,033	27%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 327,082**	**$ 348,483**	**$ 550,037**	**$ 201,554**	**58%**
9322 - SCHOOL MANAGEMENT SECONDARY					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	$ 126,232	$ 182,705	$ 169,489	$ (13,216)	-7%
Operational Costs	$ 283,338	$ 142,873	$ 173,135	$ 30,262	21%
Capital Outlay	$ 9,620	$ 115,353	$ -	$ (115,353)	-100%
Total	**$ 419,190**	**$ 440,931**	**$ 342,624**	**$ (98,307)**	**-22%**
9323 - ADULT CAREER AND TECHNICAL EDUCATION					
The Adult, Career and Technical Education Department (ACT) consists of Career Pathways, Career and Technical Student Organizations, Extended Day Enhancement Program, all elementary, secondary, postsecondary career & technical education programs, adult education, all programs at the Manatee Technical College and the satellite adult locations in addition to the Transition and OJT programs that serve ESE students.					
Personnel Costs	$ 5,340,535	$ 784,285	$ 755,538	$ (28,747)	-4%
Operational Costs	$ 385,233	$ 285,734	$ 2,305,417	$ 2,019,683	707%
Capital Outlay	$ 23,857	$ 6,476	$ -	$ (6,476)	-100%
Total	**$ 5,749,626**	**$ 1,076,495**	**$ 3,060,955**	**$ 1,984,460**	**184%**
INSTRUCTIONAL TOTALS					
Personnel Costs	$ 16,169,297	$ 18,533,277	$ 22,637,511	$ 4,104,234	22%
Operational Costs	$ 9,793,546	$ 9,982,778	$ 16,702,703	$ 6,719,925	67%
Capital Outlay	$ 166,014	$ 221,248	$ 29,387	$ (191,861)	-87%
Total	**$ 26,128,858**	**$ 28,737,303**	**$ 39,369,601**	**$ 10,632,298**	**37%**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
7004 - SDMC E-Tech Teachers				
Registrar II	1.00	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	1.00	0.00
Tchr, Gifted	0.20	0.00	0.00	-0.20
Tchr, Language Arts, MS	1.00	0.00	0.00	-1.00
7 out of 7 School Counselors	0.00	0.00	0.00	0.00
7004 Total	**3.20**	**2.00**	**2.00**	**-1.20**
9301 - Deputy Superintendent of Instruction				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Spec, Fiscal	0.20	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	1.00	0.00
9301 Total	**2.20**	**2.20**	**2.20**	0.00
9302 - District Support				
Coordinator, Instruction/Curriculum	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
9302 Total	**2.00**	**2.00**	**2.00**	**0.00**
9304 - Professional Learning				
Administration Secretary	0.00	1.00	1.00	1.00
9304 Total	**0.00**	**1.00**	**1.00**	**1.00**
9305 - Federal Programs and Grants				
Director, ESOL Migrant	1.00	1.00	1.00	0.00
Dir, Federal Programs & Grants	0.20	0.20	0.20	0.00
Asst, School Clerical, 10 Mo	4.00	4.00	4.00	0.00
Specialist, ESOL	1.00	1.00	1.00	0.00
Specialist, Grant Resource	1.00	1.00	1.00	0.00
Technician, Fed & State Compliance	1.00	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	1.00	0.00
9305 Total	**9.20**	**9.20**	**9.20**	**0.00**
9306 - School Improvement				
Executive Secretary	0.00	1.00	1.00	1.00
Executive Dir, School Improvement & Leadership	0.00	1.00	1.00	1.00
9306 Total	**0.00**	**2.00**	**2.00**	**2.00**
9307 - Early Learning				
Bookkeeper, School-12	1.00	1.00	1.00	0.00
Coord, Campaign Read/Vol Progr	1.00	1.00	1.00	0.00
Dir, Early Childhood Ed	0.20	0.20	0.20	0.00
Pathologist, Speech & Language	1.00	1.00	1.00	0.00
Program Admin, Ext Day Enrich	1.00	1.00	1.00	0.00
School Psychologist	1.00	2.00	2.00	1.00
School Social Worker - 12 Mo	1.00	1.00	1.00	0.00
Secretary II	0.00	1.00	1.00	1.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	2.00	1.00	1.00	-1.00
Specialist, Early Learning Compliance	1.00	1.00	1.00	0.00
Spec, Curriculum	1.00	1.00	1.00	0.00
Registrar	0.00	1.00	1.00	1.00
9307 Total	**11.20**	**13.20**	**13.20**	**2.00**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9308 - Department of Curriculum				
Coord, Instruction/Curriculum	3.00	3.00	4.00	1.00
Coordinator, K-12 STEM	1.00	1.00	1.00	0.00
Director, Elementary Curriculum	1.00	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	1.00	0.00
Exec Dir, Curr & Prof Learning	1.00	0.00	0.00	-1.00
Exec Secy, Instruction Curric	1.00	0.00	0.00	-1.00
Jr Accountant - Curriculum	2.00	2.00	2.00	0.00
Jr Accountant - EDEP	1.00	1.00	1.00	0.00
Program Admin, Ext. Day Enrich - EDEP	2.00	2.00	2.00	0.00
Secretary II - 12 Mo	1.00	0.00	0.00	-1.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Spec, Curriculum	1.00	2.00	1.00	0.00
Spec, Curriculum, Media	1.00	1.00	1.00	0.00
Spec, Professional Learning	0.00	1.00	1.00	1.00
Specialist/Mgr, Instrct/Curric	4.00	4.00	2.00	-2.00
Teacher, Special Assignment	0.00	1.00	2.00	2.00
9308 Total	**22.00**	**22.00**	**21.00**	**-1.00**
9309 - Research and Assessment				
Coordinator, Assessment	1.00	1.00	1.00	0.00
Dir, Research & Assessment	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Specialist, Assessment	1.00	1.00	1.00	0.00
Sr Statistical Data Analyst	1.00	1.00	1.00	0.00
Junior Data Analyst	0.20	1.00	1.00	0.80
9309 Total	**5.20**	**6.00**	**6.00**	**0.80**
9310 - ESE/Student Services				
Assistant, Physical Therapy	1.00	1.00	1.00	0.00
Tech, Behavior I/II	6.00	2.25	2.25	-3.75
Cluster Coord-ESE Student Svcs	0.80	0.40	0.40	-0.40
Coordinator, Mental Health	1.00	1.00	1.00	0.00
Dir, Exceptional Student Pgm	1.00	1.00	1.00	0.00
Psychology Intern	2.00	2.00	2.00	0.00
School Psychologist 10.5 Month	3.00	3.00	3.00	0.00
School Psychologist 11 Month	16.00	16.00	16.00	0.00
School Psychologist 12 Month	2.00	2.00	2.00	0.00
Social Worker 10 Month	0.00	2.00	2.00	2.00
Jr Accountant	0.20	0.20	0.20	0.00
Nurse, School	1.40	0.40	0.40	-1.00
Occupational Therapist	2.00	2.00	2.00	0.00
Pathologist, Speech & Language	3.00	1.00	1.00	-2.00
Pathologist, Speech & Language (Eval Center)	0.00	1.00	1.00	1.00
Physical Therapist	1.00	1.00	1.00	0.00
Registrar II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	1.00	1.00	1.00	0.00
Spec, Behaviorial ESE	2.25	0.00	0.00	-2.25
Specialist/Mgr, Health Svcs	0.70	0.70	0.70	0.00
Spec, Charter/Contracted/ESE	1.00	1.00	1.00	0.00
Tchr, Hearing Impaired	2.00	0.00	0.00	-2.00
Tchr, Visually Impaired	1.00	1.00	1.00	0.00
9310 Total	**50.35**	**41.95**	**41.95**	**-8.40**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9311 - Pupil Services				
Exec Dir, Pupil Personnel Services	1.00	0.00	0.00	-1.00
Executive Dir, Student Support & Family Engagement	0.00	1.00	1.00	1.00
Admin Asst, InstructionCurric	1.00	0.00	0.00	-1.00
Secretary, Executive	0.00	1.00	1.00	1.00
Jr. Accountant	0.00	1.00	1.00	1.00
Coord, Instruction/Curriculum	0.00	0.75	0.75	0.75
School Multi-Tiered Supp Spec.	0.00	0.75	0.75	0.75
Spec,Safety and Security	0.00	1.00	1.00	1.00
Spec,Stud & Family Early Inter	0.00	0.75	0.75	0.75
9311 Total	**2.00**	**6.25**	**6.25**	**4.25**
9317 - Student Services				
School Social Worker-10 Month	4.00	21.00	21.00	17.00
School Social Worker-11 Month	0.00	3.00	3.00	3.00
9317 Total	**4.00**	**24.00**	**24.00**	**20.00**
9318 - Dropout Prevention & Alternative Ed				
Coordinator, District Threat Management	1.00	1.00	1.00	0.00
Coordinator, Dropout Prev/Altn/Traun	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Custodian-8 hr	1.00	1.00	1.00	0.00
Director, Student Services	1.00	1.00	1.00	0.00
Registar II	1.00	1.00	1.00	0.00
Secretary II-12 Mo	1.00	1.00	1.00	0.00
Secreatary II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Student Asst Prog	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	1.00	1.00	0.00
9318 Total	**10.67**	**10.67**	**10.67**	**0.00**
9320 - Elementary School Management				
Exec. Dir., Elementary Schools	2.00	2.00	2.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
9320 Total	**3.00**	**3.00**	**3.00**	**0.00**
9321 - Middle School Management				
Executive Director of High Schools	1.00	1.00	1.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Principal, Special Assignment	0.00	1.00	1.00	1.00
9321 Total	**2.00**	**3.00**	**3.00**	**1.00**
9322 - High School Management				
Supr, Athletics & Physical Ed	1.00	0.00	0.00	-1.00
9322 Total	**1.00**	**0.00**	**0.00**	**-1.00**
9323 - Adult Career & Technical Education				
Exec Dir, Adult Career & Tech Ed	1.00	1.00	1.00	0.00
Executive Secretary, Instr/Curriculum	1.00	1.00	1.00	0.00
Asst Dir, Adult Career & Tech	1.00	1.00	1.00	0.00
Fiscal Specialist	1.00	1.00	1.00	0.00
Jr Accountant	1.00	1.00	1.00	0.00
9323 Total	**5.00**	**5.00**	**5.00**	**0.00**
Total Instructional	**133.02**	**153.47**	**152.47**	**19.45**

OPERATIONS DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9303 - STUDENT DEMOGRAPHICS/PROJECTIONS/ASSIGNMENT					
Manage the day-to-day process of student assignment activities, school choice, and home education status of students to develop accurate enrollment projections and FTE forecasts. They also assimilate data and make recommendations for school boundaries.					
Personnel Costs	$ 1,198,154	$ 1,093,607	$ 1,242,053	$ 1,242,053	114%
Operational Costs	$ 20,958	$ 26,653	$ 28,893	$ 28,893	108%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,219,112**	**$ 1,120,260**	**$ 1,270,946**	**$ 1,270,946**	**113%**
9501 - DEPUTY SUPERINTENDENT OF OPERATIONS					
Provides leadership and vision in the ongoing planning, implementation, development, direction, review, and evaluation of the district's finances, operations and related support activities. Assists in providing district leadership in the absence of the Superintendent. Provides executive level support to the Superintendent and district administration.					
Personnel Costs	$ 321,104	$ 333,514	$ 358,231	$ 24,717	7%
Operational Costs	$ 10,458	$ 5,906	$ 39,850	$ 33,944	575%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 331,562**	**$ 339,420**	**$ 398,081**	**$ 58,661**	**17%**
9511 - AUXILIARY SUPPORT SERVICES					
Directs, oversees and administers the delivery of services and programs for the District in the areas of Support Services, which includes Food Services, Construction Services, Maintenance, Operations and Transportation.					
Personnel Costs	$ 117,104	$ 53,571	$ 133,288	$ 79,718	149%
Operational Costs	$ 4,344	$ 3,226	$ 1,313,690	$ 1,310,464	40622%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 121,448**	**$ 56,797**	**$ 1,446,978**	**$ 1,390,182**	**2448%**
9512 - MAINTENANCE & OPERATIONS					
The Maintenance and Operations Department consists of employees responsible for the daily operations of the District; including custodial, mechanical, buildings maintenance, grounds maintenance, pest control, workload control and energy and recycling. The department provides services, support and assistance to all schools and ancillary sites on a daily basis.					
Personnel Costs	$ 9,069,339	$ 9,012,706	$ 10,571,844	$ 1,559,138	17%
Operational Costs	$ 2,364,851	$ 2,252,953	$ 2,580,207	$ 327,254	15%
Capital Outlay	$ 174,366	$ 204,729	$ 299,931	$ 95,203	47%
Total	**$ 11,608,556**	**$ 11,470,388**	**$ 13,451,982**	**$ 1,981,595**	**17%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT					
The Vehicle Maintenance Department consists of employees responsible for the daily operations of school bus, vehicle and equipment inspection, maintenance, and repair. The Mission of the Vehicle Maintenance Department is to provide the safest mode of transportation for our students and staff.					
Personnel Costs	$ 1,421,058	$ 1,241,219	$ 1,854,606	$ 613,387	49%
Operational Costs	$ 2,316,718	$ 2,177,121	$ 2,555,530	$ 378,409	17%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 3,737,776**	**$ 3,418,340**	**$ 4,410,136**	**$ 991,796**	**29%**
9514 - SCHOOL BUS TRANSPORTATION					
The Transportation Department consists of employees responsible for the daily requirements of getting students to and from school, including routing and extra curricular trips. The department provides transportation support and assistance to all schools, parents and district sites.					
Personnel Costs	$ 10,159,371	$ 11,080,648	$ 14,077,021	$ 2,996,373	27%
Operational Costs	$ 508,657	$ 461,639	$ 766,478	$ 304,839	66%
Capital Outlay	$ 15,464	$ 1,249,787	$ 248,689	$ (1,001,098)	-80%
Total	**$ 10,683,492**	**$ 12,792,073**	**$ 15,092,188**	**$ 2,300,115**	**18%**
9515 - DEPARTMENT OF CONSTRUCTION SERVICES					
Facilitates the planning, design and construction of all new facilities. Ensure that all new, remodeled and renovated facilities and sites meet the highest standard of design, construction and appropriateness for the educational activities they are intended to foster.					
Personnel Costs	$ 1,498,766	$ 1,591,310	$ 2,025,350	$ 434,039	27%
Operational Costs	$ 88,007	$ 32,391	$ 225,504	$ 193,114	596%
Capital Outlay	$ 2,114	$ 20,855	$ 2,000	$ (18,855)	-90%
Total	**$ 1,588,886**	**$ 1,644,556**	**$ 2,252,854**	**$ 608,298**	**37%**
9516 - FOOD & NUTRITION SERVICES					
As a self-supported program that provides quality nutritious meals to students and employees. Food & Nutrition Services serves over five million student lunches and breakfasts each year and provides service to over 80% of the student population. The general fund financial allocations of Food and Nutrition services is for referendum dollars and utility expenses.					
Personnel Costs	$ 717,242	$ 965,366	$ 1,067,631	$ 102,266	11%
Operational Costs	$ 146,858	$ 151,829	$ 148,586	$ (3,243)	-2%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 864,100**	**$ 1,117,194**	**$ 1,216,217**	**$ 99,023**	**9%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9517 - WAREHOUSE					
The Central Receiving/Warehouse Operations Department supports all District sites providing a central receiving and distribution point for freight, printing, instructional supplies, textbooks, custodial supplies, and all testing materials. District mail is sorted and delivered to all sites daily.					
Personnel Costs	$ 770,359	$ 784,826	$ 897,920	$ 113,095	14%
Operational Costs	$ 47,649	$ 72,363	$ 141,232	$ 68,869	95%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 818,008**	**$ 857,188**	**$ 1,039,152**	**$ 181,964**	**21%**
9518 - ADMINISTRATIVE SERVICES (SSC)					
Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).					
Personnel Costs	$ 232,078	$ 230,425	$ 276,063	$ 45,637	20%
Operational Costs	$ 179,721	$ 194,449	$ 252,065	$ 57,616	30%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 411,799**	**$ 424,875**	**$ 528,128**	**$ 103,253**	**24%**
9519 - PROFESSIONAL SUPPORT CENTER					
Two buildings totaling 134,909 square feet reside on 19.5 acres. 19 district departments are housed in this facility.					
Personnel Costs	$ 396,310	$ 436,556	$ 461,151	$ 24,595	6%
Operational Costs	$ 272,267	$ 314,145	$ 309,124	$ (5,021)	-2%
Capital Outlay	$ 31,453	$ 31,279	$ 32,000	$ 721	2%
Total	**$ 700,030**	**$ 781,981**	**$ 802,276**	**$ 20,295**	**3%**
9531 - DEPARTMENT OF SECURITY					
The Security Department is responsible for the overall security of our students, staff and facilities. The department responds to general alarms within our buildings and monitors the camera and access control systems throughout the district. Security works closely with local law enforcement to provide for the School Resource Officer program at our schools and to manage the Guardians at our schools. Security also oversees the visitor management procedures in the district.					
Personnel Costs	$ 3,214,542	$ 3,874,113	$ 5,258,905	$ 1,384,792	36%
Operational Costs	$ 2,116,161	$ 2,414,209	$ 3,443,720	$ 1,029,511	43%
Capital Outlay	$ 13,005	$ 167,240	$ 94,668	$ (72,572)	-43%
Total	**$ 5,343,707**	**$ 6,455,562**	**$ 8,797,293**	**$ 2,341,731**	**36%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9532 - DEPARTMENT OF SAFETY					
The safety department ensures the safety of our students and employees. Emergency Management serves as the Fire Inspection and Sanitation Inspection entity, and handles all crisis planning, School Emergency Plans, Sanitation Guidelines, and a Hurricane Preparedness Plan.					
Personnel Costs	$ 381,504	$ 404,465	$ 428,014	$ 23,549	6%
Operational Costs	$ 35,468	$ 67,599	$ 108,890	$ 41,290	61%
Capital Outlay	$ -	$ 281,613	$ 6,000	$ (275,613)	-98%
Total	**$ 416,972**	**$ 753,678**	**$ 542,904**	**$ (210,774)**	**-28%**
9534 - PERSONNEL DEPARTMENT					
Develop, implement and monitor all personnel resource services required by the District. Coordinates recruitment, employment, performance assessment, certification, licensure, retirement, FMLA/Leaves, salary determination, employee discipline, and termination for full and part-time employees.					
Personnel Costs	$ 1,474,973	$ 1,537,653	$ 1,690,541	$ 152,889	10%
Operational Costs	$ 671,539	$ 961,956	$ 1,131,734	$ 169,778	18%
Capital Outlay	$ -	$ 427	$ 340	$ (87)	-20%
Total	**$ 2,146,512**	**$ 2,500,035**	**$ 2,822,615**	**$ 322,580**	**13%**
9535 - BENEFITS DEPARTMENT					
Oversees the District's health insurance funds. Provides support for all the benefits offered to school district employees such as health insurance coverage, employee wellness incentives, assistance programs, retirement and sick leave bank.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 15,000,000**	**$ 5,000,000**	**$ -**	**$ (5,000,000)**	**-100%**
9536 - CHIEF HUMAN RESOURCE OFFICER					
Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.					
Personnel Costs	$ 376,625	$ 473,577	$ 454,599	$ (18,978)	-4%
Operational Costs	$ 23,315	$ 17,654	$ 26,250	$ 8,596	49%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 399,940**	**$ 491,231**	**$ 480,849**	**$ (10,382)**	**-2%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9537 - RISK MANAGEMENT					
Oversees the District's workers' compensation claims. Works to establish a safe environment for our employees, students, and visitors across the district.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,314,514	$ 6,142,292	$ 6,113,391	$ (28,901)	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,314,514**	**$ 6,142,292**	**$ 6,113,391**	**$ (28,901)**	**0%**
9571 - INFORMATION TECHNOLOGY					
Provides technological support to schools and departments. They repair all district computer equipment, develop and implement core district computer applications and provide user support.					
Personnel Costs	$ 5,610,060	$ 5,760,504	$ 6,439,691	$ 679,188	12%
Operational Costs	$ 1,498,605	$ 1,518,217	$ 2,208,863	$ 690,646	45%
Capital Outlay	$ 220,031	$ 431,154	$ 427,389	$ (3,766)	-1%
Total	**$ 7,328,696**	**$ 7,709,875**	**$ 9,075,943**	**$ 1,366,068**	**18%**
9572 - PROPERTY RECORDS & RECORDS RETENTION					
Property Records is responsible for recording and tracking fixed assets district wide, with respect to the asset record update, location tracking, inventory audits, transfers and disposals. Provide support and training for schools and departments for property accountability. **Records Retention** provides support and training to schools and departments to promote appropriate records retention, maintenance and disposition. This includes the storing, scanning and destruction of records. Fulfill requests by former students of school records (transcripts, immunizations, etc.) 5 years after graduation.					
Personnel Costs	$ 307,032	$ 311,542	$ 348,992	$ 37,450	12%
Operational Costs	$ 54,046	$ 530,703	$ 89,886	$ (440,817)	-83%
Capital Outlay	$ 332	$ -	$ 700	$ 700	0%
Total	**$ 361,410**	**$ 842,245**	**$ 439,578**	**$ (402,667)**	**-48%**
9573 - PRINTING AND DUPLICATING					
Offers document essentials to meet the educational printing/copying needs of the District on a timely basis. *Printing expense is offset by printing revenue at fiscal year end.					
Personnel Costs	$ -	$ -	$ 199,913	$ 199,913	0%
Operational Costs	$ (14,110)	$ 25,248	$ 691,366	$ 666,117	2638%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ (14,110)**	**$ 25,248**	**$ 891,279**	**$ 866,031**	**3430%**
OPERATIONS DIVISION TOTALS					
Personnel Costs	$ 37,265,621	$ 39,185,601	$ 47,785,815	$ 8,600,214	22%
Operational Costs	$ 29,660,026	$ 22,370,553	$ 22,175,259	$ (195,294)	-1%
Capital Outlay	$ 456,764	$ 2,387,084	$ 1,111,717	$ (1,275,367)	-53%
Total	**$ 67,382,411**	**$ 63,943,238**	**$ 71,072,791**	**$ 7,129,553**	**11%**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9303 - Student Demographics				
Coord, Info Applications	3.00	3.00	3.00	0.00
Registrar I	3.00	3.00	3.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Secretary, Administative	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
Spec, Program (Choice)	1.00	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	4.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	1.00	0.00
Supv, Student Demo Proj &Assig	1.00	1.00	1.00	0.00
9303 Total	**16.00**	**16.00**	**16.00**	**0.00**
9501 - Deputy Superintendent of Operations				
Deputy Superintendent, Operations	1.00	1.00	1.00	0.00
Executive Secretary	1.00	1.00	1.00	0.00
9501 Total	**2.00**	**2.00**	**2.00**	**0.00**
9511 - Operations Support Services				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.15	0.15	0.15	0.00
9511 Total	**0.65**	**0.65**	**0.65**	**0.00**
9512 - Maintenance and Operations				
Analyst, Analysis and Improvement	1.00	1.00	1.00	0.00
Asst HVAC Mechanic	4.00	4.00	4.00	0.00
Carpenter	1.00	1.00	1.00	0.00
Carpenter II, Cabinet Shop	1.00	1.00	1.00	0.00
Carpenter II, Cap Bldg Construction	4.00	3.00	3.00	-1.00
Carpenter II, Outside	8.00	9.00	9.00	1.00
Clerk, Accounting II	5.00	5.00	5.00	0.00
Coord Energy & Recycling	1.00	0.00	0.00	-1.00
Custodian, Head I	2.00	2.00	2.00	0.00
Custodian, Head II	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian-12 Mo	6.00	6.00	6.00	0.00
Custodian-12 Mo - Floater	3.00	3.00	3.00	0.00
Director, Maint,Oper,Warehouse	1.00	1.00	1.00	0.00
Electrician II	4.00	4.00	4.00	0.00
Filter Changer,HVAC	2.00	2.00	2.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	1.00	0.00
Irrigation II	2.00	2.00	2.00	0.00
Lawn Maintenance Technician	3.00	3.00	3.00	0.00
Lead Carpenter, Outside	1.00	1.00	1.00	0.00
Lead Electrician	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Lead Painter	1.00	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	1.00	0.00
Locksmith	2.00	2.00	2.00	0.00
Manager Business Services	1.00	1.00	1.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	2.00	0.00
Manager, Cap Bldg Construction	1.00	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	1.00	0.00
Manager, Energy	0.00	1.00	1.00	1.00
Manager, Grounds Maint	1.00	1.00	1.00	0.00
Manager, Labor Relations	0.66	0.00	0.00	-0.66
Manager, Mechanical Systems	5.00	4.00	4.00	-1.00
Manager, Oper, Inspection/Trng	4.00	4.00	4.00	0.00
Mech, Industrial Equip II	3.00	3.00	3.00	0.00
Mech, Lead Refrig	1.00	1.00	1.00	0.00
Mech, Resurfacing/Fencing	2.00	2.00	2.00	0.00
Mechanic, AC Refrigeration II	4.00	4.00	4.00	0.00
Mechanic, Heating	1.00	1.00	1.00	0.00
Mechanic, Industrial Equip Lead	1.00	1.00	1.00	0.00
Mechanic, Vehicle	2.00	2.00	2.00	0.00
Operator, Equipment	6.00	6.00	6.00	0.00
Operator, Special Equipment	2.00	2.00	2.00	0.00
Painter	10.00	10.00	10.00	0.00
Plumber	3.00	3.00	3.00	0.00
Plumber Lead	1.00	1.00	1.00	0.00
Roofer	3.00	3.00	3.00	0.00
Roofer, Lead	1.00	1.00	1.00	0.00
Secretary Administrative	1.00	1.00	1.00	0.00
Secretary II - 12 Month	1.00	1.00	1.00	0.00
Spec Energy & Recycling	1.00	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	1.00	0.00
Supervisor, Mechanical System	1.00	1.00	1.00	0.00
Supv, Sites Mgmt	1.00	1.00	1.00	0.00
Tech Controls	3.00	3.00	3.00	0.00
Tech Controls Lead	1.00	1.00	1.00	0.00
Tech, Carpet Cleaning	2.00	2.00	2.00	0.00
Tech, Pest Control/Fire Extinguishing	3.00	3.00	3.00	0.00
Tech, Playground Equip Repair	1.00	1.00	1.00	0.00
Tech, Turf Maintenance	1.00	1.00	1.00	0.00
Technician, Electronics, Fire Alarm	3.00	3.00	3.00	0.00
Technician, Electronics, Security	2.00	2.00	2.00	0.00
Technician, Lead Electronics, Fire Alarm	1.00	1.00	1.00	0.00
Technician, Lead, Electronics, Security	1.00	1.00	1.00	0.00
9512 Total	**138.66**	**137.00**	**137.00**	**-1.66**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9513 - Vehicle Maintenance				
Accountant, Junior	0.50	0.50	0.50	0.00
Asst, Clerical II	1.00	1.00	1.00	0.00
Asst, Parts	3.00	3.00	3.00	0.00
Manager, Parts	1.00	1.00	1.00	0.00
Mech, Lead Vehicle	5.00	5.00	5.00	0.00
Mech, Vehicle	17.00	12.00	12.00	-5.00
Supervisor, Vehicle Maintenance	1.00	1.00	1.00	0.00
Trades Helper, Vehicle Maintenance	1.00	1.00	1.00	0.00
9513 Total	**29.50**	**24.50**	**24.50**	**-5.00**
9514 - School Bus Transportation				
Bus Aide	133.00	115.00	123.00	-10.00
Bus Driver	135.00	110.00	110.00	-25.00
CBI Bus Aide	0.75	1.00	1.00	0.25
CBI Bus Operator/Tchr Aide	0.75	1.00	1.00	0.25
Administrator, Route	4.00	4.00	4.00	0.00
Analyst, Route	4.00	4.00	4.00	0.00
Assistant Director of Transportation	1.00	1.00	1.00	0.00
Assistant, Clerical II 12 Mo.	2.00	2.00	2.00	0.00
Asst, Clerical	1.00	1.00	1.00	0.00
Accountant, Junior	0.50	0.50	0.50	0.00
Clerk, Accounting II	2.00	2.00	2.00	0.00
Coodinator, Transportation	1.00	1.00	1.00	0.00
Director of Transportation	1.00	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	4.00	0.00
Rep, Customer Svc, Trans	4.00	4.00	4.00	0.00
Spec, Trans Compliance	1.00	1.00	1.00	0.00
Safety Officer	3.00	3.00	3.00	0.00
Scheduler, School Bus	1.00	1.00	1.00	0.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Specialist, Transportation Operations	1.00	1.00	1.00	0.00
Transportation, School Liaision	1.00	1.00	1.00	0.00
Student Assistant, Trans.	1.50	1.50	1.50	0.00
Van Operator	0.00	5.00	5.00	5.00
9514 Total	**304.50**	**267.00**	**275.00**	**-29.50**
9515 - Construction Services				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.85	0.85	0.85	0.00
Dir, Capital Projects	1.00	1.00	1.00	0.00
Dir, Project	4.00	4.00	4.00	0.00
Executive Planner	1.00	1.00	1.00	0.00
Mgr, School Planning & Concurr	1.00	1.00	1.00	0.00
Manager, Office	1.00	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Project Assistant	5.00	5.00	5.00	0.00
Facilities Planner	1.00	0.00	0.00	-1.00
Assistant Director	0.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	0.00
9515 Total	**17.35**	**17.35**	**17.35**	**0.00**
9517 - Warehouse				
Clerk, Lead Receiving	1.00	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	1.00	0.00
Foreman, Warehouse	1.00	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	8.00	0.00
9517 Total	**15.00**	**15.00**	**15.00**	**0.00**
9518 - Central Admin Services - SSC				
Custodian 8 Hr	2.00	2.00	2.00	0.00
Custodian Head I	1.00	1.00	1.00	0.00
Manager Admin & Building Svs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9518 Total	**5.00**	**5.00**	**5.00**	**0.00**
9519 - Professional Support Center				
Custodian, Head I	1.00	1.00	1.00	0.00
Custodian-12 Mo	5.00	4.50	4.50	-0.50
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
PSC Specialist, Admin Services	0.00	1.00	1.00	1.00
Security & Reception Specialist	1.00	0.00	0.00	-1.00
9519 Total	**8.00**	**7.50**	**7.50**	**-0.50**
9531 - Department of Security				
Camera Monitor	1.00	1.00	1.00	0.00
Director, Safety & Security	1.00	1.00	1.00	0.00
Guardian, Lead	2.00	3.00	3.00	1.00
Guardian, Safety/School	53.00	62.00	62.00	9.00
Secretary, Operations	1.00	1.00	1.00	0.00
Specialist, Background and Fingerprinting	1.00	1.00	1.00	0.00
Security Guard, Armed	4.00	4.00	4.00	0.00
Security Officers	3.00	3.00	3.00	0.00
Security Supervisor	0.00	1.00	1.00	1.00
9531 Total	**66.00**	**77.00**	**77.00**	**11.00**
9532 - Department of Safety				
Chief, Safety, Security, Risk	1.00	1.00	1.00	0.00
Manager of Safety	1.00	1.00	1.00	0.00
Sec, Exec Dir	1.00	1.00	1.00	0.00
9532 Total	**3.00**	**3.00**	**3.00**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9534 - Personnel				
Asst Dir, HR	3.00	2.00	2.00	-1.00
Secretary, Administrative	2.00	1.00	1.00	-1.00
Spec III, Human Resources	5.00	5.00	5.00	0.00
Coordinator, Recruitment	1.00	1.00	1.00	0.00
Specialist I, Human Resources	1.00	1.00	1.00	0.00
Specialist, Certification	3.00	3.00	3.00	0.00
Manager, Labor Relations	1.00	1.00	1.00	0.00
Specialist II, Human Resources	3.00	3.00	3.00	0.00
Spec, Position Management	2.00	2.00	2.00	0.00
Unassigned Positions	2.00	2.00	2.00	0.00
9534 Total	**23.00**	**21.00**	**21.00**	**-2.00**
9535 - Benefits				
Analyst, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Term PO & Sick LB	1.00	1.00	1.00	0.00
Assistant, Employee Benefits	1.00	1.00	1.00	0.00
Educator, Health and Well-Being	1.00	1.00	1.00	0.00
Admin, Employee Benefits	1.00	1.00	1.00	0.00
Specialist, Employee Benefits	4.00	4.00	4.00	0.00
9535 Total	**10.00**	**10.00**	**10.00**	**0.00**
9536 - Chief Human Resource Officer				
Chief Human Resources Officer	1.00	1.00	1.00	0.00
Exec Secy, Staff Services	1.00	1.00	1.00	0.00
Admin, HR Data Services	1.00	1.00	1.00	0.00
9536 Total	**3.00**	**3.00**	**3.00**	**0.00**
9537 - Risk Management				
Director, Risk Management	1.00	1.00	1.00	0.00
Spec, Risk Management	2.00	1.00	1.00	-1.00
9537 Total	**3.00**	**2.00**	**2.00**	**-1.00**
9571 - Information Technology				
Analyst, Systems	3.00	2.00	2.00	-1.00
Analyst, Business Systems	5.00	4.00	4.00	-1.00
Analyst, Business Intelligence	0.00	1.00	1.00	1.00
Coord, Info Application	3.00	3.00	3.00	0.00
Developer, Senior Web & Media	1.00	2.00	2.00	1.00
Director, Business Systems	1.00	1.00	1.00	0.00
Engineer, Data Center Support	10.00	10.00	10.00	0.00
Engineer, Network Systems	3.00	3.00	3.00	0.00
Engineer, Field Support	4.00	3.00	3.00	-1.00
Engineer, Sr. Field Support	4.00	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	3.00	3.00	3.00	0.00
Executive Director Secretary	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Field Technician	23.00	23.00	23.00	0.00
Manager, Application Sup&Train	1.00	1.00	1.00	0.00
Manager, Business Analysis	1.00	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	1.00	0.00
Manager, Systems & Programming	0.00	1.00	1.00	1.00
Officer, Chief Technology	1.00	1.00	1.00	0.00
Spec, Tech Svc Desk	3.00	2.00	2.00	-1.00
Supervisor, Data Ctr Serv	1.00	1.00	1.00	0.00
Supervisor, Network Services	1.00	1.00	1.00	0.00
Supervisor,Site Support Services	1.00	1.00	1.00	0.00
Tech, AV	2.00	2.00	2.00	0.00
9571 Total	**73.00**	**72.00**	**72.00**	**-1.00**
9572 - Property Records and Retention				
Manager, Property Control	1.00	1.00	1.00	0.00
Supervisor, Property Records	1.00	1.00	1.00	0.00
Spec, Records Management	3.00	3.00	3.00	0.00
9572 Total	**5.00**	**5.00**	**5.00**	**0.00**
9573 - Print Shop				
Coordinator, Printer Serv	1.00	1.00	1.00	0.00
Senior Printer	2.00	2.00	2.00	0.00
9573 Total	**3.00**	**3.00**	**3.00**	**0.00**
Total Operations	**725.66**	**688.00**	**696.00**	**-29.66**

BUSINESS SERVICES DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9551 - DEPUTY SUPERINTENDENT OF BUSINESS & FINANCE					
Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.					
Personnel Costs	$ 413,053	$ 539,663	$ 601,298	$ 61,635	11%
Operational Costs	$ 13,919	$ 21,178	$ 98,066	$ 76,888	363%
Capital Outlay	$ -	$ 438	$ -	$ (438)	-100%
Total	**$ 426,971**	**$ 561,279**	**$ 699,364**	**$ 138,085**	**25%**
9552 - BUDGET					
Build, amend, monitor and report the District's revenue and expense budgets to provide the administration with timely, accurate fiscal information for the effective management of the financial resources of the school district. Assists in supervising, directing, planning and organizing the overall financial accounting and budgeting operations of the district.					
Personnel Costs	$ 329,956	$ 334,106	$ 438,613	$ 104,506	31%
Operational Costs	$ 2,569	$ 3,871	$ 8,500	$ 4,629	120%
Capital Outlay	$ -	$ 532	$ -	$ (532)	-100%
Total	**$ 332,525**	**$ 338,509**	**$ 447,113**	**$ 108,604**	**32%**
9553 - FINANCE					
Responsible for the daily financial transactions of the district; including accounts payable, accounts receivable, financial reporting, cash management, capital, debt, and accounting. Provides support and assistance to all school bookkeepers, senior school secretaries and departmental bookkeepers.					
Personnel Costs	$ 1,310,765	$ 1,471,340	$ 1,583,117	$ 111,777	8%
Operational Costs	$ 92,883	$ 243,192	$ 325,977	$ 82,784	34%
Capital Outlay	$ -	$ 1,862	$ 2,100	$ 238	13%
Total	**$ 1,403,648**	**$ 1,716,395**	**$ 1,911,194**	**$ 194,800**	**11%**
9554 - PURCHASING DEPARTMENT					
It is the responsibility of the Purchasing Department to ensure that District funded purchases of goods and services are in compliance with Florida Statutes, State Department of Education Rules, and School Board Policies by obtaining the best value to the District. Purchasing promotes fair and open competition in the procurement process and provides professional leadership and guidance in understanding and using the best resources available.					
Personnel Costs	$ 580,577	$ 640,240	$ 669,109	$ 28,869	5%
Operational Costs	$ 8,592	$ 5,455	$ 12,975	$ 7,520	138%
Capital Outlay	$ 475	$ 964	$ 1,000	$ 36	4%
Total	**$ 589,644**	**$ 646,659**	**$ 683,084**	**$ 36,425**	**6%**

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9555 - PAYROLL					
The Payroll Department supports all school sites and departments processing payroll for employees semi-monthly. The School District has 18 different pay calendars to meet the needs of its diverse workforce.					
Personnel Costs	$ 492,783	$ 484,120	$ 494,385	$ 10,265	2%
Operational Costs	$ 5,968	$ 8,254	$ 10,150	$ 1,896	23%
Capital Outlay	$ -	$ 1,596	$ 500	$ (1,096)	-69%
Total	**$ 498,751**	**$ 493,970**	**$ 505,035**	**$ 11,065**	**2%**
BUSINESS SERVICES DIVISION TOTALS					
Personnel Costs	$ 3,127,134	$ 3,469,470	$ 3,786,523	$ 317,052	9%
Operational Costs	$ 123,932	$ 281,949	$ 455,668	$ 173,719	62%
Capital Outlay	$ 475	$ 5,392	$ 3,600	$ (1,792)	-33%
Total	**$ 3,251,540**	**$ 3,756,812**	**$ 4,245,790**	**$ 488,979**	**13%**

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9551 - Deputy Superintendent Business Services				
Administrator, Allocation	1.00	1.00	1.00	0.00
Deputy Supt, Bus & Finance	1.00	1.00	1.00	0.00
Executive Secretary, Fiscal	1.00	1.00	1.00	0.00
Specialist, Medicaid	1.00	1.00	1.00	0.00
9551 Total	**4.00**	**4.00**	**4.00**	**0.00**
9552 - Budget Department				
Analyst, Budget II	1.00	1.00	1.00	0.00
Analyst, Sr. Budget	1.25	1.81	1.81	0.56
Director, Budget	1.00	1.00	1.00	0.00
9552 Total	**3.25**	**3.81**	**3.81**	**0.56**
9553 - Finance Department				
Accountant	3.50	3.50	3.50	0.00
Accountant, Senior	2.00	2.00	2.00	0.00
Accounting Manager	1.00	1.00	1.00	0.00
Accounts Payable Specialist, Senior	1.00	1.00	1.00	0.00
Analyst, Budget I	0.50	0.50	0.50	0.00
Analyst, Budget II	2.00	2.00	2.00	0.00
Director of Finance	1.00	1.00	1.00	0.00
Spec, Fiscal	1.80	1.80	1.80	0.00
Junior Accountant	1.00	0.00	0.00	-1.00
Administrator Pcard	1.00	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	1.00	0.00
Secretary, Executive Dir, Finance	1.00	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	2.00	0.00
Financial Analyst	1.00	1.00	1.00	0.00
9553 Total	**19.80**	**18.80**	**18.80**	**-1.00**
9554 - Purchasing				
Associate Buyer	2.00	2.00	2.00	0.00
Buyer	2.00	2.00	2.00	0.00
Capital Buyer	1.00	1.00	1.00	0.00
Specialist, Procurement	2.00	2.00	2.00	0.00
Dir, Purchasing & Distribution	1.00	1.00	1.00	0.00
9554 Total	**8.00**	**8.00**	**8.00**	**0.00**
9555 - Payroll Department				
Administrator, Payroll	1.00	1.00	1.00	0.00
Coord, Payroll	1.00	2.00	2.00	1.00
Spec, Payroll	4.00	3.00	3.00	-1.00
Spec, Senior Payroll	2.00	1.00	1.00	-1.00
9555 Total	**8.00**	**7.00**	**7.00**	**-1.00**
Total Business Services	**43.05**	**41.61**	**41.61**	**-1.44**

SUPERINTENDENT DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9601 - SCHOOL BOARD					
The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.					
Personnel Costs	$ 423,684	$ 422,219	$ 520,777	$ 98,559	23%
Operational Costs	$ 653,047	$ 548,325	$ 1,024,616	$ 476,291	87%
Capital Outlay	$ 5,665	$ -	$ -	$ -	0%
Total	**$ 1,082,396**	**$ 970,543**	**$ 1,545,393**	**$ 574,850**	**59%**
9602 - ENROLLMENT MANAGEMENT					
Responsible for the overall plan to strengthen and increase student enrollment in the District operated schools and remain competitive with a family-centered mindset.					
Personnel Costs	$ -	$ -	$ 184,150	$ 184,150	0%
Operational Costs	$ -	$ -	$ -	$ -	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 184,150**	**$ 184,150**	**0%**
9611 - SUPERINTENDENT					
The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.					
Personnel Costs	$ 469,304	$ 465,837	$ 587,785	$ 121,948	26%
Operational Costs	$ 113,411	$ 178,283	$ 156,868	$ (21,415)	-12%
Capital Outlay	$ -	$ -	$ 1,100	$ 1,100	0%
Total	**$ 582,715**	**$ 644,121**	**$ 745,753**	**$ 101,633**	**16%**
9612 - STAFF ATTORNEY					
Provide direct, full-time professional legal counsel to the Superintendent and the staff on school matters.					
Personnel Costs	$ 352,348	$ 221,461	$ 401,100	$ 179,639	81%
Operational Costs	$ 291,455	$ 802,765	$ 897,270	$ 94,505	12%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 643,803**	**$ 1,024,226**	**$ 1,298,370**	**$ 274,144**	**27%**

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9613 - OFFICE OF PROFESSIONAL SERVICES - OPS					
The Office of Professional Standards shall conduct investigations into alleged employee misconduct or other matters concerning the School District. They are to make recommendations as to the disposition of such complaints or matters and report legally sufficient complaints to the Education Practices commission.					
Personnel Costs	$ 191,044	$ 200,601	$ 233,749	$ 33,148	17%
Operational Costs	$ 1,273	$ 1,180	$ 1,975	$ 795	67%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 192,317**	**$ 201,781**	**$ 235,724**	**$ 33,943**	**17%**
9614 - COMMUNICATIONS & FAMILY/COMMUNITY ENGAGEMENT					
Lead and direct the development, implementation and operation of an integrated plan for all communication, interactive and public relations messaging to external and internal constituents of Manatee County Public Schools.					
Personnel Costs	$ 397,081	$ 398,239	$ 490,544	$ 92,305	23%
Operational Costs	$ 31,048	$ 58,705	$ 69,828	$ 11,123	19%
Capital Outlay	$ -	$ 542	$ -	$ (542)	-100%
Total	**$ 428,128**	**$ 457,487**	**$ 560,372**	**$ 102,886**	**22%**
9615 - INSTRUCTIONAL TELEVISION PROGRAM					
Acquire, prepare and produce educational programming for broadcast and classroom use. In addition, the Instructional Television Program Manager assists to increase competency and use of effective television technology integration strategies for the School District.					
Personnel Costs	$ 476,012	$ 499,289	$ 578,450	$ 79,161	16%
Operational Costs	$ 42,618	$ 60,665	$ 78,267	$ 17,602	29%
Capital Outlay	$ 16,766	$ 6,380	$ 31,800	$ 25,420	398%
Total	**$ 535,395**	**$ 566,334**	**$ 688,517**	**$ 122,183**	**22%**
9617 - STRATEGIC PLANNING					
Lead and direct the development and implementation of the Strategic Plan for the School District.					
Personnel Costs	$ 366,610	$ 400,280	$ 568,130	$ 167,850	42%
Operational Costs	$ 96,341	$ 186,552	$ 573,564	$ 387,012	207%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 462,951**	**$ 586,832**	**$ 1,141,695**	**$ 554,863**	**95%**
SUPERINTENDENT DIVISION TOTALS					
Personnel Costs	$ 2,676,083	$ 2,607,926	$ 3,564,686	$ 956,760	37%
Operational Costs	$ 1,229,192	$ 1,836,475	$ 2,802,389	$ 965,913	53%
Capital Outlay	$ 22,431	$ 6,922	$ 32,900	$ 25,978	375%
Total	**$ 3,927,706**	**$ 4,451,323**	**$ 6,399,974**	**$ 1,948,651**	**44%**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9601 - School Board				
Assoc, Agency Administrative	1.00	1.00	1.00	0.00
Board Chair	1.00	1.00	1.00	0.00
Board Member	3.00	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	1.00	0.00
9601 Total	**6.00**	**6.00**	**6.00**	**0.00**
9602 - Enrollment Management				
Dir, Student Demographics & Educational Choices	0.00	1.00	1.00	1.00
9602 Total	**0.00**	**1.00**	**1.00**	**1.00**
9611 - Office of the Superintendent				
Superintendent	1.00	1.00	1.00	0.00
Superintendent Administrative Associate	1.00	1.00	1.00	0.00
Exec Secy, Administration	1.00	0.00	0.00	-1.00
9611 Total	**3.00**	**2.00**	**2.00**	**-1.00**
9612 - Staff Attorney				
Asst Supt, Administration	1.00	1.00	1.00	0.00
Secretary, Executive	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	0.00	-1.00
Paralegal	0.00	0.00	1.00	1.00
9612 Total	**3.00**	**3.00**	**3.00**	**0.00**
9613 - Office of Professional Services - OPS				
Investigator, OPS	1.00	1.00	1.00	0.00
Research Associate	1.00	1.00	1.00	0.00
9613 Total	**2.00**	**2.00**	**2.00**	**0.00**
9614 - Community Engagement				
Dir, Comm, Family & Community Engag.	1.00	1.00	1.00	0.00
Public Records Specialist	1.00	1.00	1.00	0.00
Spec, Community Engagement	1.00	1.00	1.00	0.00
Spec, Communications	1.00	1.00	1.00	0.00
Spec, District Mktg & Design	0.40	0.00	0.00	-0.40
Graphics Design & Marketing Specialist	0.00	1.00	1.00	1.00
9614 Total	**4.40**	**5.00**	**5.00**	**0.60**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9615 - Instructional TV and EDTV				
Mgr, Instructional & TV Prog	1.00	0.00	0.00	-1.00
Senior Producer	0.00	1.00	1.00	1.00
Production Manager, Live TV	1.00	1.00	1.00	0.00
Spec,Video Production Specialist	1.00	1.00	1.00	0.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	1.00	0.00
Supervisor, EDV TV Station	1.00	1.00	1.00	0.00
Tech, Electronic	1.00	1.00	1.00	0.00
9615 Total	**6.00**	**6.00**	**6.00**	**0.00**
9617 - Strategic Planning				
Executive Director of Administration	1.00	1.00	1.00	0.00
Associate Director, Strategic Initiatives	1.00	2.00	2.00	1.00
9617 Total	**2.00**	**3.00**	**3.00**	**1.00**
Total Superintendent	**26.40**	**28.00**	**28.00**	**1.60**

RESERVES & MISC. COST CENTERS

GENERAL FUND FINANCIAL ALLOCATIONS RESERVES & MISC. COST CENTERS

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
4001 - DUETTE					
Historical one room school house. Utilities for the building.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 7,111	$ 7,062	$ 7,679	$ 617	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 7,111**	**$ 7,062**	**$ 7,679**	**$ 617**	**9%**
9796 - DISTRICT RESERVES					
Personnel Costs	$ 32,408	$ -	$ -	$ -	0%
Operational Costs	$ -	$ 31,271	$ -	$ (31,271)	-100%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 32,408**	**$ 31,271**	**$ -**	**$ (31,271)**	**-100%**
9798 - DISTRICT EXPENDITURES					
Terminal Pay, Teacher Lead, and Tan Interest and Fees.					
Personnel Costs	$ 3,311,748	$ 3,303,346	$ 4,014,913	$ 711,567	22%
Operational Costs	$ 3,009,202	$ 2,532,424	$ 5,473,742	$ 2,941,318	116%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,320,950**	**$ 5,835,770**	**$ 9,488,655**	**$ 3,652,885**	**63%**
9799 - DISTRICT RESERVES					
This is a budget only cost center. Includes Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.					
Personnel Costs	$ -	$ -	$ 5,974,199	$ 5,974,199	0%
Operational Costs	$ -	$ -	$ 26,850,916	$ 26,850,916	0%
Capital Outlay	$ -	$ -	$ 2,881	$ 2,881	0%
Total	**$ -**	**$ -**	**$ 32,827,996**	**$ 32,827,996**	**0%**
9855 - CAFES					
The Cafes were eliminated in 22/23. Prior to that they were located at both the PSC and SSC.					
Personnel Costs	$ 24	$ -	$ -	$ -	0%
Operational Costs	$ 260	$ -	$ -	$ -	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	$ 284	$ -	$ -	$ -	**0%**
RESERVE & MISC. COST CENTER TOTALS					
Personnel Costs	$ 3,344,179	$ 3,303,346	$ 9,989,112	$ 6,685,766	202%
Operational Costs	$ 3,016,573	$ 2,570,757	$ 32,332,338	$ 29,761,581	1158%
Capital Outlay	$ -	$ -	$ 2,881	$ 2,881	0%
Total	**$ 6,360,752**	**$ 5,874,102**	**$ 42,324,330**	**$ 36,450,228**	**621%**

SECTION V

SCHOOLS

- SCHOOL LEVEL STAFFING KEY
- ELEMENTARY SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- K-8 SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- MIDDLE SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- HIGH SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- CHARTER SCHOOLS, CONTRACTED & ALTERNATIVE SITES, MTC FINANCIAL & STAFF ALLOCATIONS

FY 2024-25 SCHOOL LEVEL STAFFING KEY

Instructional and Administrative Units

Teachers	Basic Instructional, Student Services, Enrichment
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Program Support, Testing Administrators, Deans, Athletic Trainers, College & Career Advisors
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categoricals/Grants	VPK, ROTC, Grant and special-funded positions

Non-Instructional Units

Paraprofessionals	Teacher Aides, Teacher Assistants, Computer Lab Managers
Clerical Staff	Secretaries, Registrars, Clerks, Bookkeepers
Categoricals/Grants	VPK CDAs, ESE 1:1 Aides, Behavior Specialists, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
ABEL ELEMENTARY SCHOOL - 0621					
Personnel Costs	$ 3,824,746	$ 4,253,161	$ 4,655,607	$ 402,447	9%
Operational Costs	$ 354,415	$ 379,252	$ 396,683	$ 17,432	5%
Capital Outlay	$ 9,705	$ 6,588	$ 8,106	$ 1,518	23%
Total	**$ 4,188,867**	**$ 4,639,001**	**$ 5,060,397**	**$ 421,396**	**9%**
ANNA MARIA ELEMENTARY SCHOOL - 0031					
Personnel Costs	$ 2,230,434	$ 2,337,631	$ 2,441,377	$ 103,746	4%
Operational Costs	$ 142,555	$ 155,421	$ 169,031	$ 13,610	9%
Capital Outlay	$ 43,008	$ 22,634	$ 4,884	$ (17,750)	-78%
Total	**$ 2,415,997**	**$ 2,515,686**	**$ 2,615,292**	**$ 99,606**	**4%**
BALLARD ELEMENTARY SCHOOL - 0051					
Personnel Costs	$ 3,293,699	$ 3,754,537	$ 4,083,231	$ 328,693	9%
Operational Costs	$ 309,895	$ 311,432	$ 351,010	$ 39,577	13%
Capital Outlay	$ 26,123	$ 13,103	$ 7,004	$ (6,100)	-47%
Total	**$ 3,629,717**	**$ 4,079,073**	**$ 4,441,244**	**$ 362,171**	**9%**
BASHAW ELEMENTARY SCHOOL - 0641					
Personnel Costs	$ 4,322,250	$ 4,970,738	$ 5,727,979	$ 757,241	15%
Operational Costs	$ 282,749	$ 306,279	$ 315,146	$ 8,867	3%
Capital Outlay	$ 9,907	$ 21,391	$ 11,744	$ (9,647)	-45%
Total	**$ 4,614,905**	**$ 5,298,408**	**$ 6,054,869**	**$ 756,461**	**14%**
BAYSHORE ELEMENTARY SCHOOL - 0061					
Personnel Costs	$ 4,936,166	$ 5,444,277	$ 6,247,466	$ 803,189	15%
Operational Costs	$ 360,732	$ 408,082	$ 403,369	$ (4,713)	-1%
Capital Outlay	$ 7,230	$ 16,491	$ 11,705	$ (4,786)	-29%
Total	**$ 5,304,128**	**$ 5,868,850**	**$ 6,662,540**	**$ 793,690**	**14%**
BLACKBURN ELEMENTARY SCHOOL - 0541					
Personnel Costs	$ 4,571,207	$ 4,714,821	$ 5,129,084	$ 414,262	9%
Operational Costs	$ 363,026	$ 299,907	$ 364,238	$ 64,332	21%
Capital Outlay	$ 4,799	$ 3,942	$ 7,046	$ 3,104	79%
Total	**$ 4,939,033**	**$ 5,018,670**	**$ 5,500,368**	**$ 481,699**	**10%**
BRADEN RIVER ELEMENTARY SCHOOL - 0651					
Personnel Costs	$ 4,809,854	$ 5,141,403	$ 5,112,979	$ (28,424)	-1%
Operational Costs	$ 465,605	$ 490,185	$ 471,336	$ (18,849)	-4%
Capital Outlay	$ 34,517	$ 40,859	$ 9,429	$ (31,430)	-77%
Total	**$ 5,309,976**	**$ 5,672,447**	**$ 5,593,744**	**$ (78,703)**	**-1%**
DAUGHTREY ELEMENTARY SCHOOL - 0411					
Personnel Costs	$ 4,744,104	$ 5,479,406	$ 6,448,609	$ 969,203	18%
Operational Costs	$ 305,034	$ 337,950	$ 300,662	$ (37,288)	-11%
Capital Outlay	$ 10,322	$ 31,098	$ 14,069	$ (17,029)	-55%
Total	**$ 5,059,461**	**$ 5,848,454**	**$ 6,763,341**	**$ 914,886**	**16%**
FREEDOM ELEMENTARY SCHOOL - 0781					
Personnel Costs	$ 5,060,702	$ 5,571,119	$ 5,905,519	$ 334,400	6%
Operational Costs	$ 347,186	$ 418,330	$ 421,501	$ 3,171	1%
Capital Outlay	$ 13,958	$ 20,427	$ 10,029	$ (10,398)	-51%
Total	**$ 5,421,846**	**$ 6,009,876**	**$ 6,337,049**	**$ 327,173**	**5%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
GULLETT ELEMENTARY SCHOOL - 0821					
Personnel Costs	$ 7,440,523	$ 8,129,406	$ 9,085,122	$ 955,716	12%
Operational Costs	$ 362,515	$ 414,041	$ 470,880	$ 56,839	14%
Capital Outlay	$ 15,296	$ 22,778	$ 23,134	$ 356	2%
Total	**$ 7,818,333**	**$ 8,566,225**	**$ 9,579,136**	**$ 1,012,912**	**12%**
BARBARA HARVEY ELEMENTARY SCHOOL - 0857					
Personnel Costs	$ 6,381,165	$ 8,043,289	$ 9,115,315	$ 1,072,026	13%
Operational Costs	$ 430,444	$ 488,831	$ 547,674	$ 58,843	12%
Capital Outlay	$ 13,874	$ 19,991	$ 23,276	$ 3,285	16%
Total	**$ 6,825,483**	**$ 8,552,111**	**$ 9,686,265**	**$ 1,134,154**	**13%**
KINNAN ELEMENTARY SCHOOL - 0741					
Personnel Costs	$ 4,445,684	$ 4,520,626	$ 4,923,288	$ 402,662	9%
Operational Costs	$ 304,271	$ 339,419	$ 289,098	$ (50,321)	-15%
Capital Outlay	$ 7,703	$ 9,877	$ 7,824	$ (2,053)	-21%
Total	**$ 4,757,658**	**$ 4,869,922**	**$ 5,220,210**	**$ 350,288**	**7%**
MANATEE ELEMENTARY SCHOOL - 0151					
Personnel Costs	$ 3,924,281	$ 4,131,476	$ 4,587,088	$ 455,612	11%
Operational Costs	$ 307,636	$ 332,611	$ 273,459	$ (59,152)	-18%
Capital Outlay	$ 18,766	$ 31,063	$ 8,389	$ (22,674)	-73%
Total	**$ 4,250,683**	**$ 4,495,149**	**$ 4,868,935**	**$ 373,786**	**8%**
MCNEAL ELEMENTARY SCHOOL - 0771					
Personnel Costs	$ 5,039,909	$ 5,386,047	$ 5,697,253	$ 311,206	6%
Operational Costs	$ 327,639	$ 320,113	$ 353,004	$ 32,891	10%
Capital Outlay	$ 7,544	$ 33,527	$ 10,525	$ (23,002)	-69%
Total	**$ 5,375,092**	**$ 5,739,687**	**$ 6,060,782**	**$ 321,095**	**6%**
MILLER ELEMENTARY SCHOOL - 0221					
Personnel Costs	$ 4,314,082	$ 5,005,174	$ 5,422,528	$ 417,354	8%
Operational Costs	$ 379,000	$ 387,082	$ 388,574	$ 1,492	0%
Capital Outlay	$ 8,265	$ 8,368	$ 8,882	$ 514	6%
Total	**$ 4,701,348**	**$ 5,400,624**	**$ 5,819,984**	**$ 419,360**	**8%**
MILLS ELEMENTARY SCHOOL - 0791					
Personnel Costs	$ 5,711,265	$ 6,105,006	$ 6,361,211	$ 256,206	4%
Operational Costs	$ 396,223	$ 426,805	$ 408,380	$ (18,425)	-4%
Capital Outlay	$ 9,494	$ 20,906	$ 12,504	$ (8,402)	-40%
Total	**$ 6,116,982**	**$ 6,552,717**	**$ 6,782,096**	**$ 229,379**	**4%**
MOODY ELEMENTARY SCHOOL - 0601					
Personnel Costs	$ 4,469,265	$ 4,955,756	$ 5,627,292	$ 671,536	14%
Operational Costs	$ 275,001	$ 324,532	$ 295,300	$ (29,231)	-9%
Capital Outlay	$ 9,579	$ 10,984	$ 10,490	$ (494)	-4%
Total	**$ 4,753,845**	**$ 5,291,271**	**$ 5,933,082**	**$ 641,811**	**12%**
MYAKKA CITY ELEMENTARY SCHOOL - 0231					
Personnel Costs	$ 3,258,770	$ 3,612,398	$ 3,623,183	$ 10,784	0%
Operational Costs	$ 261,963	$ 287,778	$ 276,791	$ (10,987)	-4%
Capital Outlay	$ 4,758	$ 7,297	$ 5,208	$ (2,089)	-29%
Total	**$ 3,525,490**	**$ 3,907,473**	**$ 3,905,181**	**$ (2,292)**	**0%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
ONECO ELEMENTARY SCHOOL - 0261					
Personnel Costs	$ 4,419,923	$ 5,004,937	$ 5,523,157	$ 518,220	10%
Operational Costs	$ 225,174	$ 250,445	$ 268,420	$ 17,975	7%
Capital Outlay	$ 18,329	$ 18,125	$ 10,631	$ (7,494)	-41%
Total	**$ 4,663,426**	**$ 5,273,506**	**$ 5,802,207**	**$ 528,701**	**10%**
PALMA SOLA ELEMENTARY SCHOOL - 0291					
Personnel Costs	$ 4,064,056	$ 4,252,483	$ 4,123,659	$ (128,824)	-3%
Operational Costs	$ 296,918	$ 324,532	$ 321,173	$ (3,359)	-1%
Capital Outlay	$ 6,887	$ 20,852	$ 6,128	$ (14,724)	-71%
Total	**$ 4,367,861**	**$ 4,597,868**	**$ 4,450,960**	**$ (146,908)**	**-3%**
PALMETTO ELEMENTARY SCHOOL - 0301					
Personnel Costs	$ 4,464,110	$ 4,828,760	$ 4,921,936	$ 93,175	2%
Operational Costs	$ 350,287	$ 376,887	$ 372,328	$ (4,559)	-1%
Capital Outlay	$ 11,529	$ 22,762	$ 8,406	$ (14,356)	-63%
Total	**$ 4,825,927**	**$ 5,228,409**	**$ 5,302,670**	**$ 74,260**	**1%**
PRINE ELEMENTARY SCHOOL - 0381					
Personnel Costs	$ 5,350,223	$ 5,722,789	$ 6,385,610	$ 662,821	12%
Operational Costs	$ 426,278	$ 433,507	$ 456,917	$ 23,411	5%
Capital Outlay	$ 13,308	$ 15,536	$ 12,220	$ (3,316)	-21%
Total	**$ 5,789,808**	**$ 6,171,832**	**$ 6,854,747**	**$ 682,915**	**11%**
ROGERS GARDEN-BULLOCK - 0271					
Personnel Costs	$ 4,922,300	$ 4,980,904	$ 5,716,512	$ 735,609	15%
Operational Costs	$ 349,393	$ 382,773	$ 400,366	$ 17,593	5%
Capital Outlay	$ 13,263	$ 13,821	$ 13,327	$ (493)	-4%
Total	**$ 5,284,956**	**$ 5,377,497**	**$ 6,130,206**	**$ 752,708**	**14%**
SAMOSET ELEMENTARY SCHOOL - 0421					
Personnel Costs	$ 4,287,419	$ 4,403,559	$ 4,977,751	$ 574,192	13%
Operational Costs	$ 330,186	$ 303,310	$ 319,288	$ 15,979	5%
Capital Outlay	$ 18,550	$ 34,656	$ 8,973	$ (25,683)	-74%
Total	**$ 4,636,155**	**$ 4,741,524**	**$ 5,306,012**	**$ 564,488**	**12%**
SEA BREEZE ELEMENTARY SCHOOL - 0671					
Personnel Costs	$ 3,979,737	$ 4,748,553	$ 4,923,336	$ 174,783	4%
Operational Costs	$ 378,742	$ 340,516	$ 285,639	$ (54,877)	-16%
Capital Outlay	$ 4,315	$ 27,978	$ 10,382	$ (17,597)	-63%
Total	**$ 4,362,794**	**$ 5,117,048**	**$ 5,219,357**	**$ 102,310**	**2%**
STEWART ELEMENTARY SCHOOL - 0631					
Personnel Costs	$ 3,651,901	$ 3,735,141	$ 3,555,197	$ (179,944)	-5%
Operational Costs	$ 299,329	$ 367,987	$ 351,300	$ (16,687)	-5%
Capital Outlay	$ 19,539	$ 13,202	$ 6,740	$ (6,463)	-49%
Total	**$ 3,970,770**	**$ 4,116,330**	**$ 3,913,236**	**$ (203,093)**	**-5%**
TARA ELEMENTARY SCHOOL - 0681					
Personnel Costs	$ 4,752,694	$ 5,223,027	$ 5,108,417	$ (114,609)	-2%
Operational Costs	$ 265,286	$ 356,477	$ 290,086	$ (66,391)	-19%
Capital Outlay	$ 7,012	$ 10,325	$ 9,960	$ (365)	-4%
Total	**$ 5,024,991**	**$ 5,589,829**	**$ 5,408,463**	**$ (181,366)**	**-3%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
TILLMAN ELEMENTARY SCHOOL - 0521					
Personnel Costs	$ 3,812,497	$ 4,043,432	$ 4,873,996	$ 830,563	21%
Operational Costs	$ 371,199	$ 408,990	$ 324,229	$ (84,762)	-21%
Capital Outlay	$ 15,226	$ 5,554	$ 9,272	$ 3,718	67%
Total	**$ 4,198,922**	**$ 4,457,976**	**$ 5,207,496**	**$ 749,520**	**17%**
WILLIAMS ELEMENTARY SCHOOL - 0811					
Personnel Costs	$ 5,708,305	$ 6,272,783	$ 6,922,300	$ 649,517	10%
Operational Costs	$ 367,791	$ 418,454	$ 428,098	$ 9,644	2%
Capital Outlay	$ 12,860	$ 15,368	$ 14,004	$ (1,364)	-9%
Total	**$ 6,088,955**	**$ 6,706,605**	**$ 7,364,402**	**$ 657,797**	**10%**
WILLIS ELEMENTARY - 0801					
Personnel Costs	$ 5,356,613	$ 5,815,616	$ 5,916,486	$ 100,870	2%
Operational Costs	$ 459,354	$ 500,893	$ 502,667	$ 1,774	0%
Capital Outlay	$ 9,798	$ 18,240	$ 13,263	$ (4,977)	-27%
Total	**$ 5,825,765**	**$ 6,334,749**	**$ 6,432,416**	**$ 97,667**	**2%**
WITT ELEMENTARY SCHOOL - 0701					
Personnel Costs	$ 5,326,251	$ 5,800,354	$ 5,672,860	$ (127,494)	-2%
Operational Costs	$ 333,016	$ 410,554	$ 364,742	$ (45,812)	-11%
Capital Outlay	$ 3,684	$ 31,395	$ 13,359	$ (18,036)	-57%
Total	**$ 5,662,951**	**$ 6,242,303**	**$ 6,050,961**	**$ (191,342)**	**-3%**
GRAND TOTAL ELEMENTARY SCHOOLS					
Personnel Costs	$ 142,874,135	$ 156,388,609	$ 168,815,349	$ 12,426,739	8%
Operational Costs	$ 10,428,842	$ 11,303,374	$ 11,181,390	$ (121,984)	-1%
Capital Outlay	$ 409,147	$ 589,138	$ 330,912	$ (258,226)	-44%
Total	**$ 153,712,124**	**$ 168,281,121**	**$ 180,327,651**	**$ 12,046,530**	**7%**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Abel Elementary				
Instructional and Administrative Units				
Teachers	38.8	35.0	37.8	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	11.0	10.0	11.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	6.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**70.8**	**65.0**	**70.8**	**0.0**
Anna Maria Elementary				
Instructional and Administrative Units				
Teachers	16.0	15.0	16.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	1.0	1.0	1.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	3.0	2.0	2.0	(1.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**33.0**	**30.0**	**31.0**	**(2.0)**
Ballard Elementary				
Instructional and Administrative Units				
Teachers	28.0	27.0	29.0	1.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	4.0	6.0	(2.0)
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**63.0**	**55.0**	**59.0**	**(4.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Bashaw Elementary				
Instructional and Administrative Units				
Teachers	41.0	46.0	46.0	5.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	9.0	11.0	11.0	2.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**77.0**	**78.0**	**82.0**	**5.0**
Bayshore Elementary				
Instructional and Administrative Units				
Teachers	47.0	49.0	49.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	6.0	4.0	4.0	(2.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**93.0**	**86.0**	**88.0**	**(5.0)**
Blackburn Elementary				
Instructional and Administrative Units				
Teachers	36.6	32.6	36.6	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	4.0	3.0	3.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	12.0	8.0	13.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**84.6**	**71.6**	**80.6**	**(4.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Braden River Elementary				
Instructional and Administrative Units				
Teachers	38.0	37.0	38.0	0.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	4.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**71.0**	**69.0**	**71.0**	**0.0**
Daughtrey Elementary				
Instructional and Administrative Units				
Teachers	48.0	50.0	50.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	1.0	1.0	(3.0)
Non-Instructional Units				
Paraprofessionals	20.0	18.0	18.0	(2.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	7.0	4.0	5.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**98.0**	**89.0**	**90.0**	**(8.0)**
Freedom Elementary				
Instructional and Administrative Units				
Teachers	44.0	40.0	46.0	2.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	5.0	5.0	1.0
Categoricals/Grants	10.0	4.0	8.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**85.0**	**74.0**	**84.0**	**(1.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Gullett Elementary				
Instructional and Administrative Units				
Teachers	77.0	77.0	78.0	1.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	4.0	1.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	15.0	14.0	15.0	0.0
Clerical Staff	7.0	7.0	7.0	0.0
Categoricals/Grants	3.0	2.0	4.0	1.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**116.0**	**114.0**	**119.0**	**3.0**
Harvey Elementary				
Instructional and Administrative Units				
Teachers	75.0	77.0	79.0	4.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	21.0	20.0	21.0	0.0
Clerical Staff	6.0	6.0	6.0	0.0
Categoricals/Grants	8.0	2.0	9.0	1.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**124.0**	**119.0**	**129.0**	**5.0**
Kinnan Elementary				
Instructional and Administrative Units				
Teachers	37.0	37.0	36.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**74.0**	**70.0**	**71.0**	**(3.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Manatee Elementary				
Instructional and Administrative Units				
Teachers	36.0	34.0	34.0	(2.0)
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	3.0	3.0	(4.0)
Non-Instructional Units				
Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	10.0	8.0	9.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**80.0**	**69.0**	**70.0**	**(10.0)**
McNeal Elementary				
Instructional and Administrative Units				
Teachers	43.0	41.0	44.0	1.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	6.0	1.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**75.0**	**70.0**	**76.0**	**1.0**
Miller Elementary				
Instructional and Administrative Units				
Teachers	42.0	38.0	40.0	(2.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**79.0**	**72.0**	**74.0**	**(5.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Mills Elementary				
Instructional and Administrative Units				
Teachers	50.0	50.0	49.0	(1.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	4.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	6.0	9.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**92.0**	**87.0**	**88.0**	**(4.0)**
Moody Elementary				
Instructional and Administrative Units				
Teachers	42.0	44.0	46.0	4.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	14.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	4.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**83.0**	**77.0**	**82.0**	**(1.0)**
Myakka Elementary				
Instructional and Administrative Units				
Teachers	23.0	21.0	22.0	(1.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	3.0	3.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**52.0**	**45.0**	**47.0**	**(5.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Oneco Elementary				
Instructional and Administrative Units				
Teachers	44.0	42.0	42.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	2.0	2.0	(3.0)
Non-Instructional Units				
Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	4.0	7.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**84.0**	**76.0**	**79.0**	**(5.0)**
Palma Sola Elementary				
Instructional and Administrative Units				
Teachers	29.0	27.0	29.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	10.0	9.0	(2.0)
Clerical Staff	4.0	3.0	4.0	0.0
Categoricals/Grants	6.0	4.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**61.0**	**55.0**	**59.0**	**(2.0)**
Palmetto Elementary				
Instructional and Administrative Units				
Teachers	39.0	35.0	34.0	(5.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	10.0	7.0	12.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**82.0**	**72.0**	**76.0**	**(6.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Prine Elementary				
Instructional and Administrative Units				
Teachers	50.0	50.0	50.0	0.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	7.0	6.0	6.0	(1.0)
Non-Instructional Units				
Paraprofessionals	20.0	16.0	16.0	(4.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	9.0	5.0	7.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**104.0**	**92.0**	**94.0**	**(10.0)**
Rogers Garden-Bullock Elementary				
Instructional and Administrative Units				
Teachers	39.0	41.0	41.0	2.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	1.0	(1.0)
Non-Instructional Units				
Paraprofessionals	23.0	21.0	21.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	11.0	6.0	6.0	(5.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**92.0**	**85.0**	**85.0**	**(7.0)**
Samoset Elementary				
Instructional and Administrative Units				
Teachers	39.0	37.0	38.0	(1.0)
Student Support	4.0	4.0	4.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	4.0	4.0	(3.0)
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	5.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**82.0**	**72.0**	**74.0**	**(8.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Sea Breeze Elementary				
Instructional and Administrative Units				
Teachers	38.0	35.0	38.0	0.0
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	5.0	8.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**79.0**	**70.0**	**76.0**	**(3.0)**
Stewart Elementary				
Instructional and Administrative Units				
Teachers	26.0	24.0	25.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	5.0	4.0	4.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**48.0**	**45.0**	**46.0**	**(2.0)**
Tara Elementary				
Instructional and Administrative Units				
Teachers	40.0	38.0	38.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	7.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**72.0**	**67.0**	**70.0**	**(2.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Tillman Elementary				
Instructional and Administrative Units				
Teachers	39.0	38.0	38.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	11.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	3.0	4.0	(4.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**78.0**	**69.0**	**70.0**	**(8.0)**
Williams Elementary				
Instructional and Administrative Units				
Teachers	52.0	50.0	55.0	3.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	12.0	1.0
Clerical Staff	5.0	7.0	7.0	2.0
Categoricals/Grants	10.0	5.0	11.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**92.0**	**87.0**	**99.0**	**7.0**
Willis Elementary				
Instructional and Administrative Units				
Teachers	47.0	46.0	47.0	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	10.0	10.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	3.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**83.0**	**76.0**	**80.0**	**(3.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Witt Elementary				
Instructional and Administrative Units				
Teachers	46.1	46.0	45.4	(0.7)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**79.1**	**77.0**	**77.4**	**(1.7)**
Totals:				
Instructional and Administrative Units				
Teachers	**1,290.5**	**1,259.6**	**1,296.8**	**6.3**
Student Support	**129.0**	**110.0**	**110.0**	**(19.0)**
School Leadership	**72.0**	**71.0**	**72.0**	**0.0**
Categoricals/Grants	**109.0**	**82.0**	**84.0**	**(25.0)**
Total Instructional and Administrative Units	**1,600.5**	**1,522.6**	**1,562.8**	**(37.7)**
Non-Instructional Units				
Paraprofessionals	**391.0**	**351.0**	**354.0**	**(37.0)**
Clerical Staff	**143.0**	**141.0**	**142.0**	**(1.0)**
Categoricals/Grants	**219.0**	**136.0**	**206.0**	**(13.0)**
Custodial Services	**133.0**	**133.0**	**133.0**	**0.0**
Total Non-Instructional Units	**886.0**	**761.0**	**835.0**	**(51.0)**
GRAND TOTAL	**2,486.5**	**2,283.6**	**2,397.8**	**(88.7)**

K-8 SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
JOHNSON K-8 SCHOOL - 0691					
Personnel Costs	$ 6,916,844	$ 7,276,850	$ 7,429,392	$ 152,542	2%
Operational Costs	$ 413,060	$ 524,056	$ 472,789	$ (51,267)	-10%
Capital Outlay	$ 58,125	$ 22,145	$ 19,478	$ (2,667)	-12%
Total	**$ 7,388,028**	**$ 7,823,051**	**$ 7,921,659**	**$ 98,609**	**1%**
PALM VIEW K-8 SCHOOL - 0281					
Personnel Costs	$ 5,405,220	$ 5,731,329	$ 6,265,026	$ 533,697	9%
Operational Costs	$ 361,164	$ 474,326	$ 367,984	$ (106,341)	-22%
Capital Outlay	$ 38,891	$ 59,686	$ 13,983	$ (45,703)	-77%
Total	**$ 5,805,275**	**$ 6,265,341**	**$ 6,646,994**	**$ 381,652**	**6%**
GRAND TOTAL K-8 SCHOOLS					
Personnel Costs	$ 12,322,063	$ 13,008,179	$ 13,694,419	$ 686,240	5%
Operational Costs	$ 774,224	$ 998,382	$ 840,773	$ (157,608)	-16%
Capital Outlay	$ 97,016	$ 81,831	$ 33,461	$ (48,370)	-59%
Total	**$ 13,193,303**	**$ 14,088,392**	**$ 14,568,653**	**$ 480,261**	**3%**

K-8 SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Johnson K-8				
Instructional and Administrative Units				
Teachers	56.4	54.0	54.0	(2.4)
Student Support	10.0	10.0	10.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	2.0	2.0	(2.0)
Non-Instructional Units				
Paraprofessionals	8.0	9.0	9.0	1.0
Clerical Staff	7.0	6.0	6.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**100.4**	**95.0**	**95.0**	**(5.4)**
Palm View K-8				
Instructional and Administrative Units				
Teachers	45.0	44.0	44.0	(1.0)
Student Support	9.0	9.0	9.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	1.0	(2.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	6.0	5.0	5.0	(1.0)
Categoricals/Grants	8.0	7.0	10.0	2.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**93.0**	**88.0**	**90.0**	**(3.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**101.4**	**98.0**	**98.0**	**(3.4)**
Student Support	**19.0**	**19.0**	**19.0**	**0.0**
School Leadership	**6.0**	**6.0**	**6.0**	**0.0**
Categoricals/Grants	**7.0**	**4.0**	**3.0**	**(4.0)**
Total Instructional and Administrative Units	**133.4**	**127.0**	**126.0**	**(7.4)**
Non-Instructional Units				
Paraprofessionals	**22.0**	**22.0**	**22.0**	**0.0**
Clerical Staff	**13.0**	**11.0**	**11.0**	**(2.0)**
Categoricals/Grants	**13.0**	**11.0**	**14.0**	**1.0**
Custodial Services	**12.0**	**12.0**	**12.0**	**0.0**
Total Non-Instructional Units	**60.0**	**56.0**	**59.0**	**(1.0)**
GRAND TOTAL	**193.4**	**183.0**	**185.0**	**(8.4)**

MIDDLE SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
BRADEN RIVER MIDDLE SCHOOL - 0652					
Personnel Costs	$ 4,960,748	$ 5,931,876	$ 5,644,504	$ (287,371)	-5%
Operational Costs	$ 408,186	$ 436,469	$ 513,480	$ 77,012	18%
Capital Outlay	$ 91,022	$ 22,338	$ 22,506	$ 168	1%
Total	**$ 5,459,955**	**$ 6,390,683**	**$ 6,180,491**	**$ (210,192)**	**-3%**
BUFFALO CREEK MIDDLE - 0842					
Personnel Costs	$ 5,831,407	$ 7,294,259	$ 7,500,533	$ 206,274	3%
Operational Costs	$ 592,745	$ 672,630	$ 703,059	$ 30,429	5%
Capital Outlay	$ 28,554	$ 65,809	$ 26,880	$ (38,929)	-59%
Total	**$ 6,452,707**	**$ 8,032,698**	**$ 8,230,472**	**$ 197,774**	**2%**
HAILE MIDDLE SCHOOL - 0711					
Personnel Costs	$ 4,574,573	$ 5,026,093	$ 5,031,009	$ 4,916	0%
Operational Costs	$ 419,612	$ 546,553	$ 473,312	$ (73,241)	-13%
Capital Outlay	$ 62,811	$ 40,564	$ 15,838	$ (24,726)	-61%
Total	**$ 5,056,996**	**$ 5,613,210**	**$ 5,520,159**	**$ (93,051)**	**-2%**
JAIN MIDDLE SCHOOL - 0853					
Personnel Costs	$ 5,344,334	$ 5,557,174	$ 5,883,910	$ 326,736	6%
Operational Costs	$ 362,109	$ 453,647	$ 409,768	$ (43,879)	-10%
Capital Outlay	$ 12,245	$ 54,995	$ 40,730	$ (14,265)	-26%
Total	**$ 5,718,688**	**$ 6,065,816**	**$ 6,334,408**	**$ 268,592**	**4%**
KING MIDDLE SCHOOL - 0611					
Personnel Costs	$ 5,074,775	$ 6,065,537	$ 6,512,128	$ 446,592	7%
Operational Costs	$ 498,240	$ 552,350	$ 510,619	$ (41,731)	-8%
Capital Outlay	$ 23,606	$ 36,455	$ 40,154	$ 3,699	10%
Total	**$ 5,596,621**	**$ 6,654,341**	**$ 7,062,901**	**$ 408,560**	**6%**
LEE MIDDLE SCHOOL - 0761					
Personnel Costs	$ 4,873,564	$ 5,104,792	$ 5,693,672	$ 588,880	12%
Operational Costs	$ 517,830	$ 516,767	$ 515,967	$ (800)	0%
Capital Outlay	$ 31,498	$ 81,005	$ 17,533	$ (63,472)	-78%
Total	**$ 5,422,891**	**$ 5,702,564**	**$ 6,227,173**	**$ 524,609**	**9%**
LINCOLN MEMORIAL MIDDLE SCHOOL - 0861					
Personnel Costs	$ 3,119,068	$ 3,583,432	$ 4,500,759	$ 917,327	26%
Operational Costs	$ 493,938	$ 525,449	$ 505,293	$ (20,156)	-4%
Capital Outlay	$ 86,147	$ 128,680	$ 10,854	$ (117,826)	-92%
Total	**$ 3,699,153**	**$ 4,237,560**	**$ 5,016,906**	**$ 779,346**	**18%**
NOLAN MIDDLE SCHOOL - 0752					
Personnel Costs	$ 4,657,118	$ 5,155,290	$ 5,336,043	$ 180,752	4%
Operational Costs	$ 427,102	$ 504,052	$ 492,656	$ (11,396)	-2%
Capital Outlay	$ 82,423	$ 43,851	$ 18,186	$ (25,664)	-59%
Total	**$ 5,166,643**	**$ 5,703,193**	**$ 5,846,885**	**$ 143,691**	**3%**
SUGG MIDDLE SCHOOL - 0581					
Personnel Costs	$ 5,351,698	$ 6,416,760	$ 6,686,205	$ 269,445	4%
Operational Costs	$ 441,301	$ 549,311	$ 447,320	$ (101,991)	-19%
Capital Outlay	$ 106,582	$ 40,147	$ 42,474	$ 2,327	6%
Total	**$ 5,899,580**	**$ 7,006,218**	**$ 7,176,000**	**$ 169,782**	**2%**
GRAND TOTAL MIDDLE SCHOOLS					
Personnel Costs	$ 43,787,284	$ 50,135,212	$ 52,788,765	$ 2,653,552	5%
Operational Costs	$ 4,161,061	$ 4,757,226	$ 4,571,474	$ (185,752)	-4%
Capital Outlay	$ 524,888	$ 513,845	$ 235,156	$ (278,689)	-54%
Total	**$ 48,473,233**	**$ 55,406,283**	**$ 57,595,394**	**$ 2,189,111**	**4%**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Braden River Middle School				
Instructional and Administrative Units				
Teachers	46.8	43.8	43.8	(3.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	6.0	6.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	4.0	(2.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**80.8**	**71.8**	**73.8**	**(7.0)**
Buffalo Creek Middle School				
Instructional and Administrative Units				
Teachers	62.0	60.0	60.0	(2.0)
Student Support	6.0	7.0	7.0	1.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	10.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	7.0	1.0
Custodial Services	8.0	8.0	8.0	0.0
Total School Level Positions	**100.0**	**95.0**	**100.0**	**0.0**
Haile Middle School				
Instructional and Administrative Units				
Teachers	38.0	35.0	35.0	(3.0)
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	6.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	3.0	(3.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**71.0**	**64.0**	**65.0**	**(6.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Jain Middle School				
Instructional and Administrative Units				
Teachers	48.0	46.0	46.0	(2.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	7.0	7.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	1.0	5.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**81.0**	**73.0**	**77.0**	**(4.0)**
King Middle School				
Instructional and Administrative Units				
Teachers	50.0	49.0	49.0	(1.0)
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	11.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	1.0	3.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**85.0**	**83.0**	**85.0**	**0.0**
Lee Middle School				
Instructional and Administrative Units				
Teachers	41.0	41.0	41.0	0.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	3.0	5.0	(2.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**84.0**	**79.0**	**81.0**	**(3.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Lincoln Middle School				
Instructional and Administrative Units				
Teachers	26.0	26.0	26.0	0.0
Student Support	5.0	7.0	7.0	2.0
School Leadership	2.0	3.0	4.0	2.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	7.0	9.0	9.0	2.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	1.0	2.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**58.0**	**60.0**	**62.0**	**4.0**
Nolan Middle School				
Instructional and Administrative Units				
Teachers	38.0	40.0	41.0	3.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	1.0	12.0	4.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**74.0**	**69.0**	**81.0**	**7.0**
Sugg Middle School				
Instructional and Administrative Units				
Teachers	59.0	53.0	53.0	(6.0)
Student Support	7.0	6.0	6.0	(1.0)
School Leadership	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	2.0	6.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**106.0**	**92.0**	**97.0**	**(9.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**408.8**	**393.8**	**394.8**	**(14.0)**
Student Support	**53.0**	**55.0**	**55.0**	**2.0**
School Leadership	**27.0**	**28.0**	**29.0**	**2.0**
Categoricals/Grants	**14.0**	**12.0**	**13.0**	**(1.0)**
Total Instructional and Administrative Units	**502.8**	**488.8**	**491.8**	**(11.0)**
				0.0
Non-Instructional Units				**0.0**
Paraprofessionals	**83.0**	**80.0**	**80.0**	**(3.0)**
Clerical Staff	**44.0**	**44.0**	**44.0**	**0.0**
Categoricals/Grants	**51.0**	**15.0**	**47.0**	**(4.0)**
Custodial Services	**59.0**	**59.0**	**59.0**	**0.0**
Total Non-Instructional Units	**237.0**	**198.0**	**230.0**	**(7.0)**
GRAND TOTAL	**739.8**	**686.8**	**721.8**	**(18.0)**

TOTAL STUDENTS

HIGH SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
BAYSHORE HIGH SCHOOL - 0072					
Personnel Costs	$ 8,449,774	$ 9,445,321	$ 10,305,493	$ 860,173	9%
Operational Costs	$ 952,921	$ 1,161,931	$ 1,164,665	$ 2,734	0%
Capital Outlay	$ 108,460	$ 109,767	$ 54,999	$ (54,768)	-50%
Total	**$ 9,511,154**	**$ 10,717,019**	**$ 11,525,157**	**$ 808,139**	**8%**
BRADEN RIVER HIGH SCHOOL - 0762					
Personnel Costs	$ 9,251,730	$ 10,215,631	$ 10,602,382	$ 386,751	4%
Operational Costs	$ 1,320,280	$ 1,333,324	$ 1,772,039	$ 438,716	33%
Capital Outlay	$ 207,194	$ 153,574	$ 93,912	$ (59,661)	-39%
Total	**$ 10,779,204**	**$ 11,702,528**	**$ 12,468,334**	**$ 765,806**	**7%**
LAKEWOOD RANCH HIGH SCHOOL - 0721					
Personnel Costs	$ 11,821,382	$ 13,289,704	$ 12,922,567	$ (367,137)	-3%
Operational Costs	$ 1,500,685	$ 1,507,909	$ 2,740,915	$ 1,233,006	82%
Capital Outlay	$ 159,867	$ 121,123	$ 134,348	$ 13,225	11%
Total	**$ 13,481,934**	**$ 14,918,736**	**$ 15,797,830**	**$ 879,094**	**6%**
MANATEE HIGH SCHOOL - 0181					
Personnel Costs	$ 10,803,811	$ 11,924,778	$ 12,061,330	$ 136,552	1%
Operational Costs	$ 1,456,735	$ 1,479,956	$ 2,213,631	$ 733,676	50%
Capital Outlay	$ 141,344	$ 157,304	$ 42,809	$ (114,494)	-73%
Total	**$ 12,401,890**	**$ 13,562,038**	**$ 14,317,771**	**$ 755,733**	**6%**
PALMETTO HIGH SCHOOL - 0351					
Personnel Costs	$ 10,398,238	$ 12,228,233	$ 12,908,040	$ 679,807	6%
Operational Costs	$ 1,597,907	$ 1,935,961	$ 2,721,719	$ 785,758	41%
Capital Outlay	$ 90,894	$ 472,756	$ 293,726	$ (179,031)	-38%
Total	**$ 12,087,039**	**$ 14,636,950**	**$ 15,923,485**	**$ 1,286,534**	**9%**
PARRISH COMMUNITY HIGH SCHOOL - 0852					
Personnel Costs	$ 9,709,466	$ 11,506,323	$ 11,993,817	$ 487,495	4%
Operational Costs	$ 1,232,711	$ 1,333,083	$ 1,631,567	$ 298,485	22%
Capital Outlay	$ 119,217	$ 132,292	$ 115,938	$ (16,354)	-12%
Total	**$ 11,061,394**	**$ 12,971,697**	**$ 13,741,322**	**$ 769,625**	**6%**
SOUTHEAST HIGH SCHOOL - 0431					
Personnel Costs	$ 9,677,110	$ 10,931,973	$ 10,991,313	$ 59,340	1%
Operational Costs	$ 1,394,249	$ 1,464,485	$ 1,804,440	$ 339,955	23%
Capital Outlay	$ 89,374	$ 176,076	$ 40,349	$ (135,727)	-77%
Total	**$ 11,160,734**	**$ 12,572,534**	**$ 7,273**	**$ 263,568**	**2%**
GRAND TOTAL HIGH SCHOOLS					
Personnel Costs	$ 70,111,510	$ 79,541,962	$ 81,784,942	$ 2,242,980	3%
Operational Costs	$ 9,455,489	$ 10,216,649	$ 14,048,978	$ 3,832,329	38%
Capital Outlay	$ 916,351	$ 1,322,890	$ 776,081	$ (546,810)	-41%
Total	**$ 80,483,350**	**$ 91,081,502**	**$ 96,610,001**	**$ 5,528,499**	**6%**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Bayshore High School				
Instructional and Administrative Units				
Teachers	71.0	72.0	72.0	1.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	5.0	6.0	(1.0)
Custodial Services	12.0	12.0	12.0	0.0
Total School Level Positions	**133.0**	**129.0**	**130.0**	**(3.0)**
Braden River High School				
Instructional and Administrative Units				
Teachers	78.0	78.0	79.0	1.0
Student Support	12.0	12.0	11.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	11.0	11.0	11.0	0.0
Total School Level Positions	**134.0**	**128.0**	**131.0**	**(3.0)**
Lakewood Ranch High School				
Instructional and Administrative Units				
Teachers	102.0	101.0	101.0	(1.0)
Student Support	13.0	13.0	13.0	0.0
School Leadership	6.0	5.0	5.0	(1.0)
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	9.0	9.0	(4.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	5.0	7.0	(1.0)
Custodial Services	13.0	13.0	13.0	0.0
Total School Level Positions	**167.0**	**157.0**	**159.0**	**(8.0)**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Manatee High School				
Instructional and Administrative Units				
Teachers	89.0	87.0	88.0	(1.0)
Student Support	14.0	15.0	15.0	1.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	15.0	12.0	12.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	14.0	14.0	14.0	0.0
Total School Level Positions	**156.0**	**147.0**	**151.0**	**(5.0)**
Palmetto High School				
Instructional and Administrative Units				
Teachers	95.0	98.0	101.0	6.0
Student Support	13.0	13.0	12.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	2.0	7.0	0.0
Custodial Services	13.0	13.0	13.0	0.0
Total School Level Positions	**159.0**	**155.0**	**162.0**	**3.0**
Parrish Community High School				
Instructional and Administrative Units				
Teachers	89.0	88.0	89.0	0.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	7.0	7.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	5.0	2.0	6.0	1.0
Custodial Services	14.0	14.0	14.0	0.0
Total School Level Positions	**149.0**	**142.0**	**147.0**	**(2.0)**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Southeast High School				
Instructional and Administrative Units				
Teachers	82.0	80.0	80.0	(2.0)
Student Support	15.0	12.0	12.0	(3.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	7.0	1.0
Non-Instructional Units				
Paraprofessionals	11.0	10.0	10.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	7.0	10.0	3.0
Custodial Services	15.0	15.0	15.0	0.0
Total School Level Positions	**150.0**	**145.0**	**148.0**	**(2.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**606.0**	**604.0**	**610.0**	**4.0**
Student Support	**97.0**	**95.0**	**93.0**	**(4.0)**
School Leadership	**36.0**	**35.0**	**35.0**	**(1.0)**
Categoricals/Grants	**26.0**	**23.0**	**23.0**	**(3.0)**
Total Instructional and Administrative Units	**765.0**	**757.0**	**761.0**	**(4.0)**
Non-Instructional Units				
Paraprofessionals	**82.0**	**66.0**	**66.0**	**(14.0)**
Clerical Staff	**63.0**	**63.0**	**63.0**	**0.0**
Categoricals/Grants	**46.0**	**25.0**	**46.0**	**0.0**
Custodial Services	**92.0**	**92.0**	**92.0**	**0.0**
Total Non-Instructional Units	**283.0**	**246.0**	**267.0**	**(14.0)**
GRAND TOTAL	**1,048.0**	**1,003.0**	**1,028.0**	**(18.0)**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
EASTER SEALS MARC OF SOUTHWEST FLORIDA - 2003					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 106,553	$ 122,206	$ 132,929	$ 10,723	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 106,553**	**$ 122,206**	**$ 132,929**	**$ 10,723**	**9%**
PACE CENTER FOR GIRLS - 2004					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 539,498	$ 318,573	$ 388,433	$ 69,860	22%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 539,498**	**$ 318,573**	**$ 388,433**	**$ 69,860**	**22%**
JUST FOR GIRLS MIDDLE SCHOOL -2007					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 187,583	$ 204,213	$ 364,639	$ 160,427	79%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 187,583**	**$ 204,213**	**$ 364,639**	**$ 160,427**	**79%**
PINNACLE ACADEMY INC - 2014					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 10,774	$ 5,433	$ 3,921	$ (1,512)	-28%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 10,774**	**$ 5,433**	**$ 3,921**	**$ (1,512)**	**-28%**
JUST FOR GIRLS ELEMENTARY SCHOOL - 2019					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 278,708	$ 209,410	$ 514,849	$ 305,439	146%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 278,708**	**$ 209,410**	**$ 514,849**	**$ 305,439**	**146%**
PALM SHORES BEHAVIORAL HEALTH CENTER - 2056					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 1,509,719	$ 2,012,355	$ 2,332,650	$ 320,295	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,509,719**	**$ 2,012,355**	**$ 2,332,650**	**$ 320,295**	**16%**
AMIKIDS MANATEE - 2081					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 309,466	$ 279,959	$ 216,620	$ (63,339)	-23%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 309,466**	**$ 279,959**	**$ 216,620**	**$ (63,339)**	**-23%**
SELBY PRESCHOOL - 2086					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 50,129	$ 53,509	$ 58,458	$ 4,949	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 50,129**	**$ 53,509**	**$ 58,458**	**$ 4,949**	**9%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
MANATEE SCHOOL OF ARTS & SCIENCES - 2101					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 1,215,974	$ 1,058,436	$ 1,277,009	$ 218,573	21%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,215,974**	**$ 1,058,436**	**$ 1,277,009**	**$ 218,573**	**21%**
TEAM SUCCESS A SCHOOL OF EXCELLENCE INC - 2102					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 11,792,746	$ 13,450,922	$ 15,574,667	$ 2,123,745	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 11,792,746**	**$ 13,450,922**	**$ 15,574,667**	**$ 2,123,745**	**16%**
MANATEE SCHOOL FOR THE ARTS - 2104					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 17,437,733	$ 18,906,886	$ 24,678,360	$ 5,771,474	31%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 17,437,733**	**$ 18,906,886**	**$ 24,678,360**	**$ 5,771,474**	**31%**
ROWLETT MIDDLE ACADEMY - 2120					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,233,901	$ 6,609,741	$ 7,201,400	$ 591,659	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,233,901**	**$ 6,609,741**	**$ 7,201,400**	**$ 591,659**	**9%**
MANATEE CHARTER SCHOOL - 2121					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,819,835	$ 5,344,838	$ 6,336,913	$ 992,075	19%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,819,835**	**$ 5,344,838**	**$ 6,336,913**	**$ 992,075**	**19%**
OASIS MIDDLE CHARTER SCHOOL - 2122					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 414,398	$ 517,796	$ 434,764	$ (83,032)	-16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 414,398**	**$ 517,796**	**$ 434,764**	**$ (83,032)**	**-16%**
IMAGINE CHARTER AT NORTH MANATEE - 2123					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,040,499	$ 7,385,696	$ 8,473,502	$ 1,087,805	15%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,040,499**	**$ 7,385,696**	**$ 8,473,502**	**$ 1,087,805**	**15%**
IMAGINE SCHOOL AT LAKEWOOD RANCH - 2124					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,750,544	$ 4,916,211	$ 4,970,377	$ 54,167	1%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,750,544**	**$ 4,916,211**	**$ 4,970,377**	**$ 54,167**	**1%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
PALMETTO CHARTER SCHOOL - 2131					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 3,986,694	$ 4,441,139	$ 4,695,153	$ 254,014	6%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 3,986,694**	**$ 4,441,139**	**$ 4,695,153**	**$ 254,014**	**6%**
STATE COLLEGE OF FL COLLEGIATE SCHOOL - 2141					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,452,441	$ 4,713,354	$ 4,930,238	$ 216,884	5%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,452,441**	**$ 4,713,354**	**$ 4,930,238**	**$ 216,884**	**5%**
VISIBLE MEN ACADEMY INCORPORATED - 2161					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 563,619	$ 695,768	$ 781,323	$ 85,555	12%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 563,619**	**$ 695,768**	**$ 781,323**	**$ 85,555**	**12%**
ROWLETT ACADEMY FOR ARTS & COMMUNICATION - 2171					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 8,424,920	$ 8,903,541	$ 9,735,729	$ 832,188	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 8,424,920**	**$ 8,903,541**	**$ 9,735,729**	**$ 832,188**	**9%**
PARRISH CHARTER ACADEMY - 2181					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 5,337,626	$ 7,387,094	$ 8,546,192	$ 1,159,097	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 5,337,626**	**$ 7,387,094**	**$ 8,546,192**	**$ 1,159,097**	**16%**
LAKEWOOD RANCH PREPARATORY ACADEMY - 2182					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,800,783	$ 11,717,331	$ 13,536,231	$ 1,818,900	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,800,783**	**$ 11,717,331**	**$ 13,536,231**	**$ 1,818,900**	**16%**
FL HIGH SCHOOL FOR ACCELERATED LEARNING - 2191					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ -	$ -	$ 1,140,332	$ 1,140,332	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 1,140,332**	**$ 1,140,332**	**0%**
HOLA! ELEMENTARY @ MSA - 2192					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ -	$ 3,765,075	$ 4,580,360	$ 815,286	22%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ 3,765,075**	**$ 4,580,360**	**$ 815,286**	**22%**
GRAND TOTAL CHARTER/CONTRACT SCHOOLS					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 85,264,143	$ 103,019,485	$ 120,905,048	$ 17,885,563	17%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 85,264,143**	**$ 103,019,485**	**$ 120,905,048**	**$ 17,885,563**	**17%**

HORIZONS & CONTRACTED SITES	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Horizons Academy - 0731				
Instructional and Administrative Units				
Teachers	25.7	26.0	26.0	0.3
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	6.0	6.0	-3.0
Clerical Staff	7.0	8.0	8.0	1.0
Categoricals/Grants	2.0	3.0	4.0	2.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**57.7**	**57.0**	**58.0**	**0.3**
Access to Education - 2011				
Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Nurse, School, RN	1.00	1.00	1.00	0.00
Nurse, School, LPN	1.00	1.00	1.00	0.00
Tchr, VE	9.00	9.00	9.00	0.00
Tchr Aide, ESE	1.00	1.00	1.00	0.00
Aide, Health	3.00	3.00	3.00	0.00
2011 Total	**16.67**	**16.67**	**16.67**	**0.00**
Juvenile Detention Center - 2051				
Teacher Asst, Other Basic	2.00	2.00	2.00	0.00
Tchr, Dropout Prevention, HS	2.00	2.00	2.00	0.00
2051 Total	**4.00**	**4.00**	**4.00**	**0.00**
Hospital Homebound - 2053				
Tchr, Hospital/Homebound	2.00	2.00	2.00	0.00
2053 Total	**2.00**	**2.00**	**2.00**	**0.00**
The Port Academy - 2068				
ESE & MG Integrated Teacher	1.00	1.00	1.00	0.00
2068 Total	**1.00**	**1.00**	**1.00**	**0.00**
Sable - 2083				
Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Guidance Clerk	1.00	1.00	1.00	0.00
Health Aide	2.00	2.00	2.00	0.00
Elementary School Teacher	3.00	2.00	2.00	-1.00
Middle School Teacher	3.00	3.00	3.00	0.00
VE Teacher	1.00	1.00	1.00	0.00
VE Teacher PE	0.00	0.00	0.00	0.00
Tchr, VE/SC	1.00	1.00	1.00	0.00
Tchr Aide, ESE	4.00	4.00	4.00	0.00
ESE 1:1 Teacher Aide	0.00	0.00	0.00	0.00
2083 Total	**16.67**	**15.67**	**15.67**	**-1.00**

General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Acct Specialist, MTC	3.00	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	1.00	0.00
Asst Dir, Manatee Tech College	3.00	3.00	3.00	0.00
Clerk, Receiving	1.00	1.00	1.00	0.00
Coord, Aviation Maint. Tech. S	0.00	0.00	1.00	1.00
Coord, Financial Aid	1.00	1.00	1.00	0.00
Coord, Public Service - MTC	1.00	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	1.00	0.00
Coord, Student Financials MTC	1.00	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	1.00	0.00
Coordinator, Health Educ	1.00	1.00	1.00	0.00
Coordinator, MTC Student Serv	1.00	1.00	1.00	0.00
Counselor, Career	9.75	7.40	7.50	-2.25
Custodian, Lead I	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian 8 Hr	11.00	11.00	11.00	0.00
Custodian 4 Hr	1.00	1.00	2.00	1.00
Dir, Criminal Justice Training	1.00	1.00	1.00	0.00
Dir, Manatee Technical College	1.00	1.00	1.00	0.00
Instructor, Auto Repair & Ref	1.00	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	1.00	1.00	1.00	0.00
Instructor, Com Fds & Culinary	2.00	2.00	2.00	0.00
Instructor, Computer-Aided Drawing	0.00	1.00	1.00	1.00
Instructor, Diesel Systems Tech	1.00	1.00	1.00	0.00
Instructor, Dental Asst	3.00	3.00	3.00	0.00
Instructor, Digital Design	1.00	1.00	1.00	0.00
Instructor, Digital Video Prod	1.00	1.00	1.00	0.00
Instructor, Global Logistics	1.00	1.00	1.00	0.00
Instructor, Medical Asst	1.00	1.00	1.00	0.00
Instructor, Nursing	7.00	1.00	2.00	-5.00
Instructor, Optometric Asst	0.00	0.00	0.00	0.00
Instructor, Paramedic	2.00	2.00	2.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	1.00	0.00
Instructor, Precision Machining Tech	1.00	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	1.00	0.00
Junior Accountant - MTC	1.00	1.00	1.00	0.00
Manager, Case	2.00	2.00	2.00	0.00
Manager, Plant	1.00	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	1.00	0.00
MTC Steward/Evt & Cater Facili	1.00	0.00	0.00	-1.00
Office Mgr, Community Trng Ctr	1.00	0.00	0.00	-1.00

General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Secretary, Senior School-12 Mo	3.00	3.00	3.00	0.00
Secretary, School II, 12 Mo	5.00	5.00	5.00	0.00
Secretary, School I-12 Mo	19.00	18.00	18.00	-1.00
Security Guard, Armed	2.00	2.00	2.00	0.00
Spec I, MTC State Reports	1.00	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	1.00	0.00
Specialist, Occupational	1.00	1.00	1.00	0.00
Specialist, Dist Marketing & Design	0.60	1.00	0.60	0.00
Specialist, Financial Aid	4.00	4.00	4.00	0.00
Specialist, Marketing & Events	1.00	1.00	1.00	0.00
Supervisor, Program (MTC)	1.00	1.00	1.00	0.00
Supervisor, Comm and Grants Mgmt	1.00	1.00	1.00	0.00
Teacher, AC/Heating	2.00	2.00	2.00	0.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	1.00	0.00
Teacher, Auto Collision Repair	1.00	1.00	1.00	0.00
Teacher, Auto Mechanics	4.00	4.00	4.00	0.00
Teacher, Building Construction	1.00	1.00	1.00	0.00
Teacher, Business Technology Ed	2.00	1.00	1.00	-1.00
Teacher, Cosmetology	5.00	5.00	6.00	1.00
Teacher, Early Childhood Ed	1.00	1.00	1.00	0.00
Teacher, Electronics	1.00	1.00	2.00	1.00
Teacher, Industrial Electricity	1.00	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	2.00	2.00	2.00	0.00
Teacher, Network Sup Serv Tech	1.00	1.00	1.00	0.00
Teacher, Resource	0.00	0.50	0.60	0.60
Teacher, Technology	2.00	2.00	2.00	0.00
Teacher, Welding	6.00	4.00	4.00	-2.00
Teacher, Varying Exceptionalities	1.00	1.00	1.00	0.00
Teacher Aide	0.00	0.00	1.00	1.00
0211 Total	**145.35**	**132.90**	**138.70**	**-6.65**

SECTION VI

GENERAL MISCELLANEOUS

- **GLOSSARY**

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures for the School District of Manatee County. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM
The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS
The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

ADMINISTRATION
Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES
Taxes levied based on the assessed valuation (less exemptions) of real property.

APPROPRIATION
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT
A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION
A valuation set upon real estate by a government as a basis for levying taxes.

AVERAGE DAILY ATTENDANCE, ADA
In a given school year, the average daily attendance for a given school is the aggregate days of attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET
A summarized statement, at a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BASE STUDENT ALLOCATION (BSA)
The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.0. The base student allocation is multiplied by weighted factors for each program to determine a total allocation based on weighted full time equivalent students (WFTE).

BOARD OF EDUCATION, DISTRICT
The elected body created according to State law and vested with responsibilities for educational activities in the county wide school district.

BOND
A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT
The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS PAYABLE
The face value of bonds issued and unpaid.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a specific period of time (e.g. a fiscal year).

BUDGET, ADOPTED
The budget formally adopted by the Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the District for the fiscal year.

BUDGET, PRELIMINARY
Materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.

BUDGET, TENTATIVE
The Superintendent's formal budget recommendation as delivered to the Board pursuant to law prior to the first public hearing on the budget in July. Expenditures may not legally be incurred against this budget since it has not been adopted by the Board.

BUDGET, TENTATIVE APPROVED
The budget tentatively adopted at the July hearing. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

BUDGET AMENDMENT
An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the Department of Education.

BUDGET CALENDAR
The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT
The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGETARY CONTROL
The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS
A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET
A plan of proposed capital outlays and the means of financing them for the current fiscal period incorporated in the current budget.

CAPITAL OUTLAYS
Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROGRAM
A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH ACCOUNTING
A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFICATES OF PARTICIPATION (COP)
Certificates of participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is similar to bond financing, however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a bond.

CERTIFIED TAXABLE VALUE
The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

CHART OF ACCOUNTS
A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The District chart of accounts is specified in the Department of Education "Red Book".

CLASSIFICATION, FUNCTION
As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT
As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, material, and supplies.

COLLECTION RATE
Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

COMPARABLE WAGE FACTOR (CWF)
An adjustment to the gross Florida Educational Finance Program allocation based on cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

CONTRACT SERVICES
Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL
Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

DEBT
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBT SERVICE FUND
A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DISBURSEMENTS
Payments for goods and services.

ELEMENTARY SCHOOL
A school classified as elementary by state and local statutes or practice and commonly composed of kindergarten through grade five.

ENCUMBRANCE ACCOUNTING
A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES
Commitments in the form of purchase orders or contracts that are chargeable to an appropriation and that represent a reserve of the budgetary fund balances. Once a purchase order or contract is fulfilled, the encumbrance is removed for the accounting records.

EQUIPMENT
Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXCEPTIONAL STUDENT EDUCATION
Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally handicapped, and (5) mentally gifted and talented.

EXPENDITURES
This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FEDERAL REVENUE
Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

FEFP
The Florida Education Finance Program.

FISCAL YEAR (FY)
A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The School District of Manatee County operates on a fiscal year beginning July 1. For example, FY for 2023-24 begins on July 1, 2023 and ends June 30, 2024 and is referred to as FY2024.

FIXED ASSETS
Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FRINGE BENEFITS
Total District's share of FICA, retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

FTE (FULL TIME EQUIVALENT) - POSITION
A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year which may vary from 180 to 260 work days, depending on the effect of school calendars on individual position classifications. A full work day is set by definition and is currently 7, 7 1/2 or 8 hours depending on the job classification and requirements.

FTE (FULL TIME EQUIVALENT) - ENROLLMENT
A full definition of FTE may be found in Florida Statues 236.013. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). In a standard school, this equates to 900 hours of instruction for grades 4-12, and 720 hours of instruction for grades K - 3, within a 180 day period. For official enrollment purposes, FTE's are counted four times during the school year.

FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE
A regular full time student in grades 4-8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state, and are used as the basis for state funding formulas.

FUNCTION
An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

FUND
A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

FUND, CAPITAL PROJECTS
Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation and repair of capital facilities.

FUND, DEBT SERVICE
Used to finance and account for payment of principal and interest on long-term debts.

FUND, ENTERPRISE
Used to finance and account for the acquisition, operations, and maintenance of facilities and services which are entirely or significantly self-supportive by user charges.

FUND, GENERAL
The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

FUND, SPECIAL REVENUE
A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In The School District of Manatee County, most federal funds, and the food service program, are treated as special receiving funds.

FUND, TRUST AND AGENCY – FIDUCIARY
Used to account for money and property held in trust by a school system for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GRANT
Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL
A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INSTRUCTION
Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES
An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS
Amounts transferred from one fund to another fund.

INVOICE
An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges.

KINDERGARTEN
A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND
A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LEVY
(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE
Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE ITEM BUDGET
A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOST AND DAMAGED TEXTBOOKS
The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF PLANT
Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL
A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL
The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent ($.001).

MILLAGE RATE
The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

OBJECT
An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OTHER LOCAL RECEIPTS
Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

PER PUPIL (ALLOTMENT)
An allotment to each school for supplies and equipment based upon the number of FTE students.

PER PUPIL (EXPENDITURE)
An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE
Personnel on the school district payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL
Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH
Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL
Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF
Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE
Personnel on the school district payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM
Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts.

PROPERTY INSURANCE
Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PUPIL TRANSPORTATION SERVICES
Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER
Document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES
Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

REIMBURSEMENT
Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS
Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

REQUIRED LOCAL EFFORT
Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount, and requires the district to levy the millage necessary to collect that amount.

RESERVE
An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES
A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE
Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET
An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SALARIES
Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SALE OF ASSETS
These are the receipts from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL
A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT
The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE
The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

SOURCE OF FUNDS
This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SUPPLIES
Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TAXES
Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEACHER ALLOCATION
The teachers are allocated to the schools on the basis of enrollment. The formula used for allocations meet the provisions of the State Department of Education and accrediting standards.

TRAVEL
An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

VOCATIONAL PROGRAM
A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

AGENDA ITEM NO. 11.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Final Millage Rates for Fiscal Year 2024-2025 - *updated 9.9.2024*

Executive Summary
Motion and approval of Supplemental Operating Discretionary Millage for the Fiscal Year 2024-2025 of 0.7480 mill. Motion and approval of Required Local Effort Millage for the Fiscal Year 2024-2025 of 3.051 mills. Motion and approval of Capital Outlay Millage for the Fiscal Year 2024-2025 of 1.500 mills. Motion and approval of Additional Millage (voted levy) for the Fiscal Year 2024-2025 of 1.000 mill. Motion and approval of the Resolution Adopting the Fiscal Year 2024-2025 Total Millage of 6.299.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends that the Board approve Supplemental Operating Discretionary Millage for the Fiscal Year 2024-2025 of 0.748 mill.
The Superintendent recommends that the Board approve Required Local Effort Millage for the Fiscal Year 2024-2025 of 3.051 mills.

The Superintendent recommends that the Board approve Capital Outlay Millage for the Fiscal Year 2024-2025 of 1.500 mills.

The Superintendent recommends that the Board approve Additional Millage (voted levy) for the Fiscal Year 2022-2023 of 1.000 mill.

The Superintendent recommends that the Board approve the Resolution Adopting the Fiscal Year 2024-2025 Total Millage of 6.299.

Financial Impact
Financial Impact

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
Resolution 2024-008 - Adoption of Final Millage
Resolution 2024-010 - ESE524 - updated 9.9.2024

Resolution Adopting Millage

Resolution Number 2024-008

A RESOLUTION OF MANATEE COUNTY SCHOOL BOARD ADOPTING THE MILLAGE RATE FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025.

WHEREAS, THE School Board of Manatee County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve the Supplemental Operating Discretionary Millage for Fiscal Year 2024-25 of 0.7480; and

WHEREAS, THE School Board of Manatee County, approved the Required Local Effort Millage for Fiscal Year 2024-25 of 3.051; and

WHEREAS, THE School Board of Manatee County, approved the Additional Voted Millage for Fiscal Year 2024-25 of 1.000; and

WHEREAS, THE School Board of Manatee County, approved the Capital Outlay Millage for Fiscal Year 2024-25 of 1.5000; and

WHEREAS, THE School Board of Manatee County, approved the Resolution Adopting the Fiscal Year 2024-25 Total Millage of 6.299.

NOW THEREFORE, BE IT RESOLVED:

That the millage rates as set forth therein, is hereby adopted by the School Board of Manatee County for the fiscal year July 1, 2024 to June 30, 2025.

_____

Chad Choate III, Chair

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to:
OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF MANATEE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 78,658,074,018	Required Local Effort	$ 229,480,211	3.0390 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 906,141	0.0120 mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 230,386,352	3.0510 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 78,658,074,018	Discretionary Operating	$ 56,482,790	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 78,658,074,018	Additional Operating	$ 75,511,751	1.0000 mills (ss. 1011.71(9) and 1011.73(2), F.S.)
	Additional Capital Improvement	$ 0	mills (s. 1011.73(1), F.S.)

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 78,658,074,018	Local Capital Improvement	$ 113,267,627	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills (s. 1010.40, F.S.)
		$	mills (s. 1011.74, F.S.)
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 2.77 PERCENT.

STATE OF FLORIDA

COUNTY OF MANATEE

I, Jason C. Wysong, superintendent of schools and ex-officio secretary of the District School Board of Manatee County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Manatee County, Florida, on September 10, 2024.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

AGENDA ITEM NO. 11.3

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Final Budget for 2024-2025

Executive Summary
Motion and approval of the Fiscal Year 2024-2025 Final Budget in the amount of $1,594,306,046.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends that the Board approve the Fiscal Year 2024-2025 Final Budget, in the amount of $1,594,306,046.

Financial Impact
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Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
2024-2025 Final Budget Book 9-3
Resolution 2024-009 - Adoption of Final Budget











School District of Manatee County

Final Annual Budget

2024-2025

September 10, 2024

Jason C. Wysong, Ed.D.,

Superintendent

Chad Choate III, Chair

Cindy Spray, Vice Chair

Mary Foreman, Member

Gina Messenger, Member

Richard Tatem, Member

Jason C. Wysong, Ed.D., Superintendent

The School District of Manatee County

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

www.manateeschools.net

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SECTION I

INTRODUCTION & OVERVIEW

- BUDGET TRANSMITTAL LETTER
- BUDGET SUMMARY
- EXECUTIVE SUMMARY
- 2022-2026 STRATEGIC PLAN
- STUDENT GROWTH

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: August 29, 2024

TO: Members of the School Board

FROM: Jason C. Wysong, Ed.D., Superintendent of Schools JW

SUBJECT: 2024-2025 Final Budget

The following pages disclose the School District of Manatee County's Final Annual Budget for the 2024-2025 school year which is allocated among the following funds:

Fund Name	Budgeted Revenue, Transfers In and Fund Balance	Budgeted Expenses and Transfers Out	Budgeted Fund Balance
General Fund	$713,171,219	$662,399,420	$50,771,799
Capital Fund	$666,622,412	$545,167,616	$121,454,796
Debt Service	$49,479,150	$35,339,811	$14,139,339
Special Revenue	$83,996,513	$73,010,082	$10,986,431
Internal Services	$78,980,387	$65,974,296	$13,006,091
Trust and Agency	$2,056,365	$2,056,365	$0
Total	$1,594,306,046	$1,383,947,590	$210,358,456

This budget is based on funding expected to be received from the State based on 56,470 unweighted FTE for K-12 students as identified in the Florida Department of Education 2024-2025 2nd calculation published on July 17, 2024.

On Tuesday, September 10, 2024, I will recommend approval of the final millages and final budget for Fiscal Year 2024-2025.

If you have any questions or need additional information, please contact Rachel Sellers, Deputy Superintendent of Business Services, at 941-708-8770, ext. 41108.

SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Mary Foreman
Gina Messenger
Richard Tatem

SUPERINTENDENT

Jason C. Wysong, Ed.D.

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

BUDGET SUMMARY - 2024-2025 FINAL BUDGET
TOTAL BUDGET

Beginning Fund Balance

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Beginning Fund Balance
$112,741,820	+	$12,588,545	+	$14,975,462	+	$1,247,081	+	$13,864,339	+	$303,480,407	=	$458,897,654

Total Revenues

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Revenues
$575,512,560	+	$71,407,968	+	$64,004,925	+	$809,285	+	$1,620,760	+	$223,142,005	=	$936,497,502

Transfers In

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Transfers In/Non Revenue Sources
$24,916,839	+	$0	+	$0	+	$0	+	$33,994,051	+	$140,000,000	=	$198,910,890

Total Revenues, Transfers In & Balances

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Budget
$713,171,219	+	**$83,996,513**	+	**$78,980,387**	+	**$2,056,365**	+	**$49,479,150**	+	**$666,622,412**	=	**$1,594,306,046**

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. For the eighth consecutive year, the district anticipates ending FY 2023-2024 with a positive general fund balance of $112,741,820.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Fiscal year 2023-24 was an active and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE SUSTAINING SUCCESS UNDER NEW LEADERSHIP

- Dr. Jason Wysong completed his first school year as superintendent on May 24, 2024. A former deputy superintendent in Seminole County, he came to Manatee County in July 2023.
- Members of the District's Class of 2024 earned $21.2 million in scholarships and were accepted into colleges and universities across the country and all five branches of the military.
- Manatee was one of 3 U.S. districts named "District of the Year" by Cambridge International for increasing access to rigorous curriculum and strong performance on course exams.
- District students won twenty-nine "Best in State" awards at the Florida Technology Student Association (TSA) Conference – the most by any district - and Braden River High won the high school state championship.
- The American Boat & Yacht Council named Manatee Technical College instructor Freddie Fowler the 2023 Marine Service Technology Instructor of the Year.

WE ARE FINANCIALLY SOUND

- The School District's General Fund Balance has grown from $14.4 million on June 30, 2014, to $112.7 million at the end of June 30, 2024.
- Global Financial Ratings firms – Moody's, Standard and Poor's, and Fitch Ratings – have all remained consistent based upon the financial performance of the district.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the eighth-consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning teacher increased from $38,285 in 2015-2016 to $57,572 (including referendum supplement) in 2023-24.

WE ARE PREPARING FOR GROWTH

- Palmetto High School has a major project in progress that includes a new two-story classroom.

building, new cafeteria, administration building renovation/addition, upgrades to the baseball facilities, new bus loop, and site improvements.

- The Buffalo Creek Middle School addition project was completed this past school year that included a new multi-story media center, eight classroom addition, renovations to the administration building, enhancements to the main entry, three additional classrooms and improved vehicular access off 69th Street East.
- Major renovations and additions are under construction at Haile Middle School, Tara Elementary, Blackburn Elementary, and Oneco Elementary Schools. Construction on the campuses commenced in the fall of 2023 and the projects are funded by the 2023 COPS.
- The Palma Sola Elementary School renovation and additions project is under design. The project will include the replacement of the majority of the existing campus buildings and renovation/remodeling of the newer structures on campus with campus-wide utility and infrastructure upgraded and is funded by the 2023 COPS.
- This past school year major addition projects were completed for two high schools: Southeast - science classroom addition and Lakewood Ranch - 20 classroom addition.
- The Parrish Community High School addition is under construction and will include an additional sixteen classrooms.
- The East County K-8 is under construction with the elementary portion of the campus scheduled for completion for the 2025-26 school year and the middle school the following school year.
- The Maintenance Division continues to focus on energy conservation by identifying and replacing inefficient lighting with LEDs at Stadiums, Gymnasiums, Parking Lots, Media Centers, Classrooms, and Auditoriums along with chillers and other HVAC infrastructure components.
- The District is participating in the Electric School Bus Grant offered through the Department of Environmental Protection. Four Electric School Buses were delivered this school year and construction was completed for the charging stations this spring.
- Construction has commenced for the new Middle School facility in the North River Ranch area with a planned completion for the 2025-26 school year.
- Planning is under way for two new Elementary Schools located in the Rye Ranch and Artisan Lakes areas with projected openings for the 2026-27 school year.
- For the 2023-2024 School Year Food and Nutrition Services (FNS) served over 8.4 million meals, averaging 16,000 breakfasts, 28,000 lunches and 3,000 after school meals daily.
- FNS in 2023-2024 completed a successful U.S.D.A. Summer Meals Administrative Review which included procurement, resource management, and menu compliance.

WE ARE A LEADER IN OFFERING STUDENT INNOVATIVE ACADEMIC OPTIONS

- Guy Harvey Academy of Arts and Science at Anna Maria Elementary School in 2022, and Dr. Guy Harvey's artwork has been installed at two additional schools in 2024; Manatee High School and King Middle School to celebrate the educational partnership.
- The Woz-Ed program founded by Apple co-found Steve Wozniak continues to offer educational opportunities to our Middle School teachers and students, providing a full day training session to our eighth-grade teachers across the district.
- Florida's first elementary agricultural program at Myakka City Elementary was established in 2023 and agricultural programs across multiple schools provide students with farm-to-table experiences.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan December 8, 2020 – June 2025.
- Digitized over 6.8 million student, staff, and department records.
- Electronically transferred 6,610 student records between districts in the last two years.
- Dark fiber infrastructure upgrades completed at 54 sites connecting to (2) data centers.
- Network switch and wireless access point upgraded to seventeen elementary schools.
- 9,000+ student and staff computer devices deployed.
- Five elementary school media centers received innovative and modern renovation, furniture, and technology upgrades.

WE ARE INCREASING SECURITY

- Phases 1, 2 and 3 of the security fencing projects have been completed.
- Annual Florida Safe Schools Assessment Tool (FSSAT) performed by school officials to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed training and are prepared to protect staff and students on our school campuses.
- Prepared all schools and district buildings for a crisis utilizing a Crisis Alert System in compliance with Alyssa's Law.
- Expanded Weapons Detection in schools by adding Evolv Weapons Detection Systems and a Firearms Detection Canine.

WE ARE SUPPORTED BY OUR COMMUNITY

- Manatee County voters renewed a 15-year, Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters overwhelmingly renewed a 1-mill property tax in November 2021 by a margin of 69% to 31% to support additional instructional time, competitive teacher pay, STEAM programs and charter schools.

WE ARE CELEBRATING STUDENT AND STAFF ACHIEVEMENTS

- The School Board honored sixteen employees with 40 or more years of service in our school district, including two employees with 50 years of service each.
- A total of seventy-seven district students auditioned and were accepted into the National Youth Choir. They traveled to New York with their Choral Directors and sang at Carnegie Hall.
- Prine Elementary third-grade teacher Katie Bagley was named the district's Educator of the Year at the Excellence in Education Awards in February at Manatee High.
- Sea Breeze Elementary Paraprofessional Denise Costello was named Support Employee of the Year at the Excellence in Education Awards in February at Manatee High.

WE ARE CHAMPIONS

- District high schools have won four-straight softball state championships: Lakewood Ranch High 2021 and 2022, and Parrish Community High 2023 and 2024.
- A ninth-grade student from Braden River High School, won the Girls Overall Singles State Championship in Class 3A.
- A senior at Palmetto High, won his third-straight Class 3A-State Weightlifting Championship at 169 pounds.

FISCAL YEAR 2024-2025 BUDGET OBJECTIVES

Full Time Equivalent (FTE) Student enrollment has increased 1,829 FTE from the FY 2023-2024 Fourth Calculation to the FY 2024-2025 Second Calculation. District leadership developed the FY 2024-2025 budget to prepare for potential higher enrollment, maintain financial stability, academic achievement, and staff satisfaction.

The FY 2024-2025 Total Budget is $1,594,306,046 and is comprised of General, Capital, Debt Service, Special Revenue, Internal Service, and Trust and Agency funds.

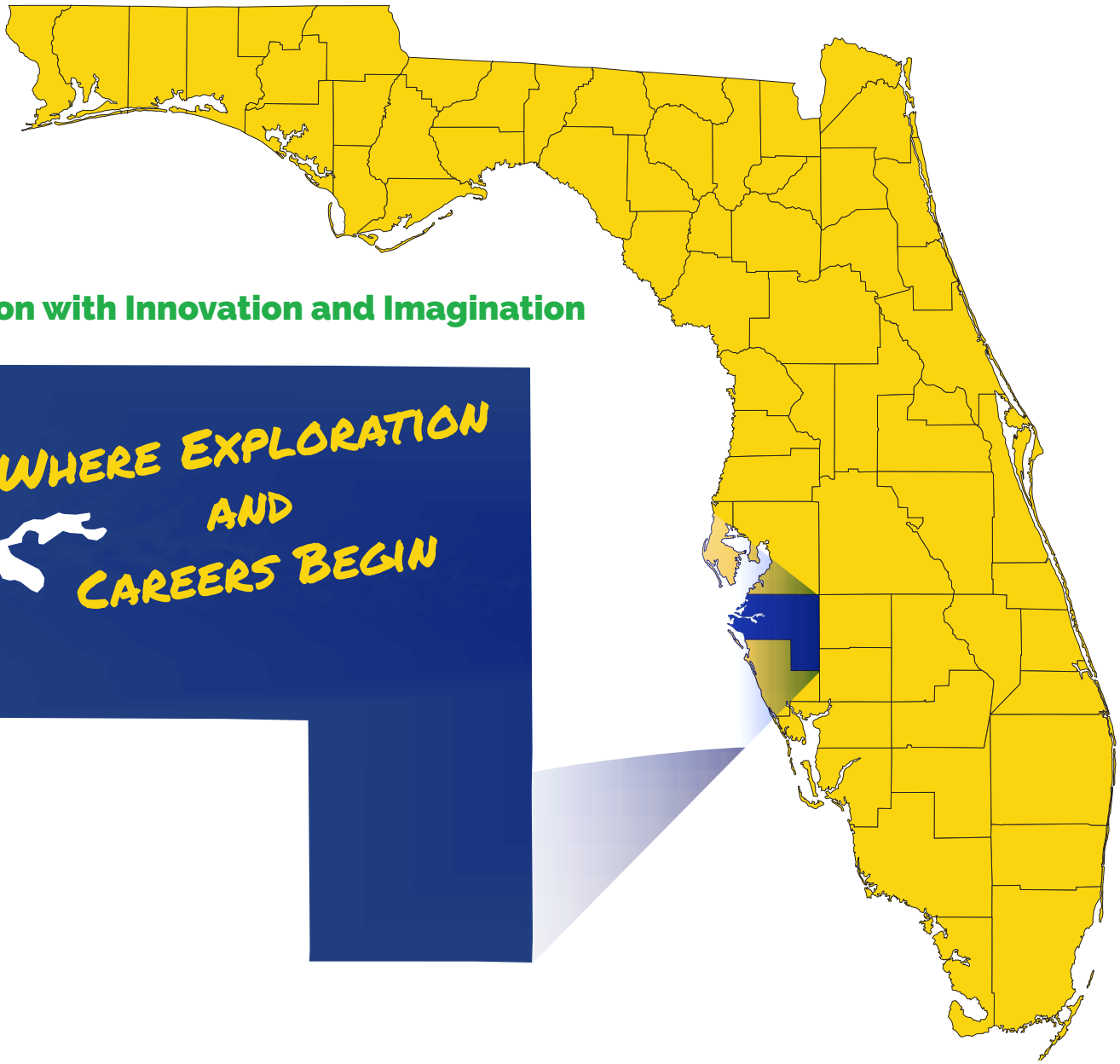
General fund 2024-2025 beginning fund balance, revenues, and transfers in from all sources are budgeted at $713,171,219 an increase of 5.6% versus 2023-2024 FY. The increased funding will allow the District to continue the path of financial resiliency, educate over 56,470 students, fill current vacancies, and further improve upon the educational experience for all students.

Capital 2024-2025 beginning fund balance, revenues, transfers in, and other funding sources are budgeted to be $666,622,412 up by 20.1% versus 2023-2024 FY due primarily to an additional $140,000,000 in revenue expected from a new issuance of Certificates of Participation, Series 2025A. The Certificates of Participation will fund the building of two new elementary schools.

THE 2022-2026 STRATEGIC PLAN CAN BE VIEWED IN ITS ENTIRETY ON THE DISTRIC WEBSITE. COVER PAGE INCLUDED HEREIN ONLY AS A REFERENCE PAGE.

https://www.manateeschools.net/strategicplan

READY 2026 Strategic Plan



Education with Innovation and Imagination

WHERE EXPLORATION AND CAREERS BEGIN

Mission, Vision, Core Values

Mission

The School District of Manatee County
will educate and develop
all students today
for their success tomorrow.

Vision

The School District of Manatee County
will be an exemplary student-focused school system
that develops lifelong learners
to be globally competitive.

Superintendent



As the new Superintendent of Schools, I am honored to join our dedicated team in pursuing our strategic plan for educational excellence. Building upon the foundation laid before us, we will equip our students with the skills necessary to thrive in an ever-changing world. Together, we will shape a future where every student can flourish and become lifelong learners, contributing positively to our community and beyond.

- Dr. Jason Wysong, Superintendent

School Board



DISTRICT 1
Gina Messenger



DISTRICT 2
Cindy Spray



DISTRICT 3
Mary Foreman



DISTRICT 4
Chad Choate III



DISTRICT 5
Richard Tatem



Building for Our Future

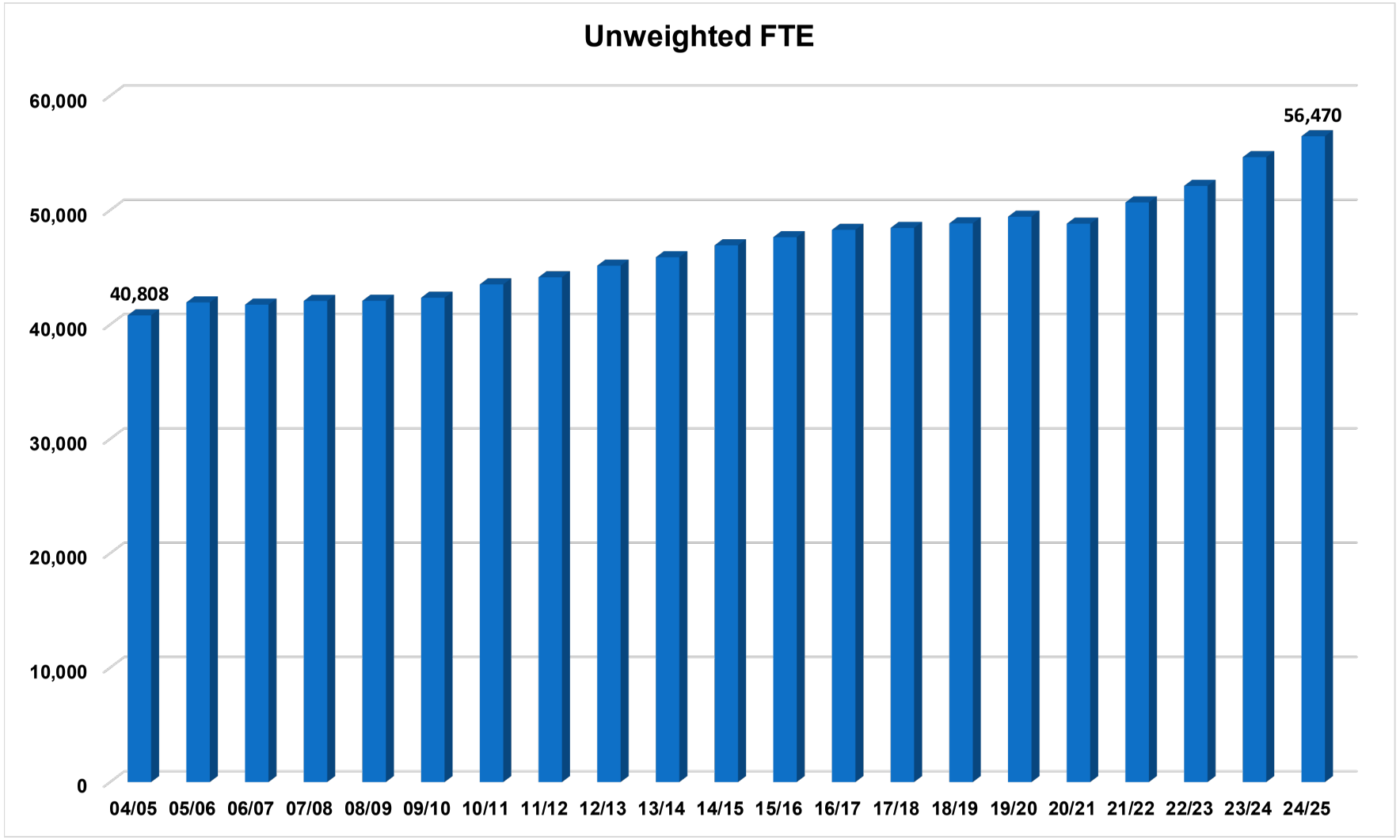
Our Core Values

WE BELIEVE IN academic excellence through innovation and teamwork.
WE BELIEVE IN professionalism, responsibility, and respect.
WE BELIEVE IN transparent communications at all levels.
WE BELIEVE IN quality schools strengthening our community.
WE BELIEVE IN our commitment and dedication to every student.

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Percentage Change	Actual Growth	Growth Rate
24/25 2nd Calc	56,470	3.24%	1,829	3.35%
23/24 4th Calc	54,641	4.60%	2,511	4.82%
22/23 Final Calc	52,130	2.78%	1,450	2.86%
21/22 Final Calc	50,680	3.66%	1,854	3.80%
20/21 Final Calc	48,826	-1.25%	-611	-1.24%
19/20 Final Calc	49,436	1.18%	584	1.20%
18/19 Final Calc	48,853	0.82%	398	0.82%
17/18 Final Calc	48,454	0.35%	171	0.35%
16/17 Final Calc	48,284	1.32%	640	1.34%
15/16 Final Calc	47,644	1.50%	713	1.52%
14/15 Final Calc	46,931	2.22%	1,040	2.27%
13/14 Final Calc	45,890	1.61%	740	1.64%
12/13 Final Calc	45,150	2.25%	1,014	2.30%
11/12 Final Calc	44,136	1.40%	620	1.42%
10/11 Final Calc	43,516	2.68%	1,167	2.76%
09/10 Final Calc	42,349	0.62%	265	0.63%
08/09 Final Calc	42,084	0.03%	12	0.03%
07/08 Final Calc	42,072	0.78%	328	0.79%
06/07 Final Calc	41,744	-0.47%	-194	-0.46%
05/06 Final Calc	41,939	2.70%	1,130	2.77%
04/05 Final Calc	40,808	3.07%	1,255	3.17%

Note: 2nd Calc, 4th Calc and Final Calc refers to the Florida Education Finance Program (FEFP) calculation period provided to the School District from the Department of Education.


Unweighted FTE
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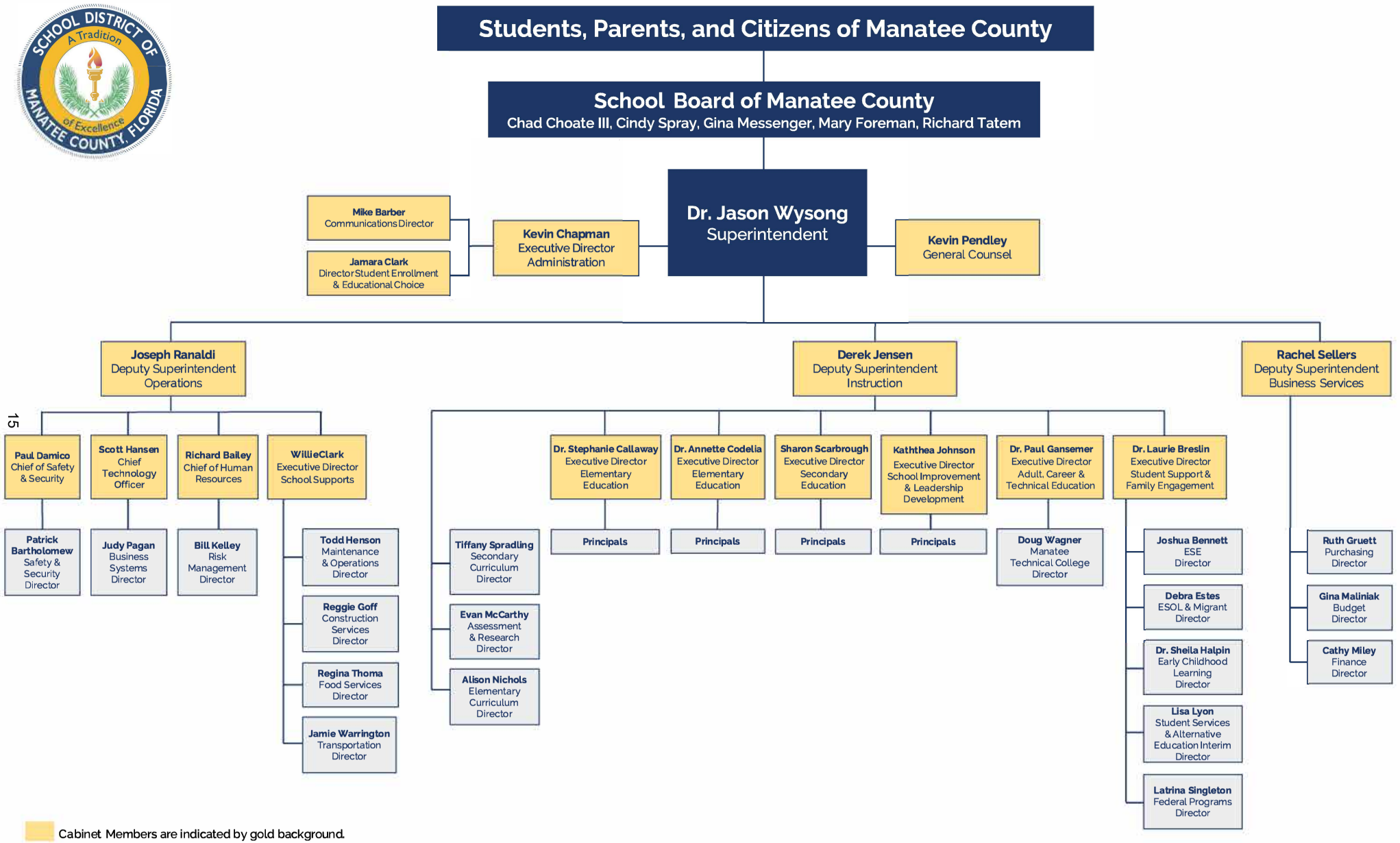
SECTION II

FINANCIAL STRUCTURE, POLICY & PROCESS

- ORGANIZATIONAL CHART
- BUDGET PROCESS
- FINANCIAL POLICIES AND PROCEDURES
- TRUTH IN MILLAGE (TRIM) CALENDAR
- OVERVIEW AND MILLAGE INFORMATION
- EFFECTS OF NEW MILLAGE
- DR-420S CERTIFICATION OF SCHOOL TAXABLE VALUE



Cabinet Members are indicated by gold background.

Effective 7/15/24

BUDGET PROCESS

The District has developed an effective budgeting system involving the School Board, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Florida Department of Education using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is essentially a year-round process. The cycle begins in the fall of the prior school year and continues until the final budget is approved by the School Board and filed with the Florida Department of Education.

The process of budget formulation involves numerous participants. In a typical year, division leaders, after reviewing their various budget needs, submit their requests for staffing, supplies and materials, equipment, and other budget needs to the Budget Department, whose responsibility it is to prepare tentative and final budgets for consideration by the Superintendent and presentation to the School Board for approval.

The following provides a summary of the District's budget cycle:

December/January: The District's projection for county-wide student enrollment is submitted to the Florida Department of Education for inclusion into the Governor's budget request for public school funding for the following school year. Based on that county-wide estimate the staff allocation committee then meets to determine projected student enrollment on a school-by-school basis. These projections are then communicated to school principals for review and comment. The staff allocation committee reviews the comments and establishes projected student enrollment for each school. These student enrollment numbers form the basis for staff allocations at each school for the coming year.

February/March: Staff allocations are discussed with principals on an individual basis and the process of establishing personnel budgets for the coming year is started.

April/May: Proposed budgets are entered at the school and departmental level.

June/September: Workshops are held on the budget for the coming fiscal year. Approval to advertise the Tentative budget is received in mid-July. The Tentative and Final budget hearings are held following the requirements and timelines dictated in Florida Statutes.

FINANCIAL POLICIES AND PROCEDURES

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

The proprietary and fiduciary funds use the accrual basis of accounting. That is, revenues and expenses are generally recognized when they occur, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation premiums. Operating expenses include insurance claims and excess coverage premiums. An encumbrance system that charges each purchase order, contract or salary commitment to an appropriation should be used as part of a budgetary accounting system. Transactions cease to be encumbrances when paid or canceled, or when the actual liability is recorded.

FINANCIAL ACCOUNTS

The accounts of the District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into four broad fund types and several generic funds as follows:

Governmental Funds
To account for the programs and activities of the governmental functions of the District.

General Fund
To account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue Funds
To account for the financial resources of the school food service program, and certain Federal grant program resources. Also, to account for resources of the school internal funds which are used to administer monies collected at schools in connection with school student athletics, class, and club activities.

Debt Service Funds
To account for the accumulation of resources for general long-term debt and the payment of principal, interest, and related costs associated with this debt.

Capital Project Funds
To account for other capital financial resources to be used for educational capital outlay needs including new construction, renovation, and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

Internal Service Funds
To account for the District's individual self-insurance programs.

Private-Purpose Trust Fund
To account for financial fees and other monies for which principal and income benefit individuals or private organizations.

ADDITIONAL FINANCIAL POLICIES

Inventories
Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on either the moving average or the first-in, first-out-basis. The exception to this is United States Department of Agriculture donated foods. These are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of

Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired subsequent to July 1, 1979.

State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and requires that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

The School Board adopted the 2023 tax levy on September 5, 2023. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued, and no delinquent tax revenue is recorded.

Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Balanced Budget

A balanced budget means the beginning fund balance plus revenues and transfers in equals expenditures, transfers out, and ending fund balances. In other words:

Beginning fund balance + revenues + transfers in = Expenditures + transfers out + ending Fund Balance

When a set of circumstances occurs that will create a situation in which the budget will be out of balance, the administration will bring a plan to the Board that will bring the budget back in balance.

Non-recurring Revenue

The District rarely encounters one-time revenue sources of a substantial amount. However, the District's policy is to use recurring revenues for recurring expenses and discourages the use of non-recurring revenues for recurring purposes.

Debt Capacity, Issuance and Management

The District has adopted Policy 6145 Borrowing. This policy was established to govern and guide debt management decisions for short- and long-term debt.

Fund Balance

The District has adopted Policy 6235 Fund Balance. This policy establishes a minimum fund balance in the General Fund of 3% of revenues. It also establishes a goal of a 5% fund balance.

Long Range Planning

The District adopted the Concurrency requirements established in Florida Statute. The District's Planning Department uses the data captured as a part of this program to estimate student enrollment trends. These trends assist the District in developing its long-range plan.

The District conducted a Comprehensive Facility Assessment (CFA) to evaluate the District's immediate and long-range capital needs and to provide the Board with alternatives for meeting those needs. The CFA is only a PART of the District's Capital Plan. It is an inventory of facilities and their components. It does not include new schools, additions, enhancements, shelter hardening, bringing the facility up to current codes, new and evolving technology (i.e.: VoIP phones, new instructional technology, furniture, equipment, educational adequacy, demographics and projections, enrollment vs. capacity, redistricting, revenues, and other complex components of a well-constructed Capital Plan.

The Long-Range Planning Committee facilitates a complete plan taking all factors into consideration. The committee includes the Superintendent, the Deputy Superintendents, the Executive Directors of Education, the Director of Maintenance, the Director of Construction Services, the Executive Director of Administration, and the Office of Student Demographics and Assignments.

BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended at any School Board meeting prior to the due date for the annual financial report.

Actual results of operations are compared to budget as follows:

Revenues are compared monthly to the budget and adjusted quarterly based on projections and changes in FL DOE calculations. This occurs on the 10th day of school, after the Florida Education Finance Program Third Calculation in December, after the Florida Education Finance Program Fourth Calculation in April and at year end.

Expenses are compared to budget on a monthly basis.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and

encumbrances outstanding are honored from the subsequent year's appropriations. The District has adopted a policy that monthly financial statements and budget reports are to be approved by the School Board. The financial reports reflect actual revenues and expenditures as well as budget versus actual. In addition, the budget reports reflect all budget amendments made.

Special Revenue Funds
The Special Revenue Funds are mostly comprised of Federal revenues for specific educational programs administered by the District. Individual budgets reflecting the purpose and needs of each grant are prepared in collaboration with appropriate grant administrators and submitted with each grant application; those budgets become a part of the District's budget as grants are formally awarded. Also included are the School Internal Accounts which are used to account for student and club activity funds that are collected by schools and held for students, athletics, classes, club activities and more.

School Food Service Funds make up the remainder of the Special Revenue Funds. These revenues, received from Federal, State and Local sources, are appropriated to provide for District-wide school food service operations, based upon student enrollment and participation in free and reduced lunch programs.

Internal Service Funds
Internal Service Funds budgets for the District's self-insurance programs are built around anticipated requirements, based upon historical and actuarial data and growth.

Fiduciary Funds (Trust and Agency Funds)
Funds used to report resources held by the school district in a trustee or custodial capacity for others that, therefore, cannot be used to support the school district's own programs. Trust and Agency Funds mainly consist of Financial Aid Fees assessed on student course fees. These are reliably stable from year-to-year and are budgeted based upon historical data.

Basis of Budgeting
The Financial and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis, which charges each purchase order, salary commitment or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary control is maintained at the chart string level. Each principal and department head are responsible for his or her own respective budget. No expenditures are authorized in excess of budgetary appropriations. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval. This allows the best use of limited resources.
All funds are adopted by the School Board in September and amendments are made to all funds throughout the year. Budget amendments are submitted to the School Board on a regular basis, detailing changes in revenue and appropriations. Final amendments to each fund are prepared at year end to complete the budgetary cycle.

SCHOOL DISTRICT OF MANATEE COUNTY
EXTERNAL TRIM CALENDAR

Day 1	Monday, July 1, 2024	Property Appraiser certifies taxable value
Day 19	Friday, July 19, 2024	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Wednesday, July 24 ,2024	Within 24 days, Superintendent sends budget to the school board for advertising (Special Meeting)
Day 29	Monday, July 29, 2024	Within 29 days of certification of values, District advertises tentative budget and millage rates
Days 31-34	Wednesday, July 31 2024 - Saturday August 3, 2024	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages
Day 35	Sunday, August 4, 2024	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 55	Saturday, August 24, 2024	Within 55 days the property appraiser must mail the notice of PROPOSED PROPERTY TAXES (TRIM Notice) with 55 days after the certification of value
Day 65-80	Tuesday, September 3, 2024 - Wednesday, September 18, 2024	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages
Day 70	Sunday, September 8, 2024	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue.
		Within 3 days of Certification of Final Taxable Values, District certifies final millages to the Property Appraiser.

MILLAGE OVERVIEW

Annually, property owners in Manatee County pay property taxes. Part of their property taxes is levied by the School Board to support the Manatee County School District.

This year the proposed tentative levy is 6.299 and is composed of the following:

Required Local Effort	3.039
Prior Period Millage Adjustment	0.012
Additional Voted Millage	1.000
	4.051
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.299**

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount in order to receive state funding. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for three years starting in FY 2022-23. The Additional Voted Millage of 1 mill is for increased instruction time by 30 minutes each day, increased pay for teachers, bus drivers and other staff who work directly with students and expanded career, technical, science/engineering, and arts programs.

Discretionary Operating Millage is used by the School Board to support the general operation of the District. Though this millage is optional, it is an integral part of the Operating Budget. Throughout the last several years, this millage has varied. From FY 1991-92 until FY 2008-09 the millage was set at 0.510 mill. For FY 2008-09, the Legislature capped the millage at 0.498 mill. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by 0.25 and added it to

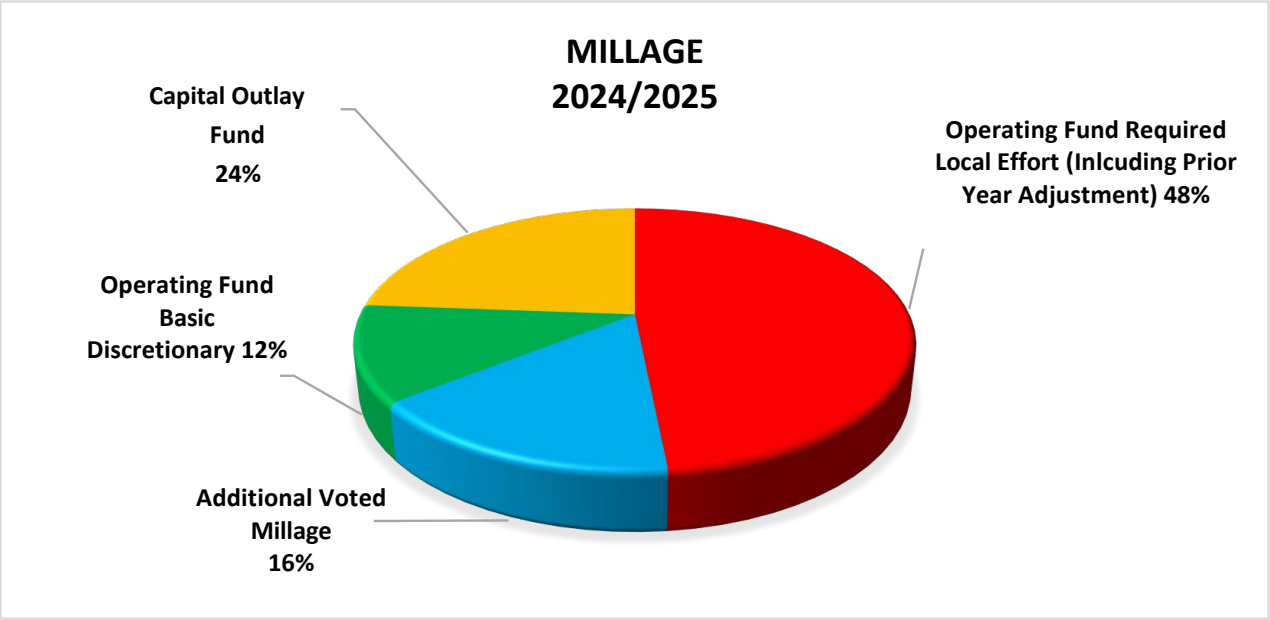
the Discretionary Millage, totaling 0.748 mill. The Discretionary Millage remains at 0.748 mill.

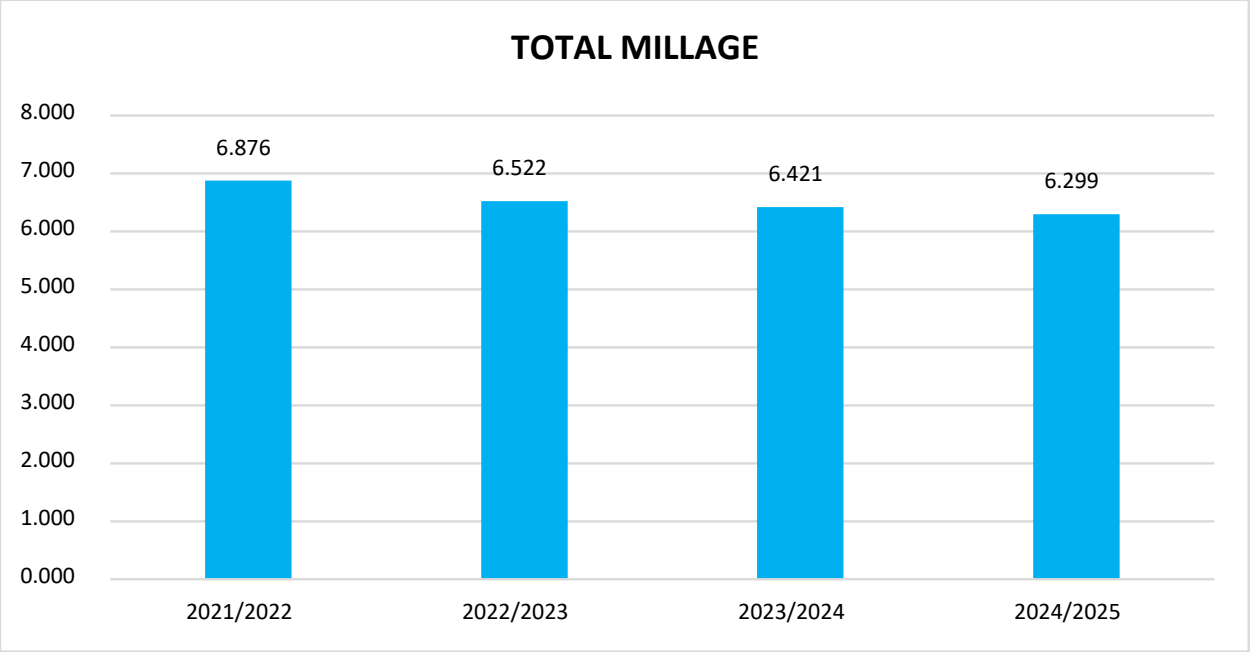
The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of schools. The Millage uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mill. For 2008-09, the Legislature capped this millage at 1.750. The difference was used to help offset the increase in the Required Local Effort (RLE) to fund the FEFP formula. For FY 2009-10 the millage was further reduced by 0.25 mills and moved to the Discretionary Millage. The Capital Improvement Millage is now set at 1.500 mill.

SCHOOL BOARD OF MANATEE COUNTY
MILLAGE LEVY

	2021-2022	2022-2023	2023-2024	2024-2025	2023-2024 vs 2024-2025 Increase / (Decrease)
Operating Fund					
Local Required Effort (Inlcuding Prior Year Adjustment)	3.628	3.274	3.173	3.051	(0.122)
Voted Millage	1.000	1.000	1.000	1.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000	0.000
Capital Outlay Fund	1.500	1.500	1.500	1.500	0.000
Total Millage	6.876	6.522	6.421	6.299	(0.122)

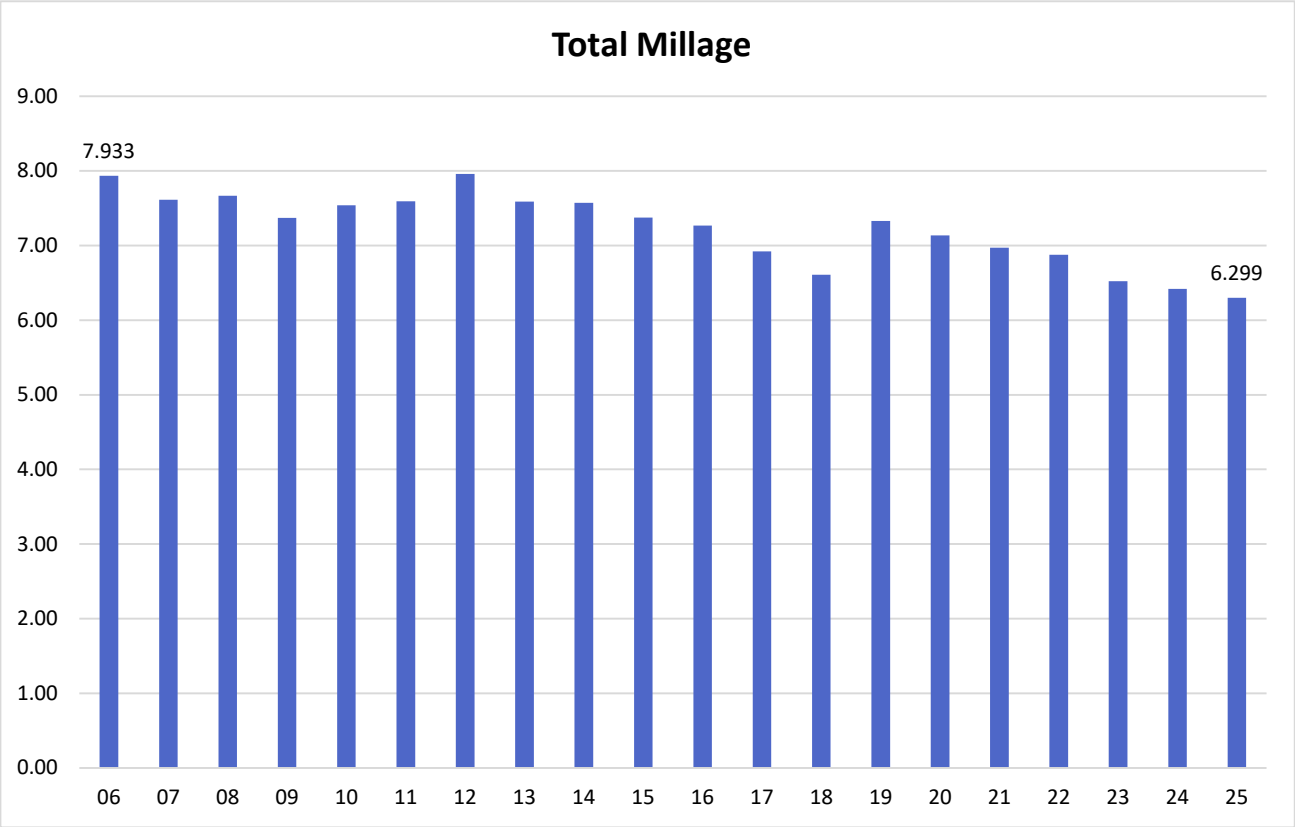
The proposed millage rate for 2024/2025 is 1.9% lower than the millage rate levied last year. The decrease is attributable to Required Local Effort (RLE) which is mandated by statute. The School Board must levy the RLE to receive state funding.

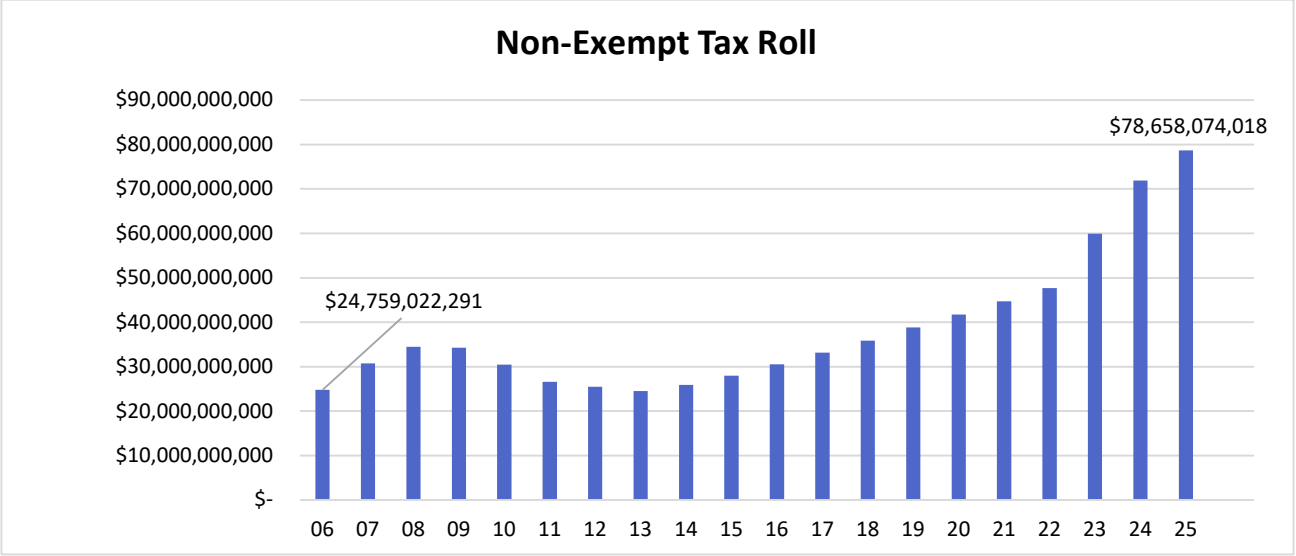

MILLAGE
2024/2025
Capital Outlay Fund 24%
Operating Fund Required Local Effort (Inlcuding Prior Year Adjustment) 48%
Operating Fund Basic Discretionary 12%
Additional Voted Millage 16%

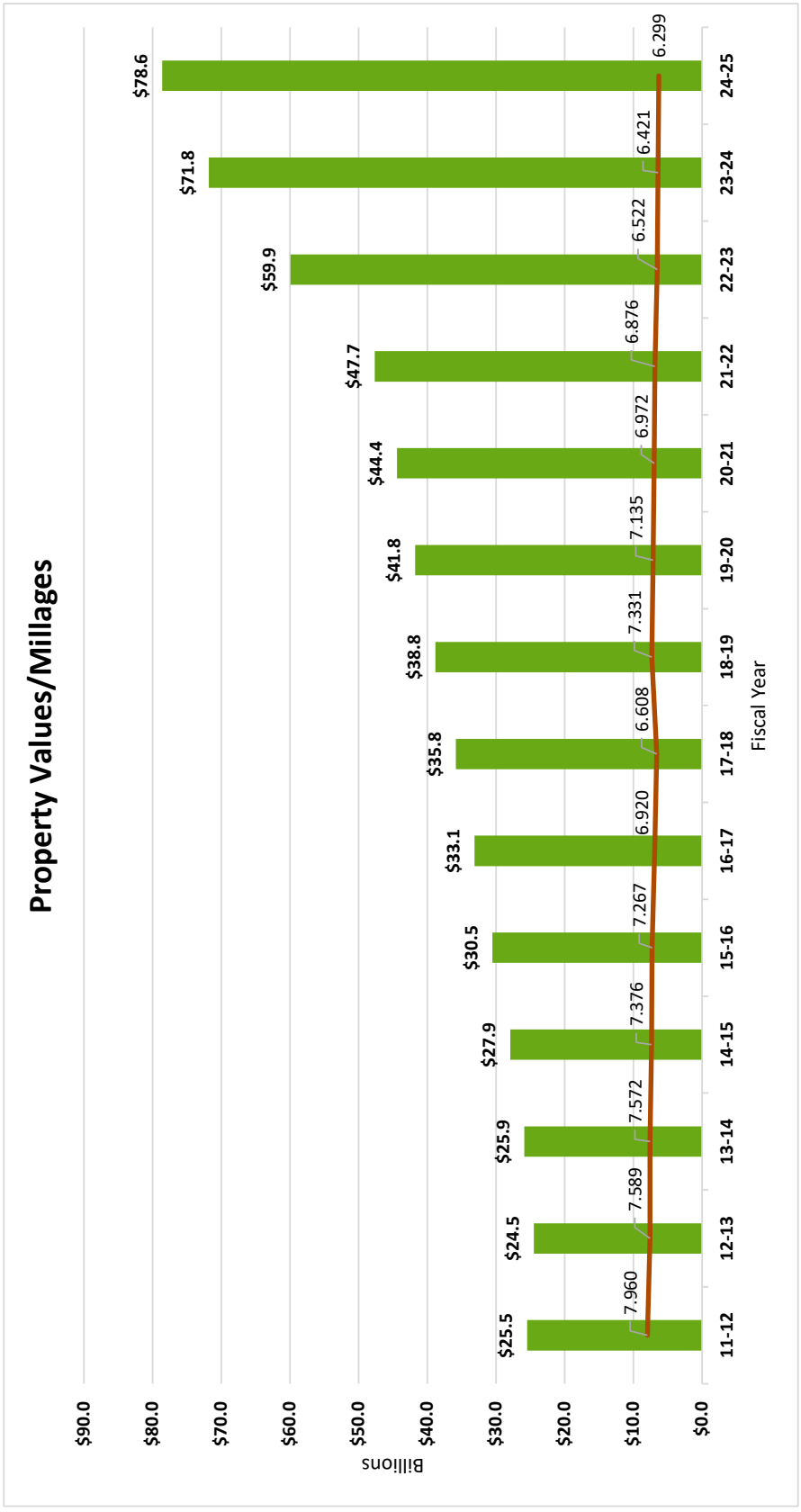

TOTAL MILLAGE
8.000
7.000
6.000
5.000
4.000
3.000
2.000
1.000
0.000
6.876
6.522
6.421
6.299
2021/2022
2022/2023
2023/2024
2024/2025

SCHOOL DISTRICT MILLAGE HISTORY
MANATEE COUNTY, FLORIDA
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non-Exempt Tax Roll
2006	5.244	0.689	0.000	0.000	2.000	7.933	$ 24,759,022,291
2007	4.955	0.659	0.000	0.000	2.000	7.614	$ 30,735,678,005
2008	5.028	0.638	0.000	0.000	2.000	7.666	$ 34,453,085,874
2009	4.991	0.631	0.000	0.000	1.750	7.372	$ 34,271,840,794
2010	5.293	0.748	0.000	0.000	1.500	7.541	$ 30,470,070,375
2011	5.343	0.998	0.000	0.000	1.250	7.591	$ 26,599,241,677
2012	5.712	0.748	0.000	0.000	1.500	7.96	$ 25,476,256,567
2013	5.341	0.748	0.000	0.000	1.500	7.589	$ 24,498,183,527
2014	5.324	0.748	0.000	0.000	1.500	7.572	$ 25,892,289,751
2015	5.128	0.748	0.000	0.000	1.500	7.376	$ 27,937,345,188
2016	5.019	0.748	0.000	0.000	1.500	7.267	$ 30,521,065,411
2017	4.672	0.748	0.000	0.000	1.500	6.92	$ 33,138,246,683
2018	4.36	0.748	0.000	0.000	1.500	6.608	$ 35,849,173,561
2019	4.083	0.748	1.000	0.000	1.500	7.331	$ 38,843,116,995
2020	3.887	0.748	1.000	0.000	1.500	7.135	$ 41,780,543,525
2021	3.724	0.748	1.000	0.000	1.500	6.972	$ 44,398,287,814
2022	3.628	0.748	1.000	0.000	1.500	6.876	$ 47,666,050,988
2023	3.274	0.748	1.000	0.000	1.500	6.522	$ 59,935,768,812
2024	3.173	0.748	1.000	0.000	1.500	6.421	$ 71,864,882,526
2025	3.051	0.748	1.000	0.000	1.500	6.299	$ 78,658,074,018


Total Millage
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
7.933
6.299
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25


Non-Exempt Tax Roll
$90,000,000,000
$80,000,000,000
$70,000,000,000
$60,000,000,000
$50,000,000,000
$40,000,000,000
$30,000,000,000
$20,000,000,000
$10,000,000,000
$-
$24,759,022,291
$78,658,074,018
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25


Property Values/Millages
Billions
$90.0
$80.0
$70.0
$60.0
$50.0
$40.0
$30.0
$20.0
$10.0
$0.0
Fiscal Year
11-12
12-13
13-14
14-15
15-16
16-17
17-18
18-19
19-20
20-21
21-22
22-23
23-24
24-25
$25.5
$24.5
$25.9
$27.9
$30.5
$33.1
$35.8
$38.8
$41.8
$44.4
$47.7
$59.9
$71.8
$78.6
7.960
7.589
7.572
7.376
7.267
6.920
6.608
7.331
7.135
6.972
6.876
6.522
6.421
6.299

EFFECTS OF NEW MILLAGE - PROPOSED TAX INCREASE

Last year's property tax levy

A. Initially proposed tax levy	$	463,429,226
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$	1,984,816
C. Actual property tax levy	**$**	**461,444,410**
This year's proposed tax levy	**$**	**495,467,208**

A portion of the tax levy is required under state law in order for the school board to receive **$211,334,518** in state education grants. The required portion has **increased by 0.73** percent, and represents approximately five-tenths of the total proposed taxes.

Current Year Proposed State Law (RLE)	3.0510
Current Year Proposed Local Board	3.2480
TOTAL	**6.2990**

Current Year State Law (RLE) RBR	3.0289
Current Year Local Board RBR	3.1005
TOTAL	**6.1294**

The total millage rate to be levied exceeds the roll-back rate by 2.77%

RLE = Required Local Effort
RBR = Rolled-Back Rate

Gross Taxable Value Comparison

	2023-24	2024-25	Increase/(Decrease)
	$ 72,173,995,678	$ 78,658,074,018	$ 6,484,078,340

Millage Revenue

By State Law	2023-24 Millage Rate	2024-25 Millage Rate	Increase/(Decrease)
Required Local Effort (RLE)	3.1720	3.0390	(0.1330)
Prior Year RLE Adjustment	0.0010	0.0120	0.0110
Subtotal - State	**3.1730**	**3.0510**	**(0.1220)**
By Local Board			
Discretionary Operating	0.7480	0.7480	0.0000
Critical Operating Needs - 1 mil	1.0000	1.0000	0.0000
Local Capital Improvement	1.5000	1.5000	0.0000
Critical Capital Outlay Needs	0.0000	0.0000	0.0000
Subtotal - Local	**3.2480**	**3.2480**	**0.0000**
TOTAL MILLAGE	**6.4210**	**6.2990**	**(0.1220)**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Gross Taxable Value

	2023-24	2024-25	Increase/(Decrease)
	$ 72,173,995,678	$ 78,658,074,018	$ 6,484,078,340

Millage Revenue

By State Law	2023-24 Millage Revenue	2024-25 Millage Revenue	Increase/(Decrease)
Required Local Effort (RLE)	$ 219,778,478	$ 229,480,211	$ 9,701,733
Prior Year RLE Adjustment	$ 72,174	$ 906,141	$ 833,967
Subtotal - State	**$ 219,850,652**	**$ 230,386,352**	**$ 10,535,700**
By Local Board			
Discretionary Operating	$ 51,826,703	$ 56,482,790	$ 4,656,087
Critical Operating Needs - 1 mil	$ 69,287,036	$ 75,511,751	$ 6,224,715
Local Capital Improvement	$ 103,930,554	$ 113,267,627	$ 9,337,073
Critical Capital Outlay Needs	$ -	$ -	$ -
Subtotal - Local	**$ 225,044,292**	**$ 245,262,168**	**$ 20,217,876**
TOTAL MILLAGE	**$ 444,894,944**	**$ 475,648,520**	**$ 30,753,576**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Effect of Tax Rate Change on Manatee County Property Owner
No Increase in Assessed Value

	2023-24 Tax Year			2024-25 Tax Year		
			Property Owner			Property Owner With No Increase In Assessed Value
Assessed Value (1)			$ 293,455			$ 293,455
Exemptions included in above			$ -			$ -
Taxable Value			$ 293,455			$ 293,455
By State Law	**Millage**		**Taxes**	**Millage**		**Taxes**
Required Local Effort (RLE)	3.1720	$	930.84	3.0390	$	891.81
Prior Year RLE Adjustment	0.0010	$	0.29	0.0120	$	3.52
Subtotal - State	**3.1730**	**$**	**931.13**	**3.0510**	**$**	**895.33**
By Local Board						
Discretionary Operating	0.748	$	219.50	0.748	$	219.50
Critical Operating Needs - 1 mil	1.000	$	293.46	1.000	$	293.46
Local Capital Improvement	1.500	$	440.18	1.500	$	440.18
Critical Capital Outlay Needs	0.000	$	-	0.000	$	-
Subtotal - Local	**3.248**	**$**	**953.14**	**3.248**	**$**	**953.14**
TOTAL MILLAGE	**6.4210**	**$**	**1,884.28**	**6.2990**	**$**	**1,848.48**
				Decrease from prior year	***$***	***(35.80)***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).

Effect of Tax Rate Change on Manatee County Property Owner
Increase in Assessed Value

	2023-24 Tax Year			2024-25 Tax Year		
			Property Owner			Property Owner With Increase In Assessed Value
Assessed Value (1)			$ 293,455			$ 318,282
Exemptions included in above			$ -			$ -
Taxable Value			$ 293,455			$ 318,282
By State Law	**Millage**		**Taxes**	**Millage**		**Taxes**
Required Local Effort (RLE)	3.1720	$	930.84	3.0390	$	967.26
Prior Year RLE Adjustment	0.0010	$	0.29	0.0120	$	3.82
Subtotal - State	**3.1730**	**$**	**931.13**	**3.0510**	**$**	**971.08**
By Local Board						
Discretionary Operating	0.7480	$	219.50	0.7480	$	238.08
Critical Operating Needs - 1 mil	1.0000	$	293.46	1.0000	$	318.28
Local Capital Improvement	1.5000	$	440.18	1.5000	$	477.42
Critical Capital Outlay Needs	0.0000	$	-	0.0000	$	-
Subtotal - Local	**3.2480**	**$**	**953.14**	**3.248**	**$**	**1,033.78**
TOTAL MILLAGE	**6.4210**	**$**	**1,884.28**	**6.2990**	**$**	**2,004.86**
	Increase from prior year due to increase in assessed value				***$***	***120.58***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).

FLORIDA

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DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

CERTIFICATION OF SCHOOL TAXABLE VALUE

Year: 2024	County: Manatee

Name of School District :
School District of Manatee County

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 74,267,991,241	(1)
2.	Current year taxable value of personal property for operating purposes	$ 4,382,225,958	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 7,856,819	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 78,658,074,018	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 3,373,401,174	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 75,284,672,844	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 71,864,882,526	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes ☑ No	(8)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date: 6/28/2024 8:10:32 AM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	3.1730	per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	3.2480	per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 228,027,272		(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 233,417,138		(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 461,444,410		(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	3.0289	per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	3.1005	per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.0510	per $1,000	(16)

17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage		(17)
	1.5000	0.7480	0.0000		1.0000		
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				3.2480	per $1,000	

Name of School District :			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 239,985,784	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 255,481,424	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 495,467,208	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	0.73 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	2.77 %	(22)

Final public budget hearing	Date : 9/10/2024	Time : 5:05 PM EST	Place : 215 Manatee Ave W Bradenton 34205

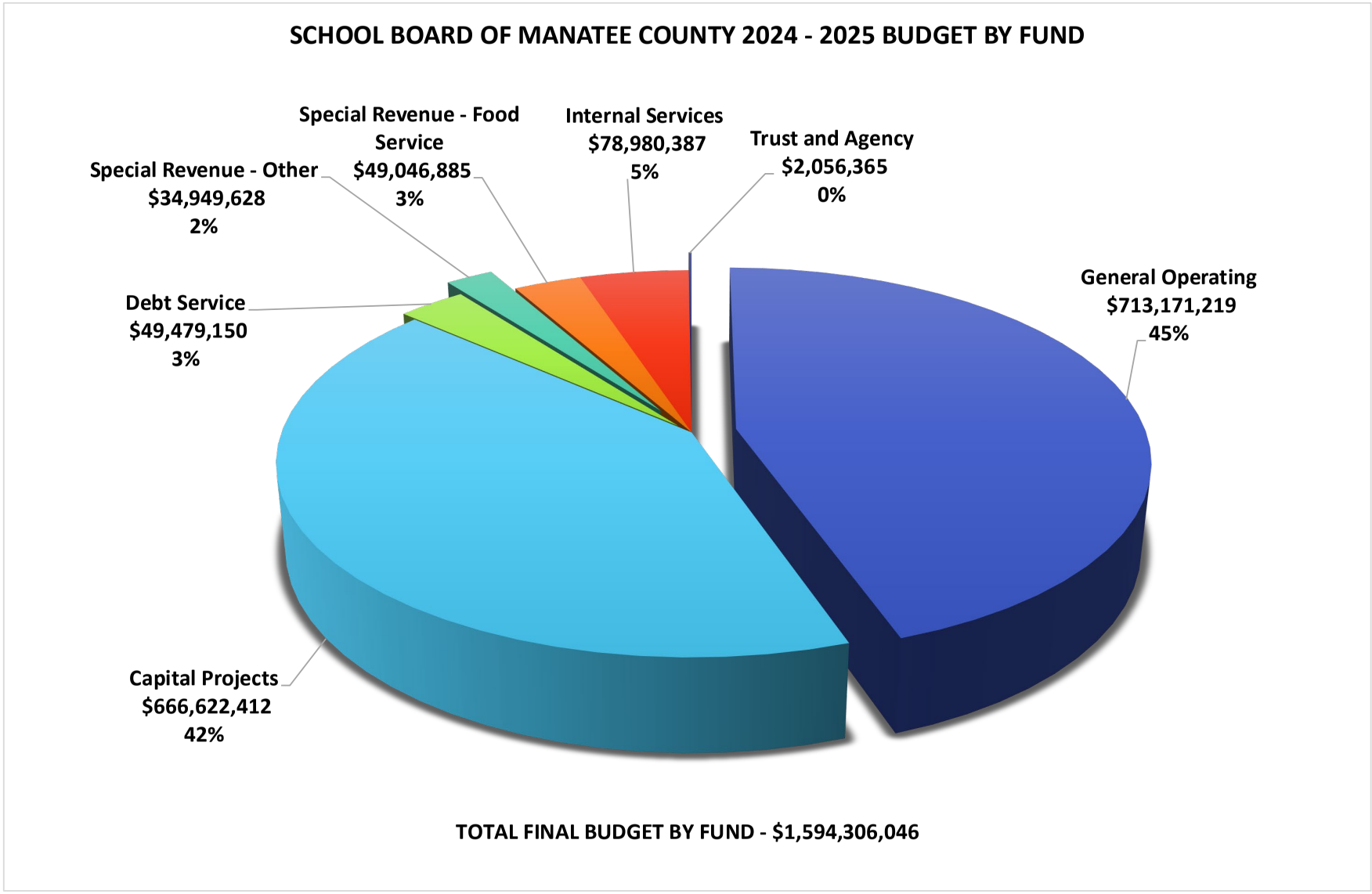
SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
Signature of Chief Administrative Officer :		Date : 07/22/2024
Title : Superintendent	Contact Name And Contact Title : Rachel Sellers, Deputy Superintendent of Business Services	
Mailing Address : P.O. Box 9069 Bradenton, FL 34206-9069	Physical Address : 215 Manatee Ave. West	
City, State, Zip : Bradenton, FL 34205	Phone Number : 9417088770	Fax Number : 9417088686

SECTION III

FINANCIAL SUMMARIES

- TOTAL BUDGET BY FUND
- GENERAL OPERATING FUND
- DEBT SERVICE FUND
- CAPITAL PROJECTS FUND
- SPECIAL REVENUE FUND – OTHER FEDERAL PROGRAMS
- SPECIAL REVENUE FUND – FOOD SERVICE
- INTERNAL SERVICE FUND OVERVIEW
- INTERNAL SERVICE FUND – HEALTH INSURANCE
- INTERNAL SERVICE FUND – WORKERS COMPENSATION
- TRUST AND AGENCY FUND


SCHOOL BOARD OF MANATEE COUNTY 2024 - 2025 BUDGET BY FUND
Special Revenue - Food Service
$49,046,885
3%
Internal Services
$78,980,387
5%
Trust and Agency
$2,056,365
0%
Special Revenue - Other
$34,949,628
2%
Debt Service
$49,479,150
3%
General Operating
$713,171,219
45%
Capital Projects
$666,622,412
42%
TOTAL FINAL BUDGET BY FUND - $1,594,306,046

GENERAL OPERATING FUND
BUDGET OVERVIEW FY 2024-25

The General Fund or Operating Fund is the largest fund in the School District's budget. The General Operating Fund is used to pay operating costs for the school district. The greatest operating expense is Salaries and Benefits at 59.6%. Examples of salaries and benefits paid from the General Fund are classroom teachers, principals, custodians, and administrative staff. The funds are also used to buy supplies such as classroom books, library books, classroom supplies and custodial supplies, provide student transportation, and pay for school utility bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The FEFP is funded primary from two sources: state funds primarily generated from sales tax revenue, and local funds generated from property tax revenue. The FEFP is the primary mechanism for funding the operating costs of public schools. However, there are also programs like workforce development, and prekindergarten programs that are funded outside of the FEFP. The FEFP is basically a mathematical equation that attempts to adjust education funding to meet the needs and conditions of each individual school district. FEFP funds are primarily generated by multiplying the number of full time equivalent (FTE) students in each of the funded educational programs by program cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a Base Student Allocation and by a Comparable Wage Factor (CWF) to determine the base funding from state and local sources. Florida's legislature meets each year and reviews each current component of the funding equation, and may amend, remove, or add new ones.

The School District of Manatee County will receive $16,961,132 more in state funding from the 2024-2025 FEFP Second Calculation compared to the 2023-2024 FEFP Fourth Calculation. Local contribution through property taxes increased by $14,357,820. These funds are shared with our District Charter Schools and the Family Empowerment Scholarship voucher program.

GENERAL FUND BALANCE

An adequate fund balance reserve is necessary to cover unforeseen events such as revenue shortfalls, or student enrollment under projections. During the annual budget development process the Superintendent shall plan for a general fund reserve not classified as restricted, committed, or non-spendable of at least five percent (5%) to include a three percent (3%) statutory reserve and a two percent (2%) strategic reserve and an additional contingency fund of up to three and one-half percent (3.5%) or provide the Board a written report explaining why these targets are not feasible. General fund revenues from all sources are budgeted at $713,171,219 for FY 2024-2025, an increase of 5.59% vs. FY 2032-2024. The increased funding will support the District Strategic Plan Mission to educate all students today for their success tomorrow. This strong financial foundation will further support us in filling vacancies, retaining employees, and further improving the educational experience for all students. The unassigned budgeted fund balance at June 30, 2025 is estimated to be $49,224,329 or 8.56% of General Fund revenues, excluding beginning fund balance and transfers in.

FEFP Calculation Schedule

2024-2025 FL DOE FEFP Second Calculation

	FTE Students		Program Weights		Weighted FTE Students		Base Student Allocation (BSA)		Comparable Wage Factor (CWF)	
2025 2nd Calc	56,470	x		=	61,284	x	$5,330.98	x	1.0000	=
2024 4th Calc	54,641				59,526		$5,139.73		1.0000	

	Base Funding		.748 Mill Discretionary Compression		ESE Guaranteed Allocation		Department of Juvenile Justice (DJJ)		Mental Health Assistance	
2025 2nd Calc	$326,701,379	+	0	+	$22,590,786	+	$171,644	+	$3,225,525	+
2024 4th Calc	$305,947,722		0		$21,787,105		$174,816		$2,857,352	

	Safe Schools		Education Enrichment		Student Transportation		Proration to Appropriation		Gross State and Local Funding	
2025 2nd Calc	$5,195,218	+	$13,928,999	+	$9,174,171	+	-$402,139	=	$380,585,583	-
2024 4th Calc	$4,464,249		$13,477,364		$8,717,473		$0		$357,426,081	

	Required Local Effort 2024-25 - 3.039 2023-24 - 3.172		Prior Year Adjustments		Net State FEFP		Class Size Reduction		State Funded Discretionary Supplement	
2025 2nd Calc	$229,480,211	+	$0	=	$151,105,372	+	$50,400,319	+	$9,828,827	=
2024 4th Calc	$219,778,478		$1,246,820		$138,894,423		$49,876,529		$6,849,254	

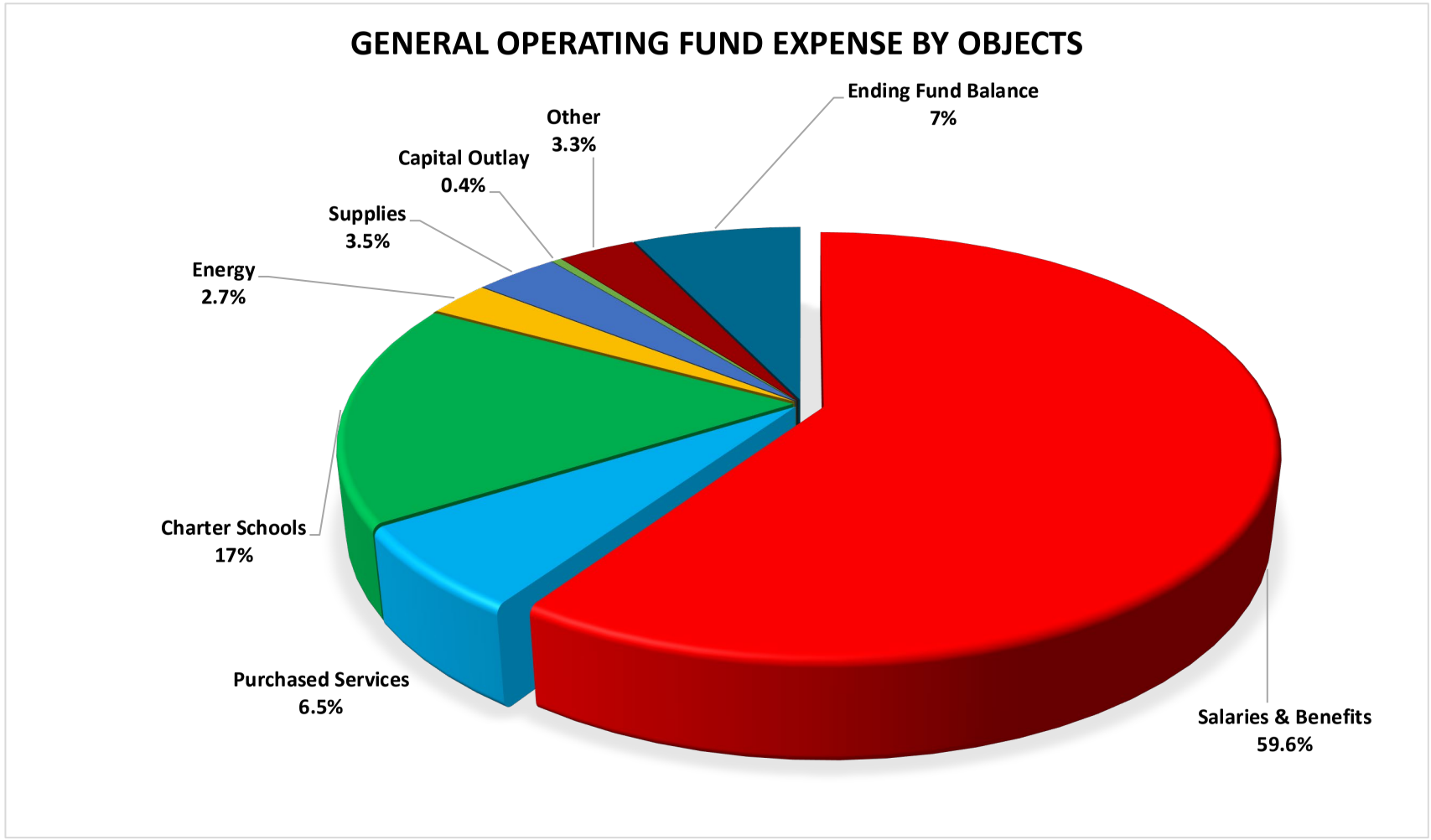
	Total State Funding		Required Local Effort (RLE)		.748 Discretionary Local Effort		Total FEFP Funding Including PY Adj		FES 2024-25 UFTE 4,750.75 2023-24 UFTE 3,274.77		District FEFP Funding including PY adjustment
2025 2nd Calc	$211,334,518	+	$229,480,211	+	$56,482,790	=	$497,297,519	-	$42,502,829	=	$454,794,690
2024 4th Calc	$195,620,206		$219,778,478		$51,826,703		$467,225,387		$30,424,142		$436,801,245

GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	$ 732,434	$ 720,704	$ 720,000	$ (704)	-0.10%
Misc. Federal Direct	$ -	$ 6,035	$ 3,584	$ (2,451)	-40.61%
Medicaid	$ 1,370,349	$ 1,093,539	$ 905,000	$ (188,539)	-17.24%
Federal thru Local	$ 333,999	$ 274,198	$ 115,000	$ (159,198)	-58.06%
Education Stabilization	$ 638,484	$ 45,016	$ -	$ (45,016)	-100.00%
Other Federal Through State	$ 1,152,486	$ 2,248,223	$ -	$ (2,248,223)	-100.00%
TOTAL FEDERAL REVENUE	**$ 4,227,752**	**$ 4,387,714**	**$ 1,743,584**	**$ (2,644,130)**	**-60.26%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	$ 117,738,050	$ 115,319,535	$ 118,431,370	$ 3,111,835	2.70%
School Recognition	$ 2,619,231	$ 3,745,293	$ -	$ (3,745,293)	-100.00%
TOTAL FEFP REVENUE	**$ 120,357,281**	**$ 119,064,828**	**$ 118,431,370**	**$ (633,458)**	**-0.53%**
Work Force Development	$ 9,687,398	$ 10,144,293	$ 10,347,179	$ 202,886	2.00%
CO & DS Withheld - Admin Exp	$ 30,104	$ 31,919	$ 31,200	$ (719)	-2.25%
Workforce Education Performance	$ 203,587	$ 700,228	$ 600,000	$ (100,228)	-14.31%
State License Tax	$ 359,595	$ 372,958	$ 360,000	$ (12,958)	-3.47%
Voluntary Pre-K Program	$ 2,680,941	$ 2,626,206	$ 2,256,570	$ (369,636)	-14.07%
Class Size Constitutional Amendment	$ 51,028,719	$ 49,876,529	$ 50,400,319	$ 523,790	1.05%
Misc & Other State Revenue	$ 632,809	$ 2,191,699	$ 51,520	$ (2,140,179)	-97.65%
TOTAL STATE REVENUE	**$ 64,623,152**	**$ 65,943,831**	**$ 64,046,788**	**$ (1,897,043)**	**-2.88%**
TOTAL FEFP AND STATE REVENUE	**$ 184,980,433**	**$ 185,008,659**	**$ 182,478,158**	**$ (2,530,501)**	**-1.37%**
LOCAL SOURCES					
District School Tax - RLE and Discretionary	$ 290,734,599	$ 272,573,815	$ 286,869,142	$ 14,295,327	5.24%
District School Tax - Referendum	$ -	$ 69,501,832	$ 75,511,751	$ 6,009,919	8.65%
Lease Revenue	$ 246,855	$ 361,885	$ 294,600	$ (67,285)	-18.59%
Interest on Investments	$ 9,990,127	$ 16,431,797	$ 11,000,000	$ (5,431,797)	-33.06%
Vending Sales	$ 22	$ -	$ -	$ -	n/a
Gifts, Grants & Bequests	$ 1,500	$ 3,811	$ -	$ (3,811)	-100.00%
Post Secondary Course Fees	$ 2,915,293	$ 3,169,140	$ 3,400,000	$ 230,860	7.28%
Continuing Workforce Ed Fees	$ 127,334	$ 122,289	$ 135,000	$ 12,711	10.39%
Capital Improvement Fees	$ 135,867	$ 170,748	$ 184,000	$ 13,252	7.76%
Other Schools, Class Fees	$ 27,379	$ 33,397	$ 47,200	$ 13,803	41.33%
Other Student Fees, Financial Aid	$ 648,433	$ 669,500	$ 215,400	$ (454,100)	-67.83%
School Age Child Care	$ 7,292,842	$ 7,649,696	$ 7,440,500	$ (209,196)	-2.73%
Charges for Services	$ 2,438	$ 1,854	$ -	$ (1,854)	-100.00%
Bus Fees	$ -	$ -	$ 65,000	$ 65,000	n/a
Activity Bus Fees	$ -	$ -	$ 35,000	$ 35,000	n/a
Sale of Assets	$ 157,763	$ 184,143	$ 184,000	$ (143)	-0.08%
Federal Indirect Cost	$ 3,431,818	$ 2,893,497	$ 1,400,000	$ (1,493,497)	-51.62%
Other Local Sources	$ 3,060,260	$ 2,316,293	$ 2,509,225	$ 192,932	8.33%
Refunds of prior Year Expenses	$ (217,239)	$ 16,416	$ -	$ (16,416)	-100.00%
Lost, Damaged, Sold Textbooks	$ 20,915	$ 17,428	$ -	$ (17,428)	-100.00%
Food Service and Other Indirect Costs	$ 1,877,789	$ 2,001,459	$ 2,000,000	$ (1,459)	-0.07%
TOTAL LOCAL REVENUE	**$ 320,453,994**	**$ 378,119,001**	**$ 391,290,818**	**$ 13,171,817**	**3.48%**
TOTAL REVENUES	**$ 509,662,180**	**$ 567,515,375**	**$ 575,512,560**	**$ 7,997,185**	**1.41%**

GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 325,907,810	$ 366,821,158	$ 436,533,273	$ 69,712,115	19.00%
Pupil Personnel Services	$ 15,367,967	$ 22,072,115	$ 30,119,211	$ 8,047,095	36.46%
Instructional Media Services	$ 5,089,535	$ 5,593,720	$ 5,750,308	$ 156,589	2.80%
Instr., Curr. Development Services	$ 7,352,744	$ 8,299,135	$ 9,038,935	$ 739,800	8.91%
Instructional Staff Training Services	$ 635,835	$ 1,132,522	$ 2,017,134	$ 884,612	78.11%
Instructional Technology	$ (13)	$ 438	$ 147	$ (291)	-66.35%
Board of Education	$ 1,186,783	$ 1,045,489	$ 1,630,123	$ 584,634	55.92%
General Administration	$ 2,431,291	$ 3,188,073	$ 4,440,064	$ 1,251,991	39.27%
School Administration	$ 32,169,007	$ 33,503,034	$ 38,952,677	$ 5,449,643	16.27%
Facilities Acquisition & Construction	$ 6,224,044	$ 7,366,909	$ 9,185,506	$ 1,818,597	24.69%
Fiscal Services	$ 3,196,578	$ 3,428,798	$ 3,881,577	$ 452,779	13.21%
Food Service	$ -	$ -	$ -	$ -	n/a
Central Services	$ 10,938,993	$ 13,481,910	$ 16,646,461	$ 3,164,551	23.47%
Pupil Transportation Services	$ 15,950,247	$ 18,189,162	$ 21,243,010	$ 3,053,849	16.79%
Operation of Plant	$ 42,094,511	$ 47,026,071	$ 53,906,399	$ 6,880,328	14.63%
Maintenance of Plant	$ 9,547,562	$ 10,026,149	$ 12,340,728	$ 2,314,579	23.09%
Administrative Technology Services	$ 7,361,894	$ 7,758,371	$ 9,114,384	$ 1,356,012	17.48%
Community Services	$ 6,867,699	$ 6,994,255	$ 6,944,106	$ (50,149)	-0.72%
Debt Service	$ 1,325,590	$ 1,728,542	$ 655,377	$ (1,073,165)	-62.08%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 493,648,077**	**$ 557,655,851**	**$ 662,399,420**	**$ 104,743,569**	**18.78%**
	`				
To Capital Fund	$ 882,389	$ -	$ -	$ -	n/a
To Internal Accounts	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100.00%
TOTAL TRANSFERS OUT	**$ 15,882,389**	**$ 5,000,000**	**$ -**	**$ (5,000,000)**	**-100.00%**
TRANSFERS IN					
From Capital Fund	$ 18,198,276	$ 19,784,338	$ 24,916,840	$ 5,132,502	25.94%
From Special Revenue Fund	$ 3,143,648	$ 1,314,596	$ -	$ (1,314,596)	-100.00%
TOTAL TRANSFERS IN	**$ 21,341,924**	**$ 21,098,934**	**$ 24,916,840**	**$ 3,817,906**	**18.10%**
OTHER FUNDING SOURCES	$ 14,100,000	$ 821,389	$ -	$ (821,389)	-100.00%
BEGINNING FUND BALANCE					
Nonspendable Fund Balance	$ 691,636	$ 643,367	$ 517,798	$ (125,568)	-19.52%
Restricted Fund Balance	$ 6,950,507	$ 14,186,759	$ 24,150,309	$ 9,963,550	70.23%
Assigned Fund Balance	$ 6,482,925	$ 9,530,299	$ 3,691,267	$ (5,839,032)	-61.27%
Unassigned Fund Balance	$ 36,263,268	$ 61,601,549	$ 84,382,446	$ 22,780,897	36.98%
TOTAL BEGINNING FUND BALANCE	**$ 50,388,336**	**$ 85,961,974**	**$ 112,741,820**	**$ 26,779,846**	**31.15%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	$ 643,367	$ 517,798	$ 517,798	$ -	0.00%
Restricted Fund Balance	$ 14,186,759	$ 24,150,309	$ 1,009,672	$ (23,140,637)	-95.82%
Assigned Fund Balance	$ 9,530,299	$ 3,691,267	$ -	$ (3,691,267)	-100.00%
Unassigned Fund Balance	$ 61,601,549	$ 84,382,446	$ 49,244,329	$ (35,138,117)	-41.64%
TOTAL ENDING FUND BALANCE	**$ 85,961,974**	**$ 112,741,820**	**$ 50,771,799**	**$ (61,970,020)**	**-54.97%**


GENERAL OPERATING FUND EXPENSE BY OBJECTS
Ending Fund Balance
7%
Other
3.3%
Capital Outlay
0.4%
Supplies
3.5%
Energy
2.7%
Charter Schools
17%
Purchased Services
6.5%
Salaries & Benefits
59.6%

DEBT SERVICE FUND
BUDGET OVERVIEW FY 2024-25

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes SBE bonds held by and operated by the State, the Certificates of Participation, and the Sales Tax Revenue Bonds.

This year, the district's long-term debt payments of principal, interest and administrative fees total $34,339,811 for all obligations.

Certificates of Participation (COP)

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied.

The District's current financial arrangements are as follows:

2010 Series

On October 29, 2010, the Board issued $21,600,000 in COPs through the Federal Qualified School Construction Bond program to fund the replacement of the Davis Building at on the campus of Manatee High School. The American Recovery and Reinvestment Act of 2009 created a new category of tax credit bonds called Qualified School Construction Bonds that can be used to finance capital projects for public school facilities. The District repaid principal in the amount of $1,680,000 with the balance in the project account. The outstanding principal is currently $19,920,000. This debt matures in 2029.

2015 Series, Refunding

On December 16, 2015, the Board issued $38,470,000 in COPs to refund the Series 2005 COPs and to partially refund the Series 2007A COPS. This debt matures in 2027.

2016 Series, Refunding

On November 21, 2016, the Board issued $36,780,000 in COPs to refund on an advanced basis, the outstanding Series 2009A Certificates maturing on July 1 in the years 2020 through 2022, inclusive, 2026 and 2029 (collectively, the "Refunded Certificates"). This debt matures in 2029.

2017 Series, Refunding

On December 20, 2017, the Board issued $55,890,000 in COPs to refund the outstanding Series 2008A Certificates and to partially refund the Series 2011A Certificates maturing in the years 2022 through 2031. The 2017 Series matures in 2031.

2023A Series

On May 25, 2023, the Board issued $151,730,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $176,212,011. The 2023A Series matures in 2038.

State School Bonds

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax and State's full faith credit. The District has a total of $1,279,000 State School Bonds payable for Series 2017A, 2019A, and 2020A. The Department of Education acts a trustee and provides the District with the amounts for revenue, principal, and interest to budget in the Debt Service Fund.

Sales Tax Bond Issue

On November 8, 2016, the levy of an extension of the one-half cent Discretionary Sales Surtax was placed on the ballot and approved by a majority of the electors of Manatee County. Revenue collection from this extension began on January 1, 2018 and will continue through December 31, 2032.

On February 23, 2017, the District closed on a Sales Tax Revenue Bond issue, Series 2017. Par value of the bonds was $131,785,000. The bonds were sold at a premium and netted the district project fund of approximately $151,045,513.

The principal of, and interest on the 2017 Series Sales Tax Revenue Bonds are payable solely from and secured by a prior lien upon and pledge of the proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6). Interest will be payable semi-annually on April and October 1 of each year commencing April 1, 2006. This remaining issue matures on October 1, 2033.

Debt Summary and Legal Debt Limits

The Board's long-term capital plan includes all proposed debt issuance and relative debt service.

Legal Debt Limits

Section 1011.13 Florida Statutes allows the School Board to enter into short term loans to pay current fiscal year obligations provided the repayment of the loan is made with proceeds of revenues

reasonably to be anticipated during the current fiscal year. These loans may be used for operating and capital purposes and are to solve cash flow shortages within the fiscal year.

Section 1011.14 Florida Statutes allows the School Board to borrow on a current basis without pledging the credit of the district or requiring the future levy of taxes for certain purposes. Such obligations may be extended from year to year with the consent of the lender for a period not to exceed 4 years, for a total of 5 years. The purposes for which such obligations may be incurred are for the purchase of school buses, land, and equipment for educational purposes, emergency purposes, and other purposes as detailed in 1011.14(1) and 1011.15. Such obligations shall not exceed one-fourth of district ad valorem tax revenue collected for operations for the preceding year.

Certificates of Participation (COP's)

Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2023-2024 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

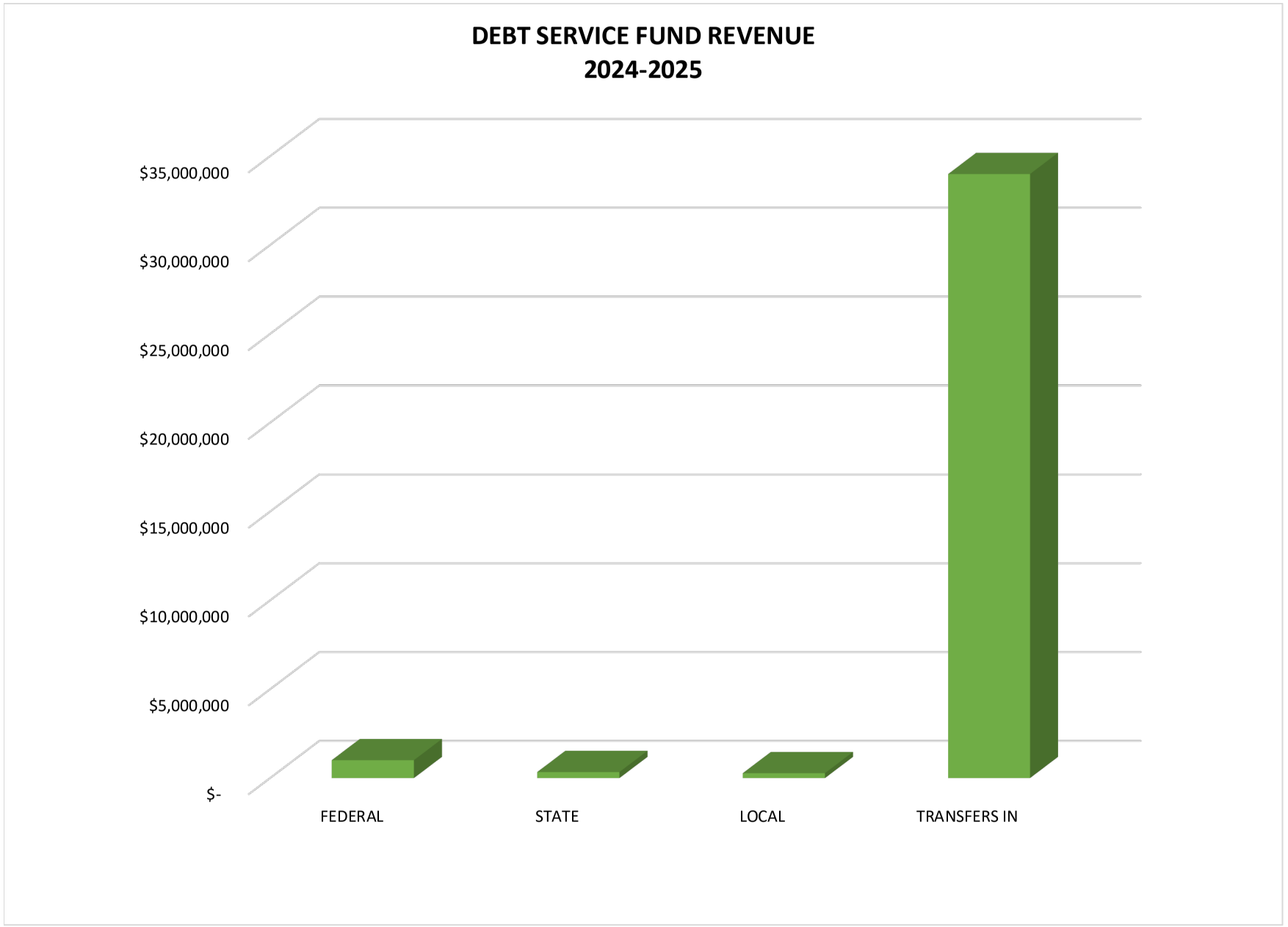
Fiscal Year 2023-2024 Local Capital Improvement proceeds	$ 104,265,829
75% of above proceeds	78,199,372
Less: Current COP Debt Service	- 11,070,000
Available Annual Debt Service from Capital Millage proceeds	$ 67,129,372

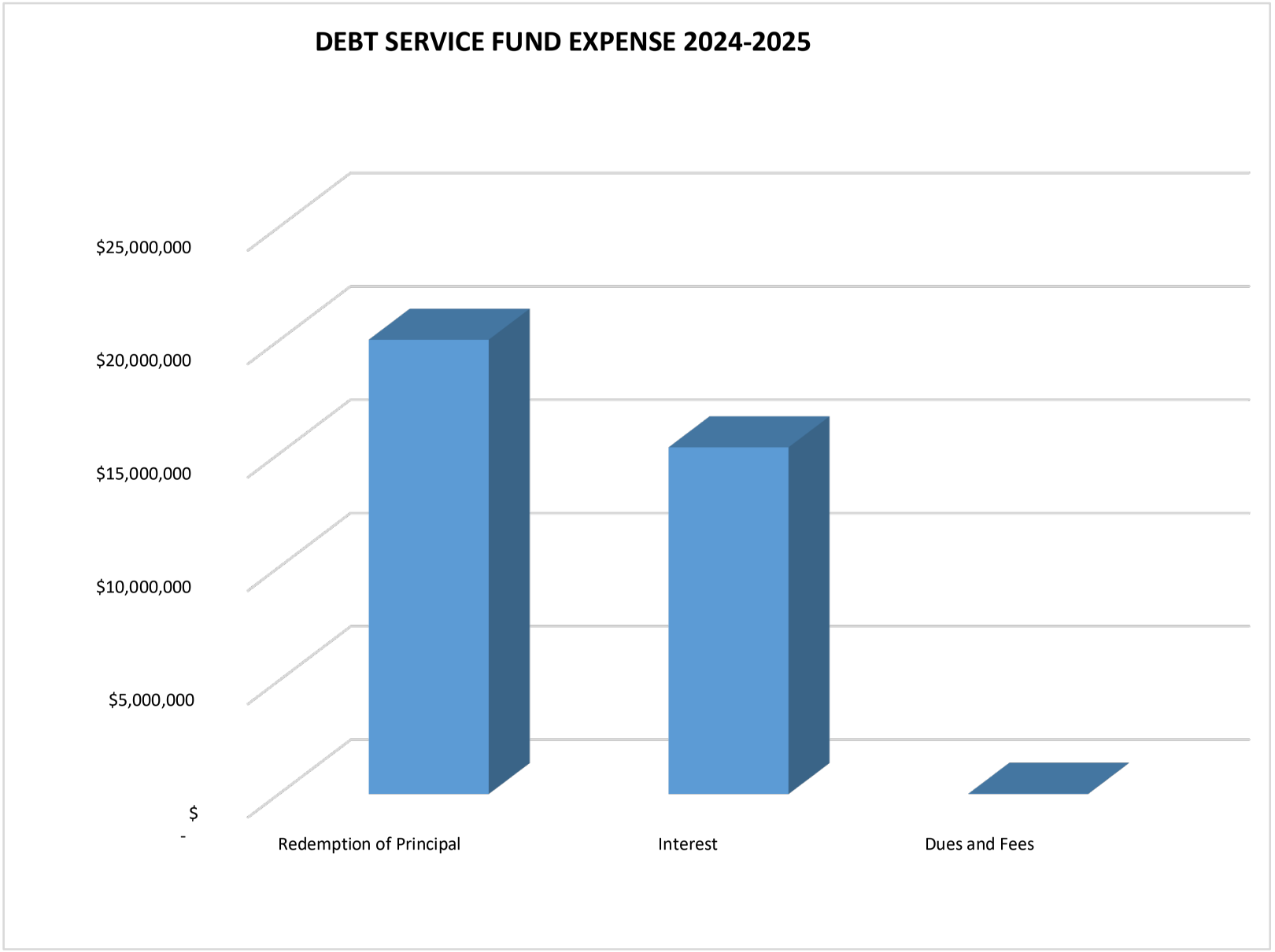
General Obligation Bonds

State Board of Education (SBE) Rule 6A-1.037(2) establishes a limit on the amount of General Obligation Bonds that a school district can issue. The bonds outstanding cannot exceed a value equal to 10% of the assessed value of taxable property on the tax roll.

DEBT SERVICE FUND

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2023-24 TO 2024-25 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	$ 953,374	$ 952,796	$ 1,005,960	$ 52,586	5.23%
TOTAL FEDERAL SOURCES	**$ 953,374**	**$ 952,796**	**$ 1,005,960**	**$ 52,586**	**5.23%**
STATE SOURCES					
CO&DS Withheld for SBOE Bonds	$ 408,910	$ 324,431	$ 339,800	$ 15,369	4.52%
SBE Bond Interest	$ 1,271	$ 1,329	$ -	$ (1,329)	0.00%
TOTAL STATE SOURCES	**$ 410,181**	**$ 325,760**	**$ 339,800**	**$ 14,040**	**4.13%**
LOCAL SOURCES					
Interest on Investments	$ 380,376	$ 558,957	$ 275,000	$ (283,957)	-103.26%
TOTAL LOCAL RESOURCES	**$ 380,376**	**$ 558,957**	**$ 275,000**	**$ (283,957)**	**-103.26%**
TOTAL ESTIMATED REVENUE	**$ 1,743,931**	**$ 1,837,513**	**$ 1,620,760**	**$ (216,753)**	**-13.37%**
INCOMING TRANSFERS					
From Capital Projects	$ 27,018,150	$ 34,096,139	$ 33,994,051	$ (102,088)	-0.30%
TOTAL INCOMING TRANSFERS	**$ 27,018,150**	**$ 34,096,139**	**$ 33,994,051**	**$ (102,088)**	**-0.30%**
EXPENDITURES, APPROPRIATIONS					
DEBT SERVICE					
Redemption of Principal	$ 17,441,000	$ 18,080,000	$ 20,034,323	$ 1,954,323	9.75%
Interest	$ 9,181,849	$ 16,803,500	$ 15,289,128	$ (1,514,372)	-9.90%
Dues and Fees	$ 1,197,433	$ 16,881	$ 16,360	$ (521)	-3.18%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 27,820,282**	**$ 34,900,381**	**$ 35,339,811**	**$ 439,430**	**1.24%**
BEGINNING FUND BALANCE PER ACFR	**$ 11,889,269**	**$ 12,831,068**	**$ 13,864,339**	**$ 1,033,271**	**7.45%**
Ending Fund Balance Restricted for Debt Service	**$ 12,831,068**	**$ 13,864,339**	**$ 14,139,339**	**$ 275,000**	**1.94%**


DEBT SERVICE FUND REVENUE
2024-2025
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
FEDERAL
STATE
LOCAL
TRANSFERS IN


DEBT SERVICE FUND EXPENSE 2024-2025
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$ -
Redemption of Principal
Interest
Dues and Fees

SCHOOL DISTRICT OF MANATEE COUNTY, FL
OUTSTANDING DEBT SERVICE
FOR THE FISCAL YEAR ENDING 6/30/24

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2017A-Refunding	$ 244,000	5.00	2026	$ 829,000
Series 2019A-Refunding	$ 461,000	5.00	2029	$ 744,000
Series 2020A-Refunding	$ 574,000	2.00-5.00	2031	$ 1,037,000
	$ 1,279,000			**$ 2,610,000**
District Revenue Bonds:				
Series 2017, Sales Tax	$ 90,120,000	5.00	2033	$ 131,785,000
	$ 90,120,000			**$ 131,785,000**
Certificates of Participation				
Series 2010A, QSCB	$ 19,920,000	(1)	2029	$ 21,600,000
Series 2015, Refunding	$ 12,615,000	2.92	2027	$ 38,470,000
Series 2016, Refunding	$ 26,875,000	5.00	2029	$ 36,780,000
Series 2017, Refunding	$ 24,085,000	2.57	2031	$ 55,890,000
Series 2023A	$ 151,730,000	5.00	2038	$ 151,730,000
	$ 235,225,000			**$ 304,470,000**
Total	**$ 326,624,000**			**$ 438,865,000**

Note (1): The Federal government pays Interest on QSCB certificates to the purchasers of the certificates in the form of tax credits.

CAPITAL PROJECTS FUND
BUDGET OVERVIEW FY 2024-25

The district Capital Fund contains revenue from both sales tax and local property tax millage of 1.5 mil.
The funds are primarily used to construct, repair, equip and maintain the District's schools and offices. On the following pages is a discussion of both revenue and expense of this fund.

Summary of Major Revenues
Major sources of revenue in the Capital Projects funds are as follows:

Revenue from State Sources:

Capital Outlay & Debt Service Funds – CO & DS revenues are derived from motor vehicle license fees. It is also known as tag money. CO&DS funds are allocated by the Office of Educational Facilities Budgeting to the Manatee County School District based upon the constitutional funding formula. This formula provides $600 for each instruction unit for the base year and $800 for each growth unit. The base plus growth allocation equals the District's total entitlement. The District has the option to bond up to 90% of the annual capital outlay allocation for construction purposes. All future revenues will flow first to the annual debt service payment; then, if there are any revenues left, those funds will flow to the District.

Public Education & Capital Outlay (PECO) – Collections from gross receipts taxes are the source of revenues for PECO funding.

PECO (Charter Schools) – These funds are provided from the state for Charter School capital outlay allocation. The district receives the funds from the state and passes them through to the charter school. The amount of this allocation is approximately $1 million annually and is brought into the budget as a budget amendment when the final allocations are determined by the state.

Revenue from Local Sources:

Ad Valorem Taxes – Prior to July 1, 2008, Section 1011.71(2), Florida Statutes authorized districts to levy up to 2.0 mill without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mill. Funds derived

from this levy may be used for new construction and remodeling projects, as set forth in sections 1011 and 1013, Florida Statutes.

Sales Tax Proceeds – In May 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2003, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes. In November 2016, the voters of Manatee County approved an extension of the one-half cent discretionary sales surtax, effective January 1, 2018, through December 31, 2032.

Impact Fee Revenue – Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Impact fee revenue for 24-25 is estimated to be $32,650,000.

Interest Income – The District invests idle funds in accordance with the board policy on investments.

Debt Proceeds – The District's construction program is driven by the need for new schools and the renovation/remodeling of existing schools and sites.

Long Term Capital Plan Revenues – The districts' planning for capital needs is communicated via the Tentative Educational Facilities Work Plan. The State requires a financially feasible 5-year capital plan.

Change in revenues over the next 5 years has been estimated as follows:

SCHOOL BOARD OF MANATEE COUNTY
FIVE YEAR CAPITAL PLAN

CURRENT REVENUE - RATE OF CHANGE (PERCENTANGE)

	Actual FY 22/23	Budget FY 23/24	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28
ESTIMATED REVENUE						
Current Revenue - Local						
AD VALOREM TAXES	$ 86,830,455	$ 103,930,554	$ 109,281,456	$ 116,549,568	$ 124,670,592	$ 133,037,712
% Inc/(Dec)	25.75%	19.69%	5.15%	6.65%	6.97%	6.71%
SALES TAX PROCEEDS	49,701,086	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972
% Inc/(Dec)	10.13%	4.00%	4.00%	4.00%	4.00%	4.00%
IMPACT FEE REVENUE	37,442,455	33,150,906	31,150,906	31,150,906	31,150,906	31,150,906
% Inc/(Dec)	20.20%	-11.46%	-6.03%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	97,458	909,875	79,875	79,875	79,875	79,875
% Inc/(Dec)	-2.11%	833.61%	-91.22%	0.00%	0.00%	0.00%
INTEREST	2,512,346	7,515,668	3,082,709	500,000	500,000	500,000
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Local Revenue Total:	$ 176,583,800	$ 197,196,133	$ 197,351,641	$ 204,187,312	$ 214,544,615	$ 225,237,465
Current Revenue - State						
CO & DS	1,602,281	1,596,886	1,596,886	1,596,886	1,596,886	1,596,886
% Inc/(Dec)	9.99%	-0.34%	0.00%	0.00%	0.00%	0.00%
Educational Facilities Grant & General Appropriations	573,744	3,555,937	-	-	-	-
% Inc/(Dec)	152.35%	0.00%	0.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	4,485,828	4,492,248	4,492,248	4,492,248	4,492,248	4,492,248
% Inc/(Dec)	15.16%	0.14%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	109,511	4,770,785	-	-	-	-
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Revenue Total:	$ 6,771,364	$ 14,415,856	$ 6,089,134	$ 6,089,134	$ 6,089,134	$ 6,089,134

Description of the impact on the Operating Budget from Major Capital Projects:

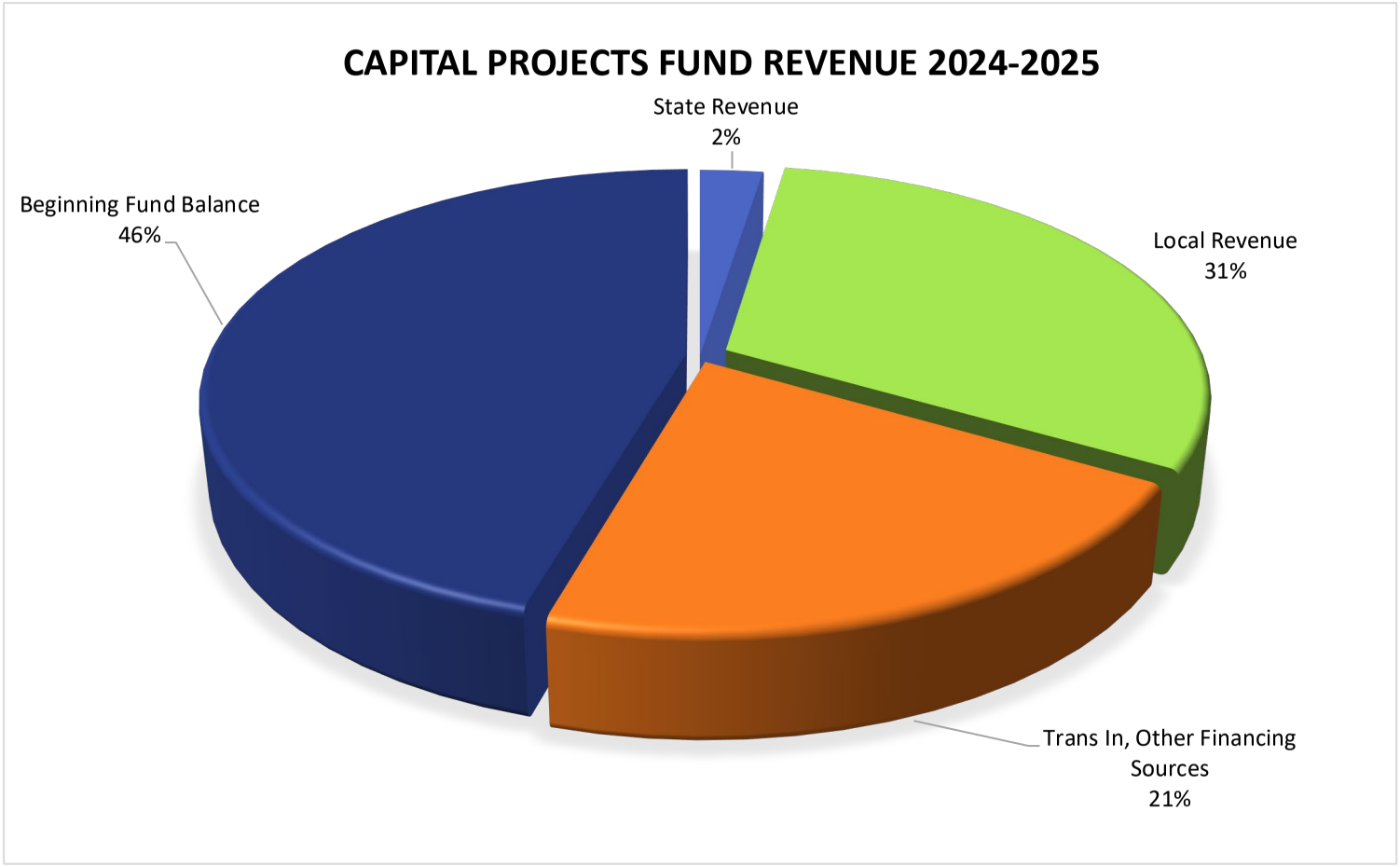
Renovation – Major renovation projects on one middle school, three elementary, and one high school are in progress.

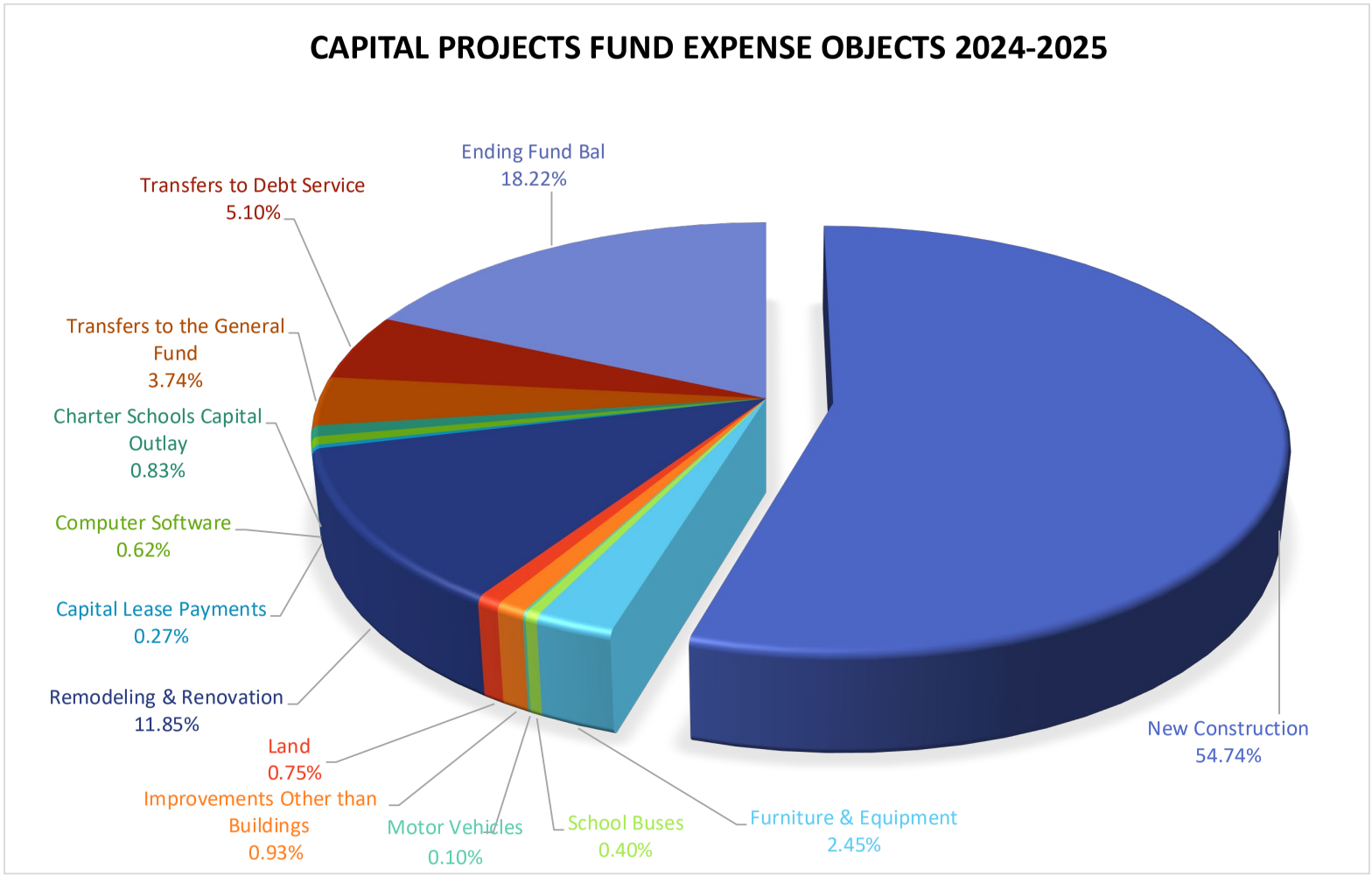
New Construction – We have several addition projects planned. We have construction in progress at a new middle grade school, and a new K-8 school.

Repair Projects – The Board has numerous repair projects planned in this budget year. No change in operational cost is anticipated.

CAPITAL PROJECTS FUND

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	2023 - 24 TO 2024-25 CHANGE	PERCENT
REVENUES					
STATE SOURCES					
CO & DS Distributed	$ 1,567,895	$ 1,771,556	$ 1,712,268	$ (59,288)	-3.35%
Interest-Undistrib CO & DS	$ 34,386	$ 57,723	$ 55,566	$ (2,157)	-3.74%
Public Education Capital Outlay-PECO-Construction	$ 109,511	$ 1,022,784	$ 3,748,001	$ 2,725,217	266.45%
Charter School Cap Outlay PECO	$ 4,485,828	$ 5,202,301	$ 6,745,480	$ 1,543,179	29.66%
Other Misc. State Revenue	$ 573,744	$ 828,584	$ 4,341,988	$ 3,513,404	424.03%
TOTAL STATE REVENUE	$ 6,771,364	$ 8,882,948	$ 16,603,303	$ 7,720,355	86.91%
LOCAL SOURCES					
District Local Capital Improvement	$ 86,830,455	$ 104,265,829	$ 113,267,626	$ 9,001,797	8.63%
Local Sales Tax	$ 49,701,086	$ 51,689,130	$ 53,756,695	$ 2,067,565	4.00%
Interest	$ 2,512,346	$ 12,315,898	$ 6,382,709	$ (5,933,189)	-48.18%
Other Misc. Local Sources	$ 97,458	$ 843,676	$ 79,875	$ (763,801)	-90.53%
Impact fees	$ 37,442,455	$ 42,385,540	$ 32,650,000	$ (9,735,540)	-22.97%
TOTAL LOCAL REVENUE	$ 176,583,800	$ 211,500,073	$ 206,136,905	$ (5,363,168)	-2.54%
TOTAL REVENUES	$ 183,355,164	$ 220,383,021	$ 222,740,208	$ 2,357,187	**1.07%**
EXPENDITURES, APPROPRIATIONS					
New Construction	$ 49,937,485	$ 124,920,097	$ 364,905,398	$ 239,985,301	192.11%
Furniture, Fixtures & Equipment	$ 11,922,279	$ 17,451,412	$ 16,324,706	$ (1,126,706)	-6.46%
School Buses	$ 892,792	$ 694,418	$ 2,691,705	$ 1,997,287	287.62%
Motor Vehicles	$ 609,208	$ 1,689,680	$ 634,686	$ (1,054,994)	-62.44%
Land	$ 20,000	$ 249,640	$ 5,000,000	$ 4,750,360	1902.88%
Improvement Other than Bldgs	$ 3,656,062	$ 7,783,142	$ 6,212,701	$ (1,570,441)	-20.18%
Remodeling & Renovation/Other	$ 35,092,327	$ 35,799,534	$ 79,024,468	$ 43,224,934	120.74%
Computer Software	$ 3,456,889	$ 3,776,581	$ 4,112,187	$ 335,606	8.89%
Charter Schools Capital Outlay	$ 2,866,726	$ 3,177,251	$ 5,531,542	$ 2,354,291	74.10%
Debt Service:					
Principal on Lease Payments	$ 1,608,028	$ 2,064,937	$ 1,819,333	$ (245,604)	-11.89%
Interest and Dues and Fees	$ 76,466	$ 79,144	$ -	$ (79,144)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	$ 110,138,262	$ 197,685,836	$ 486,256,726	$ 288,570,890	**145.97%**
TRANSFERS OUT					
To Debt Service	$ 27,018,150	$ 34,096,139	$ 33,994,051	$ (102,088)	-0.30%
To General Fund	$ 18,198,276	$ 19,784,337	$ 24,916,839	$ 5,132,502	20.60%
TOTAL TRANSFERS OUT	$ 45,216,425	$ 53,880,476	$ 58,910,890	$ 5,030,414	8.54%
TRANSFERS IN AND OTHER FINANCING SOURCES					
Certificates of Participation Issued	$ 151,730,000	$ -	$ 140,000,000	$ 140,000,000	0.00%
Premium on Certificates of Participation	$ 24,482,011	$ -	$ -	$ -	0.00%
Inception of Leases	$ 265,327	$ 4,032,905	$ 401,797	$ (3,631,108)	-90.04%
Interfund Transfer	$ 882,389	$ -	$ -	$ -	0.00%
TOTAL TRANSFERS IN, OTHER FINANCING SOURCES	$ 177,359,727	$ 4,032,905	$ 140,401,797	$ 136,368,892	3381.41%
BEGINNING FUND BALANCE					
Beginning Balance	$ 125,245,984	$ 330,606,188	$ 303,480,407	$ (27,125,781)	-8.20%
Adjustment to Beginning Balance per ACFR	$ -	$ 24,605	$ -	$ (24,605)	-100.00%
BEGINNING BALANCE	$ 125,245,984	$ 330,630,793	$ 303,480,407	$ (27,150,386)	**-8.21%**
ENDING FUND BALANCE	$ 330,606,188	$ 303,480,407	$ 121,454,796	$ (182,025,611)	**-59.98%**


CAPITAL PROJECTS FUND REVENUE 2024-2025
State Revenue
2%
Local Revenue
31%
Trans In, Other Financing
Sources
21%
Beginning Fund Balance
46%


CAPITAL PROJECTS FUND EXPENSE OBJECTS 2024-2025
Ending Fund Bal
18.22%
Transfers to Debt Service
5.10%
Transfers to the General Fund
3.74%
Charter Schools Capital Outlay
0.83%
Computer Software
0.62%
Capital Lease Payments
0.27%
Remodeling & Renovation
11.85%
Land
0.75%
Improvements Other than Buildings
0.93%
Motor Vehicles
0.10%
School Buses
0.40%
Furniture & Equipment
2.45%
New Construction
54.74%

MANATEE COUNTY SCHOOL DISTRICT
PROPOSED FIVE YEAR CAPITAL PLAN 2025-2029

Expenditures	Actual FY 23/24	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
Ad Valorem Taxes 1.5 Mill	$ 104,265,829	$ 113,267,626	$ 117,911,088	$ 126,017,280	$ 134,195,472	$ 143,025,264	$ 634,416,730
CO & DS	1,771,556	1,712,268	1,712,268	1,712,268	1,712,268	1,712,268	8,561,340
CO & DS Interest	57,723	55,566	55,566	55,566	55,566	55,566	277,831
PECO - MTC Aviation Maintenance School	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	748,001	-	-	-	-	748,001
Ed Facitilities -Vestibule Security	773,954	896,617	-	-	-	-	896,617
Anna Maria-Guy Harvey	5,989	994,011	-	-	-	-	994,011
PECO - Charter School Capital Outlay	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Sales Tax Revenue	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972	62,887,731	291,163,603
Impact Fee Revenue	42,385,540	32,650,000	32,650,000	32,650,000	32,650,000	32,650,000	163,250,000
Fuel Tax Refund	72,507	79,875	79,875	79,875	79,875	79,875	399,375
MCR Health Grant	731,594	-	-	-	-	-	-
Interest and Refunds	12,355,473	6,382,709	500,000	500,000	500,000	500,000	8,382,709
Lease Agreements	4,032,905	401,797	-	-	-	-	401,797
Certificates of Participation	-	140,000,000	200,000,000	-	-	-	340,000,000
TOTAL REVENUES	**$ 224,415,926**	**$ 363,142,005**	**$ 415,561,240**	**$ 225,903,711**	**$ 236,407,633**	**$ 247,656,184**	**$ 1,488,670,774**
EXPENDITURES							
Construction	**143,301,196**	**405,838,118**	**248,023,684**	**199,060,920**	**66,439,000**	**71,315,000**	**990,676,721**
Anna Maria - Guy Harvey Project	5,989	994,011					994,011
Ballard Elementary - Fencing and Playground Improveme	-	55,000	-	-	-	-	55,000
Ballard Elementary School Renovation	-	-	-	24,600,000	-	-	24,600,000
Bayshore High Auditorium Renovation	-	-	1,000,000	12,145,920	10,000,000	-	23,145,920
Bayshore High Paint & Roof	816,483	2,157,882	-	-	-	-	2,157,882
Blackburn Elementary Renovate & Replace	9,801,411	29,518,675	-	-	-	-	29,518,675
Braden River High School Addition (10PK)	-	-	-	-	9,159,200	-	9,159,200
Braden River Middle Renovation	258,585	-	-	-	-	-	-
Buffalo Creek Addition in media center	4,140,991	1,444,302	-	-	-	-	1,444,302
Daughtry Elementary Health Clinic (MCR Health Grant)	731,594	-	-	-	-	-	-
Freedom El School-Classroom Wing Addition (8PK, K-3)	557,111	-	-	-	-	-	-
Haile Middle Renovation & Addition (889) 10-2-story	20,097,775	16,493,825	-	-	-	-	16,493,825
Haile Middle Addition (889) 10-2-story	5,476,030	1,426,970	-	-	-	-	1,426,970
Harllee Middle School Renovation	-	-	-	-	20,000,000	-	20,000,000
Harllee Middle School Renovation-Soar in 4 Program	-	695,000	-	-	-	-	695,000
Kinnan Café Projection Project	16,488	-	-	-	-	-	-
Lakewood Ranch Addition (20)	8,110,717	2,319,496	-	-	-	-	2,319,496
Lakewood Ranch Roof	1,366,535	2,133,465	-	-	-	-	2,133,465
Manatee ES Auditorium Renovations	637,947	2,429,653	-	-	-	-	2,429,653
Manatee Elementary School Renovations	-	-	-	-	-	20,000,000	20,000,000
Manatee High Paint & Roof	1,126,010	2,360,120	-	-	-	-	2,360,120
Matzke Transportation Office Renovation	2,057	-	-	-	-	-	-
Matzke Tower Repairs	12,800	11,800	-	-	-	-	11,800
Matzke Bus Wash Station Renovation	314,632	135,369	-	-	-	-	135,369
Mills Elementary School Entrance Repairs	10,836	-	-	-	-	-	-
MTC Addition/Expansion	41,655	7,509,335	2,000,000	-	-	-	9,509,335
MTC Aircraft Maint Tech School SRQ	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	5,758,001	-	-	-	-	5,758,001
MTC Renovation for Car Lift	782	-	-	-	-	-	-
Moody Elementary School Renovation	-	-	-	30,000,000	-	-	30,000,000
Myakka Elementary School Renovation	-	-	24,600,000	-	-	-	24,600,000
New K-8 East County - SMR Acedemic Avenue	9,682,661	58,775,548	37,108,684	-	-	-	95,884,232
New Middle School (1253)-North River Ranch	12,094,796	61,404,945	2,000,000	-	-	-	63,404,945
New Elementary School (974) North County -Rye Ranch	-	35,000,000	35,000,000	-	-	-	70,000,000
New Elementary School (974) Artisan Lakes	-	35,000,000	35,000,000	-	-	-	70,000,000
New High School Rangeland Parkway Rt 70	-	-	100,000,000	100,000,000	-	-	200,000,000
Nolan Middle School Addiiton (8PK)	-	-	-	-	5,964,800	-	5,964,800
Oneco Renovation	5,966,599	32,984,538	-	-	-	-	32,984,538
Palma Sola Renovation	648,562	31,015,519	-	-	-	-	31,015,519
Palm View Elementary Gym Addition	2,921	-	-	-	-	-	-
Palm View Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Palmetto High Renovation (2145)	24,884,980	7,864,507	-	-	-	-	7,864,507
Palmetto High Renovation Concession/Restrooms	-	-	-	-	-	-	-
Parrish Community High - Addition	2,042,709	12,840,478	-	-	-	-	12,840,478
Rowlett ES Renovation	-	-	-	-	20,000,000	-	20,000,000
Seabreeze Roof Replacements	85,358	969,257	-	-	-	-	969,257
Southeast High Rubber Tracks	5,411	-	-	-	-	-	-
Southeast High Science Building	7,405,106	1,730,497	-	-	-	-	1,730,497
SSC Renovation HVAC	95,707	8,104,293	8,500,000	-	-	-	16,604,293
Samoset Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Sugg Middle School Renovation	3,036,088	102,944	-	-	-	-	102,944
Tara Elementary School Addition & Renovation	13,288,230	16,930,052	-	-	-	-	16,930,052
Tillman Elementary Renovation	-	-	-	31,000,000	-	-	31,000,000
Williams Elementary Addition	-	6,000,000	-	-	-	-	6,000,000
Districtwide - Bus Hubs (2)	-	1,500,000	1,500,000	-	-	-	3,000,000
Districtwide - DSC Professional & Technical Services	113,382	215,000	215,000	215,000	215,000	215,000	1,075,000
Districtwide - HS Field Upgrades Synthetic Turf	7,041,010	4,762,185	-	-	-	-	4,762,185
Districtwide - HS Theater Projectors	-	30,000	-	-	-	-	30,000
Districtwide - Media Centers	808,536	644,713	-	-	-	-	644,713
Districtwide - Security Fencing	601,769	502,130	400,000	400,000	400,000	400,000	2,102,130
Districtwide - Site Acquisition	249,640	5,000,000	-	-	-	-	5,000,000
Districtwide - Safety BDA DAS Communication System	-	1,610,628	-	-	-	-	1,610,628
Districtwide - Vestibule Renovation for School Safety Sec	649,881	1,956,621	700,000	700,000	700,000	700,000	4,756,621

Expenditures	Actual FY 23/24	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
Maintenance	**33,270,379**	**56,459,602**	**36,731,682**	**34,522,604**	**39,649,061**	**40,366,606**	**207,729,556**
County Wide Annual Repairs and Maintenance	13,286,255	16,132,298	14,300,075	14,879,204	15,404,817	16,175,058	76,891,453
Bleachers	-	70,000	70,000	230,000	150,000	-	520,000
CCTV	2,197,957	1,390,000	1,540,000	3,470,000	540,000	320,000	7,260,000
Concrete Grinding	-	140,000	65,000	95,000	115,000	110,000	525,000
Electrical	280,458	1,494,103	390,000	150,000	250,000	180,000	2,464,103
Emergency Management-Storm Damage	771,768	-	-	-	-	-	-
Fire Alarm	752,662	2,360,564	1,100,000	1,550,000	2,000,000	2,000,000	9,010,564
Flooring	3,583,940	5,277,513	3,042,607	1,150,000	1,500,000	2,500,000	13,470,120
HVAC	3,472,384	11,966,813	2,800,000	2,950,000	6,300,000	5,850,000	29,866,813
Improvement Projects	94,594	58,300	-	-	-	-	58,300
Lighting	198,939	962,813	450,000	286,000	215,000	256,000	2,169,813
Painting	1,957,564	3,197,297	2,600,000	3,750,000	3,700,000	5,000,000	18,247,297
Parking	129,647	311,350	136,000	207,080	73,000	177,754	905,184
Playcourts/Playgrounds	802,212	1,947,013	799,400	1,331,280	417,500	490,884	4,986,077
Plumbing	49,239	132,866	138,600	194,040	203,744	306,910	976,160
Portables-MCR Health	209,148	-	-	-	-	-	-
Roof Repair & Replacement	5,355,423	9,443,674	9,000,000	4,000,000	8,500,000	7,000,000	37,943,674
Safety - Compliance HS1473	-	300,000	-	-	-	-	300,000
Safety - Vap Detectors	128,188	300,000	300,000	280,000	280,000	-	1,160,000
SSC Water Damage	-	975,000	-		-	-	975,000
Other	**3,196,151**	**5,988,218**	**9,143,395**	**10,595,832**	**13,285,131**	**21,042,782**	**60,055,358**
Charter School Capital Outlay 1.5 Mil	2,132,158	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	57,396,921
Charter School Capital Outlay Sales Tax	1,045,093	201,761	-	-	-	-	201,761
Safety Initiatives	18,900	300,000	300,000	300,000	300,000	500,000	1,700,000
Uninsured Property Losses	-	156,677	150,000	150,000	150,000	150,000	756,677
Technology	**10,341,469**	**12,111,971**	**11,276,201**	**11,665,883**	**11,992,992**	**13,379,670**	**60,426,718**
CW Technology	10,341,469	12,111,971	11,276,201	11,665,883	11,992,992	13,379,670	60,426,718
Vehicles & Equipment	**1,203,095**	**3,617,677**	**2,376,030**	**2,051,030**	**2,051,030**	**2,111,030**	**12,206,797**
Buses	694,418	2,691,705	1,631,030	1,631,030	1,631,030	1,631,030	9,215,825
Bus Camera Systems	10,250	-	-	-	-	-	-
Furniture, Fixtures & Equipment	180,619	693,082	550,000	300,000	300,000	360,000	2,203,082
Vehicles-Other	317,808	232,889	195,000	120,000	120,000	120,000	787,889
Leased Equipment	**6,371,010**	**2,241,140**	**2,287,509**	**2,093,301**	**2,287,298**	**1,093,561**	**10,002,809**
Leased Computers	1,601,949	275,141	1,275,000	1,000,000	1,000,000	1,000,000	4,550,141
Leased Copiers	2,903,368	495,043	495,043	495,043	495,043	93,561	2,073,732
Leased Metal Detectors	313,959	510,117	136,852	397,320	344,520	-	1,388,810
Leased Vehicles	1,551,735	960,838	380,614	200,938	447,735	-	1,990,125
Transfers	**19,784,338**	**24,916,840**	**27,350,480**	**27,350,480**	**27,350,480**	**27,350,480**	**134,318,760**
Equipment - Music	83,843	168,305	165,000	165,000	165,000	165,000	828,305
Equipment - Band Uniforms	97,933	50,000	50,000	50,000	50,000	50,000	250,000
Equipment - School FF&E	249,447	485,000	485,000	485,000	485,000	485,000	2,425,000
Facility Project Management	1,071,082	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	9,525,000
Educational Facilities Security Grant	124,073	39,996	-	-	-	-	39,996
General School Maintenance	3,546,065	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
Transportation - School Bus Drivers	4,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	18,000,000
Charter School Capital Outlay (PECO)	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Property Insurance	5,409,593	5,023,059	5,500,000	5,500,000	5,500,000	5,500,000	27,023,059
Debt Service	**34,098,674**	**33,994,051**	**39,085,319**	**51,628,700**	**59,041,577**	**58,990,212**	**242,739,858**
CO & DS Dues & Fees	2,535	-	-	-	-		-
Sales Tax Revenue Bond, Series 2017	12,485,625	12,478,625	12,464,750	12,455,000	12,443,250	12,433,375	62,275,000
Certificates of Participation, Series 2015	4,454,159	4,456,608	4,457,326	4,454,540	-	-	13,368,474
Certificates of Participation, Series 2016	4,458,019	4,462,725	4,461,975	4,463,475	9,176,725	9,175,725	31,740,625
Certificates of Participation, Series 2017	3,798,144	3,802,960	3,811,234	3,807,195	3,806,100	3,807,820	19,035,307
Certificates of Participation, Series 2023	8,342,597	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	40,848,750
Certificates of Participation, Series 2025	-	-	5,142,361	10,345,750	10,346,000	10,345,250	36,179,361
Certificates of Participation, Series 2026	-	-	-	7,392,028	14,862,750	14,864,000	37,118,778
Qualified School Construction Bond, Series 2010	557,594	516,633	475,673	434,713	393,752	352,792	2,173,563
TOTAL EXPENDITURES	**$ 251,566,312**	**$ 545,167,616**	**$ 376,274,300**	**$ 338,968,750**	**$ 222,096,569**	**$ 235,649,342**	**$ 1,718,156,577**
FUND BALANCE - BEGINNING	**330,630,793**	**303,480,407**	**121,454,796**	**160,741,736**	**47,676,697**	**61,987,761**	**303,480,407**
FUND BALANCE - ENDING	**303,480,407**	**121,454,796**	**160,741,736**	**47,676,697**	**61,987,761**	**73,994,604**	**73,994,604**

SPECIAL REVENUE FUND
OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW
FY 2024-2025

The special revenue other federal project fund contains federal funds received by the school district. These funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source. At this time, the School District of Manatee County estimates receipt of approximately $34.9 million in federal funds for the 2024-2025 school year. Other grants are expected, but the budgets are not approved.

SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	$ 2,684,621	$ 2,926,122	$ -	$ (2,926,122)	-100.00%
Vocational Education Acts	$ 900,487	$ 860,490	$ -	$ (860,490)	-100.00%
I.D.E.A.	$ 11,470,475	$ 12,000,730	$ 19,190,477	$ 7,189,747	59.91%
Elem & Sec Education, Title I	$ 16,247,208	$ 16,179,740	$ 13,503,107	$ (2,676,633)	-16.54%
Teacher, Princ, Train and Recruit Title II	$ 1,882,019	$ 1,664,126	$ 2,256,044	$ 591,918	35.57%
Adult General Education	$ 651,102	$ 618,826	$ -	$ (618,826)	-100.00%
Adult Migrant Education	$ 302,937	$ 271,152	$ -	$ (271,152)	-100.00%
Education Stabilization K-12	$ 44,094,646	$ 41,001,799	$ -	$ (41,001,799)	-100.00%
Education Stabilization Workforce	$ 1,732,962	$ 182,967	$ -	$ (182,967)	-100.00%
Education Stabilization VPK	$ 25,495	$ 86,748	$ -	$ (86,748)	-100.00%
Other Federal thru State	$ 4,856,594	$ 2,739,549	$ -	$ (2,739,549)	-100.00%
Other Miscellaneous State Revenue	$ -	$ -	$ -	$ -	n/a
TOTAL FEDERAL REVENUE	**$ 84,848,546**	**$ 78,532,249**	**$ 34,949,628**	**$ (43,582,621)**	**-55.50%**
				$ -	n/a
TOTAL ESTIMATED REVENUE	**$ 84,848,546**	**$ 78,532,249**	**$ 34,949,628**	**$ (43,582,621)**	**-55.50%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 43,131,415	$ 46,220,329	$ 16,943,101	$ (29,277,228)	-63.34%
Pupil Personnel Services	$ 11,460,326	$ 8,156,916	$ 1,188,789	$ (6,968,127)	-85.43%
Instructional Media Services	$ -	$ 52,000	$ -	$ (52,000)	-100.00%
Instr./Curr. Development Services	$ 7,608,657	$ 8,775,407	$ 10,700,171	$ 1,924,764	21.93%
Instruct. Staff Training Services	$ 6,949,838	$ 7,324,754	$ 4,626,843	$ (2,697,911)	-36.83%
Instruction-Related Technology	$ 74,633	$ 20,071	$ 2,455	$ (17,616)	-87.77%
Board	$ -	$ 1,000	$ -	$ (1,000)	-100.00%
General Administration	$ 3,430,528	$ 2,900,998	$ 1,347,066	$ (1,553,932)	-53.57%
School Administration	$ 63,213	$ 396,756	$ -	$ (396,756)	-100.00%
Facilities Acquisition & Construction	$ -	$ 14,000	$ -	$ (14,000)	-100.00%
Fiscal Services	$ 163,412	$ 215,933	$ -	$ (215,933)	-100.00%
Food Service	$ -	$ 305,930	$ -	$ (305,930)	-100.00%
Central Services	$ 128,721	$ 376,504	$ 77,000	$ (299,504)	-79.55%
Pupil Transportation Services	$ 425,126	$ 624,335	$ 64,203	$ (560,132)	-89.72%
Operation of Plant	$ 362,273	$ 753,711	$ -	$ (753,711)	-100.00%
Maintenance of Plant	$ 14,623	$ 106,451	$ -	$ (106,451)	-100.00%
Admin. Technology Services	$ 784,892	$ 348,848	$ -	$ (348,848)	-100.00%
Community Services	$ 7,240	$ 23,710	$ -	$ (23,710)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 74,604,898**	**$ 76,617,653**	**$ 34,949,628**	**$ (41,668,025)**	**-54.38%**
TRANSFERS OUT					
To General Fund	$ 3,143,648	$ 1,314,596	$ -	$ (1,314,596)	0.00%
To Internal Service	$ 7,100,000	$ 600,000	$ -	$ (600,000)	0.00%
TOTAL TRANSFERS OUT	**$ 10,243,648**	**$ 1,914,596**	**$ -**	**$ (1,314,596)**	**-**

Manatee County School District Federal Programs List

Title I

Part A, BASIC - Improving the Academic Achievement of the Disadvantaged:

The grant provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Part C, Migrant Education Program:

The purpose of this grant is to:

1. Support high-quality and comprehensive educational programs for migratory children to help reduce the educational disruptions and other problems that result from repeated moves;
2. Ensure that migratory children who move among the States are not penalized;
   in any manner by disparities among the States in curriculum, graduation requirements, and State academic content and student academic achievement standards;
3. Ensure that migratory children are provided with appropriate educational services (including supportive services) that address their special needs in a coordinated and efficient manner;
4. Ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic content and student academic achievement standards that all children are expected to meet;
5. Design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school, and to prepare such children to make a successful transition to postsecondary education or employment; and
6. Ensure that migratory children benefit from State and local systemic reforms.

Part D, Local Delinquent Program:

The Title I, Part D Grant is designed to provide services for students identified as neglected or delinquent within Manatee County. Services will be provided in an effort to educate, remediate, and track students between educational sites within the district, as well as the state.

Title II *Part A, Teacher and Principal Training:*

The grant is to provide teacher and principal training, especially to meet the federal guidelines established for Highly Qualified teachers.

Title III *Language Instruction for Limited English Proficient and Immigrant Students:*

The purpose of this grant is to ensure that English language learners (ELLs) obtain:

1. English language supplement support for English language
2. Enhanced instruction for new arrival immigrant children

Title IV *Part A, Student Support and Academic Enrichment (SSAE):*

The Title IV, Part A grant is to improve student academic achievement by increasing the capacity of school districts in the following areas:

1. Providing all students with access to a well-rounded education,
2. Improving school conditions for student learning to support safe and healthy students, and
3. Improving the use of technology in order to advance digital literacy of all students.

Part B, 21st Century Community Learning Centers (ESSA):

The Title IV, Part B grant is to provide before and after school programs, particularly for students in low-performing schools, that provide enrichment activities to help children meet the challenging state academic standards.

Title IX *Part A, Education of Homeless Children and Youth Project:*

The McKinney-Vento Education for Homeless Children and Youth Program is designed to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school.

CARES Act *The Coronavirus Aid, Relief, and Economic Security (CARES) Act*:

The CARES Act Funds are comprised of three primary emergency relief funds: The Governor's Emergency Education Relief (GEER), the Elementary and Secondary School Emergency Relief (ESSER) and the Higher Education Emergency Relief (HEERF) funds. These funds were designed to address the impact that COVID-19 has had and continues to have on elementary, secondary and postsecondary schools. These grants provided the district with additional funding for COVID-19 related expenses, technology for students that aids in regular and substantive educational interaction between students and their classroom instructors, technology for distant learners, counselors district-wide, postsecondary training for essential workforce skills, and financial aid for postsecondary students.

IDEA *Part B, Individuals with Disabilities Education Improvement Act:*

To provide full educational opportunities to all children with disabilities by funding activities that increase the level, intensity, and quality of services provided to individual children.

Part B, Pre-School Handicapped Act:

To provide full educational opportunities to all children with disabilities, ages 3 to 5, by funding activities that increase the level, intensity, and quality of services provided to individual children.

Perkins V *Strengthening Career & Technical Education for the 21st Century Act:*

The programs provide students with opportunities to develop occupational interests and acquire skills throughout their secondary and postsecondary educational experiences that will lead to gainful employment.

UniSIG *Unified School Improvement Grant, Title I, Part A:*

Funds from the Unified School Improvement Grant (UniSIG) are awarded on a per pupil basis in accordance with section 1003 of Title I of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA). These funds are used to serve students attending Title I schools identified for targeted (i.e., school grade of "D") or comprehensive (i.e., school grade of "F" or two consecutive grades of "D") support and improvement based on the most recent school grades release.

SPECIAL REVENUE FUND - FOOD SERVICE
BUDGET OVERVIEW FY 2024-25

The District Food and Nutrition Services Department Fund 41001 is a self-sustaining fund. Revenue comes from state and federal reimbursement, payments received from students and adults, commodities and district contract and catering. The Department participates in the U.S. Department of Agriculture School Breakfast, National School Lunch, After School Snack, After School Supper, Fresh Fruit & Vegetable and Commodity Distribution Programs. The USDA Community Eligibility Program is in place allowing all students at Title I schools to receive a free breakfast and free lunch. In addition, free breakfast is offered at all district schools and approximately 63% of students receive free or reduced meal benefits. Revenue received is used to pay all expenses attributed to the operation of district Food and Nutrition Service Program.

Approximately 210,000 meals were served over the summer and approximately 8,460,000 meals were served during the 2023-2024 school year.

SPECIAL REVENUE FUND - FOOD SERVICE

	2022-2023 ACTUALS	2023-2024 ACTUALS	2024-2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
School Lunch Reimbursement	$ 16,887,905	$ 17,336,362	$ 18,026,000	$ 689,638	3.98%
School Breakfast Reimbursement	$ 5,752,879	$ 6,394,411	$ 6,814,900	$ 420,489	6.58%
After School Snack Reimbursement	$ 97,422	$ 129,508	$ 135,725	$ 6,217	4.80%
Child Care Food Program	$ 1,041,587	$ 1,178,754	$ 1,262,525	$ 83,771	7.11%
USDA Donated Foods	$ 2,757,818	$ 1,954,232	$ 2,213,190	$ 258,958	13.25%
Cash in Lieu of Donated	$ 77,161	$ 81,951	$ 80,000	$ (1,951)	-2.38%
Summer Food Service Program	$ 376,559	$ -	$ -	$ -	n/a
Miscellaneous Federal Through	$ 2,181,458	$ 1,229,451	$ -	$ (1,229,451)	-100.00%
TOTAL FEDERAL THRU STATE REVENUE	**$ 29,172,787**	**$ 28,304,669**	**$ 28,532,340**	**$ 227,671**	**0.80%**
STATE SOURCES					
Breakfast Supplement	$ 145,215	$ 145,085	$ 150,000	$ 4,915	3.39%
Lunch Supplement	$ 164,895	$ 164,781	$ 170,000	$ 5,219	3.17%
TOTAL STATE SOURCES	**$ 310,110**	**$ 309,866**	**$ 320,000**	**$ 10,134**	**3.27%**
LOCAL SOURCES					
Lease Revenue	$ 2,600	$ 2,400	$ -	$ (2,400)	-100.00%
Interest on Investments	$ 654,832	$ 711,099	$ 420,000	$ (291,099)	-40.94%
Student Lunch Sales	$ 3,528,075	$ 3,833,389	$ 4,400,000	$ 566,611	14.78%
Adult Breakfast/Lunch	$ 110,744	$ 133,354	$ 190,000	$ 56,646	42.48%
Student/Adult Ala Carte	$ 1,825,413	$ 2,304,298	$ 2,400,000	$ 95,702	4.15%
Catering/Special	$ 29,212	$ 30,455	$ 46,000	$ 15,545	51.04%
Other Food Sales	$ -	$ -	$ -	$ -	n/a
Cash Short and Over	$ (943)	$ (567)	$ -	$ 567	-100.00%
Sale of Assets	$ 1,499	$ 1,482	$ -	$ (1,482)	-100.00%
Other Misc. Local Sources	$ 177,323	$ 151,978	$ 150,000	$ (1,978)	-1.30%
Refunds of Prior Year Expend	$ 694	$ -	$ -	$ -	n/a
TOTAL LOCAL SOURCES	$ 6,329,449	$ 7,167,887	$ 7,606,000	$ 438,113	6.11%
TOTAL ESTIMATED REVENUE	**$ 35,812,347**	**$ 35,782,421**	**$ 36,458,340**	**$ 675,919**	1.89%
APPROPRIATIONS/EXPENSES					
Personnel Cost	$ 11,632,813	$ 12,856,455	$ 13,303,161	$ 446,706	3.47%
Food Cost	$ 16,935,736	$ 18,589,009	$ 19,094,325	$ 505,316	2.72%
Operational Cost	$ 4,501,394	$ 4,642,234	$ 4,722,968	$ 80,734	1.74%
Capital Outlay	$ 906,405	$ 1,713,304	$ 940,000	$ (773,304)	-45.14%
TOTAL APPROPRIATIONS/EXPENSES	**$ 33,976,348**	**$ 37,801,001**	**$ 38,060,454**	**$ 259,453**	0.69%
TOTAL BEGINNING BALANCE	**$ 12,771,125**	**$ 14,607,124**	**$ 12,588,545**	**$ (2,018,579)**	**-13.82%**
ENDING FUND BALANCE	**$ 14,607,124**	**$ 12,588,545**	**$ 10,986,431**	**$ (1,602,114)**	**-12.73%**

INTERNAL SERVICE FUND
BUDGET OVERVIEW FY 2024-25

Internal Service Funds are used to account for Self-Insurance Programs. Currently, this fund contains the Medical Insurance Program as well as the Worker's Compensation Program. The Medical Program includes the employee health insurance. This program is sustained by employee, retiree and employer contributions. The Worker's Compensation Program is sustained by employer contributions and provides funding for the Worker's Compensation expenses.

INTERNAL SERVICE FUND - HEALTH INSURANCE

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 46,155,806	$ 51,361,041	$ 59,404,925	$ 8,043,884	15.66%
Misc. Local Sources	$ -	$ -	$ -	$ -	n/a
TOTAL LOCAL REVENUE	**$ 46,155,806**	**$ 51,361,041**	**$ 59,404,925**	**$ 8,043,884**	**15.66%**
TOTAL ESTIMATED REVENUE	**$ 46,155,806**	**$ 51,361,041**	**$ 59,404,925**	**$ 8,043,884**	**15.66%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 3,920,470	$ 4,085,260	$ 4,192,267	$ 107,007	2.62%
Claims Expenses	$ 61,231,354	$ 52,382,401	$ 57,576,594	$ 5,194,193	9.92%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 65,151,824**	**$ 56,467,662**	**$ 61,768,861**	**$ 5,301,199**	**9.39%**
TRANSFERS IN					
From General Fund	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100.00%
From Special Revenue Fund	$ 7,100,000	$ 600,000	$ -	$ (600,000)	-100.00%
TOTAL TRANSFERS IN	**$ 22,100,000**	**$ 5,600,000**	**$ -**	**$ (5,600,000)**	**-100.00%**
BEGINNING FUND BALANCE	**$ 9,766,358**	**$ 12,870,340**	**$ 13,363,719**	**$ 493,379**	**3.83%**
ENDING FUND BALANCE	**$ 12,870,340**	**$ 13,363,719**	**$ 10,999,783**	**$ (2,363,936)**	**-17.69%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO CHANGE	2024 - 2025 PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 3,036,424	$ 4,050,772	$ 4,600,000	$ 549,228	13.56%
TOTAL LOCAL REVENUE	**$ 3,036,424**	**$ 4,050,772**	**$ 4,600,000**	**$ 549,228**	**13.56%**
TOTAL ESTIMATED REVENUE	**$ 3,036,424**	**$ 4,050,772**	**$ 4,600,000**	**$ 549,228**	**13.56%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 536,843	$ 570,101	$ 645,223	$ 75,123	13.18%
Claims Expenses	$ 3,200,717	$ 3,433,974	$ 3,560,212	$ 126,239	3.68%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 3,737,561**	**$ 4,004,074**	**$ 4,205,435**	**$ 201,361**	**5.03%**
TOTAL BEGINNING FUND BALANCE	**$ 2,266,182**	**$ 1,565,045**	**$ 1,611,743**	**$ 46,698**	**2.98%**
ENDING FUND BALANCE	**$ 1,565,045**	**$ 1,611,743**	**$ 2,006,308**	**$ 394,565**	**24.48%**

TRUST AND AGENCY FUND
BUDGET OVERVIEW FY 2024-25

The Trust and Agency Funds are private-purpose funds used to report resources held by the District in a trustee or custodial capacity for others that, therefore, cannot be used to support the District's own programs. Included in these funds are Donation and MTC Scholarship Funds.

TRUST AND AGENCY FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 20245 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	$ 217,823	$ 233,191	$ 229,161	$ (4,031)	-1.73%
Gift, Grants and Benefits	$ 42,884	$ 22,810	$ -	$ (22,810)	-100.00%
Financial Aid Fees	$ 271,734	$ 300,331	$ 260,000	$ (40,331)	-13.43%
Other Misc Local Sources	$ 293,653	$ 309,029	$ 320,124	$ 11,095	3.59%
TOTAL ESTIMATED REVENUE	**$ 826,094**	**$ 865,360**	**$ 809,285**	**$ (56,076)**	**-6.48%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 598,997	$ 726,075	$ 2,005,374	$ 1,279,299	176.19%
Pupil Personnel Services	$ 41,715	$ 9,460	$ 1,580	$ (7,880)	-83.30%
Instruction and Curriculum Development	$ 1,024	$ 931	$ 25,428	$ 24,497	2631.41%
General Administration	$ 2,502	$ 220	$ 13,839	$ 13,619	6190.60%
Central Services	$ 6,352	$ 3,253	$ 6,374	$ 3,121	95.96%
Operation of Plant	$ -	$ -	$ 270	$ 270	n/a
Community Services	$ -	$ -	$ 3,500	$ 3,500	n/a
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 650,590**	**$ 739,939**	**$ 2,056,365**	**$ 1,312,656**	**177.40%**
BEGINNING FUND BALANCE	**$ 945,156**	**$ 1,121,660**	**$ 1,247,081**	**$ 125,421**	**11.18%**
ENDING FUND BALANCE	**$ 1,120,660**	**$ 1,247,081**	**$ 0**	**$ (1,247,081)**	**-100.00%**

SECTION IV

DEPARTMENTS

- INSTRUCTIONAL FINANCIAL & STAFF ALLOCATIONS
- OPERATIONS FINANCIAL & STAFF ALLOCATIONS
- BUSINESS SERVICES FINANCIAL & STAFF ALLOCATIONS
- SUPERINTENDENT FINANCIAL & STAFF ALLOCATIONS
- RESERVES & MISC. COST CENTERS

INSTRUCTIONAL DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
7004 - E-TECH TEACHERS					
E-tech provides an alternative for students to earn class credits virtually.					
Personnel Costs	$ 312,662	$ 328,969	$ 443,659	$ 114,690	35%
Operational Costs	$ 161,688	$ 87,176	$ 248,169	$ 160,993	185%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 474,350**	**$ 416,145**	**$ 691,828**	**$ 275,683**	**66%**
9301 - DEPUTY SUPERINTENDENT OF INSTRUCTION					
The Division of Instructional Services consists of 15 Departments that guide and serve elementary, secondary, post secondary, and adult education. The division provides rigorous standards based curriculum, assessments of standards and targeted professional development for teachers and instructional leader to ensure student achievement.					
Personnel Costs	$ 25,745	$ 266,500	$ 324,637	$ 58,136	22%
Operational Costs	$ 523,976	$ 537,223	$ 756,194	$ 218,971	41%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 549,721**	**$ 803,723**	**$ 1,080,831**	**$ 277,107**	**34%**
9302 - DISTRICT SUPPORT					
District Support provides leadership and support for charter schools.					
Personnel Costs	$ 161,635	$ 259,230	$ 268,246	$ 9,016	3%
Operational Costs	$ 2,754	$ 6,392	$ 8,056	$ 1,664	26%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 164,389**	**$ 265,622**	**$ 276,302**	**$ 10,680**	**4%**
9304 - PROFESSIONAL LEARNING					
This department is responsible for supporting administrators, teachers, and non-instructional support staff. This includes ongoing professional development for new and beginning teachers, the Alternative Certification Program, Learn and Earn program for non-instructional staff, reading endorsement classes, and leadership development opportunities.					
Personnel Costs	$ 119,974	$ 134,124	$ 159,281	$ 25,157	19%
Operational Costs	$ 81,322	$ 61,068	$ 190,708	$ 129,640	212%
Capital Outlay	$ 300	$ -	$ -	$ -	0%
Total	**$ 201,596**	**$ 195,192**	**$ 349,990**	**$ 154,797**	**79%**
9305 - FEDERAL PROGRAMS & GRANTS					
The Federal Programs and Grants department supports the successful implementation of the Title I, Title III, and Title X grant. Each grant is designed to increase, enhance and improve student and staff performance in the School District.					
Personnel Costs	$ 670,810	$ 813,581	$ 824,063	$ 10,483	1%
Operational Costs	$ 1,801	$ 9,467	$ 7,660	$ (1,807)	-19%
Capital Outlay	$ 1,251	$ 685	$ 2,000	$ 1,315	192%
Total	**$ 673,862**	**$ 823,733**	**$ 833,723**	**$ 9,991**	**1%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9306 - SCHOOL IMPROVEMENT					
The Department of School Improvement facilitates the successful implementation of School Improvement Grants designed to support low-performing schools identified by the Department of Education. Each grant is designed to increase, enhance, and improve student and staff performance.					
Personnel Costs	$ -	$ 121,836	$ 264,408	$ 142,572	117%
Operational Costs	$ 52,978	$ 3,909	$ 73,142	$ 69,233	1771%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 52,978**	**$ 125,745**	**$ 337,550**	**$ 211,805**	**168%**
9307 - EARLY LEARNING					
The Department of Early Learning coordinates prekindergarten curriculum and implementation, facilitates professional development for teachers and paraprofessionals, and coaches teachers to ensure all students are proficient in the Early Learning and Developmental Standards.					
Personnel Costs	$ 917,313	$ 1,127,551	$ 1,143,561	$ 16,010	1%
Operational Costs	$ 124,994	$ 164,039	$ 903,337	$ 739,298	451%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,042,307**	**$ 1,291,590**	**$ 2,046,898**	**$ 755,308**	**58%**
9308 - EXECUTIVE DIRECTOR, CURRICULUM					
The Office of the Executive Director of Curriculum is responsible for curriculum development and ensuring instruction in kindergarten through twelfth grade is aligned with state standards.					
Personnel Costs	$ 1,856,758	$ 7,044,345	$ 7,316,551	$ 272,206	4%
Operational Costs	$ 2,752,675	$ 3,550,058	$ 6,187,282	$ 2,637,225	74%
Capital Outlay	$ 125,291	$ 97,166	$ 8,039	$ (89,127)	-92%
Total	**$ 4,734,724**	**$ 10,691,568**	**$ 13,511,872**	**$ 2,820,304**	**26%**
9309 - RESEARCH AND ASSESSMENT					
Supervision of Measurement and Data analysis, Information Applications and the Office of Equity. Provides oversight and direction in the areas of test management, data analysis, data collection and School Improvement planning.					
Personnel Costs	$ 355,440	$ 494,653	$ 596,634	$ 101,982	21%
Operational Costs	$ 340,767	$ 330,004	$ 361,223	$ 31,219	9%
Capital Outlay	$ 1,017	$ 1,539	$ 6,665	$ 5,126	333%
Total	**$ 697,224**	**$ 826,195**	**$ 964,522**	**$ 138,326**	**17%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9310 - ESE					
The Exceptional Student Education Department partners with others to provide district leadership, support and coordination in the areas of curriculum, instruction, health, behavior, transportation and parent and community involvement for students with disabilities. The Department also monitors compliance of Federal and State laws related to Exceptional Student Education.					
Personnel Costs	$ 4,308,179	$ 4,497,964	$ 5,298,319	$ 800,355	18%
Operational Costs	$ 4,511,057	$ 4,296,665	$ 4,746,386	$ 449,721	10%
Capital Outlay	$ 4,314	$ -	$ 12,200	$ 12,200	0%
Total	**$ 8,823,550**	**$ 8,794,629**	**$ 10,056,905**	**$ 1,262,276**	**14%**
9311 - EXECUTIVE DIRECTOR PUPIL PERSONNEL SERVICES					
Pupil Personnel Services encompasses several areas including Student Services, Exceptional Student Education (ESE), ESOL, Migrant & Dual Language, and Federal Programs & Grants.					
Personnel Costs	$ 116,494	$ 209,276	$ 675,137	$ 465,860	223%
Operational Costs	$ 249	$ 1,569	$ 88,012	$ 86,443	5510%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 116,744**	**$ 210,845**	**$ 763,148**	**$ 552,303**	**262%**
9317 - STUDENT SERVICES					
The Student Services Department includes the PreK Evaluation Team, school social workers and school psychologists. Staff provide mental health services, crisis intervention and prevention, and other types of academic and behavioral support to students. Student services also conducts assessments relating to RtI, Gifted, Section 504, and Exceptional Student Education. Student Services staff use their training and skills to team with educators and parents to ensure that all students learn in a safe, healthy and supportive environment.					
Personnel Costs	$ 402,025	$ 605,008	$ 2,365,199	$ 1,760,192	291%
Operational Costs	$ 50,859	$ 54,268	$ 11,032	$ (43,236)	-80%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 452,885**	**$ 659,276**	**$ 2,376,231**	**$ 1,716,956**	**260%**
9318 - DROPOUT PREVENTION					
Develops, implements and administers the Dropout Prevention/Alternative Education/Juvenile Justice and Truancy instructional programs throughout the district. Alternative education provides programs for students who may not be successful in traditional education programs. Truancy program: identify, and monitor students who fail to attend school on a regular basis. Monitors dropout and graduation coding.					
Personnel Costs	$ 713,652	$ 870,434	$ 1,005,775	$ 135,341	16%
Operational Costs	$ 488,474	$ 421,038	$ 598,649	$ 177,612	42%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,202,126**	**$ 1,291,472**	**$ 1,604,425**	**$ 312,953**	**24%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9320 - SCHOOL MANAGEMENT ELEMENTARY					
Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.					
Personnel Costs	$ 441,978	$ 470,201	$ 509,877	$ 39,677	8%
Operational Costs	$ 4,162	$ 5,427	$ 11,400	$ 5,973	110%
Capital Outlay	$ 365	$ 30	$ 483	$ 453	1511%
Total	**$ 446,505**	**$ 475,658**	**$ 521,760**	**$ 46,102**	**10%**
9321 - SCHOOL MANAGEMENT MIDDLE					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	$ 299,865	$ 322,616	$ 517,137	$ 194,521	60%
Operational Costs	$ 27,217	$ 25,867	$ 32,900	$ 7,033	27%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 327,082**	**$ 348,483**	**$ 550,037**	**$ 201,554**	**58%**
9322 - SCHOOL MANAGEMENT SECONDARY					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	$ 126,232	$ 182,705	$ 169,489	$ (13,216)	-7%
Operational Costs	$ 283,338	$ 142,873	$ 173,135	$ 30,262	21%
Capital Outlay	$ 9,620	$ 115,353	$ -	$ (115,353)	-100%
Total	**$ 419,190**	**$ 440,931**	**$ 342,624**	**$ (98,307)**	**-22%**
9323 - ADULT CAREER AND TECHNICAL EDUCATION					
The Adult, Career and Technical Education Department (ACT) consists of Career Pathways, Career and Technical Student Organizations, Extended Day Enhancement Program, all elementary, secondary, postsecondary career & technical education programs, adult education, all programs at the Manatee Technical College and the satellite adult locations in addition to the Transition and OJT programs that serve ESE students.					
Personnel Costs	$ 5,340,535	$ 784,285	$ 755,538	$ (28,747)	-4%
Operational Costs	$ 385,233	$ 285,734	$ 2,305,417	$ 2,019,683	707%
Capital Outlay	$ 23,857	$ 6,476	$ -	$ (6,476)	-100%
Total	**$ 5,749,626**	**$ 1,076,495**	**$ 3,060,955**	**$ 1,984,460**	**184%**
INSTRUCTIONAL TOTALS					
Personnel Costs	$ 16,169,297	$ 18,533,277	$ 22,637,511	$ 4,104,234	22%
Operational Costs	$ 9,793,546	$ 9,982,778	$ 16,702,703	$ 6,719,925	67%
Capital Outlay	$ 166,014	$ 221,248	$ 29,387	$ (191,861)	-87%
Total	**$ 26,128,858**	**$ 28,737,303**	**$ 39,369,601**	**$ 10,632,298**	**37%**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
7004 - SDMC E-Tech Teachers				
Registrar II	1.00	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	1.00	0.00
Tchr, Gifted	0.20	0.00	0.00	-0.20
Tchr, Language Arts, MS	1.00	0.00	0.00	-1.00
7 out of 7 School Counselors	0.00	0.00	0.00	0.00
7004 Total	**3.20**	**2.00**	**2.00**	**-1.20**
9301 - Deputy Superintendent of Instruction				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Spec, Fiscal	0.20	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	1.00	0.00
9301 Total	**2.20**	**2.20**	**2.20**	0.00
9302 - District Support				
Coordinator, Instruction/Curriculum	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
9302 Total	**2.00**	**2.00**	**2.00**	**0.00**
9304 - Professional Learning				
Administration Secretary	0.00	1.00	1.00	1.00
9304 Total	**0.00**	**1.00**	**1.00**	**1.00**
9305 - Federal Programs and Grants				
Director, ESOL Migrant	1.00	1.00	1.00	0.00
Dir, Federal Programs & Grants	0.20	0.20	0.20	0.00
Asst, School Clerical, 10 Mo	4.00	4.00	4.00	0.00
Specialist, ESOL	1.00	1.00	1.00	0.00
Specialist, Grant Resource	1.00	1.00	1.00	0.00
Technician, Fed & State Compliance	1.00	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	1.00	0.00
9305 Total	**9.20**	**9.20**	**9.20**	**0.00**
9306 - School Improvement				
Executive Secretary	0.00	1.00	1.00	1.00
Executive Dir, School Improvement & Leadership	0.00	1.00	1.00	1.00
9306 Total	**0.00**	**2.00**	**2.00**	**2.00**
9307 - Early Learning				
Bookkeeper, School-12	1.00	1.00	1.00	0.00
Coord, Campaign Read/Vol Progr	1.00	1.00	1.00	0.00
Dir, Early Childhood Ed	0.20	0.20	0.20	0.00
Pathologist, Speech & Language	1.00	1.00	1.00	0.00
Program Admin, Ext Day Enrich	1.00	1.00	1.00	0.00
School Psychologist	1.00	2.00	2.00	1.00
School Social Worker - 12 Mo	1.00	1.00	1.00	0.00
Secretary II	0.00	1.00	1.00	1.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	2.00	1.00	1.00	-1.00
Specialist, Early Learning Compliance	1.00	1.00	1.00	0.00
Spec, Curriculum	1.00	1.00	1.00	0.00
Registrar	0.00	1.00	1.00	1.00
9307 Total	**11.20**	**13.20**	**13.20**	**2.00**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9308 - Department of Curriculum				
Coord, Instruction/Curriculum	3.00	3.00	4.00	1.00
Coordinator, K-12 STEM	1.00	1.00	1.00	0.00
Director, Elementary Curriculum	1.00	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	1.00	0.00
Exec Dir, Curr & Prof Learning	1.00	0.00	0.00	-1.00
Exec Secy, Instruction Curric	1.00	0.00	0.00	-1.00
Jr Accountant - Curriculum	2.00	2.00	2.00	0.00
Jr Accountant - EDEP	1.00	1.00	1.00	0.00
Program Admin, Ext. Day Enrich - EDEP	2.00	2.00	2.00	0.00
Secretary II - 12 Mo	1.00	0.00	0.00	-1.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Spec, Curriculum	1.00	2.00	1.00	0.00
Spec, Curriculum, Media	1.00	1.00	1.00	0.00
Spec, Professional Learning	0.00	1.00	1.00	1.00
Specialist/Mgr, Instrct/Curric	4.00	4.00	2.00	-2.00
Teacher, Special Assignment	0.00	1.00	2.00	2.00
9308 Total	**22.00**	**22.00**	**21.00**	**-1.00**
9309 - Research and Assessment				
Coordinator, Assessment	1.00	1.00	1.00	0.00
Dir, Research & Assessment	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Specialist, Assessment	1.00	1.00	1.00	0.00
Sr Statistical Data Analyst	1.00	1.00	1.00	0.00
Junior Data Analyst	0.20	1.00	1.00	0.80
9309 Total	**5.20**	**6.00**	**6.00**	**0.80**
9310 - ESE/Student Services				
Assistant, Physical Therapy	1.00	1.00	1.00	0.00
Tech, Behavior I/II	6.00	2.25	2.25	-3.75
Cluster Coord-ESE Student Svcs	0.80	0.40	0.40	-0.40
Coordinator, Mental Health	1.00	1.00	1.00	0.00
Dir, Exceptional Student Pgm	1.00	1.00	1.00	0.00
Psychology Intern	2.00	2.00	2.00	0.00
School Psychologist 10.5 Month	3.00	3.00	3.00	0.00
School Psychologist 11 Month	16.00	16.00	16.00	0.00
School Psychologist 12 Month	2.00	2.00	2.00	0.00
Social Worker 10 Month	0.00	2.00	2.00	2.00
Jr Accountant	0.20	0.20	0.20	0.00
Nurse, School	1.40	0.40	0.40	-1.00
Occupational Therapist	2.00	2.00	2.00	0.00
Pathologist, Speech & Language	3.00	1.00	1.00	-2.00
Pathologist, Speech & Language (Eval Center)	0.00	1.00	1.00	1.00
Physical Therapist	1.00	1.00	1.00	0.00
Registrar II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	1.00	1.00	1.00	0.00
Spec, Behaviorial ESE	2.25	0.00	0.00	-2.25
Specialist/Mgr, Health Svcs	0.70	0.70	0.70	0.00
Spec, Charter/Contracted/ESE	1.00	1.00	1.00	0.00
Tchr, Hearing Impaired	2.00	0.00	0.00	-2.00
Tchr, Visually Impaired	1.00	1.00	1.00	0.00
9310 Total	**50.35**	**41.95**	**41.95**	**-8.40**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9311 - Pupil Services				
Exec Dir, Pupil Personnel Services	1.00	0.00	0.00	-1.00
Executive Dir, Student Support & Family Engagement	0.00	1.00	1.00	1.00
Admin Asst, InstructionCurric	1.00	0.00	0.00	-1.00
Secretary, Executive	0.00	1.00	1.00	1.00
Jr. Accountant	0.00	1.00	1.00	1.00
Coord, Instruction/Curriculum	0.00	0.75	0.75	0.75
School Multi-Tiered Supp Spec.	0.00	0.75	0.75	0.75
Spec,Safety and Security	0.00	1.00	1.00	1.00
Spec,Stud & Family Early Inter	0.00	0.75	0.75	0.75
9311 Total	**2.00**	**6.25**	**6.25**	**4.25**
9317 - Student Services				
School Social Worker-10 Month	4.00	21.00	21.00	17.00
School Social Worker-11 Month	0.00	3.00	3.00	3.00
9317 Total	**4.00**	**24.00**	**24.00**	**20.00**
9318 - Dropout Prevention & Alternative Ed				
Coordinator, District Threat Management	1.00	1.00	1.00	0.00
Coordinator, Dropout Prev/Altn/Traun	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Custodian-8 hr	1.00	1.00	1.00	0.00
Director, Student Services	1.00	1.00	1.00	0.00
Registar II	1.00	1.00	1.00	0.00
Secretary II-12 Mo	1.00	1.00	1.00	0.00
Secreatary II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Student Asst Prog	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	1.00	1.00	0.00
9318 Total	**10.67**	**10.67**	**10.67**	**0.00**
9320 - Elementary School Management				
Exec. Dir., Elementary Schools	2.00	2.00	2.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
9320 Total	**3.00**	**3.00**	**3.00**	**0.00**
9321 - Middle School Management				
Executive Director of High Schools	1.00	1.00	1.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Principal, Special Assignment	0.00	1.00	1.00	1.00
9321 Total	**2.00**	**3.00**	**3.00**	**1.00**
9322 - High School Management				
Supr, Athletics & Physical Ed	1.00	0.00	0.00	-1.00
9322 Total	**1.00**	**0.00**	**0.00**	**-1.00**
9323 - Adult Career & Technical Education				
Exec Dir, Adult Career & Tech Ed	1.00	1.00	1.00	0.00
Executive Secretary, Instr/Curriculum	1.00	1.00	1.00	0.00
Asst Dir, Adult Career & Tech	1.00	1.00	1.00	0.00
Fiscal Specialist	1.00	1.00	1.00	0.00
Jr Accountant	1.00	1.00	1.00	0.00
9323 Total	**5.00**	**5.00**	**5.00**	**0.00**
Total Instructional	**133.02**	**153.47**	**152.47**	**19.45**

OPERATIONS DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9303 - STUDENT DEMOGRAPHICS/PROJECTIONS/ASSIGNMENT					
Manage the day-to-day process of student assignment activities, school choice, and home education status of students to develop accurate enrollment projections and FTE forecasts. They also assimilate data and make recommendations for school boundaries.					
Personnel Costs	$ 1,198,154	$ 1,093,607	$ 1,242,053	$ 1,242,053	114%
Operational Costs	$ 20,958	$ 26,653	$ 28,893	$ 28,893	108%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,219,112**	**$ 1,120,260**	**$ 1,270,946**	**$ 1,270,946**	**113%**
9501 - DEPUTY SUPERINTENDENT OF OPERATIONS					
Provides leadership and vision in the ongoing planning, implementation, development, direction, review, and evaluation of the district's finances, operations and related support activities. Assists in providing district leadership in the absence of the Superintendent. Provides executive level support to the Superintendent and district administration.					
Personnel Costs	$ 321,104	$ 333,514	$ 358,231	$ 24,717	7%
Operational Costs	$ 10,458	$ 5,906	$ 39,850	$ 33,944	575%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 331,562**	**$ 339,420**	**$ 398,081**	**$ 58,661**	**17%**
9511 - AUXILIARY SUPPORT SERVICES					
Directs, oversees and administers the delivery of services and programs for the District in the areas of Support Services, which includes Food Services, Construction Services, Maintenance, Operations and Transportation.					
Personnel Costs	$ 117,104	$ 53,571	$ 133,288	$ 79,718	149%
Operational Costs	$ 4,344	$ 3,226	$ 1,313,690	$ 1,310,464	40622%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 121,448**	**$ 56,797**	**$ 1,446,978**	**$ 1,390,182**	**2448%**
9512 - MAINTENANCE & OPERATIONS					
The Maintenance and Operations Department consists of employees responsible for the daily operations of the District; including custodial, mechanical, buildings maintenance, grounds maintenance, pest control, workload control and energy and recycling. The department provides services, support and assistance to all schools and ancillary sites on a daily basis.					
Personnel Costs	$ 9,069,339	$ 9,012,706	$ 10,571,844	$ 1,559,138	17%
Operational Costs	$ 2,364,851	$ 2,252,953	$ 2,580,207	$ 327,254	15%
Capital Outlay	$ 174,366	$ 204,729	$ 299,931	$ 95,203	47%
Total	**$ 11,608,556**	**$ 11,470,388**	**$ 13,451,982**	**$ 1,981,595**	**17%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT					
The Vehicle Maintenance Department consists of employees responsible for the daily operations of school bus, vehicle and equipment inspection, maintenance, and repair. The Mission of the Vehicle Maintenance Department is to provide the safest mode of transportation for our students and staff.					
Personnel Costs	$ 1,421,058	$ 1,241,219	$ 1,854,606	$ 613,387	49%
Operational Costs	$ 2,316,718	$ 2,177,121	$ 2,555,530	$ 378,409	17%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 3,737,776**	**$ 3,418,340**	**$ 4,410,136**	**$ 991,796**	**29%**
9514 - SCHOOL BUS TRANSPORTATION					
The Transportation Department consists of employees responsible for the daily requirements of getting students to and from school, including routing and extra curricular trips. The department provides transportation support and assistance to all schools, parents and district sites.					
Personnel Costs	$ 10,159,371	$ 11,080,648	$ 14,077,021	$ 2,996,373	27%
Operational Costs	$ 508,657	$ 461,639	$ 766,478	$ 304,839	66%
Capital Outlay	$ 15,464	$ 1,249,787	$ 248,689	$ (1,001,098)	-80%
Total	**$ 10,683,492**	**$ 12,792,073**	**$ 15,092,188**	**$ 2,300,115**	**18%**
9515 - DEPARTMENT OF CONSTRUCTION SERVICES					
Facilitates the planning, design and construction of all new facilities. Ensure that all new, remodeled and renovated facilities and sites meet the highest standard of design, construction and appropriateness for the educational activities they are intended to foster.					
Personnel Costs	$ 1,498,766	$ 1,591,310	$ 2,025,350	$ 434,039	27%
Operational Costs	$ 88,007	$ 32,391	$ 225,504	$ 193,114	596%
Capital Outlay	$ 2,114	$ 20,855	$ 2,000	$ (18,855)	-90%
Total	**$ 1,588,886**	**$ 1,644,556**	**$ 2,252,854**	**$ 608,298**	**37%**
9516 - FOOD & NUTRITION SERVICES					
As a self-supported program that provides quality nutritious meals to students and employees. Food & Nutrition Services serves over five million student lunches and breakfasts each year and provides service to over 80% of the student population. The general fund financial allocations of Food and Nutrition services is for referendum dollars and utility expenses.					
Personnel Costs	$ 717,242	$ 965,366	$ 1,067,631	$ 102,266	11%
Operational Costs	$ 146,858	$ 151,829	$ 148,586	$ (3,243)	-2%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 864,100**	**$ 1,117,194**	**$ 1,216,217**	**$ 99,023**	**9%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9517 - WAREHOUSE					
The Central Receiving/Warehouse Operations Department supports all District sites providing a central receiving and distribution point for freight, printing, instructional supplies, textbooks, custodial supplies, and all testing materials. District mail is sorted and delivered to all sites daily.					
Personnel Costs	$ 770,359	$ 784,826	$ 897,920	$ 113,095	14%
Operational Costs	$ 47,649	$ 72,363	$ 141,232	$ 68,869	95%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 818,008**	**$ 857,188**	**$ 1,039,152**	**$ 181,964**	**21%**
9518 - ADMINISTRATIVE SERVICES (SSC)					
Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).					
Personnel Costs	$ 232,078	$ 230,425	$ 276,063	$ 45,637	20%
Operational Costs	$ 179,721	$ 194,449	$ 252,065	$ 57,616	30%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 411,799**	**$ 424,875**	**$ 528,128**	**$ 103,253**	**24%**
9519 - PROFESSIONAL SUPPORT CENTER					
Two buildings totaling 134,909 square feet reside on 19.5 acres. 19 district departments are housed in this facility.					
Personnel Costs	$ 396,310	$ 436,556	$ 461,151	$ 24,595	6%
Operational Costs	$ 272,267	$ 314,145	$ 309,124	$ (5,021)	-2%
Capital Outlay	$ 31,453	$ 31,279	$ 32,000	$ 721	2%
Total	**$ 700,030**	**$ 781,981**	**$ 802,276**	**$ 20,295**	**3%**
9531 - DEPARTMENT OF SECURITY					
The Security Department is responsible for the overall security of our students, staff and facilities. The department responds to general alarms within our buildings and monitors the camera and access control systems throughout the district. Security works closely with local law enforcement to provide for the School Resource Officer program at our schools and to manage the Guardians at our schools. Security also oversees the visitor management procedures in the district.					
Personnel Costs	$ 3,214,542	$ 3,874,113	$ 5,258,905	$ 1,384,792	36%
Operational Costs	$ 2,116,161	$ 2,414,209	$ 3,443,720	$ 1,029,511	43%
Capital Outlay	$ 13,005	$ 167,240	$ 94,668	$ (72,572)	-43%
Total	**$ 5,343,707**	**$ 6,455,562**	**$ 8,797,293**	**$ 2,341,731**	**36%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9532 - DEPARTMENT OF SAFETY					
The safety department ensures the safety of our students and employees. Emergency Management serves as the Fire Inspection and Sanitation Inspection entity, and handles all crisis planning, School Emergency Plans, Sanitation Guidelines, and a Hurricane Preparedness Plan.					
Personnel Costs	$ 381,504	$ 404,465	$ 428,014	$ 23,549	6%
Operational Costs	$ 35,468	$ 67,599	$ 108,890	$ 41,290	61%
Capital Outlay	$ -	$ 281,613	$ 6,000	$ (275,613)	-98%
Total	**$ 416,972**	**$ 753,678**	**$ 542,904**	**$ (210,774)**	**-28%**
9534 - PERSONNEL DEPARTMENT					
Develop, implement and monitor all personnel resource services required by the District. Coordinates recruitment, employment, performance assessment, certification, licensure, retirement, FMLA/Leaves, salary determination, employee discipline, and termination for full and part-time employees.					
Personnel Costs	$ 1,474,973	$ 1,537,653	$ 1,690,541	$ 152,889	10%
Operational Costs	$ 671,539	$ 961,956	$ 1,131,734	$ 169,778	18%
Capital Outlay	$ -	$ 427	$ 340	$ (87)	-20%
Total	**$ 2,146,512**	**$ 2,500,035**	**$ 2,822,615**	**$ 322,580**	**13%**
9535 - BENEFITS DEPARTMENT					
Oversees the District's health insurance funds. Provides support for all the benefits offered to school district employees such as health insurance coverage, employee wellness incentives, assistance programs, retirement and sick leave bank.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 15,000,000	$ 5,000,000	$ -	$ (5,000,000)	-100%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 15,000,000**	**$ 5,000,000**	**$ -**	**$ (5,000,000)**	**-100%**
9536 - CHIEF HUMAN RESOURCE OFFICER					
Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.					
Personnel Costs	$ 376,625	$ 473,577	$ 454,599	$ (18,978)	-4%
Operational Costs	$ 23,315	$ 17,654	$ 26,250	$ 8,596	49%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 399,940**	**$ 491,231**	**$ 480,849**	**$ (10,382)**	**-2%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9537 - RISK MANAGEMENT					
Oversees the District's workers' compensation claims. Works to establish a safe environment for our employees, students, and visitors across the district.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,314,514	$ 6,142,292	$ 6,113,391	$ (28,901)	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,314,514**	**$ 6,142,292**	**$ 6,113,391**	**$ (28,901)**	**0%**
9571 - INFORMATION TECHNOLOGY					
Provides technological support to schools and departments. They repair all district computer equipment, develop and implement core district computer applications and provide user support.					
Personnel Costs	$ 5,610,060	$ 5,760,504	$ 6,439,691	$ 679,188	12%
Operational Costs	$ 1,498,605	$ 1,518,217	$ 2,208,863	$ 690,646	45%
Capital Outlay	$ 220,031	$ 431,154	$ 427,389	$ (3,766)	-1%
Total	**$ 7,328,696**	**$ 7,709,875**	**$ 9,075,943**	**$ 1,366,068**	**18%**
9572 - PROPERTY RECORDS & RECORDS RETENTION					
Property Records is responsible for recording and tracking fixed assets district wide, with respect to the asset record update, location tracking, inventory audits, transfers and disposals. Provide support and training for schools and departments for property accountability. **Records Retention** provides support and training to schools and departments to promote appropriate records retention, maintenance and disposition. This includes the storing, scanning and destruction of records. Fulfill requests by former students of school records (transcripts, immunizations, etc.) 5 years after graduation.					
Personnel Costs	$ 307,032	$ 311,542	$ 348,992	$ 37,450	12%
Operational Costs	$ 54,046	$ 530,703	$ 89,886	$ (440,817)	-83%
Capital Outlay	$ 332	$ -	$ 700	$ 700	0%
Total	**$ 361,410**	**$ 842,245**	**$ 439,578**	**$ (402,667)**	**-48%**
9573 - PRINTING AND DUPLICATING					
Offers document essentials to meet the educational printing/copying needs of the District on a timely basis. *Printing expense is offset by printing revenue at fiscal year end.					
Personnel Costs	$ -	$ -	$ 199,913	$ 199,913	0%
Operational Costs	$ (14,110)	$ 25,248	$ 691,366	$ 666,117	2638%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ (14,110)**	**$ 25,248**	**$ 891,279**	**$ 866,031**	**3430%**
OPERATIONS DIVISION TOTALS					
Personnel Costs	$ 37,265,621	$ 39,185,601	$ 47,785,815	$ 8,600,214	22%
Operational Costs	$ 29,660,026	$ 22,370,553	$ 22,175,259	$ (195,294)	-1%
Capital Outlay	$ 456,764	$ 2,387,084	$ 1,111,717	$ (1,275,367)	-53%
Total	**$ 67,382,411**	**$ 63,943,238**	**$ 71,072,791**	**$ 7,129,553**	**11%**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9303 - Student Demographics				
Coord, Info Applications	3.00	3.00	3.00	0.00
Registrar I	3.00	3.00	3.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Secretary, Administative	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
Spec, Program (Choice)	1.00	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	4.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	1.00	0.00
Supv, Student Demo Proj &Assig	1.00	1.00	1.00	0.00
9303 Total	**16.00**	**16.00**	**16.00**	**0.00**
9501 - Deputy Superintendent of Operations				
Deputy Superintendent, Operations	1.00	1.00	1.00	0.00
Executive Secretary	1.00	1.00	1.00	0.00
9501 Total	**2.00**	**2.00**	**2.00**	**0.00**
9511 - Operations Support Services				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.15	0.15	0.15	0.00
9511 Total	**0.65**	**0.65**	**0.65**	**0.00**
9512 - Maintenance and Operations				
Analyst, Analysis and Improvement	1.00	1.00	1.00	0.00
Asst HVAC Mechanic	4.00	4.00	4.00	0.00
Carpenter	1.00	1.00	1.00	0.00
Carpenter II, Cabinet Shop	1.00	1.00	1.00	0.00
Carpenter II, Cap Bldg Construction	4.00	3.00	3.00	-1.00
Carpenter II, Outside	8.00	9.00	9.00	1.00
Clerk, Accounting II	5.00	5.00	5.00	0.00
Coord Energy & Recycling	1.00	0.00	0.00	-1.00
Custodian, Head I	2.00	2.00	2.00	0.00
Custodian, Head II	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian-12 Mo	6.00	6.00	6.00	0.00
Custodian-12 Mo - Floater	3.00	3.00	3.00	0.00
Director, Maint,Oper,Warehouse	1.00	1.00	1.00	0.00
Electrician II	4.00	4.00	4.00	0.00
Filter Changer,HVAC	2.00	2.00	2.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	1.00	0.00
Irrigation II	2.00	2.00	2.00	0.00
Lawn Maintenance Technician	3.00	3.00	3.00	0.00
Lead Carpenter, Outside	1.00	1.00	1.00	0.00
Lead Electrician	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Lead Painter	1.00	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	1.00	0.00
Locksmith	2.00	2.00	2.00	0.00
Manager Business Services	1.00	1.00	1.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	2.00	0.00
Manager, Cap Bldg Construction	1.00	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	1.00	0.00
Manager, Energy	0.00	1.00	1.00	1.00
Manager, Grounds Maint	1.00	1.00	1.00	0.00
Manager, Labor Relations	0.66	0.00	0.00	-0.66
Manager, Mechanical Systems	5.00	4.00	4.00	-1.00
Manager, Oper, Inspection/Trng	4.00	4.00	4.00	0.00
Mech, Industrial Equip II	3.00	3.00	3.00	0.00
Mech, Lead Refrig	1.00	1.00	1.00	0.00
Mech, Resurfacing/Fencing	2.00	2.00	2.00	0.00
Mechanic, AC Refrigeration II	4.00	4.00	4.00	0.00
Mechanic, Heating	1.00	1.00	1.00	0.00
Mechanic, Industrial Equip Lead	1.00	1.00	1.00	0.00
Mechanic, Vehicle	2.00	2.00	2.00	0.00
Operator, Equipment	6.00	6.00	6.00	0.00
Operator, Special Equipment	2.00	2.00	2.00	0.00
Painter	10.00	10.00	10.00	0.00
Plumber	3.00	3.00	3.00	0.00
Plumber Lead	1.00	1.00	1.00	0.00
Roofer	3.00	3.00	3.00	0.00
Roofer, Lead	1.00	1.00	1.00	0.00
Secretary Administrative	1.00	1.00	1.00	0.00
Secretary II - 12 Month	1.00	1.00	1.00	0.00
Spec Energy & Recycling	1.00	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	1.00	0.00
Supervisor, Mechanical System	1.00	1.00	1.00	0.00
Supv, Sites Mgmt	1.00	1.00	1.00	0.00
Tech Controls	3.00	3.00	3.00	0.00
Tech Controls Lead	1.00	1.00	1.00	0.00
Tech, Carpet Cleaning	2.00	2.00	2.00	0.00
Tech, Pest Control/Fire Extinguishing	3.00	3.00	3.00	0.00
Tech, Playground Equip Repair	1.00	1.00	1.00	0.00
Tech, Turf Maintenance	1.00	1.00	1.00	0.00
Technician, Electronics, Fire Alarm	3.00	3.00	3.00	0.00
Technician, Electronics, Security	2.00	2.00	2.00	0.00
Technician, Lead Electronics, Fire Alarm	1.00	1.00	1.00	0.00
Technician, Lead, Electronics, Security	1.00	1.00	1.00	0.00
9512 Total	**138.66**	**137.00**	**137.00**	**-1.66**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9513 - Vehicle Maintenance				
Accountant, Junior	0.50	0.50	0.50	0.00
Asst, Clerical II	1.00	1.00	1.00	0.00
Asst, Parts	3.00	3.00	3.00	0.00
Manager, Parts	1.00	1.00	1.00	0.00
Mech, Lead Vehicle	5.00	5.00	5.00	0.00
Mech, Vehicle	17.00	12.00	12.00	-5.00
Supervisor, Vehicle Maintenance	1.00	1.00	1.00	0.00
Trades Helper, Vehicle Maintenance	1.00	1.00	1.00	0.00
9513 Total	**29.50**	**24.50**	**24.50**	**-5.00**
9514 - School Bus Transportation				
Bus Aide	133.00	115.00	123.00	-10.00
Bus Driver	135.00	110.00	110.00	-25.00
CBI Bus Aide	0.75	1.00	1.00	0.25
CBI Bus Operator/Tchr Aide	0.75	1.00	1.00	0.25
Administrator, Route	4.00	4.00	4.00	0.00
Analyst, Route	4.00	4.00	4.00	0.00
Assistant Director of Transportation	1.00	1.00	1.00	0.00
Assistant, Clerical II 12 Mo.	2.00	2.00	2.00	0.00
Asst, Clerical	1.00	1.00	1.00	0.00
Accountant, Junior	0.50	0.50	0.50	0.00
Clerk, Accounting II	2.00	2.00	2.00	0.00
Coodinator, Transportation	1.00	1.00	1.00	0.00
Director of Transportation	1.00	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	4.00	0.00
Rep, Customer Svc, Trans	4.00	4.00	4.00	0.00
Spec, Trans Compliance	1.00	1.00	1.00	0.00
Safety Officer	3.00	3.00	3.00	0.00
Scheduler, School Bus	1.00	1.00	1.00	0.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Specialist, Transportation Operations	1.00	1.00	1.00	0.00
Transportation, School Liaision	1.00	1.00	1.00	0.00
Student Assistant, Trans.	1.50	1.50	1.50	0.00
Van Operator	0.00	5.00	5.00	5.00
9514 Total	**304.50**	**267.00**	**275.00**	**-29.50**
9515 - Construction Services				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.85	0.85	0.85	0.00
Dir, Capital Projects	1.00	1.00	1.00	0.00
Dir, Project	4.00	4.00	4.00	0.00
Executive Planner	1.00	1.00	1.00	0.00
Mgr, School Planning & Concurr	1.00	1.00	1.00	0.00
Manager, Office	1.00	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Project Assistant	5.00	5.00	5.00	0.00
Facilities Planner	1.00	0.00	0.00	-1.00
Assistant Director	0.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	0.00
9515 Total	**17.35**	**17.35**	**17.35**	**0.00**
9517 - Warehouse				
Clerk, Lead Receiving	1.00	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	1.00	0.00
Foreman, Warehouse	1.00	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	8.00	0.00
9517 Total	**15.00**	**15.00**	**15.00**	**0.00**
9518 - Central Admin Services - SSC				
Custodian 8 Hr	2.00	2.00	2.00	0.00
Custodian Head I	1.00	1.00	1.00	0.00
Manager Admin & Building Svs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9518 Total	**5.00**	**5.00**	**5.00**	**0.00**
9519 - Professional Support Center				
Custodian, Head I	1.00	1.00	1.00	0.00
Custodian-12 Mo	5.00	4.50	4.50	-0.50
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
PSC Specialist, Admin Services	0.00	1.00	1.00	1.00
Security & Reception Specialist	1.00	0.00	0.00	-1.00
9519 Total	**8.00**	**7.50**	**7.50**	**-0.50**
9531 - Department of Security				
Camera Monitor	1.00	1.00	1.00	0.00
Director, Safety & Security	1.00	1.00	1.00	0.00
Guardian, Lead	2.00	3.00	3.00	1.00
Guardian, Safety/School	53.00	62.00	62.00	9.00
Secretary, Operations	1.00	1.00	1.00	0.00
Specialist, Background and Fingerprinting	1.00	1.00	1.00	0.00
Security Guard, Armed	4.00	4.00	4.00	0.00
Security Officers	3.00	3.00	3.00	0.00
Security Supervisor	0.00	1.00	1.00	1.00
9531 Total	**66.00**	**77.00**	**77.00**	**11.00**
9532 - Department of Safety				
Chief, Safety, Security, Risk	1.00	1.00	1.00	0.00
Manager of Safety	1.00	1.00	1.00	0.00
Sec, Exec Dir	1.00	1.00	1.00	0.00
9532 Total	**3.00**	**3.00**	**3.00**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9534 - Personnel				
Asst Dir, HR	3.00	2.00	2.00	-1.00
Secretary, Administrative	2.00	1.00	1.00	-1.00
Spec III, Human Resources	5.00	5.00	5.00	0.00
Coordinator, Recruitment	1.00	1.00	1.00	0.00
Specialist I, Human Resources	1.00	1.00	1.00	0.00
Specialist, Certification	3.00	3.00	3.00	0.00
Manager, Labor Relations	1.00	1.00	1.00	0.00
Specialist II, Human Resources	3.00	3.00	3.00	0.00
Spec, Position Management	2.00	2.00	2.00	0.00
Unassigned Positions	2.00	2.00	2.00	0.00
9534 Total	**23.00**	**21.00**	**21.00**	**-2.00**
9535 - Benefits				
Analyst, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Term PO & Sick LB	1.00	1.00	1.00	0.00
Assistant, Employee Benefits	1.00	1.00	1.00	0.00
Educator, Health and Well-Being	1.00	1.00	1.00	0.00
Admin, Employee Benefits	1.00	1.00	1.00	0.00
Specialist, Employee Benefits	4.00	4.00	4.00	0.00
9535 Total	**10.00**	**10.00**	**10.00**	**0.00**
9536 - Chief Human Resource Officer				
Chief Human Resources Officer	1.00	1.00	1.00	0.00
Exec Secy, Staff Services	1.00	1.00	1.00	0.00
Admin, HR Data Services	1.00	1.00	1.00	0.00
9536 Total	**3.00**	**3.00**	**3.00**	**0.00**
9537 - Risk Management				
Director, Risk Management	1.00	1.00	1.00	0.00
Spec, Risk Management	2.00	1.00	1.00	-1.00
9537 Total	**3.00**	**2.00**	**2.00**	**-1.00**
9571 - Information Technology				
Analyst, Systems	3.00	2.00	2.00	-1.00
Analyst, Business Systems	5.00	4.00	4.00	-1.00
Analyst, Business Intelligence	0.00	1.00	1.00	1.00
Coord, Info Application	3.00	3.00	3.00	0.00
Developer, Senior Web & Media	1.00	2.00	2.00	1.00
Director, Business Systems	1.00	1.00	1.00	0.00
Engineer, Data Center Support	10.00	10.00	10.00	0.00
Engineer, Network Systems	3.00	3.00	3.00	0.00
Engineer, Field Support	4.00	3.00	3.00	-1.00
Engineer, Sr. Field Support	4.00	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	3.00	3.00	3.00	0.00
Executive Director Secretary	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Field Technician	23.00	23.00	23.00	0.00
Manager, Application Sup&Train	1.00	1.00	1.00	0.00
Manager, Business Analysis	1.00	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	1.00	0.00
Manager, Systems & Programming	0.00	1.00	1.00	1.00
Officer, Chief Technology	1.00	1.00	1.00	0.00
Spec, Tech Svc Desk	3.00	2.00	2.00	-1.00
Supervisor, Data Ctr Serv	1.00	1.00	1.00	0.00
Supervisor, Network Services	1.00	1.00	1.00	0.00
Supervisor,Site Support Services	1.00	1.00	1.00	0.00
Tech, AV	2.00	2.00	2.00	0.00
9571 Total	**73.00**	**72.00**	**72.00**	**-1.00**
9572 - Property Records and Retention				
Manager, Property Control	1.00	1.00	1.00	0.00
Supervisor, Property Records	1.00	1.00	1.00	0.00
Spec, Records Management	3.00	3.00	3.00	0.00
9572 Total	**5.00**	**5.00**	**5.00**	**0.00**
9573 - Print Shop				
Coordinator, Printer Serv	1.00	1.00	1.00	0.00
Senior Printer	2.00	2.00	2.00	0.00
9573 Total	**3.00**	**3.00**	**3.00**	**0.00**
Total Operations	**725.66**	**688.00**	**696.00**	**-29.66**

BUSINESS SERVICES DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9551 - DEPUTY SUPERINTENDENT OF BUSINESS & FINANCE					
Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.					
Personnel Costs	$ 413,053	$ 539,663	$ 601,298	$ 61,635	11%
Operational Costs	$ 13,919	$ 21,178	$ 98,066	$ 76,888	363%
Capital Outlay	$ -	$ 438	$ -	$ (438)	-100%
Total	**$ 426,971**	**$ 561,279**	**$ 699,364**	**$ 138,085**	**25%**
9552 - BUDGET					
Build, amend, monitor and report the District's revenue and expense budgets to provide the administration with timely, accurate fiscal information for the effective management of the financial resources of the school district. Assists in supervising, directing, planning and organizing the overall financial accounting and budgeting operations of the district.					
Personnel Costs	$ 329,956	$ 334,106	$ 438,613	$ 104,506	31%
Operational Costs	$ 2,569	$ 3,871	$ 8,500	$ 4,629	120%
Capital Outlay	$ -	$ 532	$ -	$ (532)	-100%
Total	**$ 332,525**	**$ 338,509**	**$ 447,113**	**$ 108,604**	**32%**
9553 - FINANCE					
Responsible for the daily financial transactions of the district; including accounts payable, accounts receivable, financial reporting, cash management, capital, debt, and accounting. Provides support and assistance to all school bookkeepers, senior school secretaries and departmental bookkeepers.					
Personnel Costs	$ 1,310,765	$ 1,471,340	$ 1,583,117	$ 111,777	8%
Operational Costs	$ 92,883	$ 243,192	$ 325,977	$ 82,784	34%
Capital Outlay	$ -	$ 1,862	$ 2,100	$ 238	13%
Total	**$ 1,403,648**	**$ 1,716,395**	**$ 1,911,194**	**$ 194,800**	**11%**
9554 - PURCHASING DEPARTMENT					
It is the responsibility of the Purchasing Department to ensure that District funded purchases of goods and services are in compliance with Florida Statutes, State Department of Education Rules, and School Board Policies by obtaining the best value to the District. Purchasing promotes fair and open competition in the procurement process and provides professional leadership and guidance in understanding and using the best resources available.					
Personnel Costs	$ 580,577	$ 640,240	$ 669,109	$ 28,869	5%
Operational Costs	$ 8,592	$ 5,455	$ 12,975	$ 7,520	138%
Capital Outlay	$ 475	$ 964	$ 1,000	$ 36	4%
Total	**$ 589,644**	**$ 646,659**	**$ 683,084**	**$ 36,425**	**6%**

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9555 - PAYROLL					
The Payroll Department supports all school sites and departments processing payroll for employees semi-monthly. The School District has 18 different pay calendars to meet the needs of its diverse workforce.					
Personnel Costs	$ 492,783	$ 484,120	$ 494,385	$ 10,265	2%
Operational Costs	$ 5,968	$ 8,254	$ 10,150	$ 1,896	23%
Capital Outlay	$ -	$ 1,596	$ 500	$ (1,096)	-69%
Total	**$ 498,751**	**$ 493,970**	**$ 505,035**	**$ 11,065**	**2%**
BUSINESS SERVICES DIVISION TOTALS					
Personnel Costs	$ 3,127,134	$ 3,469,470	$ 3,786,523	$ 317,052	9%
Operational Costs	$ 123,932	$ 281,949	$ 455,668	$ 173,719	62%
Capital Outlay	$ 475	$ 5,392	$ 3,600	$ (1,792)	-33%
Total	**$ 3,251,540**	**$ 3,756,812**	**$ 4,245,790**	**$ 488,979**	**13%**

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9551 - Deputy Superintendent Business Services				
Administrator, Allocation	1.00	1.00	1.00	0.00
Deputy Supt, Bus & Finance	1.00	1.00	1.00	0.00
Executive Secretary, Fiscal	1.00	1.00	1.00	0.00
Specialist, Medicaid	1.00	1.00	1.00	0.00
9551 Total	**4.00**	**4.00**	**4.00**	**0.00**
9552 - Budget Department				
Analyst, Budget II	1.00	1.00	1.00	0.00
Analyst, Sr. Budget	1.25	1.81	1.81	0.56
Director, Budget	1.00	1.00	1.00	0.00
9552 Total	**3.25**	**3.81**	**3.81**	**0.56**
9553 - Finance Department				
Accountant	3.50	3.50	3.50	0.00
Accountant, Senior	2.00	2.00	2.00	0.00
Accounting Manager	1.00	1.00	1.00	0.00
Accounts Payable Specialist, Senior	1.00	1.00	1.00	0.00
Analyst, Budget I	0.50	0.50	0.50	0.00
Analyst, Budget II	2.00	2.00	2.00	0.00
Director of Finance	1.00	1.00	1.00	0.00
Spec, Fiscal	1.80	1.80	1.80	0.00
Junior Accountant	1.00	0.00	0.00	-1.00
Administrator Pcard	1.00	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	1.00	0.00
Secretary, Executive Dir, Finance	1.00	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	2.00	0.00
Financial Analyst	1.00	1.00	1.00	0.00
9553 Total	**19.80**	**18.80**	**18.80**	**-1.00**
9554 - Purchasing				
Associate Buyer	2.00	2.00	2.00	0.00
Buyer	2.00	2.00	2.00	0.00
Capital Buyer	1.00	1.00	1.00	0.00
Specialist, Procurement	2.00	2.00	2.00	0.00
Dir, Purchasing & Distribution	1.00	1.00	1.00	0.00
9554 Total	**8.00**	**8.00**	**8.00**	**0.00**
9555 - Payroll Department				
Administrator, Payroll	1.00	1.00	1.00	0.00
Coord, Payroll	1.00	2.00	2.00	1.00
Spec, Payroll	4.00	3.00	3.00	-1.00
Spec, Senior Payroll	2.00	1.00	1.00	-1.00
9555 Total	**8.00**	**7.00**	**7.00**	**-1.00**
Total Business Services	**43.05**	**41.61**	**41.61**	**-1.44**

SUPERINTENDENT DIVISION

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9601 - SCHOOL BOARD					
The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.					
Personnel Costs	$ 423,684	$ 422,219	$ 520,777	$ 98,559	23%
Operational Costs	$ 653,047	$ 548,325	$ 1,024,616	$ 476,291	87%
Capital Outlay	$ 5,665	$ -	$ -	$ -	0%
Total	**$ 1,082,396**	**$ 970,543**	**$ 1,545,393**	**$ 574,850**	**59%**
9602 - ENROLLMENT MANAGEMENT					
Responsible for the overall plan to strengthen and increase student enrollment in the District operated schools and remain competitive with a family-centered mindset.					
Personnel Costs	$ -	$ -	$ 184,150	$ 184,150	0%
Operational Costs	$ -	$ -	$ -	$ -	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 184,150**	**$ 184,150**	**0%**
9611 - SUPERINTENDENT					
The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.					
Personnel Costs	$ 469,304	$ 465,837	$ 587,785	$ 121,948	26%
Operational Costs	$ 113,411	$ 178,283	$ 156,868	$ (21,415)	-12%
Capital Outlay	$ -	$ -	$ 1,100	$ 1,100	0%
Total	**$ 582,715**	**$ 644,121**	**$ 745,753**	**$ 101,633**	**16%**
9612 - STAFF ATTORNEY					
Provide direct, full-time professional legal counsel to the Superintendent and the staff on school matters.					
Personnel Costs	$ 352,348	$ 221,461	$ 401,100	$ 179,639	81%
Operational Costs	$ 291,455	$ 802,765	$ 897,270	$ 94,505	12%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 643,803**	**$ 1,024,226**	**$ 1,298,370**	**$ 274,144**	**27%**

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
9613 - OFFICE OF PROFESSIONAL SERVICES - OPS					
The Office of Professional Standards shall conduct investigations into alleged employee misconduct or other matters concerning the School District. They are to make recommendations as to the disposition of such complaints or matters and report legally sufficient complaints to the Education Practices commission.					
Personnel Costs	$ 191,044	$ 200,601	$ 233,749	$ 33,148	17%
Operational Costs	$ 1,273	$ 1,180	$ 1,975	$ 795	67%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 192,317**	**$ 201,781**	**$ 235,724**	**$ 33,943**	**17%**
9614 - COMMUNICATIONS & FAMILY/COMMUNITY ENGAGEMENT					
Lead and direct the development, implementation and operation of an integrated plan for all communication, interactive and public relations messaging to external and internal constituents of Manatee County Public Schools.					
Personnel Costs	$ 397,081	$ 398,239	$ 490,544	$ 92,305	23%
Operational Costs	$ 31,048	$ 58,705	$ 69,828	$ 11,123	19%
Capital Outlay	$ -	$ 542	$ -	$ (542)	-100%
Total	**$ 428,128**	**$ 457,487**	**$ 560,372**	**$ 102,886**	**22%**
9615 - INSTRUCTIONAL TELEVISION PROGRAM					
Acquire, prepare and produce educational programming for broadcast and classroom use. In addition, the Instructional Television Program Manager assists to increase competency and use of effective television technology integration strategies for the School District.					
Personnel Costs	$ 476,012	$ 499,289	$ 578,450	$ 79,161	16%
Operational Costs	$ 42,618	$ 60,665	$ 78,267	$ 17,602	29%
Capital Outlay	$ 16,766	$ 6,380	$ 31,800	$ 25,420	398%
Total	**$ 535,395**	**$ 566,334**	**$ 688,517**	**$ 122,183**	**22%**
9617 - STRATEGIC PLANNING					
Lead and direct the development and implementation of the Strategic Plan for the School District.					
Personnel Costs	$ 366,610	$ 400,280	$ 568,130	$ 167,850	42%
Operational Costs	$ 96,341	$ 186,552	$ 573,564	$ 387,012	207%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 462,951**	**$ 586,832**	**$ 1,141,695**	**$ 554,863**	**95%**
SUPERINTENDENT DIVISION TOTALS					
Personnel Costs	$ 2,676,083	$ 2,607,926	$ 3,564,686	$ 956,760	37%
Operational Costs	$ 1,229,192	$ 1,836,475	$ 2,802,389	$ 965,913	53%
Capital Outlay	$ 22,431	$ 6,922	$ 32,900	$ 25,978	375%
Total	**$ 3,927,706**	**$ 4,451,323**	**$ 6,399,974**	**$ 1,948,651**	**44%**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9601 - School Board				
Assoc, Agency Administrative	1.00	1.00	1.00	0.00
Board Chair	1.00	1.00	1.00	0.00
Board Member	3.00	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	1.00	0.00
9601 Total	**6.00**	**6.00**	**6.00**	**0.00**
9602 - Enrollment Management				
Dir, Student Demographics & Educational Choices	0.00	1.00	1.00	1.00
9602 Total	**0.00**	**1.00**	**1.00**	**1.00**
9611 - Office of the Superintendent				
Superintendent	1.00	1.00	1.00	0.00
Superintendent Administrative Associate	1.00	1.00	1.00	0.00
Exec Secy, Administration	1.00	0.00	0.00	-1.00
9611 Total	**3.00**	**2.00**	**2.00**	**-1.00**
9612 - Staff Attorney				
Asst Supt, Administration	1.00	1.00	1.00	0.00
Secretary, Executive	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	0.00	-1.00
Paralegal	0.00	0.00	1.00	1.00
9612 Total	**3.00**	**3.00**	**3.00**	**0.00**
9613 - Office of Professional Services - OPS				
Investigator, OPS	1.00	1.00	1.00	0.00
Research Associate	1.00	1.00	1.00	0.00
9613 Total	**2.00**	**2.00**	**2.00**	**0.00**
9614 - Community Engagement				
Dir, Comm, Family & Community Engag.	1.00	1.00	1.00	0.00
Public Records Specialist	1.00	1.00	1.00	0.00
Spec, Community Engagement	1.00	1.00	1.00	0.00
Spec, Communications	1.00	1.00	1.00	0.00
Spec, District Mktg & Design	0.40	0.00	0.00	-0.40
Graphics Design & Marketing Specialist	0.00	1.00	1.00	1.00
9614 Total	**4.40**	**5.00**	**5.00**	**0.60**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
9615 - Instructional TV and EDTV				
Mgr, Instructional & TV Prog	1.00	0.00	0.00	-1.00
Senior Producer	0.00	1.00	1.00	1.00
Production Manager, Live TV	1.00	1.00	1.00	0.00
Spec,Video Production Specialist	1.00	1.00	1.00	0.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	1.00	0.00
Supervisor, EDV TV Station	1.00	1.00	1.00	0.00
Tech, Electronic	1.00	1.00	1.00	0.00
9615 Total	**6.00**	**6.00**	**6.00**	**0.00**
9617 - Strategic Planning				
Executive Director of Administration	1.00	1.00	1.00	0.00
Associate Director, Strategic Initiatives	1.00	2.00	2.00	1.00
9617 Total	**2.00**	**3.00**	**3.00**	**1.00**
Total Superintendent	**26.40**	**28.00**	**28.00**	**1.60**

RESERVES & MISC. COST CENTERS

GENERAL FUND FINANCIAL ALLOCATIONS RESERVES & MISC. COST CENTERS

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
4001 - DUETTE					
Historical one room school house. Utilities for the building.					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 7,111	$ 7,062	$ 7,679	$ 617	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 7,111**	**$ 7,062**	**$ 7,679**	**$ 617**	**9%**
9796 - DISTRICT RESERVES					
Personnel Costs	$ 32,408	$ -	$ -	$ -	0%
Operational Costs	$ -	$ 31,271	$ -	$ (31,271)	-100%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 32,408**	**$ 31,271**	**$ -**	**$ (31,271)**	**-100%**
9798 - DISTRICT EXPENDITURES					
Terminal Pay, Teacher Lead, and Tan Interest and Fees.					
Personnel Costs	$ 3,311,748	$ 3,303,346	$ 4,014,913	$ 711,567	22%
Operational Costs	$ 3,009,202	$ 2,532,424	$ 5,473,742	$ 2,941,318	116%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,320,950**	**$ 5,835,770**	**$ 9,488,655**	**$ 3,652,885**	**63%**
9799 - DISTRICT RESERVES					
This is a budget only cost center. Includes Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.					
Personnel Costs	$ -	$ -	$ 5,974,199	$ 5,974,199	0%
Operational Costs	$ -	$ -	$ 26,850,916	$ 26,850,916	0%
Capital Outlay	$ -	$ -	$ 2,881	$ 2,881	0%
Total	**$ -**	**$ -**	**$ 32,827,996**	**$ 32,827,996**	**0%**
9855 - CAFES					
The Cafes were eliminated in 22/23. Prior to that they were located at both the PSC and SSC.					
Personnel Costs	$ 24	$ -	$ -	$ -	0%
Operational Costs	$ 260	$ -	$ -	$ -	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	$ 284	$ -	$ -	$ -	**0%**
RESERVE & MISC. COST CENTER TOTALS					
Personnel Costs	$ 3,344,179	$ 3,303,346	$ 9,989,112	$ 6,685,766	202%
Operational Costs	$ 3,016,573	$ 2,570,757	$ 32,332,338	$ 29,761,581	1158%
Capital Outlay	$ -	$ -	$ 2,881	$ 2,881	0%
Total	**$ 6,360,752**	**$ 5,874,102**	**$ 42,324,330**	**$ 36,450,228**	**621%**

SECTION V

SCHOOLS

- SCHOOL LEVEL STAFFING KEY
- ELEMENTARY SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- K-8 SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- MIDDLE SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- HIGH SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- CHARTER SCHOOLS, CONTRACTED & ALTERNATIVE SITES, MTC FINANCIAL & STAFF ALLOCATIONS

FY 2024-25 SCHOOL LEVEL STAFFING KEY

Instructional and Administrative Units

Teachers	Basic Instructional, Student Services, Enrichment
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Program Support, Testing Administrators, Deans, Athletic Trainers, College & Career Advisors
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categoricals/Grants	VPK, ROTC, Grant and special-funded positions

Non-Instructional Units

Paraprofessionals	Teacher Aides, Teacher Assistants, Computer Lab Managers
Clerical Staff	Secretaries, Registrars, Clerks, Bookkeepers
Categoricals/Grants	VPK CDAs, ESE 1:1 Aides, Behavior Specialists, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
ABEL ELEMENTARY SCHOOL - 0621					
Personnel Costs	$ 3,824,746	$ 4,253,161	$ 4,655,607	$ 402,447	9%
Operational Costs	$ 354,415	$ 379,252	$ 396,683	$ 17,432	5%
Capital Outlay	$ 9,705	$ 6,588	$ 8,106	$ 1,518	23%
Total	**$ 4,188,867**	**$ 4,639,001**	**$ 5,060,397**	**$ 421,396**	**9%**
ANNA MARIA ELEMENTARY SCHOOL - 0031					
Personnel Costs	$ 2,230,434	$ 2,337,631	$ 2,441,377	$ 103,746	4%
Operational Costs	$ 142,555	$ 155,421	$ 169,031	$ 13,610	9%
Capital Outlay	$ 43,008	$ 22,634	$ 4,884	$ (17,750)	-78%
Total	**$ 2,415,997**	**$ 2,515,686**	**$ 2,615,292**	**$ 99,606**	**4%**
BALLARD ELEMENTARY SCHOOL - 0051					
Personnel Costs	$ 3,293,699	$ 3,754,537	$ 4,083,231	$ 328,693	9%
Operational Costs	$ 309,895	$ 311,432	$ 351,010	$ 39,577	13%
Capital Outlay	$ 26,123	$ 13,103	$ 7,004	$ (6,100)	-47%
Total	**$ 3,629,717**	**$ 4,079,073**	**$ 4,441,244**	**$ 362,171**	**9%**
BASHAW ELEMENTARY SCHOOL - 0641					
Personnel Costs	$ 4,322,250	$ 4,970,738	$ 5,727,979	$ 757,241	15%
Operational Costs	$ 282,749	$ 306,279	$ 315,146	$ 8,867	3%
Capital Outlay	$ 9,907	$ 21,391	$ 11,744	$ (9,647)	-45%
Total	**$ 4,614,905**	**$ 5,298,408**	**$ 6,054,869**	**$ 756,461**	**14%**
BAYSHORE ELEMENTARY SCHOOL - 0061					
Personnel Costs	$ 4,936,166	$ 5,444,277	$ 6,247,466	$ 803,189	15%
Operational Costs	$ 360,732	$ 408,082	$ 403,369	$ (4,713)	-1%
Capital Outlay	$ 7,230	$ 16,491	$ 11,705	$ (4,786)	-29%
Total	**$ 5,304,128**	**$ 5,868,850**	**$ 6,662,540**	**$ 793,690**	**14%**
BLACKBURN ELEMENTARY SCHOOL - 0541					
Personnel Costs	$ 4,571,207	$ 4,714,821	$ 5,129,084	$ 414,262	9%
Operational Costs	$ 363,026	$ 299,907	$ 364,238	$ 64,332	21%
Capital Outlay	$ 4,799	$ 3,942	$ 7,046	$ 3,104	79%
Total	**$ 4,939,033**	**$ 5,018,670**	**$ 5,500,368**	**$ 481,699**	**10%**
BRADEN RIVER ELEMENTARY SCHOOL - 0651					
Personnel Costs	$ 4,809,854	$ 5,141,403	$ 5,112,979	$ (28,424)	-1%
Operational Costs	$ 465,605	$ 490,185	$ 471,336	$ (18,849)	-4%
Capital Outlay	$ 34,517	$ 40,859	$ 9,429	$ (31,430)	-77%
Total	**$ 5,309,976**	**$ 5,672,447**	**$ 5,593,744**	**$ (78,703)**	**-1%**
DAUGHTREY ELEMENTARY SCHOOL - 0411					
Personnel Costs	$ 4,744,104	$ 5,479,406	$ 6,448,609	$ 969,203	18%
Operational Costs	$ 305,034	$ 337,950	$ 300,662	$ (37,288)	-11%
Capital Outlay	$ 10,322	$ 31,098	$ 14,069	$ (17,029)	-55%
Total	**$ 5,059,461**	**$ 5,848,454**	**$ 6,763,341**	**$ 914,886**	**16%**
FREEDOM ELEMENTARY SCHOOL - 0781					
Personnel Costs	$ 5,060,702	$ 5,571,119	$ 5,905,519	$ 334,400	6%
Operational Costs	$ 347,186	$ 418,330	$ 421,501	$ 3,171	1%
Capital Outlay	$ 13,958	$ 20,427	$ 10,029	$ (10,398)	-51%
Total	**$ 5,421,846**	**$ 6,009,876**	**$ 6,337,049**	**$ 327,173**	**5%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
GULLETT ELEMENTARY SCHOOL - 0821					
Personnel Costs	$ 7,440,523	$ 8,129,406	$ 9,085,122	$ 955,716	12%
Operational Costs	$ 362,515	$ 414,041	$ 470,880	$ 56,839	14%
Capital Outlay	$ 15,296	$ 22,778	$ 23,134	$ 356	2%
Total	**$ 7,818,333**	**$ 8,566,225**	**$ 9,579,136**	**$ 1,012,912**	**12%**
BARBARA HARVEY ELEMENTARY SCHOOL - 0857					
Personnel Costs	$ 6,381,165	$ 8,043,289	$ 9,115,315	$ 1,072,026	13%
Operational Costs	$ 430,444	$ 488,831	$ 547,674	$ 58,843	12%
Capital Outlay	$ 13,874	$ 19,991	$ 23,276	$ 3,285	16%
Total	**$ 6,825,483**	**$ 8,552,111**	**$ 9,686,265**	**$ 1,134,154**	**13%**
KINNAN ELEMENTARY SCHOOL - 0741					
Personnel Costs	$ 4,445,684	$ 4,520,626	$ 4,923,288	$ 402,662	9%
Operational Costs	$ 304,271	$ 339,419	$ 289,098	$ (50,321)	-15%
Capital Outlay	$ 7,703	$ 9,877	$ 7,824	$ (2,053)	-21%
Total	**$ 4,757,658**	**$ 4,869,922**	**$ 5,220,210**	**$ 350,288**	**7%**
MANATEE ELEMENTARY SCHOOL - 0151					
Personnel Costs	$ 3,924,281	$ 4,131,476	$ 4,587,088	$ 455,612	11%
Operational Costs	$ 307,636	$ 332,611	$ 273,459	$ (59,152)	-18%
Capital Outlay	$ 18,766	$ 31,063	$ 8,389	$ (22,674)	-73%
Total	**$ 4,250,683**	**$ 4,495,149**	**$ 4,868,935**	**$ 373,786**	**8%**
MCNEAL ELEMENTARY SCHOOL - 0771					
Personnel Costs	$ 5,039,909	$ 5,386,047	$ 5,697,253	$ 311,206	6%
Operational Costs	$ 327,639	$ 320,113	$ 353,004	$ 32,891	10%
Capital Outlay	$ 7,544	$ 33,527	$ 10,525	$ (23,002)	-69%
Total	**$ 5,375,092**	**$ 5,739,687**	**$ 6,060,782**	**$ 321,095**	**6%**
MILLER ELEMENTARY SCHOOL - 0221					
Personnel Costs	$ 4,314,082	$ 5,005,174	$ 5,422,528	$ 417,354	8%
Operational Costs	$ 379,000	$ 387,082	$ 388,574	$ 1,492	0%
Capital Outlay	$ 8,265	$ 8,368	$ 8,882	$ 514	6%
Total	**$ 4,701,348**	**$ 5,400,624**	**$ 5,819,984**	**$ 419,360**	**8%**
MILLS ELEMENTARY SCHOOL - 0791					
Personnel Costs	$ 5,711,265	$ 6,105,006	$ 6,361,211	$ 256,206	4%
Operational Costs	$ 396,223	$ 426,805	$ 408,380	$ (18,425)	-4%
Capital Outlay	$ 9,494	$ 20,906	$ 12,504	$ (8,402)	-40%
Total	**$ 6,116,982**	**$ 6,552,717**	**$ 6,782,096**	**$ 229,379**	**4%**
MOODY ELEMENTARY SCHOOL - 0601					
Personnel Costs	$ 4,469,265	$ 4,955,756	$ 5,627,292	$ 671,536	14%
Operational Costs	$ 275,001	$ 324,532	$ 295,300	$ (29,231)	-9%
Capital Outlay	$ 9,579	$ 10,984	$ 10,490	$ (494)	-4%
Total	**$ 4,753,845**	**$ 5,291,271**	**$ 5,933,082**	**$ 641,811**	**12%**
MYAKKA CITY ELEMENTARY SCHOOL - 0231					
Personnel Costs	$ 3,258,770	$ 3,612,398	$ 3,623,183	$ 10,784	0%
Operational Costs	$ 261,963	$ 287,778	$ 276,791	$ (10,987)	-4%
Capital Outlay	$ 4,758	$ 7,297	$ 5,208	$ (2,089)	-29%
Total	**$ 3,525,490**	**$ 3,907,473**	**$ 3,905,181**	**$ (2,292)**	**0%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
ONECO ELEMENTARY SCHOOL - 0261					
Personnel Costs	$ 4,419,923	$ 5,004,937	$ 5,523,157	$ 518,220	10%
Operational Costs	$ 225,174	$ 250,445	$ 268,420	$ 17,975	7%
Capital Outlay	$ 18,329	$ 18,125	$ 10,631	$ (7,494)	-41%
Total	**$ 4,663,426**	**$ 5,273,506**	**$ 5,802,207**	**$ 528,701**	**10%**
PALMA SOLA ELEMENTARY SCHOOL - 0291					
Personnel Costs	$ 4,064,056	$ 4,252,483	$ 4,123,659	$ (128,824)	-3%
Operational Costs	$ 296,918	$ 324,532	$ 321,173	$ (3,359)	-1%
Capital Outlay	$ 6,887	$ 20,852	$ 6,128	$ (14,724)	-71%
Total	**$ 4,367,861**	**$ 4,597,868**	**$ 4,450,960**	**$ (146,908)**	**-3%**
PALMETTO ELEMENTARY SCHOOL - 0301					
Personnel Costs	$ 4,464,110	$ 4,828,760	$ 4,921,936	$ 93,175	2%
Operational Costs	$ 350,287	$ 376,887	$ 372,328	$ (4,559)	-1%
Capital Outlay	$ 11,529	$ 22,762	$ 8,406	$ (14,356)	-63%
Total	**$ 4,825,927**	**$ 5,228,409**	**$ 5,302,670**	**$ 74,260**	**1%**
PRINE ELEMENTARY SCHOOL - 0381					
Personnel Costs	$ 5,350,223	$ 5,722,789	$ 6,385,610	$ 662,821	12%
Operational Costs	$ 426,278	$ 433,507	$ 456,917	$ 23,411	5%
Capital Outlay	$ 13,308	$ 15,536	$ 12,220	$ (3,316)	-21%
Total	**$ 5,789,808**	**$ 6,171,832**	**$ 6,854,747**	**$ 682,915**	**11%**
ROGERS GARDEN-BULLOCK - 0271					
Personnel Costs	$ 4,922,300	$ 4,980,904	$ 5,716,512	$ 735,609	15%
Operational Costs	$ 349,393	$ 382,773	$ 400,366	$ 17,593	5%
Capital Outlay	$ 13,263	$ 13,821	$ 13,327	$ (493)	-4%
Total	**$ 5,284,956**	**$ 5,377,497**	**$ 6,130,206**	**$ 752,708**	**14%**
SAMOSET ELEMENTARY SCHOOL - 0421					
Personnel Costs	$ 4,287,419	$ 4,403,559	$ 4,977,751	$ 574,192	13%
Operational Costs	$ 330,186	$ 303,310	$ 319,288	$ 15,979	5%
Capital Outlay	$ 18,550	$ 34,656	$ 8,973	$ (25,683)	-74%
Total	**$ 4,636,155**	**$ 4,741,524**	**$ 5,306,012**	**$ 564,488**	**12%**
SEA BREEZE ELEMENTARY SCHOOL - 0671					
Personnel Costs	$ 3,979,737	$ 4,748,553	$ 4,923,336	$ 174,783	4%
Operational Costs	$ 378,742	$ 340,516	$ 285,639	$ (54,877)	-16%
Capital Outlay	$ 4,315	$ 27,978	$ 10,382	$ (17,597)	-63%
Total	**$ 4,362,794**	**$ 5,117,048**	**$ 5,219,357**	**$ 102,310**	**2%**
STEWART ELEMENTARY SCHOOL - 0631					
Personnel Costs	$ 3,651,901	$ 3,735,141	$ 3,555,197	$ (179,944)	-5%
Operational Costs	$ 299,329	$ 367,987	$ 351,300	$ (16,687)	-5%
Capital Outlay	$ 19,539	$ 13,202	$ 6,740	$ (6,463)	-49%
Total	**$ 3,970,770**	**$ 4,116,330**	**$ 3,913,236**	**$ (203,093)**	**-5%**
TARA ELEMENTARY SCHOOL - 0681					
Personnel Costs	$ 4,752,694	$ 5,223,027	$ 5,108,417	$ (114,609)	-2%
Operational Costs	$ 265,286	$ 356,477	$ 290,086	$ (66,391)	-19%
Capital Outlay	$ 7,012	$ 10,325	$ 9,960	$ (365)	-4%
Total	**$ 5,024,991**	**$ 5,589,829**	**$ 5,408,463**	**$ (181,366)**	**-3%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
TILLMAN ELEMENTARY SCHOOL - 0521					
Personnel Costs	$ 3,812,497	$ 4,043,432	$ 4,873,996	$ 830,563	21%
Operational Costs	$ 371,199	$ 408,990	$ 324,229	$ (84,762)	-21%
Capital Outlay	$ 15,226	$ 5,554	$ 9,272	$ 3,718	67%
Total	**$ 4,198,922**	**$ 4,457,976**	**$ 5,207,496**	**$ 749,520**	**17%**
WILLIAMS ELEMENTARY SCHOOL - 0811					
Personnel Costs	$ 5,708,305	$ 6,272,783	$ 6,922,300	$ 649,517	10%
Operational Costs	$ 367,791	$ 418,454	$ 428,098	$ 9,644	2%
Capital Outlay	$ 12,860	$ 15,368	$ 14,004	$ (1,364)	-9%
Total	**$ 6,088,955**	**$ 6,706,605**	**$ 7,364,402**	**$ 657,797**	**10%**
WILLIS ELEMENTARY - 0801					
Personnel Costs	$ 5,356,613	$ 5,815,616	$ 5,916,486	$ 100,870	2%
Operational Costs	$ 459,354	$ 500,893	$ 502,667	$ 1,774	0%
Capital Outlay	$ 9,798	$ 18,240	$ 13,263	$ (4,977)	-27%
Total	**$ 5,825,765**	**$ 6,334,749**	**$ 6,432,416**	**$ 97,667**	**2%**
WITT ELEMENTARY SCHOOL - 0701					
Personnel Costs	$ 5,326,251	$ 5,800,354	$ 5,672,860	$ (127,494)	-2%
Operational Costs	$ 333,016	$ 410,554	$ 364,742	$ (45,812)	-11%
Capital Outlay	$ 3,684	$ 31,395	$ 13,359	$ (18,036)	-57%
Total	**$ 5,662,951**	**$ 6,242,303**	**$ 6,050,961**	**$ (191,342)**	**-3%**
GRAND TOTAL ELEMENTARY SCHOOLS					
Personnel Costs	$ 142,874,135	$ 156,388,609	$ 168,815,349	$ 12,426,739	8%
Operational Costs	$ 10,428,842	$ 11,303,374	$ 11,181,390	$ (121,984)	-1%
Capital Outlay	$ 409,147	$ 589,138	$ 330,912	$ (258,226)	-44%
Total	**$ 153,712,124**	**$ 168,281,121**	**$ 180,327,651**	**$ 12,046,530**	**7%**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Abel Elementary				
Instructional and Administrative Units				
Teachers	38.8	35.0	37.8	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	11.0	10.0	11.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	6.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**70.8**	**65.0**	**70.8**	**0.0**
Anna Maria Elementary				
Instructional and Administrative Units				
Teachers	16.0	15.0	16.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	1.0	1.0	1.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	3.0	2.0	2.0	(1.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**33.0**	**30.0**	**31.0**	**(2.0)**
Ballard Elementary				
Instructional and Administrative Units				
Teachers	28.0	27.0	29.0	1.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	4.0	6.0	(2.0)
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**63.0**	**55.0**	**59.0**	**(4.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Bashaw Elementary				
Instructional and Administrative Units				
Teachers	41.0	46.0	46.0	5.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	9.0	11.0	11.0	2.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**77.0**	**78.0**	**82.0**	**5.0**
Bayshore Elementary				
Instructional and Administrative Units				
Teachers	47.0	49.0	49.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	6.0	4.0	4.0	(2.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**93.0**	**86.0**	**88.0**	**(5.0)**
Blackburn Elementary				
Instructional and Administrative Units				
Teachers	36.6	32.6	36.6	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	4.0	3.0	3.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	12.0	8.0	13.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**84.6**	**71.6**	**80.6**	**(4.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Braden River Elementary				
Instructional and Administrative Units				
Teachers	38.0	37.0	38.0	0.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	4.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**71.0**	**69.0**	**71.0**	**0.0**
Daughtrey Elementary				
Instructional and Administrative Units				
Teachers	48.0	50.0	50.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	1.0	1.0	(3.0)
Non-Instructional Units				
Paraprofessionals	20.0	18.0	18.0	(2.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	7.0	4.0	5.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**98.0**	**89.0**	**90.0**	**(8.0)**
Freedom Elementary				
Instructional and Administrative Units				
Teachers	44.0	40.0	46.0	2.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	5.0	5.0	1.0
Categoricals/Grants	10.0	4.0	8.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**85.0**	**74.0**	**84.0**	**(1.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Gullett Elementary				
Instructional and Administrative Units				
Teachers	77.0	77.0	78.0	1.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	4.0	1.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	15.0	14.0	15.0	0.0
Clerical Staff	7.0	7.0	7.0	0.0
Categoricals/Grants	3.0	2.0	4.0	1.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**116.0**	**114.0**	**119.0**	**3.0**
Harvey Elementary				
Instructional and Administrative Units				
Teachers	75.0	77.0	79.0	4.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	21.0	20.0	21.0	0.0
Clerical Staff	6.0	6.0	6.0	0.0
Categoricals/Grants	8.0	2.0	9.0	1.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**124.0**	**119.0**	**129.0**	**5.0**
Kinnan Elementary				
Instructional and Administrative Units				
Teachers	37.0	37.0	36.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**74.0**	**70.0**	**71.0**	**(3.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Manatee Elementary				
Instructional and Administrative Units				
Teachers	36.0	34.0	34.0	(2.0)
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	3.0	3.0	(4.0)
Non-Instructional Units				
Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	10.0	8.0	9.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**80.0**	**69.0**	**70.0**	**(10.0)**
McNeal Elementary				
Instructional and Administrative Units				
Teachers	43.0	41.0	44.0	1.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	6.0	1.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**75.0**	**70.0**	**76.0**	**1.0**
Miller Elementary				
Instructional and Administrative Units				
Teachers	42.0	38.0	40.0	(2.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**79.0**	**72.0**	**74.0**	**(5.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Mills Elementary				
Instructional and Administrative Units				
Teachers	50.0	50.0	49.0	(1.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	4.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	6.0	9.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**92.0**	**87.0**	**88.0**	**(4.0)**
Moody Elementary				
Instructional and Administrative Units				
Teachers	42.0	44.0	46.0	4.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	14.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	4.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**83.0**	**77.0**	**82.0**	**(1.0)**
Myakka Elementary				
Instructional and Administrative Units				
Teachers	23.0	21.0	22.0	(1.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	3.0	3.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**52.0**	**45.0**	**47.0**	**(5.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Oneco Elementary				
Instructional and Administrative Units				
Teachers	44.0	42.0	42.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	2.0	2.0	(3.0)
Non-Instructional Units				
Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	4.0	7.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**84.0**	**76.0**	**79.0**	**(5.0)**
Palma Sola Elementary				
Instructional and Administrative Units				
Teachers	29.0	27.0	29.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	10.0	9.0	(2.0)
Clerical Staff	4.0	3.0	4.0	0.0
Categoricals/Grants	6.0	4.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**61.0**	**55.0**	**59.0**	**(2.0)**
Palmetto Elementary				
Instructional and Administrative Units				
Teachers	39.0	35.0	34.0	(5.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	10.0	7.0	12.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**82.0**	**72.0**	**76.0**	**(6.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Prine Elementary				
Instructional and Administrative Units				
Teachers	50.0	50.0	50.0	0.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	7.0	6.0	6.0	(1.0)
Non-Instructional Units				
Paraprofessionals	20.0	16.0	16.0	(4.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	9.0	5.0	7.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**104.0**	**92.0**	**94.0**	**(10.0)**
Rogers Garden-Bullock Elementary				
Instructional and Administrative Units				
Teachers	39.0	41.0	41.0	2.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	1.0	(1.0)
Non-Instructional Units				
Paraprofessionals	23.0	21.0	21.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	11.0	6.0	6.0	(5.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**92.0**	**85.0**	**85.0**	**(7.0)**
Samoset Elementary				
Instructional and Administrative Units				
Teachers	39.0	37.0	38.0	(1.0)
Student Support	4.0	4.0	4.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	4.0	4.0	(3.0)
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	5.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**82.0**	**72.0**	**74.0**	**(8.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Sea Breeze Elementary				
Instructional and Administrative Units				
Teachers	38.0	35.0	38.0	0.0
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	5.0	8.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**79.0**	**70.0**	**76.0**	**(3.0)**
Stewart Elementary				
Instructional and Administrative Units				
Teachers	26.0	24.0	25.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	5.0	4.0	4.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**48.0**	**45.0**	**46.0**	**(2.0)**
Tara Elementary				
Instructional and Administrative Units				
Teachers	40.0	38.0	38.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	7.0	2.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**72.0**	**67.0**	**70.0**	**(2.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Tillman Elementary				
Instructional and Administrative Units				
Teachers	39.0	38.0	38.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	11.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	3.0	4.0	(4.0)
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**78.0**	**69.0**	**70.0**	**(8.0)**
Williams Elementary				
Instructional and Administrative Units				
Teachers	52.0	50.0	55.0	3.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	12.0	1.0
Clerical Staff	5.0	7.0	7.0	2.0
Categoricals/Grants	10.0	5.0	11.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
Total School Level Positions	**92.0**	**87.0**	**99.0**	**7.0**
Willis Elementary				
Instructional and Administrative Units				
Teachers	47.0	46.0	47.0	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	10.0	10.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	3.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**83.0**	**76.0**	**80.0**	**(3.0)**

ELEMENTARY SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Witt Elementary				
Instructional and Administrative Units				
Teachers	46.1	46.0	45.4	(0.7)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**79.1**	**77.0**	**77.4**	**(1.7)**
Totals:				
Instructional and Administrative Units				
Teachers	**1,290.5**	**1,259.6**	**1,296.8**	**6.3**
Student Support	**129.0**	**110.0**	**110.0**	**(19.0)**
School Leadership	**72.0**	**71.0**	**72.0**	**0.0**
Categoricals/Grants	**109.0**	**82.0**	**84.0**	**(25.0)**
Total Instructional and Administrative Units	**1,600.5**	**1,522.6**	**1,562.8**	**(37.7)**
Non-Instructional Units				
Paraprofessionals	**391.0**	**351.0**	**354.0**	**(37.0)**
Clerical Staff	**143.0**	**141.0**	**142.0**	**(1.0)**
Categoricals/Grants	**219.0**	**136.0**	**206.0**	**(13.0)**
Custodial Services	**133.0**	**133.0**	**133.0**	**0.0**
Total Non-Instructional Units	**886.0**	**761.0**	**835.0**	**(51.0)**
GRAND TOTAL	**2,486.5**	**2,283.6**	**2,397.8**	**(88.7)**

K-8 SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
JOHNSON K-8 SCHOOL - 0691					
Personnel Costs	$ 6,916,844	$ 7,276,850	$ 7,429,392	$ 152,542	2%
Operational Costs	$ 413,060	$ 524,056	$ 472,789	$ (51,267)	-10%
Capital Outlay	$ 58,125	$ 22,145	$ 19,478	$ (2,667)	-12%
Total	**$ 7,388,028**	**$ 7,823,051**	**$ 7,921,659**	**$ 98,609**	**1%**
PALM VIEW K-8 SCHOOL - 0281					
Personnel Costs	$ 5,405,220	$ 5,731,329	$ 6,265,026	$ 533,697	9%
Operational Costs	$ 361,164	$ 474,326	$ 367,984	$ (106,341)	-22%
Capital Outlay	$ 38,891	$ 59,686	$ 13,983	$ (45,703)	-77%
Total	**$ 5,805,275**	**$ 6,265,341**	**$ 6,646,994**	**$ 381,652**	**6%**
GRAND TOTAL K-8 SCHOOLS					
Personnel Costs	$ 12,322,063	$ 13,008,179	$ 13,694,419	$ 686,240	5%
Operational Costs	$ 774,224	$ 998,382	$ 840,773	$ (157,608)	-16%
Capital Outlay	$ 97,016	$ 81,831	$ 33,461	$ (48,370)	-59%
Total	**$ 13,193,303**	**$ 14,088,392**	**$ 14,568,653**	**$ 480,261**	**3%**

K-8 SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Johnson K-8				
Instructional and Administrative Units				
Teachers	56.4	54.0	54.0	(2.4)
Student Support	10.0	10.0	10.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	2.0	2.0	(2.0)
Non-Instructional Units				
Paraprofessionals	8.0	9.0	9.0	1.0
Clerical Staff	7.0	6.0	6.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**100.4**	**95.0**	**95.0**	**(5.4)**
Palm View K-8				
Instructional and Administrative Units				
Teachers	45.0	44.0	44.0	(1.0)
Student Support	9.0	9.0	9.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	1.0	(2.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	6.0	5.0	5.0	(1.0)
Categoricals/Grants	8.0	7.0	10.0	2.0
Custodial Services	5.0	5.0	5.0	0.0
Total School Level Positions	**93.0**	**88.0**	**90.0**	**(3.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**101.4**	**98.0**	**98.0**	**(3.4)**
Student Support	**19.0**	**19.0**	**19.0**	**0.0**
School Leadership	**6.0**	**6.0**	**6.0**	**0.0**
Categoricals/Grants	**7.0**	**4.0**	**3.0**	**(4.0)**
Total Instructional and Administrative Units	**133.4**	**127.0**	**126.0**	**(7.4)**
Non-Instructional Units				
Paraprofessionals	**22.0**	**22.0**	**22.0**	**0.0**
Clerical Staff	**13.0**	**11.0**	**11.0**	**(2.0)**
Categoricals/Grants	**13.0**	**11.0**	**14.0**	**1.0**
Custodial Services	**12.0**	**12.0**	**12.0**	**0.0**
Total Non-Instructional Units	**60.0**	**56.0**	**59.0**	**(1.0)**
GRAND TOTAL	**193.4**	**183.0**	**185.0**	**(8.4)**

MIDDLE SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
BRADEN RIVER MIDDLE SCHOOL - 0652					
Personnel Costs	$ 4,960,748	$ 5,931,876	$ 5,644,504	$ (287,371)	-5%
Operational Costs	$ 408,186	$ 436,469	$ 513,480	$ 77,012	18%
Capital Outlay	$ 91,022	$ 22,338	$ 22,506	$ 168	1%
Total	**$ 5,459,955**	**$ 6,390,683**	**$ 6,180,491**	**$ (210,192)**	**-3%**
BUFFALO CREEK MIDDLE - 0842					
Personnel Costs	$ 5,831,407	$ 7,294,259	$ 7,500,533	$ 206,274	3%
Operational Costs	$ 592,745	$ 672,630	$ 703,059	$ 30,429	5%
Capital Outlay	$ 28,554	$ 65,809	$ 26,880	$ (38,929)	-59%
Total	**$ 6,452,707**	**$ 8,032,698**	**$ 8,230,472**	**$ 197,774**	**2%**
HAILE MIDDLE SCHOOL - 0711					
Personnel Costs	$ 4,574,573	$ 5,026,093	$ 5,031,009	$ 4,916	0%
Operational Costs	$ 419,612	$ 546,553	$ 473,312	$ (73,241)	-13%
Capital Outlay	$ 62,811	$ 40,564	$ 15,838	$ (24,726)	-61%
Total	**$ 5,056,996**	**$ 5,613,210**	**$ 5,520,159**	**$ (93,051)**	**-2%**
JAIN MIDDLE SCHOOL - 0853					
Personnel Costs	$ 5,344,334	$ 5,557,174	$ 5,883,910	$ 326,736	6%
Operational Costs	$ 362,109	$ 453,647	$ 409,768	$ (43,879)	-10%
Capital Outlay	$ 12,245	$ 54,995	$ 40,730	$ (14,265)	-26%
Total	**$ 5,718,688**	**$ 6,065,816**	**$ 6,334,408**	**$ 268,592**	**4%**
KING MIDDLE SCHOOL - 0611					
Personnel Costs	$ 5,074,775	$ 6,065,537	$ 6,512,128	$ 446,592	7%
Operational Costs	$ 498,240	$ 552,350	$ 510,619	$ (41,731)	-8%
Capital Outlay	$ 23,606	$ 36,455	$ 40,154	$ 3,699	10%
Total	**$ 5,596,621**	**$ 6,654,341**	**$ 7,062,901**	**$ 408,560**	**6%**
LEE MIDDLE SCHOOL - 0761					
Personnel Costs	$ 4,873,564	$ 5,104,792	$ 5,693,672	$ 588,880	12%
Operational Costs	$ 517,830	$ 516,767	$ 515,967	$ (800)	0%
Capital Outlay	$ 31,498	$ 81,005	$ 17,533	$ (63,472)	-78%
Total	**$ 5,422,891**	**$ 5,702,564**	**$ 6,227,173**	**$ 524,609**	**9%**
LINCOLN MEMORIAL MIDDLE SCHOOL - 0861					
Personnel Costs	$ 3,119,068	$ 3,583,432	$ 4,500,759	$ 917,327	26%
Operational Costs	$ 493,938	$ 525,449	$ 505,293	$ (20,156)	-4%
Capital Outlay	$ 86,147	$ 128,680	$ 10,854	$ (117,826)	-92%
Total	**$ 3,699,153**	**$ 4,237,560**	**$ 5,016,906**	**$ 779,346**	**18%**
NOLAN MIDDLE SCHOOL - 0752					
Personnel Costs	$ 4,657,118	$ 5,155,290	$ 5,336,043	$ 180,752	4%
Operational Costs	$ 427,102	$ 504,052	$ 492,656	$ (11,396)	-2%
Capital Outlay	$ 82,423	$ 43,851	$ 18,186	$ (25,664)	-59%
Total	**$ 5,166,643**	**$ 5,703,193**	**$ 5,846,885**	**$ 143,691**	**3%**
SUGG MIDDLE SCHOOL - 0581					
Personnel Costs	$ 5,351,698	$ 6,416,760	$ 6,686,205	$ 269,445	4%
Operational Costs	$ 441,301	$ 549,311	$ 447,320	$ (101,991)	-19%
Capital Outlay	$ 106,582	$ 40,147	$ 42,474	$ 2,327	6%
Total	**$ 5,899,580**	**$ 7,006,218**	**$ 7,176,000**	**$ 169,782**	**2%**
GRAND TOTAL MIDDLE SCHOOLS					
Personnel Costs	$ 43,787,284	$ 50,135,212	$ 52,788,765	$ 2,653,552	5%
Operational Costs	$ 4,161,061	$ 4,757,226	$ 4,571,474	$ (185,752)	-4%
Capital Outlay	$ 524,888	$ 513,845	$ 235,156	$ (278,689)	-54%
Total	**$ 48,473,233**	**$ 55,406,283**	**$ 57,595,394**	**$ 2,189,111**	**4%**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Braden River Middle School				
Instructional and Administrative Units				
Teachers	46.8	43.8	43.8	(3.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	6.0	6.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	4.0	(2.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**80.8**	**71.8**	**73.8**	**(7.0)**
Buffalo Creek Middle School				
Instructional and Administrative Units				
Teachers	62.0	60.0	60.0	(2.0)
Student Support	6.0	7.0	7.0	1.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	10.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	7.0	1.0
Custodial Services	8.0	8.0	8.0	0.0
Total School Level Positions	**100.0**	**95.0**	**100.0**	**0.0**
Haile Middle School				
Instructional and Administrative Units				
Teachers	38.0	35.0	35.0	(3.0)
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	6.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	3.0	(3.0)
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**71.0**	**64.0**	**65.0**	**(6.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Jain Middle School				
Instructional and Administrative Units				
Teachers	48.0	46.0	46.0	(2.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	7.0	7.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	1.0	5.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**81.0**	**73.0**	**77.0**	**(4.0)**
King Middle School				
Instructional and Administrative Units				
Teachers	50.0	49.0	49.0	(1.0)
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	11.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	1.0	3.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
Total School Level Positions	**85.0**	**83.0**	**85.0**	**0.0**
Lee Middle School				
Instructional and Administrative Units				
Teachers	41.0	41.0	41.0	0.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	3.0	5.0	(2.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**84.0**	**79.0**	**81.0**	**(3.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Lincoln Middle School				
Instructional and Administrative Units				
Teachers	26.0	26.0	26.0	0.0
Student Support	5.0	7.0	7.0	2.0
School Leadership	2.0	3.0	4.0	2.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	7.0	9.0	9.0	2.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	1.0	2.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**58.0**	**60.0**	**62.0**	**4.0**
Nolan Middle School				
Instructional and Administrative Units				
Teachers	38.0	40.0	41.0	3.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	1.0	12.0	4.0
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**74.0**	**69.0**	**81.0**	**7.0**
Sugg Middle School				
Instructional and Administrative Units				
Teachers	59.0	53.0	53.0	(6.0)
Student Support	7.0	6.0	6.0	(1.0)
School Leadership	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	2.0	6.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
Total School Level Positions	**106.0**	**92.0**	**97.0**	**(9.0)**

MIDDLE SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**408.8**	**393.8**	**394.8**	**(14.0)**
Student Support	**53.0**	**55.0**	**55.0**	**2.0**
School Leadership	**27.0**	**28.0**	**29.0**	**2.0**
Categoricals/Grants	**14.0**	**12.0**	**13.0**	**(1.0)**
Total Instructional and Administrative Units	**502.8**	**488.8**	**491.8**	**(11.0)**
				0.0
Non-Instructional Units				**0.0**
Paraprofessionals	**83.0**	**80.0**	**80.0**	**(3.0)**
Clerical Staff	**44.0**	**44.0**	**44.0**	**0.0**
Categoricals/Grants	**51.0**	**15.0**	**47.0**	**(4.0)**
Custodial Services	**59.0**	**59.0**	**59.0**	**0.0**
Total Non-Instructional Units	**237.0**	**198.0**	**230.0**	**(7.0)**
GRAND TOTAL	**739.8**	**686.8**	**721.8**	**(18.0)**

TOTAL STUDENTS

HIGH SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
BAYSHORE HIGH SCHOOL - 0072					
Personnel Costs	$ 8,449,774	$ 9,445,321	$ 10,305,493	$ 860,173	9%
Operational Costs	$ 952,921	$ 1,161,931	$ 1,164,665	$ 2,734	0%
Capital Outlay	$ 108,460	$ 109,767	$ 54,999	$ (54,768)	-50%
Total	**$ 9,511,154**	**$ 10,717,019**	**$ 11,525,157**	**$ 808,139**	**8%**
BRADEN RIVER HIGH SCHOOL - 0762					
Personnel Costs	$ 9,251,730	$ 10,215,631	$ 10,602,382	$ 386,751	4%
Operational Costs	$ 1,320,280	$ 1,333,324	$ 1,772,039	$ 438,716	33%
Capital Outlay	$ 207,194	$ 153,574	$ 93,912	$ (59,661)	-39%
Total	**$ 10,779,204**	**$ 11,702,528**	**$ 12,468,334**	**$ 765,806**	**7%**
LAKEWOOD RANCH HIGH SCHOOL - 0721					
Personnel Costs	$ 11,821,382	$ 13,289,704	$ 12,922,567	$ (367,137)	-3%
Operational Costs	$ 1,500,685	$ 1,507,909	$ 2,740,915	$ 1,233,006	82%
Capital Outlay	$ 159,867	$ 121,123	$ 134,348	$ 13,225	11%
Total	**$ 13,481,934**	**$ 14,918,736**	**$ 15,797,830**	**$ 879,094**	**6%**
MANATEE HIGH SCHOOL - 0181					
Personnel Costs	$ 10,803,811	$ 11,924,778	$ 12,061,330	$ 136,552	1%
Operational Costs	$ 1,456,735	$ 1,479,956	$ 2,213,631	$ 733,676	50%
Capital Outlay	$ 141,344	$ 157,304	$ 42,809	$ (114,494)	-73%
Total	**$ 12,401,890**	**$ 13,562,038**	**$ 14,317,771**	**$ 755,733**	**6%**
PALMETTO HIGH SCHOOL - 0351					
Personnel Costs	$ 10,398,238	$ 12,228,233	$ 12,908,040	$ 679,807	6%
Operational Costs	$ 1,597,907	$ 1,935,961	$ 2,721,719	$ 785,758	41%
Capital Outlay	$ 90,894	$ 472,756	$ 293,726	$ (179,031)	-38%
Total	**$ 12,087,039**	**$ 14,636,950**	**$ 15,923,485**	**$ 1,286,534**	**9%**
PARRISH COMMUNITY HIGH SCHOOL - 0852					
Personnel Costs	$ 9,709,466	$ 11,506,323	$ 11,993,817	$ 487,495	4%
Operational Costs	$ 1,232,711	$ 1,333,083	$ 1,631,567	$ 298,485	22%
Capital Outlay	$ 119,217	$ 132,292	$ 115,938	$ (16,354)	-12%
Total	**$ 11,061,394**	**$ 12,971,697**	**$ 13,741,322**	**$ 769,625**	**6%**
SOUTHEAST HIGH SCHOOL - 0431					
Personnel Costs	$ 9,677,110	$ 10,931,973	$ 10,991,313	$ 59,340	1%
Operational Costs	$ 1,394,249	$ 1,464,485	$ 1,804,440	$ 339,955	23%
Capital Outlay	$ 89,374	$ 176,076	$ 40,349	$ (135,727)	-77%
Total	**$ 11,160,734**	**$ 12,572,534**	**$ 7,273**	**$ 263,568**	**2%**
GRAND TOTAL HIGH SCHOOLS					
Personnel Costs	$ 70,111,510	$ 79,541,962	$ 81,784,942	$ 2,242,980	3%
Operational Costs	$ 9,455,489	$ 10,216,649	$ 14,048,978	$ 3,832,329	38%
Capital Outlay	$ 916,351	$ 1,322,890	$ 776,081	$ (546,810)	-41%
Total	**$ 80,483,350**	**$ 91,081,502**	**$ 96,610,001**	**$ 5,528,499**	**6%**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Bayshore High School				
Instructional and Administrative Units				
Teachers	71.0	72.0	72.0	1.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	5.0	6.0	(1.0)
Custodial Services	12.0	12.0	12.0	0.0
Total School Level Positions	**133.0**	**129.0**	**130.0**	**(3.0)**
Braden River High School				
Instructional and Administrative Units				
Teachers	78.0	78.0	79.0	1.0
Student Support	12.0	12.0	11.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	11.0	11.0	11.0	0.0
Total School Level Positions	**134.0**	**128.0**	**131.0**	**(3.0)**
Lakewood Ranch High School				
Instructional and Administrative Units				
Teachers	102.0	101.0	101.0	(1.0)
Student Support	13.0	13.0	13.0	0.0
School Leadership	6.0	5.0	5.0	(1.0)
Categoricals/Grants	3.0	2.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	9.0	9.0	(4.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	5.0	7.0	(1.0)
Custodial Services	13.0	13.0	13.0	0.0
Total School Level Positions	**167.0**	**157.0**	**159.0**	**(8.0)**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Manatee High School				
Instructional and Administrative Units				
Teachers	89.0	87.0	88.0	(1.0)
Student Support	14.0	15.0	15.0	1.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	15.0	12.0	12.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	14.0	14.0	14.0	0.0
Total School Level Positions	**156.0**	**147.0**	**151.0**	**(5.0)**
Palmetto High School				
Instructional and Administrative Units				
Teachers	95.0	98.0	101.0	6.0
Student Support	13.0	13.0	12.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	2.0	7.0	0.0
Custodial Services	13.0	13.0	13.0	0.0
Total School Level Positions	**159.0**	**155.0**	**162.0**	**3.0**
Parrish Community High School				
Instructional and Administrative Units				
Teachers	89.0	88.0	89.0	0.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	7.0	7.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	5.0	2.0	6.0	1.0
Custodial Services	14.0	14.0	14.0	0.0
Total School Level Positions	**149.0**	**142.0**	**147.0**	**(2.0)**

HIGH SCHOOL STAFFING	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Southeast High School				
Instructional and Administrative Units				
Teachers	82.0	80.0	80.0	(2.0)
Student Support	15.0	12.0	12.0	(3.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	7.0	1.0
Non-Instructional Units				
Paraprofessionals	11.0	10.0	10.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	7.0	10.0	3.0
Custodial Services	15.0	15.0	15.0	0.0
Total School Level Positions	**150.0**	**145.0**	**148.0**	**(2.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**606.0**	**604.0**	**610.0**	**4.0**
Student Support	**97.0**	**95.0**	**93.0**	**(4.0)**
School Leadership	**36.0**	**35.0**	**35.0**	**(1.0)**
Categoricals/Grants	**26.0**	**23.0**	**23.0**	**(3.0)**
Total Instructional and Administrative Units	**765.0**	**757.0**	**761.0**	**(4.0)**
Non-Instructional Units				
Paraprofessionals	**82.0**	**66.0**	**66.0**	**(14.0)**
Clerical Staff	**63.0**	**63.0**	**63.0**	**0.0**
Categoricals/Grants	**46.0**	**25.0**	**46.0**	**0.0**
Custodial Services	**92.0**	**92.0**	**92.0**	**0.0**
Total Non-Instructional Units	**283.0**	**246.0**	**267.0**	**(14.0)**
GRAND TOTAL	**1,048.0**	**1,003.0**	**1,028.0**	**(18.0)**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
EASTER SEALS MARC OF SOUTHWEST FLORIDA - 2003					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 106,553	$ 122,206	$ 132,929	$ 10,723	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 106,553**	**$ 122,206**	**$ 132,929**	**$ 10,723**	**9%**
PACE CENTER FOR GIRLS - 2004					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 539,498	$ 318,573	$ 388,433	$ 69,860	22%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 539,498**	**$ 318,573**	**$ 388,433**	**$ 69,860**	**22%**
JUST FOR GIRLS MIDDLE SCHOOL -2007					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 187,583	$ 204,213	$ 364,639	$ 160,427	79%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 187,583**	**$ 204,213**	**$ 364,639**	**$ 160,427**	**79%**
PINNACLE ACADEMY INC - 2014					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 10,774	$ 5,433	$ 3,921	$ (1,512)	-28%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 10,774**	**$ 5,433**	**$ 3,921**	**$ (1,512)**	**-28%**
JUST FOR GIRLS ELEMENTARY SCHOOL - 2019					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 278,708	$ 209,410	$ 514,849	$ 305,439	146%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 278,708**	**$ 209,410**	**$ 514,849**	**$ 305,439**	**146%**
PALM SHORES BEHAVIORAL HEALTH CENTER - 2056					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 1,509,719	$ 2,012,355	$ 2,332,650	$ 320,295	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,509,719**	**$ 2,012,355**	**$ 2,332,650**	**$ 320,295**	**16%**
AMIKIDS MANATEE - 2081					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 309,466	$ 279,959	$ 216,620	$ (63,339)	-23%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 309,466**	**$ 279,959**	**$ 216,620**	**$ (63,339)**	**-23%**
SELBY PRESCHOOL - 2086					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 50,129	$ 53,509	$ 58,458	$ 4,949	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 50,129**	**$ 53,509**	**$ 58,458**	**$ 4,949**	**9%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
MANATEE SCHOOL OF ARTS & SCIENCES - 2101					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 1,215,974	$ 1,058,436	$ 1,277,009	$ 218,573	21%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,215,974**	**$ 1,058,436**	**$ 1,277,009**	**$ 218,573**	**21%**
TEAM SUCCESS A SCHOOL OF EXCELLENCE INC - 2102					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 11,792,746	$ 13,450,922	$ 15,574,667	$ 2,123,745	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 11,792,746**	**$ 13,450,922**	**$ 15,574,667**	**$ 2,123,745**	**16%**
MANATEE SCHOOL FOR THE ARTS - 2104					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 17,437,733	$ 18,906,886	$ 24,678,360	$ 5,771,474	31%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 17,437,733**	**$ 18,906,886**	**$ 24,678,360**	**$ 5,771,474**	**31%**
ROWLETT MIDDLE ACADEMY - 2120					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,233,901	$ 6,609,741	$ 7,201,400	$ 591,659	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,233,901**	**$ 6,609,741**	**$ 7,201,400**	**$ 591,659**	**9%**
MANATEE CHARTER SCHOOL - 2121					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,819,835	$ 5,344,838	$ 6,336,913	$ 992,075	19%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,819,835**	**$ 5,344,838**	**$ 6,336,913**	**$ 992,075**	**19%**
OASIS MIDDLE CHARTER SCHOOL - 2122					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 414,398	$ 517,796	$ 434,764	$ (83,032)	-16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 414,398**	**$ 517,796**	**$ 434,764**	**$ (83,032)**	**-16%**
IMAGINE CHARTER AT NORTH MANATEE - 2123					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,040,499	$ 7,385,696	$ 8,473,502	$ 1,087,805	15%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,040,499**	**$ 7,385,696**	**$ 8,473,502**	**$ 1,087,805**	**15%**
IMAGINE SCHOOL AT LAKEWOOD RANCH - 2124					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,750,544	$ 4,916,211	$ 4,970,377	$ 54,167	1%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,750,544**	**$ 4,916,211**	**$ 4,970,377**	**$ 54,167**	**1%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
PALMETTO CHARTER SCHOOL - 2131					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 3,986,694	$ 4,441,139	$ 4,695,153	$ 254,014	6%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 3,986,694**	**$ 4,441,139**	**$ 4,695,153**	**$ 254,014**	**6%**
STATE COLLEGE OF FL COLLEGIATE SCHOOL - 2141					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 4,452,441	$ 4,713,354	$ 4,930,238	$ 216,884	5%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 4,452,441**	**$ 4,713,354**	**$ 4,930,238**	**$ 216,884**	**5%**
VISIBLE MEN ACADEMY INCORPORATED - 2161					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 563,619	$ 695,768	$ 781,323	$ 85,555	12%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 563,619**	**$ 695,768**	**$ 781,323**	**$ 85,555**	**12%**
ROWLETT ACADEMY FOR ARTS & COMMUNICATION - 2171					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 8,424,920	$ 8,903,541	$ 9,735,729	$ 832,188	9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 8,424,920**	**$ 8,903,541**	**$ 9,735,729**	**$ 832,188**	**9%**
PARRISH CHARTER ACADEMY - 2181					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 5,337,626	$ 7,387,094	$ 8,546,192	$ 1,159,097	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 5,337,626**	**$ 7,387,094**	**$ 8,546,192**	**$ 1,159,097**	**16%**
LAKEWOOD RANCH PREPARATORY ACADEMY - 2182					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 6,800,783	$ 11,717,331	$ 13,536,231	$ 1,818,900	16%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 6,800,783**	**$ 11,717,331**	**$ 13,536,231**	**$ 1,818,900**	**16%**
FL HIGH SCHOOL FOR ACCELERATED LEARNING - 2191					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ -	$ -	$ 1,140,332	$ 1,140,332	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 1,140,332**	**$ 1,140,332**	**0%**
HOLA! ELEMENTARY @ MSA - 2192					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ -	$ 3,765,075	$ 4,580,360	$ 815,286	22%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ 3,765,075**	**$ 4,580,360**	**$ 815,286**	**22%**
GRAND TOTAL CHARTER/CONTRACT SCHOOLS					
Personnel Costs	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 85,264,143	$ 103,019,485	$ 120,905,048	$ 17,885,563	17%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 85,264,143**	**$ 103,019,485**	**$ 120,905,048**	**$ 17,885,563**	**17%**

HORIZONS & CONTRACTED SITES	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
Horizons Academy - 0731				
Instructional and Administrative Units				
Teachers	25.7	26.0	26.0	0.3
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	6.0	6.0	-3.0
Clerical Staff	7.0	8.0	8.0	1.0
Categoricals/Grants	2.0	3.0	4.0	2.0
Custodial Services	3.0	3.0	3.0	0.0
Total School Level Positions	**57.7**	**57.0**	**58.0**	**0.3**
Access to Education - 2011				
Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Nurse, School, RN	1.00	1.00	1.00	0.00
Nurse, School, LPN	1.00	1.00	1.00	0.00
Tchr, VE	9.00	9.00	9.00	0.00
Tchr Aide, ESE	1.00	1.00	1.00	0.00
Aide, Health	3.00	3.00	3.00	0.00
2011 Total	**16.67**	**16.67**	**16.67**	**0.00**
Juvenile Detention Center - 2051				
Teacher Asst, Other Basic	2.00	2.00	2.00	0.00
Tchr, Dropout Prevention, HS	2.00	2.00	2.00	0.00
2051 Total	**4.00**	**4.00**	**4.00**	**0.00**
Hospital Homebound - 2053				
Tchr, Hospital/Homebound	2.00	2.00	2.00	0.00
2053 Total	**2.00**	**2.00**	**2.00**	**0.00**
The Port Academy - 2068				
ESE & MG Integrated Teacher	1.00	1.00	1.00	0.00
2068 Total	**1.00**	**1.00**	**1.00**	**0.00**
Sable - 2083				
Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Guidance Clerk	1.00	1.00	1.00	0.00
Health Aide	2.00	2.00	2.00	0.00
Elementary School Teacher	3.00	2.00	2.00	-1.00
Middle School Teacher	3.00	3.00	3.00	0.00
VE Teacher	1.00	1.00	1.00	0.00
VE Teacher PE	0.00	0.00	0.00	0.00
Tchr, VE/SC	1.00	1.00	1.00	0.00
Tchr Aide, ESE	4.00	4.00	4.00	0.00
ESE 1:1 Teacher Aide	0.00	0.00	0.00	0.00
2083 Total	**16.67**	**15.67**	**15.67**	**-1.00**

General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Acct Specialist, MTC	3.00	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	1.00	0.00
Asst Dir, Manatee Tech College	3.00	3.00	3.00	0.00
Clerk, Receiving	1.00	1.00	1.00	0.00
Coord, Aviation Maint. Tech. S	0.00	0.00	1.00	1.00
Coord, Financial Aid	1.00	1.00	1.00	0.00
Coord, Public Service - MTC	1.00	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	1.00	0.00
Coord, Student Financials MTC	1.00	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	1.00	0.00
Coordinator, Health Educ	1.00	1.00	1.00	0.00
Coordinator, MTC Student Serv	1.00	1.00	1.00	0.00
Counselor, Career	9.75	7.40	7.50	-2.25
Custodian, Lead I	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian 8 Hr	11.00	11.00	11.00	0.00
Custodian 4 Hr	1.00	1.00	2.00	1.00
Dir, Criminal Justice Training	1.00	1.00	1.00	0.00
Dir, Manatee Technical College	1.00	1.00	1.00	0.00
Instructor, Auto Repair & Ref	1.00	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	1.00	1.00	1.00	0.00
Instructor, Com Fds & Culinary	2.00	2.00	2.00	0.00
Instructor, Computer-Aided Drawing	0.00	1.00	1.00	1.00
Instructor, Diesel Systems Tech	1.00	1.00	1.00	0.00
Instructor, Dental Asst	3.00	3.00	3.00	0.00
Instructor, Digital Design	1.00	1.00	1.00	0.00
Instructor, Digital Video Prod	1.00	1.00	1.00	0.00
Instructor, Global Logistics	1.00	1.00	1.00	0.00
Instructor, Medical Asst	1.00	1.00	1.00	0.00
Instructor, Nursing	7.00	1.00	2.00	-5.00
Instructor, Optometric Asst	0.00	0.00	0.00	0.00
Instructor, Paramedic	2.00	2.00	2.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	1.00	0.00
Instructor, Precision Machining Tech	1.00	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	1.00	0.00
Junior Accountant - MTC	1.00	1.00	1.00	0.00
Manager, Case	2.00	2.00	2.00	0.00
Manager, Plant	1.00	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	1.00	0.00
MTC Steward/Evt & Cater Facili	1.00	0.00	0.00	-1.00
Office Mgr, Community Trng Ctr	1.00	0.00	0.00	-1.00

General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Secretary, Senior School-12 Mo	3.00	3.00	3.00	0.00
Secretary, School II, 12 Mo	5.00	5.00	5.00	0.00
Secretary, School I-12 Mo	19.00	18.00	18.00	-1.00
Security Guard, Armed	2.00	2.00	2.00	0.00
Spec I, MTC State Reports	1.00	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	1.00	0.00
Specialist, Occupational	1.00	1.00	1.00	0.00
Specialist, Dist Marketing & Design	0.60	1.00	0.60	0.00
Specialist, Financial Aid	4.00	4.00	4.00	0.00
Specialist, Marketing & Events	1.00	1.00	1.00	0.00
Supervisor, Program (MTC)	1.00	1.00	1.00	0.00
Supervisor, Comm and Grants Mgmt	1.00	1.00	1.00	0.00
Teacher, AC/Heating	2.00	2.00	2.00	0.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	1.00	0.00
Teacher, Auto Collision Repair	1.00	1.00	1.00	0.00
Teacher, Auto Mechanics	4.00	4.00	4.00	0.00
Teacher, Building Construction	1.00	1.00	1.00	0.00
Teacher, Business Technology Ed	2.00	1.00	1.00	-1.00
Teacher, Cosmetology	5.00	5.00	6.00	1.00
Teacher, Early Childhood Ed	1.00	1.00	1.00	0.00
Teacher, Electronics	1.00	1.00	2.00	1.00
Teacher, Industrial Electricity	1.00	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	2.00	2.00	2.00	0.00
Teacher, Network Sup Serv Tech	1.00	1.00	1.00	0.00
Teacher, Resource	0.00	0.50	0.60	0.60
Teacher, Technology	2.00	2.00	2.00	0.00
Teacher, Welding	6.00	4.00	4.00	-2.00
Teacher, Varying Exceptionalities	1.00	1.00	1.00	0.00
Teacher Aide	0.00	0.00	1.00	1.00
0211 Total	**145.35**	**132.90**	**138.70**	**-6.65**

SECTION VI

GENERAL MISCELLANEOUS

- **GLOSSARY**

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures for the School District of Manatee County. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM
The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS
The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

ADMINISTRATION
Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES
Taxes levied based on the assessed valuation (less exemptions) of real property.

APPROPRIATION
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT
A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION
A valuation set upon real estate by a government as a basis for levying taxes.

AVERAGE DAILY ATTENDANCE, ADA
In a given school year, the average daily attendance for a given school is the aggregate days of attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET
A summarized statement, at a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BASE STUDENT ALLOCATION (BSA)
The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.0. The base student allocation is multiplied by weighted factors for each program to determine a total allocation based on weighted full time equivalent students (WFTE).

BOARD OF EDUCATION, DISTRICT
The elected body created according to State law and vested with responsibilities for educational activities in the county wide school district.

BOND
A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT
The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS PAYABLE
The face value of bonds issued and unpaid.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a specific period of time (e.g. a fiscal year).

BUDGET, ADOPTED
The budget formally adopted by the Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the District for the fiscal year.

BUDGET, PRELIMINARY
Materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.

BUDGET, TENTATIVE
The Superintendent's formal budget recommendation as delivered to the Board pursuant to law prior to the first public hearing on the budget in July. Expenditures may not legally be incurred against this budget since it has not been adopted by the Board.

BUDGET, TENTATIVE APPROVED
The budget tentatively adopted at the July hearing. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

BUDGET AMENDMENT
An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the Department of Education.

BUDGET CALENDAR
The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT
The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGETARY CONTROL
The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS
A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET
A plan of proposed capital outlays and the means of financing them for the current fiscal period incorporated in the current budget.

CAPITAL OUTLAYS
Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROGRAM
A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH ACCOUNTING
A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFICATES OF PARTICIPATION (COP)
Certificates of participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is similar to bond financing, however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a bond.

CERTIFIED TAXABLE VALUE
The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

CHART OF ACCOUNTS
A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The District chart of accounts is specified in the Department of Education "Red Book".

CLASSIFICATION, FUNCTION
As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT
As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, material, and supplies.

COLLECTION RATE
Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

COMPARABLE WAGE FACTOR (CWF)
An adjustment to the gross Florida Educational Finance Program allocation based on cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

CONTRACT SERVICES
Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL
Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

DEBT
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBT SERVICE FUND
A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DISBURSEMENTS
Payments for goods and services.

ELEMENTARY SCHOOL
A school classified as elementary by state and local statutes or practice and commonly composed of kindergarten through grade five.

ENCUMBRANCE ACCOUNTING
A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES
Commitments in the form of purchase orders or contracts that are chargeable to an appropriation and that represent a reserve of the budgetary fund balances. Once a purchase order or contract is fulfilled, the encumbrance is removed for the accounting records.

EQUIPMENT
Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXCEPTIONAL STUDENT EDUCATION
Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally handicapped, and (5) mentally gifted and talented.

EXPENDITURES
This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FEDERAL REVENUE
Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

FEFP
The Florida Education Finance Program.

FISCAL YEAR (FY)
A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The School District of Manatee County operates on a fiscal year beginning July 1. For example, FY for 2023-24 begins on July 1, 2023 and ends June 30, 2024 and is referred to as FY2024.

FIXED ASSETS
Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FRINGE BENEFITS
Total District's share of FICA, retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

FTE (FULL TIME EQUIVALENT) - POSITION

A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year which may vary from 180 to 260 work days, depending on the effect of school calendars on individual position classifications. A full work day is set by definition and is currently 7, 7 1/2 or 8 hours depending on the job classification and requirements.

FTE (FULL TIME EQUIVALENT) - ENROLLMENT

A full definition of FTE may be found in Florida Statues 236.013. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). In a standard school, this equates to 900 hours of instruction for grades 4-12, and 720 hours of instruction for grades K - 3, within a 180 day period. For official enrollment purposes, FTE's are counted four times during the school year.

FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE

A regular full time student in grades 4-8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state, and are used as the basis for state funding formulas.

FUNCTION

An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

FUND

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

FUND, CAPITAL PROJECTS
Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation and repair of capital facilities.

FUND, DEBT SERVICE
Used to finance and account for payment of principal and interest on long-term debts.

FUND, ENTERPRISE
Used to finance and account for the acquisition, operations, and maintenance of facilities and services which are entirely or significantly self-supportive by user charges.

FUND, GENERAL
The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

FUND, SPECIAL REVENUE
A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In The School District of Manatee County, most federal funds, and the food service program, are treated as special receiving funds.

FUND, TRUST AND AGENCY – FIDUCIARY
Used to account for money and property held in trust by a school system for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GRANT
Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL
A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INSTRUCTION
Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES
An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS
Amounts transferred from one fund to another fund.

INVOICE
An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges.

KINDERGARTEN
A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND
A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LEVY
(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE
Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE ITEM BUDGET
A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOST AND DAMAGED TEXTBOOKS
The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF PLANT
Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL
A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL
The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent ($.001).

MILLAGE RATE
The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

OBJECT
An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OTHER LOCAL RECEIPTS
Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

PER PUPIL (ALLOTMENT)
An allotment to each school for supplies and equipment based upon the number of FTE students.

PER PUPIL (EXPENDITURE)
An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE
Personnel on the school district payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL
Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH
Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL
Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF
Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE
Personnel on the school district payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM
Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts.

PROPERTY INSURANCE
Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PUPIL TRANSPORTATION SERVICES
Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER
Document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES
Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

REIMBURSEMENT
Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS
Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

REQUIRED LOCAL EFFORT
Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount, and requires the district to levy the millage necessary to collect that amount.

RESERVE
An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES
A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE
Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET
An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SALARIES
Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SALE OF ASSETS
These are the receipts from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL
A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT
The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE
The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

SOURCE OF FUNDS
This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SUPPLIES
Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TAXES
Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEACHER ALLOCATION
The teachers are allocated to the schools on the basis of enrollment. The formula used for allocations meet the provisions of the State Department of Education and accrediting standards.

TRAVEL
An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

VOCATIONAL PROGRAM
A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Resolution Adopting Final Budget

Resolution Number 2024-009

A RESOLUTION OF MANATEE COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025.

WHEREAS, the School Board of Manatee County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2024 to June 30, 2025; and

WHEREAS, the Manatee County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year July 1, 2024 to June 30, 2025.

WHEREAS, AT THE PUBLIC HEARING AND IN FULL COMPLIANCE WITH Chapter 200, Florida Statutes, the Manatee County School Board adopted the final millage rates and the budget in the amount of $1,594,306,046.00 for fiscal year July 1, 2024 to June 30, 2025.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Manatee County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Manatee County as a final budget for the categories indicated for the fiscal year July 1, 2024 to June 30, 2025.

_____

Chad Choate III, Chair

AGENDA ITEM NO. 13.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Annual Financial Report and All Official Parts Thereof for the Fiscal Year Ended June 30, 2024, (No Fiscal Impact)

Executive Summary
The Annual Financial Report and all official parts thereof must be approved by the School Board and submitted by September 11, to the Commissioner of Education, State Board of Education each year in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b)), Florida Statutes. The 2023-2024 fiscal year accounting records have been finalized to include this information and the Annual Financial Report has been prepared. A copy of the Annual Financial Report is attached.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the Annual Financial Report and all official parts thereof for the fiscal year ended June 30, 2024.

Financial Impact
There is no fiscal impact.

Contact
Submitting Departments: Finance and Business Services
Initiated By: Cathy Miley and Rachel Sellers

Attachments:
FS June 2024.pdf
Bank Rec Certification - June 2024.pdf
AFR 2023.2024.pdf

The School District of Manatee County



Year to Date Financial Report
through the
Period Ending June 30, 2024

(Unaudited)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
June 30, 2024

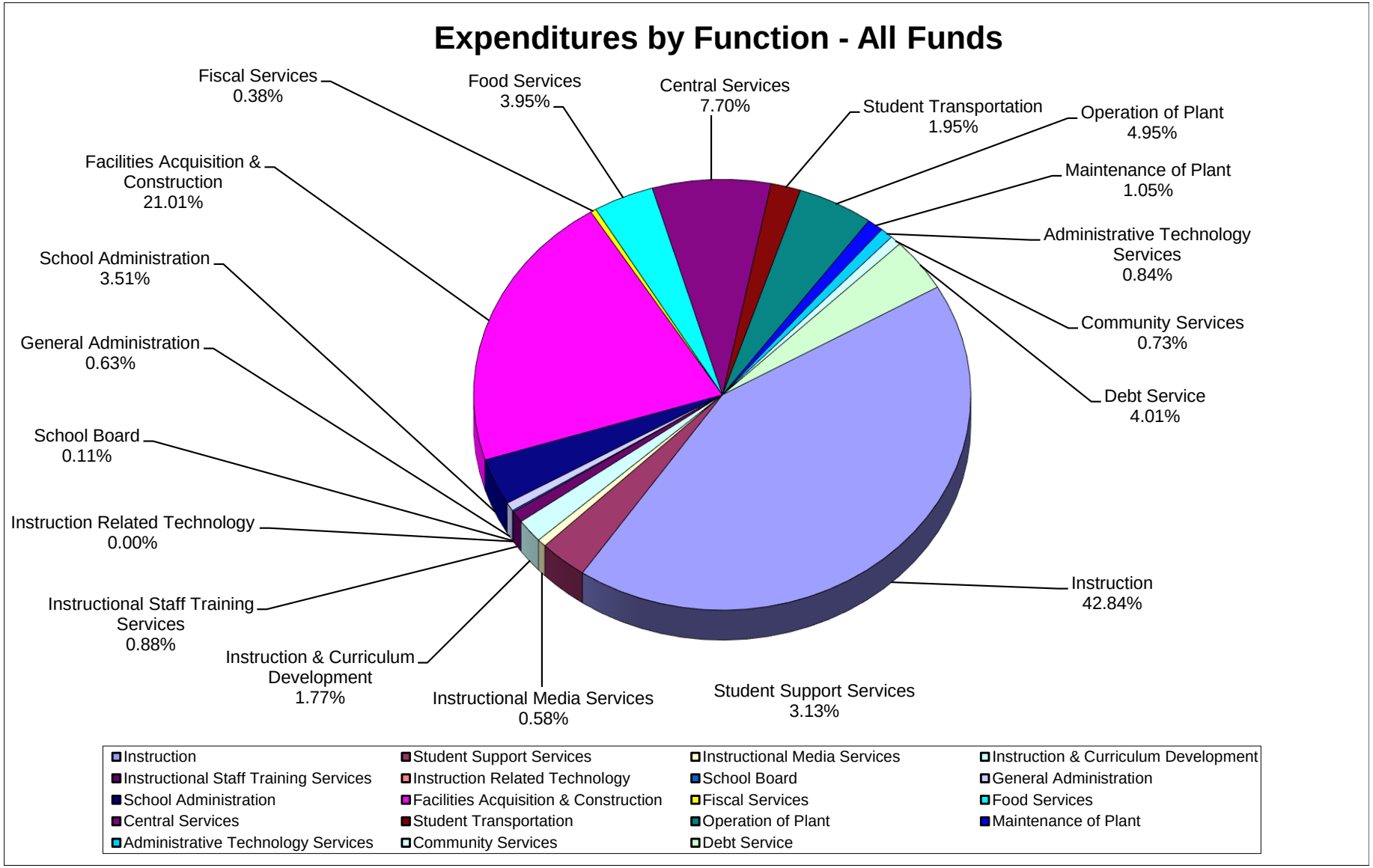
	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Travel & Agency Funds	Total June 2024	Total June 2023
Assets									
Current Assets									
Cash	$ 124,560,748	$ 29,345,959	$ 321,885,045	$ 11,567,314	$ -	$ 31,771,231	$ 1,389,959	$ 520,520,256	505,305,208.91
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,813,737	-	-	-	1,284	102	72,444	3,887,567	3,035,025.65
Due From/(To)	7,199,817	(344,574)	-	-	(6,855,244)	-		-	-
Inventory	517,798	-	-	650,116		-	-	1,167,914	1,222,005.83
Investments		33,736	-	-	-	-	-	33,736	39,723.04
Other Current Assets									
Deposits Receivable	-	-	-		-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	1,299,066	-	18,103,356	577,024	8,054,159	-	-	28,033,605	24,604,051.47
Total Assets	**137,391,167**	**29,035,121**	**339,988,401**	**12,794,454**	**1,200,199**	**31,771,333**	**1,462,404**	**553,643,078**	**534,206,014.90**
Liabilities									
Current Liabilities									
Salaries & Wages Payable	12,475,452	-	-	-	-	-	-	12,475,452	12,333,827.37
Payroll Deductions & WH	5,694,900	-	-	-	-	-	-	5,694,900	6,908,997.46
Accounts Payable	2,982,618	-	6,302,241	135,815	1,200,199	273,233	-	10,894,107	6,579,788.86
Construction Payable	-	-	21,827,057	-	-	-	-	21,827,057	11,020,346.05
Retainage Payable	-	-	869,054	-	-	-	-	869,054	213,030.14
Other Current Liabilities					-				-
Matured Bond/Interest Payable	-	15,170,783	-	-	-	-	-	15,170,783	11,203,186.75
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	3,610	-	-	-	-	-	-	3,610	3,325.74
Estimated Unpaid Claims	-	-	-	-	-	16,522,637	-	16,522,637	16,085,781.00
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	3,492,766	-	-	70,094	-	-	215,323	3,778,183	-
Deferred Revenue	-	-	7,509,642	-	-	-	-	7,509,642	10,294,332.66
Total Liabilities	**24,649,347**	**15,170,783**	**36,507,993**	**205,909**	**1,200,199**	**16,795,870**	**215,323**	**94,745,424**	**74,642,616.03**
Fund Balances									
Revenues Over (Under) Expenditures	26,779,846	1,033,271	(27,150,386)	(2,018,579)	(0)	540,077	125,421	(690,350)	247,612,787.84
Nonspendable									
Inventories	643,367	-	-	650,116	-	-	-	1,293,483	1,270,274.83
Restricted									
State Required Carryover	3,482,193	-	-	-	-	-	-	3,482,193	836,354.31
Food Services	-	-	-	13,957,008	-	-	-	13,957,008	12,192,486.21
Debt Service	-	12,831,068	-	-	-	-	-	12,831,068	11,889,269.53
Capital Projects	-	-	330,630,793	-	-	-	-	330,630,793	125,245,984.18
Other Purposes	10,704,566	-	-	-	-	14,435,385	1,121,660	26,261,611	17,760,916.27
Assigned									
Encumbrances	1,821,549	-	-	-	-	-	-	1,821,549	1,192,246.04
School and Local Programs	7,707,250	-	-	-	-	-	-	7,707,250	5,298,851.69
Unassigned	61,603,049	-	-	-	-	-	-	61,603,049	36,264,227.97
Total Fund Balances	112,741,820	13,864,339	303,480,407	12,588,545	(0)	14,975,462	1,247,081	458,897,654	459,563,398.87
Total Liabilities & Fund Balances	**$ 137,391,167**	**$ 29,035,121**	**$ 339,988,401**	**$ 12,794,454**	**$ 1,200,199**	**$ 31,771,333**	**$ 1,462,404**	**$ 553,643,078**	**534,206,014.90**

*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 June 30, 2024

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total June 2024	Total June 2023
REVENUES									
Federal Direct	$ 726,739	$ 952,796	$ -	$ -	$ 2,926,122	$ -	$ 233,191	$ 4,838,848	4,588,251.88
Federal Through State	3,660,975	-	-	28,304,669	75,606,126	-	-	107,571,770	114,832,030.35
State	185,008,659	325,760	8,882,948	309,866	-	-	-	194,527,233	192,472,088.01
Local	378,119,001	558,957	211,500,074	7,167,887	-	55,411,813	632,169	653,389,901	553,549,120.86
Total Revenues	567,515,375	1,837,514	220,383,021	35,782,421	78,532,249	55,411,813	865,360	960,327,753	865,441,491.10
EXPENDITURES									
Instruction	366,821,158	-	-	-	46,220,328	-	726,075	413,767,561	369,638,222.35
Student Support Services	22,072,115	-	-	-	8,156,916	-	9,460	30,238,492	26,870,007.68
Instructional Media Services	5,593,720	-	-	-	52,000	-	3,253	5,648,973	5,095,886.84
Instruction & Curriculum Development	8,299,135	-	-	-	8,775,407	-	931	17,075,473	14,962,425.52
Instructional Staff Training Services	1,132,522	-	-	-	7,324,754	-	-	8,457,276	7,585,673.89
Instruction Related Technology	438	-	-	-	20,071	-	-	20,509	74,620.18
School Board	1,045,489	-	-	-	1,000	-	-	1,046,489	1,186,783.06
General Administration	3,188,073	-	-	-	2,900,998	-	220	6,089,291	5,864,320.86
School Administration	33,503,034	-	-	-	396,756	-	-	33,899,790	32,232,219.50
Facilities Acquisition & Construction	7,366,909	-	195,541,756	-	14,000	-	-	202,922,665	114,677,811.34
Fiscal Services	3,428,798	-	-	-	215,933	-	-	3,644,731	3,359,990.29
Food Services	-	-	-	37,801,001	305,930	-	-	38,106,931	33,976,347.81
Central Services	13,481,910	-	-	-	376,504	60,471,736	-	74,330,149	78,635,299.10
Student Transportation	18,189,162	-	-	-	624,335	-	-	18,813,497	16,375,373.23
Operation of Plant	47,026,071	-	-	-	753,711	-	-	47,779,782	42,456,784.08
Maintenance of Plant	10,026,149	-	-	-	106,451	-	-	10,132,600	9,562,184.23
Administrative Technology Services	7,758,371	-	-	-	348,848	-	-	8,107,220	8,146,785.93
Community Services	6,994,255	-	-	-	23,710	-	-	7,017,965	6,874,939.25
Debt Service	1,728,542	34,900,382	2,144,080	-	-	-	-	38,773,003	30,830,366.82
Total Expenditures	557,655,851	34,900,382	197,685,836	37,801,001	76,617,653	60,471,736	739,939	965,872,397	808,406,041.96
Excess (Deficiency) of Revenue Over (Under) Expenditures	9,859,524	(33,062,868)	22,697,185	(2,018,579)	1,914,596	(5,059,923)	125,421	(5,544,643)	57,035,449.14
Other Financing Sources (Uses)									
Other Financing Sources	821,389	-	4,032,905	-	-	-	-	4,854,294	190,577,338.70
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	21,098,934	34,096,139	-	-	-	5,600,000	-	60,795,072	71,342,461.79
Transfers Out	(5,000,000)	-	(53,880,476)	-	(1,914,596)	-	-	(60,795,072)	(71,342,461.79)
Total Other Financing Sources (Uses)	16,920,323	34,096,139	(49,847,571)	-	(1,914,596)	5,600,000	-	4,854,294	190,577,338.70
Net Change in Fund Balance	26,779,846	1,033,271	(27,150,386)	(2,018,579)	(0)	540,077	125,421	(690,350)	247,612,787.84
Fund Balances, Beginning	85,961,973	12,831,068	330,630,793	14,607,124	-	14,435,385	1,121,660	459,588,004	211,950,611.03
Fund Balances, Ending	$ 112,741,820	$ 13,864,339	$ 303,480,407	$ 12,588,545	$ (0)	$ 14,975,462	$ 1,247,081	$ 458,897,654	459,563,398.87

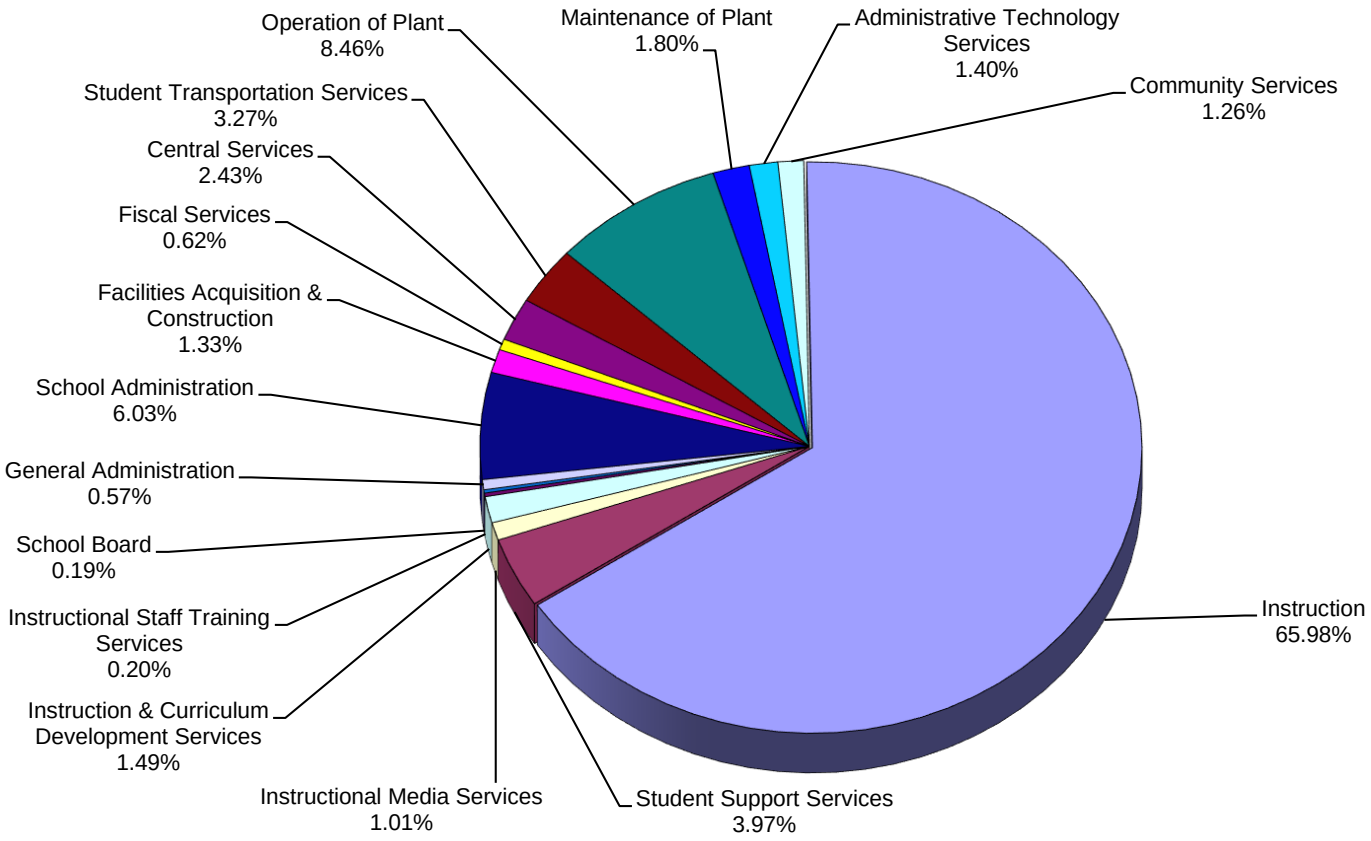
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.


Expenditures by Function - All Funds
Fiscal Services 0.38%
Food Services 3.95%
Central Services 7.70%
Student Transportation 1.95%
Operation of Plant 4.95%
Facilities Acquisition & Construction 21.01%
Maintenance of Plant 1.05%
School Administration 3.51%
Administrative Technology Services 0.84%
General Administration 0.63%
Community Services 0.73%
School Board 0.11%
Debt Service 4.01%
Instruction Related Technology 0.00%
Instruction 42.84%
Instructional Staff Training Services 0.88%
Instruction & Curriculum Development 1.77%
Instructional Media Services 0.58%
Student Support Services 3.13%
Instruction
Student Support Services
Instructional Media Services
Instruction & Curriculum Development
Instructional Staff Training Services
Instruction Related Technology
School Board
General Administration
School Administration
Facilities Acquisition & Construction
Fiscal Services
Food Services
Central Services
Student Transportation
Operation of Plant
Maintenance of Plant
Administrative Technology Services
Community Services
Debt Service

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ending June 30, 2024

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	$ 673,800	$ 720,704	$ 720,704	$ -	100%	732,434
Miscellaneous Federal Direct	2,000	6,035	6,035	-	100%	-
Total Federal Direct	675,800	726,739	726,739	-	100%	732,434
Federal Through State:						
Vocational Education Act	-	21,221	21,221	-	100%	22,000
Medicaid	1,180,000	1,093,539	1,093,539	-	100%	1,370,349
Individuals with Disabilities	111,000	276,973	252,977	(23,995)	91%	311,999
Educational Stabilization K-12	-	-	-	-		-
Educational Stabilization Workforce	-	-	45,016	45,016		390,984
Educational Stabilization VPK	-	-	-	-		247,500
Miscellaneous Federal Through State	-	1,159,457	2,248,223	1,088,765	194%	1,152,486
Total Federal Through State	1,291,000	2,551,190	3,660,975	1,109,785	144%	3,495,318
State:						
Florida Education Finance Program (FEFP)	100,158,206	115,319,535	115,319,535	-	100%	117,738,050
Workforce Development	10,341,269	10,144,293	10,144,293	-	100%	9,687,398
Workforce Education Performance Incentive	225,000	700,228	700,228	-	100%	203,587
CO&DS Withheld for Administrative Expenditures	28,000	28,000	31,919	3,919	114%	30,104
State License Tax	340,481	372,958	372,958	-	100%	359,595
Discretionary Lottery	-	-	-	-		-
Categorical Programs:						
Class Size Reduction Operating Funds	49,033,659	49,876,529	49,876,529	-	100%	51,028,719
Florida School Recognition Funds	-	3,745,293	3,745,293	-	100%	2,619,231
Voluntary Prekindergarten Program	1,850,000	2,626,206	2,626,206	-	100%	2,680,941
Other Miscellaneous State Revenue	508,980	2,815,283	2,191,699	(623,584)	78%	632,809
Total State	162,485,595	185,628,324	185,008,659	(619,665)	100%	184,980,433
Local:						
Required Local Effort & District Nonvoted Operating	340,961,503	272,573,815	272,573,815	-	100%	290,734,599
District Voted Additional Operating Tax	-	69,501,832	69,501,832	-	100%	-
Lease Revenue	126,000	361,885	361,885	-	100%	246,855
Interest on Investments	6,000,000	16,431,464	16,431,464	-	100%	9,990,637
Student and Adult a la Carte	-	-	-	-		-
Catering/Specials	-	-	-	-		-
Net Increase (Decrease) in Fair Value	-	333	333	-	100%	(510)
Gifts, Grants and Bequests	150	3,811	3,811	-	100%	1,500
Vending Sales	-	-	-	-		22
Student Fees:						
Adult Gen Ed Course Fees	82,092	124,680	124,680	-	100%	103,390
Post Secondary Vocational Ed Course Fees	1,882,674	1,771,183	1,771,183	-	100%	1,855,020
Continuing Workforce Education Course Fees	130,887	122,289	122,289	-	100%	127,334
Capital Improvement Fees	113,170	170,748	170,748	-	100%	135,867
Post Secondary Lab Fees	956,000	1,273,277	1,273,277	-	100%	956,883
Lifelong Learning Fees	6,000	2,179	2,179	-	100%	3,040
GED Testing Fees	12,000	11,898	11,898	-	100%	11,523
Other Student Fees	566,427	669,500	669,500	-	100%	648,433
Other Fees:						
Preschool Program Fees	700,000	1,053,681	1,053,681	-	100%	847,856
School Age Child Care Fees	6,350,000	6,596,015	6,596,015	-	100%	6,444,985
Other Schools, Courses and Classes Fees	19	19,321	19,321	-	100%	12,817
Miscellaneous Local:						
Bus Fees	95,000	99,117	-	(99,117)	0%	-
Transportation Services Rendered for School Activi	80,000	30,165	-	(30,165)	0%	-
Sale of Junk	65,000	184,143	184,143	-	100%	157,763
Receipt of Federal Indirect Cost Rate	2,500,000	2,893,497	2,893,497	-	100%	3,431,818
Other Miscellaneous Local Sources	2,066,525	3,274,588	2,318,147	(956,442)	71%	3,062,698
Refund of Prior Year's Expenditures	-	16,701	16,416	(285)	98%	(217,239)
Collections for Lost, Damaged and Sold Textbooks	-	17,428	17,428	-	100%	20,915
Receipt of Food Service Indirect Costs	1,670,000	2,001,459	2,001,459	-	100%	1,877,789
Total Local	364,363,448	379,205,010	378,119,001	(1,086,009)	100%	320,453,994
Total Revenues	528,815,843	568,111,263	567,515,375	(595,888)	100%	509,662,180
Expenditures (by Function)						
Current:						
Instruction	387,564,697	393,644,323	366,821,158	26,823,166	93%	325,907,810
Student Support Services	23,986,953	22,858,730	22,072,115	786,614	97%	15,367,967
Instructional Media Services	5,846,362	5,702,435	5,593,720	108,715	98%	5,089,535
Instruction & Curriculum Development Services	9,230,978	9,182,834	8,299,135	883,699	90%	7,352,744
Instructional Staff Training Services	1,379,015	1,593,603	1,132,522	461,081	71%	635,835
Instruction-Related Technology	585	585	438	147	75%	(13)
School Board	1,369,794	1,439,904	1,045,489	394,415	73%	1,186,783
General Administration	3,009,991	3,722,253	3,188,073	534,180	86%	2,431,291
School Administration	37,412,551	34,842,467	33,503,034	1,339,433	96%	32,169,007
Facilities Acquisition & Construction	6,801,515	7,782,701	7,366,909	415,792	95%	6,224,044
Fiscal Services	3,715,284	3,866,476	3,428,798	437,678	89%	3,196,578
Food Services	-	-	-	-		-
Central Services	15,822,725	15,747,984	13,481,910	2,266,075	86%	10,938,993
Student Transportation Services	21,316,080	18,189,162	18,189,162	-	100%	15,950,247
Operation of Plant	50,803,736	50,319,184	47,026,071	3,293,113	93%	42,094,511
Maintenance of Plant	11,510,549	12,023,918	10,026,149	1,997,769	83%	9,547,562
Administrative Technology Services	8,713,129	8,771,433	7,758,371	1,013,062	88%	7,361,894
Community Services	6,518,918	7,074,136	6,994,255	79,881	99%	6,867,699
Debt Service	1,025,000	1,780,194	1,728,542	51,652	97%	1,325,590
Total Expenditures	596,027,863	598,542,323	557,655,851	40,886,472	93%	493,648,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,212,020)	(30,431,060)	9,859,524	40,290,584		16,014,102
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery	-	821,389	821,389	-	100%	14,100,000
Transfers In:						
From Capital Project Funds	24,872,578	19,672,261	19,784,338	112,076	101%	18,198,276
From Special Revenue Funds	-	1,314,596	1,314,596	-	100%	3,143,648
Transfers Out:						
To Capital Project Funds	-	-	-	-		(882,389)
To Internal Service Funds		(5,000,000)	(5,000,000)	-	100%	(15,000,000)
Total Other Financing Sources (Uses)	24,872,578	16,808,246	16,920,323	112,076	101%	19,559,535
Net Change in Fund Balance	(42,339,442)	(13,622,814)	26,779,846	40,402,660		35,573,637
Fund Balance, Beginning	85,961,973	85,961,973	85,961,973	-		50,388,336
Nonspendable	643,367	-		-		-
Restricted	-	-		-		-
Assigned	-	-		-		-
Unassigned	42,979,165	72,339,160		-		
Fund Balance, Ending	$ 43,622,532	$ 72,339,160	$ 112,741,820	$ 40,402,660		85,961,974

Expenditures by Function - General Fund



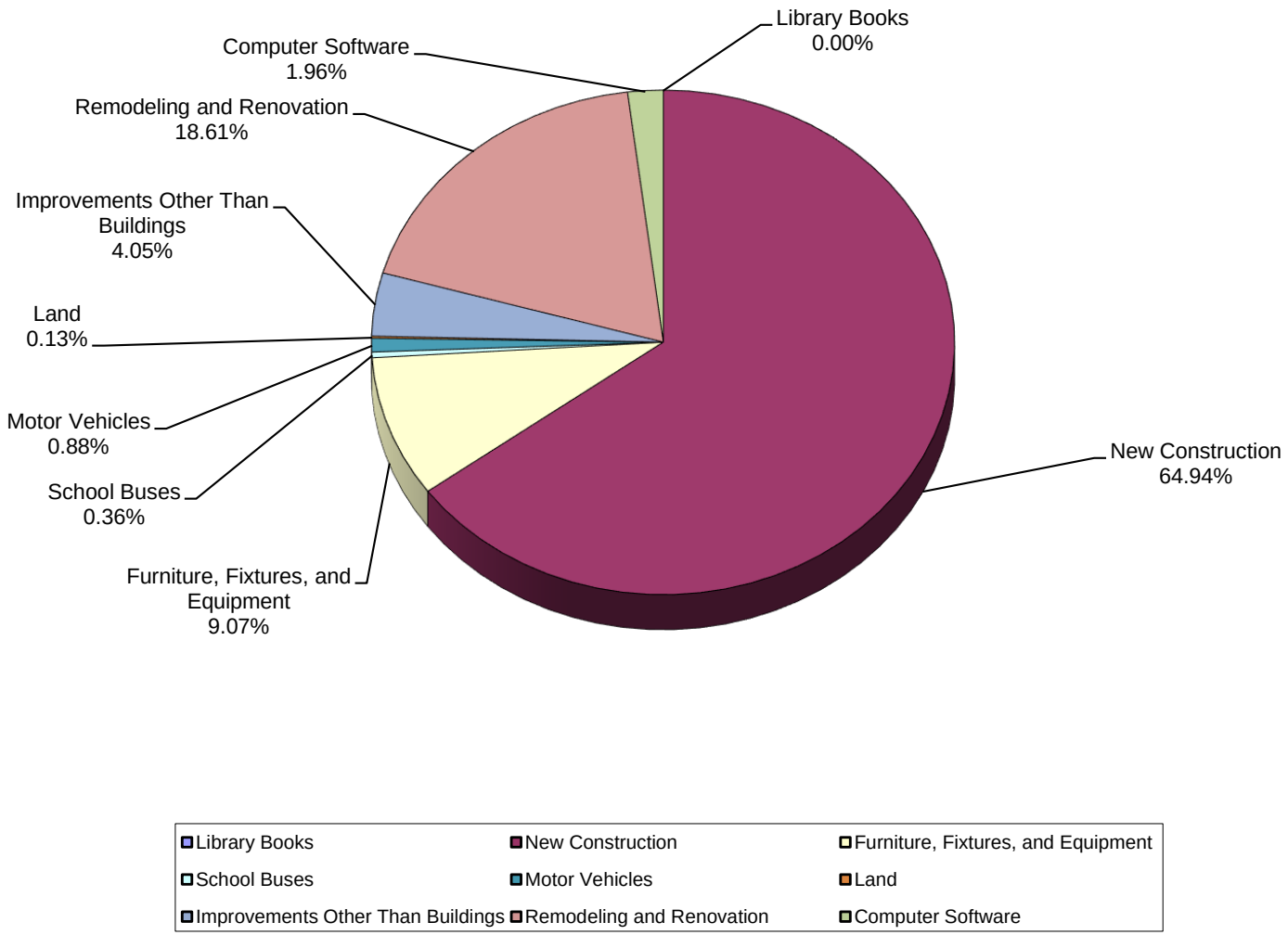
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	$ 1,005,960	$ 1,005,960	$ 952,796	$ (53,164)	95%	953,373.59
Total Federal Direct	1,005,960	1,005,960	952,796	(53,164)		953,373.59
State:						
CO&DS Withheld for Bonds	332,550	331,221	324,431	(6,790)	98%	408,909.52
SBE/COBI Bond Interest	-	1,329	1,329	-	100%	1,271.39
Total State	332,550	332,550	325,760	(6,790)	98%	410,180.91
Local:						
Interest on Investments	275,000	438,191	535,611	97,420	122%	477,439.82
Net Increase (Decrease) in the Fair Value	-	120,767	23,347	(97,420)	19%	(97,063.37)
Total Local	275,000	558,957	558,957	-	100%	380,376.45
Total Revenues	1,613,510	1,897,467	1,837,514	(59,954)	97%	1,743,930.95
EXPENDITURES						
Current:						
Redemption of Principal	18,635,284	18,635,284	18,080,000	555,284	97%	17,441,000.00
Interest	16,803,500	16,803,500	16,803,500	-	100%	9,181,848.50
Dues and Fees	45,274	41,333	16,882	24,451	41%	1,197,433.44
Other Debt Service	-	-	-	-		-
Total Debt Service	35,484,058	35,480,117	34,900,382	579,735	98%	27,820,281.94
Total Expenditures	35,484,058	35,480,117	34,900,382	579,735	98%	27,820,281.94
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(33,870,548)	(33,582,649)	(33,062,868)	519,781		(26,076,350.99)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	34,118,575	34,096,139	34,096,139	-	100%	27,018,149.54
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	34,118,575	34,096,139	34,096,139	-		27,018,149.54
Total Other Financing Sources (Uses)	34,118,575	34,096,139	34,096,139	-	100%	27,018,149.54
Net Change in Fund Balances	248,027	513,489	1,033,271	519,781		941,798.55
Fund Balances, Beginning	12,831,068	12,831,068	12,831,068	-		11,889,269.53
Fund Balances, Ending	$ 13,079,095	$ 13,344,558	$ 13,864,339	$ 519,781		12,831,068.08

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Project Funds
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
State:						
CO&DS Distributed	$ 1,567,895	$ 1,771,556	$ 1,771,556	$ -	100%	1,567,894.86
Interest on CO&DS	28,991	57,723	57,723	-	100%	34,386.02
Public Education Capital Outlay PECO	4,770,785	1,022,784	1,022,784	-	100%	109,510.98
Charter School Cap Outlay PECO	4,492,248	5,202,301	5,202,301	-	100%	4,485,828.00
Other Miscellaneous State Revenue	3,555,937	828,583	828,583	-	100%	573,744.30
Total State Sources	14,415,856	8,882,948	8,882,948	-	100%	6,771,364.16
Local:						
District Capital Taxes	103,930,554	104,265,829	104,265,829	-	100%	86,830,455.08
Local Sales Tax	51,689,130	51,689,130	51,689,130	-	100%	49,701,086.36
Interest on Investments	7,515,668	12,315,898	12,315,898	-	100%	2,512,345.91
Other Miscellaneous Local Sources	909,875	843,676	843,676	-	100%	97,457.77
Impact Fees	33,150,906	42,385,540	42,385,540	-	100%	37,442,454.61
Refund of Prior Year Expense	-	-	-	-		-
Total Local Sources	197,196,133	211,500,074	211,500,074	-	100%	176,583,799.73
Total Revenues	211,611,988	220,383,021	220,383,021	-	100%	183,355,163.89
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
Buildings and Fixed Equipment	312,376,755	124,920,097	124,920,097	-	100%	49,937,485.39
Furniture, Fixtures, and Equipment	18,501,483	17,881,248	17,451,412	429,837	98%	11,922,278.85
School Buses	2,192,965	1,755,093	694,418	1,060,675	40%	892,792.00
Motor Vehicles	563,446	1,689,680	1,689,680	-	100%	609,208.30
Land	1,500,000	249,640	249,640	-	100%	20,000.00
Improvements Other Than Buildings	11,422,016	9,137,328	7,783,143	1,354,185	85%	3,656,062.03
Remodeling and Renovation	79,577,874	49,262,638	35,799,534	13,463,103	73%	35,092,326.59
Computer Software	3,658,937	3,776,583	3,776,581	2	100%	3,456,888.79
Total Capital Outlay	429,793,476	208,672,307	192,364,504	16,307,802	92%	105,587,041.95
Other Expenses:						
Charter School Capital Outlay 1.5 M	2,078,883	2,132,158	2,132,158	-	100%	-
Charter School Capital Outlay Sales Tax	1,172,133	1,246,854	1,045,093	201,761	84%	2,866,725.82
Total Other Expenses	3,251,016	3,379,012	3,177,251	201,761		2,866,725.82
Debt Service:						
Redemption of Principal	2,283,455	2,428,249	2,064,937	363,312	85%	1,608,028.08
Interest	33,870	76,608	76,608	-	100%	76,466.42
Dues and Fees	-	2,535	2,535	-	100%	-
Total Debt Service	2,317,325	2,507,392	2,144,080	363,312	86%	1,684,494.50
Total Expenditures	435,361,818	214,558,711	197,685,836	16,872,876	92%	110,138,262.27
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,749,829)	5,824,310	22,697,185	16,872,876		73,216,901.62
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-		-
Lease Agreements and SBITAs	-	4,032,905	4,032,905	-		-
Certificates of Participation Issued	-	-	-	-		151,730,000.00
Premiums on Certificates of Participation Issued	-	-	-	-		24,482,011.35
Proceeds of Lease-Purchase Agreements	-	-	-	-		265,327.35
Transfers In:						
From General Fund	-	-	-	-		882,388.63
Transfers Out:						
To General Fund	(24,872,578)	(19,784,338)	(19,784,338)	-	100%	(18,198,275.71)
To Debt Service	(34,118,575)	(34,096,139)	(34,096,139)	-	100%	(27,018,149.54)
Total Transfers	(58,991,153)	(53,880,476)	(53,880,476)	-		(45,216,425.25)
Total Other Financing Sources (Uses)	(58,991,153)	(49,847,571)	(49,847,571)	-	100%	132,143,302.08
Net Change in Fund Balances	(282,740,982)	(44,023,261)	(27,150,386)	16,872,876		205,360,203.70
Fund Balances, Beginning	330,606,188	330,630,793	330,630,793	-		125,245,984.18
Fund Balances, Ending	$ 47,865,206	$ 286,607,532	$ 303,480,407	$ 16,872,876		330,606,187.88

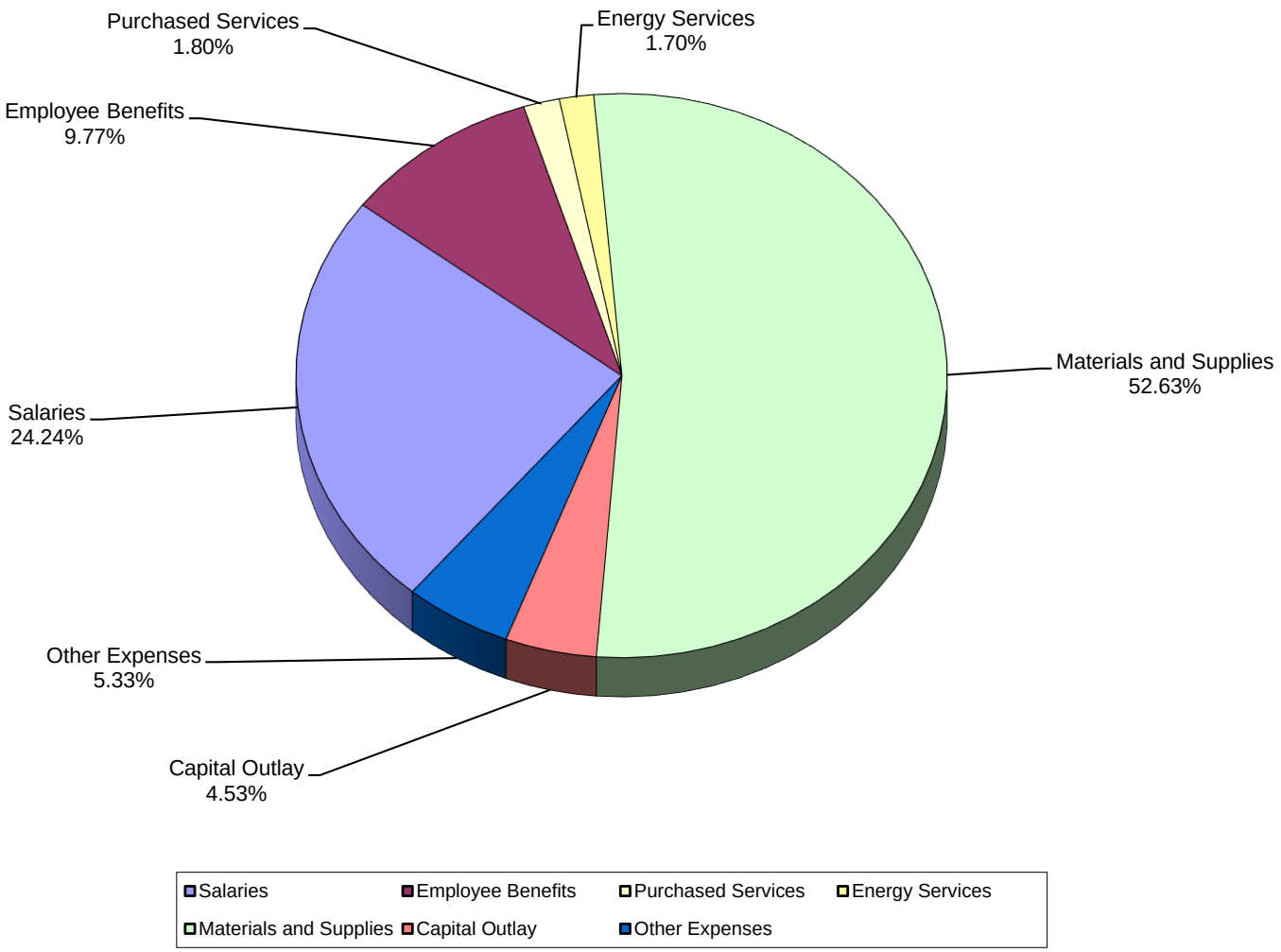
Expenditures by Object - Capital Projects Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Funds
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	$ -	$ -	-	$ -		-
School Lunch Reimbursement	16,380,000	17,301,503	17,336,362	(34,859)	100%	16,887,904.54
School Breakfast Reimbursement	5,670,000	6,222,885	6,394,411	(171,526)	103%	5,752,879.06
After-School Snack Reimbursement	213,066	223,353	129,508	93,845	58%	97,421.53
Child Care Food Program	1,081,500	1,081,500	1,178,754	(97,254)	109%	1,041,587.09
USDA Donated Commodities	2,213,190	2,213,190	1,954,232	258,958	88%	2,757,817.50
Cash n Lieu of Donated	75,000	75,000	81,951	(6,951)	109%	77,160.90
Summer Food Service Program	619,675	-	-	-		376,558.77
Other Food Service Revenue	-	1,229,451	1,229,451	-	100%	2,181,458.05
Total Federal Through State	26,252,431	28,346,882	28,304,669	42,213	100%	29,172,787.44
State:						
School Breakfast Supplement	150,000	150,000	145,085	4,915	97%	145,215.00
School Lunch Supplement	170,000	170,000	164,781	5,219	97%	164,895.00
Other Miscellaneous State	-	-	-	-		-
Total State	320,000	320,000	309,866	10,134	97%	310,110.00
Local:						
Interest on Investments	200,000	710,000	711,099	(1,099)	100%	654,832.47
Student Lunches	3,800,000	3,800,000	3,833,389	(33,389)	101%	3,528,075.45
Student Breakfasts	-	-	(0)	0		-
Adult Breakfast/Lunch	175,000	175,247	133,354	41,893	76%	110,743.87
Student/Adult Ala Carte	1,900,000	2,109,900	2,304,298	(194,398)	109%	1,825,412.86
Catering/Special	48,000	52,000	30,455	21,545	59%	29,211.82
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(567)	567		(942.82)
Sale of Junk	-	-	1,482	(1,482)		1,498.83
Other Miscellaneous Local Sources	130,000	130,000	154,378	(24,378)	119%	179,922.71
Refund of Prior Year Expense	-	-	-	-		694.00
Total Local	6,253,000	6,977,147	7,167,887	(190,740)	103%	6,329,449.19
Total Revenues	32,825,431	35,644,029	35,782,421	(138,392)	100%	35,812,346.63
EXPENDITURES						
Current:						
Salaries	8,896,508	9,162,124	9,162,121	3	100%	8,537,157.82
Employee Benefits	3,482,679	3,694,338	3,694,334	4	100%	3,095,654.85
Purchased Services	1,070,938	701,273	678,610	22,663	97%	746,536.54
Energy Services	635,000	645,155	642,606	2,549	100%	610,206.32
Materials and Supplies	18,681,173	20,344,575	19,895,887	448,687	98%	18,191,369.03
Capital Outlay	2,186,104	1,714,299	1,713,304	995	100%	906,404.69
Other Expenses	1,820,000	2,014,190	2,014,139	51	100%	1,889,018.56
Total Food Service	36,772,402	38,275,953	37,801,001	474,953	99%	33,976,347.81
Total Expenditures	36,772,402	38,275,953	37,801,001	474,953	99%	33,976,347.81
Net Change in Fund Balance	(3,946,971)	(2,631,924)	(2,018,579)	613,345		1,835,998.82
Fund Balance, Beginning	14,607,124	14,607,124	14,607,124	-		12,771,125.30
Fund Balance, Ending	$ 10,660,153	$ 11,975,200	12,588,545	$ 613,345		14,607,124.12

Expenditures by Object - Food Service Fund

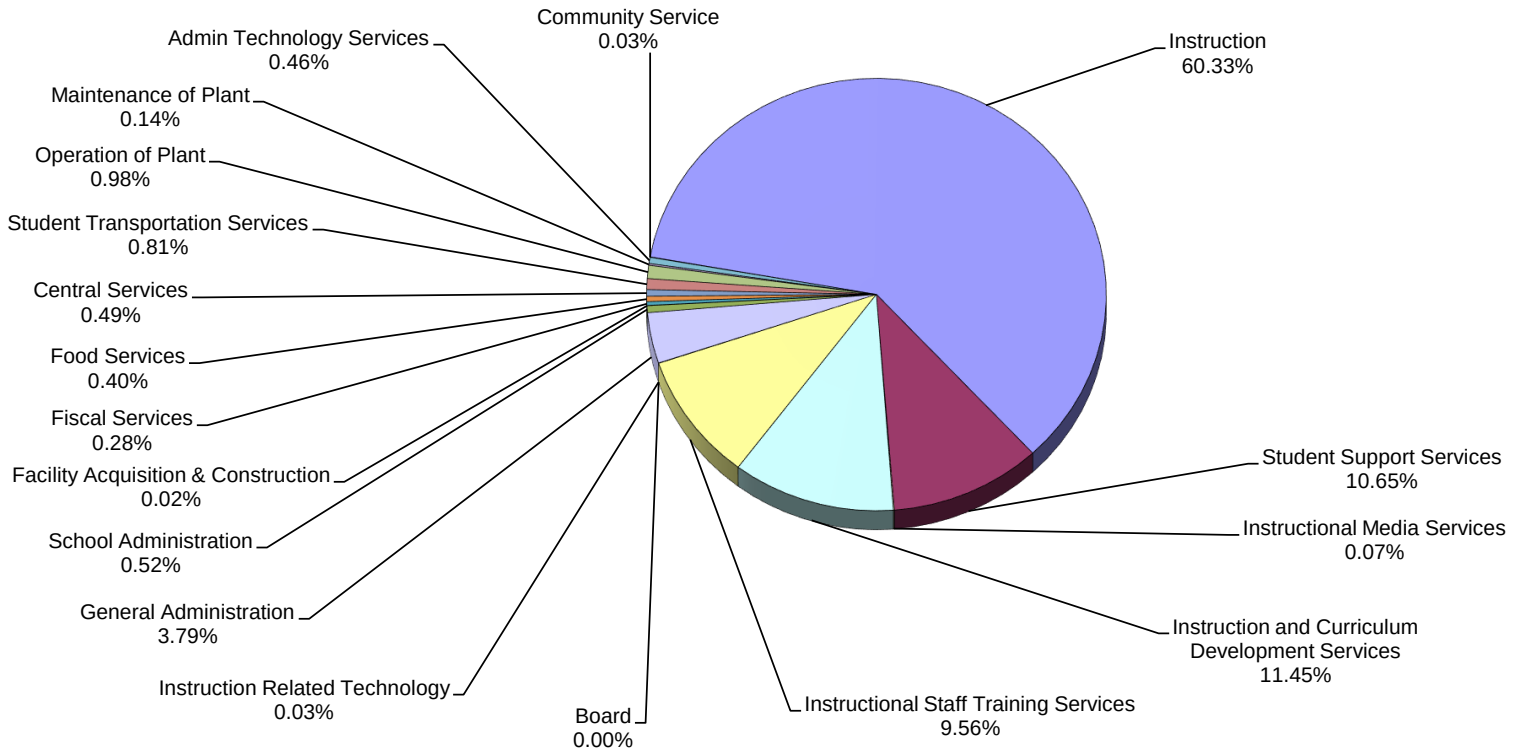


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Federal Direct:						
Other Federal Direct	$ -	$ -	$ -	$ -		-
Pell	-	2,006,861	2,011,711	(4,851)	100%	1,974,941.93
Miscellaneous Federal Direct	53,746	833,670	914,411	(80,741)	110%	709,678.67
Total Federal Direct	53,746	2,840,531	2,926,122	(85,592)	103%	2,684,620.60
Federal Through State:						
Career and Technical Education	-	947,929	860,490	87,439	91%	900,487.11
Teacher/Principal Training & Recruiting	-	2,433,976	1,664,126	769,849	68%	1,882,018.91
Adult Migrant Education	-	286,823	271,152	15,671	95%	302,936.65
Eng Lit and Civics Education	-	95,206	93,733	1,473	98%	200,853.54
Individuals with Disabilities Education Act	16,468,765	18,763,793	12,000,730	6,763,064	64%	11,470,474.75
Elementary and Secondary Education Act Title I	12,788,029	20,408,358	16,179,740	4,228,619	79%	16,247,208.37
Language Instruction Title III	-	1,271,952	1,088,165	183,787	86%	1,440,657.63
Adult General Education	-	617,662	618,826	(1,164)	100%	651,102.08
21st Century Schools - Title IV	-	1,375,870	1,157,072	218,798	84%	810,769.48
Educational Stabilization Funds - K-12	-	278,416	41,001,799	(40,723,383)	14727%	44,094,646.28
Educational Stabilization Funds - Workforce		-	182,967	(182,967)		1,732,962.17
Educational Stabilization Funds - VPK		-	86,748	(86,748)		25,495.13
Other Federal Through State	-	474,423	400,579	73,844	84%	2,404,312.86
Total Federal Through State	29,256,794	46,954,409	75,606,126	(28,651,718)	161%	82,163,924.96
Total Revenues	29,310,540	49,794,939	78,532,249	(28,737,309)	158%	84,848,545.56
EXPENDITURES						
Current:						
Instruction	15,676,647	31,876,780	46,220,328	(14,343,548)	145%	43,131,415.34
Student Support Services	1,589,670	(279,752)	8,156,916	(8,436,668)	-2916%	11,460,326.13
Instructional Media Services	-	(6,131)	52,000	(58,131)	-848%	-
Instruction and Curriculum Development Services	7,884,649	9,212,197	8,775,407	436,790	95%	7,608,656.78
Instructional Staff Training Services	3,198,449	6,842,110	7,324,754	(482,645)	107%	6,949,838.41
Board	-	(77)	1,000	(1,077)	-1307%	-
Instruction Related Technology	2,478	15,506	20,071	(4,565)	129%	74,633.16
General Administration	886,941	1,407,131	2,900,998	(1,493,867)	206%	3,430,528.17
School Administration	-	(71,795)	396,756	(468,550)	-553%	63,212.97
Facility Acquisition & Construction	-	(3,224)	14,000	(17,224)	-434%	-
Fiscal Services	-	(182,612)	215,933	(398,545)	-118%	163,411.85
Food Services	-	(165,396)	305,930	(471,326)	-185%	-
Central Services	20,000	157,699	376,504	(218,805)	239%	128,721.23
Student Transportation Services	51,705	(870,422)	624,335	(1,494,758)	-72%	425,125.93
Operation of Plant	-	24,510	753,711	(729,201)	3075%	362,273.20
Maintenance of Plant	-	(2,351)	106,451	(108,802)	-4528%	14,622.62
Admin Technology Services	-	(9,049)	348,848	(357,897)	-3855%	784,891.86
Community Services	-	(40,996)	23,710	(64,705)	-58%	7,240.00
Total Expenditures	29,310,540	47,904,130	76,617,653	(28,713,522)	160%	74,604,897.65
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,890,809	1,914,596	(23,787)		10,243,647.91
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	(1,290,809)	(1,314,596)	23,787	102%	(3,143,647.91)
To Internal Service Fund	-	(600,000)	(600,000)	-	100%	(7,100,000.00)
Total Other Financing Sources (Uses)	-	(1,890,809)	(1,914,596)	23,787		(10,243,647.91)
Net Change in Fund Balance	-	-	(0)	0		(0.00)
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	$ -	$ -	$ (0)	$ 0		(0.00)

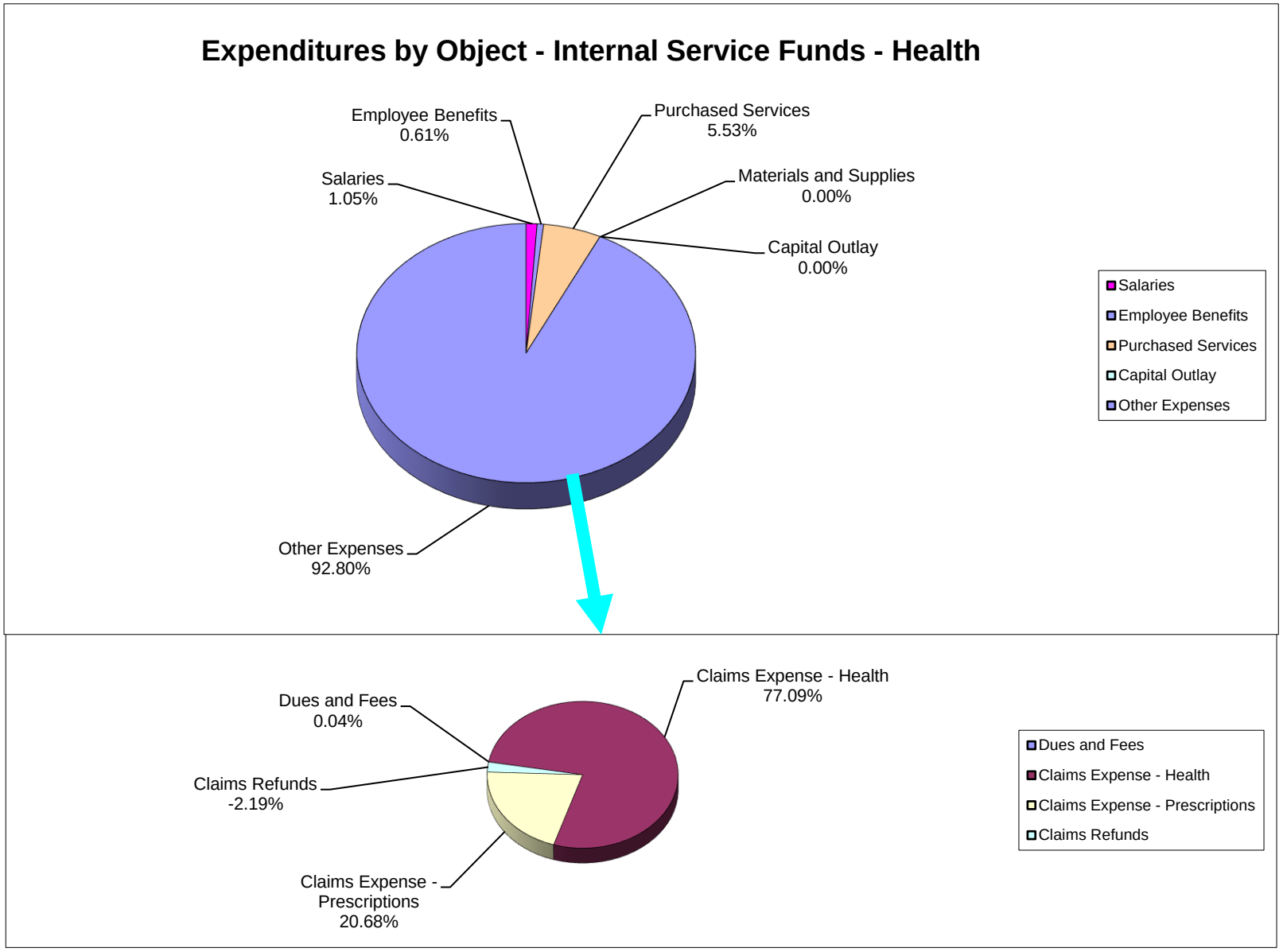
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.
*The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

Expenditures by Function - Other Special Revenue Funds



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
For Month Ended June 30, 2024

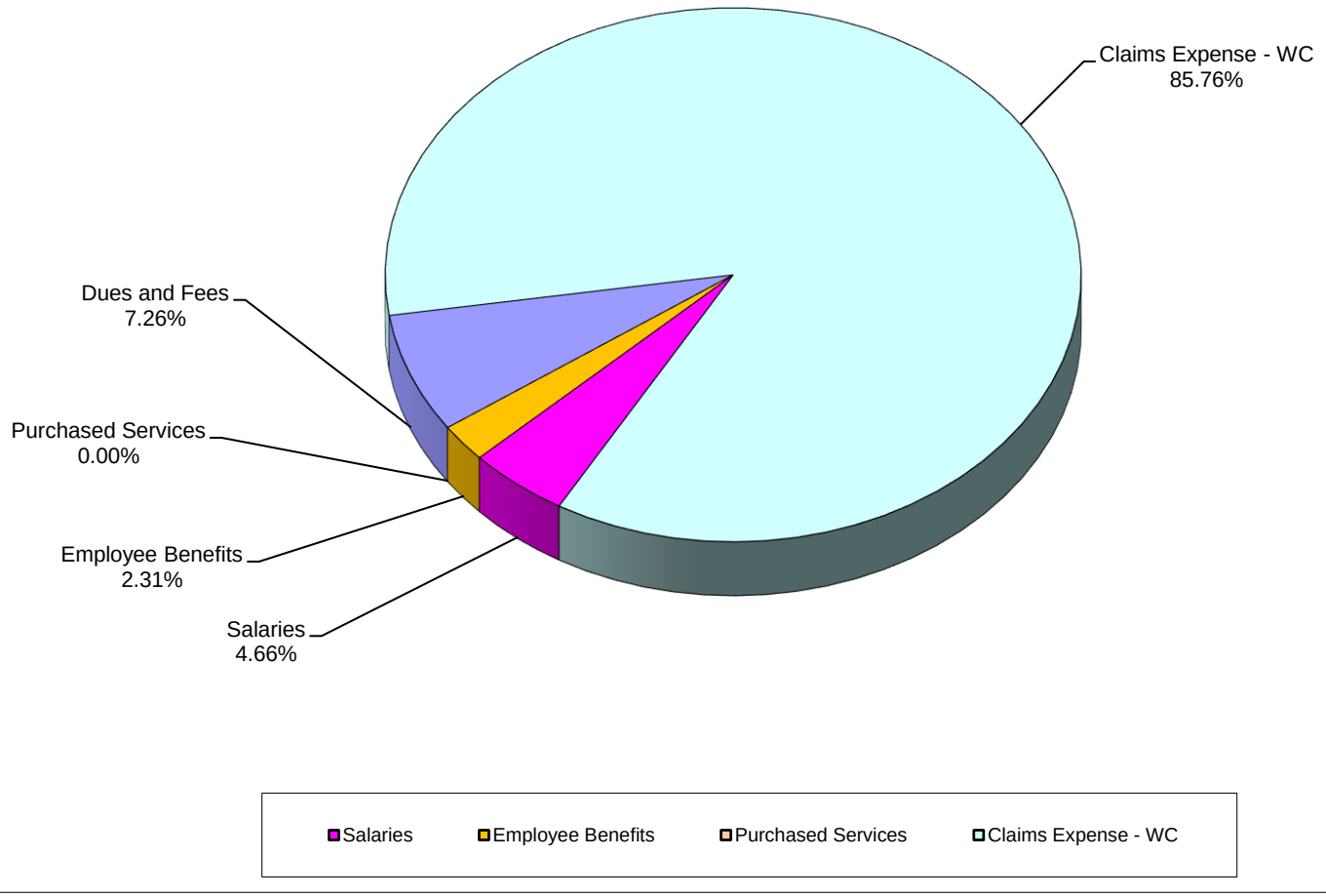
	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Operating Revenues:						
Premium - Employer	$ 39,401,000	$ 39,401,000	$ 37,141,027	$ 2,259,973	94%	32,940,213
Premium - Employee	13,391,000	13,391,000	12,421,267	969,733	93%	11,593,050
Premium - Retiree	1,450,000	1,429,373	1,378,120	51,253	96%	1,272,042
Premium - Leave/COBRA	400,000	420,627	420,627	(0)	100%	350,500
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		-
Total Operating Revenues	54,642,000	54,642,000	51,361,041	3,280,959	94%	46,155,806
Total Revenues	54,642,000	54,642,000	51,361,041	3,280,959	94%	46,155,806
EXPENDITURES						
Operating Expenditures:						
Salaries	614,638	614,893	590,355	24,538	96%	650,504
Employee Benefits	385,765	540,381	345,722	194,659	64%	175,350
Purchased Services	3,363,406	3,341,846	3,124,572	217,275	93%	3,071,623
Materials and Supplies	3,500	2,641	2,641	-	100%	2,392
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	22,000	21,972	21,970	2	100%	20,601
Subs for ATD	-	-	-	-		-
Claims Expense - Health	46,932,000	45,271,848	42,249,376	3,022,472	93%	48,293,671
Claims Expense - Prescriptions	9,186,581	12,669,997	11,334,275	1,335,722	89%	13,084,535
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	(1,000,000)	(1,201,249)	(1,201,249)	-	100%	(1,468,652)
Total Other Expenses	55,140,581	56,762,567	52,404,372	4,358,196	92%	59,930,155
.						
Total Expenditures	59,507,891	61,262,329	56,467,662	4,794,668	92%	63,830,024
Operating Income (Loss)	(4,865,891)	(6,620,329)	(5,106,621)	1,513,708		(17,674,218)
Transfers In:						
From General Fund	-	5,000,000	5,000,000			15,000,000
From Special Revenue	-	600,000	600,000	-		7,100,000
Total Transfers		5,600,000	5,600,000			22,100,000
Change in Net Position	(4,865,891)	(1,020,329)	493,379	1,513,708		4,425,782
Net Position, Beginning	12,870,340	12,870,340	12,870,340	-		8,444,558
Net Position, Ending	$ 8,004,449	$ 11,850,011	13,363,719	1,513,708		12,870,340


Expenditures by Object - Internal Service Funds - Health
Employee Benefits
0.61%
Purchased Services
5.53%
Salaries
1.05%
Materials and Supplies
0.00%
Capital Outlay
0.00%
Other Expenses
92.80%
Salaries
Employee Benefits
Purchased Services
Capital Outlay
Other Expenses
Claims Expense - Health
77.09%
Dues and Fees
0.04%
Claims Refunds
-2.19%
Claims Expense -
Prescriptions
20.68%
Dues and Fees
Claims Expense - Health
Claims Expense - Prescriptions
Claims Refunds

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Operating Revenues:						
Premium - Employer	$ 3,200,000	$ 4,050,772	$ 4,050,772	$ -	100%	3,036,424.33
Total Operating Revenues	3,200,000	4,050,772	4,050,772	-	100%	3,036,424.33
Total Revenues	3,200,000	4,050,772	4,050,772	-	100%	3,036,424.33
EXPENDITURES						
Operating Expenditures:						
Salaries	241,506	186,593	186,593	-	100%	170,564.34
Employee Benefits	90,402	92,676	92,676	-	100%	79,879.20
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	347,891	329,124	290,832	38,293	88%	286,399.81
Claims Expense - Workers' Comp	2,787,393	3,633,463	3,536,256	97,208	97%	3,228,988.95
Claims Refund	-	(102,282)	(102,282)	-	100%	(28,271.52)
Total Other Expenses	3,135,284	3,860,306	3,724,806	135,500	96%	3,487,117.24
Total Expenditures	3,467,192	4,139,574	4,004,074	135,500	97%	3,737,560.78
Operating Income (Loss)	(267,192)	(88,802)	46,698	135,500		(701,136.45)
Change in Net Position	(267,192)	(88,802)	46,698	135,500		(701,136.45)
Net Position, Beginning	1,565,045	1,565,045	1,565,045	-		2,266,181.68
Net Position, Ending	$ 1,297,853	$ 1,476,243	$ 1,611,743	$ 135,500		1,565,045.23

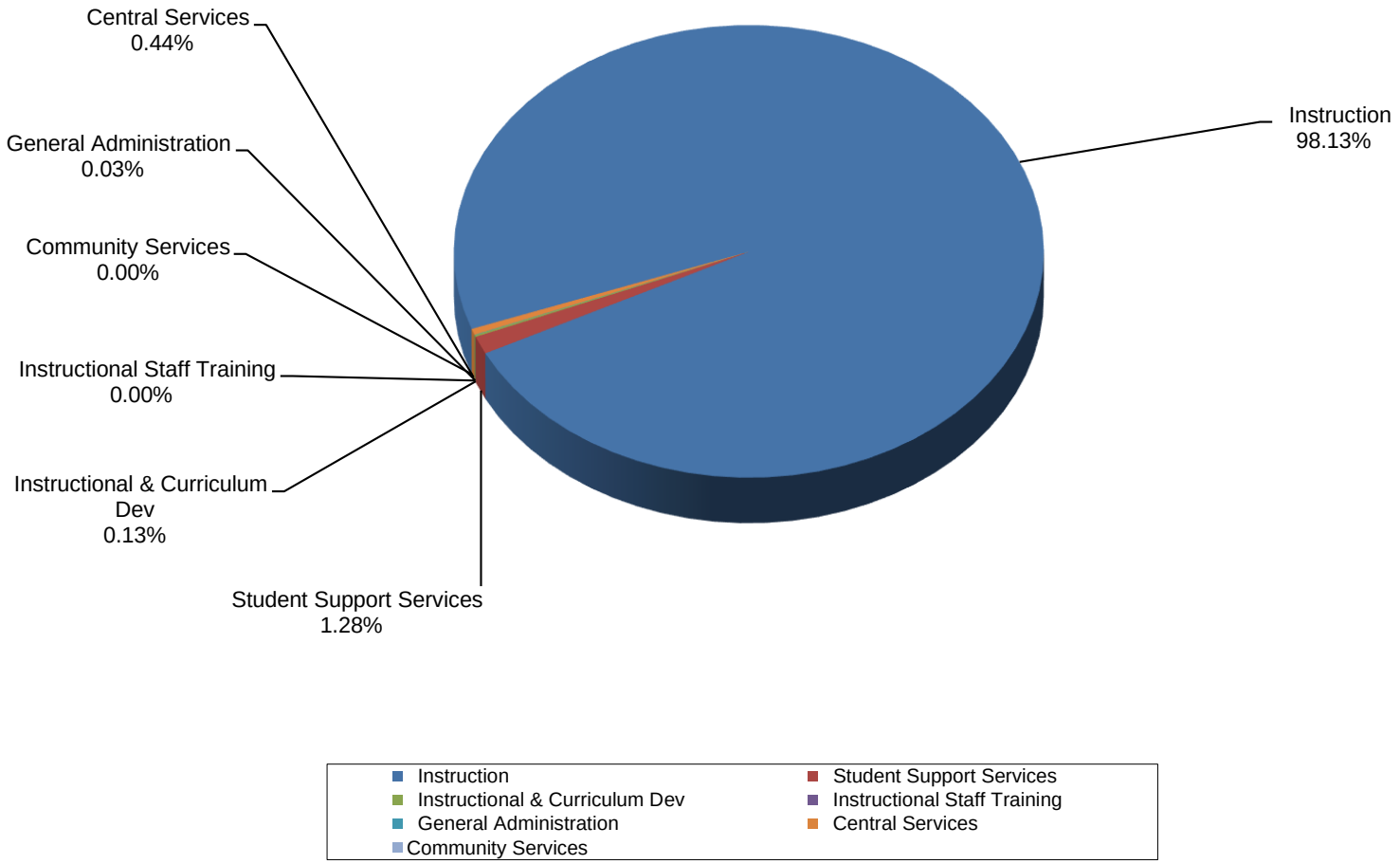
Expenditures by Object - Internal Service Funds
Workers Compensation



School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
For Month Ended June 30, 2024

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2023
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	$ 215,000	$ 233,191	$ 233,191	$ (0)	100%	217,823.31
Total Federal Direct	215,000	233,191	233,191	(0)	100%	217,823.31
Local:						
Gifts, Grants, & Bequests	1,255	22,810	22,810	-	100%	42,883.73
Financial Aid Fees	226,340	300,331	300,331	-	100%	271,734.07
Other Student Fees	-	-	-	-		1,000.00
Other Miscellaneous Local Sources	250,100	309,029	309,029	-	100%	293,653.30
Total Local	477,695	632,169	632,169	-	100%	609,271.10
Total Revenues	692,695	865,360	865,360	(0)	100%	827,094.41
EXPENDITURES						
Instruction	1,756,034	1,922,144	726,075	1,196,069	38%	598,996.84
Student Support Services	6,567	13,073	9,460	3,613	72%	41,714.91
Instructional & Curriculum Dev	27,846	24,346	931	23,415	4%	1,024.34
Instructional Staff Training	-	-	-	-		-
General Administration	12,656	14,059	220	13,839	2%	2,502.18
Central Services	7,752	9,897	3,253	6,644	33%	6,352.15
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Community Services	3,500	3,500	-	3,500	0%	-
Total Expenditures	1,814,355	1,987,020	739,939	1,247,081	37%	650,590.42
Change in Net Position	(1,121,660)	(1,121,660)	125,421	1,247,081		176,503.99
Net Position, Beginning	1,121,660	1,121,660	1,121,660	0		945,156.31
Net Position, Ending	$ -	$ (0)	$ 1,247,081	$ 1,247,081		1,121,660.30

Expenditures by Function - Trust and Agency Funds



SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Mary Foreman
Gina Messenger
Richard Tatem

SUPERINTENDENT

Jason C. Wysong, Ed.D.

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: August 13, 2024

TO: Jason C. Wysong, Ed. D., Superintendent

FROM: Rachel Sellers, Deputy Superintendent of Business Services RS

SUBJECT: Certification of Monthly Bank Reconciliation (06/30/2024)

As a response to Audit Finding 2019-001, Finance staff developed the following internal control enhancement: District staff will complete monthly bank reconciliations, and a review with accounting staff will occur on the third Monday of every month, chaired by the Deputy Superintendent of Business Services. At completion of the monthly reconciliation review, the Deputy Superintendent of Business Services will certify the completion of the reconciliation to the Superintendent.

Also available (upon request) are the cash ledger and bank statement summaries that support the "book" and "bank" amounts in the reconciliation, and also screenshots, from the PeopleSoft Treasury module, proving that the June 30, 2024 book-to-bank reconciliation has been completed, with $0 variance.

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

The School District of Manatee County

ANNUAL FINANCIAL REPORT

(Unaudited)

For Fiscal Year Ended June 30, 2024

1 Mill Referendum at Work:
Your Support Makes a Difference!

Education with Innovation and Imagination

School District of Manatee County, Florida

Annual Financial Report (Unaudited)

For the Fiscal Year Ended June 30, 2024

Issued by:

Dr. Jason C. Wysong
Superintendent of Schools

Prepared by:

The Finance Department

School District of Manatee County 215 Manatee Avenue
West Bradenton, Florida 34205
www.manateeschools.net

SCHOOL DISTRICT OF MANATEE COUNTY

SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Mary Foreman
Gina Messenger
Richard Tatem

SUPERINTENDENT

Jason C. Wysong, Ed.D.

September 10, 2024

Dear Chair, Members of the School Board of Manatee County, Florida, and Citizens of Manatee County:

We are pleased to submit the Annual Financial Report (AFR) of the School Board of Manatee County, Florida (District) for the fiscal year ended June 30, 2024. This report consists of management's representations concerning the finances of the District. Responsibility for the accuracy, completeness and fairness of the information presented, including all disclosures, rests with the District's management. This report will provide the taxpayers of the District with financial data in a format enabling them to gain an understanding of the financial affairs and standing of the District.

To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect District assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

State law requires the financial statements of the District to be audited. However, these statements have not been audited as of this date. Cherry Bekaert LLP is currently in the process of conducting the financial audit. We anticipate bringing the Annual Comprehensive Financial Report (ACFR) including audited financial statements to the Board in January 2025.

The AFR includes all funds of the District, the Manatee School Board Leasing Corporation, and several charter schools, which comprise the reporting entity. The Leasing Corporation was formed by the School Board to be the lessor in connection with financing the acquisition and/or construction of certain educational facilities. The charter schools are public schools educating students under state-regulated operating contracts with the District. The charter schools are included in the ACFR as discretely presented component units. One charter school, the State College of Florida Collegiate School, operates under another governmental agency and, therefore, is not included as discretely presented component units of the District.

P.O. Box 9069
Bradenton, FL 34206-9069
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Profile of the School District

The District and its governing body were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by the District in accordance with Chapter 1001, Florida Statutes. The District consists of five elected officials responsible for the adoption of policies, which govern the operation of public schools in Manatee County. The Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of Florida Statutes, State Board of Education Rules, and District policies. Section 1010.01, Florida Statutes, requires each school district to prepare and maintain financial records and accounts as prescribed by law and rules of the State Board of Education.

The geographic boundaries of the District are those of Manatee County. The County encompasses a 742 square mile area located in west central Florida and is approximately 45 miles south of the city of Tampa. The County operates under a constitution adopted in 1921 and has a projected estimated population of 453,021 persons. Within its borders are six municipalities: City of Anna Maria, Bradenton, Bradenton Beach, Holmes Beach, Palmetto, and the Town of Longboat Key.

During the 2023-24 fiscal year, the District operated 54 schools at 52 sites; including 31 elementary schools, 9 middle schools, 7 high schools, 2 K-8 combination schools, 1 alternative education school, 1 ESE center, 1 post-secondary school (operated at 2 school sites) and 2 virtual schools. The District also managed 12 contract sites, including 4 Department of Juvenile Justice sites, and authorized operating contracts with 15 charter schools. The charter schools are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The average age of schools for the District is 26 years. The District reported serving approximately 54,640 unweighted, full-time equivalent students based on the fourth calculation of the 2023-24 fiscal year and projects it will enroll 56,470 students for the 2024-25 fiscal year.

The District receives most of its operating funds through a State funding formula intended to equalize funding received from the State and local property tax among districts within the State. Charter schools operating through a contract with the District are provided with their proportionate share of these funds, based on the number of reported full-time equivalent students enrolled at the charter schools.

The District serves students from infants through adults. Students in the District represent a diverse community of learners, including a variety of ethnic and cultural backgrounds. Approximately 12.8 percent of student were classified as English Language Learners and 61.6 percent were economically disadvantaged. The student population is 44 percent White, 36 percent Hispanic, 11.7 percent Black/African American, 6 percent Multiracial, 2.2 percent Asian and 0.1 percent American Indian/Alaskan Native.

In addition to the various educational programs offered to K-12 students, the District offers services including programs for babies of teen parents who are progressing toward achieving high school diplomas; programs for special education from age 3 to 21; preschool programs for

children from birth through five years; programs for eligible homeless or at risk of becoming homeless students; and voluntary pre-kindergarten services.

The District also offers programs for adults to learn the necessary skills to enter the workforce or increase opportunities for advancement in current positions. Adults who did not finish high school may prepare for the official GED Test to be able to earn a State of Florida high school diploma, and students from other countries can learn communication skills through the District's English for Speakers of other Languages (ESOL) program. Fee-supported courses are also available at the District's Technical College for adult students to obtain career specific skills, certifications, licenses in over fifty different programs such as computers, information technology, construction, health fields, manufacturing, law enforcement, first responders and other wherein many of these programs qualify for the use of PELL grants.

District Vision
The School District of Manatee County will be an exemplary student-focused school system that develops lifelong learners to be globally competitive.

District Mission
The School District of Manatee County will educate and develop all students today for their success tomorrow.

Economic Condition and Outlook
Manatee County is part of the North Port-Bradenton-Sarasota Metropolitan Statistical Area (MSA), which includes Manatee and Sarasota Counties. Since 2020, the population of Manatee County has increased 10% to 439,566. For the 2023 calendar year, the Office of Economic & Demographic Research ranks Manatee County as the 16th most populous county (out of 67 counties) in the State with 1.9 percent of Florida's population. Manatee County's unemployment rate was 3.0 percent.

The County experienced increased growth in the housing market. In 2022, there were 8,457 new private housing structures permitted in Manatee County up from 8,119 in 2021. The median sales price for an existing single-family home in Manatee County was $509,240, a year-over-year decrease (as of December 2023) of 2.1 percent, according to the Realtor Association of Sarasota and Manatee.

The District recognizes it benefits financially from the growth in population as well as the increase in property values. The District anticipates continued growth in the number of students served by District schools. The 2025 population projection for Manatee County is 459,471.

Major Initiatives and Accomplishments

Fiscal year 2023-24 was a busy and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE SUSTAINING SUCCESS UNDER NEW LEADERSHIP

- Dr. Jason Wysong completed his first school year as superintendent on May 24, 2024. A former deputy superintendent in Seminole County, he came to Manatee County in July 2023.
- Members of the district's Class of 2024 earned $21.2 million in scholarships and were accepted into colleges and universities across the country and all five branches of the military.
- Manatee was one of 3 U.S. districts named "District of the Year" by Cambridge International for increasing access to rigorous curriculum and strong performance on course exams.
- District students won 29 "Best in State" awards at the Florida TSA Conference – the most by any district - and Braden River High won the high school state championship.
- The American Boat & Yacht Council named Manatee Technical College instructor Freddie Fowler the 2023 Marine Service Technology Instructor of the Year.

WE ARE BUILDING ACADEMIC MOMENTUM

- Student learning outcomes in 2023-24 increased in every metric in Florida's school accountability system.
- Twenty-four schools in Manatee County earned an "A" grade from the Florida Department of Education, including 20 district-operated, School Board-led schools and 4 charter schools.
- The percentage of students reading on grade level in grade 3 rose from 47% in 2021-22 to 50% in 2022-23 and 54% in 2023-24, an overall improvement of 7 percentage points in two years.
- Student outcomes in Social Studies rose by 5 percentage points in 2023-24, with a total of 71% of students scoring at or above grade level.

WE ARE FINANCIALLY SOUND

- The School District's General Fund Balance has grown from $14.4 million on June 30, 2014 to $112.7 million at the end of June 30, 2024 as a result of both careful stewardship and strategic use of pandemic relief funding from the federal government.
- During 2023-24 fiscal year, SDMC ratings from the major financial ratings firms, including Moody's, Standard and Poor's, and Fitch Ratings have remained unchanged, based upon the financial performance of the District.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the eighth-consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning teacher increased from $48,586 in 2022-23 to $49,210 in 2023-24, and now represents one of the highest starting teachers' salaries amounts in the state. In addition, the teachers received a millage payment of $8,362 in 2023-24, these funds bring SDMC competitive with the top districts in the state.

WE ARE PREPARING FOR GROWTH

- Palmetto High School has a major addition and renovation project that includes a new two-story classroom building, new cafeteria, administration building renovation/addition, upgrades to the baseball facilities, new bus loop, and site improvements.
- The Buffalo Creek Middle School addition project was completed this past school year. The scope of this project included a new multi-story media center with a library and eight additional classrooms, renovations to the administration building, enhancements to the main entry, three additional labs in the existing media center and improved vehicular access off 69th Street East.
- Major renovations and additions are continuing at Haile Middle School, Tara Elementary, Blackburn Elementary, and Oneco Elementary Schools. Construction on the campuses commenced in the fall of 2023 and the projects are funded by the 2023 COPS.
- The Palma Sola Elementary School renovation and additions project is under design. The project will include the replacement of the majority of the existing campus buildings and renovation/remodeling of the newer structures on campus with campus-wide utility and infrastructure upgraded and is funded by the 2023 COPS.
- This past school year major addition projects were completed for two high schools: Southeast - science classroom addition and Lakewood Ranch - 20 classroom addition.
- The Parrish Community High School addition is under construction and will include an additional 16 classrooms.
- The East County K-8 is under construction with the elementary portion of the campus scheduled for completion for the 2025-26 school year and the middle school the following school year.
- Construction has commenced for the new Middle School facility in the North River Ranch area with a planned completion for the 2025-26 school year.
- Planning is under way for two new Elementary Schools located in the Rye Ranch and Artisan Lakes areas with projected openings for the 2026-27 school year.
- The Maintenance Division continues to focus on energy conservation by identifying and replacing inefficient lighting with LEDs at Stadiums, Gymnasiums, Parking Lots, Media Centers, Classrooms, and Auditoriums along with chillers and other HVAC infrastructure components.
- The District is participating in the Electric School Bus Grant offered through the Department of Environmental Protection. Four Electric School Buses were delivered this school year and construction was completed for the charging stations this spring.
- For the 2023-2024 School Year Food and Nutrition Services (FNS) served over 8.4 million meals, averaging 16,000 breakfasts, 28,000 lunches and 3,000 after school meals daily.
- FNS in 2023-2024 completed a successful U.S.D.A. Summer Meals Administrative Review which included procurement, resource management, and menu compliance.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan is in effect through June 30, 2029.
- Digitized over 6.8 million student, staff, and department records.
- Electronically transferred 6,610 student records between districts in the last two years.
- Dark fiber infrastructure upgrades completed at 54 sites connecting to (2) data centers.
- Network switch and wireless access point upgraded to 17 elementary schools.
- 9,000+ student and staff computer devices deployed.
- Five elementary school media centers received innovative and modern renovation, furniture, and technology upgrades.

WE ARE INCREASING SECURITY

- Phases 1, 2 and 3 of the security fencing projects have been completed.
- Annual Florida Safe Schools Assessment Tool (FSSAT) performed by school officials to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed training and are prepared to protect staff and students on our school campuses.
- Prepared all schools and district buildings for a crisis utilizing a Crisis Alert System in compliance with Alyssa's Law.
- Expanded Weapons Detection in schools by adding Evolv Weapons Detection Systems and a Firearms Detection Canine.

WE ARE SUPPORTED BY OUR COMMUNITY

- Manatee County voters renewed a 15-year, Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters overwhelmingly renewed a 1-mill property tax in November 2021 by a margin of 69% to 31% to support additional instructional time, competitive teacher pay, STEAM programs and charter schools.

WE ARE CELBRATING STUDENT AND STAFF ACHIEVEMENTS

- The School Board honored 16 employees with 40 or more years of service in our school district, including two employees with 50 years of service each.
- A total of 77 district students auditioned and were accepted into the National Youth Choir. They traveled to New York with their Choral Directors and sang at Carnegie Hall.
- Prine Elementary third-grade teacher Katie Bagley was named the district's Educator of the Year at the Excellence in Education Awards in February at Manatee High.
- Sea Breeze Elementary Paraprofessional Denise Costello was named Support Employee of the Year at the Excellence in Education Awards in February at Manatee High.

WE ARE CHAMPIONS

- District high schools have won four-straight softball state championships: Lakewood Ranch High 2021 and 2022, and Parrish Community High 2023 and 2024.
- Chukwunoneeru "Nonee" Smarty, a ninth-grade student from Braden River High School, won the Girls Overall Singles State Championship in Class 3A.
- Kale Bunce, a senior at Palmetto High, won his third-straight Class 3A-State Weightlifting Championship at 169 pounds.

Financial Information

The District is responsible for maintaining budgetary controls and ensuring spending follows the annual appropriated budget approved by the District. All governmental fund types utilized by the District are included in the annual appropriated budget. The legal level of budgetary control is established at the fund-function-object level for all funds; this is the level at which expenditures cannot exceed the appropriated amount.

Budgetary information is integrated into the accounting system. To facilitate budgetary control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at year-end and outstanding encumbrances are honored in the subsequent year's appropriations.

To provide budgetary control for salaries, the District on an annual basis adopts a staffing plan that establishes teaching positions based generally on student populations served. Additionally, support and administration positions are created based on established criteria.

On November 2, 2021, Manatee County voters demonstrated their commitment to the District by voting for a renewal of a 1-mill levy to lengthen instructional time by 30 minutes each school day; increase pay for teachers, bus drivers and other staff who work directly with students; and to expand career science, technical, engineering, arts, and math programs.

On June 30, 2024, the District's General Fund balance totaled $112,741,820, an increase of $26,779,847. The General Fund balance is comprised of four classifications; non-spendable (i.e., inventory and prepaid items), restricted (i.e., state categorical, grants, millage roll forward), assigned (i.e., encumbrances, programs), and unassigned (residual spendable amount not contained in any other category). The fund balance is broken down as follows: $517,798 non-spendable, $24,150,309 restricted, $3,691,267 assigned, and $84,382,446 unassigned fund balance. The increase is mainly attributed to staff vacancies, increases in non-recurring revenue related to interest on investments, COVID-19 reimbursements, and legal fee insurance reimbursements; overcollection of taxes above budgeted 96%, and unspent funds in restricted and categorical programs (which are reappropriated in 2024-2025).

The District continues to demonstrate strong financial stewardship. For the tenth consecutive fiscal year, the District closed the year with a positive fund balance exceeding the state reporting requirement of 3 percent. The District's assigned and unassigned fund balance totaled $88,073,713 or 15.52 percent of revenues, a 1.54 percent increase over the prior year of 13.96 percent and total fund balance equated to 19.87 percent of revenues. The District provided financial oversight to support a staffing and academic plan to enhance the educational environment.

Certificate of Excellence in Financial Reporting

The Association of School Business Officials, International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. This is the 18th year the District received this prestigious award. To be awarded the Certificate of Excellence in Financial Reporting, the District must publish an easily readable and efficiently organized Annual Report. The Certificate of Excellence is valid for a period of one year only. Upon completion of the Annual Report this year, the District will once again apply for consideration of this award.

Acknowledgements

The preparation of the AFR was made possible by the dedicated service of the entire staff of the District's Finance Department. Our sincere appreciation is extended to each member of the department for their contributions in the preparation and completion of this report.

In closing, we would like to thank the members of the District School Board and the Audit Committee for their leadership which has aided in the accomplishments of the School District of Manatee County. We also thank the District's teachers, staff, and the citizens of Manatee County, who have greatly contributed to the educational success of the students and to the operation of this innovative school system.

Respectfully submitted,

Dr. Jason C. Wysong
Superintendent

Rachel P. Sellers
Deputy Superintendent of Business Services

Catherine Miley
Director of Finance

INTRODUCTORY SECTION

1 Mill Referendum at Work:
Referendum funding adds 30 minutes of instruction to each school day, which equals an extra year of learning during a K-12 career.

Fiscal Year
2024

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Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
For the Fiscal Year Ended June 30, 2024

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FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 10, 2024.

_____
Signature of District School Superintendent

September 10, 2024
Signature Date

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

The management of the District School Board of Manatee County, Florida (the "District") has prepared the following discussion and analysis to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources on June 30, 2024, by $973,084,554 (net position). Of this amount, $219,869,235 represents a deficit unrestricted net position.

- The deficit in unrestricted net position was due primarily to the District's long-term liabilities and related deferrals for employee benefits on June 30, 2024. Significant liabilities and deferrals included: Net Pension Liability $345,197,952, Compensated Absences Payable $33,369,810, and Deferred Inflows of Resources related to Pensions of $22,896,551.

- The District's total net position increased by $79,674,576 or 8.92 percent. The increase is the result of current year operations.

- As of the close of the current fiscal year, the District's total governmental funds reported combined fund balances of $449,493,520, a decrease of $866,383 in comparison with the prior fiscal year. This balance is mainly attributed to an increase in expenses for construction projects in Capital Funds.

- The District's assigned and unassigned fund balance for the General Fund was $88,073,713 or 15.5 percent of total General Fund revenues, which exceeds the three percent reporting threshold, and the Board established goal of five percent. The total General Fund balance was $112,741,820, or 19.9 percent of total General Fund revenues.

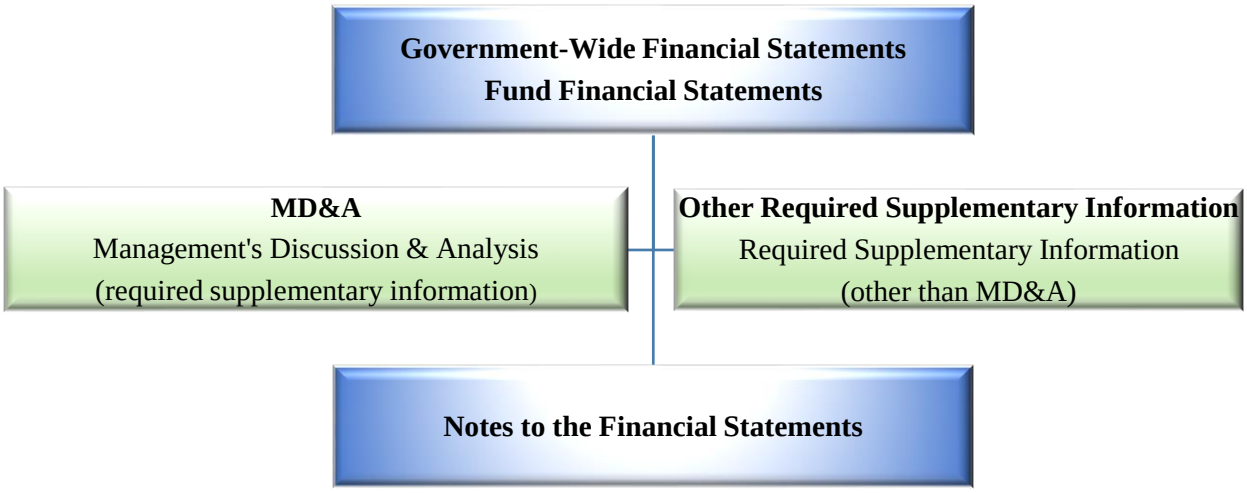
Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

The government-wide financial statements provide both long-term and short-term information about the District's overall financial status. The subsequent statements are fund financial statements that focus on individual parts of the District and provide greater detail of the District's operations than the government-wide statements. Additionally, the basic financial statements include notes, which explain some of the information in the statements and provide more detailed data. The illustration below shows how the various parts of the financial section are arranged and relate to one another.

Basic Financial Statements



Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities, and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, and the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The statement of activities provides information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both above government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include such functions as instruction, student personnel services, administration, student transportation, maintenance, and other items. The District does not report any business-type activities.

The government-wide financial statements include not only the District itself (known as the primary government), the statements also include 14 charter schools the District is financially accountable for. Financial information for these component units is reported separately from the financial information presented for the primary government itself. One other charter school, the State College of Florida Collegiate School, operates under another governmental agency and therefore, is not included as a discretely presented component unit.

Charter schools are public schools that operate under a performance contract, or a "charter" which frees them from many regulations created for traditional public schools while holding them accountable for academic and financial results. The charter contract between each charter school's governing board and the District details the school's mission, program, goals, students served, methods of assessment and ways to measure success. The length of time for which charters are granted varies by each school authorized.

Charter schools are created when a legal entity applies to the District; the District reviews the application, if the application is approved, the applicants form a governing board that negotiates a contract with the District School board; and the applicants and the District agree upon a charter or contract. The District then becomes the sponsor of the charter school. The negotiated contract outlines expectations of both parties regarding the school's academic and financial performance.

A charter school is statutorily required to (s.1002.33(9), F.S.):

- Be nonsectarian in its programs, admission policies, employment practices, and operations;
- Be accountable to the school district for its performance;
- Not charge tuition or fees;
- Comply with all applicable state and local health, safety, and civil rights requirements;
- Not discriminate based on race, national origin, sex, handicap, or marital status;
- Subject itself to and pay for an annual financial audit;
- Maintain all financial records that constitute its accounting system in accordance with current law;
- Annually adopt and maintain an operating budget;
- Fully participate in the state's education accountability program.

First and central to charter school accountability is the charter or contract between the charter school and the District. The sponsor may close a charter school if the school fails to meet the student performance outcomes agreed upon in the charter, fails to meet generally accepted standards of fiscal management, violates the law, or shows other good cause. When a charter is

not renewed or is terminated, any unencumbered public funds from the charter school reverts to the District; all property and improvements, furnishings, and equipment purchased with public funds automatically revert to full ownership by the District subject to complete satisfaction of any lawful liens or encumbrances.

The Manatee School Board Leasing Corporation (Leasing Corporation), although legally separate, was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the District and Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages Exhibit B-1 and B-2 (page 2 and 3) of this report.

Fund Financial Statements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the District's funds may be classified within one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 12 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance. The General Fund, one special revenue fund (Federal Education Stabilization Fund), one debt service fund (Other Debt Service Fund) and two capital projects funds (1011.71(2), F.S., Local Capital Improvement Tax Fund and Other Capital Projects Fund) are major funds and are presented in the same manner. Data from the other seven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The District maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the Board. Budgetary to actual comparisons have been provided for the General Fund as well as other major and nonmajor funds to demonstrate budgetary compliance.

The basic governmental fund financial statements can be found on Exhibit C-1 (page 4) of this report.

Proprietary Funds. The District's proprietary funds consist of internal service funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for its self-insurance programs for Health and Casualty/Liability. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the District's self-insurance programs. The two internal service funds are combined in a single, aggregated presentation in the proprietary fund financial statements. Internal service funds financial statements are provided on Exhibit H-4 (page 41) through Exhibit H-6 (page 43) of this report.

Fiduciary Funds. Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as donation, trust, and scholarship funds. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring the assets reported in these funds are used only for their intended purposes. The fiduciary fund financial statements can be found on Exhibit C-8 and C-9 (page 11 and 12) of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages Exhibit D-1 (page 18) of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's progress in funding its obligation to provide Other Postemployment Benefits (OPEB) to its employees and supplementary information concerning the District's proportionate share of net pension liability and contributions to the defined benefit pension plan. The required supplementary information can be found on pages Exhibit D-2a and 2b (pages 19 and 20) of this report.

Other Supplemental Information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to financial

statements. Combining and individual fund statements and schedules can be found on pages Exhibit F-1 (page 26) through Exhibit G-3 (page 36) of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $973.1 million at the close of the current fiscal year. The following is a summary of the District's net position as of June 30, 2024, compared to net position as of June 30, 2023:

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

Net Position, End of Year

	Governmental Activities		Difference Increase (Decrease)	Percentage Change
	June 30, 2024	June 30, 2023		
Current and other assets	$ 559,104,579	$ 539,435,377	$ 19,669,202	3.65%
Capital assets, net	1,186,809,626	1,063,193,498	123,616,128	11.63%
Total assets	1,745,914,205	1,602,628,875	143,285,330	8.94%
Deferred charges on refunding	3,859,634	4,601,527	(741,893)	-16.12%
Deferred outflows related to OPEB	4,103,598	4,165,610	(62,012)	-1.49%
Deferred outflows related to pensions	93,630,813	108,726,751	(15,095,938)	-13.88%
Total deferred outflows of resources	101,594,045	117,493,888	(15,899,843)	-13.53%
Total assets and deferred outflows of resources	$ 1,847,508,250	$ 1,720,122,763	$ 127,385,487	7.41%
Current and other liabilities	71,768,168	51,398,531	20,369,637	39.63%
Long-term liabilities, current	32,348,460	31,371,346	977,114	3.11%
Long-term liabilities, noncurrent	744,200,863	722,754,221	21,446,642	2.97%
Total Liabilities	848,317,491	805,524,098	42,793,393	5.31%
Deferred inflows related to OPEB	3,209,654	4,173,955	(964,301)	-23.10%
Deferred inflows related to pensions	22,896,551	17,014,632	5,881,919	34.57%
Total deferred inflows of resources	26,106,205	21,188,587	4,917,618	23.21%
Total liabilities and deferred inflows of resources	874,423,696	826,712,685	47,711,011	5.77%
Net Position				
Net Investment in Capital Assets	802,493,078	671,424,999	131,068,079	19.52%
Restricted	390,460,711	397,617,208	(7,156,497)	-1.80%
Unrestricted (Deficit)	(219,869,235)	(175,632,130)	(44,237,105)	25.19%
Total net position	973,084,554	893,410,078	79,674,476	8.92%
Total liabilities, deferred inflows of resources, and net position	1,847,508,250	1,720,122,763	127,385,487	7.41%

The District's total net position was higher on June 30, 2024, than the previous fiscal year, increasing $79.7 million or 8.9 percent to $973,084,554. The increase is primarily due to an increase in Cash and Cash Equivalents with Fiscal Agent for Capital Projects.

The District's current and other assets increased by $143.3 million, or 8.9 percent due to increases in Capital Assets, Construction in Progress.

The largest portion of the District's net position of $802.5 million, is its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to educate the students of Manatee County, Florida; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position, $390.5 million, represents resources that are subject to external restrictions on how they may be used. The unrestricted net position, a deficit amount of $219.9 million, was in part, the result of accruing net pension liabilities and related deferred inflows and outflows of resources.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2024, and June 30, 2023, are as follows:

	Governmental Activities		Difference Increase	Percentage
	2024	2023	(Decrease)	Change
Revenues:				
Program Revenues:				
Charges for Services	$ 18,487,334	$ 17,057,135	$ 1,430,199	8.38%
Operating Grants and Contributions	28,766,512	27,301,439	1,465,073	5.37%
Capital Grants and Contributions	4,174,042	5,260,787	(1,086,745)	-20.66%
General Revenues:			-	
Property Taxes Levied for Operational Purposes	342,075,648	290,734,599	51,341,049	17.66%
Property Taxes Levied for Capital Purposes	104,265,829	86,830,455	17,435,374	20.08%
Sales Taxes	51,689,130	49,701,086	1,988,044	4.00%
Grants and Contributions, not Restricted to Specific Programs	273,099,001	282,221,031	(9,122,030)	-3.23%
Unrestricted Investment Earnings	30,049,013	13,579,529	16,469,484	121.28%
Miscellaneous	13,444,705	24,089,800	(10,645,095)	-44.19%
Total Revenues	866,051,214	796,775,861	69,275,353	8.69%
Functions/Program Expenses:				
Instruction	453,002,161	383,725,050	69,277,111	18.05%
Student Support Services	34,297,292	28,450,157	5,847,135	20.55%
Instructional Media Services	6,522,717	5,409,343	1,113,374	20.58%
Instruction and Curriculum Development Services	19,806,519	15,787,807	4,018,712	25.45%
Instructional Staff Training Services	9,361,600	7,934,090	1,427,510	17.99%
Instruction Related Technology	21,297	81,224	(59,927)	-73.78%
School Board	1,166,536	1,216,729	(50,193)	-4.13%
General Administration	6,525,823	5,979,155	546,668	9.14%
School Administration	38,747,978	33,597,295	5,150,683	15.33%
Facilities Services	33,189,361	29,781,285	3,408,076	11.44%
Fiscal Services	4,480,161	3,535,779	944,382	26.71%
Food Services	39,069,176	35,096,204	3,972,972	11.32%
Central Services	15,837,246	11,729,666	4,107,580	35.02%
Student Transportation Services	19,562,884	17,196,789	2,366,095	13.76%
Operation of Plant	50,293,988	43,434,387	6,859,601	15.79%
Maintenance of Plant	11,371,446	9,945,143	1,426,303	14.34%
Administrative Technology Services	9,022,318	8,461,391	560,927	6.63%
Community Services	18,278,919	16,060,379	2,218,540	13.81%
Interest on Long-Term Debt	15,819,316	10,409,779	5,409,537	51.97%
Total Expenses	786,376,738	667,831,652	118,545,086	17.75%
Increase in Net Position	79,674,476	128,944,209	(49,269,733)	-38.21%
Net Position - Beginning	893,410,078	764,465,869	128,944,209	16.87%
Net Position - Ending	$ 973,084,554	$ 893,410,078	$ 79,674,476	8.92%

The District's revenues increased by 8.7 percent to $866.1 million. Property taxes, FEFP funding, grants and contributions accounted for the largest portion of the District's revenue. The remainder

came from operating grants and contributions, capital grants and contributions, sales tax, charges for services, and other sources.

The total cost of all programs and services increased by 17.7 percent to $786.4 million. Approximately 88.0 percent of the District's expenses are related to student instruction, student services, facilities services, transportation, operation of plant and maintenance of schools. The District's administrative activities, including school administration, account for approximately 12.0 percent of total costs.

The total revenues surpassed expenses, increasing the net position by over 79.7 million. Key components of this change are as follows:

- Property taxes for all governmental activities increased by $68.8 million over the previous year. This change is related to growth in property values combined with an increased millage tax roll value.

- Unrestricted investment earnings increased by $16.5 million.

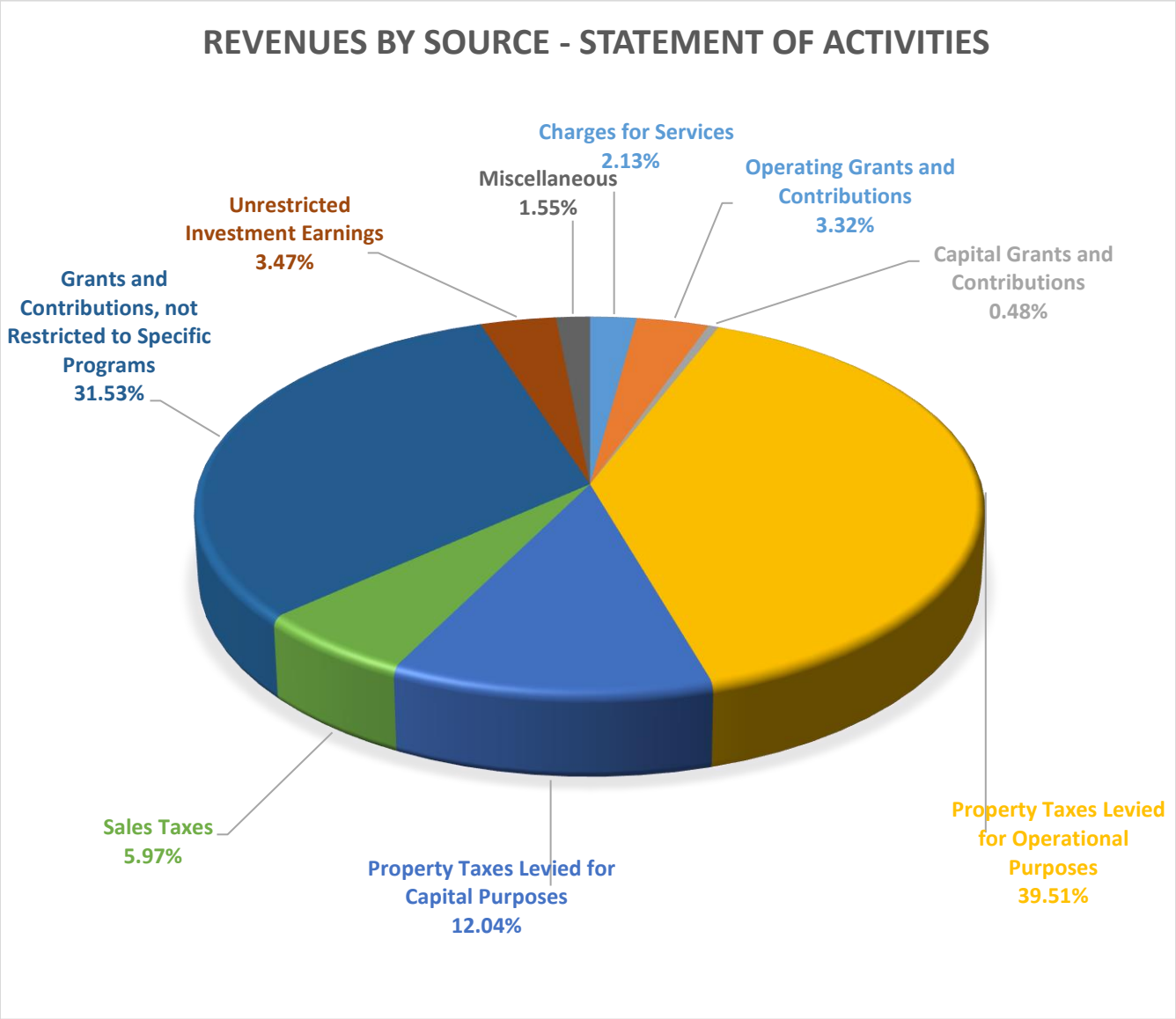
- Operating grants and contributions decreased by $1.5 million as these were mainly attributed to COVID-19 reimbursements.

- Miscellaneous revenue decreased by $10.6 million, primarily due to changes in reporting categories related to capital assets. Projects that were classified as construction in progress were completed and moved to buildings and fixed equipment.

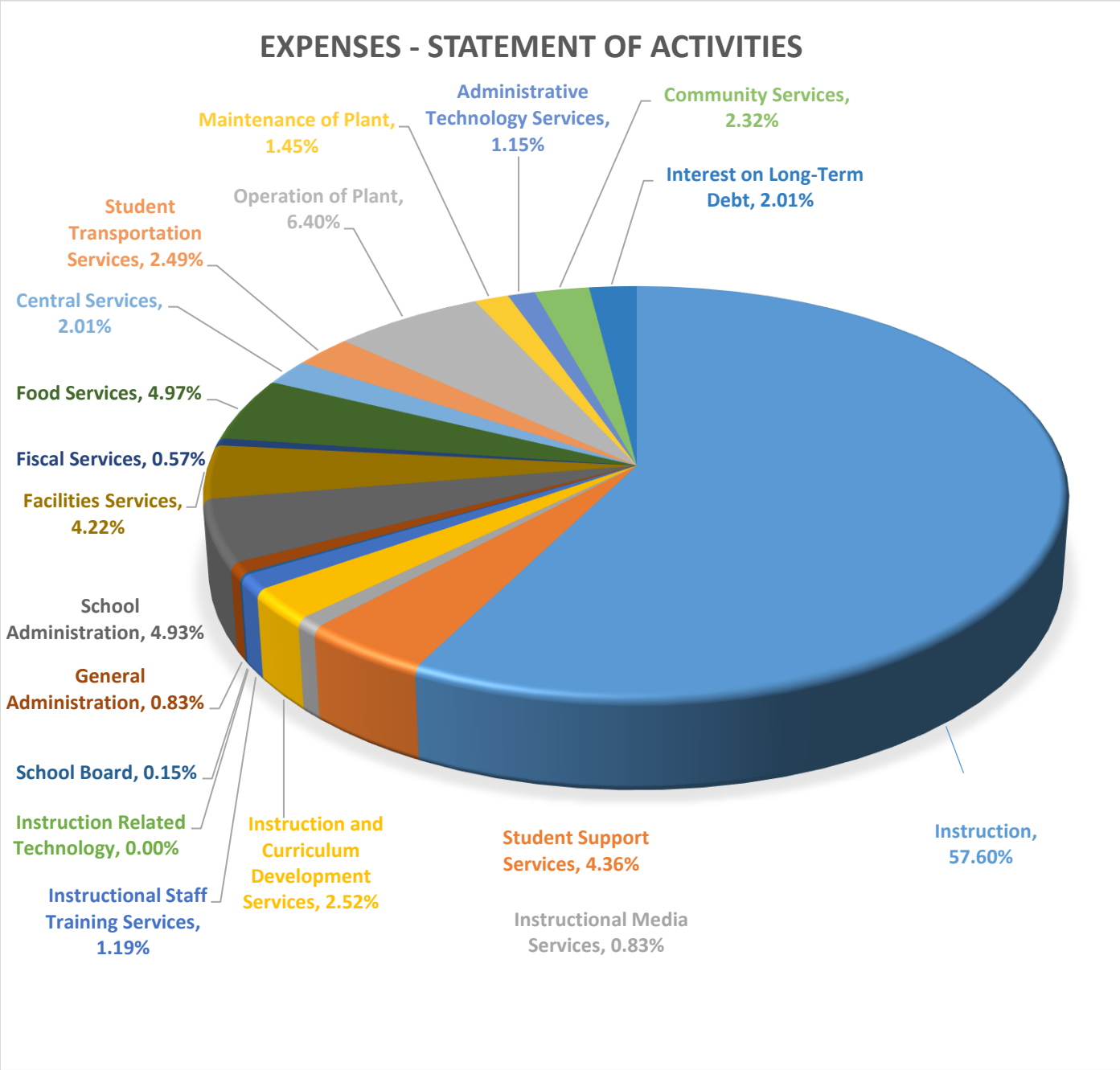
- Operation of plant and food services related expenses increased by $10.8 million, mainly due to increase in costs for these services.

- Instruction, student support services and facility services related expenses increased by approximately $78.5 million.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024



SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024



SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

Financial Analysis of the Government's Funds

Major Governmental Funds

The General Fund is the chief operating fund of the District. Presented below is an overall analysis of the General Fund as compared to the prior year.

Changes in General Fund Activity
For End of Year

Categories	June 30, 2024	June 30, 2023	Difference Increase (Decrease)
Revenues	$ 567,515,374	$ 509,662,180	$ 57,853,194
Other Financing Sources (Uses)	16,920,323	19,559,535	(2,639,212)
Beginning Fund Balance	85,961,973	50,388,336	35,573,637
Total	670,397,670	579,610,051	90,787,619
Expenditures	557,655,850	493,648,077	- 64,007,773
Ending Fund Balances			
Nonspendable	517,798	643,367	(125,569)
Restricted	24,150,309	14,186,759	9,963,550
Assigned	3,691,267	9,528,799	(5,837,532)
Unassigned	84,382,446	61,603,049	22,779,397
Total Fund Balance	112,741,820	85,961,973	26,779,847
Total	$ 670,397,670	$ 579,610,051	$ 90,787,619

At the end of the current fiscal year, the District's assigned and unassigned fund balance for the General Fund was $88,073,713 or 15.5 percent of total General Fund revenues, while total fund balance was $112,741,820 or 19.9 percent of total General Fund revenues. The remainder of fund balance is not available for new spending because it is (1) nonspendable in the form of inventory amounts, $517,798 and (2) restricted for specific State categorical programs, grants, local tax levy, and other purposes, $24,150,309.

The fund balance of the District's General Fund increased by $26,779,847. This increase is primarily due to an increase in Ad Valorem Tax revenue.

The Special Revenue – Federal Education Stabilization Fund – is used to report revenues and expenditures for federal awards and includes Elementary and Secondary Emergency Relief funds (ESSER), other CARES Act Relief Funding (including Governor's Emergency Education Relief) and Emergency Connectivity Fund. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Debt Service - Other Debt Service Fund is used to account for the payment of principal, interest, and related costs on the sales tax bond issues, certificates of participation issues and other debt issues. The fund balance in this fund is $25,251 which is for debt service expenses.

The Capital Projects – Section 1011.71(2), F.S., Local Capital Improvement Tax Fund is used to account for the financial resources generated by the local capital improvement tax levied under Section 1011.71(2), Florida Statutes. The fund balance at June 30, 2024, which was restricted for capital projects, was $66,903,528. This was an increase of $9,170,499 over the prior fiscal year's fund balance of $57,733,029. The increase in fund balance is attributed an increase in revenue.

The Capital Projects - Other Capital Projects Fund is used to account for the financial resources generated by various sources. Included in this fund are sales tax revenues and impact fee revenues and other miscellaneous capital outlay funded projects. The fund balance for this fund at the current fiscal year end, which was restricted for capital projects, was $236,344,058. The fund balance decreased during the fiscal year by $36,550,743, due to increases in activity in building and construction projects.

Proprietary Funds. The District's proprietary fund financial statements provide the same type of information found in the government-wide financial statements. Net position at the end of the current fiscal year for the District's Self-Insurance programs was $14,975,462. The total increase in the District's self-insurance program's net position was $540,077. The increase in net position is due to the District's transfer of general funds to the health self- insurance fund to resolve solvency issues and the State's required reserve in the health insurance fund because of flat premium contributions and an increase in medical claim costs during the fiscal year.

General Fund Budgetary Highlights

The District's original budget is prepared in accordance with Florida Statutes and is based on the modified accrual basis of accounting, which is the same basis as is used to account for actual transactions. The most significant budgeted fund is the General Fund.

The General Fund budget is amended based on the changing expenditure requirements of the District, new sources of revenue, and changes in current revenue estimates based on updates to the FL DOE FEFP, actual trends, and new local grant and state awards. The amendments resulted in an increase in total budgeted revenues, transfers in, and other financing sources of $31,231,088 or 5.3 percent. Final budgeted expenditures are more than the original budgeted amounts by $2,514,460. Budget revisions occurred primarily to the addition of local grant and state awards, and FL DOE FEFP changes. The variance between the final General Fund budgeted amounts and actuals is due to unspent funds in restricted, categorical, and assigned programs (which are reappropriated in 2024-2025), and significant staffing vacancies in areas such as classroom assistants, bus drivers, vehicle mechanics, maintenance mechanics, and custodians. The original budget projected a $42,339,442 net decrease in fund balance, with an ending fund balance of $43,622,531. At fiscal year-end, the District showed a $26,779,847 net increase in fund balance, with a final ending unassigned fund balance of $84,382,446.

District's final budgeted revenues were $595,889 more than actual revenues and final budgeted expenditures were $40,886,473 more than actual expenditures, primarily due to restricted and

assigned programs and grants that will be reappropriated in the 2024-2025 fiscal year. Most functional areas of the District experienced cost savings compared to budgeted amounts.

Capital Assets and Debt Administration

Capital Assets. The District's investment in capital assets for the governmental activities as of June 30, 2024, totals $1,186,809,626 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, improvements other than buildings, buildings and fixed equipment, furniture, fixtures and equipment, motor vehicles, lease assets, and computer software. The total increase in the District's investment in capital assets (net of accumulated depreciation) for the current fiscal year was $123,616,128 or 11.6 percent.

The increase in net capital assets of $172.6 million is primarily due to construction and building projects, offset by deductions in capital assets of $48.9 million, net of depreciation expense.

Major capital asset events during the fiscal year included the following:

- Additions at Buffalo Creek Middle School, Freedom Elementary School, and Lakewood Ranch High School are completed. A new science building is completed at Southeast High School.
- An addition at Parrish Community High School is in progress.
- Major renovations at Blackburn Elementary, Haile Middle School, Palmetto High School, Tara Elementary School, and Oneco Elementary School are in progress.
- A new middle grades campus in North County and a new K-8 School in East County are in progress.
- 5 of the 7 high school football fields have received synthetic turf. The remaining 2 high schools are in the 2024-25 budget.

Capital Assets
(net of depreciation)

	Governmental Activities		Difference Increase	Percentage
	2024	2023	(Decrease)	Change
Land	$ 47,273,639	$ 46,384,529	$ 889,110	1.92%
Construction in Progress	117,994,328	41,955,655	76,038,673	181.24%
Improvements Other Than Buildings	18,972,794	13,595,872	5,376,922	39.55%
Buildings and Fixed Equipment	968,456,285	933,221,014	35,235,271	3.78%
Furniture, Fixtures, and Equipment	22,127,713	20,495,447	1,632,266	7.96%
Motor Vehicles	8,261,749	7,252,281	1,009,468	13.92%
Lease Assets	3,719,229	247,319	3,471,910	1403.82%
Computer Software	3,889	41,381	(37,492)	-90.60%
Total	$ 1,186,809,626	$ 1,063,193,498	$ 123,616,128	11.63%

Additional information on the District's capital assets can be found in Note II.D of the Notes to Financial Statements.

Long-Term Debt. At the end of the current fiscal year, the District had total debt principal outstanding of $330,523,893:

Long-Term Debt

	Governmental Activities		Difference Increase	Percentage
Principal Balance	June 30, 2024	June 30, 2023	(Decrease)	Change
Bonds Payable	$ 91,399,000	$ 109,950,179	$ (18,551,179)	-16.87%
Installment-Purchases Payable	275,141	1,716,410	(1,441,269)	-83.97%
Leases Payable	3,624,752	215,515	3,409,237	0.00%
Certificates of Participation	235,225,000	273,254,547	(38,029,547)	-13.92%
Total	$ 330,523,893	$ 385,136,650	$ (54,612,757)	-14.18%

Further information on the District's long-term debt can be found in Note II.J of the Notes to Financial Statements.

Fiscal Year 2025 Budget and Economic Factors

The District's primary source of General Fund discretionary operating revenue is District School Taxes derived from local Ad Valorem taxes and the FLDOE FEFP. Revenue from local taxes is expected to increase by 6.3 percent or $21.4 million over fiscal year 2023-24. The increase is primarily attributed to a growth in assessed property values. This increase in taxable value was offset by a decrease in the required local effort millage rate, from 3.173 in fiscal year 2023-24 to 3.051 in fiscal year 2024-25, as established by the Florida Department of Revenue.

Future budgets are dependent on the Florida Legislature, voter support and property tax values. County voters demonstrated their commitment to the School District of Manatee County by renewing a 1-mill referendum on November 3, 2021. This funding has allowed the District to increase instruction time by 30 minutes each day, increase pay for teachers, bus drivers and other staff who work directly with students and expand career, technical/science/engineering and arts programs to address the continuous growth in our county. The referendum will be taken to the Manatee County voters again this November 2024.

Florida Education Finance Program (FEFP) provides funding to Florida schools districts based upon student enrollment (FTE) including charter and family empowerment students whose funding does not benefit the district operated schools. Enrollment is projected to increase by 1,829 or 3.24 percent to 56,470 unweighted FTE. FEFP funding for the 2024-25 fiscal year is anticipated to increase by $31.3 million or 6.7 percent.

Overall, General Fund operating revenues for the 2024-2025 fiscal year, including transfers in, are projected to increase by 2.2 percent from the prior fiscal year.

General fund salaries and benefits are the largest operating expenditure of the District, accounting for 59.6 percent of the general fund operating budget, or $424.7 million. The budgeted salary and benefits expenditures account for 29.1 percent, or $463.8 million, of all District budgeted funds.

The District's self-insured health insurance program provides affordable plans for District employees and their dependent children. Spouses of employees may also participate in the District program at a rate commensurate with the per member cost of coverage. Determination of the share of costs between the employer and employee is subject to negotiations with bargaining units which have not yet been ratified for the 2024-25 fiscal year.

The District relies upon capital funding from District School Taxes (Ad Valorem), a half-cent sales tax approved by referendum in 2002 and extended in November 2016, and Impact Fee revenue from Manatee County to maintain, construct or purchase District facilities, equipment, and technology.

District capital improvement taxes are anticipated to be $9.0 million higher in fiscal year 2024-25 over fiscal year 2023-24. The capital improvement taxes are shared with the charter schools. The current half-cent sales tax referendum is scheduled to expire in December 2032. In fiscal year 2024-25, sales tax revenues are estimated to generate $53.8 million, a $2.0 million increase or 4 percent higher than fiscal year 2023-24.

Certificates of Participation in the amount of $140 million are expected to be issued in 2024-25 for new construction of two new schools, Rye Ranch and Artisan Lakes Elementary Schools.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

School District of Manatee County
Finance Department
215 Manatee Avenue West
Bradenton, Florida 34205

Visit our website at:
http://www.manateeschools.net

View an electronic copy at:
https://www.manateeschools.net/Domain/1142.

The School District of Manatee County

FINANCIAL SECTION

1 Mill Referendum at Work:
Referendum funding keeps teacher and instructional pay competitive to attract and retain high-quality educators.

Fiscal Year
2024

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF NET POSITION
June 30, 2024

	Account Number	Primary Government			Component Units
		Governmental Activities	Business-Type Activities	Total	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	352,907,387.00	0.00	352,907,387.00	23,244,139.00
Investments	1160	33,736.00	0.00	33,736.00	3,356,140.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	3,880,803.00	0.00	3,880,803.00	4,514,959.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	28,043,610.00	0.00	28,043,610.00	5,279,212.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	99,952.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	158,561,923.00	0.00	158,561,923.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	1,345,603.00	0.00	1,345,603.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	1,103,521.00
Long-Term Investments	1460	14,331,517.00	0.00	14,331,517.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	705,201.00
Capital Assets					
Land	1310	47,273,639.00	0.00	47,273,639.00	10,034,356.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	212,218.00
Construction in Progress	1360	117,994,328.00	0.00	117,994,328.00	20,445,810.00
Nondepreciable Capital Assets		165,267,967.00	0.00	165,267,967.00	30,692,384.00
Improvements Other Than Buildings	1320	43,360,746.00	0.00	43,360,746.00	3,983,550.00
Less Accumulated Depreciation	1329	(24,387,952.00)	0.00	(24,387,952.00)	(1,081,095.00)
Buildings and Fixed Equipment	1330	1,387,964,716.00	0.00	1,387,964,716.00	84,058,863.00
Less Accumulated Depreciation	1339	(419,508,431.00)	0.00	(419,508,431.00)	(13,454,001.00)
Furniture, Fixtures and Equipment	1340	65,874,025.00	0.00	65,874,025.00	14,463,545.00
Less Accumulated Depreciation	1349	(43,746,312.00)	0.00	(43,746,312.00)	(9,587,102.00)
Motor Vehicles	1350	27,169,731.00	0.00	27,169,731.00	4,773,547.00
Less Accumulated Depreciation	1359	(18,907,982.00)	0.00	(18,907,982.00)	(1,213,373.00)
Property Under Leases and SBITA	1370	4,106,474.00	0.00	4,106,474.00	85,613,473.00
Less Accumulated Amortization	1379	(387,245.00)	0.00	(387,245.00)	(7,271,839.00)
Audiovisual Materials	1381	0.00	0.00	0.00	572,693.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	(288,693.00)
Computer Software	1382	25,198,077.00	0.00	25,198,077.00	5,328,875.00
Less Accumulated Amortization	1389	(25,194,188.00)	0.00	(25,194,188.00)	(3,307,103.00)
Depreciable Capital Assets, Net		1,021,541,659.00	0.00	1,021,541,659.00	162,591,340.00
Total Capital Assets		1,186,809,626.00	0.00	1,186,809,626.00	193,283,724.00
Total Assets		1,745,914,205.00	0.00	1,745,914,205.00	231,586,848.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	3,859,634.00	0.00	3,859,634.00	0.00
Pension	1940	93,630,813.00	0.00	93,630,813.00	4,060,298.00
Other Postemployment Benefits	1950	4,103,598.00	0.00	4,103,598.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		101,594,045.00	0.00	101,594,045.00	4,060,298.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	12,475,452.00	0.00	12,475,452.00	3,326,953.00
Payroll Deductions and Withholdings	2170	5,694,900.00	0.00	5,694,900.00	349,550.00
Accounts Payable	2120	10,999,602.00	0.00	10,999,602.00	9,304,033.00
Sales Tax Payable	2260	3,610.00	0.00	3,610.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	384,857.00
Accrued Interest Payable	2210	1,164,850.00	0.00	1,164,850.00	275,343.00
Deposits Payable	2220	0.00	0.00	0.00	13,300.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	15,170,782.00	0.00	15,170,782.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	21,876,918.00	0.00	21,876,918.00	153,478.00
Construction Contracts Payable - Retained Percentage	2150	819,194.00	0.00	819,194.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	3,562,860.00	0.00	3,562,860.00	696,152.00
Long-Term Liabilities:					
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	32,638,313.00
Obligations Under Leases and SBITA	2315	1,143,170.00	0.00	1,143,170.00	1,983,249.00
Bonds Payable	2320	8,450,000.00	0.00	8,450,000.00	455,000.00
Liability for Compensated Absences	2330	3,395,610.00	0.00	3,395,610.00	95,275.00
Lease-Purchase Agreements Payable	2340	11,070,000.00	0.00	11,070,000.00	15,297.00
Estimated Liability for Long-Term Claims	2350	8,280,000.00	0.00	8,280,000.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	9,680.00	0.00	9,680.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		32,348,460.00	0.00	32,348,460.00	35,187,134.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	9,559,004.00
Obligations Under Leases	2315	2,756,723.00	0.00	2,756,723.00	80,778,814.00
Bonds Payable	2320	92,132,354.00	0.00	92,132,354.00	62,946,838.00
Liability for Compensated Absences	2330	29,974,200.00	0.00	29,974,200.00	377,883.00
Lease-Purchase Agreements Payable	2340	249,927,824.00	0.00	249,927,824.00	166,575.00
Estimated Liability for Long-Term Claims	2350	8,242,637.00	0.00	8,242,637.00	0.00
Net Other Postemployment Benefits Obligation	2360	15,949,815.00	0.00	15,949,815.00	0.00
Net Pension Liability	2365	345,197,952.00	0.00	345,197,952.00	7,989,227.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	19,359.00	0.00	19,359.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		744,200,864.00	0.00	744,200,864.00	161,818,341.00
Total Long-Term Liabilities		776,549,324.00	0.00	776,549,324.00	197,005,475.00
Total Liabilities		848,317,492.00	0.00	848,317,492.00	211,509,141.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00
Pension	2640	22,896,551.00	0.00	22,896,551.00	2,316,814.00
Other Postemployment Benefits	2650	3,209,654.00	0.00	3,209,654.00	0.00
Total Deferred Inflows of Resources		26,106,205.00	0.00	26,106,205.00	2,316,814.00
NET POSITION					
Net Investment in Capital Assets	2770	802,493,078.00	0.00	802,493,078.00	1,751,310.00
Restricted For:					
Categorical Carryover Programs	2780	9,077,460.00	0.00	9,077,460.00	0.00
Food Service	2780	12,588,545.00	0.00	12,588,545.00	0.00
Debt Service	2780	12,699,489.00	0.00	12,699,489.00	2,710,801.00
Capital Projects	2780	333,686,161.00	0.00	333,686,161.00	1,441,814.00
Other Purposes	2780	22,409,056.00	0.00	22,409,056.00	53,036.00
Unrestricted	2790	(219,869,235.00)	0.00	(219,869,235.00)	15,864,230.00
Total Net Position		973,084,554.00	0.00	973,084,554.00	21,821,191.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
						Primary Government			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Units
Governmental Activities:									
Instruction	5000	453,002,161.00	5,048,007.00	0.00	0.00	(447,954,154.00)		(447,954,154.00)	
Student Support Services	6100	34,297,292.00	0.00	0.00	0.00	(34,297,292.00)		(34,297,292.00)	
Instructional Media Services	6200	6,522,717.00	0.00	0.00	0.00	(6,522,717.00)		(6,522,717.00)	
Instruction and Curriculum Development Services	6300	19,806,519.00	0.00	0.00	0.00	(19,806,519.00)		(19,806,519.00)	
Instructional Staff Training Services	6400	9,361,600.00	0.00	0.00	0.00	(9,361,600.00)		(9,361,600.00)	
Instruction-Related Technology	6500	21,297.00	0.00	0.00	0.00	(21,297.00)		(21,297.00)	
Board	7100	1,166,536.00	0.00	0.00	0.00	(1,166,536.00)		(1,166,536.00)	
General Administration	7200	6,525,823.00	0.00	0.00	0.00	(6,525,823.00)		(6,525,823.00)	
School Administration	7300	38,747,978.00	0.00	0.00	0.00	(38,747,978.00)		(38,747,978.00)	
Facilities Acquisition and Construction	7400	33,189,361.00	170,748.00	0.00	2,895,486.00	(30,123,127.00)		(30,123,127.00)	
Fiscal Services	7500	4,480,161.00	0.00	0.00	0.00	(4,480,161.00)		(4,480,161.00)	
Food Services	7600	39,069,176.00	6,300,928.00	28,766,512.00	0.00	(4,001,736.00)		(4,001,736.00)	
Central Services	7700	15,837,246.00	371,636.00	0.00	0.00	(15,465,610.00)		(15,465,610.00)	
Student Transportation Services	7800	19,562,884.00	0.00	0.00	0.00	(19,562,884.00)		(19,562,884.00)	
Operation of Plant	7900	50,293,988.00	0.00	0.00	0.00	(50,293,988.00)		(50,293,988.00)	
Maintenance of Plant	8100	11,371,446.00	0.00	0.00	0.00	(11,371,446.00)		(11,371,446.00)	
Administrative Technology Services	8200	9,022,318.00	0.00	0.00	0.00	(9,022,318.00)		(9,022,318.00)	
Community Services	9100	18,278,919.00	6,596,015.00	0.00	0.00	(11,682,904.00)		(11,682,904.00)	
Interest on Long-Term Debt	9200	15,819,316.00	0.00	0.00	1,278,556.00	(14,540,760.00)		(14,540,760.00)	
Unallocated Depreciation/Amortization Expense		0.00				0.00		0.00	
Total Governmental Activities		786,376,738.00	18,487,334.00	28,766,512.00	4,174,042.00	(734,948,850.00)		(734,948,850.00)	
Business-type Activities:									
Self-Insurance Consortium		0.00	0.00	0.00	0.00		0.00	0.00	
Daycare Operations		0.00	0.00	0.00	0.00		0.00	0.00	
Other Business-Type Activity		0.00	0.00	0.00	0.00		0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		786,376,738.00	18,487,334.00	28,766,512.00	4,174,042.00	(734,948,850.00)	0.00	(734,948,850.00)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		121,339,506.00	4,338,337.00	8,984,057.00	3,052,046.00				(104,965,066.00)
Total Component Units		121,339,506.00	4,338,337.00	8,984,057.00	3,052,046.00				(104,965,066.00)
General Revenues:									
Taxes:									
Property Taxes, Levied for Operational Purposes						342,075,648.00	0.00	342,075,648.00	41,274,614.00
Property Taxes, Levied for Debt Service						0.00	0.00	0.00	0.00
Property Taxes, Levied for Capital Projects						104,265,829.00	0.00	104,265,829.00	1,961,568.00
Local Sales Taxes						51,689,130.00	0.00	51,689,130.00	0.00
Grants and Contributions Not Restricted to Specific Programs						273,099,001.00	0.00	273,099,001.00	50,064,643.00
Investment Earnings						30,049,013.00	0.00	30,049,013.00	321,366.00
Miscellaneous						13,444,705.00	0.00	13,444,705.00	10,242,940.00
Special Items						0.00	0.00	0.00	1,351,351.00
Extraordinary Items						0.00	0.00	0.00	95,000.00
Transfers						0.00	0.00	0.00	76,219.00
Total General Revenues, Special Items, Extraordinary Items and Transfers						814,623,326.00	0.00	814,623,326.00	105,387,701.00
Change in Net Position						79,674,476.00	0.00	79,674,476.00	422,635.00
Net Position, July 1, 2023						893,410,078.00	0.00	893,410,078.00	21,398,556.00
Adjustments to Net Position						0.00	0.00	0.00	0.00
Net Position, June 30, 2024						973,084,554.00	0.00	973,084,554.00	21,821,191.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	Account Number	General 100	Federal Education Stabilization Fund 440	Other Debt Service 290	Nonvoted Capital Improvement Fund 370	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	124,520,957.00	0.00	25,055.00	75,193,232.00	102,641,307.00	18,755,605.00	321,136,156.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	33,736.00	33,736.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	3,813,737.00	0.00	0.00	0.00	0.00	66,964.00	3,880,701.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,299,066.00	4,266,604.00	0.00	18,386.00	13,845,351.00	8,614,203.00	28,043,610.00
Due From Budgetary Funds	1141	7,239,608.00	0.00	0.00	0.00	0.00	0.00	7,239,608.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	15,170,978.00	0.00	143,390,945.00	0.00	158,561,923.00
Inventory	1150	517,798.00	0.00	0.00	0.00	0.00	827,805.00	1,345,603.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	14,331,517.00	14,331,517.00
Total Assets		137,391,166.00	4,266,604.00	15,196,033.00	75,211,618.00	259,877,603.00	42,629,830.00	534,572,854.00
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		137,391,166.00	4,266,604.00	15,196,033.00	75,211,618.00	259,877,603.00	42,629,830.00	534,572,854.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	12,475,452.00	0.00	0.00	0.00	0.00	0.00	12,475,452.00
Payroll Deductions and Withholdings	2170	5,694,900.00	0.00	0.00	0.00	0.00	0.00	5,694,900.00
Accounts Payable	2120	2,982,618.00	173,764.00	0.00	5,715,467.00	586,773.00	1,267,746.00	10,726,368.00
Sales Tax Payable	2260	3,610.00	0.00	0.00	0.00	0.00	0.00	3,610.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	4,092,840.00	0.00	0.00	0.00	3,146,768.00	7,239,608.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	2,481,775.00	18,481,498.00	913,645.00	21,876,918.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	110,848.00	708,346.00	0.00	819,194.00
Matured Bonds Payable	2180	0.00	0.00	10,282,141.00	0.00	0.00	0.00	10,282,141.00
Matured Interest Payable	2190	0.00	0.00	4,888,641.00	0.00	0.00	0.00	4,888,641.00
Unearned Revenue	2410	3,492,766.00	0.00	0.00	0.00	0.00	70,094.00	3,562,860.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		24,649,346.00	4,266,604.00	15,170,782.00	8,308,090.00	19,776,617.00	5,398,253.00	77,569,692.00
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	3,756,928.00	3,752,714.00	7,509,642.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	3,756,928.00	3,752,714.00	7,509,642.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	517,798.00	0.00	0.00	0.00	0.00	827,805.00	1,345,603.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	517,798.00	0.00	0.00	0.00	0.00	827,805.00	1,345,603.00
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	13,754,821.00	0.00	0.00	0.00	0.00	0.00	13,754,821.00
Local Sales Tax and Other Tax Levy	2724	10,395,488.00	0.00	0.00	0.00	0.00	0.00	10,395,488.00
Debt Service	2725	0.00	0.00	25,251.00	0.00	0.00	13,839,088.00	13,864,339.00
Capital Projects	2726	0.00	0.00	0.00	66,903,528.00	236,344,058.00	232,821.00	303,480,407.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	11,938,429.00	11,938,429.00
Restricted for Student Organizations	2729	0.00	0.00	0.00	0.00	0.00	6,640,720.00	6,640,720.00
Total Restricted Fund Balances	2720	24,150,309.00	0.00	25,251.00	66,903,528.00	236,344,058.00	32,651,058.00	360,074,204.00
Committed to:								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrance	2749	1,534,954.00	0.00	0.00	0.00	0.00	0.00	1,534,954.00
Assigned for School and Local Programs	2749	2,156,313.00	0.00	0.00	0.00	0.00	0.00	2,156,313.00
Total Assigned Fund Balances	2740	3,691,267.00	0.00	0.00	0.00	0.00	0.00	3,691,267.00
Total Unassigned Fund Balances	2750	84,382,446.00	0.00	0.00	0.00	0.00	0.00	84,382,446.00
Total Fund Balances	2700	112,741,820.00	0.00	25,251.00	66,903,528.00	236,344,058.00	33,478,863.00	449,493,520.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		137,391,166.00	4,266,604.00	15,196,033.00	75,211,618.00	259,877,603.00	42,629,830.00	534,572,854.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL OF MANATEE COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2024

Total Fund Balance - Governmental Funds		$ 449,493,520
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		1,186,809,626
Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due.		(1,164,850)
The difference between the acquisition price and the net carrying amount of refunded debt is reported as a deferred outflow of resources in the government-wide statements, but is not reported in the governmental funds.		3,859,634
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		14,975,462
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Leases Payable	$ (3,624,752)	
Installment-Purchases Payable	(275,141)	
Bonds Payable	(100,582,354)	
Certificates of Participation Payable	(260,997,824)	
Early Retirement Plan Payable	(29,039)	
Compensated Absences Payable	(33,369,810)	(398,878,920)
Earned revenues not received within the availability period are reported as unavailable revenues in the governmental funds, but are recorded as revenue in the government-wide statements.		7,509,642
Deferred outflows of resources and deferred inflows of resources related to other postemployment benefits are applicable to future periods and therefore, are not reported in the governmental funds.		
Net Other Postemployment Benefits Payable (OPEB)	$ (15,949,815)	
Deferred outflows of resources related to OPEB	4,103,598	
Deferred inflows of resources related to OPEB	(3,209,654)	(15,055,871)
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current year). On the Statement of Net Position, the District's proportionate share of the net pension liability of the cost sharing defined benefit pension plans in which the District participates is reported as a noncurrent liability, and deferred outflows of resources and deferred inflows of resources related to pensions are also reported.		
Net Pension Liability	$ (345,197,952)	
Deferred outflows of resources related to pensions	93,630,813	
Deferred inflows of resources related to pensions	(22,896,551)	(274,463,690)
Total Net Position - Governmental Activities		$ 973,084,554

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	General 100	Federal Education Stabilization Fund 440	Other Debt Service 290	Nonvoted Capital Improvement Fund 370	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
REVENUES								
Federal Direct	3100	726,739.00	0.00	0.00	0.00	0.00	3,878,918.00	4,605,657.00
Federal Through State and Local	3200	3,660,975.00	41,460,655.00	0.00	0.00	0.00	62,450,141.00	107,571,771.00
State Sources	3300	185,008,659.00	0.00	0.00	0.00	6,030,884.00	3,487,689.00	194,527,232.00
Local Sources:								
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	342,075,647.00	0.00	0.00	0.00	0.00	0.00	342,075,647.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	104,265,829.00	0.00	0.00	104,265,829.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	51,689,130.00	0.00	51,689,130.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	6,301,496.00	6,301,496.00
Impact Fees	3496	0.00	0.00	0.00	0.00	42,385,540.00	0.00	42,385,540.00
Other Local Revenue		36,043,354.00	0.00	20,097.00	33,974.00	13,125,602.00	12,181,232.00	61,404,259.00
Total Local Sources	3400	378,119,001.00	0.00	20,097.00	104,299,803.00	107,200,272.00	18,482,728.00	608,121,901.00
Total Revenues		567,515,374.00	41,460,655.00	20,097.00	104,299,803.00	113,231,156.00	88,299,476.00	914,826,561.00
EXPENDITURES								
Current:								
Instruction	5000	365,978,998.00	26,180,780.00	0.00	0.00	0.00	19,532,429.00	411,692,207.00
Student Support Services	6100	22,072,115.00	5,308,350.00	0.00	0.00	0.00	2,848,566.00	30,229,031.00
Instructional Media Services	6200	5,593,720.00	52,000.00	0.00	0.00	0.00	0.00	5,645,720.00
Instruction and Curriculum Development Services	6300	8,299,135.00	774,985.00	0.00	0.00	0.00	7,984,222.00	17,058,342.00
Instructional Staff Training Services	6400	1,132,522.00	2,149,042.00	0.00	0.00	0.00	5,175,712.00	8,457,276.00
Instruction-Related Technology	6500	438.00	0.00	0.00	0.00	0.00	20,071.00	20,509.00
Board	7100	1,045,489.00	1,000.00	0.00	0.00	0.00	0.00	1,046,489.00
General Administration	7200	3,188,074.00	1,782,723.00	0.00	0.00	0.00	1,118,276.00	6,089,073.00
School Administration	7300	33,503,034.00	344,306.00	0.00	0.00	0.00	52,450.00	33,899,790.00
Facilities Acquisition and Construction	7410	7,090,896.00	14,000.00	0.00	0.00	0.00	0.00	7,104,896.00
Fiscal Services	7500	3,428,798.00	167,204.00	0.00	0.00	0.00	48,729.00	3,644,731.00
Food Services	7600	0.00	305,930.00	0.00	0.00	0.00	36,264,103.00	36,570,033.00
Central Services	7700	13,481,909.00	361,388.00	0.00	0.00	0.00	15,116.00	13,858,413.00
Student Transportation Services	7800	16,945,833.00	552,269.00	0.00	0.00	0.00	72,067.00	17,570,169.00
Operation of Plant	7900	46,934,719.00	665,421.00	0.00	0.00	0.00	0.00	47,600,140.00
Maintenance of Plant	8100	10,012,619.00	89,612.00	0.00	0.00	0.00	0.00	10,102,231.00
Administrative Technology Services	8200	7,726,620.00	348,848.00	0.00	0.00	0.00	0.00	8,075,468.00
Community Services	9100	6,994,255.00	22,670.00	0.00	0.00	0.00	10,255,006.00	17,271,931.00
Debt Service: (Function 9200)								
Redemption of Principal	710	0.00	0.00	17,825,000.00	848,041.00	1,216,896.00	255,000.00	20,144,937.00
Interest	720	1,728,542.00	0.00	15,720,840.00	45,209.00	31,399.00	1,082,660.00	18,608,650.00
Dues and Fees	730	0.00	0.00	14,524.00	0.00	0.00	4,892.00	19,416.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	60,068,323.00	129,676,512.00	2,619,670.00	192,364,505.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	2,132,158.00	0.00	0.00	2,132,158.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	1,045,093.00	0.00	1,045,093.00
Other Capital Outlay	9300	2,498,134.00	427,217.00	0.00	0.00	0.00	1,770,679.00	4,696,030.00
Total Expenditures		557,655,850.00	39,547,745.00	33,560,364.00	63,093,731.00	131,969,900.00	89,119,648.00	914,947,238.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9,859,524.00	1,912,910.00	(33,540,267.00)	41,206,072.00	(18,738,744.00)	(820,172.00)	(120,677.00)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	4,032,905.00	0.00	0.00	4,032,905.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	821,389.00	0.00	0.00	0.00	0.00	0.00	821,389.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	21,098,934.00	0.00	33,538,545.00	0.00	0.00	557,594.00	55,195,073.00
Transfers Out	9700	(5,000,000.00)	(1,912,910.00)	0.00	(36,068,478.00)	(17,811,999.00)	(1,686.00)	(60,795,073.00)
Total Other Financing Sources (Uses)		16,920,323.00	(1,912,910.00)	33,538,545.00	(32,035,573.00)	(17,811,999.00)	555,908.00	(745,706.00)
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		26,779,847.00	0.00	(1,722.00)	9,170,499.00	(36,550,743.00)	(264,264.00)	(866,383.00)
Fund Balances, July 1, 2023	2800	85,961,973.54	0.00	26,972.93	57,733,028.67	272,870,196.45	33,743,127.17	450,335,298.76
Adjustments to Fund Balances	2891	(0.54)	0.00	0.07	0.33	24,604.55	(0.17)	24,604.24
Fund Balances, June 30, 2024	2700	112,741,820.00	0.00	25,251.00	66,903,528.00	236,344,058.00	33,478,863.00	449,493,520.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
RECONCILIATION OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Governmental Funds		$ (866,383)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.		
Capital Outlays	$ 161,808,977	
Less Depreciation Expense	(34,310,443)	127,498,534
Donated capital assets are reported as revenues on the Statement of Activities; however, they do not provide current financial resources and are not reported as revenues in the governmental funds.		170,000
In the government funds, the costs of capital assets was recognized as an expenditure in the year purchased. Thus the change in net position differs from the change in fund balances by the undepreciated cost of the disposed assets.		(4,052,405)
Leased asset proceeds provide current financial resources to the governmental funds, but issuance of leased assets increase long-term liabilities in the Statement of Net Position.		(4,032,905)
Installment-Purchases proceeds provide current financial resources to the governmental funds, but issuance of Installment-Purchases payables increase long-term liabilities in the Statement of Net Position.		-
Proceeds of refunding debt are reported as other financing sources in the governmental funds, while payments to the escrow agent for refunding of outstanding debt are shown as other financing uses. Government-wide statements are affected only to the extent these amounts differ. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Certificates of Participation Issued	$ -	
Premium Certificates of Participation	-	
Principal Payments on Bonds	8,040,000	
Principal Payments on Certificates of Participation	10,040,000	
Principal Payments on Lease Assets	623,668	
Principal Payments on Installment-Purchases Payable	1,441,269	20,144,937
Expenses in the Statement of Activities that do not require the use of current financial resources are not reported in the governmental funds.		
Amortization of Deferred Cost of Refunding	$ (741,894)	
Amortization of Premium on Debt	3,544,547	
Decrease in Accrued Interest Payable	6,095	
Decrease in Other Postemployment Benefits (OPEB) Payable	(1,241,478)	
Decrease in Compensated Absences Payable	205,906	
Decrease in Early Retirement Plan Payable	-	1,773,177
Governmental funds report contributions to defined benefit pension plans as expenditures, however, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability and is reported as part of deferred outflows of resources.		32,096,803
Governmental funds report District OPEB contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as OPEB expense.		902,289
In the governmental funds, revenues cannot be recognized until they are available to pay liabilities of the current period. In the statement of activities, revenue is recognized as soon as it is earned regardless of its availability.		(817,080)
In the Statement of Activities, pension expense is recorded for the District's proportionate share of collective pension expense of the cost-sharing defined benefit plans in which the District participates.		(93,682,568)
Internal service funds are used by management to charge the cost of certain activities, such as insurance to individual funds. The change in net position of internal service funds is reported with governmental activities.		
Internal Service Funds - Change in Net Position		540,077
Change in Net Position - Governmental Activities		$ 79,674,476

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2024

	Account Number	Total Private-Purpose Trust Funds 85X
ASSETS		
Cash and Cash Equivalents	1110	1,389,959.00
Investments	1160	0.00
Accounts Receivable, Net	1131	72,445.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	
Total Assets		1,462,404.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Pension	1940	
Other Postemployment Benefits	1950	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	215,323.00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Total Liabilities		215,323.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Pension	2640	
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0.00
Other purposes	2785	1,247,081.00
Individuals, organizations and other governments	2785	0.00
Total Net Position		1,247,081.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Total Private-Purpose Trust Funds 85X
ADDITIONS		
Miscellaneous	3495	
Contributions:		
Employer		533,522.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	331,838.00
Total Contributions		865,360.00
Investment Income:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income		0.00
Less Investment Expense		0.00
Net Investment Income		0.00
Total Additions		865,360.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Other	700	739,940.00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		739,940.00
Change In Net Position		125,420.00
Net position-beginning	2885	1,121,660.30
Adjustments to Net Position	2896	0.70
Net position-ending	2785	1,247,081.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2024

	Account Number	Total Nonmajor Component Units	Total Component Units
ASSETS			
Cash and Cash Equivalents	1110	23,244,139.00	23,244,139.00
Investments	1160	3,356,140.00	3,356,140.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	4,514,959.00	4,514,959.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	5,279,212.00	5,279,212.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	99,952.00	99,952.00
Internal Balances		0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00
Leases Receivable	1425	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	1,103,521.00	1,103,521.00
Long-Term Investments	1460	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00
Pension Asset	1415	705,201.00	705,201.00
Capital Assets:			
Land	1310	10,034,356.00	10,034,356.00
Land Improvements - Nondepreciable	1315	212,218.00	212,218.00
Construction in Progress	1360	20,445,810.00	20,445,810.00
Nondepreciable Capital Assets		30,692,384.00	30,692,384.00
Improvements Other Than Buildings	1320	3,983,550.00	3,983,550.00
Less Accumulated Depreciation	1329	(1,081,095.00)	(1,081,095.00)
Buildings and Fixed Equipment	1330	84,058,863.00	84,058,863.00
Less Accumulated Depreciation	1339	(13,454,001.00)	(13,454,001.00)
Furniture, Fixtures and Equipment	1340	14,463,545.00	14,463,545.00
Less Accumulated Depreciation	1349	(9,587,102.00)	(9,587,102.00)
Motor Vehicles	1350	4,773,547.00	4,773,547.00
Less Accumulated Depreciation	1359	(1,213,373.00)	(1,213,373.00)
Property Under Leases and SBITA	1370	85,613,473.00	85,613,473.00
Less Accumulated Amortization	1379	(7,271,839.00)	(7,271,839.00)
Audiovisual Materials	1381	572,693.00	572,693.00
Less Accumulated Depreciation	1388	(288,693.00)	(288,693.00)
Computer Software	1382	5,328,875.00	5,328,875.00
Less Accumulated Amortization	1389	(3,307,103.00)	(3,307,103.00)
Depreciable Capital Assets, Net		162,591,340.00	162,591,340.00
Total Capital Assets		193,283,724.00	193,283,724.00
Total Assets		231,586,848.00	231,586,848.00
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00
Pension	1940	4,060,298.00	4,060,298.00
Other Postemployment Benefits	1950	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00
Total Deferred Outflows of Resources		4,060,298.00	4,060,298.00
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	3,326,953.00	3,326,953.00
Payroll Deductions and Withholdings	2170	349,550.00	349,550.00
Accounts Payable	2120	9,304,033.00	9,304,033.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	384,857.00	384,857.00
Accrued Interest Payable	2210	275,343.00	275,343.00
Deposits Payable	2220	13,300.00	13,300.00
Due to Other Agencies	2230	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	153,478.00	153,478.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Unearned Revenues	2410	696,152.00	696,152.00
Lomg-Term Liabilities:			
Portion Due Within One Year:			
Notes Payable	2310	32,638,313.00	32,638,313.00
Obligations Under Leases and SBITA	2315	1,983,249.00	1,983,249.00
Bonds Payable	2320	455,000.00	455,000.00
Liability for Compensated Absences	2330	95,275.00	95,275.00
Lease-Purchase Agreements Payable	2340	15,297.00	15,297.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00
Net Pension Liability	2365	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00
Derivative Instrument	2390	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due Within One Year		35,187,134.00	35,187,134.00
Portion Due After One Year:			
Notes Payable	2310	9,559,004.00	9,559,004.00
Obligations Under Leases	2315	80,778,814.00	80,778,814.00
Bonds Payable	2320	62,946,838.00	62,946,838.00
Liability for Compensated Absences	2330	377,883.00	377,883.00
Lease-Purchase Agreements Payable	2340	166,575.00	166,575.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00
Net Pension Liability	2365	7,989,227.00	7,989,227.00
Estimated PECO Advance Payable	2370	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00
Derivative Instrument	2390	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due in More than One Year		161,818,341.00	161,818,341.00
Total Long-Term Liabilities		197,005,475.00	197,005,475.00
Total Liabilities		211,509,141.00	211,509,141.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Pension	2640	2,316,814.00	2,316,814.00
Other Postemployment Benefits	2650	0.00	0.00
Total Deferred Inflows of Resources		2,316,814.00	2,316,814.00
NET POSITION			
Net Investment in Capital Assets	2770	1,751,310.00	1,751,310.00
Restricted For:			
Categorical Carryover Programs	2780	0.00	0.00
Food Service	2780	0.00	0.00
Debt Service	2780	2,710,801.00	2,710,801.00
Capital Projects	2780	1,441,814.00	1,441,814.00
Other Purposes	2780	53,036.00	53,036.00
Unrestricted	2790	15,864,230.00	15,864,230.00
Total Net Position		21,821,191.00	21,821,191.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	52,342,968.00	823,552.00	4,532,459.00	0.00	(46,986,957.00)
Student Support Services	6100	3,801,925.00	0.00	230,487.00	0.00	(3,571,438.00)
Instructional Media Services	6200	404,110.00	0.00	0.00	0.00	(404,110.00)
Instruction and Curriculum Development Services	6300	681,986.00	0.00	46,265.00	0.00	(635,721.00)
Instructional Staff Training Services	6400	147,589.00	0.00	27,339.00	0.00	(120,250.00)
Instruction-Related Technology	6500	1,183,806.00	0.00	23,431.00	0.00	(1,160,375.00)
Board	7100	612,656.00	0.00	0.00	0.00	(612,656.00)
General Administration	7200	2,408,540.00	0.00	0.00	0.00	(2,408,540.00)
School Administration	7300	15,518,617.00	0.00	51,853.00	0.00	(15,466,764.00)
Facilities Acquisition and Construction	7400	3,681,589.00	0.00	0.00	0.00	(3,681,589.00)
Fiscal Services	7500	1,491,160.00	0.00	5,006.00	0.00	(1,486,154.00)
Food Services	7600	4,961,310.00	1,970,097.00	2,149,934.00	0.00	(841,279.00)
Central Services	7700	433,691.00	0.00	3,225.00	0.00	(430,466.00)
Student Transportation Services	7800	3,726,003.00	164,367.00	81,251.00	0.00	(3,480,385.00)
Operation of Plant	7900	12,675,146.00	13,440.00	1,266,323.00	363,518.00	(11,031,865.00)
Maintenance of Plant	8100	1,578,673.00	0.00	25,336.00	0.00	(1,553,337.00)
Administrative Technology Services	8200	45,897.00	0.00	0.00	0.00	(45,897.00)
Community Services	9100	1,962,400.00	1,366,881.00	541,148.00	0.00	(54,371.00)
Interest on Long-Term Debt	9200	11,769,176.00	0.00	0.00	2,688,528.00	(9,080,648.00)
Unallocated Depreciation/Amortization Expense		1,912,264.00				(1,912,264.00)
Total Component Unit Activities		121,339,506.00	4,338,337.00	8,984,057.00	3,052,046.00	(104,965,066.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	41,274,614.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,961,568.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	50,064,643.00
Investment Earnings	321,366.00
Miscellaneous	10,242,940.00
Special Items	1,351,351.00
Extraordinary Items	95,000.00
Transfers	76,219.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	105,387,701.00
Change in Net Position	422,635.00
Net Position, July 1, 2023	21,398,556.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	21,821,191.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	52,342,968.00	823,552.00	4,532,459.00	0.00	(46,986,957.00)
Student Support Services	6100	3,801,925.00	0.00	230,487.00	0.00	(3,571,438.00)
Instructional Media Services	6200	404,110.00	0.00	0.00	0.00	(404,110.00)
Instruction and Curriculum Development Services	6300	681,986.00	0.00	46,265.00	0.00	(635,721.00)
Instructional Staff Training Services	6400	147,589.00	0.00	27,339.00	0.00	(120,250.00)
Instruction-Related Technology	6500	1,183,806.00	0.00	23,431.00	0.00	(1,160,375.00)
Board	7100	612,656.00	0.00	0.00	0.00	(612,656.00)
General Administration	7200	2,408,540.00	0.00	0.00	0.00	(2,408,540.00)
School Administration	7300	15,518,617.00	0.00	51,853.00	0.00	(15,466,764.00)
Facilities Acquisition and Construction	7400	3,681,589.00	0.00	0.00	0.00	(3,681,589.00)
Fiscal Services	7500	1,491,160.00	0.00	5,006.00	0.00	(1,486,154.00)
Food Services	7600	4,961,310.00	1,970,097.00	2,149,934.00	0.00	(841,279.00)
Central Services	7700	433,691.00	0.00	3,225.00	0.00	(430,466.00)
Student Transportation Services	7800	3,726,003.00	164,367.00	81,251.00	0.00	(3,480,385.00)
Operation of Plant	7900	12,675,146.00	13,440.00	1,266,323.00	363,518.00	(11,031,865.00)
Maintenance of Plant	8100	1,578,673.00	0.00	25,336.00	0.00	(1,553,337.00)
Administrative Technology Services	8200	45,897.00	0.00	0.00	0.00	(45,897.00)
Community Services	9100	1,962,400.00	1,366,881.00	541,148.00	0.00	(54,371.00)
Interest on Long-Term Debt	9200	11,769,176.00	0.00	0.00	2,688,528.00	(9,080,648.00)
Unallocated Depreciation/Amortization Expense		1,912,264.00				(1,912,264.00)
Total Component Unit Activities		121,339,506.00	4,338,337.00	8,984,057.00	3,052,046.00	(104,965,066.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	41,274,614.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,961,568.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	50,064,643.00
Investment Earnings	321,366.00
Miscellaneous	10,242,940.00
Special Items	1,351,351.00
Extraordinary Items	95,000.00
Transfers	76,219.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	105,387,701.00
Change in Net Position	422,635.00
Net Position, July 1, 2023	21,398,556.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	21,821,191.00

The notes to financial statements are an integral part of this statement.

The School District of Manatee County

NOTES TO THE FINANCIAL STATEMENTS

1 Mill Referendum at Work:
Referendum funding enhances STEM and Career and Technical education.

Fiscal Year
2024

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents the comparison between direct expenses and program revenues for each function or program of the School District of Manatee County (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense, if not specifically associated with a particular function, is reported as unallocated.

B. Reporting Entity

The Manatee County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Manatee County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the School Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading.

Based on the application of these criteria, the following component units are included within the District's reporting entity:

Blended Component Unit. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, the blended component units are appropriately presented as funds of the District. The Manatee School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note III.J.1. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Discretely Presented Component Units. The component units' columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that they are legally separate from the District.

Manatee School of Arts and Sciences, Inc.; Renaissance Arts and Education, Inc., d/b/a Manatee School for the Arts; The Lee Foundation Inc., d/b/a Manatee Charter School; Oasis Middle School, Inc.; Palmetto Charter School, Inc.; Team Success A School of Excellence, Inc.; Visible Men Academy, Inc.; William Monroe Rowlett Academy for Arts & Communication, Inc.; William Monroe Rowlett Academy for the Arts & Communication, Inc. d/b/a William Monroe Rowlett Middle Academy for Arts and Communication; Southwest Charter Foundation, Inc., d/b/a Lakewood Ranch Charter Academy; and Parrish Charter Academy, Inc., are not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. Imagine – Manatee County, LLC, d/b/a Imagine Charter School at North Manatee; and Imagine – East Manatee County, LLC, d/b/a Imagine School at Lakewood Ranch; ¡HOLA! Elementary at Manatee School of the Arts are organized as limited liability corporations pursuant to Chapter 605, Florida Statutes, the Florida Limited Liability Company Act, and Section 1002.23, Florida Statutes. The charter schools operate under a charter approved by their sponsor, the Manatee County District School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to provide specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2024. The reports are filed in the District's administrative offices at 215 Manatee Avenue West, Bradenton, Florida 34205.

Related Organizations. One charter school, the State College of Florida Collegiate School, operates under another governmental agency and therefore, is not included as a discretely presented component unit of the District. The school operates under a charter approved by their sponsor, the Manatee County District School Board.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the proprietary funds and fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – the primary operating fund of the District to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary education.

- Debt Service – Other Debt Service Fund – to account for the accumulation of resources for and the payment of debt principal, interest, and related costs on the sales tax revenue bond, certificates of participation, and other debt service.

- Capital Projects – Section 1011.71(2), F.S., Local Capital Improvement Tax Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases, and debt service payments on revenue anticipation notes and certificates of participation.

- Capital Projects – Other Capital Projects Fund – to account for various financial resources (e.g., certificates of participation, capital outlay sales tax, impact fees, sales tax revenue bonds, etc.) to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

- Internal Service Funds – to account for the District's individual self-insurance programs.

- Private-Purpose Trust Funds – to account for financial fees and other moneys for which principal and income benefit individuals or private organizations.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs

during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including time requirements, and the amount is received during the period or within the availability period for this revenue sources (within 45 days of year-end). Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgements, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under installment-purchases and leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

F. Budgetary Information

Budgetary Basis of Accounting

The Board follows procedures established by State law and SBE rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student support services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report**.**
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, liquid investments with original maturities of 3 months or less from the date of acquisition, except that short-term investments in the fiduciary funds are not considered to be cash equivalents. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, FL PALM, FL CLASS, FL FIT, and First American Treasury Obligations Funds.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by the Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed with the SBA debt service accounts for investment of debt service moneys, certain amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, and FL PALM are similar to money market funds in which shares are owned in the fund rather than in the underlying investments. These investments are reported at amortized cost which approximates fair value.

Investments made locally consist of commercial paper, a United States Treasury bond, United States Treasury notes, a United States Treasury bill, and United States Treasury State and Local Government Services - Certificates of Indebtedness and are reported at fair value.

Types and amounts of investments held at fiscal year-end are described in a subsequent note.

3. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out-basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000, except for improvements other than buildings, and building service system replacements, which are considered capital assets if costing more than $250,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired after July 1, 1979.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Useful Lives
Improvements Other Than Buildings	10 - 20 years
Buildings and Fixed Equipment	10 - 60 years
Furniture, Fixtures, and Equipment	4 - 15 years
Motor Vehicles	5 - 10 years
Lease assets	4 - 5 years
Computer Software	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District's retirement plans, and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Debt premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds and certificates of participation payable are reported net of the applicable premium or discount.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize debt premiums and discounts during the current period. The face amount of debt issued along with related premiums are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

Changes in long-term liabilities for the current year are reported in a subsequent note.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has three items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes. The deferred charge on refunding reported in the government-wide statement of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position and balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first two, deferred inflows of resources related to pensions and OPEB are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to various Federal and State grants and will be recognized as an inflow of resources in the period that the amounts become available.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide, proprietary fund and fiduciary fund financial statements, a flow assumption must be made about the order in which the resources are applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). Fund balances are classified as follows, as applicable:

Nonspendable: Fund balances are classified as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted: Fund balances are classified as restricted when there are limitations imposed on their use either through the enabling legislation, constitutional provisions, or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed: The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2024.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by policy authorized the Superintendent to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned: Fund balances classified as unassigned are the residual spendable amounts not contained in any other of the above classifications. The General Fund is the only fund that may report a positive unassigned fund. When expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it is necessary to report a negative unassigned fund balance.

In addition, the District has adopted Board Policy 6235 – Fund Balance, which provides for an adequate fund balance reserve necessary to cover unforeseen events (e.g., revenue short falls, student enrollment under projections, etc.). During the annual budget development process, the Superintendent shall plan for a general fund reserve not classified as restricted, committed, or nonspendable of at least five percent (5%), to include a three percent (3%) statutory reserve and a two percent (2%) strategic reserve, and an additional contingency fund of up to three and one/half percent (3.5%), or provide the board a written report explaining why these targets are not feasible.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the School Hardening Grant program and Public Education Capital Outlay. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The Board adopted the 2023 tax levy on September 5, 2023. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District.

Millage and taxes levied for the current year are presented in a subsequent note.

4. Capital Outlay Surtax

In November 2016, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2018 through December 31, 2032, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes.

5. Educational Impact Fees

Manatee County imposes an educational impact fee based on an ordinance adopted by the County Commissioners in 2002. This ordinance was most recently amended in November 2017 when Ordinance 2017-046 established, in part, revised fees to be collected. The educational impact fees are collected for most new residential construction by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and are not to be used for any expenditures that would be classified as maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction costs; furniture and equipment; and payment of principal, interest and related cost of indebtedness necessitated by new residential development.

6. Voted Additional Millage

In November 2021, the voters or Manatee County approved a renewal of the one mill ad valorem tax increase in the County for 4 years, effective July 1, 2022, to pay for essential operating expenses in accordance with Section 1011.71(9), Florida Statutes. Revenues will be used to fund an increase in student achievement through more instructional time and support; recruit and retain

teachers and staff with competitive salaries; expand Career and Technical Education, STEM and Visual/Performing Arts programs; and to distribute proportional funds to Charter Schools pursuant to Florida Statute 1011.71.

7. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

8. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

9. Proprietary Funds Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with the proprietary funds principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance and casualty premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured and collateralized as required by Chapter 280, Florida Statutes.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

B. Investments

The District's investments on June 30, 2024, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	35 Days Average	$ 125,940,437
Debt Service Accounts	6 Months	33,736
Local Government Investment Pools:		
Florida Assets for Liquidity Management (FLPALM) (1)	30 Day Average	72,626,737
Money Market Funds:		
Florida Fixed Income Trust - Enhanced Cash Pool (FL-FIT) (1)	245 Day Average	257,435
Florida Fixed Income Trust - Cash Pool (FL-FIT) (1)	23 Day Average	75,158,929
Florida Fixed Income Trust - Cash Pool (FL-FIT MILLAGE) (1)	23 Day Average	14,435,908
Florida Fixed Income Trust - Cash Pool (FL-FIT) (1)	23 Day Average	39,759,660
Florida Fixed Income Trust - Choice Pool (FL-FIT) (1)	July 2024-April 2025	102,959,797
Florida Cooperative Liquid Assets Securities System (FLCLASS) (1)	36 Day Average	56,200,577
US Securities		156,536
U.S. Treasury Securities	Sept 2024-October 2029	14,136,074
First American Institutional Gov Fund		4,464,872
First American Treasury Obligations Fund Class Y (1)	43 Day Average	11,416,501
Total Investments		**$ 517,547,199**

(1) These investments are reported as cash equivalents for financial statement reporting purposes, except for $38,907 of First American Treasury Obligations Fund Class Y which is reported as restricted investments.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in SBA debt service accounts are valued using Level 1 inputs.

Certain investments are measured at fair value using the net asset value per share (or its equivalent) practical expedient or amortized cost, which approximates fair value. These amounts have not been classified in the fair value hierarchy. The District invests in these types of investments to obtain competitive market returns while ensuring the safety and liquidity of the portfolio. These types of investments may be redeemed without advance notice and there are no unfunded commitments for further investment. There are currently no limitations as to the frequency of redemptions.

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		Fair Value Measurements Using		
Investments by Fair Value Level	**Amount**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**
SBA - Debt Service Account	$ 33,736	$ 33,736	$ -	$ -
United States Treasury Bond (3)	190,198	-	190,198	-
United States Treasury Notes (3)	13,396,909	-	13,396,909	-
United States Treasury - Certificate of Indebtedness (3)	548,967	-	548,967	-
United States Securities (3)	156,536	-	156,536	-
First American Institutional Gov Fund (2)	4,464,872	-	4,464,872	-
First American Treasury Obligations Fund Class Y (2)	11,416,501	-	11,416,501	-
Total Investments by Fair Value Level	**30,207,719**	**33,736**	**30,173,983**	**-**
Investments Measured at Net Asset Value (NAV)				
Local Government Investment Pools				
Florida Fixed Income Trust - Enhanced Cash Pool (FIT) (1)	$ 257,435			
Florida Fixed Income Trust - Cash Pool (FIT) (1)	75,158,929			
Florida Fixed Income Trust - Cash Pool (MILLAGE) (1)	14,435,908			
Florida Fixed Income Trust - Cash Pool (FIT) (2)	39,759,660			
Florida Fixed Income Trust - Choice Pool (FIT) (2)	102,959,797			
Florida Cooperative Liquid Assets Securities System (FLCLASS) (1)	56,200,577			
Total Investments Measured at NAV	**$ 288,772,306**			
Investments Measured at Amortized Cost				
Local Government Investment Pools				
Florida PRIME (1)	$ 125,940,437			
Florida Assets for Liquidity Management (FLPALM) (1)	72,626,737			
Total Investments Measured at Amortized Cost	**$ 198,567,174**			
Total Investments	**$ 517,547,199**			

(1) Investments are reported as cash equivalents for financial statement reporting purposes.

(2) At June 30, 2024, investments held under trust agreements in connection with the Certificates of Participation, Series 2015 ($4,212,155), Series 2010 QSCB ($38,907), Series, 2016A ($3,701,012), Series 2017 ($3,454,427) and Series 2023A ($142,719,457) are reported as cash and cash equivalents with fiscal agent, except for $38,907 which is reported as restricted investments (see Note III.K).

(3) At June 30, 2024, investments held under trust agreements in connection with the Series 2010A Qualified School Construction Bonds ($13,396,909, $190,198 and $548,947) and investments held under trust and scholarship agreements ($156,536) are reported as restricted investments (see Note III.K).

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient

liquidity to pay obligations as they come due. The District's investment policy limits investments to a maximum of 5 years, unless specifically matched with cash flow needs as a means of managing its exposure to fair value losses arising from increasing interest rates.

Florida PRIME, the money market funds, FLPALM, FLCLASS and FL-FIT use weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2024, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury.

The District's investment policy authorizes the following investments which are limited to credit quality ratings from nationally recognized rating agencies as follows:

- Florida PRIME when rated at least AAAm by S&P Global Ratings or the equivalent by another Nationally Recognized Statistical Rating Organization (NRSRO)
- United States Government Securities

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- United States Government Agencies
- Federal Instrumentalities (United States Government Sponsored Enterprise limited to the Federal Farm Credit Bank Federal Home Loan Bank or its District banks, Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation including Federal Home Loan Mortgage Corporation participation certificates
- Interest Bearing Time Deposit or Savings Accounts
- Repurchase Agreements
- Commercial Paper of any United States company that is rated, at the time of purchase, P-1 by Moody's Investors Service and A-1 by S&P Global Ratings (prime commercial paper)
- Corporate Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum, single A category by any two NRSROs.
- State and/or Local Government Taxable and/or Tax-Exempt Debt, general obligation and/or revenue bonds, rated at the time of purchase, at a minimum single A category by any two NRSROs for long-term debt, or rated at least MIG-1 by Moody's Investors Service or SP-1 by S&P Global Ratings for short-term debt
- Money Market Mutual Funds rated AAAm by S&P Global Ratings or the equivalent by another NRSRO
- Short Term Bonds rated AAf or better by S&P Global Ratings or the equivalent by another NRSRO
- Intergovernmental Investment Pools rated AAAm/AAf by S&P Global Ratings or the equivalent by another NRSRO

The District's investments in the SBA debt service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service Accounts are included in the notes to financial statements of the State's Annual Comprehensive Financial Report.

The District's investment in Florida PRIME is rated AAAm by S&P Global Ratings.

The District's investment in the FLPALM was rated AAAm by S&P Global Ratings.

The District's investment in the FLCLASS was rated AAAm by S&P Global Ratings.

The District's investment in the FL-FIT was rated AAAf/S1 by S&P Global Ratings.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and (1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; (2) if in book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or (3) if physically issued to the holder but not registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a secured vault.

The District's investment policy addresses custodial credit risk in that all securities, with the exception of certificates of deposit, are held with a third-party custodian; and all securities purchased by, and all collateral obtained by the District should be properly designated as an asset of the District. The securities must be held in an account separate and apart from the assets of the financial institution. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

Concentration of Credit Risk

The District's investment policy has established permitted investment sectors which are designed to reduce concentration of credit risk of the District's investment portfolio. Adequate diversification of the District's portfolio is necessary to minimize market risk. It is the policy of the District to diversify its investment portfolio to protect against issuer defaults, market price changes, and technical complications of assets in a specific maturity, a specific issuer, a specific geographical distribution, or a specific class of securities.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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C. Receivables

All receivables are deemed collectable by the District. Therefore, the District does not report an allowance for doubtful accounts.

Due from Other Agencies

Most receivables are due from other agencies. At June 30, 2024, the District has recorded due from other agencies as follows:

	General Fund	Capital Projects - Other Capital Projects Fund	Capital Projects -Local Capital Improvement Fund	Special Revenue - Federal Education Stabilization Fund	Other Governmental Funds	Total
Federal and State Sources						
Grants and Entitlements	$ 821,823	$ 4,080,747	$ -	$ 4,266,604	$ 8,537,795	$ 17,706,969
Interest on CO&DS	-	-	-	-	66,403	66,403
Local Sources						
Ad Valorem Taxes	60,652	-	18,386	-	-	79,038
Impact Fees	-	3,156,171	-	-	-	3,156,171
Sales Tax Revenue	-	6,608,433	-	-	-	6,608,433
VPK Early Learning	336,068	-	-	-	-	336,068
Other	80,523	-	-	-	10,005	90,528
	$ 1,299,066	**$ 13,845,351**	**$ 18,386**	**$ 4,266,604**	**$ 8,614,203**	**$ 28,043,610**

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NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

D. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	$ 46,384,529	$ 1,354,640	$ 465,530	$ 47,273,639
Construction in Progress	$ 41,955,655	$ 120,935,923	$ 44,897,250	$ 117,994,328
Total Capital Assets Not Being Depreciated	$ 88,340,184	$ 122,290,563	$ 45,362,780	$ 165,267,967
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	$ 36,314,325	$ 7,046,421	$ -	$ 43,360,746
Buildings and Fixed Equipment	$ 1,328,607,898	$ 59,513,572	$ 156,754	$ 1,387,964,716
Furniture, Fixtures, and Equipment	$ 60,771,783	$ 10,185,641	$ 5,083,399	$ 65,874,025
Motor Vehicles	$ 27,078,098	$ 3,998,883	$ 3,907,250	$ 27,169,731
Lease Assets	$ 265,327	$ 3,841,147	$ -	$ 4,106,474
Computer Software	$ 25,198,077	$ -	$ -	$ 25,198,077
Total Capital Assets Being Depreciated	$ 1,478,235,508	$ 84,585,664	$ 9,147,403	$ 1,553,673,769
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	$ 22,718,453	$ 1,669,499	$ -	$ 24,387,952
Buildings and Fixed Equipment	$ 395,386,884	$ 24,278,301	$ 156,754	$ 419,508,431
Furniture, Fixtures, and Equipment	$ 40,276,336	$ 6,249,761	$ 2,779,785	$ 43,746,312
Motor Vehicles	$ 19,825,818	$ 1,706,153	$ 2,623,989	$ 18,907,982
Lease Assets	$ 18,008	$ 369,237	$ -	$ 387,245
Computer Software	$ 25,156,696	$ 37,492	$ -	$ 25,194,188
Total Accumulated Depreciation	$ 503,382,195	$ 34,310,443	$ 5,560,528	$ 532,132,110
Total Capital Assets Being Depreciated, Net	$ 974,853,313	$ 50,275,221	$ 3,586,875	$ 1,021,541,659
Governmental Activities Capital Assets, Net	**$ 1,063,193,497**	**$ 172,565,784**	**$ 48,949,655**	**$ 1,186,809,626**

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Depreciation expense was charged to functions as follows:

Function		Amount
GOVERNMENTAL ACTIVITIES		
Instruction	$	1,334,072
Instructional Media Services	$	32,345
Instructional Staff Training Services	$	11,192
Student Transportation Services	$	48,961
Facilities Services	$	32,254,084
Food Services	$	407,834
Central Services	$	5,563
Operation of Plant	$	104,528
Maintenance of Plant	$	67,407
Administrative Technology Services	$	44,457
Total Depreciation Expense - Governmental Activities	$	34,310,443

E. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

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The District's FRS and HIS pension expense totaled $93,682,570 for the fiscal year ended June 30, 2024.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- Regular – Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers – Members who hold specified elective offices in local government.
- Senior Management Service – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed based on age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

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Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2023-24 fiscal year were as follows:

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	Percent of Gross Salary	
Class	**Employee**	**Employer (1)**
FRS, Regular	3.00	13.57
FRS, Elected County Officers	3.00	58.68
FRS, Senior Management Service	3.00	34.52
DROP - Applicable to Members from All of the Above Classes	0.00	21.13
FRS, Reemployed Retiree	(2)	(2)

Notes: (1) Employer rates include 2.00 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled $27,094,199 for the fiscal year ended June 30, 2023. Contribution amounts subsequent to the measurement date for the fiscal year ended June 30, 2024 were unavailable at the time of publication. This information will be included in the District's Annual Comprehensive Financial Statement (ACFR).

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At June 30, 2024, the District reported a liability of $224,422,812 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The District's proportionate share of the net pension liability was based on the District's 2022-23 fiscal year contributions relative to the total 2022-23 fiscal year contributions of all participating members. At June 30, 2023, the District's proportionate share was 0.5632 percent, which was an decrease of 0.0325 from its proportionate share of 0.5957 percent measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the District recognized the Plan pension expense of $46,063,118. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 21,071,366	$ -
Change of Assumptions	14,629,741	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	9,372,504	-
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	8,149,230	8,463,580
District FRS Contributions Subsequent to the Measurement Date	27,094,199	-
Total	**$ 80,317,040**	**$ 8,463,580**

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $27,094,199 will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2025	$ 7,802,251
2026	(1,543,120)
2027	36,397,937
2028	1,621,508
2029	480,685
Total	**$ 44,759,261**

Actuarial Assumptions. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Investment Rate of Return	6.70 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-218.

The actuarial assumptions used in the July 1, 2023 valuation was based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018. The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.1%
Fixed Income	19.8%	4.5%	4.4%	3.4%
Global Equity	54.0%	8.7%	7.1%	18.1%
Real Estate	10.3%	7.6%	6.6%	14.8%
Private Equity	11.1%	11.9%	8.8%	26.3%
Strategic Investments	3.8%	6.3%	6.1%	7.7%
Total	**100%**			
Assumed Inflation - Mean			2.4%	1.4%

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.7 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate was unchanged from the previous year.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

	1% Decrease (5.7%)	Current Discount Rate (6.7%)	1% Increase (7.7%)
District's Proportionate Share of the Net Pension Liability	$ 383,359,860	$ 224,422,812	$ 91,452,953

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Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2024, the District reported a payable of $1,400,678 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2024.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2024, the contribution rate was 2.00 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Pension Plan totaled $5,002,604 for the fiscal year ended June 30, 2023. Contribution amounts subsequent to the measurement date for the fiscal year ended June 30, 2024 were unavailable at the time of publication. This information will be included in the District's Annual Comprehensive Financial Statement (ACFR).

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the District reported a net pension liability of $120,775,140 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments

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expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022, and update procedures were used to determine the net pension liability as of June 30, 2023. The District's proportionate share of the net pension liability was based on the District's 2022-23 fiscal year contributions relative to the total 2022-23 fiscal year contributions of all participating members. At June 30, 2023, the District's proportionate share was 0.7605 percent, which was a decrease of 0.0227 percent from its proportionate share of 0.7832 percent measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the District recognized the HIS Plan pension expense of $45,619,452. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 1,768,065	$ 283,477
Change of Assumptions	3,175,142	10,465,573
Net Difference Between Projected and Actual Earnings on HIS Pension Investments	62,370	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	3,305,592	3,683,921
District HIS Contributions Subsequent to the Measurement Date	5,002,604	-
Total	**$ 13,313,773**	**$ 14,432,971**

The deferred outflows of resources related to pensions resulting from District contributions to the HIS plan subsequent to the measurement date, totaling $5,002,604 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2025	$ (449,359)
2026	(136,696)
2027	(1,267,515)
2028	(2,552,024)
2029	(1,511,891)
Thereafter	(204,317)
Total	**$ (6,121,802)**

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Actuarial Assumptions. The total pension liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.65 percent

Mortality rates were based on the PUB-2010 base table, projected generationally Scale MP-2018.

While an experience study had not been completed for the HIS Pension Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 3.65 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The Municipal Bond rate changed from 3.54 percent to 3.65 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65 percent) or 1 percentage point higher (4.65 percent) than the current rate:

	Decrease (2.65%)	Discount Rate (3.65%)	Increase (4.65%)
District's Proportionate Share of the HIS Net Pension Liability	$ 137,785,586	$ 120,775,140	$ 73,062,996

Pension Plan Fiduciary Net Position. Detailed information about HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2024, the District reported a payable of $1,400,678 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2024.

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2. FRS - Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2023-24 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	11.30
FRS, Elected County Officers	16.34
FRS, Senior Management Service	12.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2024, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a

lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled $13,135,257 for the fiscal year ended June 30, 2024.

Payables to the Investment Plan. At June 30, 2024, the District reported a payable of $252,627 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2024.

3. Early Retirement Plans

As authorized by Section 1012.685, Florida Statutes, the Board implemented Early Retirement Plans as described below:

On March 20, 1995, the School Board approved the Manatee County School Board One-time Only Retirement Incentive Plan (Plan). This plan provided that eligible employees who elected to retire by June 30, 1995, be paid special termination benefits. The Plan was offered to members of the instructional and classified bargaining units and administrative personnel who signed an agreement to participate in the Plan, who agreed to retire from employment under the provisions of the Florida Retirement System (FRS), and who met certain age and length of service requirements. One hundred fifty-nine (159) employees elected to participate in the Plan. Special termination benefits included payment for 100 percent of accrued sick and vacation leave, either a bonus based on 25 percent of the retiree's final year's compensation or an amount to compensate the employee for the FRS early retirement penalty, single coverage for health insurance, and a specified amount of life insurance. The Plan provided that the accrued sick and vacation leave, bonus pay, and the FRS early retirement penalty be paid out to the retirees and to a third-party administrator over a period of 5 years. The premiums for health insurance are to be paid for a period of 8 years, while the premiums for the life insurance are to be paid out over the respective retiree's life. The total paid by the District pursuant to this retirement incentive during the 2023-24 fiscal year was $9,680. The District reported a liability of $29,039 in the statement of net position representing the present value of the estimated future payments under the Plan.

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F. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District, are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB plan contribution requirements and benefit terms of the District and the OPEB plan members are established and may be amended through recommendation of the Health Insurance Committee and action from the Board. No assets are accumulated in a trust that meet the criteria.

Benefits Provided. The OPEB plan provides healthcare and prescription drug insurance benefits for retirees and their dependents. The OPEB plan only provides an implicit subsidy as described above. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The rates paid by retirees eligible for Medicare are reduced by the Medicare premium. The OPEB Plan does not issue a stand-alone report and is not included in the report of a public employee retirement system or another entity.

Changes in Plan Provisions. The financial accounting valuation does not reflect any plan changes since the prior year.

Employees Covered by the Benefit Terms. The actuarial valuation was based on personnel records as of July 1, 2023. At this time, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	140
Active Employees	5,780
Total	5,920

Total OPEB Liability. The District's total OPEB liability of $15,949,815 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2024, and updated procedures were used to determine the OPEB liability as of June 30, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Inflation	2.60 percent
Salary Increases	4.25 percent
Discount Rate	3.93 percent
Healthcare Cost Trend Rate	7.80 percent for pre-65. These rates grade to 4.50 percent for fiscal year ending June 30, 2034 and beyond.

The discount rate was based on the Bond Buyer GO 20-Bond Municipal Bond Index as of the measurement date.

Mortality rates are based on the PUB TH-2010 employees and healthy annuitants' mortality table projected generationally using Scale MP-2021.

Healthcare cost trend rates were based on national average information from a variety of sources, including S&P Healthcare Economic Index, NHCE data, plan renewal data, and vendor prescription reports, with adjustments based on the District's benefit provisions.

The District selected the economic, demographic and health care claim costs assumptions used in the actuarial valuation. The actuary provided guidance with respect to the mortality, health claims, medical trend, plan participation, and spousal assumptions. All other assumptions selected align with the FRS Pension valuation.

Changes in the Total OPEB Liability

	Amount
Balance at June 30, 2023	$ 14,708,337
Changes for the year:	
Service Cost	1,258,853
Interest	540,439
Differences Between Expected and Actual Experience	1,668,437
Changes in Assumptions or Other Inputs	116,027
Benefit Payments	(2,342,278)
Net Changes	1,241,478
Balance at June 30, 2024	**$ 15,949,815**

The financial accounting valuation reflects the following assumption changes:

- The discount rate was updated from 3.65 percent as of June 30, 2023 to 3.93 percent as of June 30, 2024.
- A change in retirement rates from those based on the 2019 experience study for the Florida Retirement System (FRS) plan to rates based on the 2023 experience study for the FRS plan.

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- A change in the medical trend rates and claims from those developed as of July 1, 2023 to rates and claims developed as of July 1, 2024.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65 percent) or 1 percentage point higher (4.65 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	$17,037,466	$15,949,815	$14,910,153

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates. The following table represents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower and 1 percentage point higher that the current rate.

	1% Decrease	Trend Rate	1% Increase
	6.8%, grading to 3.5%	7.8%, grading to 4.5%	8.8%, grading to 5.5%
Total OPEB Liability	$14,211,816	$15,949,815	$17,990,338

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2023, the District recognized OPEB expense of $2,681,467. On June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 2,993,130	$ 3,384
Changes of Assumptions or Other Inputs	1,110,468	3,206,270
Total	**$ 4,103,598**	**$ 3,209,654**

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	Amount
2025	$ 1,134,368
2026	(117,986)
2027	(156,906)
2028	(149,429)
2029	(37,537)
Total Thereafter	221,434
Total	**$ 893,944**

G. Construction and Other Significant Commitments

Construction Contracts. The following is a summary of major construction contract commitments on June 30, 2024:

Project	Contract Amount	Completed to Date	Balance Committed
Blackburn Elementary Renovation	38,552,427	9,789,464	28,762,963
Haile Middle School Addition/ Renovation	34,663,512	22,597,944	12,065,568
Manatee Technical College-Law Academy	6,852,422	1,251,999	5,600,423
New K-8 School - East County	100,527,750	9,432,229	91,095,521
New Middle School - North County	72,298,727	10,226,343	62,072,384
Oneco Elementary Renovation	36,767,602	5,601,820	31,165,782
Palma Sola Elementary Renovation	1,927,544	615,839	1,311,706
Palmetto High School Renovation	32,460,484	26,761,423	5,699,061
Parrish Community High School Addition	11,083,924	1,546,043	9,537,881
Tara Elementary School Renovation	33,695,039	12,773,048	20,921,991
Total	368,829,432	100,596,152	268,233,280

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances on June 30, 2024:

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Major Funds					
General	Capital Projects - Section 1011.71(2), F.S., Local Capital Improvement Tax	Capital Projects - Other Capital Projects	Special Revenue-Federal Education Stabilization Funds	Other Nonmajor Governmental Funds	Total Governmental Funds
$ 1,976,404	$ 14,217,396	$ 31,601,815	$ 3,586,686	$ 75,815	$ 51,458,116

H. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers' compensation, automobile liability, and general liability coverage are being provided on a self-insured basis up to specified limits, and the District has entered into agreements with various insurance companies to provide specific excess coverage of property claim amounts above the self-insured retention amount, excess coverage for workers compensation, general liability, automobile liability and school Board liability; currently $100,000 for property excluding named storm, wind/hail and flood damages. Named windstorm deductible is 5 percent of replacement value per building, per occurrence for wind and hail damages with $250,000 minimum; and $1,000,000 for automobile and general liability. The District has contracted with an insurance administrator, Johns Eastern Company, to administer these self-insurance programs, including the processing, investigating, and payment of claims.

A third-party administrator, Meritain Health, Inc., effective January 1, 2022, administers the District's health and hospitalization insurance program. In plan year 2023, the District paid $19.00 per employee, per month for administrative fees. The payment agreement with Meritain Health provides for liability limits based on fixed rates and average numbers of insured employees and dependents. In 2023, there was a $1,000,000 specific stop loss deductible including medical and pharmacy, with an unlimited lifetime maximum per covered member. To remain in compliance with health care reform and the Patient Protection and Affordable Care Act, there are no longer lifetime maximums included in the Meritain plans.

A liability in the amount of $16,522,637 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2024. The estimated insurance claims payable for the workers' compensation/property/liability programs of $8,242,637 is determined using the actuarial central estimate for unpaid losses on a discounted basis. The discounted basis recognized the expected rate of return on investments held in the Internal Service Fund using a discount rate of 4 percent. At the time of this publication, the actuary report for workers' compensation was not available. The estimated amount of claims payable for worker's compensation/property/liability programs will be updated in the ACFR. The estimated insurance claims payable for the self-insured health insurance program is $8,280,000 including medical and pharmacy claims. This figure was not discounted and was calculated according to Actuarial Standards of Practice No. 5.

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The following schedule represents the changes in claims liability for the past 2 fiscal years for the District's self-insurance program:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2022-2023	$ 13,035,286	$ 63,110,271	$ (60,059,776)	$ 16,085,781
2023-2024	$ 16,085,781	$ 55,816,375	$ (55,379,519)	$ 16,522,637

I. Changes in Short-Term Debt

The following is a schedule of changes in short-term debt:

	Beginning Balance	Additions	Deductions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Tax Anticipation Note, Series 2023, issued October 4, 2023, with an interest rate of 0.4580 percent, and a maturity date of May 30, 2024.	$ -	$ 58,000,000	$ 58,000,000	$ -

Proceeds from the tax anticipation note were used as working capital reserves in the General Fund as permitted under State and Federal tax laws.

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J. Long-Term Liabilities

1. Certificates of Participation

Certificates of Participation at June 30, 2024 are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
2010A, QSCB	$ 19,920,000	(1)	2029	$ 21,600,000
2015, Refunding	12,615,000	2.920	2027	38,470,000
2016, Refunding	26,875,000	5.000	2029	36,780,000
2017, Refunding	24,085,000	2.570	2031	55,890,000
2023A	151,730,000	5.000	2038	151,730,000
Total Certificates of Participation	**$ 235,225,000**			**$ 304,470,000**

Note (1): The Federal government pays Interest on QSCB certificates to the purchasers of the certificates in the form of tax credits.

The District entered into financing arrangements, which were characterized as lease-purchase agreements, with the Leasing Corporation whereby the District secured financing of various educational facilities. The financing was accomplished through the issuance of certificates of participation to be repaid from the proceeds of rents paid by the District. Except for the Qualified School Bond (QSCB) Certificates which are discussed below, the financing was accomplished through the issuance of Certificates of Participation, Series 2015 for $38,470,000, Series 2016 for $36,780,000, Series 2017 for $55,890,000, and Series 2023 for $151,730,000.

As a condition of the financing arrangements, the District gave ground leases on District property to the Leasing Corporation, with a rental fee of $10 per year for Certificates of Participation, Series 2015, 2016, 2017, 2023 respectively. The master lease-purchase agreement is automatically renewable each fiscal year through July 1, 2038. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the certificates for a period of time specified by the arrangements.

The American Recovery and Reinvestment Act (ARRA) of 2009, signed into law on February 17, 2009, created a new category of direct subsidy debt for school districts known as QSCBs. The QSCB does not represent incremental Federal funding; the District must repay it.

As a condition of the financing arrangement, the District has given a ground lease on District property to the Leasing Corporation, with a rental fee of $10 per year. The initial term of the lease for the Series 2010A-QSCB is 19 years commencing October 29, 2010. The properties covered by the ground lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the

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rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the certificates.

For the Series 2010A-QSCB, the principal portion of the basic lease payment, $19,920,000, is due on October 1, 2029. The interest portion of the basic lease payments is due each April 1 and October 1, commencing April 1, 2011. The sinking fund payments are made by the District with respect to the Series 2010A-QSCB and are deposited by the Trustee into the Series 2010 Sinking Fund Account pursuant to the Trust Agreement. Such funds are invested in investment securities in accordance with the Trust Agreement. The District may offset sinking fund payments with the interest earnings on amounts in the Series 2010 Sinking Fund Account, provided that the sinking fund payments will be funded at a rate not more rapid than equal, annual installments in an aggregate amount not in excess of the principal component due at maturity. Sinking fund payments on deposit in the Series 2010 Sinking Fund Account will be retained therein until transferred to the Series 2010 Lease Payment Account and applied to the payment of the $19,920,000 principal component due on the Series 2010 Certificates at maturity (October 1, 2029) or upon earlier prepayment.

The District properties included in the various ground leases under these arrangements include:

Series 2010A-QSCB Certificates of Participation

Lease Schedule No. 2010A
Manatee High School (Davis Building project)

Series 2015 Certificates of Participation

Amended and Restated No. 2005A
Anna Maria Elementary School
King Middle School
Amended and Restated No. 2007
Annie Lucy Williams Elementary School
Daughtrey Elementary School
King Middle School
Palmetto Elementary School
Manatee Technical College – Public Safety Academy
Manatee Technical College – Fire Academy
Sea Breeze Elementary School
Myakka Elementary School

Series 2016 Certificates of Participation

Lease Schedule No. 2009
G. D. Rogers Garden Elementary

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Transportation and Maintenance Facility
Palmetto High School Auditorium
Myakka Elementary School

Series 2017 Certificates of Participation

Third Amended and Restated No. 1996
Bayshore High School
Carlos Haile Middle School
Lakewood Ranch High School

Amended and Restated No. 2011
Manatee Technical College

Series 2023 Certificates of Participation

Blackburn Elementary School
Haile Middle School
Oneco Elementary School
Palma Sola Elementary School
Tara Elementary School

The lease payments are payable by the District semiannually, on July 1 and January 1 at interest rates ranging from 2.57 to 5.0 percent.

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

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Fiscal Year Ending June 30	Total	Principal	Interest
2025	$ 20,987,592	$ 11,070,000	$ 9,917,592
2026	$ 20,991,334	$ 11,465,000	$ 9,526,334
2027	$ 20,990,009	$ 11,870,000	$ 9,120,009
2028	$ 13,509,875	$ 12,290,000	$ 1,219,875
2029	$ 20,986,845	$ 12,820,000	$ 8,166,845
2030-2034	$ 128,998,100	$ 97,630,000	$ 31,368,100
2035-2038	$ 88,078,000	$ 78,080,000	$ 9,998,000
Total Minimum Lease Payments	**$ 314,541,755**	$ 235,225,000	**$ 79,316,755**
Add: Unamortized Premium		$ 25,772,823	
Total Certificates of Participation		**$ 260,997,823**	

2. Bonds Payable

Bonds payable at June 30, 2024, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2017A-Refunding	$ 244,000	5.0	2026	$ 829,000
Series 2019A-Refunding	461,000	5.0	2029	744,000
Series 2020A-Refunding	574,000	2.0-5.0	2031	1,037,000
Total State School Bonds	1,279,000			2,610,000
District Revenue Bonds:				
Series 2017, Sales Tax	90,120,000	5.00	2033	131,785,000
Total District Revenue Bonds	90,120,000			131,785,000
Total Minimum Bond Payments	91,399,000			
Add: Unamortized Premium on Debt	9,183,354			
Total Bonds Payable	**$ 100,582,354**			

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The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

State School Bonds

These bonds are issued by the SBE on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administrated by the SBE and SBA.

District Revenue Bonds

The School Board issued Sales Tax Revenue Bonds, Series 2017 in the amount of $131,785,000 on February 23, 2017. These bonds are authorized by Chapter 1001, Florida Statutes, and Chapter 212, Florida Statutes. These bonds are secured by a pledge of proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6), Florida Statutes. Proceeds of the bonds were used to finance fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses which have a useful life expectancy of five or more years and any land acquisition, design and engineering cost related thereto and for costs of retrofitting and providing for technology implementation including hardware and software for various sites within the District.

The sales tax collections began on January 1, 2003. On November 8, 2016, the voters of Manatee County approved the extension of the one-half cent Sales Tax to be effective January 1, 2018 through December 31, 2032, thereby maintaining revenues statutorily available to be used for capital expenditures to reduce overcrowding, reduce portable classrooms, renovate existing schools, build new schools where needed, purchase technology, and improve student safety and achievement.

During the 2023-24 fiscal year, the District recognized sales tax revenues totaling $51,689,130 and expended $12,485,625 (24.16 percent) of these revenues for debt service directly collateralized by these revenues.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Annual requirements to amortize all bonded debt outstanding as of June 30, 2024, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2025	$ 338,950	$ 275,000	$ 63,950
2026	347,200	297,000	50,200
2027	219,350	184,000	35,350
2028	226,150	200,000	26,150
2029	231,150	215,000	16,150
2030	113,400	108,000	5,400
Total State School Bonds	1,476,200	1,279,000	197,200
District Revenue Bonds:			
2025	12,476,625	8,175,000	4,301,625
2026	12,462,750	8,580,000	3,882,750
2027	12,453,000	9,010,000	3,443,000
2028	12,441,250	9,460,000	2,981,250
2029	12,431,375	9,935,000	2,496,375
2030-2033	49,593,000	44,960,000	4,633,000
Total District Revenue Bonds	111,858,000	90,120,000	21,738,000
Total	**$ 113,334,200**	**$ 91,399,000**	**$ 21,935,200**

3. Leases Payable

The classes and amount of property being acquired under leases are as follows:

	Asset Balances
Copiers/Printers	$ 2,465,102
Metal Detectors	215,037
Vehicles	1,352,766
Total	$ 4,032,905

Future minimum lease payments and the present value of the minimum lease payments as of June 30 are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2025	$ 956,319	$ 868,030	$ 88,289
2026	964,137	875,848	88,289
2027	922,111	833,821	88,290
2028	864,616	777,406	87,210
2029	228,111	176,086	52,025
2030	93,561	93,561	-
Total Minimum Lease Payments	$ 4,028,855	$ 3,624,752	$ 404,103

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. Installment-Purchases Payable

Computers were acquired under installment-purchase agreements. Future minimum installment-purchase payments and the present value of the minimum installment-purchase as of June 30 are is follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2025	275,141	275,141	-
Total	275,141	275,141	-

5. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
GOVERNMENTAL ACTIVITIES					
Bonds Payable					
Direct Borrowing and Direct Placement	$ 97,905,000	$ -	$ 7,785,000	$ 90,120,000	$ 8,175,000
Plus: Premium	10,272,273	-	1,284,034	8,988,239	-
Other	1,534,000	-	255,000	1,279,000	275,000
Plus: Premium	238,905	-	43,790	195,115	-
Total Bonds Payable	109,950,179	-	9,367,824	100,582,354	8,450,000
Certificates of Participation Payable (COP)					
Direct Borrowing and Direct Placement	245,265,000	-	10,040,000	235,225,000	11,070,000
Plus: Premium on COP's	27,989,547	-	2,216,724	25,772,823	-
Total Certificates of Participation Payable	273,254,547	-	12,256,724	260,997,823	11,070,000
Leases Payable	215,515	4,032,905	623,668	3,624,752	956,319
Installment-Purchases Payable	1,716,410	-	1,441,269	275,141	275,141
Early Retirement Plan Payable	29,039	9,680	9,680	29,039	9,680
Estimated Insurance Claims Payable	16,085,781	55,816,375	55,379,519	16,522,637	8,280,000
Net Other Postemployment Benefits Payable	14,708,337	3,583,756	2,342,278	15,949,815	-
Net Pension Liability	304,590,044	168,414,368	127,806,460	345,197,952	1,119,950
Compensated Absences Payable	33,575,716	2,969,873	3,175,779	33,369,810	3,395,610
Total Governmental Activities	**$ 754,125,568**	**$ 234,826,957**	**$ 212,403,201**	**$ 776,549,323**	**$ 33,556,700**

For the governmental activities, compensated absences, pensions, early retirement plan, and other postemployment benefits are generally liquidated with resources of the General Fund. The estimated insurance claims are generally liquidated with resources of the proprietary funds.

The District's outstanding bonds and certificates of participation from direct borrowings and direct placements related to governmental activities of $99,108,239 and $260,997,823, respectively; contain

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

a provision that in an event of default, outstanding amounts become immediately due if the District is unable to make payment, except for those Certificates which require the written consent of the Insurer if the Insurer is not in payment default. In addition, the District's outstanding direct placement sales tax bonds are secured by the associated sales tax revenues, whereas the Certificates of Participation from direct placement are secured by the applicable properties listed in the associated ground leases as noted above.

K. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund	
Funds	**Receivables**	**Payables**
Major:		
General	$ 7,239,608	$ -
Special Revenue:		
Federal Education Stabilization	-	4,092,840
Other Nonmajor Gonvernmental	-	3,146,768
Total	**$ 7,239,608**	**$ 7,239,608**

Interfund receivables and payables are temporary loans of cash between funds allowable under Section 1011.09(2), Florida Statutes, for a period of less than 13 months. The temporary loans do not restrict, impede, or limit implementation or fulfillment of the original purposes for which the moneys were received in the funding providing the advancement. All amounts are expected to be repaid within the 2023-24 fiscal year.

L. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2022-23 fiscal year:

Source	**Amount**
Florida Education Finance Program	$ 115,319,535
Categorical Educational Program-Class Size Reduction	53,621,821
Workforce Development Program	10,844,521
Charter School Capital Outlay	5,202,301
Voluntary Prekindergarten Program	2,626,206
Motor Vehicle License Tax (Capital Outlay & Debt Service)	2,129,235
Miscellaneous	4,783,613
Total	**$ 194,527,232**

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Accounting policies relating to certain State revenue sources are described in note I.

2. Property Taxes

The following is a summary of millage, and taxes levied on the 2022 tax roll for the 2022-23 fiscal year; taxes budgeted are stated at 96 percent of the actual tax roll levy to allow for early payment discounts and uncollectable amounts.

General Fund	**Millages**	**Taxes Levied**
Nonvoted School Tax:		
Required Local Effort	3.173	$ 219,847,766
Basic Discretionary Local Effort	1.748	121,113,739
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	103,930,554
Total	**6.421**	$ 444,892,059

M. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund	
Funds	**Transfers In**	**Transfers Out**
Major:		
General	$ 21,098,934	$ 5,000,000
Debt Service:		
Other Debt Service	33,538,545	-
Capital Projects:		
Section 1011.71(2), F.S. LCI Tax	-	36,068,477
Other Capital Projects	-	17,811,999
Sepecial Revenue:		
Federal Education Stabilization	-	1,912,910
Other Nonmajor	557,594	1,686
Internal Service	5,600,000	-
Total	**$ 60,795,072**	**$ 60,795,072**

The transfers into the General Fund from the Capital Projects Funds – Other Capital Projects, Local Capital Improvement Tax, and Special Revenue Fund-Federal Education Stabilization were for capital outlay to charter schools, reimbursing the General Fund for maintenance, repairs and equipment costs, and payment of premiums for property and casualty insurance.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The transfers from Capital Projects Funds – Other Capital Projects and Local Capital Improvement Tax to the Debt Service – Other Debt Service Fund and Other Nonmajor Funds were made for debt service payments.

The transfers from Special Revenue Fund -Federal Education Stabilization and the General Fund to the Internal Service Fund were for costs attributable to an increase in health insurance claims of the District.

III. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

The District is defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's management, the resolution of these matters will not have a material effect on the financial condition of the District.

B. Other Loss Contingencies

The District received financial assistance from Federal and State agencies in the form of grants and appropriations. The disbursement of funds received under these programs generally requires compliance with specified terms and conditions and is subject to final determination by the applicable Federal and State agencies. Any disallowed claims should become a liability of the General Fund or other applicable funds.

The School District of Manatee County

REQUIRED SUPPLEMENTARY INFORMATION

1 Mill Referendum at Work:
Referendum funding supports local charter schools.

Fiscal Year
2024

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OTHER
POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service Cost	$ 1,462,379	$ 765,235	$ 785,616	$ 876,923	$ 1,812,777	$ 1,552,367	$ 1,258,853
Interest	1,413,031	540,769	421,574	256,982	403,998	626,362	540,439
Changes of benefit terms	(23,858,207)	-	-	-	-	-	-
Difference between expected and actual experience	(1,429,002)	399,202	(567,039)	1,586,170	932,247	1,006,165	1,668,437
Changes of Assumptions	(1,882,249)	(3,114,070)	(437,633)	4,939,055	(1,578,948)	(3,247,949)	116,027
Benefit payments	(257,705)	(758,420)	(316,927)	(1,107,725)	(1,935,623)	(2,716,512)	(2,342,278)
Net changes in total OPEB liability	(24,551,753)	(2,167,284)	(114,409)	6,551,405	(365,549)	(2,779,567)	1,241,478
Total OPEB Liability-beginning	38,135,494	13,583,741	11,416,457	11,302,048	17,853,453	17,487,904	14,708,337
Total OPEB Liability-ending	13,583,741	11,416,457	11,302,048	17,853,453	17,487,904	14,708,337	15,949,815
Covered employee payroll	$ 247,764,434	$ 272,090,580	$ 285,667,414	$ 283,428,729	$ 294,007,933	$ 316,026,842	$ 331,518,924
Total OPEB Liability as a percentage of covered employee pay	5.48%	4.20%	3.96%	6.30%	5.95%	4.65%	4.81%

* The amounts presented for each fiscal year were determined as of June 30. The District implemented GASB Statement No. 75 for the fiscal year ended June 30, 2018. Information for prior years is not available.

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of Assumptions . Changes of assumptions and other inputs reflect the effects of changes in the discount rate each measurement period. The following are the discount rates in each measurement period:

Year	Discount Rate
2018	3.87%
2019	3.50%
2020	2.21%
2021	2.16%
2022	3.54%
2023	3.65%
2024	3.93%

As of June 30, 2024, the financial accounting valuation reflects the following assumption changes:
A change in retirement rates from those based on the 2019 experience study for the Florida Retirement System (FRS) plan to rates based on the 2023 experience study for the FRS plan.
A change in the medical trend rates from those developed as of July 1, 2023, to rates developed as of July 1, 2024.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District Contributions
Florida Retirement System (FRS) Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	FRS Contractually Required Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Employee Payroll	FRS Contributions as a Percentage of Covered Payroll
2024	$ 27,094,199	$ 27,094,199	$ -	$ 315,650,984	8.58%
2023	27,094,199	27,094,199	-	301,474,711	8.99%
2022	25,418,307	25,418,307	-	285,459,262	8.90%
2021	22,907,254	22,907,254	-	279,889,083	8.18%
2020	18,630,210	18,630,210	-	279,565,211	6.66%
2019	17,175,569	17,175,569	-	261,204,830	6.58%
2018	14,832,480	14,832,480	-	235,532,656	6.30%
2017	13,298,480	13,298,480	-	225,356,536	5.90%
2016	13,056,836	13,056,836	-	227,455,559	5.74%
2015	13,541,853	13,541,853	-	217,014,659	6.24%
2014	12,181,918	12,181,918	-	208,553,332	5.84%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014.
2) FRS Contributions for 2024 are not available as of this publication.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District Contributions
Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	HIS Contractually Required Contribution	HIS Contributions in Relation to the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	District's Covered Employee Payroll	HIS Contributions as a Percentage of Covered Payroll
2024	$ 5,002,604	$ 5,002,604	$ -	$ 315,650,984	1.58%
2023	5,002,604	5,002,604	-	301,474,711	1.66%
2022	4,739,002	4,739,002	-	285,459,262	1.66%
2021	4,646,193	4,646,193	-	279,889,083	1.66%
2020	4,639,856	4,639,856	-	279,565,211	1.66%
2019	4,333,826	4,333,826	-	261,204,830	1.66%
2018	3,909,833	3,909,833	-	235,532,656	1.66%
2017	3,738,311	3,738,311	-	225,356,536	1.66%
2016	3,774,082	3,774,082	-	227,455,559	1.66%
2015	2,732,933	2,732,933	-	217,014,659	1.26%
2014	2,404,476	2,404,476	-	208,553,332	1.20%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014.
2) FRS Contributions for 2024 are not available as of this publication.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District's Proportionate Share of Net Pension Liability
Florida Retirement System (FRS) Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	Plan Sponsor Measurement Date June 30,	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	Employee Payroll as of Measurement Date	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2024	2023	0.5632%	$ 224,422,812	$ 301,474,711	74.44%	82.38%
2023	2022	0.5956%	221,636,970	285,459,262	77.64%	82.89%
2022	2021	0.6013%	45,422,020	279,889,083	16.23%	96.40%
2021	2020	0.5607%	243,023,907	279,565,211	86.93%	78.85%
2020	2019	0.5539%	190,757,709	261,204,830	73.03%	82.61%
2019	2018	0.5204%	156,763,014	235,532,656	66.56%	84.26%
2018	2017	0.5108%	151,155,560	225,356,536	67.07%	83.89%
2017	2016	0.5354%	135,191,544	227,455,559	59.44%	84.88%
2016	2015	0.5554%	71,741,222	217,014,659	33.06%	92.00%
2015	2014	0.5561%	33,932,975	208,553,332	16.27%	96.09%
2014	2013	0.5718%	98,428,154	217,932,013	45.16%	88.54%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014.
2) FRS NPL at 2017 has been increased by $10,152,810 due to implementation of GASB 75.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District's Proportionate Share of Net Pension Liability
Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	Plan Sponsor Measurement Date June 30,	District's Proportion of the HIS Net Pension Liability	Proportionate Share of the HIS Net Pension Liability	Employee Payroll as of Measurement Date	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2024	2023	0.7605%	$ 120,775,140	$ 301,474,711	40.06%	4.12%
2023	2022	0.7832%	82,953,074	285,459,262	29.06%	4.81%
2022	2021	0.7904%	96,958,925	279,889,083	34.64%	3.56%
2021	2020	0.8052%	98,310,759	279,565,211	35.17%	3.00%
2020	2019	0.7805%	87,325,809	261,204,830	33.43%	2.63%
2019	2018	0.7209%	76,308,168	235,532,656	32.40%	2.15%
2018	2017	0.7060%	75,528,276	225,356,536	33.52%	1.64%
2017	2016	0.7363%	85,814,414	227,455,559	37.73%	0.97%
2016	2015	0.7149%	72,912,288	217,014,659	33.60%	0.50%
2015	2014	0.7019%	65,629,435	208,553,332	31.47%	0.99%
2014	2013	0.7499%	65,290,530	217,932,013	29.96%	1.78%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014.
2) Changes in Assumptions: In 2023, the municipal bond rate used to determine total pension liability increased from 3.54% to 3.65%.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	675,800.00	726,739.00	726,739.00	0.00
Federal Through State and Local	3200	1,291,000.00	2,551,190.00	3,660,975.00	1,109,785.00
State Sources	3300	162,485,595.00	185,628,324.00	185,008,659.00	(619,665.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	340,961,503.00	342,075,647.00	342,075,647.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		23,401,945.00	37,129,363.00	36,043,354.00	(1,086,009.00)
Total Local Sources	3400	364,363,448.00	379,205,010.00	378,119,001.00	(1,086,009.00)
Total Revenues		528,815,843.00	568,111,263.00	567,515,374.00	(595,889.00)
EXPENDITURES					
Current:					
Instruction	5000	387,203,873.00	392,790,657.00	365,978,998.00	26,811,659.00
Student Support Services	6100	23,986,953.00	22,858,730.00	22,072,115.00	786,615.00
Instructional Media Services	6200	5,842,562.00	5,702,435.00	5,593,720.00	108,715.00
Instruction and Curriculum Development Services	6300	9,230,978.00	9,182,834.00	8,299,135.00	883,699.00
Instructional Staff Training Services	6400	1,379,015.00	1,593,603.00	1,132,522.00	461,081.00
Instruction-Related Technology	6500	585.00	585.00	438.00	147.00
Board	7100	1,369,794.00	1,439,904.00	1,045,489.00	394,415.00
General Administration	7200	3,009,991.00	3,720,334.00	3,188,074.00	532,260.00
School Administration	7300	37,412,551.00	34,842,468.00	33,503,034.00	1,339,434.00
Facilities Acquisition and Construction	7410	6,801,515.00	7,540,561.00	7,090,896.00	449,665.00
Fiscal Services	7500	3,715,284.00	3,868,396.00	3,428,798.00	439,598.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	15,822,725.00	15,730,411.00	13,481,909.00	2,248,502.00
Student Transportation Services	7800	21,316,080.00	16,945,833.00	16,945,833.00	0.00
Operation of Plant	7900	50,733,367.00	50,227,833.00	46,934,719.00	3,293,114.00
Maintenance of Plant	8100	11,478,499.00	12,004,679.00	10,012,619.00	1,992,060.00
Administrative Technology Services	8200	8,703,478.00	8,739,062.00	7,726,620.00	1,012,442.00
Community Services	9100	6,518,918.00	7,074,136.00	6,994,255.00	79,881.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	1,025,000.00	1,780,194.00	1,728,542.00	51,652.00
Due and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	3,000.00	1,534.00	0.00	1,534.00
Other Capital Outlay	9300	473,695.00	2,498,134.00	2,498,134.00	0.00
Total Expenditures		596,027,863.00	598,542,323.00	557,655,850.00	40,886,473.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(67,212,020.00)	(30,431,060.00)	9,859,524.00	40,290,584.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	821,389.00	821,389.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	24,872,578.00	20,986,857.00	21,098,934.00	112,077.00
Transfers Out	9700	0.00	(5,000,000.00)	(5,000,000.00)	0.00
Total Other Financing Sources (Uses)		24,872,578.00	16,808,246.00	16,920,323.00	112,077.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(42,339,442.00)	(13,622,814.00)	26,779,847.00	40,402,661.00
Fund Balances, July 1, 2023	2800	85,961,973.54	85,961,973.54	85,961,973.54	0.00
Adjustments to Fund Balances	2891	(0.54)	(0.54)	(0.54)	0.00
Fund Balances, June 30, 2024	2700	43,622,531.00	72,339,159.00	112,741,820.00	40,402,661.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	20,334.00	41,460,655.00	41,460,655.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		20,334.00	41,460,655.00	41,460,655.00	0.00
EXPENDITURES					
Current:					
Instruction	5000	20,334.00	26,180,780.00	26,180,780.00	0.00
Student Support Services	6100	0.00	5,308,350.00	5,308,350.00	0.00
Instructional Media Services	6200	0.00	52,000.00	52,000.00	0.00
Instruction and Curriculum Development Services	6300	0.00	774,985.00	774,985.00	0.00
Instructional Staff Training Services	6400	0.00	2,149,042.00	2,149,042.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	1,000.00	1,000.00	0.00
General Administration	7200	0.00	1,782,723.00	1,782,723.00	0.00
School Administration	7300	0.00	344,306.00	344,306.00	0.00
Facilities Acquisition and Construction	7410	0.00	14,000.00	14,000.00	0.00
Fiscal Services	7500	0.00	167,204.00	167,204.00	0.00
Food Services	7600	0.00	305,930.00	305,930.00	0.00
Central Services	7700	0.00	361,388.00	361,388.00	0.00
Student Transportation Services	7800	0.00	552,269.00	552,269.00	0.00
Operation of Plant	7900	0.00	665,421.00	665,421.00	0.00
Maintenance of Plant	8100	0.00	89,612.00	89,612.00	0.00
Administrative Technology Services	8200	0.00	348,848.00	348,848.00	0.00
Community Services	9100	0.00	22,670.00	22,670.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	427,217.00	427,217.00	0.00
Total Expenditures		20,334.00	39,547,745.00	39,547,745.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,912,910.00	1,912,910.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(1,912,910.00)	(1,912,910.00)	0.00
Total Other Financing Sources (Uses)		0.00	(1,912,910.00)	(1,912,910.00)	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00

The School District of Manatee County

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

1 Mill Referendum at Work:
Referendum dollars stay right here in Manatee County.

Fiscal Year
2024

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	11,567,314.00	0.00	6,528,730.00	18,096,044.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	1,284.00	65,680.00	66,964.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	577,024.00	3,787,555.00	10,005.00	4,374,584.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	1150	650,116.00	0.00	177,689.00	827,805.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	156,536.00	156,536.00
Total Assets		12,794,454.00	3,788,839.00	6,938,640.00	23,521,933.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		12,794,454.00	3,788,839.00	6,938,640.00	23,521,933.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	135,815.00	1,026,435.00	105,496.00	1,267,746.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	2,762,404.00	14,735.00	2,777,139.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	70,094.00	0.00	0.00	70,094.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
Total Liabilities		205,909.00	3,788,839.00	120,231.00	4,114,979.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	650,116.00	0.00	177,689.00	827,805.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	650,116.00	0.00	177,689.00	827,805.00
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	11,938,429.00	0.00	0.00	11,938,429.00
Restricted for _____	2729	0.00	0.00	6,640,720.00	6,640,720.00
Total Restricted Fund Balances	2720	11,938,429.00	0.00	6,640,720.00	18,579,149.00
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	12,588,545.00	0.00	6,818,409.00	19,406,954.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		12,794,454.00	3,788,839.00	6,938,640.00	23,521,933.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Account Number	Debt Service Funds		
		SBE/COBI Bonds 210	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	0.00
Investments	1160	33,736.00	0.00	33,736.00
Taxes Receivable, Net	1120	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	14,174,981.00	14,174,981.00
Total Assets		33,736.00	14,174,981.00	14,208,717.00
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		33,736.00	14,174,981.00	14,208,717.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	369,629.00	369,629.00
Due to Internal Funds	2162	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00
Total Liabilities		0.00	369,629.00	369,629.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
FUND BALANCES				
Nonspendable:				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
Restricted for:				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	33,736.00	13,805,352.00	13,839,088.00
Capital Projects	2726	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	33,736.00	13,805,352.00	13,839,088.00
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	33,736.00	13,805,352.00	13,839,088.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		33,736.00	14,174,981.00	14,208,717.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Account Number	Capital Projects Funds		
		Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	488,430.00	171,131.00	659,561.00
Investments	1160	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies	1220	4,173,216.00	66,403.00	4,239,619.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Total Assets		4,661,646.00	237,534.00	4,899,180.00
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		4,661,646.00	237,534.00	4,899,180.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Construction Contracts Payable	2140	913,645.00	0.00	913,645.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00
Total Liabilities		913,645.00	0.00	913,645.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	3,748,001.00	4,713.00	3,752,714.00
Total Deferred Inflows of Resources		3,748,001.00	4,713.00	3,752,714.00
FUND BALANCES				
Nonspendable:				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
Restricted for:				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00
Capital Projects	2726	0.00	232,821.00	232,821.00
Restricted for _____	2729	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	232,821.00	232,821.00
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	0.00	232,821.00	232,821.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		4,661,646.00	237,534.00	4,899,180.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Account Number	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	18,755,605.00
Investments	1160	33,736.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	66,964.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	8,614,203.00
Due From Budgetary Funds	1141	0.00
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	827,805.00
Prepaid Items	1230	0.00
Long-Term Investments	1460	14,331,517.00
Total Assets		42,629,830.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources		42,629,830.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	1,267,746.00
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	3,146,768.00
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	913,645.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenues	2410	70,094.00
Unavailable Revenues	2410	0.00
Total Liabilities		5,398,253.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	3,752,714.00
Total Deferred Inflows of Resources		3,752,714.00
FUND BALANCES		
Nonspendable:		
Inventory	2711	827,805.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	827,805.00
Restricted for:		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	13,839,088.00
Capital Projects	2726	232,821.00
Restricted for _____	2729	11,938,429.00
Restricted for _____	2729	6,640,720.00
Total Restricted Fund Balances	2720	32,651,058.00
Committed to:		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
Total Committed Fund Balances	2730	0.00
Assigned to:		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for _____	2749	0.00
Assigned for _____	2749	0.00
Total Assigned Fund Balances	2740	0.00
Total Unassigned Fund Balances	2750	0.00
Total Fund Balances	2700	33,478,863.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		42,629,830.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	2,926,122.00	0.00	2,926,122.00
Federal Through State and Local	3200	28,304,669.00	34,145,472.00	0.00	62,450,141.00
State Sources	3300	309,866.00	0.00	0.00	309,866.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	6,301,496.00	0.00	0.00	6,301,496.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		866,391.00	0.00	10,775,981.00	11,642,372.00
Total Local Sources	3400	7,167,887.00	0.00	10,775,981.00	17,943,868.00
Total Revenues		35,782,422.00	37,071,594.00	10,775,981.00	83,629,997.00
EXPENDITURES					
Current:					
Instruction	5000	0.00	19,532,429.00	0.00	19,532,429.00
Student Support Services	6100	0.00	2,848,566.00	0.00	2,848,566.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	7,984,222.00	0.00	7,984,222.00
Instructional Staff Training Services	6400	0.00	5,175,712.00	0.00	5,175,712.00
Instruction-Related Technology	6500	0.00	20,071.00	0.00	20,071.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	1,118,276.00	0.00	1,118,276.00
School Administration	7300	0.00	52,450.00	0.00	52,450.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	48,729.00	0.00	48,729.00
Food Services	7600	36,264,103.00	0.00	0.00	36,264,103.00
Central Services	7700	0.00	15,116.00	0.00	15,116.00
Student Transportation Services	7800	0.00	72,067.00	0.00	72,067.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	1,040.00	10,253,966.00	10,255,006.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,536,898.00	201,230.00	32,551.00	1,770,679.00
Total Expenditures		37,801,001.00	37,069,908.00	10,286,517.00	85,157,426.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,018,579.00)	1,686.00	489,464.00	(1,527,429.00)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(1,686.00)	0.00	(1,686.00)
Total Other Financing Sources (Uses)		0.00	(1,686.00)	0.00	(1,686.00)
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(2,018,579.00)	0.00	489,464.00	(1,529,115.00)
Fund Balances, July 1, 2023	2800	14,607,124.12	0.00	6,328,945.14	20,936,069.26
Adjustments to Fund Balances	2891	(0.12)	0.00	(0.14)	(0.26)
Fund Balances, June 30, 2024	2700	12,588,545.00	0.00	6,818,409.00	19,406,954.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Debt Service Funds		
		SBE/COBI Bonds 210	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES				
Federal Direct	3100	0.00	952,796.00	952,796.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	325,760.00	0.00	325,760.00
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	538,860.00	538,860.00
Total Local Sources	3400	0.00	538,860.00	538,860.00
Total Revenues		325,760.00	1,491,656.00	1,817,416.00
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)				
Redemption of Principal	710	255,000.00	0.00	255,000.00
Interest	720	76,700.00	1,005,960.00	1,082,660.00
Dues and Fees	730	47.00	2,310.00	2,357.00
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		331,747.00	1,008,270.00	1,340,017.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,987.00)	483,386.00	477,399.00
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	557,594.00	557,594.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	557,594.00	557,594.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Net Change in Fund Balances		(5,987.00)	1,040,980.00	1,034,993.00
Fund Balances, July 1, 2023	2800	39,723.04	12,764,372.11	12,804,095.15
Adjustments to Fund Balances	2891	(0.04)	(0.11)	(0.15)
Fund Balances, June 30, 2024	2700	33,736.00	13,805,352.00	13,839,088.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Capital Projects Funds		
		Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Total Nonmajor Capital Projects Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	1,022,784.00	1,829,279.00	2,852,063.00
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		1,022,784.00	1,829,279.00	2,852,063.00
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	0.00	2,535.00	2,535.00
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	1,022,784.00	1,596,886.00	2,619,670.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		1,022,784.00	1,599,421.00	2,622,205.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	229,858.00	229,858.00
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00
Net Change in Fund Balances		0.00	229,858.00	229,858.00
Fund Balances, July 1, 2023	2800	0.00	2,962.76	2,962.76
Adjustments to Fund Balances	2891	0.00	0.24	0.24
Fund Balances, June 30, 2024	2700	0.00	232,821.00	232,821.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Total Nonmajor Governmental Funds
REVENUES		
Federal Direct	3100	3,878,918.00
Federal Through State and Local	3200	62,450,141.00
State Sources	3300	3,487,689.00
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	6,301,496.00
Impact Fees	3496	0.00
Other Local Revenue		12,181,232.00
Total Local Sources	3400	18,482,728.00
Total Revenues		88,299,476.00
EXPENDITURES		
Current:		
Instruction	5000	19,532,429.00
Student Support Services	6100	2,848,566.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	7,984,222.00
Instructional Staff Training Services	6400	5,175,712.00
Instruction-Related Technology	6500	20,071.00
Board	7100	0.00
General Administration	7200	1,118,276.00
School Administration	7300	52,450.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	48,729.00
Food Services	7600	36,264,103.00
Central Services	7700	15,116.00
Student Transportation Services	7800	72,067.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	10,255,006.00
Debt Service: (Function 9200)		
Redemption of Principal	710	255,000.00
Interest	720	1,082,660.00
Dues and Fees	730	4,891.00
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	2,619,670.00
Charter School Local Capital Improvement	7430	0.00
Other Capital Outlay	9300	1,770,679.00
Total Expenditures		89,119,647.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(820,171.00)
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	557,593.00
Transfers Out	9700	(1,686.00)
Total Other Financing Sources (Uses)		555,907.00
SPECIAL ITEMS		0.00
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances		(264,264.00)
Fund Balances, July 1, 2023	2800	33,743,127.17
Adjustments to Fund Balances	2891	(0.17)
Fund Balances, June 30, 2024	2700	33,478,863.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND - FOOD SERVICE
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	26,252,431.00	28,346,882.00	28,304,669.00	(42,213.00)
State Sources	3300	320,000.00	320,000.00	309,866.00	(10,134.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	5,923,000.00	6,137,147.00	6,301,496.00	164,349.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		330,000.00	840,000.00	866,391.00	26,391.00
Total Local Sources	3400	6,253,000.00	6,977,147.00	7,167,887.00	190,740.00
Total Revenues		32,825,431.00	35,644,029.00	35,782,422.00	138,393.00
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	35,292,258.00	36,738,923.00	36,264,103.00	474,820.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,480,144.00	1,537,030.00	1,536,898.00	132.00
Total Expenditures		36,772,402.00	38,275,953.00	37,801,001.00	474,952.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(3,946,971.00)	(2,631,924.00)	(2,018,579.00)	613,345.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(3,946,971.00)	(2,631,924.00)	(2,018,579.00)	613,345.00
Fund Balances, July 1, 2023	2800	14,607,124.12	14,607,124.12	14,607,124.12	0.00
Adjustments to Fund Balances	2891	(0.12)	(0.12)	(0.12)	0.00
Fund Balances, June 30, 2024	2700	10,660,153.00	11,975,200.00	12,588,545.00	613,345.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	53,746.00	2,840,531.00	2,926,122.00	85,591.00
Federal Through State and Local	3200	29,256,794.00	46,486,852.00	34,145,472.00	(12,341,380.00)
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		29,310,540.00	49,327,383.00	37,071,594.00	(12,255,789.00)
EXPENDITURES					
Current:					
Instruction	5000	15,676,148.00	26,147,354.00	19,532,429.00	6,614,925.00
Student Support Services	6100	1,589,670.00	3,272,205.00	2,848,566.00	423,639.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	7,884,649.00	9,629,566.00	7,984,222.00	1,645,344.00
Instructional Staff Training Services	6400	3,198,449.00	8,270,622.00	5,175,712.00	3,094,910.00
Instruction-Related Technology	6500	2,478.00	20,071.00	20,071.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	886,941.00	1,456,533.00	1,118,276.00	338,257.00
School Administration	7300	0.00	52,500.00	52,450.00	50.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	53,813.00	48,729.00	5,084.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	20,000.00	58,613.00	15,116.00	43,497.00
Student Transportation Services	7800	51,705.00	115,374.00	72,067.00	43,307.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	1,040.00	1,040.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	500.00	248,006.00	201,230.00	46,776.00
Total Expenditures		29,310,540.00	49,325,697.00	37,069,908.00	12,255,789.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,686.00	1,686.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(1,686.00)	(1,686.00)	0.00
Total Other Financing Sources (Uses)		0.00	(1,686.00)	(1,686.00)	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND - STATE BOARD OF EDUCATION BONDS FUND
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	332,550.00	332,550.00	325,760.00	(6,790.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		332,550.00	332,550.00	325,760.00	(6,790.00)
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	255,000.00	255,000.00	255,000.00	0.00
Interest	720	76,700.00	76,700.00	76,700.00	0.00
Dues and Fees	730	850.00	850.00	47.00	803.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		332,550.00	332,550.00	331,747.00	803.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(5,987.00)	(5,987.00)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	(5,987.00)	(5,987.00)
Fund Balances, July 1, 2023	2800	39,723.04	39,723.04	39,723.04	0.00
Adjustments to Fund Balances	2891	(0.04)	(0.04)	(0.04)	0.00
Fund Balances, June 30, 2024	2700	39,723.00	39,723.00	33,736.00	(5,987.00)

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND - ARRA ECONOMIC STIMULUS/DEBT SERVICE
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	1,005,960.00	1,005,960.00	952,796.00	(53,164.00)
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		275,000.00	538,860.00	538,860.00	0.00
Total Local Sources	3400	275,000.00	538,860.00	538,860.00	0.00
Total Revenues		1,280,960.00	1,544,820.00	1,491,656.00	(53,164.00)
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	555,284.00	555,284.00	0.00	555,284.00
Interest	720	1,005,960.00	1,005,960.00	1,005,960.00	0.00
Dues and Fees	730	1,925.00	2,310.00	2,310.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		1,563,169.00	1,563,554.00	1,008,270.00	555,284.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(282,209.00)	(18,734.00)	483,386.00	502,120.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	557,209.00	557,594.00	557,594.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		557,209.00	557,594.00	557,594.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		275,000.00	538,860.00	1,040,980.00	502,120.00
Fund Balances, July 1, 2023	2800	12,764,372.11	12,764,372.11	12,764,372.11	0.00
Adjustments to Fund Balances	2891	(0.11)	(0.11)	(0.11)	0.00
Fund Balances, June 30, 2024	2700	13,039,372.00	13,303,232.00	13,805,352.00	502,120.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND -CAPITAL OUTLAY & DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	1,596,886.00	1,829,279.00	1,829,279.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,596,886.00	1,829,279.00	1,829,279.00	0.00
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	2,535.00	2,535.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	1,596,886.00	1,596,886.00	1,596,886.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		1,596,886.00	1,599,421.00	1,599,421.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	229,858.00	229,858.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00			0.00
Transfers Out	9700	0.00			0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS _____		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	229,858.00	229,858.00	0.00
Fund Balances, July 1, 2023	2800	2,962.76	2,962.76	2,962.76	0.00
Adjustments to Fund Balances	2891	0.24	0.24	0.24	0.00
Fund Balances, June 30, 2024	2700	2,963.00	232,821.00	232,821.00	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2024

	Account Number	Self-Insurance 711	Self-Insurance 712	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and Cash Equivalents	1110	21,842,224.00	9,929,007.00	31,771,231.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	102.00	0.00	102.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Total current assets		21,842,326.00	9,929,007.00	31,771,333.00
Noncurrent assets:				
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00
Capital Assets:				
Land	1310	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00
Total Assets		21,842,326.00	9,929,007.00	31,771,333.00
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES				
Current liabilities:				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	198,607.00	74,627.00	273,234.00
Sales Tax Payable	2260	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	8,280,000.00	0.00	8,280,000.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00
Total current liabilities		8,478,607.00	74,627.00	8,553,234.00
Long-term liabilities:				
Unearned Revenues	2410	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	8,242,637.00	8,242,637.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	8,242,637.00	8,242,637.00
Total Liabilities		8,478,607.00	8,317,264.00	16,795,871.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
NET POSITION				
Net Investment in Capital Assets	2770	0.00	0.00	0.00
Restricted for _____	2780	0.00	0.00	0.00
Unrestricted	2790	13,363,719.00	1,611,743.00	14,975,462.00
Total Net Position		13,363,719.00	1,611,743.00	14,975,462.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Self-Insurance 711	Self-Insurance 712	Total Internal Service Funds
OPERATING REVENUES				
Charges for Services	3481	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	51,361,041.00	4,050,772.00	55,411,813.00
Other Operating Revenues	3489	0.00	0.00	0.00
Total Operating Revenues		51,361,041.00	4,050,772.00	55,411,813.00
OPERATING EXPENSES				
Salaries	100	590,355.00	186,593.00	776,948.00
Employee Benefits	200	345,722.00	92,676.00	438,398.00
Purchased Services	300	3,124,572.00	0.00	3,124,572.00
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	2,641.00	0.00	2,641.00
Capital Outlay	600	0.00	0.00	0.00
Other	700	52,404,372.00	3,724,805.00	56,129,177.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00
Total Operating Expenses		56,467,662.00	4,004,074.00	60,471,736.00
Operating Income (Loss)		(5,106,621.00)	46,698.00	(5,059,923.00)
NONOPERATING REVENUES (EXPENSES)				
Investment Income	3430	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00
Income (Loss) Before Operating Transfers		(5,106,621.00)	46,698.00	(5,059,923.00)
Transfers In	3600	5,600,000.00	0.00	5,600,000.00
Transfers Out	9700	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Change In Net Position		493,379.00	46,698.00	540,077.00
Net Position, July 1, 2023	2880	12,870,339.72	1,565,045.23	14,435,384.95
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position, June 30, 2024	2780	13,363,718.72	1,611,743.23	14,975,461.95

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2024

	Self-Insurance 711	Self-Insurance 712	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	51,371,503.00	4,050,772.00	55,422,275.00
Receipts from interfund services provided	0.00	0.00	0.00
Payments to suppliers	(2,842,061.00)	52,824.00	(2,789,237.00)
Payments to employees	(992,594.00)	(279,269.00)	(1,271,863.00)
Payments for interfund services used	0.00	0.00	0.00
Other receipts (payments)	(52,773,524.00)	(3,203,949.00)	(55,977,473.00)
Net cash provided (used) by operating activities	(5,236,676.00)	620,378.00	(4,616,298.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	5,600,000.00	0.00	5,600,000.00
Transfers to other funds	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	5,600,000.00	0.00	5,600,000.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from capital debt	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	363,324.00	620,378.00	983,702.00
Cash and cash equivalents - July 1, 2023	21,478,900.00	9,308,629.00	30,787,529.00
Cash and cash equivalents - June 30, 2024	21,842,224.00	9,929,007.00	31,771,231.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	(5,106,621.00)	46,698.00	(5,059,923.00)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/Amortization expense	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	10,462.00	0.00	10,462.00
(Increase) decrease in interest receivable	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00
Increase (decrease) in accounts payable	(56,517.00)	52,824.00	(3,693.00)
Increase (decrease) in cash overdraft	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	(84,000.00)	520,856.00	436,856.00
Total adjustments	(130,055.00)	573,680.00	443,625.00
Net cash provided (used) by operating activities	(5,236,676.00)	620,378.00	(4,616,298.00)
Noncash investing, capital and financing activities:			
Borrowing under capital lease	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2024

	Account Number	Financial Aid Fees Trust 85001	Donation Trust Fund 85002	Total Private-Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	1110	1,151,249.00	238,710.00	1,389,959.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	72,445.00	0.00	72,445.00
Pension Contributions Receivable	1132			
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00
Inventory	1150			
Total Assets		1,223,694.00	238,710.00	1,462,404.00
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Pension	1940			
Other Postemployment Benefits	1950	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	215,323.00	0.00	215,323.00
Internal Accounts Payable	2290	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Total Liabilities		215,323.00	0.00	215,323.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Pension	2640			
Other Postemployment Benefits	2650	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
NET POSITION				
Restricted for:				
Pensions	2785	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00
Other purposes	2785	1,008,371.00	238,710.00	1,247,081.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00
Total Net Position		1,008,371.00	238,710.00	1,247,081.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2024

	Account Number	Financial Aid Fees Trust 85001	Donation Trust Fund 85002	Total Private-Purpose Trust Funds
ADDITIONS				
Contributions:				
Employer		300,331.00	233,191.00	533,522.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	331,838.00	331,838.00
Total Contributions		300,331.00	565,029.00	865,360.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		300,331.00	565,029.00	865,360.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	149,984.00	589,956.00	739,940.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		149,984.00	589,956.00	739,940.00
Change In Net Position		150,347.00	(24,927.00)	125,420.00
Net position-beginning	2885	858,023.59	263,636.71	1,121,660.30
Adjustments to Net Position	2896	0.41	0.29	0.70
Net position-ending	2785	1,008,371.00	238,710.00	1,247,081.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2024

	Account Number	HOLA! Elementary @ MSA	Imagine School at Lakewood Ranch	Imagine Charter School of North Manatee	Lakewood Ranch Preparatory Academy	Manatee Charter School	Manatee School for the Arts	Manatee School of Arts & Sciences, Inc.	Oasis Middle School, Inc.	Palmetto Charter School Inc.	Parrish Charter Academy Inc.	Team Success A School of Excellence Inc.	Visible Men Academy Inc.	William Monroe Rowlett Academy for the Arts & Communications Inc.	Middle Academy for Leadership, Arts and Communication	Total Nonmajor Component Units
ASSETS																
Cash and Cash Equivalents	1110	355,873.00	270,063.00	2,232,198.00	1,315,243.00	436,247.00	5,304,850.00	173,902.00	105,526.00	2,107,207.00	4,010,413.00	2,548,935.00	289,081.00	2,308,762.00	1,785,839.00	23,244,139.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,299.00	0.00	3,121,077.00	0.00	109,764.00	0.00	3,356,140.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	0.00	3,334.00	9,821.00	2,264,002.00	35,075.00	0.00	44,589.00	0.00	66,122.00	0.00	0.00	0.00	2,092,016.00	0.00	4,514,959.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	116,661.00	0.00	39,376.00	118,804.00	3,512,733.00	0.00	40,835.00	0.00	25,993.00	182,717.00	0.00	1,841.00	1,240,252.00	5,279,212.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	2,720.00	0.00	12,280.00	17,361.00	14,202.00	0.00	0.00	0.00	5,000.00	0.00	19,294.00	22,930.00	6,165.00	99,952.00
Internal Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	71,941.00	334,262.00	109,806.00	14,070.00	29,118.00	0.00	23,041.00	0.00	334,512.00	0.00	99,136.00	87,635.00	1,103,521.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	705,201.00	0.00	0.00	0.00	0.00	0.00	705,201.00
Capital Assets:																
Land	1310	0.00	0.00	1,380,613.00	0.00	0.00	5,837,631.00	250,252.00	0.00	400,000.00	300,000.00	50,000.00	457,472.00	874,153.00	484,235.00	10,034,356.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212,218.00	0.00	0.00	0.00	0.00	212,218.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	249,952.00	19,424,186.00	0.00	0.00	279,802.00	491,870.00	20,445,810.00
Nondepreciable Capital Assets		0.00	0.00	1,380,613.00	0.00	0.00	5,837,631.00	250,252.00	0.00	649,952.00	19,936,404.00	50,000.00	457,472.00	1,153,955.00	976,105.00	30,692,384.00
Improvements Other Than Buildings	1320	0.00	837,897.00	482,951.00	33,973.00	1,056,798.00	0.00	0.00	0.00	73,493.00	978,150.00	100,488.00	319,026.00	100,974.00	0.00	3,983,550.00
Less Accumulated Depreciation	1329	0.00	(174,397.00)	(125,402.00)	(5,443.00)	(324,390.00)	0.00	0.00	0.00	0.00	(190,620.00)	(100,488.00)	(160,355.00)	0.00	0.00	(1,081,095.00)
Buildings and Fixed Equipment	1330	0.00	0.00	13,384,462.00	0.00	0.00	32,229,292.00	1,878,475.00	2,123,618.00	8,866,624.00	0.00	22,796,017.00	0.00	0.00	2,780,375.00	84,058,863.00
Less Accumulated Depreciation	1339	0.00	0.00	(788,384.00)	0.00	0.00	(8,459,721.00)	(1,119,196.00)	(213,440.00)	(1,225,314.00)	0.00	(969,833.00)	0.00	0.00	(678,113.00)	(13,454,001.00)
Furniture, Fixtures and Equipment	1340	0.00	297,164.00	359,409.00	1,575,414.00	1,001,690.00	6,444,164.00	423,422.00	202,757.00	423,646.00	397,033.00	776,577.00	248,979.00	787,830.00	1,525,460.00	14,463,545.00
Less Accumulated Depreciation	1349	0.00	(185,243.00)	(130,584.00)	(398,512.00)	(789,434.00)	(4,642,530.00)	(321,042.00)	(111,792.00)	(572,129.00)	(90,543.00)	(589,003.00)	(207,054.00)	(565,192.00)	(984,044.00)	(9,587,102.00)
Motor Vehicles	1350	0.00	285,987.00	833,796.00	0.00	0.00	1,938,865.00	0.00	225,263.00	133,746.00	160,000.00	55,905.00	57,615.00	1,082,370.00	0.00	4,773,547.00
Less Accumulated Depreciation	1359	0.00	(133,461.00)	(310,078.00)	0.00	0.00	(481,717.00)	0.00	(177,949.00)	(13,500.00)	(35,381.00)	(39,711.00)	(21,576.00)	0.00	0.00	(1,213,373.00)
Property Under Leases and SBITA	1370	0.00	11,256,269.00	0.00	48,261,369.00	12,383,750.00	0.00	8,407.00	0.00	0.00	6,955,272.00	6,216,451.00	47,523.00	402,949.00	81,483.00	85,613,473.00
Less Accumulated Amortization	1379	0.00	(1,067,467.00)	0.00	(983,822.00)	(3,256,469.00)	0.00	0.00	0.00	0.00	(866,400.00)	(878,812.00)	0.00	(202,572.00)	(16,297.00)	(7,271,839.00)
Audiovisual Materials	1381	0.00	0.00	212,136.00	0.00	0.00	77,001.00	0.00	0.00	0.00	283,556.00	0.00	0.00	0.00	0.00	572,693.00
Less Accumulated Depreciation	1388	0.00	0.00	(103,401.00)	0.00	0.00	(77,001.00)	0.00	0.00	0.00	(108,291.00)	0.00	0.00	0.00	0.00	(288,693.00)
Computer Software	1382	0.00	0.00	0.00	1,556,630.00	1,475,651.00	1,864,220.00	0.00	0.00	432,374.00	0.00	0.00	0.00	0.00	0.00	5,328,875.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	(721,874.00)	(1,255,314.00)	(1,310,415.00)	0.00	0.00	(19,500.00)	0.00	0.00	0.00	0.00	0.00	(3,307,103.00)
Depreciable Capital Assets, Net		0.00	11,116,749.00	13,814,905.00	49,317,735.00	10,292,082.00	27,582,158.00	870,066.00	2,048,457.00	8,099,440.00	7,482,776.00	27,367,591.00	284,158.00	1,606,339.00	2,708,864.00	162,591,340.00
Total Capital Assets		0.00	11,116,749.00	15,195,518.00	49,317,735.00	10,292,082.00	33,419,789.00	1,120,318.00	2,048,457.00	8,749,392.00	27,417,180.00	27,367,591.00	741,630.00	2,760,314.00	3,684,969.00	191,283,724.00
Total Assets		355,873.00	11,509,527.00	17,509,478.00	53,282,898.00	11,009,375.00	42,265,644.00	1,367,927.00	2,194,818.00	11,776,262.00	31,460,586.00	33,604,832.00	1,050,005.00	7,394,763.00	6,804,860.00	231,586,848.00
DEFERRED OUTFLOWS OF RESOURCES																
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,982,542.00	2,077,756.00	4,060,298.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,982,542.00	2,077,756.00	4,060,298.00
LIABILITIES																
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	52,113.00	138,927.00	507,328.00	263,269.00	0.00	147,873.00	39,177.00	163,777.00	250,261.00	680,107.00	105,775.00	617,465.00	360,881.00	3,326,953.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	47,376.00	20,140.00	0.00	0.00	0.00	10,642.00	0.00	0.00	0.00	155,078.00	116,314.00	349,550.00
Accounts Payable	2120	346,477.00	337,944.00	588,875.00	2,372,944.00	266,410.00	761,957.00	7,171.00	314,582.00	40,158.00	939,414.00	0.00	19,763.00	1,405,711.00	1,902,627.00	9,304,033.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,857.00	384,857.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	157,669.00	0.00	0.00	0.00	1.00	112,410.00	0.00	0.00	5,263.00	275,343.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,300.00	0.00	0.00	0.00	0.00	0.00	13,300.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,478.00	0.00	0.00	0.00	0.00	0.00	153,478.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	694,447.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,705.00	696,152.00
Long-Term Liabilities:																
Portion Due Within One Year:																
Notes Payable	2310	0.00	236,122.00	171,807.00	0.00	0.00	30,877,859.00	20,594.00	1,153,780.00	178,151.00	0.00	0.00	0.00	0.00	0.00	32,638,313.00
Obligations Under Leases and SBITA	2315	0.00	447,521.00	0.00	505,000.00	375,000.00	0.00	0.00	0.00	0.00	49,368.00	606,360.00	0.00	0.00	0.00	1,983,249.00
Bonds Payable	2320	0.00	0.00	215,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	455,000.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	69,413.00	25,862.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,275.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	9,299.00	0.00	0.00	0.00	0.00	0.00	5,998.00	0.00	15,297.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	683,643.00	386,807.00	574,413.00	400,862.00	30,877,859.00	29,893.00	1,153,780.00	178,151.00	49,368.00	846,360.00	0.00	0.00	5,998.00	35,187,134.00
Portion Due After One Year:																
Notes Payable	2310	0.00	59,308.00	355,257.00	0.00	0.00	0.00	0.00	0.00	6,583,118.00	0.00	0.00	0.00	823,579.00	1,737,742.00	9,559,004.00
Obligations Under Leases	2315	0.00	9,741,281.00	0.00	48,649,806.00	10,574,761.00	0.00	0.00	0.00	0.00	6,807,472.00	5,005,994.00	0.00	0.00	0.00	80,778,814.00
Bonds Payable	2320	0.00	0.00	15,955,952.00	0.00	0.00	0.00	0.00	0.00	0.00	23,455,886.00	23,535,000.00	0.00	0.00	0.00	62,946,838.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	23,138.00	8,621.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,773.00	76,351.00	377,883.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,575.00	0.00	166,575.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,060,095.00	2,929,132.00	7,989,227.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	9,800,589.00	16,311,209.00	48,672,944.00	10,582,882.00	0.00	0.00	0.00	6,583,118.00	30,263,358.00	28,540,994.00	0.00	6,320,022.00	4,743,225.00	161,818,341.00
Total Long-Term Liabilities		0.00	10,484,232.00	16,698,016.00	49,247,357.00	10,983,744.00	30,877,859.00	29,893.00	1,153,780.00	6,761,269.00	30,312,726.00	29,387,354.00	0.00	6,320,022.00	4,749,223.00	197,005,475.00
Total Liabilities		346,477.00	10,874,289.00	17,745,818.00	52,869,452.00	11,533,563.00	31,797,485.00	184,937.00	1,507,539.00	7,142,624.00	31,502,402.00	30,179,871.00	125,538.00	8,498,276.00	7,200,870.00	211,509,141.00
DEFERRED INFLOWS OF RESOURCES																
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,816,780.00	0.00	0.00	0.00	361,259.00	138,775.00	2,316,814.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,816,780.00	0.00	0.00	0.00	361,259.00	138,775.00	2,316,814.00
NET POSITION																
Net Investment in Capital Assets	2770	0.00	823,852.00	(1,455,278.00)	162,929.00	(657,179.00)	0.00	1,104,551.00	833,509.00	0.00	0.00	(1,695,048.00)	741,630.00	753,079.00	1,139,265.00	1,751,310.00
Restricted For:																
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	954,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,755,841.00	0.00	0.00	0.00	2,710,801.00
Capital Projects	2780	0.00	0.00	58,341.00	0.00	0.00	0.00	56,402.00	0.00	1,327,071.00	0.00	0.00	0.00	0.00	0.00	1,441,814.00
Other Purposes	2780	0.00	0.00	0.00	0.00	47,128.00	0.00	0.00	0.00	5,908.00	0.00	0.00	0.00	0.00	0.00	53,036.00
Unrestricted	2790	9,396.00	(188,614.00)	205,637.00	250,517.00	85,863.00	10,468,159.00	22,037.00	(146,230.00)	1,483,879.00	(41,816.00)	3,364,168.00	182,837.00	(235,309.00)	403,706.00	15,864,230.00
Total Net Position		9,396.00	635,238.00	(236,340.00)	413,446.00	(524,188.00)	10,468,159.00	1,182,990.00	687,279.00	2,816,858.00	(41,816.00)	3,424,961.00	924,467.00	517,770.00	1,542,971.00	21,821,191.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
HOLA! Elementary @ MSA
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,254,146.00	0.00	0.00	0.00	(2,254,146.00)
Student Support Services	6100	241,535.00	0.00	0.00	0.00	(241,535.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,051,733.00	0.00	0.00	0.00	(1,051,733.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	26,866.00	0.00	0.00	0.00	(26,866.00)
Food Services	7600	259,681.00	258,789.00	6,565.00	0.00	5,673.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	235,516.00	0.00	0.00	0.00	(235,516.00)
Operation of Plant	7900	333,474.00	0.00	0.00	0.00	(333,474.00)
Maintenance of Plant	8100	11,185.00	0.00	0.00	0.00	(11,185.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	14,282.00	0.00	0.00	0.00	(14,282.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		148,546.00				(148,546.00)
Total Component Unit Activities		4,576,964.00	258,789.00	6,565.00	0.00	(4,311,610.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	3,332,372.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	988,634.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,321,006.00
Change in Net Position	9,396.00
Net Position, July 1, 2023	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	9,396.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Imagine School at Lakewood Ranch
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,735,205.00	172,077.00	289,598.00	0.00	(2,273,530.00)
Student Support Services	6100	46,088.00	0.00	0.00	0.00	(46,088.00)
Instructional Media Services	6200	15,880.00	0.00	0.00	0.00	(15,880.00)
Instruction and Curriculum Development Services	6300	66,968.00	0.00	27,161.00	0.00	(39,807.00)
Instructional Staff Training Services	6400	600.00	0.00	0.00	0.00	(600.00)
Instruction-Related Technology	6500	53,707.00	0.00	0.00	0.00	(53,707.00)
Board	7100	71,268.00	0.00	0.00	0.00	(71,268.00)
General Administration	7200	538,296.00	0.00	0.00	0.00	(538,296.00)
School Administration	7300	562,752.00	0.00	0.00	0.00	(562,752.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	31,521.00	0.00	0.00	0.00	(31,521.00)
Food Services	7600	93,096.00	0.00	0.00	0.00	(93,096.00)
Central Services	7700	621.00	0.00	0.00	0.00	(621.00)
Student Transportation Services	7800	167,597.00	0.00	0.00	0.00	(167,597.00)
Operation of Plant	7900	368,490.00	0.00	44,431.00	0.00	(324,059.00)
Maintenance of Plant	8100	130,379.00	0.00	25,336.00	0.00	(105,043.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	166,991.00	116,705.00	0.00	0.00	(50,286.00)
Interest on Long-Term Debt	9200	537,307.00	0.00	0.00	286,549.00	(250,758.00)
Unallocated Depreciation/Amortization Expense		879,614.00				(879,614.00)
Total Component Unit Activities		6,466,380.00	288,782.00	386,526.00	286,549.00	(5,504,523.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	4,257,085.00
Investment Earnings	0.00
Miscellaneous	916,319.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,173,404.00
Change in Net Position	(331,119.00)
Net Position, July 1, 2023	966,357.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	635,238.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Imagine Charter School of North Manatee
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	3,514,392.00	76,225.00	80,409.00	0.00	(3,357,758.00)
Student Support Services	6100	53,782.00	0.00	0.00	0.00	(53,782.00)
Instructional Media Services	6200	66,187.00	0.00	0.00	0.00	(66,187.00)
Instruction and Curriculum Development Services	6300	174,008.00	0.00	18,549.00	0.00	(155,459.00)
Instructional Staff Training Services	6400	31,342.00	0.00	8,344.00	0.00	(22,998.00)
Instruction-Related Technology	6500	95,000.00	0.00	23,431.00	0.00	(71,569.00)
Board	7100	25,610.00	0.00	0.00	0.00	(25,610.00)
General Administration	7200	844,113.00	0.00	0.00	0.00	(844,113.00)
School Administration	7300	774,109.00	0.00	0.00	0.00	(774,109.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	101,724.00	0.00	0.00	0.00	(101,724.00)
Food Services	7600	158,656.00	1,826.00	0.00	0.00	(156,830.00)
Central Services	7700	1,714.00	0.00	0.00	0.00	(1,714.00)
Student Transportation Services	7800	405,458.00	0.00	521.00	0.00	(404,937.00)
Operation of Plant	7900	581,148.00	13,440.00	0.00	0.00	(567,708.00)
Maintenance of Plant	8100	304,302.00	0.00	0.00	0.00	(304,302.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	131,620.00	87,691.00	0.00	0.00	(43,929.00)
Interest on Long-Term Debt	9200	794,441.00	0.00	0.00	430,168.00	(364,273.00)
Unallocated Depreciation/Amortization Expense		489,761.00				(489,761.00)
Total Component Unit Activities		8,547,367.00	179,182.00	131,254.00	430,168.00	(7,806,763.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	6,553,751.00
Investment Earnings	0.00
Miscellaneous	1,306,135.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,859,886.00
Change in Net Position	53,123.00
Net Position, July 1, 2023	(289,463.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2024	(236,340.00)

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Lakewood Ranch Preparatory Academy
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	5,535,683.00	0.00	1,721,964.00	0.00	(3,813,719.00)
Student Support Services	6100	688,422.00	0.00	0.00	0.00	(688,422.00)
Instructional Media Services	6200	474.00	0.00	0.00	0.00	(474.00)
Instruction and Curriculum Development Services	6300	19,187.00	0.00	0.00	0.00	(19,187.00)
Instructional Staff Training Services	6400	18,377.00	0.00	0.00	0.00	(18,377.00)
Instruction-Related Technology	6500	205,971.00	0.00	0.00	0.00	(205,971.00)
Board	7100	83,528.00	0.00	0.00	0.00	(83,528.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,366,692.00	0.00	1,783.00	0.00	(1,364,909.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	41,432.00	0.00	0.00	0.00	(41,432.00)
Food Services	7600	412,637.00	238,973.00	136,717.00	0.00	(36,947.00)
Central Services	7700	135,901.00	0.00	0.00	0.00	(135,901.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	2,756,911.00	0.00	36,052.00	0.00	(2,720,859.00)
Maintenance of Plant	8100	327,375.00	0.00	0.00	0.00	(327,375.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	561,088.00	299,252.00	504,760.00	0.00	242,924.00
Interest on Long-Term Debt	9200	3,426,856.00	0.00	0.00	1,025,198.00	(2,401,658.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		15,580,534.00	538,225.00	2,401,276.00	1,025,198.00	(11,615,835.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	9,426,784.00
Investment Earnings	28,431.00
Miscellaneous	2,488,645.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	11,943,860.00
Change in Net Position	328,025.00
Net Position, July 1, 2023	85,421.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	413,446.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Manatee Charter School
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	3,115,300.00	0.00	1,116,241.00	0.00	(1,999,059.00)
Student Support Services	6100	300,939.00	0.00	5,093.00	0.00	(295,846.00)
Instructional Media Services	6200	418.00	0.00	0.00	0.00	(418.00)
Instruction and Curriculum Development Services	6300	11,925.00	0.00	555.00	0.00	(11,370.00)
Instructional Staff Training Services	6400	18,653.00	0.00	15,249.00	0.00	(3,404.00)
Instruction-Related Technology	6500	141,194.00	0.00	0.00	0.00	(141,194.00)
Board	7100	31,437.00	0.00	0.00	0.00	(31,437.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	671,225.00	0.00	4,247.00	0.00	(666,978.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	78,183.00	0.00	0.00	0.00	(78,183.00)
Food Services	7600	320,843.00	0.00	320,843.00	0.00	0.00
Central Services	7700	110,041.00	0.00	3,225.00	0.00	(106,816.00)
Student Transportation Services	7800	969.00	0.00	0.00	0.00	(969.00)
Operation of Plant	7900	1,119,276.00	0.00	126,661.00	0.00	(992,615.00)
Maintenance of Plant	8100	237,731.00	0.00	0.00	0.00	(237,731.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	162,869.00	311,983.00	36,388.00	0.00	185,502.00
Interest on Long-Term Debt	9200	741,879.00	0.00	0.00	325,872.00	(416,007.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		7,062,882.00	311,983.00	1,628,502.00	325,872.00	(4,796,525.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	4,464,695.00
Investment Earnings	52,472.00
Miscellaneous	347,068.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,864,235.00
Change in Net Position	67,710.00
Net Position, July 1, 2023	(591,898.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2024	(524,188.00)

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Manatee School for the Arts
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	9,335,166.00	0.00	0.00	0.00	(9,335,166.00)
Student Support Services	6100	546,104.00	0.00	0.00	0.00	(546,104.00)
Instructional Media Services	6200	127,048.00	0.00	0.00	0.00	(127,048.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	17,123.00	0.00	0.00	0.00	(17,123.00)
Instruction-Related Technology	6500	150,659.00	0.00	0.00	0.00	(150,659.00)
Board	7100	21,700.00	0.00	0.00	0.00	(21,700.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	2,484,783.00	0.00	0.00	0.00	(2,484,783.00)
Facilities Acquisition and Construction	7400	2,988,363.00	0.00	0.00	0.00	(2,988,363.00)
Fiscal Services	7500	228,568.00	0.00	0.00	0.00	(228,568.00)
Food Services	7600	731,384.00	507,752.00	207,044.00	0.00	(16,588.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	1,765,575.00	0.00	0.00	0.00	(1,765,575.00)
Operation of Plant	7900	1,745,815.00	0.00	0.00	0.00	(1,745,815.00)
Maintenance of Plant	8100	194,779.00	0.00	0.00	0.00	(194,779.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	411,337.00	0.00	0.00	0.00	(411,337.00)
Interest on Long-Term Debt	9200	2,155,112.00	0.00	0.00	0.00	(2,155,112.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		22,903,516.00	507,752.00	207,044.00	0.00	(22,188,720.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	17,734,301.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,534,717.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	3,487,914.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	22,756,932.00
Change in Net Position	568,212.00
Net Position, July 1, 2023	9,899,947.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	10,468,159.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Manatee School of Arts & Sciences, Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	629,369.00	0.00	0.00	0.00	(629,369.00)
Student Support Services	6100	42,274.00	0.00	0.00	0.00	(42,274.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	18,469.00	0.00	0.00	0.00	(18,469.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	317,122.00	0.00	0.00	0.00	(317,122.00)
Facilities Acquisition and Construction	7400	2,442.00	0.00	0.00	0.00	(2,442.00)
Fiscal Services	7500	37,966.00	0.00	0.00	0.00	(37,966.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	142,738.00	0.00	0.00	0.00	(142,738.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	57,720.00	0.00	0.00	0.00	(57,720.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,248,100.00	0.00	0.00	0.00	(1,248,100.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	138,594.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	63,707.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	942,780.00
Investment Earnings	178.00
Miscellaneous	87,359.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,232,618.00
Change in Net Position	(15,482.00)
Net Position, July 1, 2023	1,198,472.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	1,182,990.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Oasis Middle School, Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	415,934.00	0.00	0.00	0.00	(415,934.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	41,130.00	0.00	0.00	0.00	(41,130.00)
General Administration	7200	682.00	0.00	0.00	0.00	(682.00)
School Administration	7300	184,926.00	0.00	0.00	0.00	(184,926.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	27,208.00	0.00	0.00	0.00	(27,208.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	13,107.00	0.00	0.00	0.00	(13,107.00)
Operation of Plant	7900	59,567.00	0.00	0.00	0.00	(59,567.00)
Maintenance of Plant	8100	8,829.00	0.00	0.00	0.00	(8,829.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	59,316.00	0.00	0.00	0.00	(59,316.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		810,699.00	0.00	0.00	0.00	(810,699.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	783,996.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	783,996.00
Change in Net Position	(26,703.00)
Net Position, July 1, 2023	713,982.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	687,279.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Palmetto Charter School Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,789,165.00	0.00	0.00	0.00	(2,789,165.00)
Student Support Services	6100	406,624.00	0.00	0.00	0.00	(406,624.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	74,026.00	0.00	0.00	0.00	(74,026.00)
Instructional Staff Training Services	6400	4,484.00	0.00	0.00	0.00	(4,484.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	413,791.00	0.00	0.00	0.00	(413,791.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	99,552.00	0.00	0.00	0.00	(99,552.00)
Food Services	7600	18,272.00	0.00	0.00	0.00	(18,272.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	46,252.00	0.00	0.00	0.00	(46,252.00)
Operation of Plant	7900	322,152.00	0.00	0.00	0.00	(322,152.00)
Maintenance of Plant	8100	173,928.00	0.00	0.00	0.00	(173,928.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	261,409.00	0.00	0.00	0.00	(261,409.00)
Unallocated Depreciation/Amortization Expense		350,000.00				(350,000.00)
Total Component Unit Activities		4,959,655.00	0.00	0.00	0.00	(4,959,655.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	4,134,960.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	363,144.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	312,578.00
Investment Earnings	87,366.00
Miscellaneous	154,402.00
Special Items	98,399.00
Extraordinary Items	95,000.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,245,849.00
Change in Net Position	286,194.00
Net Position, July 1, 2023	2,530,664.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	2,816,858.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Parrish Charter Academy Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	3,500,828.00	575,250.00	27,880.00	0.00	(2,897,698.00)
Student Support Services	6100	2,505.00	0.00	0.00	0.00	(2,505.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	308,514.00	0.00	0.00	0.00	(308,514.00)
Instructional Staff Training Services	6400	1,454.00	0.00	0.00	0.00	(1,454.00)
Instruction-Related Technology	6500	6,495.00	0.00	0.00	0.00	(6,495.00)
Board	7100	8,150.00	0.00	0.00	0.00	(8,150.00)
General Administration	7200	970,285.00	0.00	0.00	0.00	(970,285.00)
School Administration	7300	897,575.00	0.00	0.00	0.00	(897,575.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	167,933.00	0.00	0.00	0.00	(167,933.00)
Food Services	7600	297,093.00	0.00	304,836.00	0.00	7,743.00
Central Services	7700	58,038.00	0.00	0.00	0.00	(58,038.00)
Student Transportation Services	7800	118,669.00	0.00	0.00	0.00	(118,669.00)
Operation of Plant	7900	1,168,581.00	0.00	699,188.00	0.00	(469,393.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	45,897.00	0.00	0.00	0.00	(45,897.00)
Community Services	9100	39,253.00	0.00	0.00	0.00	(39,253.00)
Interest on Long-Term Debt	9200	2,198,899.00	0.00	0.00	620,741.00	(1,578,158.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		9,790,169.00	575,250.00	1,031,904.00	620,741.00	(7,562,274.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	7,506,948.00
Investment Earnings	13,357.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,520,305.00
Change in Net Position	(41,969.00)
Net Position, July 1, 2023	153.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	(41,816.00)

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Team Success A School of Excellence Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	6,635,866.00	0.00	1,116,602.00	0.00	(5,519,264.00)
Student Support Services	6100	475,949.00	0.00	225,394.00	0.00	(250,555.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	20,560.00	0.00	0.00	0.00	(20,560.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	181,432.00	0.00	0.00	0.00	(181,432.00)
General Administration	7200	40,170.00	0.00	0.00	0.00	(40,170.00)
School Administration	7300	5,170,384.00	0.00	45,823.00	0.00	(5,124,561.00)
Facilities Acquisition and Construction	7400	339,925.00	0.00	0.00	0.00	(339,925.00)
Fiscal Services	7500	59,798.00	0.00	0.00	0.00	(59,798.00)
Food Services	7600	1,173,929.00	0.00	1,173,929.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	122,327.00	0.00	80,730.00	0.00	(41,597.00)
Operation of Plant	7900	2,166,230.00	0.00	354,676.00	306,223.00	(1,505,331.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	1,350,881.00	0.00	0.00	0.00	(1,350,881.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		17,737,451.00	0.00	2,997,154.00	306,223.00	(14,434,074.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	13,686,312.00
Investment Earnings	100,393.00
Miscellaneous	213,453.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	14,000,158.00
Change in Net Position	(433,916.00)
Net Position, July 1, 2023	3,858,877.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	3,424,961.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Visible Men Academy Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	784,947.00	0.00	179,765.00	0.00	(605,182.00)
Student Support Services	6100	73,573.00	0.00	0.00	0.00	(73,573.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	3,746.00	0.00	3,746.00	0.00	0.00
Instruction-Related Technology	6500	10,465.00	0.00	0.00	0.00	(10,465.00)
Board	7100	62,146.00	0.00	0.00	0.00	(62,146.00)
General Administration	7200	14,994.00	0.00	0.00	0.00	(14,994.00)
School Administration	7300	376,183.00	0.00	0.00	0.00	(376,183.00)
Facilities Acquisition and Construction	7400	1,458.00	0.00	0.00	0.00	(1,458.00)
Fiscal Services	7500	42,952.00	0.00	5,006.00	0.00	(37,946.00)
Food Services	7600	11,656.00	0.00	0.00	0.00	(11,656.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	111,487.00	0.00	0.00	0.00	(111,487.00)
Operation of Plant	7900	262,838.00	0.00	5,315.00	57,295.00	(200,228.00)
Maintenance of Plant	8100	93.00	0.00	0.00	0.00	(93.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	148,526.00	0.00	0.00	0.00	(148,526.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		44,343.00				(44,343.00)
Total Component Unit Activities		1,949,407.00	0.00	193,832.00	57,295.00	(1,698,280.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	589,410.00
Investment Earnings	3,463.00
Miscellaneous	221,555.00
Special Items	1,252,952.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,067,380.00
Change in Net Position	369,100.00
Net Position, July 1, 2023	555,367.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	924,467.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
William Monroe Rowlett Academy for the Arts & Communications Inc.
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	7,063,842.00	0.00	0.00	0.00	(7,063,842.00)
Student Support Services	6100	371,256.00	0.00	0.00	0.00	(371,256.00)
Instructional Media Services	6200	110,169.00	0.00	0.00	0.00	(110,169.00)
Instruction and Curriculum Development Services	6300	27,358.00	0.00	0.00	0.00	(27,358.00)
Instructional Staff Training Services	6400	29,850.00	0.00	0.00	0.00	(29,850.00)
Instruction-Related Technology	6500	288,385.00	0.00	0.00	0.00	(288,385.00)
Board	7100	37,524.00	0.00	0.00	0.00	(37,524.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	636,272.00	0.00	0.00	0.00	(636,272.00)
Facilities Acquisition and Construction	7400	117,589.00	0.00	0.00	0.00	(117,589.00)
Fiscal Services	7500	371,639.00	0.00	0.00	0.00	(371,639.00)
Food Services	7600	905,927.00	552,019.00	0.00	0.00	(353,908.00)
Central Services	7700	78,315.00	0.00	0.00	0.00	(78,315.00)
Student Transportation Services	7800	450,220.00	84,740.00	0.00	0.00	(365,480.00)
Operation of Plant	7900	745,453.00	0.00	0.00	0.00	(745,453.00)
Maintenance of Plant	8100	91,184.00	0.00	0.00	0.00	(91,184.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	197,017.00	401,766.00	0.00	0.00	204,749.00
Interest on Long-Term Debt	9200	21,509.00	0.00	0.00	0.00	(21,509.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		11,543,509.00	1,038,525.00	0.00	0.00	(10,504,984.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	9,011,714.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,056,881.00
Investment Earnings	35,614.00
Miscellaneous	31,011.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	10,135,220.00
Change in Net Position	(369,764.00)
Net Position, July 1, 2023	887,534.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	517,770.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
William Monroe Rowlett Middle Academy for Leadership, Arts and Communication
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	4,033,125.00	0.00	0.00	0.00	(4,033,125.00)
Student Support Services	6100	552,874.00	0.00	0.00	0.00	(552,874.00)
Instructional Media Services	6200	83,934.00	0.00	0.00	0.00	(83,934.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,400.00	0.00	0.00	0.00	(1,400.00)
Instruction-Related Technology	6500	231,930.00	0.00	0.00	0.00	(231,930.00)
Board	7100	30,262.00	0.00	0.00	0.00	(30,262.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	611,070.00	0.00	0.00	0.00	(611,070.00)
Facilities Acquisition and Construction	7400	231,812.00	0.00	0.00	0.00	(231,812.00)
Fiscal Services	7500	175,818.00	0.00	0.00	0.00	(175,818.00)
Food Services	7600	578,136.00	410,738.00	0.00	0.00	(167,398.00)
Central Services	7700	49,061.00	0.00	0.00	0.00	(49,061.00)
Student Transportation Services	7800	288,826.00	79,627.00	0.00	0.00	(209,199.00)
Operation of Plant	7900	902,473.00	0.00	0.00	0.00	(902,473.00)
Maintenance of Plant	8100	98,888.00	0.00	0.00	0.00	(98,888.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	71,697.00	149,484.00	0.00	0.00	77,787.00
Interest on Long-Term Debt	9200	221,567.00	0.00	0.00	0.00	(221,567.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		8,162,873.00	639,849.00	0.00	0.00	(7,523,024.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	6,922,673.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	483,423.00
Investment Earnings	92.00
Miscellaneous	445.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	76,219.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,482,852.00
Change in Net Position	(40,172.00)
Net Position, July 1, 2023	1,583,143.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	1,542,971.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2024

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	52,342,968.00	823,552.00	4,532,459.00	0.00	(46,986,957.00)
Student Support Services	6100	3,801,925.00	0.00	230,487.00	0.00	(3,571,438.00)
Instructional Media Services	6200	404,110.00	0.00	0.00	0.00	(404,110.00)
Instruction and Curriculum Development Services	6300	681,986.00	0.00	46,265.00	0.00	(635,721.00)
Instructional Staff Training Services	6400	147,589.00	0.00	27,339.00	0.00	(120,250.00)
Instruction-Related Technology	6500	1,183,806.00	0.00	23,431.00	0.00	(1,160,375.00)
Board	7100	612,656.00	0.00	0.00	0.00	(612,656.00)
General Administration	7200	2,408,540.00	0.00	0.00	0.00	(2,408,540.00)
School Administration	7300	15,518,617.00	0.00	51,853.00	0.00	(15,466,764.00)
Facilities Acquisition and Construction	7400	3,681,589.00	0.00	0.00	0.00	(3,681,589.00)
Fiscal Services	7500	1,491,160.00	0.00	5,006.00	0.00	(1,486,154.00)
Food Services	7600	4,961,310.00	1,970,097.00	2,149,934.00	0.00	(841,279.00)
Central Services	7700	433,691.00	0.00	3,225.00	0.00	(430,466.00)
Student Transportation Services	7800	3,726,003.00	164,367.00	81,251.00	0.00	(3,480,385.00)
Operation of Plant	7900	12,675,146.00	13,440.00	1,266,323.00	363,518.00	(11,031,865.00)
Maintenance of Plant	8100	1,578,673.00	0.00	25,336.00	0.00	(1,553,337.00)
Administrative Technology Services	8200	45,897.00	0.00	0.00	0.00	(45,897.00)
Community Services	9100	1,962,400.00	1,366,881.00	541,148.00	0.00	(54,371.00)
Interest on Long-Term Debt	9200	11,769,176.00	0.00	0.00	2,688,528.00	(9,080,648.00)
Unallocated Depreciation/Amortization Expense		1,912,264.00				(1,912,264.00)
Total Component Unit Activities		121,339,506.00	4,338,337.00	8,984,057.00	3,052,046.00	(104,965,066.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	41,274,614.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,961,568.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	50,064,643.00
Investment Earnings	321,366.00
Miscellaneous	10,242,940.00
Special Items	1,351,351.00
Extraordinary Items	95,000.00
Transfers	76,219.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	105,387,701.00
Change in Net Position	422,635.00
Net Position, July 1, 2023	21,398,556.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	21,821,191.00

The notes to financial statements are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

1 Mill Referendum at Work:
A Citizens' Financial Oversight Committee oversees referendum spending and reports to the School Board and public.

Fiscal Year
2024

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
For the Fiscal Year Ended June 30, 2024

Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

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FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
For the Fiscal Year Ended June 30, 2024

Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

PAGE NUMBER
FDOE

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 10, 2014.

_____
Signature of District School Superintendent

September 10, 2024
Signature Date

DISTRICT SCHOOL BOARD OF MANATEE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2024

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	720,704.00
Miscellaneous Federal Direct	3199	6,035.00
Total Federal Direct	3100	726,739.00
Federal Through State and Local:		
Medicaid	3202	1,093,539.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	2,567,436.00
Total Federal Through State and Local	3200	3,660,975.00
State:		
Florida Education Finance Program (FEFP)	3310	115,319,535.00
Workforce Development	3315	10,144,293.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	700,228.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	31,919.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	372,958.00
District Discretionary Lottery Funds	3344	0.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	49,876,529.00
Florida School Recognition Funds	3361	3,745,293.00
Voluntary Prekindergarten Program	3371	2,626,206.00
Preschool Projects	3372	0.00
Other State:		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	2,191,698.00
Total State	3300	185,008,659.00
Local:		
Required Local Effort and Nonvoted Operating Tax	3411	272,573,815.00
District Voted Additional Operating Tax	3414	69,501,832.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Lease Revenue	3425	361,885.00
Interest on Investments	3431	16,431,464.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	333.00
Gifts, Grants and Bequests	3440	3,811.00
Interest Income - Leases	3445	0.00
Student Fees:		
Adult General Education Course Fees	3461	124,680.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,771,183.00
Continuing Workforce Education Course Fees	3463	122,289.00
Capital Improvement Fees	3464	170,748.00
Postsecondary Lab Fees	3465	1,273,277.00
Lifelong Learning Fees	3466	2,179.00
GED® Testing Fees	3467	11,898.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	669,500.00
Other Fees:		
Preschool Program Fees	3471	1,053,681.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	6,596,015.00
Other Schools, Courses and Classes Fees	3479	19,321.00
Miscellaneous Local:		
Bus Fees	3491	0.00
Transportation Services Rendered for School Activities	3492	0.00
Sale of Junk	3493	184,143.00
Receipt of Federal Indirect Cost Rate	3494	2,893,497.00
Other Miscellaneous Local Sources	3495	2,318,147.00
Refunds of Prior Year's Expenditures	3497	16,416.00
Collections for Lost, Damaged and Sold Textbooks	3498	17,428.00
Receipt of Food Service Indirect Costs	3499	2,001,459.00
Total Local	3400	378,119,001.00
Total Revenues	3000	567,515,374.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	186,311,154.00	62,302,064.00	106,545,574.00	0.00	5,841,608.00	2,325,211.00	2,653,387.00	365,978,998.00
Student Support Services	6100	14,432,867.00	4,942,207.00	2,637,274.00	0.00	40,145.00	3,800.00	15,822.00	22,072,115.00
Instructional Media Services	6200	3,965,745.00	1,353,142.00	67,990.00	0.00	22,789.00	180,887.00	3,167.00	5,593,720.00
Instruction and Curriculum Development Services	6300	6,037,109.00	2,124,171.00	105,656.00	0.00	23,266.00	1,591.00	7,342.00	8,299,135.00
Instructional Staff Training Services	6400	592,646.00	148,292.00	372,690.00	0.00	2,547.00	0.00	16,347.00	1,132,522.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	438.00	0.00	438.00
Board	7100	299,030.00	179,650.00	520,701.00	0.00	1,924.00	0.00	44,184.00	1,045,489.00
General Administration	7200	1,450,263.00	568,033.00	1,102,881.00	0.00	0.00	0.00	66,897.00	3,188,074.00
School Administration	7300	24,551,419.00	8,472,509.00	347,391.00	0.00	57,740.00	51,511.00	22,464.00	33,503,034.00
Facilities Acquisition and Construction	7410	1,263,209.00	448,352.00	26,222.00	0.00	4,820.00	20,855.00	5,327,438.00	7,090,896.00
Fiscal Services	7500	2,151,662.00	994,328.00	259,031.00	0.00	9,788.00	4,428.00	9,561.00	3,428,798.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	8,041,625.00	2,693,274.00	2,374,271.00	224.00	250,507.00	40,352.00	81,656.00	13,481,909.00
Student Transportation Services	7800	9,083,643.00	3,267,494.00	2,966,652.00	1,034,552.00	563,318.00	6,458.00	23,716.00	16,945,833.00
Operation of Plant	7900	14,025,555.00	4,780,187.00	11,029,258.00	15,896,116.00	958,301.00	234,944.00	10,358.00	46,934,719.00
Maintenance of Plant	8100	5,577,889.00	2,047,099.00	1,452,745.00	378,480.00	487,449.00	68,090.00	867.00	10,012,619.00
Administrative Technology Services	8200	4,338,057.00	1,479,519.00	1,371,400.00	0.00	82,939.00	405,440.00	49,265.00	7,726,620.00
Community Services	9100	1,006,953.00	1,168,506.00	113,594.00	0.00	12,853.00	7,910.00	4,684,439.00	6,994,255.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						2,498,134.00		2,498,134.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							1,728,542.00	1,728,542.00
Total Expenditures		283,128,826.00	96,968,827.00	131,293,330.00	17,309,372.00	8,359,994.00	5,850,049.00	14,745,452.00	557,655,850.00
Excess (Deficiency) of Revenues Over Expenditures									9,859,524.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	821,389.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	19,784,338.00
From Special Revenue Funds	3640	1,314,596.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	21,098,934.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(5,000,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(5,000,000.00)
Total Other Financing Sources (Uses)		16,920,323.00
Net Change In Fund Balance		26,779,847.00
Fund Balance, July 1, 2023	2800	85,961,973.54
Adjustments to Fund Balance	2891	(0.54)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	517,798.00
Restricted Fund Balance	2720	24,150,309.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	3,691,267.00
Unassigned Fund Balance	2750	84,382,446.00
Total Fund Balances, June 30, 2024	2700	112,741,820.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2024

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	0.00
Federal Through State and Local:		
School Lunch Reimbursement	3261	17,336,362.00
School Breakfast Reimbursement	3262	6,394,411.00
Afterschool Snack Reimbursement	3263	129,508.00
Child Care Food Program	3264	1,178,754.00
USDA-Donated Commodities	3265	1,954,232.00
Cash in Lieu of Donated Foods	3266	81,951.00
Summer Food Service Program	3267	0.00
Fresh Fruit and Vegetable Program	3268	0.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	1,229,451.00
Total Federal Through State and Local	3200	28,304,669.00
State:		
School Breakfast Supplement	3337	145,085.00
School Lunch Supplement	3338	164,781.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	309,866.00
Local:		
Interest on Investments	3431	711,099.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	3,833,389.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	133,354.00
Student and Adult á la Carte Fees	3454	2,304,298.00
Student Snacks	3455	0.00
Other Food Sales	3456	30,455.00
Other Miscellaneous Local Sources	3495	155,292.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	7,167,887.00
Total Revenues	3000	35,782,422.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	9,162,121.00
Employee Benefits	200	3,694,334.00
Purchased Services	300	678,610.00
Energy Services	400	642,606.00
Materials and Supplies	500	19,895,887.00
Capital Outlay	600	176,406.00
Other	700	2,014,139.00
Other Capital Outlay (Function 9300)	600	1,536,898.00
Total Expenditures		37,801,001.00
Excess (Deficiency) of Revenues Over Expenditures		(2,018,579.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(2,018,579.00)
Fund Balance, July 1, 2023	2800	14,607,124.12
Adjustments to Fund Balance	2891	(0.12)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	650,116.00
Restricted Fund Balance	2720	11,938,429.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	12,588,545.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2024

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	0.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	2,011,711.00
Miscellaneous Federal Direct	3199	914,411.00
Total Federal Direct	3100	2,926,122.00
Federal Through State and Local:		
Career and Technical Education	3201	860,490.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	12,000,730.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	618,826.00
English Literacy and Civics Education	3222	93,733.00
Adult Migrant Education	3223	271,152.00
Other WIOA Programs	3224	0.00
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	16,197,164.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,664,126.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	1,088,165.00
Twenty-First Century Schools - Title IV	3242	1,157,072.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	194,014.00
Total Federal Through State and Local	3200	34,145,472.00
State:		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
Local:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	37,071,594.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	7,117,504.00	2,457,357.00	5,217,528.00	0.00	2,424,754.00	165,885.00	2,149,401.00	19,532,429.00
Student Support Services	6100	1,494,510.00	549,696.00	580,493.00	0.00	80,733.00	142,584.00	550.00	2,848,566.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,698,190.00	2,055,540.00	166,406.00	0.00	18,577.00	0.00	45,509.00	7,984,222.00
Instructional Staff Training Services	6400	3,142,575.00	944,963.00	861,211.00	0.00	194,438.00	0.00	32,525.00	5,175,712.00
Instruction-Related Technology	6500	5,176.00	1,010.00	13,885.00	0.00	0.00	0.00	0.00	20,071.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,118,276.00	1,118,276.00
School Administration	7300	48,769.00	3,681.00	0.00	0.00	0.00	0.00	0.00	52,450.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	36,346.00	12,383.00	0.00	0.00	0.00	0.00	0.00	48,729.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	3,389.00	637.00	0.00	0.00	0.00	0.00	11,090.00	15,116.00
Student Transportation Services	7800	0.00	0.00	39,765.00	0.00	0.00	0.00	32,302.00	72,067.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	1,040.00	0.00	0.00	1,040.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						201,230.00		201,230.00
Total Expenditures		17,546,459.00	6,025,267.00	6,879,288.00	0.00	2,719,542.00	509,699.00	3,389,653.00	37,069,908.00
Excess (Deficiency) of Revenues over Expenditures									1,686.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	(1,686.00)
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(1,686.00)
Total Other Financing Sources (Uses)		(1,686.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199	-	-		-			0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	-	-	3,816,293.00	-	35,043,863.00	2,141,643.00	41,001,799.00
Education Stabilization Funds - Workforce	3272		182,968.00		-			182,968.00
Education Stabilization Funds - VPK	3273		-		-		86,748.00	86,748.00
Federal Through Local	3280	-	-		-			0.00
Miscellaneous Federal Through State	3299	-	-		-		189,140.00	189,140.00
Total Federal Through State and Local	3200	0.00	182,968.00	3,816,293.00	0.00	35,043,863.00	2,417,531.00	41,460,655.00
Local:								
Other Miscellaneous Local Sources	3495	-	-		-			0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	182,968.00	3,816,293.00	0.00	35,043,863.00	2,417,531.00	41,460,655.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 9
Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	38,863.00	0.00	0.00	3,772.00	0.00	42,635.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,311.00	1,311.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						139,022.00		139,022.00
Total Expenditures		0.00	0.00	38,863.00	0.00	0.00	142,794.00	1,311.00	182,968.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	86,978.00	18,483.00	1,535,608.00	0.00	699,514.00	128,031.00	0.00	2,468,614.00
Student Support Services	6100	499,381.00	157,832.00	0.00	0.00	0.00	0.00	0.00	657,213.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	209,011.00	15,989.00	36,000.00	0.00	0.00	0.00	0.00	261,000.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	152,484.00	152,484.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	11,436.00	2,540.00	0.00	0.00	0.00	0.00	13,096.00	27,072.00
Student Transportation Services	7800	29,723.00	6,853.00	0.00	0.00	0.00	0.00	0.00	36,576.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	13,429.00	0.00	0.00	13,429.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						199,905.00		199,905.00
Total Expenditures		836,529.00	201,697.00	1,571,608.00	0.00	712,943.00	327,936.00	165,580.00	3,816,293.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 13
Fund 445

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	7,563,293.00	1,911,740.00	6,694,257.00	0.00	6,484,321.00	34,431.00	2,478.00	22,690,520.00
Student Support Services	6100	3,347,623.00	1,167,959.00	76,375.00	0.00	19,680.00	30,722.00	0.00	4,642,359.00
Instructional Media Services	6200	48,305.00	3,695.00	0.00	0.00	0.00	0.00	0.00	52,000.00
Instruction and Curriculum Development Services	6300	520,946.00	131,978.00	55,197.00	0.00	30,975.00	0.00	1,383.00	740,479.00
Instructional Staff Training Services	6400	715,274.00	226,542.00	880,281.00	0.00	2,686.00	0.00	780.00	1,825,563.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	929.00	71.00	0.00	0.00	0.00	0.00	0.00	1,000.00
General Administration	7200	9,289.00	711.00	0.00	0.00	0.00	0.00	1,599,081.00	1,609,081.00
School Administration	7300	319,555.00	23,353.00	1,398.00	0.00	0.00	0.00	0.00	344,306.00
Facilities Acquisition and Construction	7410	13,005.00	995.00	0.00	0.00	0.00	0.00	0.00	14,000.00
Fiscal Services	7500	130,377.00	36,827.00	0.00	0.00	0.00	0.00	0.00	167,204.00
Food Services	7600	284,256.00	21,674.00	0.00	0.00	0.00	0.00	0.00	305,930.00
Central Services	7700	198,371.00	24,109.00	0.00	0.00	0.00	0.00	111,836.00	334,316.00
Student Transportation Services	7800	407,293.00	63,255.00	45,145.00	0.00	0.00	0.00	0.00	515,693.00
Operation of Plant	7900	260,103.00	20,889.00	0.00	0.00	300,797.00	70,203.00	0.00	651,992.00
Maintenance of Plant	8100	83,246.00	6,366.00	0.00	0.00	0.00	0.00	0.00	89,612.00
Administrative Technology Services	8200	57,594.00	4,406.00	286,848.00	0.00	0.00	0.00	0.00	348,848.00
Community Services	9100	929.00	71.00	21,670.00	0.00	0.00	0.00	0.00	22,670.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						88,290.00		88,290.00
Total Expenditures		13,960,388.00	3,644,641.00	8,061,171.00	0.00	6,838,459.00	223,646.00	1,715,558.00	34,443,863.00
Excess (Deficiency) of Revenues over Expenditures									600,000.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(600,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(600,000.00)
Total Other Financing Sources (Uses)		(600,000.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	279,589.00	102,456.00	554,461.00	0.00	29,540.00	12,965.00	0.00	979,011.00
Student Support Services	6100	7,478.00	1,300.00	0.00	0.00	0.00	0.00	0.00	8,778.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	27,188.00	7,318.00	0.00	0.00	0.00	0.00	0.00	34,506.00
Instructional Staff Training Services	6400	41,150.00	9,137.00	4,489.00	0.00	0.00	0.00	7,703.00	62,479.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	19,847.00	19,847.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		355,405.00	120,211.00	558,950.00	0.00	29,540.00	12,965.00	27,550.00	1,104,621.00
Excess (Deficiency) of Revenues over Expenditures									1,312,910.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	(1,312,910.00)
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(1,312,910.00)
Total Other Financing Sources (Uses)		(1,312,910.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	0.00
Local:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	10,775,981.00
Total Local	3400	10,775,981.00
Total Revenues	3000	10,775,981.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	6,629.00	0.00	10,188,201.00	45,331.00	13,805.00	10,253,966.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						32,551.00		32,551.00
Total Expenditures		0.00	0.00	6,629.00	0.00	10,188,201.00	77,882.00	13,805.00	10,286,517.00
Excess (Deficiency) of Revenues over Expenditures									489,464.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		489,464.00
Fund Balance, July 1, 2023	2800	6,328,945.14
Adjustments to Fund Balance	2891	(0.14)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	6,818,409.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	6,818,409.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2024

Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	952,796.00	952,796.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	324,431.00	0.00	0.00	0.00	0.00	0.00	0.00	324,431.00
SBE/COBI Bond Interest	3326	1,329.00	0.00	0.00	0.00	0.00	0.00	0.00	1,329.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	325,760.00	0.00	0.00	0.00	0.00	0.00	0.00	325,760.00
Local:									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	20,097.00	515,513.00	535,610.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	23,347.00	23,347.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	20,097.00	538,860.00	558,957.00
Total Revenues	3000	325,760.00	0.00	0.00	0.00	0.00	20,097.00	1,491,656.00	1,837,513.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	255,000.00	0.00	0.00	0.00	0.00	17,825,000.00	0.00	18,080,000.00
Interest	720	76,700.00	0.00	0.00	0.00	0.00	15,720,840.00	1,005,960.00	16,803,500.00
Dues and Fees	730	47.00	0.00	0.00	0.00	0.00	14,524.00	2,310.00	16,881.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		331,747.00	0.00	0.00	0.00	0.00	33,560,364.00	1,008,270.00	34,900,381.00
Excess (Deficiency) of Revenues Over Expenditures		(5,987.00)	0.00	0.00	0.00	0.00	(33,540,267.00)	483,386.00	(33,062,868.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	33,538,545.00	557,594.00	34,096,139.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	33,538,545.00	557,594.00	34,096,139.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	33,538,545.00	557,594.00	34,096,139.00
Net Change in Fund Balances		(5,987.00)	0.00	0.00	0.00	0.00	(1,722.00)	1,040,980.00	1,033,271.00
Fund Balance, July 1, 2023	2800	39,723.04	0.00	0.00	0.00	0.00	26,972.93	12,764,372.11	12,831,068.08
Adjustments to Fund Balances	2891	(0.04)	0.00	0.00	0.00	0.00	0.07	(0.11)	(0.08)
Ending Fund Balance:									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	33,736.00	0.00	0.00	0.00	0.00	25,251.00	13,805,352.00	13,864,339.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2024	2700	33,736.00	0.00	0.00	0.00	0.00	25,251.00	13,805,352.00	13,864,339.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2024

Exhibit K-7
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REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State:												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	1,771,556.00	0.00	0.00	0.00	0.00	1,771,556.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	57,723.00	0.00	0.00	0.00	0.00	57,723.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	1,022,784.00	0.00	0.00	0.00	0.00	0.00	0.00	1,022,784.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,202,301.00	0.00	5,202,301.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	828,583.00	0.00	828,583.00
Total State Sources	3300	0.00	0.00	0.00	1,022,784.00	0.00	1,829,279.00	0.00	0.00	6,030,884.00	0.00	8,882,947.00
Local:												
District Local Capital Improvement Tax	3413							104,265,829.00	0.00			104,265,829.00
District Voted Additional Capital Improvement Tax	3415								0.00			0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,689,130.00	0.00	51,689,130.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,315,898.00	0.00	12,315,898.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	33,974.00	0.00	809,704.00	0.00	843,678.00
Impact Fees	3496									42,385,540.00		42,385,540.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	104,299,803.00	0.00	107,200,272.00	0.00	211,500,075.00
Total Revenues	3000	0.00	0.00	0.00	1,022,784.00	0.00	1,829,279.00	104,299,803.00	0.00	113,231,156.00	0.00	220,383,022.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	1,022,784.00	0.00	1,596,886.00	7,596,674.00	0.00	114,703,752.00	0.00	124,920,096.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	11,377,953.00	0.00	6,073,459.00	0.00	17,451,412.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	2,384,098.00	0.00	0.00	0.00	2,384,098.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	249,640.00	0.00	249,640.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	5,223,821.00	0.00	2,559,322.00	0.00	7,783,143.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	0.00	33,485,777.00	0.00	2,313,758.00	0.00	35,799,535.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,776,581.00	0.00	3,776,581.00
Charter School Local Capital Improvement	793							2,132,158.00				2,132,158.00
Charter School Capital Outlay Sales Tax	795									1,045,093.00		1,045,093.00
Debt Service: (Function 9200)												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	848,041.00	0.00	1,216,896.00	0.00	2,064,937.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	45,209.00	0.00	31,399.00	0.00	76,608.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	2,535.00	0.00	0.00	0.00	0.00	2,535.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	1,022,784.00	0.00	1,599,421.00	63,093,731.00	0.00	131,969,900.00	0.00	197,685,836.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	229,858.00	41,206,072.00	0.00	(18,738,744.00)	0.00	22,697,186.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2024

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Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	4,032,905.00	0.00	0.00	0.00	4,032,905.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	(14,457,964.00)	0.00	(5,326,374.00)	0.00	(19,784,338.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(21,610,514.00)	0.00	(12,485,625.00)	0.00	(34,096,139.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(36,068,478.00)	0.00	(17,811,999.00)	0.00	(53,880,477.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(32,035,573.00)	0.00	(17,811,999.00)	0.00	(49,847,572.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	229,858.00	9,170,499.00	0.00	(36,550,743.00)	0.00	(27,150,386.00)
Fund Balance, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00	2,962.76	57,733,028.67	0.00	272,870,196.45	0.00	330,606,187.88
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.24	0.33	0.00	24,604.55	0.00	24,605.12
Ending Fund Balance:												
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	232,821.00	66,903,528.00	0.00	236,344,058.00	0.00	303,480,407.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	232,821.00	66,903,528.00	0.00	236,344,058.00	0.00	303,480,407.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	0.00
Local Sources	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
From Special Revenue Funds	3640	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2023	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2024	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2024

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INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium **911**	Self-Insurance - Consortium **912**	Self-Insurance - Consortium **913**	Self-Insurance - Consortium **914**	ARRA - Consortium **915**	Other Enterprise Programs **921**	Other Enterprise Programs **922**	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2024

Exhibit K-10
FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	51,361,041.00	4,050,772.00	0.00	0.00	0.00	0.00	0.00	55,411,813.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		51,361,041.00	4,050,772.00	0.00	0.00	0.00	0.00	0.00	55,411,813.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	590,355.00	186,593.00	0.00	0.00	0.00	0.00	0.00	776,948.00
Employee Benefits	200	345,722.00	92,676.00	0.00	0.00	0.00	0.00	0.00	438,398.00
Purchased Services	300	3,124,572.00	0.00	0.00	0.00	0.00	0.00	0.00	3,124,572.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	2,641.00	0.00	0.00	0.00	0.00	0.00	0.00	2,641.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	52,404,372.00	3,724,805.00	0.00	0.00	0.00	0.00	0.00	56,129,177.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		56,467,662.00	4,004,074.00	0.00	0.00	0.00	0.00	0.00	60,471,736.00
Operating Income (Loss)		(5,106,621.00)	46,698.00	0.00	0.00	0.00	0.00	0.00	(5,059,923.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		(5,106,621.00)	46,698.00	0.00	0.00	0.00	0.00	0.00	(5,059,923.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	600,000.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	5,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,600,000.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		493,379.00	46,698.00	0.00	0.00	0.00	0.00	0.00	540,077.00
Net Position, July 1, 2023	2880	12,870,339.72	1,565,045.23	0.00	0.00	0.00	0.00	0.00	14,435,384.95
Adjustments to Net Position	2896			0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2024	2780	13,363,718.72	1,611,743.23	0.00	0.00	0.00	0.00	0.00	14,975,461.95

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2024

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2023	Additions	Deductions	Ending Balance June 30, 2024
Cash	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes		0.00			
Individuals, organizations and other governments		0.00			
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2024

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310		0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	3,899,893.00	0.00	3,899,893.00	2,064,937.00	1,143,171.00	73,512.00	88,289.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,474,115.00	0.00	1,474,115.00	255,000.00	275,000.00	76,700.00	63,950.00
District Bonds Payable	2322		0.00	0.00	0.00	0.00	0.00	0.00
Special Act Bonds Payable	2323		0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicle License Revenue Bonds Payable	2324		0.00	0.00	0.00	0.00	0.00	0.00
Sales Surtax Bonds Payable	2326	99,108,239.00	0.00	99,108,239.00	7,785,000.00	8,175,000.00	4,700,625.00	4,301,625.00
Total Bonds Payable	2320	100,582,354.00	0.00	100,582,354.00	8,040,000.00	8,450,000.00	4,777,325.00	4,365,575.00
Liability for Compensated Absences	2330	33,369,810.00	0.00	33,369,810.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	241,077,823.00	0.00	241,077,823.00	10,040,000.00	11,070,000.00	11,020,215.00	9,917,592.00
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00	0.00	0.00	0.00	0.00	0.00
Qualified School Construction Bonds (QSCB) Payable	2343	19,920,000.00	0.00	19,920,000.00	0.00	0.00	0.00	0.00
Build America Bonds (BAB) Payable	2344		0.00	0.00	0.00	0.00	0.00	0.00
Other Lease-Purchase Agreements Payable	2349		0.00	0.00	0.00	0.00	0.00	0.00
Total Lease-Purchase Agreements Payable	2340	260,997,823.00	0.00	260,997,823.00	10,040,000.00	11,070,000.00	11,020,215.00	9,917,592.00
Estimated Liability for Long-Term Claims	2350	16,522,637.00	0.00	16,522,637.00				
Net Other Postemployment Benefits Obligation	2360	15,949,815.00	0.00	15,949,815.00				
Net Pension Liability	2365	345,197,952.00	0.00	345,197,952.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	29,039.00	0.00	29,039.00				
Derivative Instrument	2390		0.00	0.00				
Total Long-term Liabilities		776,549,323.00	0.00	776,549,323.00	20,144,937.00	20,663,171.00	15,871,052.00	14,371,456.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2024

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended June 30, 2024
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	49,876,529.00	49,876,529.00	0.00	0.00
Florida Digital Classrooms (FEFP Earmark)	98250	585.00	0.00	0.00	438.00		147.00
Florida School Recognition Funds (3361)	92040	136,983.00	0.00	3,745,293.00	3,701,588.00		180,688.00
Instructional Materials (FEFP Earmark) [2]	90880	1,249,991.00	0.00	0.00	387,816.00	0.00	862,175.00
Library Media (FEFP Earmark) [2]	90881	177,842.00	0.00	0.00	177,842.00	0.00	0.00
Mental Health Assistance (FEFP Earmark)	90280	646,740.00	0.00	2,857,352.00	2,980,680.00		523,412.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	614,395.00	0.00	0.00	614,395.00		0.00
Safe Schools (FEFP Earmark) [4]	90803	69,163.00	0.00	4,464,249.00	4,469,348.00		64,064.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	8,717,473.00	8,717,473.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	429,289.00	0.00	0.00	189,304.00	0.00	239,985.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	41,719.00	0.00	0.00	41,719.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	260,840.00	0.00	2,626,206.00	2,887,046.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	0.00	0.00		0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	2,816,282.00	0.00	0.00	0.00	2,816,282.00
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	2,816,282.00		0.00	0.00	2,816,282.00
Natural Gas - All Functions	**411**	1,367,449.00	126,929.00	0.00	0.00	1,494,378.00
Natural Gas - ***Functions 7900 & 8100***	411	1,367,449.00		0.00	0.00	1,367,449.00
Bottled Gas - All Functions	**421**	366,130.00	58,263.00	0.00	0.00	424,393.00
Bottled Gas - ***Functions 7900 & 8100***	421	365,974.00		0.00	0.00	365,974.00
Electricity - All Functions	**430**	14,157,311.00	457,414.00	0.00	0.00	14,614,725.00
Electricity - ***Functions 7900 & 8100***	430	14,157,311.00		0.00	0.00	14,157,311.00
Heating Oil - All Functions	**440**	0.00	0.00	0.00	0.00	0.00
Heating Oil - ***Functions 7900 & 8100***	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	**450**	256,984.00	0.00	0.00	0.00	256,984.00
Gasoline - ***Functions 7900 & 8100***	450	256,984.00		0.00	0.00	256,984.00
Diesel Fuel - All Functions	**460**	1,161,498.00	0.00	0.00	0.00	1,161,498.00
Diesel Fuel - ***Functions 7900 & 8100***	460	126,945.00		0.00	0.00	126,945.00
Other Energy Services - All Functions	**490**	0.00	0.00	0.00	0.00	0.00
Other Energy Services - ***Functions 7900 & 8100***	490	0.00		0.00	0.00	0.00
Subtotal - *Functions 7900 & 8100*		19,090,945.00	0.00	0.00	0.00	19,090,945.00
Total - All Functions		20,125,654.00	642,606.00	0.00	0.00	20,768,260.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00	0.00
Gasoline	450	0.00		0.00	0.00	0.00
Diesel Fuel	460	1,034,552.00		0.00	0.00	1,034,552.00
Oil and Grease	540	17,896.00		0.00	0.00	17,896.00
Total		1,052,448.00		0.00	0.00	1,052,448.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	1,084,724.00	0.00	0.00	694,418.00	1,779,142.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	37,500.00	-	-		37,500.00
Technology-Related Repairs and Maintenance	359	34,403.00	-	-		34,403.00
Technology-Related Rentals	369	345,543.00	438,856.00	1,182,190.00		1,966,589.00
Telephone and Other Data Communication Services	379	350,243.00	-	289,573.00		639,816.00
Other Technology-Related Purchased Services	399	595.00	-	173.00		768.00
Technology-Related Materials and Supplies	5X9	7,570.00	101,100.00	142,481.00		251,151.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	890,335.00	24,367.00	2,289.00	3,356,530.00	4,273,521.00
Technology-Related Noncapitalized Fixtures and Equipment	649	316,462.00	149,236.00	3,772.00	4,160,234.00	4,629,704.00
Noncapitalized Software	692	22,381.00	(32.00)	31,345.00	3,776,581.00	3,830,275.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		2,005,032.00	713,527.00	1,651,823.00	11,293,345.00	15,663,727.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	26,571.00	0.00	0.00	3,176,819.00	3,203,390.00
Technology-Related Capitalized Fixtures and Equipment	648	509,781.00	124,039.00	0.00	300,391.00	934,211.00
Capitalized Software	691	7,600.00	0.00	0.00	0.00	7,600.00
Total		543,952.00	124,039.00	0.00	3,477,210.00	4,145,201.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of $25,000	312	0.00	0.00	0.00	0.00	0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of $25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	943,273.00
Food	570	16,653,560.00
Donated Foods	580	1,935,448.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	129,305,716.00	765,552.00	4,147,375.00	134,218,643.00
Basic Programs 101, 102 and 103 (Function 5100)	140	33,629.00	0.00	0.00	33,629.00
Basic Programs 101, 102 and 103 (Function 5100)	750	7,345.00	0.00	0.00	7,345.00
Total Basic Program Salaries		129,346,690.00	765,552.00	4,147,375.00	134,259,617.00
Other Programs 130 (ESOL) (Function 5100)	120	932,935.00	59,136.00	499,926.00	1,491,997.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		932,935.00	59,136.00	499,926.00	1,491,997.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	24,389,179.00	664,567.00	484,078.00	25,537,824.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	2,220.00	0.00	0.00	2,220.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		24,391,399.00	664,567.00	484,078.00	25,540,044.00
Career Program 300 (Function 5300)	120	11,232,278.00	0.00	138,645.00	11,370,923.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	24,853.00	13,719.00	0.00	38,572.00
Total Career Program Salaries		11,257,131.00	13,719.00	138,645.00	11,409,495.00
TOTAL		165,928,155.00	1,502,974.00	5,270,024.00	172,701,153.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	706,937.00	5,307.00	4,175,474.00	4,887,718.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	127,723,163.00	16,580,404.00	8,560,827.00	152,864,394.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	78,355,027.00	8,964,553.00	5,440,536.00	92,760,116.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	8,673,517.00	794,556.00	1,625,355.00	11,093,428.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	4,881,005.00	6,771,752.00	835,649.00	12,488,406.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	3,303,971.00	15,338.00	114,493.00	3,433,802.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
I. Instruction:						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00			0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:		0.00		0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00		0.00	0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:		0.00		0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	81,396,806.00	18,211,334.00		972,414.00	0.00	100,580,554.00
Special Revenue Funds - Food Services	410		0.00		0.00	0.00	0.00
Special Revenue Funds - Other Federal Programs	420		1,506,131.00		56,028.00	0.00	1,562,159.00
Special Revenue Funds - Federal Education Stabilization Fund	440		6,961,276.00		341,537.00	0.00	7,302,813.00
Capital Projects Funds	3XX			3,177,251.00	0.00	0.00	3,177,251.00
Total Charter School Distributions		81,396,806.00	26,678,741.00	3,177,251.00	1,369,979.00	0.00	112,622,777.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	0.00
Special Revenue Funds - Other Federal Programs	5900	0.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	0.00
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting	Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024
Earnings, Expenditures and Carryforward Amounts:	0.00	1,093,539.00	1,093,539.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			1,093,539.00	
School Nurses and Health Care Services			0.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			0.00	
ESE Professional and Technical Services			0.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			0.00	
Medicaid Administration and Billing Services			0.00	
Student Services			0.00	
Consultants			0.00	
Other			0.00	
Total Expenditures			1,093,539.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2024		
Total Assets and Deferred Outflows of Resources	100	137,391,166.00
Total Liabilities and Deferred Inflows of Resources	100	24,649,346.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2024

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	2,114,990.00	909,718.00	0.00	0.00	11,043.00	0.00	0.00	3,035,751.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	103,606.00	41,428.00	3.00	0.00	0.00	0.00	0.00	145,037.00
Instructional Staff Training Services	6400	7,520.00	1,647.00	1,924.00	0.00	0.00	0.00	9,585.00	20,676.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		2,226,116.00	952,793.00	1,927.00	0.00	11,043.00	0.00	9,585.00	3,201,464.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

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District Cost Report information is available in the District Finance Department

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District Cost Report information is available in the District Finance Department

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	22002	$ -	$ 6,394,411
National School Lunch Program	10.555	22001, 22003	$ -	$ 19,420,102
Supply Chain Assistance (SAC) - National School Lunch Program	10.555	22001, 22003	$ -	$ 1,134,782
Total National School Lunch Program	10.555	22001, 22003	$ -	$ 20,554,884
Summer Food Service Program for Children	10.559	21006, 21007, 22006, 22007	$ -	$ -
Total Child Nutrition Cluster			$ -	$ 26,949,295
Student Financial Assistance Cluster				
United States Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	$ -	$ 50,562
Federal Work-Study Program	84.033	N/A	$ -	$ 15,405
Federal Pell Grant Program	84.063	N/A	$ -	$ 2,011,711
Total Student Financial Assistance Cluster			$ -	$ 2,077,679
Special Education Cluster				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	262, 263	$ 209,616	$ 13,742,354
Sarasota County District School Board	84.027	None	$ -	$ 140,786
Putnam County District School Board	84.027	None	$ -	$ 112,191
Total Special Education - Grants to States			$ 209,616	$ 13,995,331
Special Education - Preschool Grants:				
Florida Department of Education	84.173	267	$ -	$ 486,767
Total Special Education Cluster			$ 209,616	$ 14,482,098
Not Clustered				
United States Department of Agriculture				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A 4195	$ -	$ 1,260,704
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	22004	$ -	$ -
Total United States Department of Agriculture			$ -	$ 1,260,704
United States Department of Defense				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	$ -	$ 720,704
United States Department of Justice				
Office of Juvenile Justice and Delinquent Prevention:				
Enhancing School Capacity To Address Youth Violence	16.839	15PJDP-22-GK-03892-STOP	$ -	$ 151,345
United States Department of Labor				
Florida Department of Education:				
National Farmworker Jobs Program	17.264	405	$ -	$ 271,152
United States Department of Treasury				
State of Florida Department of Economic Opportunity (DEO):				
Florida Job Growth Workforce Training	COVID-19, 21.027	G0103	$ -	$ 45,016
United States Federal Communications Commission				
Pass through the Universal Service Adminstrative Company (USAC):				
Emergency Connectivity Program	32.009	N/A	$ -	$ 189,140
United States Department of Education				
School Safety National Activities	84.184	190300	$ -	$ 697,099
Education Stabilization Fund:				
Higher Education Emergency Relief Fund - Institutional Portion	COVID-19, 84.425F	N/A	$ -	$ 182,967
American Rescue Plan - Elementary and Secondary Emergency Relief Fund	COVID-19, 84.425U	121	$ 5,404,295	$ 34,672,897
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth Fund	COVID-19, 84.425W	122	$ -	$ 370,966
Florida Department of Education:				
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124, 128	$ 1,556,981	$ 3,816,293
Governor's Emergency Education Relief Fund & Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425C-D	123	$ -	$ 6,476
Total Educational Stabilization Fund			$ 6,961,276	$ 39,049,599
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	$ -	$ 712,558
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	$ 1,114,547	$ 14,569,892
Migrant Education - State Grant Program	84.011	217	$ -	$ 432,577
Career and Technical Education - Basic Grants to States	84.048	161	$ -	$ 881,711
Education for Homeless Children and Youth	84.196	127	$ -	$ 194,014
Twenty-First Century Community Learning Centers	84.287	244	$ -	$ 1,157,072
English Language Acquisition State Grants	84.365	102	$ -	$ 1,088,165
Supporting Effective Instruction State Grants	84.367	224	$ 34,399	$ 1,664,126
Student Support and Academic Enrichment Program	84.424	241	$ 148,694	$ 1,194,695
Total United States Department of Education			$ 8,258,916	$ 61,641,509

Department of Homeland Security:					
Pass through the Florida Division of Emergency Management (FDEM):					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Hurricane Ian)	97.036	DR-4673/Z2966	$ -	$	639,828
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Hurricane Idalia)	97.036	DR-4734/Z4154	$ -	$	29,502
				$	669,331
Total Expenditures of Federal Awards			$ 8,468,532	$	108,457,973

The accompanying notes are an integral part of this Schedule.

Notes:

(1) Basis of Presentation - The Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Manatee County District School Board under programs of the Federal government for the fiscal year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Account Policies - Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

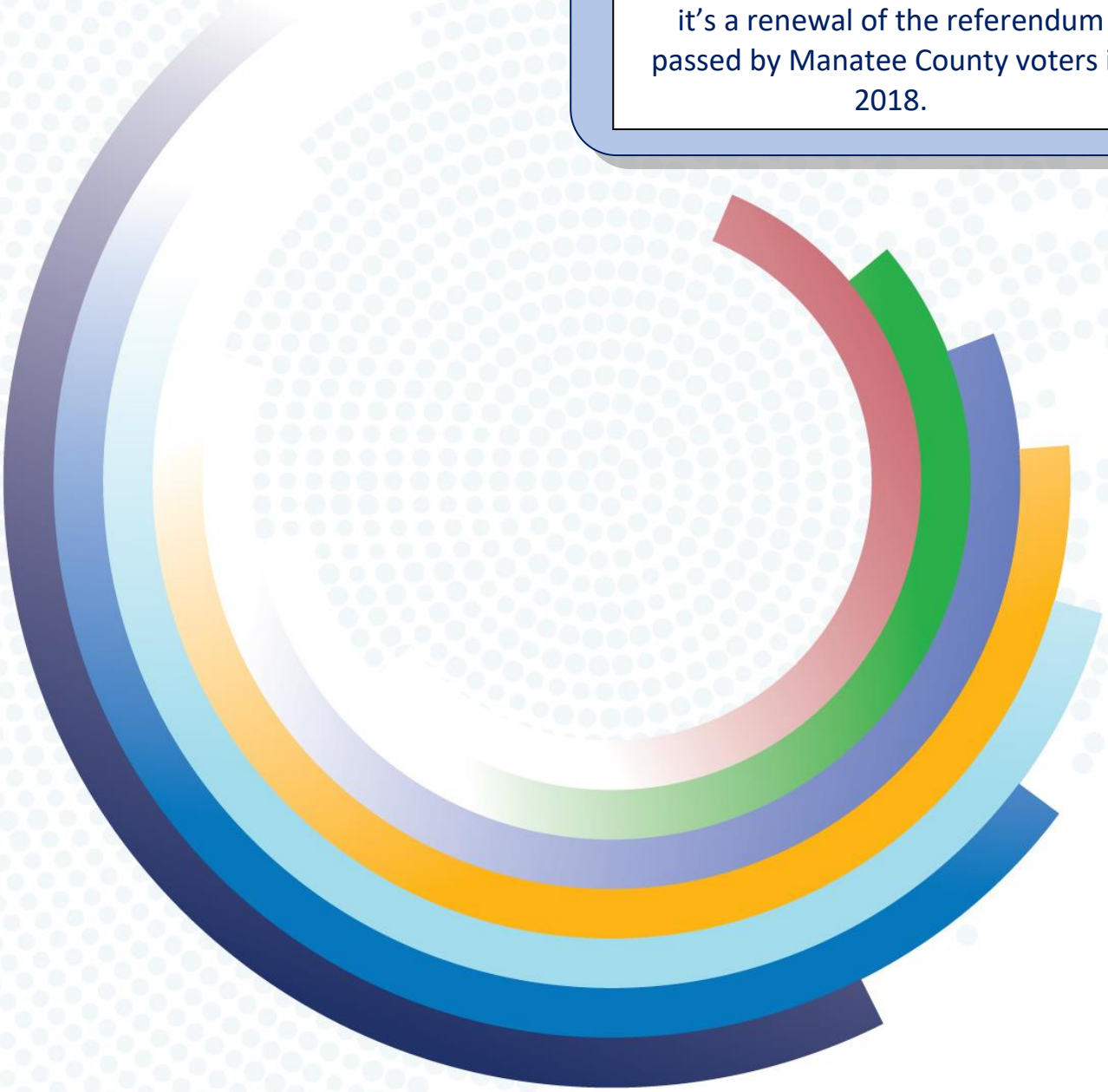
(3) Indirect Cost Rate - The District has not elected to use the 10 percent de minimus cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance: National School Lunch Program. Includes $1,954,232 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(5) Supply Chain Assistance Funds - National School Lunch Program. The District received $1,134,782 from the Supply Chain Assistance Fund to alleviate supply chain disruptions in the School Meal Programs.

(6) The District received reimbursement from FEMA for prior year expenses for CFDA 97.036 in the amount of $669,331.

1 Mill Referendum at Work:
The referendum is not a tax increase – it's a renewal of the referendum passed by Manatee County voters in 2018.



Fiscal Year
2024

AGENDA ITEM NO. 13.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Budget Amendments for June 2024

Executive Summary
State Board of Administration Rule 6A-1.007(2) states, "The School Board shall approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board for the budget form are changed in the original budget approved by the School Board."

The following table reflects changes in fund balance by fund for the month of June 2024.

	General Fund	Debt Service	Capital Outlay	Federal Funds	Food Service	Internal Service*	Trust & Agency
Budgeted Ending Fund Balance 05/31/2024	$65,957,634	$13,288,972	$92,925,721	$0	$12,545,901	$9,316,643	$0
Fiscal Impact	$6,381,526	$55,585	$193,681,811	$0	$(570,701)	$4,009,611	$0
Budgeted Ending Fund Balance 06/30/2024	$72,339,160	$13,344,557	$286,607,532	$0	$11,975,200	$13,326,254	$0

*Self-insurance Health Fund and Worker's Compensation Fund

General Fund budgeted ending fund balance increased $6,381,526 mainly due to reduced salary and benefits $5,815,760, instructional materials carryforward adjustment $1,185,369, district taxes in FLDOE FEFP collected above ninety-six percent $850,744, legal fees insurance reimbursement $821,389, higher than estimated grant and food service indirect costs $655,321, additional revenue FLDOE fourth calculation $647,804, higher interest on investment revenue $460,151 and miscellaneous other adjustments $944,988 partially offset by a transfer out to the Health Insurance Fund $5 million.

Debt Service Fund budgeted ending fund balance increased $55,585 due to interest on investments and fair market value adjustments.

Capital Outlay Fund budgeted ending fund balance increased $193,681,811 primarily due to project carryforward spending to 2024-25.

Food Service Fund budgeted ending fund balance decreased $570,701 due mainly to the purchase of Palmetto High School kitchen equipment.

Internal Services Fund budgeted ending fund balance increased $4,009,611 reflecting the transfer in from the General Fund $5 million partially offset by increased claims expense.

There were no other significant changes to the budgeted ending fund balances.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the budget amendments for June 2024.

Financial Impact
The General Fund budgeted ending assigned/unassigned fund balance is 12.65%.

Contact
Submitting Department: Budget Department
Initiated By: Gina Maliniak

Attachments:
June 2024 Budget Amendment File Summary.pdf
Combined June 2024 BAs.pdf

June 2024 Budget Amendment Summary
All Funds

Year	2024
Posting Period	12
Entry Type	(All)

Row Labels		Sum of YTD Current
1		**-$6,381,526**
3		
	10101 General Fund	-$4,830,616
	10102 General Fund Grants	$64,944
4		
	10101 General Fund	-$1,550,910
	10102 General Fund Grants	-$64,944
2		**-$55,586**
3		
	21001 SBOE/COBI Bonds	$0
	29123 Lease Purchase Bond 2023	$2,419
	29187 Sales Tax Revenue Bond 2017	$2,000
	29190 Lease Purchase Bond 2015	$40
	29193 Lease Purchase Bond 2017	$103
	29196 Lease Purchase Bond 2016	$35
	29901 QSCB 2010	-$58,184
4		
	29187 Sales Tax Revenue Bond 2017	-$2,000
3		**-$193,681,811**
3		
	34043 PECO Construction MTC	$748,001
	36001 Capital Outlay & Debt Service	-$232,393
	37024 Local Capital Improvement 2324	-$645,526
	39123 COPS Series 2023A	-$653,785
	39191 Fuel Tax Refund	$7,368
	39192 Sales Tax Proceeds	-$222,991
	39196 Charter School Capital Outlay	$28,700
	39197 Impact Fees	-$3,926,625
	39198 Ed Facilities Security Grants	$4,341,987
4		
	34043 PECO Construction MTC	-$748,001
	36001 Capital Outlay & Debt Service	$2,535
	37022 Local Capital Improvement 2122	$0
	37023 Local Capital Improvement 2223	-$11,287,275
	37024 Local Capital Improvement 2324	-$612,994
	39123 COPS Series 2023A	-$124,297,543
	39192 Sales Tax Proceeds	-$7,022,895
	39196 Charter School Capital Outlay	-$28,700
	39197 Impact Fees	-$44,789,685
	39198 Ed Facilities Security Grants	-$4,341,987
4		**$570,701**
3		
	41001 Food Services	-$1,075,000
	42101 Federal Cash Advance	-$1,918,155
	42201 Federal Non Cash Advance	-$32,701
	44501 ARP Act ESSER	-$20,334
4		
	41001 Food Services	$1,645,701
	42101 Federal Cash Advance	$1,918,155
	42201 Federal Non Cash Advance	$32,701
	44501 ARP Act ESSER	$20,334
7		**-$4,009,612**
3		
	71101 Self-Insurance - Health	-$5,000,000
	71201 Self-Insurance - Workers Compe	-$382,910
4		
	71101 Self-Insurance - Health	$978,524
	71201 Self-Insurance - Workers Compe	$394,775
8		**$0**
3		
	85001 Financial Aid Fee Trust	-$72,379
	85002 Donations & Scholarship Fund	-$18,914
4		
	85001 Financial Aid Fee Trust	$72,379
	85002 Donations & Scholarship Fund	$18,914
Grand Total		**-$203,557,834**

Capital Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(330,630,793)	(330,630,793)	-	0.00%	
3XX	Revenues	(220,110,335)	(220,383,021)	(272,687)	0.12%	
3XX	Transfers In & Other Funding Sources	(3,750,327)	(4,032,905)	(282,578)	7.53%	**1**
74X	Facilities Acquisition and Construction	404,892,584	212,051,319	(192,841,265)	-47.63%	**2**
92X	Debt Service	2,719,184	2,507,392	(211,791)	-7.79%	**3**
97X	Transfers Out	53,953,966	53,880,476	(73,490)	-0.14%	
9XX	Budgeted Fund Balance	92,925,721	286,607,532	193,681,811	208.43%	**4**

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
To record Vehicle Lease costs	(279,215)
Other misc adjustments	(3,363)
Total	(282,578)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Budget to Actual - Carryforward remaining program budgets	(189,563,895)
SEHS Science Building closing	(1,310,356)
Roll Budget to 24/25 Public Safety BDA DAS System	(941,901)
Other misc adjustments	(1,025,113)
Total	(192,841,265)

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
Roll Vehicle Lease Budget to 24/25	(133,230)
23/24 Budget Roll-Vehicle Leases	(88,893)
Other misc adjustments	10,332
Total	(211,791)

Reference 4 - Comments for Functional Changes over 5%:	Budget Amendment
Budget to Actual - Carryforward remaining program budget	(189,563,895)
SEHS Science Building closing	(1,310,356)
Roll Budget to 24/25 Public Safety BDA DAS System	(941,901)
Roll Vehicle Lease Budget to 24/25	(133,230)
23/24 Budget Roll-Vehicle Leases	(88,893)
Other misc adjustments	(1,643,535)
Total	(193,681,811)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Tp record Vehicle Leases as of 6/11/24	0000111627	(213,620.07)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				To record Vehicle Lease 27QJXz	0000111799	(65,595.07)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Values of vehicles adjusted per amort schedule	0000111821	637.24
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Adjust vehicle lease cost	0000111944	(4,000.00)
1																		Total		(282,577.90)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200070	3951200070	Replacing Playground at Mills El	0000111094	51,815.21
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000200	Move to 300 activity	0000111191	(2,700.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000300	Move to 300 activity	0000111191	2,700.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200035	3951200035	TRANSFER FUNDS FOR CONVERTING AREAS TO DOMESTIC WATER AND INSTALL LINES	0000111277	(30,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	29,570.20
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	PURCHASING A JOHN DEERE 1200A BUNKER RAKE FOR GROUNDS	0000111286	20,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200225	PURCHASING A JOHN DEERE 1200A BUNKER RAKE FOR GROUNDS	0000111286	20,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9512	30001	Capital Projects	SDMC3	3951200050	3951200050	PURCHASING NEW TRAILER FOR MATZKE	0000111294	(4,108.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200035	3951200035	REPLACE CHILL WATER ROOF TOP UNITS ON THE NEW GYM HVAC SCHOOL REPAIRS	0000111297	(400,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200350	REPLACE CHILL WATER ROOF TOP UNITS ON THE NEW GYM HVAC SCHOOL REPAIRS	0000111297	400,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Move budget to correct object	0000111313	(29,570.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000100	Roll S/S School Vestibules District funds to 24/25	0000111320	(30,377.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000200	Roll S/S School Vestibules District funds to 24/25	0000111320	(366,122.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000300	Roll S/S School Vestibules District funds to 24/25	0000111320	(3,500.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Adj Budget for Sugg Closing	0000111335	(76,106.07)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Security Fencing - Kinnan. Close Phase III	0000111429	19,860.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000200	Security Fencing - Kinnan. Close Phase III	0000111429	(33,489.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000100	Close Security Fence Phase II Project	0000111433	(817.79)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000200	Close Security Fence Phase II Project	0000111433	(176,535.11)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000300	Close Security Fence Phase II Project	0000111433	(1,584.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Fencing Ballard	0000111434	34,153.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move budget to reclass FS equipment to correct object	0000111519	(116,335.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move budget to reclass FS equipment to correct object	0000111519	112,025.08
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213755	3951213755	Manatee ES Arts Magnet Program Close	0000111522	(63,625.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Kinnan Fencing Adjustment	0000111523	6,560.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000100	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	114,470.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	1,082,239.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	3,291.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575995	3000000100	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	(114,470.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575995	3000000200	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	(1,082,239.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575995	3000000300	Move PHS Concession/Restroom project budget to PHS Renovation Project	0000111539	(3,291.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000300	Southeast HS Science Building project under budget-substantially complete	0000111589	(471,232.82)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951575915	3000000100	Sour in 4 Schematic/Design Fees	0000111590	94,800.00

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	TRANSFER FUNDS FOR 2 TORO WORKMAN HDX 4WD	0000111595	71,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	INCORRECT TRANSFER TO 464201 SHOULD BE 464101	0000111596	71,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	INCORRECT TRANSFER TO 464201 SHOULD BE 464101	0000111596	(71,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Move funds for Greenhouse project at Mona Jain	0000111597	160,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200035	3951200035	Move funds for Greenhouse project at Mona Jain	0000111597	(160,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000200	Add to 300 activity	0000111652	(6,936.65)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000300	Add to 300 activity	0000111652	6,936.65
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Budget Clean up	0000111733	0.14
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200040	3951200040	Budget Clean up	0000111733	(0.14)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	Move to 300	0000111805	(1,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000300	Move to 300	0000111805	1,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531210	3000000100	Move to 200 activity	0000111806	(91,816.50)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531210	3000000200	Move to 200 activity	0000111806	91,816.50
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200070	3951200070	transfer funds for adding pickleball lines onto court	0000111810	4,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	Move to 300	0000111812	(13,500.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000300	Move to 300	0000111812	13,500.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	TRANSFERRING FUNDS TO RECOAT GYM FLOOR PHS.	0000111915	(50,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200300	TRANSFERRING FUNDS TO RECOAT GYM FLOOR PHS.	0000111915	50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	TRANSFER FUND FOR IRRIGATION SUPPLIES	0000111924	3,630.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	TRANSFER FUND FOR IRRIGATION SUPPLIES	0000111924	(3,630.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000300	Move to 100 activity	0000111988	6,100.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9513	38764	Vehicle Leases				Vehicle lease interest and maint charges through June	0000112075	2,202.89
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951520015	3000000100	Roll Budget to 24/25 Public Safety BDA DAS Sys	0000112127	(154,830.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951520015	3000000200	Roll Budget to 24/25 Public Safety BDA DAS Sys	0000112127	(787,071.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	Clean up Budget - Maint 402	0000112130	(1,679.55)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	Clean up Budget - Maint 402	0000112130	1,679.58
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532750	3000000100	Close Wakeland 6748.00	0000112150	(6,748.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951520093	3000000100	Close SEHS Track	0000112151	(2,578.68)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531145	3000000200	Close Matzke Trans Office Project	0000112152	(7,422.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531145	3000000300	Close Matzke Trans Office Project	0000112152	(7.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531102	3000000200	Close Manatee HS TV Studio	0000112153	(27,210.68)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951520095	3000000400	Move to 464201 per Fixed Asset review	0000112154	(54,970.02)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Budget cleanup	0000112155	0.02
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Budget cleanup	0000112155	(0.02)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Closing Sugg Project	0000112156	(8,596.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	SEHS Science Building closing	0000112188	(1,310,355.75)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000100	Move budget per contract balances	0000112189	(87,817.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000200	Move budget per contract balances	0000112189	86,126.10
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000300	Move budget per contract balances	0000112189	1,690.90
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000100	Budget per contract 100, 300 activity	0000112190	10,125.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000300	Budget per contract 100, 300 activity	0000112190	7,800.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200200	Replace bathroom partitions at Johnson MS	0000112194	(159,223.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Replace bathroom partitions at Johnson MS	0000112194	102,223.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539860	3000000500	Roll Tara Tech funds	0000112201	(256,266.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Clean up budget fund 37023	0000112213	(771.42)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	Remove Sprayed Acoustic Ceiling and Paint-Johnson MS	0000112311	(73,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	Remove Sprayed Acoustic Ceiling and Paint-Johnson MS	0000112311	31,350.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9571	30001	Capital Projects	SDMC3	3951539850	3000000500	Adjust Tech Budget Sugg Closing	0000112317	(1,256.89)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200065	3951200065	IRRIGATION WORK AT PCHS, ANNA MARIA, AND WITT	0000112345	(50,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	IRRIGATION WORK AT PCHS, ANNA MARIA, AND WITT	0000112345	25,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Reduce Mona Jain Greenhouse - not approved project	0000112364	(160,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Reduce Mona Jain Greenhouse - not approved project	0000112364	12,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951575955	3000000200	Move to 200	0000112448	179,100.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951575955	3000000300	Move to 200	0000112448	(179,100.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200030	3951200030	Reroof Freedom El. estimating error on Sutter	0000112483	(150,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200045	3951200045	Reroof Freedom El. estimating error on Sutter	0000112483	(200,000.00)

Capital Fund
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Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	Reroof Freedom El. estimating error on Sutter	0000112483	(50,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Reroof Freedom El. estimating error on Sutter	0000112483	400,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move to 200	0000112484	4,310.32
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move to 200	0000112484	(4,310.32)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200401		0000112595	(20,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200700		0000112595	20,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951575955	3000000200	Budget for final Pay on MHS/PHS Fields	0000112598	21,095.46
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales	479501	Charter School CO Sales Tax	2171	40004	Charter School CO - Sales Tax				Move Budget to 2171 to Charter Grant Disbursement	0000112721	1,697.44
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				Move Budget to 2171 to Charter Grant Disbursement	0000112721	(1,697.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adj Budget for Vehicle Lease for JE 11310	0000113223	(29,570.20)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000200	Move to 300 Activity	0000113342	(3,403.52)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000300	Move to 300 Activity	0000113342	3,403.52
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Move to 200	0000113370	398,331.42
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000300	Move to 200	0000113370	(398,331.42)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Move to 200	0000113376	118,597.90
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000300	Move to 200	0000113376	(118,597.90)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	Move to capital object account	0000113597	5,775.12
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	Move to capital object account	0000113597	(5,775.12)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	464301	Computer Hardware-Capitalizec	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget for asset reclass	0000113959	535,995.24
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget for asset reclass	0000113959	(535,995.24)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9512	30001	Capital Projects	SDMC3	3951200040	3951200040	Move budget for asset reclass	0000114062	1,179,493.86
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200040	3951200040	Move budget for asset reclass	0000114062	(1,179,493.86)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Transfer for Asset Review Reclass	0000114207	1,786,553.98
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Transfer for Asset Review Reclass	0000114207	(1,786,553.98)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Asset Review Reclass	0000114208	432,172.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Asset Review Reclass	0000114208	(432,172.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Asset Review Reclass	0000114209	1,403,490.74
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	Asset Review Reclass	0000114209	(1,403,490.74)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(61,897.12)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(604,317.02)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(81,786.96)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(41,432.60)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,681,054.27)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531210	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,133,465.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(24,097.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,094,403.19)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(39,381.08)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(41,821.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,251,432.03)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(66,866.10)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(26,262.43)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(26,420.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951531147	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(11,800.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(132,668.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,700.00)

Capital Fund
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Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539865	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(104,292.52)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951575915	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(94,800.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(403,585.52)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(27,981,554.68)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(136,035.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,362,562.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(27,105,665.75)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(425,669.67)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(29,708,474.66)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,445,963.94)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(439,516.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,353,894.79)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(36,565.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(367,363.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,317,876.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,111.01)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,299.32)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531005	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(689,080.34)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531861	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,102,139.28)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539860	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(821,180.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(732,980.31)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531005	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(308,419.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531861	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(321,919.88)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539860	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575966	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(25,518.61)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951575966	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(19,675.16)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(8,010.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(76,681.70)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(558,182.68)

Capital Fund
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Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(887,089.94)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(325,905.42)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,406.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(761.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(74,948.57)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951575925	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(55,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(10,125.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(277,785.97)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951575965	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(599,297.40)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951575965	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(369,960.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,454,801.27)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(16,011,617.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(10,375.78)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(437,386.30)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(8,237,434.76)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(730,123.46)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(153,720.70)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,813,066.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(301,726.83)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(387,195.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(12,346,673.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(106,609.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,426,970.07)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(47,397.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(893,895.58)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(433,205.58)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539830	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(50,982.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575980	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(66,212.27)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575980	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(150.84)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951575980	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,440.23)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000100	Budget for Accrued Expense	0000114289	97,775.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	Budget for accrued exp	0000114505	131,896.88
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	Replacing Playground at Mills El	0000111094	(51,815.21)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	transferring funds to purchase supplies needed for the ramp.	0000111109	(125,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	transferring funds to purchase supplies needed for the ramp.	0000111109	125,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200650	TRANSFER FUNDS FOR CONVERTING AREAS TO DOMESTIC WATER AND INSTALL LINES	0000111277	30,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9798	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	29,570.20
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	PURCHASING A JOHN DEERE 1200A BUNKER RAKE FOR GROUNDS	0000111286	(40,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9512	30001	Capital Projects	SDMC3	3951200050	3951200050	PURCHASING NEW TRAILER FOR MATZKE	0000111294	4,108.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9798	38764	Vehicle Leases				Move budget to correct object	0000111315	(29,570.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9615	38760	Disctrictwide FF&E				Roll Project Budget MSTV FFE to 24/25	0000111326	(134,190.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move budget to reclass FS equipment to correct object	0000111519	4,310.32
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	TRANSFER FUNDS FOR 2 TORO WORKMAN HDX 4WD	0000111595	(71,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38763	Other Motor Vehicles				Vehicle budget not used for 23/24	0000111616	(30,665.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Budget for Vehicle Leases as of 6/11/24	0000111629	213,620.07
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000100	Move to 200 activity	0000111651	(6,875.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000200	Move to 200 activity	0000111651	6,875.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Budget for Vehicle Lease 273QJXZ	0000111800	65,595.07
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	transfer funds for adding pickleball lines onto court	0000111810	(4,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Vehicle values adjusted per amortization schedule	0000111822	(637.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adjust budget for vehicle lease	0000111946	4,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000200	Move to 100 activity	0000111988	(6,100.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	Clean up Budget - Maint 402	0000112130	(0.03)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539870	3000000100	BRMS Project Close	0000112139	(47,882.25)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951520095	3000000400	Move to 464201 per Fixed Asset review	0000112154	54,970.02
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000200	Budget per contract 100, 300 activity	0000112190	(17,925.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200500	Replace bathroom partitions at Johnson MS	0000112194	57,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200500	Remove Sprayed Acoustic Ceiling and Paint-Johnson MS	0000112311	41,650.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	IRRIGATION WORK AT PCHS, ANNA MARIA, AND WITT	0000112345	25,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000100	Move to 100	0000112746	2,250.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000200	Move to 100	0000112746	(2,250.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000100	Move to 100	0000112747	4,468.75
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000200	Move to 100	0000112747	(4,468.75)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000100	Move to 100	0000112748	3,125.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000200	Move to 100	0000112748	(3,125.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000100	Move to activity 100	0000112924	28,125.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000200	Move to activity 100	0000112924	(28,125.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000100	Move to activity 100	0000112924	343.75
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000200	Move to activity 100	0000112924	(343.75)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464401	Computer Hardware-Non-Cap	9571	34101	HP Computer Lease Phase I				Move budget from 24/25 to 23/24 for lease buyout	0000113008	164,513.81
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9512	30001	Capital Projects	SDMC3	3951213760	3951213760		0000113118	(2,874.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213760	3951213760		0000113118	2,874.40
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adj Budget for Vehicle Lease for JE 11310	0000113223	29,570.20
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	Move to 468201	0000113339	(1,225.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	Move to 468201	0000113339	1,225.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(791,218.83)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575990	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(200,704.59)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(56,630.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,361,774.54)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(11,248.20)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(7,800.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,444,108.80)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(21,687.97)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(869,585.60)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(21,250.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(149,011.56)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,400.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	0.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(576,296.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(7,200.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(99,462.97)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(124,425.88)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000300	Budget for Accrual	0000114408	14,437.50
2																		Total		(192,841,265.35)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	(29,570.20)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	(29,570.20)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Roll Vehicle Lease Budget to 24/25	0000111306	(133,230.33)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to correct object	0000111312	(29,570.20)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Unposted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to correct object	0000111312	29,570.20
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to correct object	0000111313	29,570.20
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to correct object	0000111315	29,570.20
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Load funds for additional lease vehicles	0000111605	10,000.00
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Vehicle lease interest and maint charges through June	0000112075	(10,162.01)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	472001	Interest	9513	38764	Vehicle Leases				Vehicle lease interest and maint charges through June	0000112075	7,959.12
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				23/24 Budget Roll-Vehicle Leases	0000112132	(88,893.49)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	92010	Debt Service	473001	Dues and Fees	9798	39210	State Memo SBE Bonds				Budget for YE CO&DS Entry	0000114769	2,535.25
																		Total		(211,791.46)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Tp record Vehicle Leases as of 6/11/24	0000111627	(213,620.07)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				To record Vehicle Lease 27QJXz	0000111799	(65,595.07)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Values of vehicles adjusted per amort schedule	0000111821	637.24
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	372401	Lease Agreements and SBITAs		38764	Vehicle Leases				Adjust vehicle lease cost	0000111944	(4,000.00)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Increase budget estimate for impact fees	0000111998	(572,336.40)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		40140	MTC Law Academy Range				Adjust budget to actual	0000112206	1,661,645.76
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39196	Charter School Capital Outlay	30000	Revenue	339701	Charter School Capital Outlay		00000	Discretionary				Budget to Actual Transfer for PECO Charter Schools	0000112515	28,700.00
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332101	CO&DS Distributed		00000	Discretionary				CODS Revenue Adjustments	0000112722	(144,373.22)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332501	Interest on Undistributed CO&D		00000	Discretionary				CODS Revenue Adjustments	0000112722	(26,575.17)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for Interest June 2024	0000112928	(653,269.45)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for Interest June 2024	0000112928	(222,108.54)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for Interest June 2024	0000112928	(189,787.06)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				Increase budget to actual revenue	0000112945	(316,888.57)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		40140	MTC Law Academy Range				Adjust budget for earned revenue	0000113073	(895,682.98)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39191	Fuel Tax Refund	30000	Revenue	349501	Other Misc Local Sources		00000	Discretionary				Adj Rev to actual	0000113256	7,367.98
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				23/24 Accrued Taxes	0000113326	(18,386.40)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Budget for Impact fee accrual 23/24	0000113335	(2,955,954.33)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332501	Interest on Undistributed CO&D		00000	Discretionary				Adjust budget for additional CO&DS revenue	0000113383	(59,287.87)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	30000	Revenue	349501	Other Misc Local Sources		00000	Discretionary				Budget for PCard Rebates	0000113631	(27,673.52)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	30000	Revenue	349501	Other Misc Local Sources		00000	Discretionary				Budget for PCard Rebates	0000113631	(515.95)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349501	Other Misc Local Sources		00000	Discretionary				Budget for PCard Rebates	0000113631	(2,203.37)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		40140	MTC Law Academy Range				Adj Budget to Actual	0000113645	(11,474.54)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Budget for accrued impact fee revenue	0000113795	(6,127.00)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40524	TR Ed Facilities Grant #4 D/H				23/24 Budget to Actual	0000114266	583,496.26
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Budget for impact fee accrual	0000114626	(200,216.61)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332101	CO&DS Distributed		00000	Discretionary				Adj Revenue per CO & DS Entry	0000114773	(59,287.87)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332501	Interest on Undistributed CO&D		00000	Discretionary				Adj Revenue per CO & DS Entry	0000114773	57,130.68
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		40140	MTC Law Academy Range				Adj Budget for earned revenue	0000115315	(6,487.14)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	29,570.20
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000100	Roll S/S School Vestibules District funds to 24/25	0000111320	(30,377.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000200	Roll S/S School Vestibules District funds to 24/25	0000111320	(366,122.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000300	Roll S/S School Vestibules District funds to 24/25	0000111320	(3,500.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Adj Budget for Sugg Closing	0000111335	(76,106.07)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Security Fencing - Kinnan. Close Phase III	0000111429	19,860.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000200	Security Fencing - Kinnan. Close Phase III	0000111429	(33,489.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000100	Close Security Fence Phase II Project	0000111433	(817.79)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000200	Close Security Fence Phase II Project	0000111433	(176,535.11)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500005	3000000300	Close Security Fence Phase II Project	0000111433	(1,584.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Fencing Ballard	0000111434	34,153.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213755	3951213755	Manatee ES Arts Magnet Program Close	0000111522	(63,625.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Kinnan Fencing Adjustment	0000111523	6,560.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000300	Southeast HS Science Building project under budget-substantially complete	0000111589	(471,232.82)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951575915	3000000100	Sour in 4 Schematic/Design Fees	0000111590	94,800.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Budget Clean up	0000111733	0.14
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200040	3951200040	Budget Clean up	0000111733	(0.14)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951520015	3000000100	Roll Budget to 24/25 Public Safety BDA DAS Sys	0000112127	(154,830.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951520015	3000000200	Roll Budget to 24/25 Public Safety BDA DAS Sys	0000112127	(787,071.40)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532750	3000000100	Close Wakeland 6748.00	0000112150	(6,748.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951520093	3000000100	Close SEHS Track	0000112151	(2,578.68)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531145	3000000200	Close Matzke Trans Office Project	0000112152	(7,422.13)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531145	3000000300	Close Matzke Trans Office Project	0000112152	(7.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951531102	3000000200	Close Manatee HS TV Studio	0000112153	(27,210.68)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Closing Sugg Project	0000112156	(8,596.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	SEHS Science Building closing	0000112188	(1,310,355.75)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539860	3000000500	Roll Tara Tech funds	0000112201	(256,266.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Clean up budget fund 37023	0000112213	(771.42)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9571	30001	Capital Projects	SDMC3	3951539850	3000000500	Adjust Tech Budget Sugg Closing	0000112317	(1,256.89)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Reduce Mona Jain Greenhouse - not approved project	0000112364	(160,000.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	Reduce Mona Jain Greenhouse - not approved project	0000112364	12,000.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951575955	3000000200	Budget for final Pay on MHS/PHS Fields	0000112598	21,095.46
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adj Budget for Vehicle Lease for JE 11310	0000113223	(29,570.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(61,897.12)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(604,317.02)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(81,786.96)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(41,432.60)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,681,054.27)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531210	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,133,465.00)

Capital Fund
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Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(24,097.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,094,403.19)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532115	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(39,381.08)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(41,821.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,251,432.03)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532120	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(66,866.10)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(26,262.43)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(26,420.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951531147	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(11,800.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(132,668.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539420	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,700.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539865	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(104,292.52)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9515	30001	Capital Projects	SDMC3	3951575915	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(94,800.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(403,585.52)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(27,981,554.68)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(136,035.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,362,562.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(27,105,665.75)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(425,669.67)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(29,708,474.66)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,445,963.94)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(439,516.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,353,894.79)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(36,565.89)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(367,363.44)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,317,876.85)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,111.01)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(15,299.32)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531005	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(689,080.34)

Capital Fund
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Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531861	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,102,139.28)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539860	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(821,180.13)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575966	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(732,980.31)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531005	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(308,419.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531861	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(321,919.88)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539860	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,000.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575966	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(25,518.61)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951575966	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(19,675.16)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(8,010.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(76,681.70)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(558,182.68)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(887,089.94)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(325,905.42)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,406.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(761.44)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500004	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(74,948.57)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951575925	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(55,000.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(10,125.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(277,785.97)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951575965	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(599,297.40)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951575965	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(369,960.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,454,801.27)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(16,011,617.87)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(10,375.78)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(437,386.30)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(8,237,434.76)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(730,123.46)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(153,720.70)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,813,066.50)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(301,726.83)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(387,195.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(12,346,673.89)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(106,609.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(1,426,970.07)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(47,397.26)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(893,895.58)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(433,205.58)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539830	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(50,982.44)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575980	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(66,212.27)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575980	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(150.84)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951575980	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,440.23)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000100	Budget for Accrued Expense	0000114289	97,775.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	Budget for accrued exp	0000114505	131,896.88
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	(29,570.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9798	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	29,570.20
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Move budget to 465201 to use prior year funds	0000111279	(29,570.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	92010	Debt Service	471001	Redemption of Principal	9798	38764	Vehicle Leases				Roll Vehicle Lease Budget to 24/25	0000111306	(133,230.33)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9615	38760	Disctrictwide FF&E				Roll Project Budget MSTV FFE to 24/25	0000111326	(134,190.40)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Load funds for additional lease vehicles	0000111605	10,000.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38763	Other Motor Vehicles				Vehicle budget not used for 23/24	0000111616	(30,665.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Budget for Vehicle Leases as of 6/11/24	0000111629	213,620.07
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Budget for Vehicle Lease 273QJXZ	0000111800	65,595.07
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Vehicle values adjusted per amortization schedule	0000111822	(637.24)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adjust budget for vehicle lease	0000111946	4,000.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				23/24 Budget Roll-Vehicle Leases	0000112132	(88,893.49)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539870	3000000100	BRMS Project Close	0000112139	(47,882.25)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget to Actual Rev	0000112946	2,000.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	464401	Computer Hardware-Non-Cap	9571	34101	HP Computer Lease Phase I				Move budget from 24/25 to 23/24 for lease buyout	0000113008	164,513.81
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40523	TR Ed Facilities Grant #3				Adjust budget for earned revenue	0000113073	39,995.76
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2324	74010	Facilities Acquisition and	465201	Other Motor Vehicles	9513	38764	Vehicle Leases				Adj Budget for Vehicle Lease for JE 11310	0000113223	29,570.20
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	349501	Other Misc Local Sources		00000	Discretionary				Budget for PCard Rebates	0000113631	(2,882.28)
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40522	TR Educational Facilities Gr				23/24 Budget to Actual	0000114266	99,462.97
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40523	TR Ed Facilities Grant #3				23/24 Budget to Actual	0000114266	173,661.56
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		41160	MTC Aviation Maint School				23/24 Budget to Actual	0000114266	2,465,796.77
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		41760	AME Guy Harvey Grant				23/24 Budget to Actual	0000114266	994,011.48
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951575990	3000000400	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(791,218.83)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575990	3000000500	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(200,704.59)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(56,630.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,361,774.54)

Capital Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(11,248.20)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520150	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(7,800.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(2,444,108.80)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(21,687.97)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	467101	Imp other than Build-Cap	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(869,585.60)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(21,250.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(149,011.56)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500523	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(3,400.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000100	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	0.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(576,296.26)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500524	3000000300	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(7,200.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520522	3000000200	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(99,462.97)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	468201	Remodeling & Renovations-Nor	9512	30001	Capital Projects	SDMC3	3951213760	3951213760	23/ Budget to Actual (remove 23/24 budget from multi year projects for reporting purposes)	0000114267	(124,425.88)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000300	Budget for Accrual	0000114408	14,437.50
4	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		41160	MTC Aviation Maint School				Budget for earned revenue	0000114409	(14,437.50)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	92010	Debt Service	473001	Dues and Fees	9798	39210	State Memo SBE Bonds				Budget for YE CO&DS Entry	0000114769	2,535.25
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39090	2015 Series COPS				Adj DS Tr budget to actual expenses	0000111555	(54.30)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39093	2017 Series COPS				Adj DS Tr budget to actual expenses	0000111555	(139.13)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39096	2016 Series COPS				Adj DS Tr budget to actual expenses	0000111555	(47.58)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39087	2017 Series Sales Tax Bond				Adj DS Tr budget to actual expenses	0000111555	(2,000.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37023	Local Capital Improvement 2223	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39123	2023 Series COPS				Adjust Tr budget to actuals	0000111658	(2,552.89)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39196	Charter School Capital Outlay	97010	Transfers	491001	Transfers to General Fund	9798	40003	TR Charter Sch CO - PECO				Adj PECO Charter Transfer to actual	0000112514	(28,700.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	97010	Transfers	491001	Transfers to General Fund	9798	40523	TR Ed Facilities Grant #3				Roll project budget 40524	0000113067	(39,995.76)
																		Total		(193,681,810.92)

Debt Service Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(12,831,068)	(12,831,068)	-	0.00%	
3XX	Revenues	(1,839,088)	(1,897,467)	(58,380)	3.17%	
3XX	Transfers In	(34,100,932)	(34,096,139)	4,794	-0.01%	
92X	Debt Service	35,482,117	35,480,117	(2,000)	-0.01%	
9XX	Budgeted Fund Balance	13,288,972	13,344,557	55,586	0.42%	

General Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(85,961,974)	(85,961,974)	-	0.00%	
3XX	Revenues	(564,098,283)	(568,111,263)	(4,012,979)	0.71%	
3XX	Transfers In and Other Funding Sources	(21,055,553)	(21,808,246)	(752,693)	3.57%	
5XX	Instructional	394,582,828	393,644,323	(938,505)	-0.24%	
61X	Student Support Services	24,438,453	22,858,730	(1,579,724)	-6.46%	**1**
62X	Instructional Media Services	5,944,461	5,702,435	(242,026)	-4.07%	
63X	Instruction and Curriculum Development	9,310,499	9,182,834	(127,665)	-1.37%	
64X	Instructional Staff Training	1,780,484	1,593,603	(186,881)	-10.50%	**2**
65X	Instructional Technology	585	585	-	0.00%	
71X	Board	1,427,163	1,439,904	12,741	0.89%	
72X	General Admin Superintendent	3,731,295	3,722,253	(9,042)	-0.24%	
73X	School Administration	36,093,307	34,842,467	(1,250,840)	-3.47%	
74X	Facility Acquisition and Construction	7,879,173	7,880,943	1,770	0.02%	
75X	Fiscal Services	4,000,065	3,866,476	(133,588)	-3.34%	
77X	Central Services	15,970,510	15,747,984	(222,526)	-1.39%	
78X	Transportation	19,179,559	18,090,919	(1,088,640)	-5.68%	**3**
79X	Operation of Plant	51,436,410	50,319,184	(1,117,226)	-2.17%	
81X	Maintenance of Plant	11,853,954	12,023,918	169,964	1.43%	
82X	Administrative Technology	8,747,808	8,771,433	23,625	0.27%	
91X	Community Services	7,002,703	7,074,136	71,433	1.02%	
92X	Debt Service	1,778,918	1,780,194	1,276	0.07%	
97X	Transfer Out	-	5,000,000	5,000,000	n/a	**4**
9XX	Budgeted Fund Balance	65,957,634	72,339,160	6,381,526	9.68%	**5**

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Salary and Benefit adjustment for vacancies school	(859,103)
Salary and Benefit Voted Millage program adjustments	(499,793)
Salary and Benefit adjustment for vacancies departments	(191,807)
Other misc adjustments	(29,021)
Total	(1,579,724)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Salary and Benefit Voted Millage program adjustments	(77,822)
CERP Reading program adjustments	(73,211)
Other misc adjustments	(35,848)
Total	(186,881)

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
Voted Millage program adjustments	(1,030,517)
Charter & Contract Updates 4th Calc	(34,000)
Other misc adjustments	(24,123)
Total	(1,088,640)

Reference 4 - Comments for Functional Changes over 5%:	Budget Amendment
Transfer to Health Insurance Fund	5,000,000
Other misc adjustments	-
Total	5,000,000

Reference 5 - Comments for Functional Changes over 5%:	Budget Amendment
Salary and Benefits EOY Adjustment	(5,815,760)
EOY Inst Material CF Adj	(1,185,369)
District Taxes collected above 96% of FEFP	(850,744)
Genesis Insurance Co - Reimbursement of Legal Fees	(821,389)
Higher receipt of Indirect costs	(655,321)
FLDOE 4th Calc - Revenue	(647,804)
Adjust VPK Revenue based on actual	(615,080)
Adjust Interest on Investment based on actual	(460,151)
Transfer to Health Insurance Fund	5,000,000
Other misc adjustments	(329,909)
Total	(6,381,526)

General Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1								Journal Detail is made up of 2,447 lines, as explained on Summary. Documentation is available upon request in the Budget Offices located at the SSC											Multiple	(1,579,723.75)
1																		Total		(1,579,723.75)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	433001	Local Travel	9304	00000	Discretionary				Printing and Travel for PL	0000111175	500.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	436002	Rentals Software	9304	00000	Discretionary				Printing and Travel for PL	0000111175	(1,500.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	439002	Printing	9304	00000	Discretionary				Printing and Travel for PL	0000111175	1,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	439002	Printing	9308	00000	Discretionary				Discretionary Program Budget Cleanup	0000111316	120.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	416301	NCH Regular Pay	9307	15001	Grants Program	SDMC4	493070037	6400000006	0373 ELC Pre-K Transfer to CVR NCH for The Tough Kid Book and Tool Box Training.	0000111330	2,520.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	421103	Retirement System	9307	15001	Grants Program	SDMC4	493070037	6400000006	0373 ELC Pre-K Transfer to CVR NCH for The Tough Kid Book and Tool Box Training.	0000111330	341.96
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	422001	FICA	9307	15001	Grants Program	SDMC4	493070037	6400000006	0373 ELC Pre-K Transfer to CVR NCH for The Tough Kid Book and Tool Box Training.	0000111330	192.78
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	424001	Worker's Compensation	9307	15001	Grants Program	SDMC4	493070037	6400000006	0373 ELC Pre-K Transfer to CVR NCH for The Tough Kid Book and Tool Box Training.	0000111330	31.50
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	431002	Prof & Technical Serv-Subs	9310	15001	Grants Program	SDMC4	493100025	6400000006	23.24 - 0254 YMHAT Dues & Fees	0000111526	(30,000.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	473001	Dues and Fees	9310	15001	Grants Program	SDMC4	493100025	6400000006	23.24 - 0254 YMHAT Dues & Fees	0000111526	30,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	423201	Life Insurance	9308	15001	Grants Program	SDMC4	493080059	6400000006	Payroll Zero Lines	0000111866	0.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0051	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	217.09
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0181	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0221	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0261	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	213.69
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0271	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0281	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	213.69
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0301	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0351	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0381	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0421	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	434.18
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0541	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	213.69
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0601	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0671	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0691	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0741	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0761	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	9304	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	106.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	6.31
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	17.24
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0051	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	16.60
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	14.31
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	15.83
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0221	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	9.98
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0421	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	32.70
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	16.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	5.92
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0601	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	3.61
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	3.01
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9304	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	12.44
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0051	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	1.44
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	0.01
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0271	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	1.69
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0281	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.72
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0301	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0381	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.30
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	5.42
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0601	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0761	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000111971	2.71
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	416301	NCH Regular Pay	9308	15001	Grants Program	SDMC4	493080059	6400000006	23.24 - 0594 Guy Harvey Amendment #2	0000112067	(9,000.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	421103	Retirement System	9308	15001	Grants Program	SDMC4	493080059	6400000006	23.24 - 0594 Guy Harvey Amendment #2	0000112067	(1,221.30)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	422001	FICA	9308	15001	Grants Program	SDMC4	493080059	6400000006	23.24 - 0594 Guy Harvey Amendment #2	0000112067	(688.50)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	424001	Worker's Compensation	9308	15001	Grants Program	SDMC4	493080059	6400000006	23.24 - 0594 Guy Harvey Amendment #2	0000112067	(112.50)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	493080059	6400000006	23.24 - 0594 Guy Harvey Amendment #2	0000112067	10,470.00

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	433003	Out of County Travel	9308	15001	Grants Program	SDMC4	493080059	640000000(	23.24 - 0594 Guy Harvey Amendment #2	0000112067	4,419.70
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9302	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(346.67)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9308	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(172.72)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9302	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(586.02)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9308	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(110.65)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	9302	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(686.01)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	9302	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(29.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9302	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(31.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9308	00000	Discretionary				EOY Benefit Adj 10/11 Mo	0000112118	(12.06)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	433003	Out of County Travel	0611	13661	IB District				IB District Negative Balances Correction	0000112659	(2,784.32)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	9308	10185	Reading Categorical				EOY Adjustment CERP	0000112688	435.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	9308	10185	Reading Categorical				EOY Adjustment CERP	0000112688	3.96
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	431001	Prof & Technical Services	9308	10185	Reading Categorical				EOY Adjustment CERP	0000112688	(3,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	433003	Out of County Travel	9308	10185	Reading Categorical				EOY Adjustment CERP	0000112688	(31,048.61)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	473001	Dues and Fees	0181	11107	Advance Placement				EOY Adj AP Program 11107	0000112725	(5,400.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.41
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.25
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.89
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0181	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	5.38
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0221	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.95
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0351	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	6.01
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0421	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	9.96
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0431	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.91
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	6.89
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	4.92
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9304	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	5.29
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.69
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.81
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0271	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.83
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0281	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	1.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0301	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.84
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0381	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.81
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0431	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.82
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	1.12
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.81
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0761	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000112737	0.82
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	433005	Out of State Travel	0857	14313	Summer Prof Dev				0857 Travel Adjustment	0000112926	1,100.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	439002	Printing	0411	00099	School Discretionary				School Discretionary Printing Budget Adjustment	0000112931	(0.08)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	433005	Out of State Travel	0857	14313	Summer Prof Dev				0857 Summer Professional Development Budget Decrease	0000112934	(8,938.32)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.97
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	1.70
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	2.43
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	2.79
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0181	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	3.28
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0221	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	2.83
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0281	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	1.11
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0351	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	3.73
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0421	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	2.17
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0431	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	5.66
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	3.94
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	3.42
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	2.81
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9304	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	3.02
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0061	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.40
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0151	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.46
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0271	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.47
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0281	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.57
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0301	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.48
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0381	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.46
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0431	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.92
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0521	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.64
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0581	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.56
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0621	14720	REF, Instructional Staff				REF-14720 payroll budget adjustment	0000113096	0.46
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0421	15001	Grants Program	SDMC4	404210038	640000000(	0383 Gussin Grant - Move remaining balances to cover salary for Coach Position.	0000113225	2,749.90
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	421103	Retirement System	0421	15001	Grants Program	SDMC4	404210038	640000000(	0383 Gussin Grant - Move remaining balances to cover salary for Coach Position.	0000113225	574.81
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	422001	FICA	0421	15001	Grants Program	SDMC4	404210038	640000000(	0383 Gussin Grant - Move remaining balances to cover salary for Coach Position.	0000113225	440.15
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	423201	Life Insurance	0421	15001	Grants Program	SDMC4	404210038	640000000(	0383 Gussin Grant - Move remaining balances to cover salary for Coach Position.	0000113225	262.81
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	404210038	640000000(	0383 Gussin Grant - Move remaining balances to cover salary for Coach Position.	0000113225	78.79
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	433005	Out of State Travel	0721	11107	Advance Placement				Lakewood Ranch PCard June	0000113267	300.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	473001	Dues and Fees	0721	11107	Advance Placement				Lakewood Ranch PCard June	0000113267	1,400.00

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	64010	Instructional Staff Traini	433005	Out of State Travel	0857	14313	Summer Prof Dev				Release Expense Reported	0000113387	351.95
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	473001	Dues and Fees	0581	00099	School Discretionary				Program 00099 School Discretionary End of Year Adjustment	0000113449	(77.88)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	9302	00000	Discretionary				EOY Adjustments 00000 Salaries	0000113577	1,642.59
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9302	00000	Discretionary				EOY Adjustments 00000 Benefits	0000113578	570.40
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9302	00000	Discretionary				EOY Adjustments 00000 Benefits	0000113578	321.08
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9302	00000	Discretionary				EOY Adjustments 00000 Benefits	0000113578	52.47
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	439002	Printing	9321	00000	Discretionary				EOY Adjustments 00000 Printing/Supplies	0000113580	11.12
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0051	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(214.91)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0061	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(34.99)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0151	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(9.68)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0181	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(117.64)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0221	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(202.68)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0231	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(931.66)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0261	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(480.97)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0271	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(312.62)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0281	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(452.47)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0301	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(153.35)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0351	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(234.74)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0381	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(202.33)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0411	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(1,091.63)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0421	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(193.22)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0431	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(165.52)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0521	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(250.56)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0541	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(828.36)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0581	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(490.42)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0601	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(325.16)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0621	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(201.97)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0641	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(369.86)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0671	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(373.37)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0691	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(210.35)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0741	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(209.12)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0761	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(193.35)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0861	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(1,510.04)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	9304	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(75.78)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0151	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(41.12)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0231	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(2,677.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0411	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(2,677.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0431	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(0.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0641	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(586.26)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413403	Other Cert Supplements	0861	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(3,733.91)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0051	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(5.23)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0061	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(11.30)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0151	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(25.76)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0181	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(707.70)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0221	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(682.93)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0231	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(1,005.59)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0261	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(396.45)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0271	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(18.85)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0281	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(120.15)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0301	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(33.37)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0351	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(730.61)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0381	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(35.69)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0411	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(1,204.94)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0421	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(113.96)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0431	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(103.79)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0541	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(23.44)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0601	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(11.79)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0641	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(686.13)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0671	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(363.42)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0691	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(689.68)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0741	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(709.16)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0761	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(17.20)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0861	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(851.92)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9304	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(647.31)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0231	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(886.91)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0261	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(21.59)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0271	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(23.66)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0301	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(73.90)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0381	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(44.79)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0411	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(820.13)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0541	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(75.08)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0641	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(70.87)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0671	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(6.35)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0691	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(143.13)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0741	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(19.59)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0761	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(6.02)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0861	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(655.76)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0181	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(70.57)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0221	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(70.32)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0231	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(191.21)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0261	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(53.72)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0351	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(72.94)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0411	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(121.78)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0421	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(1.09)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0541	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(2.69)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0641	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(68.85)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0671	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(44.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0691	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(70.69)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0741	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(73.09)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0861	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(91.31)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9304	14720	REF, Instructional Staff				14720 - EOY 23.24 Pullback	0000113612	(118.50)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	411201	Other SAMP Regular Pay	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(23,665.57)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(5,018.27)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(2,349.52)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(7,511.73)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(94.42)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9308	14719	STEM Referendum, K-5				14719 - EOY 23.24 Pullback	0000113623	(367.94)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(19,070.27)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	416301	NCH Regular Pay	9308	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(10,582.24)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(2,096.07)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9308	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(1,709.86)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(1,512.22)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9308	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(732.74)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(3,482.53)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(60.65)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	0671	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(179.53)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9308	10185	Reading Categorical				General Fund Negative Balance Adjustment	0000113728	(175.35)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	431002	Prof & Technical Serv-Subs	9310	10118	Mental Health				General Fund Negative Balance Adjustment	0000113728	(503.75)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	431001	Prof & Technical Services	9308	00000	Discretionary				General Fund Negative Balance Adjustment	0000113867	(13,900.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	436002	Rentals Software	9308	00000	Discretionary				General Fund Negative Balance Adjustment	0000113867	(17,495.14)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	9308	14719	STEM Referendum, K-5				Life for 9308	0000113950	0.09
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	0671	00000	Discretionary				Budget Adjustment Discretionary Benefits for Needed Title I Reclassifications	0000114073	5.02
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	0671	00000	Discretionary				Budget Adjustment Discretionary Benefits for Needed Title I Reclassifications	0000114073	0.05
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	413401	Other Cert Regular Pay	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(6,368.88)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	421103	Retirement System	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(863.50)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	422001	FICA	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(636.55)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(1,483.11)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423201	Life Insurance	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(37.24)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	424001	Worker's Compensation	9308	14714	STEM Referendum, Arts				REF-14714 Arts Millage Final Pull Back	0000114132	(79.65)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	416301	NCH Regular Pay	9307	15001	Grants Program	SDMC4	493070037	6400000000	0373 Transfer	0000114133	(261.52)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	421103	Retirement System	9307	15001	Grants Program	SDMC4	493070037	6400000000	0373 Transfer	0000114133	(310.07)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	422001	FICA	9307	15001	Grants Program	SDMC4	493070037	6400000000	0373 Transfer	0000114133	(20.39)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	424001	Worker's Compensation	9307	15001	Grants Program	SDMC4	493070037	6400000000	0373 Transfer	0000114133	(3.25)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	64010	Instructional Staff Traini	473001	Dues and Fees	9307	15001	Grants Program	SDMC4	493070037	6400000000	0373 Transfer	0000114133	(14.45)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	423101	Health & Hospitalizations	9308	14719	STEM Referendum, K-5				Additional Pullback for Program 14719	0000114353	(0.01)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	433005	Out of State Travel	0721	11107	Advance Placement				Program 11107 Advanced Placement Adjustment	0000114454	(72.01)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	473001	Dues and Fees	0181	11107	Advance Placement				Program 11107 Advanced Placement Adjustment	0000114454	(27.15)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	473001	Dues and Fees	0721	11107	Advance Placement				Program 11107 Advanced Placement Adjustment	0000114454	(978.12)
2	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	64010	Instructional Staff Traini	433003	Out of County Travel	0852	11110	AICE State				Program 11110 AICE Adjustment	0000114455	(20.43)
2																		Total		(186,881.05)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2102	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(6,670.55)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2104	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(11,572.59)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2120	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(2,588.37)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2123	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(3,640.04)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2124	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(1,386.88)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2131	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(545.65)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2141	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(1,361.44)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2161	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(311.60)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2171	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(2,172.10)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2181	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(1,376.40)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2182	00000	Discretionary				Charter & Contract Updates 4th	0000111420	(945.57)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2182	00000	Discretionary				Charter & Contract Adj - Match	0000111626	1,364.83
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439301	Dist to Charter Schools-FEFP	2192	00000	Discretionary				Charter & Contract Adj - Match	0000111626	(1,364.83)
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	10102	General Fund Grants	78010	Student Transportation	479101	Curricular Transportation/Fiel	9308	15001	Grants Program	SDMC4	493080059	780000000(	23.24 - 0594 Guy Harvey Amendm	0000112067	(1,767.96)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	421103	Retirement System	9514	00000	Discretionary				FRS Monthly Payment	0000112120	(100.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	436001	Rentals	0721	14714	STEM Referendum, Arts				pulling back unused arts milla	0000112199	(1,875.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	436001	Rentals	0431	14714	STEM Referendum, Arts				Pulling back unused arts milla	0000112204	(875.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	424001	Worker's Compensation	9514	00000	Discretionary				EOY Adjustment Benefits 12M	0000112503	(500.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	78010	Student Transportation	439001	Other Purchased Services	2004	00000	Discretionary				Charter School Reconcile	0000112564	(1,428.80)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416102	NB Support Overtime Pay	9514	00000	Discretionary				Overtime Budget Adjustment	0000112576	1,264.76
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416202	B Support Overtime Pay	9513	00000	Discretionary				Overtime Budget Adjustment	0000112576	(15,649.55)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416202	B Support Overtime Pay	9514	00000	Discretionary				Overtime Budget Adjustment	0000112576	(21,274.84)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	433003	Out of County Travel	9514	00000	Discretionary				Travel Reimburse for Transport	0000112596	800.00
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	473001	Dues and Fees	9514	00000	Discretionary				Travel Reimburse for Transport	0000112596	(800.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	479101	Curricular Transportation/Fiel	0761	00099	School Discretionary				Program 00099 School Discretio	0000113449	(129.34)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	411101	Adm/Direct Regular Pay	9514	00000	Discretionary				EOY Adjustments 00000 Salaries	0000113577	0.01
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	411201	Other SAMP Regular Pay	9514	00000	Discretionary				EOY Adjustments 00000 Salaries	0000113577	13,539.51
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416102	NB Support Overtime Pay	9514	00000	Discretionary				EOY Adjustments 00000 Salaries	0000113577	19.83
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416202	B Support Overtime Pay	9513	00000	Discretionary				EOY Adjustments 00000 Salaries	0000113577	557.31
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416201	B Support Regular Pay	9514	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(776,280.36)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416209	B Support Other	9513	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(13,596.05)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416209	B Support Other	9514	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(1,513.39)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	421103	Retirement System	9513	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(5,941.49)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	421103	Retirement System	9514	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(152,043.03)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	422001	FICA	9513	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(1,137.65)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	422001	FICA	9514	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(62,103.27)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	424001	Worker's Compensation	9513	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(547.30)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	424001	Worker's Compensation	9514	14721	REF, AFSCME/Nonbargaining				14721 - EOY 23.24 Pullback	0000113613	(13,981.10)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	436001	Rentals	0031	14716	STEM Referendum, Science				14716 - EOY 23.24 Pullback	0000113620	(59.30)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	479101	Curricular Transportation/Fiel	0762	14716	STEM Referendum, Science				14716 - EOY 23.24 Pullback	0000113620	(119.94)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416201	B Support Regular Pay	9513	00000	Discretionary				General Fund Negative Balance	0000113867	(4,157.16)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416201	B Support Regular Pay	9514	14614	Bus Driver and Aide Training				General Fund Negative Balance	0000113867	815.41
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	416301	NCH Regular Pay	9514	14615	Bus Drivers-Teachers				General Fund Negative Balance	0000113867	(79.96)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	421103	Retirement System	9514	14614	Bus Driver and Aide Training				General Fund Negative Balance	0000113867	(554.57)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	421103	Retirement System	9514	14615	Bus Drivers-Teachers				General Fund Negative Balance	0000113867	523.60
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	422001	FICA	9514	14614	Bus Driver and Aide Training				General Fund Negative Balance	0000113867	(142.61)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	422001	FICA	9514	14615	Bus Drivers-Teachers				General Fund Negative Balance	0000113867	(280.26)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	424001	Worker's Compensation	9514	14614	Bus Driver and Aide Training				General Fund Negative Balance	0000113867	57.82
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	424001	Worker's Compensation	9514	14615	Bus Drivers-Teachers				General Fund Negative Balance	0000113867	7.25
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	475004	Part time Hourly Employees	9514	14614	Bus Driver and Aide Training				General Fund Negative Balance	0000113867	3,810.48
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	10102	General Fund Grants	78010	Student Transportation	479101	Curricular Transportation/Fiel	0852	15001	Grants Program	SDMC4	493080049	780000000(	23.24 0494 Splash Budget Reduc	0000113903	(83.06)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	479101	Curricular Transportation/Fiel	0621	14717	STEM Referendum, Remediation				Consolidate by CC to 451001	0000113971	(439.83)
3	12	KK_DET_BUD	SDMC1	Transfer Adjust	Posted	10101	General Fund	78010	Student Transportation	436001	Rentals	0181	14716	STEM Referendum, Science				REF-23.24 PULLBACK FINAL	0000114379	(4.00)
3																		Total		(1,088,640.03)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	97010	Transfers	497001	Transfers to Internal Service	9535	00000	Discretionary				Health Insurance Fund	0000111057	5,000,000.00
4																		Total		5,000,000.00

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
5								Journal Detail is made up of 3,242 lines, as explained on Summary. Documentation is available upon request in the Budget Offices located at the SSC													(6,381,525.89)
5																		Total		(6,381,525.89)

Health Insurance Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(12,870,340)	(12,870,340)	-	0.00%	
3XX	Revenues	(54,642,000)	(54,642,000)	-	0.00%	
3XX	Transfers In	(600,000)	(5,600,000)	(5,000,000)	833.33%	**1**
77X	Central Services	60,283,805	61,262,329	978,524	1.62%	
9XX	Budgeted Fund Balance	7,828,535	11,850,011	4,021,476	51.37%	**2**

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Transfer In from General Fund	(5,000,000)
Other misc adjustments	-
Total	(5,000,000)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Transfer in from General Fund	(5,000,000)
RX Claims Increase	1,000,000
Other misc adjustments	(21,476)
Total	(4,021,476)

Health Insurance Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	30000	Revenue	361001	Transfers from General Fund		00000	Discretionary				Health Insurance Fund	0000111056	(5,000,000.00)
1																		Total		(5,000,000.00)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	30000	Revenue	361001	Transfers from General Fund		00000	Discretionary				Health Insurance Fund	0000111056	(5,000,000.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477003	Claims/RX	9535	00000	Discretionary				Rx Claims	0000111055	57,186.28
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477005	Claims Refund RX	9535	00000	Discretionary				Rx Claims	0000111055	(57,186.28)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477003	Claims/RX	9535	00000	Discretionary				RX Claims Increase	0000111062	1,000,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477003	Claims/RX	9535	00000	Discretionary				RX Rebate Funds	0000111386	144,063.06
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477005	Claims Refund RX	9535	00000	Discretionary				RX Rebate Funds	0000111386	(144,063.06)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	433005	Out of State Travel	9535	00000	Discretionary				Moving funds to RX claims	0000111408	(257.40)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	451001	Supplies	9535	00000	Discretionary				Moving funds to RX claims	0000111408	(280.90)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	473001	Dues and Fees	9535	00000	Discretionary				Moving funds to RX claims	0000111408	(627.90)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71101	Self-Insurance - Health	77310	Personnel Services	477003	Claims/RX	9535	00000	Discretionary				Moving funds to RX claims	0000111408	1,166.20
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	416102	NB Support Overtime Pay	9535	00000	Discretionary				Health Insurance Fund Budget Adjustment	0000112823	110.10
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	421103	Retirement System	9535	00000	Discretionary				Health Insurance Fund Budget Adjustment	0000112823	2,378.77
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	422001	FICA	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	6,758.76
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	423101	Health & Hospitalizations	9535	00000	Discretionary				Health Insurance Fund Budget Adjustment	0000112823	(2,488.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	429002	Wellness Benefit	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	(27,802.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	433001	Local Travel	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	(4.84)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	439001	Other Purchased Services	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	(350.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77310	Personnel Services	451001	Supplies	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	(77.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77910	Other Central Services	411201	Other SAMP Regular Pay	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	144.71
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77910	Other Central Services	421103	Retirement System	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	19.57
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71101	Self-Insurance - Health	77910	Other Central Services	423101	Health & Hospitalizations	9535	13619	Discr Personnel Cost				Health Insurance Fund Budget Adjustment	0000112823	(164.28)
2																		Total		(4,021,476.19)

Workers Comp Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(1,565,045)	(1,565,045)	-	0.00%	
3XX	Revenues	(3,667,862)	(4,050,772)	(382,910)	10.44%	**1**
77X	Central Services	3,744,800	4,139,574	394,775	10.54%	**2**
9XX	Budgeted Fund Balance	1,488,107	1,476,243	(11,864)	-0.80%	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Recognition of higher than budgeted revenue	(382,910)
Other misc adjustments	-
Total	(382,910)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Higher than anticipated claims	394,775
Other misc adjustments	-
Total	394,775

Workers Comp Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Rev Rec June	0000112582	(195,253.32)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Worker's Comp Fund Budget Adjustment Revenue	0000112824	(183,353.90)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Rev Rec June 6.30.24	0000113505	(4,303.15)
1																		Total		(382,910.37)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				Rev Offset June	0000112583	`
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477006	Claims Refund Workers Compensa	9537	00000	Discretionary				Worker's Comp Fund Budget Adjustment	0000112825	(227.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	411101	Adm/Direct Regular Pay	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(11,053.63)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	411201	Other SAMP Regular Pay	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	140.37
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	421103	Retirement System	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	342.68
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	422001	FICA	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(1,878.45)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	423101	Health & Hospitalizations	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(7,103.34)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	423201	Life Insurance	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(103.17)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	424001	Worker's Compensation	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	29.45
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	473001	Dues and Fees	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(1,225.61)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(195,253.32)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477006	Claims Refund Workers Compensa	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(67.80)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77910	Other Central Services	473001	Dues and Fees	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	(17,541.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77910	Other Central Services	477001	Claims Expense	9537	00000	Discretionary				IBN Worker's Comp Entry	0000115362	433,463.13
2																		Total		199,521.42

Trust & Agency Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(1,121,660)	(1,121,660)	-	0.00%	
3XX	Revenues	(774,067)	(865,360)	(91,293)	11.79%	**1**
5XX	Instructional	1,831,575	1,922,144	90,570	4.94%	
61X	Student Support Services	12,773	13,073	300	2.35%	
63X	Instruction and Curriculum Development	24,346	24,346	-	0.00%	
72X	General Admin Superintendent	13,656	14,059	403	2.95%	
76X	Food Services	-	-	-	n/a	
77X	Central Services	9,627	9,627	-	0.00%	
79X	Operation of Plant	250	270	20	8.00%	**2**
91X	Community Services	3,500	3,500	-	0.00%	
9XX	Budgeted Fund Balance	-	-	-	n/a	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
MTC Post Secondary Tuition Financial Aid Fees	(72,379)
MTC Chapter 33 VA Scholarships	(18,191)
Other misc adjustments	(723)
Total	(91,293)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Other misc adjustments	20
Total	20

Trust & Agency Fund

June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests		00000	Discretionary				Daily Receipts 6/25/24	0000112402	(153.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests		36028	Project Heart				Daily Receipts 6/25/24	0000112402	(300.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	319901	Miscellaneous Federal Direct		14296	MTC Chapter 33 VA				Rev Rec June	0000112582	(18,191.02)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees		14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	20,172.70
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	199,343.88
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(281,895.45)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(10,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	319901	Miscellaneous Federal Direct		14296	MTC Chapter 33 VA				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(215,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	319901	Miscellaneous Federal Direct	0211	14296	MTC Chapter 33 VA				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	215,000.00
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources		14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	0.00
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	308,928.74
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(14,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(70,551.40)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(62,135.18)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(1,500.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(10,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(15,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(1,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(4,500.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(1,200.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(15,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,500.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(973.64)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(15,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(1,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(36,941.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(13,800.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(1,534.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(13,439.50)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(3,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,500.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,500.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(7,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(2,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(5,054.02)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Final MTC Deferred Revenue Adjustment Trust and Agency Fund	0000112892	(800.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests	9516	14259	FNS Donations				Rev Rec June 6.30.24	0000113505	(20.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests	9611	00000	Discretionary				Rev Rec June 6.30.24	0000113505	(250.00)
1																				(91,292.89)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	79010	Operation of Plant	451001	Supplies	9516	00000	Discretionary				KK Rev Offset June 6.30.24	0000113512	20.00

Special Revenue Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	-	-	-	n/a	
3XX	Revenues	(47,823,749)	(49,794,939)	(1,971,190)	4.12%	
3XX	Transfers In and Other Funding Sources	-	-	-	n/a	
5XX	Instructional	30,033,129	31,876,780	1,843,651	6.14%	**1**
61X	Student Support Services	(405,979)	(279,752)	126,227	-31.09%	**2**
62X	Instructional Media Services	(6,131)	(6,131)	-	0.00%	
63X	Instruction and Curriculum Development	9,281,211	9,212,197	(69,014)	-0.74%	
64X	Instructional Staff Training	6,654,293	6,842,110	187,817	2.82%	
65X	Instructional Technology	15,225	15,506	281	1.84%	
71X	Board	(77)	(77)	-	0.00%	
72X	General Admin Superintendent	1,337,678	1,407,131	69,453	5.19%	**3**
73X	School Administration	(71,795)	(71,795)	-	0.00%	
74X	Facility Acquisition and Construction	(3,224)	(3,224)	-	0.00%	
75X	Fiscal Services	(182,612)	(182,612)	-	0.00%	
76X	Food Services	(45,111)	(165,396)	(120,284)	266.64%	**4**
77X	Central Services	98,099	157,699	59,601	60.76%	**5**
78X	Transportation	(739,269)	(870,422)	(131,154)	17.74%	**6**
79X	Operation of Plant	23,510	24,510	1,000	4.25%	
81X	Maintenance of Plant	(3,963)	(2,351)	1,612	-40.68%	**7**
82X	Administrative Technology	(9,049)	(9,049)	-	0.00%	
91X	Community Services	(42,996)	(40,996)	2,000	-4.65%	
97X	Transfer Out	1,890,809	1,890,809	-	0.00%	
9XX	Budgeted Fund Balance	-	-	-	n/a	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
23.24 IDEA K-12 Amendment #1	1,534,747
23.24 IDEA Pre-K Amendment #1 - Roll Forward	169,429
Other misc adjustments	139,475
Total	1,843,651

Reference 2 - Comments for Functional Changes over 5%	Budget Amendment
EOY Adjustments 4379 ESSER Lump Sum	197,812
4504 School Improvement Grant 2104 MSA Transfer to Correct Function for Allocation	(29,905)
Other misc adjustments	(41,679)
Total	126,227

Reference 3 - Comments for Functional Changes over 5%	Budget Amendment
23.24 IDEA K-12 Amendment #1	39,615
4324 Title I Part A CC 9305 Aligning Indirect Cost with Amendment 4	31,846
Other misc adjustments	(2,007)
Total	69,453

Reference 4 - Comments for Functional Changes over 5%	Budget Amendment
Move budget per redbook - 4379 ESSER Lump Sum	(125,000)
Other misc adjustments	4,716
Total	(120,284)

Reference 5 - Comments for Functional Changes over 5%	Budget Amendment
Move budget per redbook - 4379 ESSER Lump Sum	125,000
EOY Adjustments 4379 ESSER Lump Sum	(67,404)
Other misc adjustments	2,005
Total	59,601

Reference 6 - Comments for Functional Changes over 5%	Budget Amendment
EOY Adjustments 4379 ESSER Lump Sum	(145,115)
Other misc adjustments	13,961
Total	(131,154)

Reference 7 - Comments for Functional Changes over 5%	Budget Amendment
EOY Adjustments 4379 ESSER Lump Sum	1,612
Other misc adjustments	-
Total	1,612

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504324	5100000000	Payroll Zero Lines	0000111866	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0671	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0671 Sea Breeze Transfer to Cover Supplies	0000111963	(200.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0671	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0671 Sea Breeze Transfer to Cover Supplies	0000111963	200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	416301	NCH Regular Pay	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Align Budget with Amendment 1	0000112214	31,811.08
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	421103	Retirement System	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Align Budget with Amendment 1	0000112214	4,316.76
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	422001	FICA	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Align Budget with Amendment 1	0000112214	2,433.55
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	424001	Worker's Compensation	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Align Budget with Amendment 1	0000112214	397.64
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Align Budget with Amendment 1	0000112214	1,516.17
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0741	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0741 Kinnan Transfer to Cover Negative	0000112371	1,016.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0741	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0741 Kinnan Transfer to Cover Negative	0000112371	(1,016.04)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0731	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0731 Horizons Transfer to Cover Negative	0000112378	38.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0731	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0731 Horizons Transfer to Cover Negative	0000112378	(38.47)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	416301	NCH Regular Pay	9305	15001	Grants Program	SDMC4	4930504324	5101000035	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	1,242.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	422001	FICA	9305	15001	Grants Program	SDMC4	4930504324	5101000035	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	(1,242.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0541	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0541 Blackburn Transfer to Clean Negatives	0000112385	2,061.77
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0541	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0541 Blackburn Transfer to Clean Negatives	0000112385	(2,061.77)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0301	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0301 Palmetto ES Transfer to Cover Benefits	0000112393	(687.46)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0301	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0301 Palmetto ES Transfer to Cover Benefits	0000112393	687.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Negatives	0000112394	69.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Negatives	0000112394	348.68
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433004	Out of County Travel-Field Trp	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Negatives	0000112394	344.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Negatives	0000112394	(2,508.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Negatives	0000112394	1,746.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	412101	Teachers Regular Pay	0061	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0061 Bayshore ES Transfer to Clean Negatives	0000112447	1,248.32
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0061 Bayshore ES Transfer to Clean Negatives	0000112447	333.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433002	Local Travel - Field Trips	0061	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0061 Bayshore ES Transfer to Clean Negatives	0000112447	(333.05)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	412101	Teachers Regular Pay	0261	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0261 Oneco Transfer to Cover Benefits	0000112449	(229.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0261 Oneco Transfer to Cover Benefits	0000112449	229.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0151	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Printing and Prof&TechSubs	0000112450	821.83
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0151	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Printing and Prof&TechSubs	0000112450	(1,346.41)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0051	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Negatives	0000112451	15.03

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0051	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Negatives	0000112451	(15.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	412101	Teachers Regular Pay	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Benefits	0000112452	(1,573.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	413401	Other Cert Regular Pay	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Benefits	0000112452	(2,013.60)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Benefits	0000112452	3,796.34
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Benefits	0000112452	117.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Benefits	0000112452	(327.22)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	415201	Instr Assist Regular Pay	0431	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0431 Southeast Transfer to Cover Negatives and Travel	0000112691	(1,743.83)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0431	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0431 Southeast Transfer to Cover Negatives and Travel	0000112691	1,743.83
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439401	Dist to Charter-NonFEFP	2104	15001	Grants Program	SDMC4	4930804504	5100000000	4504 School Improvement Grant 2104 MSA Transfer to Correct Function for Allocation	0000112742	29,905.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0761	15001	Grants Program	SDMC4	4932304174	5100000000	moving budget between cost center 0761 and 0861 to cover supply purchases	0000113209	(2,000.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0861	15001	Grants Program	SDMC4	4932304174	5100000000	moving budget between cost center 0761 and 0861 to cover supply purchases	0000113209	2,000.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	424001	Worker's Compensation	9318	15001	Grants Program	SDMC4	4931804264	5100000000	4264 Title I Part D Transfer to Cover Benefits	0000113356	(26.02)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Negatives	0000113424	275.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0072	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0072 Bayshore HS Transfer to Cover Negatives	0000113424	17.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0151	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Benefits	0000113428	89.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0151	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Benefits	0000113428	(204.57)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0261 Oneco Transfer to Cover Benefits	0000113429	19.37
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433002	Local Travel - Field Trips	0261	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Pt A CC 0261 Oneco Transfer to Cover Benefits	0000113429	(71.61)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0271	15001	Grants Program	SDMC4	4930504324	5100000000	4324 TIPA CC 0271 Rogers Garden Transfer to Cover Workers Comp	0000113430	(51.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0281	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0281 Palm View Transfer to Cover Health Insurance	0000113431	1,684.97
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0301	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0301 Palmetto ES Transfer to Cover Workers Comp	0000113433	(31.81)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0381	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0381 Prine ES Transfer to Cover Benefits	0000113434	(1,077.37)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0411	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0411 Daughtrey Transfer to Cover Workers Comp	0000113435	(48.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0421	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0421 Samoset Transfer to Cover Benefits	0000113437	(169.22)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0601	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0601 Moody Transfer to Cover Benefits	0000113439	(72.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0671	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0671 Sea Breeze Transfer to Cover Benefits	0000113440	(63.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0731	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0731 Horizons Transfer to Cover Printing	0000113495	12.99
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	9307	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 9307 Early Learning Transfer to Cover Benefits	0000113499	(566.64)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930504384	5100000000	4384 UniSIG Transfer to Cover Benefits	0000113603	(198.54)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930504384	5100000000	4384 UniSIG Transfer to Cover Benefits	0000113603	198.54

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433004	Out of County Travel-Field Trp	0601	15001	Grants Program	SDMC4	4930504324	5100000000	Zero Budget Lines for June PCard Rebates	0000113624	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451901	Supplies Tech Related	9305	15001	Grants Program	SDMC4	4930504934	5100000000	Zero Budget Lines for June PCard Rebates	0000113624	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	459001	Other Materials and Supplies	0261	15001	Grants Program	SDMC4	4930504324	5100000000	Zero Budget Lines for June PCard Rebates	0000113624	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	459001	Other Materials and Supplies	0581	15001	Grants Program	SDMC4	4930504324	5100000000	Zero Budget Lines for June PCard Rebates	0000113624	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	473001	Dues and Fees	9323	15001	Grants Program	SDMC4	4932304174	5100000000		0000113705	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	473002	Professional Development	9323	15001	Grants Program	SDMC4	4932304174	5100000000		0000113705	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433002	Local Travel - Field Trips	9323	15001	Grants Program	SDMC4	4932304174	5100000000		0000113715	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	416301	NCH Regular Pay	9305	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	1,719.20
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	(21.49)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	21.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	431001	Prof & Technical Services	9305	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	(1,719.20)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0621	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0621 Abel Transfer to Cover Negatives	0000113857	(258.88)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	9305	15001	Grants Program	SDMC4	4930504074	5100000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	516.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504074	5100000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	(2,453.12)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451901	Supplies Tech Related	9305	15001	Grants Program	SDMC4	4930504074	5100000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	(10.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0581	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0581 Sugg Transfer to Cover Workers Comp	0000113990	(48.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439401	Dist to Charter-NonFEFP	2102	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 2102 Transfer for Charter School Plan	0000114072	40,400.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0051	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Printing	0000114142	(72.37)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	439002	Printing	0051	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Printing	0000114142	72.37
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	433004	Out of County Travel-Field Trp	0521	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0521 Transfer to Cover Negatives	0000114148	(186.94)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0521	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0521 Transfer to Cover Negatives	0000114148	186.94
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	0581	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0581 Sugg Transfer to Move Budget to Cover PCard Rebate	0000114167	(0.85)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	459001	Other Materials and Supplies	0581	15001	Grants Program	SDMC4	4930504324	5100000000	4324 Title I Part A CC 0581 Sugg Transfer to Move Budget to Cover PCard Rebate	0000114167	0.85
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504094	5100000000	4094 Title IX Amendment 1 Budget Upload	0000114218	6,296.07
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	473001	Dues and Fees	9305	15001	Grants Program	SDMC4	4930504094	5100000000	4094 Title IX Amendment 1 Budget Upload	0000114218	4,000.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504094	5100000000	4094 Title IX Transfer to Cover Benefits	0000114300	(966.69)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	412101	Teachers Regular Pay	0061	15001	Grants Program	SDMC4	4930504324	5130000000	4324 Title I Part A CC 0061 Bayshore ES Transfer to Clean Negatives	0000112447	(747.36)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930504324	5130000000	4324 Title I Part A CC 0061 Bayshore ES Transfer to Clean Negatives	0000112447	747.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	413401	Other Cert Regular Pay	0261	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	1,729.66
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	413401	Other Cert Regular Pay	0281	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	654.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	413401	Other Cert Regular Pay	0541	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	(3,033.48)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	413401	Other Cert Regular Pay	0641	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	648.89
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	607.24
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	423101	Health & Hospitalizations	0541	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	(607.24)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	424001	Worker's Compensation	0541	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	(9.73)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4930504054	5130000000	4054 Title III ESOL Transfer to Cover Negatives Salary and Benefits	0000113596	9.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	413401	Other Cert Regular Pay	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	1,065.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	421103	Retirement System	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	512.56
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	422001	FICA	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	(165.77)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	423101	Health & Hospitalizations	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	278.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	423201	Life Insurance	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	(28.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	51300	ESOL	424001	Worker's Compensation	0741	15001	Grants Program	SDMC4	4930504074	5130000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	106.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464101	FF&E-Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	4204 IDEA - Cover for Asset (communicator) posted by error to supplies.	0000112145	3,119.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464201	FF&E-Non Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	4204 IDEA - Cover for Asset (communicator) posted by error to supplies.	0000112145	(3,119.05)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	412101	Teachers Regular Pay	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	5,639.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	415101	Teacher Aides Regular Pay	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(50,000.00)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	415101	Teacher Aides Regular Pay	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	1,316.88
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	415109	Teacher Aides Other	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(20,000.00)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	416301	NCH Regular Pay	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	25,000.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(6,784.71)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	1,443.79
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(3,824.88)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	813.64
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(7,829.96)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(2,249.47)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004204	5201000000	23.24 IDEA K-12 Amendment #1	0000112308	(3,000.00)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423201	Life Insurance	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(115.52)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423201	Life Insurance	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(32.81)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	2011	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(625.44)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	133.58
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	431001	Prof & Technical Services	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	888,627.01
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	431001	Prof & Technical Services	9318	15001	Grants Program	SDMC4	4931004204	5201000000	23.24 IDEA K-12 Amendment #1	0000112308	308,804.75
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	433001	Local Travel	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(10,000.00)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	436901	Technology-Related Rentals	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	15,690.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	439001	Other Purchased Services	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	347,431.32
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	451001	Supplies	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	60,000.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464101	FF&E-Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(3,119.05)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464201	FF&E-Non Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Amendment #1	0000112308	(12,570.95)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	433001	Local Travel	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Transfer to Cover Travel & FF&E Expenses	0000112316	7,000.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	451001	Supplies	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Transfer to Cover Travel & FF&E Expenses	0000112316	(13,646.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464101	FF&E-Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Transfer to Cover Travel & FF&E Expenses	0000112316	3,119.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	464201	FF&E-Non Capitalized	9310	15001	Grants Program	SDMC4	4931004204	5200000000	23.24 IDEA K-12 Transfer to Cover Travel & FF&E Expenses	0000112316	10,527.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	9310	15001	Grants Program	SDMC4	4931004204	5201000000	23.24 IDEA K-12 Cvr Salaries	0000112334	(2,500.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	9310	15001	Grants Program	SDMC4	4931004204	5201000000	23.24 IDEA K-12 Cvr Salaries	0000112334	(4,213.82)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004204	5201000000	23.24 IDEA K-12 Cvr Salaries	0000112334	6,713.82
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	412101	Teachers Regular Pay	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(91,676.00)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	415101	Teacher Aides Regular Pay	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	80,884.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(1,464.97)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(825.95)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(1,689.70)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423201	Life Insurance	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(24.44)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(135.30)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	431001	Prof & Technical Services	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	30,828.88
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	439001	Other Purchased Services	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	120,657.32
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	451001	Supplies	9310	15001	Grants Program	SDMC4	4931004214	5200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	32,875.33
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	412101	Teachers Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5200000000	Moving budget between lines to cover benefits lines for the final 6.30.24 payrun to prevent negative lines in budget	0000112992	(80.00)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5200000000	Moving budget between lines to cover benefits lines for the final 6.30.24 payrun to prevent negative lines in budget	0000112992	2.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	0211	15001	Grants Program	SDMC4	4021104104	5200000000	Moving budget between lines to cover benefits lines for the final 6.30.24 payrun to prevent negative lines in budget	0000112992	67.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104104	5200000000	Moving budget between lines to cover benefits lines for the final 6.30.24 payrun to prevent negative lines in budget	0000112992	11.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	412101	Teachers Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5200000000	moving budget between lines to cover final payroll expenses for June 2024	0000113080	80.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	415101	Teacher Aides Regular Pay	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	(1,174.62)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	107.71
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	(795.96)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	1,903.68
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423201	Life Insurance	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	(19.10)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930504384	5200000000	4384 UniSIG Transfer to Cover Benefits	0000113603	(21.71)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	431001	Prof & Technical Services	9310	15001	Grants Program	SDMC4	4931004214	5200000000	4214 IDEA Pre-K - Transfer to cover Stepping Stones Invoice	0000113849	230.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	451001	Supplies	9310	15001	Grants Program	SDMC4	4931004214	5200000000	4214 IDEA Pre-K - Transfer to cover Stepping Stones Invoice	0000113849	(230.62)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	412101	Teachers Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(0.29)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(1.08)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(0.51)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423101	Health & Hospitalizations	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(258.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	423201	Life Insurance	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(5.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104104	5200000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	(0.74)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	422001	FICA	0211	15001	Grants Program	SDMC4	4021104104	5200000000	adjusted lines in budget to clear negatives in 4104	0000114137	123.17
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	52010	Exceptional Student Edu	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104104	5200000000	adjusted lines in budget to clear negatives in 4104	0000114137	20.13
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	436001	Rentals	0762	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for negative lines.	0000111329	(121.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	479101	Curricular Transportation/Fiel	0861	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for negative lines.	0000111329	121.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111333	(2,985.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0853	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111333	800.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111333	2,185.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(292.47)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	292.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0281	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(11.34)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0691	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(7.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0842	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(4.45)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(202.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	226.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	(18.18)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving unused funds to NCH	0000111334	18.18
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Travel Authorization 0000006560 SEHS	0000111339	(155.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433004	Out of County Travel-Field Trp	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Travel Authorization 0000006560 SEHS	0000111339	155.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	1,440.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	(1,440.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	195.41
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	(195.41)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	110.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	(110.16)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	18.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000111545	(18.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	1,440.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	(1,440.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	195.41
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	(195.41)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	110.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	(110.16)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	18.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000111547	(18.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	480.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	480.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	(960.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	65.14
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	65.14
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	(130.27)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	36.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	36.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	(73.44)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	6.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	6.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000111549	(12.01)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111599	(553.97)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111600	553.97
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111602	553.97
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negatives lines	0000111603	(553.97)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000111604	(0.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433006	Out of State - Field Trips	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000111604	0.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	720.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	1,440.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	(2,160.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	97.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	195.41
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	(293.11)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	55.08
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	110.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	(165.24)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	9.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	18.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000111628	(27.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	2,280.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	309.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	(309.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	174.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	(174.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	28.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111633	(28.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111634	(14.25)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	2,280.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	309.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	(309.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	174.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	(174.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	28.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111636	(28.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	2,280.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	309.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	(309.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	174.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	(174.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	28.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111637	(28.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	2,280.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	309.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	(309.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	174.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	(174.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	28.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111639	(28.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0691	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0691	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0691	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111640	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0711	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	2,280.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0711	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	309.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	(309.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0711	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	174.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	(174.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0711	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	28.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111641	(28.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0752	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0752	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0752	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0752	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111642	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0761	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0761	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0761	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0761	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111643	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0762	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0762	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0762	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0762	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111644	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0842	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0842	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0842	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0842	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111645	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0852	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0852	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0852	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0852	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111646	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0853	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0853	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	(154.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0853	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	(87.21)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0853	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000111648	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	150.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	(150.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	20.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	(20.36)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	11.48
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	(11.48)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	1.88
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FBLA Alex Garner	0000111726	(1.88)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Adding funds to cover for Travel Authorization 0000006651	0000111932	(298.04)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433004	Out of County Travel-Field Trp	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Adding funds to cover for Travel Authorization 0000006651	0000111932	298.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112366	1,140.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112366	154.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112366	(1,396.16)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112366	87.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112366	14.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to the correct lines	0000112370	13,085.88
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to the correct lines	0000112370	(7,883.68)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to the correct lines	0000112370	(4,487.14)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to the correct lines	0000112370	(715.06)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	(1,200.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	81.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	81.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	(162.84)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	(91.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH FBLA . See attached	0000112373	(15.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	(600.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	81.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	(81.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	(45.90)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH HOSA Nationals	0000112377	(7.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	1,200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	(1,800.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	81.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	162.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	(244.26)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	91.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	(137.70)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0721	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	15.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH FCCLA Nationals	0000112379	(22.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	(600.00)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	81.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	(81.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	(45.90)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for NCH Skills National Competition. See attached .	0000112382	(7.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	1,200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	(1,200.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	162.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	(162.84)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	91.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	(91.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	15.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112386	(15.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	(600.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	162.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	(162.84)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	91.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	(91.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	15.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112389	(15.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	1,200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	(1,200.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	162.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	(162.84)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	91.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	(91.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0581	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	15.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	NCH TSA Nationals	0000112391	(15.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433001	Local Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for travel expenses Erin Koerper	0000112929	33.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for travel expenses Erin Koerper	0000112929	(33.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	431002	Prof & Technical Serv-Subs	0431	15001	Grants Program	SDMC4	4932304244	5300000000	To cover for Jon Syre Hosa Expense report	0000113070	(310.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	431002	Prof & Technical Serv-Subs	0721	15001	Grants Program	SDMC4	4932304244	5300000000	To cover for Jon Syre Hosa Expense report	0000113070	(89.20)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433004	Out of County Travel-Field Trp	0431	15001	Grants Program	SDMC4	4932304244	5300000000	To cover for Jon Syre Hosa Expense report	0000113070	400.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433004	Out of County Travel-Field Trp	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting the CC on HOSA Expense report	0000113078	(400.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433004	Out of County Travel-Field Trp	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting the CC on HOSA Expense report	0000113078	400.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	(2,280.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	5,700.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0581	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	(1,740.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	120.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0691	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0711	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	1,200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0721	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0761	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	1,680.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0762	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0842	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	(1,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	0853	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	600.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113108	(7,140.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113109	389.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0761	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113109	10.98
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	0842	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113109	82.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	421103	Retirement System	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113109	(592.43)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	(0.01)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0351	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	(220.33)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	436.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0581	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	(133.11)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	9.18
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0691	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0711	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	91.79
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0721	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.91
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0761	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	128.52
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0762	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0842	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.90

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	(87.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	0853	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	45.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	422001	FICA	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	(633.40)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(0.01)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	0.02
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(37.87)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0431	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	49.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0581	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(21.75)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	1.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0711	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	15.02
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0721	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(8.98)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0752	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	7.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0761	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	21.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0762	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	7.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0842	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(14.25)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	0853	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	424001	Worker's Compensation	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	(63.46)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	416301	NCH Regular Pay	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113114	(1,740.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	0072	15001	Grants Program	SDMC4	4932304244	5300000000	Charles Routhier Skills Competition expenses	0000113252	200.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Charles Routhier Skills Competition expenses	0000113252	(200.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304244	5300000000	Expense report Jon Syre 0000873279	0000113364	(19.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433006	Out of State - Field Trips	0611	15001	Grants Program	SDMC4	4932304244	5300000000	Expense report Jon Syre 0000873279	0000113364	19.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433006	Out of State - Field Trips	0281	15001	Grants Program	SDMC4	4932304244	5300000000		0000113705	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433006	Out of State - Field Trips	0281	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for negative balances	0000114268	39.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53010	Career Education - 9-12	433006	Out of State - Field Trips	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Moving funds to cover for negative balances	0000114268	(39.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	473001	Dues and Fees	9323	15001	Grants Program	SDMC4	4932304824	5350000000	4824 Farmworkers Transfer for Amendment 3	0000112005	6,400.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	479001	Miscellaneous Expense	9323	15001	Grants Program	SDMC4	4932304824	5350000000	4824 Farmworkers Transfer for Amendment 3	0000112005	(10,032.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	416301	NCH Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines to cover final payroll expenses for June 2024	0000113080	(80.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines to cover final payroll expenses for June 2024	0000113080	(0.35)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	422001	FICA	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines to cover final payroll expenses for June 2024	0000113080	(15.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	416301	NCH Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5350000000	clean up lines for possible additional NCH expenses and to be sure enough for IC	0000114101	537.58
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	422001	FICA	0211	15001	Grants Program	SDMC4	4021104104	5350000000	adjusted lines in budget to clear negatives in 4104	0000114137	(123.17)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104104	5350000000	adjusted lines in budget to clear negatives in 4104	0000114137	(20.13)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	416301	NCH Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines 4104 to cover expenses for NCH to end june 2024 in grant and spend down	0000114151	651.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines 4104 to cover expenses for NCH to end june 2024 in grant and spend down	0000114151	(651.42)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	433003	Out of County Travel	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines 4104 to cover expenses for NCH to end june 2024 in grant and spend down	0000114151	151.29
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	433005	Out of State Travel	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines 4104 to cover expenses for NCH to end june 2024 in grant and spend down	0000114151	(151.29)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	416301	NCH Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving funds to cover NCH expenses and benefits and travel expenses for june end 2024	0000114165	652.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving funds to cover NCH expenses and benefits and travel expenses for june end 2024	0000114165	(724.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	433003	Out of County Travel	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving funds to cover NCH expenses and benefits and travel expenses for june end 2024	0000114165	72.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	416301	NCH Regular Pay	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines to cover negative retirement line for grant 4104	0000114166	(652.00)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104104	5350000000	moving budget between lines to cover negative retirement line for grant 4104	0000114166	652.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	53500	Instruction-Career&Tecl	473002	Professional Development	0211	15001	Grants Program	SDMC4	4021104104	5350000000	4104 - move budget to cover IC for June.	0000114367	(21.92)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	412201	P/T with FRS Regular Pay	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover June pay run negatives expenses	0000113142	1,692.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover June pay run negatives expenses	0000113142	17.91
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	412201	P/T with FRS Regular Pay	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	128.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	17.45
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	422001	FICA	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	9.78
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	1.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	433005	Out of State Travel	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	(158.15)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	433005	Out of State Travel	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to cover travel expenses for line in June 2024	0000113236	62.71
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	412201	P/T with FRS Regular Pay	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover negatives to close June 2024	0000113506	(133.68)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover negatives to close June 2024	0000113506	179.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	422001	FICA	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover negatives to close June 2024	0000113506	119.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover negatives to close June 2024	0000113506	19.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	452001	Textbooks	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between lines to cover negatives to close June 2024	0000113506	(0.63)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	412201	P/T with FRS Regular Pay	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between IC and sal benefit lines to correct IC overage on grant	0000113642	0.34
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between IC and sal benefit lines to correct IC overage on grant	0000113642	0.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	422001	FICA	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving budget between IC and sal benefit lines to correct IC overage on grant	0000113642	0.02
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	423201	Life Insurance	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to clean up , make sure IC matches up and addtional expense for travel needed to be covered	0000114100	(4.15)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	433005	Out of State Travel	0211	15001	Grants Program	SDMC4	4021104144	5400000000	moving budget between lines to clean up , make sure IC matches up and addtional expense for travel needed to be covered	0000114100	31.66
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	54010	Adult General	464401	Computer Hardware-Non-Cap	0211	15001	Grants Program	SDMC4	4021104424	5400000000	moving money between lines after rebates applied to grant to cover possible IC expenses for Grant 4424	0000114109	(8.29)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	55010	Prekindergarden	412101	Teachers Regular Pay	9307	15001	Grants Program	SDMC4	4930504324	5500000000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	(1,748.58)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	55010	Prekindergarden	421103	Retirement System	9307	15001	Grants Program	SDMC4	4930504324	5500000000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	1,748.58
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	55010	Prekindergarden	421103	Retirement System	9307	15001	Grants Program	SDMC4	4930504324	5500000000	4324 Title I Part A CC 9307 Early Learning Transfer to Cover Benefits	0000113499	562.55
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42201	Federal Non Cash Advance	53500	Instruction-Career&Tecl	479001	Miscellaneous Expense	0211	15001	Grants Program	SDMC4	4021104014	5350000000	23.24 PELL Budget Increase	0000112228	33,829.07
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42201	Federal Non Cash Advance	53500	Instruction-Career&Tecl	479001	Miscellaneous Expense	0211	15001	Grants Program	SDMC4	4021104014	5350000000	23.24 4014 PELL Budget Adjustment	0000114117	(1,127.79)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	439002	Printing	9308	15001	Grants Program	SDMC4	4930504573	5100000000	Fix negatives lines	0000111727	106.29
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	439002	Printing	9323	15001	Grants Program	SDMC4	4930504573	5100000000	Fix negatives lines	0000111727	(106.29)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	459001	Other Materials and Supplies	9305	15001	Grants Program	SDMC4	4930504573	5100000000	Fix negatives lines	0000111727	(1,311.59)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	459001	Other Materials and Supplies	9323	15001	Grants Program	SDMC4	4930504573	5100000000	Fix negatives lines	0000111727	1,311.59
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	421103	Retirement System	9308	15001	Grants Program	SDMC4	4930504379	9900004163	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	422001	FICA	9308	15001	Grants Program	SDMC4	4930504379	9900004163	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	423101	Health & Hospitalizations	9323	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	423101	Health & Hospitalizations	9323	15001	Grants Program	SDMC4	4930504573	5100000160	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1:	423201	Life Insurance	9323	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111796	0.00

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9323	15001	Grants Program	SDMC4	4930504573	5100000160	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	424001	Worker's Compensation	9308	15001	Grants Program	SDMC4	4930504379	9900004163	Payroll Zero Lines	0000111796	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111828	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9308	15001	Grants Program	SDMC4	4930504573	5100000260	Payroll Zero Lines	0000111828	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111829	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	9308	15001	Grants Program	SDMC4	4930504379	9900004163	Payroll Zero Lines	0000111829	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	9308	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111829	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9308	15001	Grants Program	SDMC4	4930504379	9900004163	Payroll Zero Lines	0000111829	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9308	15001	Grants Program	SDMC4	4930504573	5100000000	Payroll Zero Lines	0000111829	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0852	15001	Grants Program	SDMC4	4930804442	9900000000	Payroll Zero Lines	0000111866	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	0852	15001	Grants Program	SDMC4	4930804442	9900000000	Payroll Zero Lines	0000111866	0.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504573	5100000000	Summer School Supplies	0000111931	19,306.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	451001	Supplies	9323	15001	Grants Program	SDMC4	4930504573	5100000000	Summer School Supplies	0000111931	(1.76)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	459001	Other Materials and Supplies	9305	15001	Grants Program	SDMC4	4930504573	5100000000	Summer School Supplies	0000111931	(19,304.35)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	433004	Out of County Travel-Field Trp	9308	15001	Grants Program	SDMC4	4930504575	5100000000	move object	0000112236	2,234.17
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	433006	Out of State - Field Trips	9308	15001	Grants Program	SDMC4	4930504575	5100000000	move object	0000112236	(2,234.17)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	433004	Out of County Travel-Field Trp	9308	15001	Grants Program	SDMC4	4930504575	5100000000	Targeted Mathematics and STEM Amendment	0000112237	(8,646.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	436901	Technology-Related Rentals	9308	15001	Grants Program	SDMC4	4930504575	5100000000	Targeted Mathematics and STEM Amendment	0000112237	(4,640.45)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	439002	Printing	9308	15001	Grants Program	SDMC4	4930504575	5100000000	Targeted Mathematics and STEM Amendment	0000112237	(1,359.55)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	473001	Dues and Fees	9308	15001	Grants Program	SDMC4	4930504575	5100000000	Targeted Mathematics and STEM Amendment	0000112237	(650.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0301	15001	Grants Program	SDMC4	4930804442	9900000000	0852 ESSER Learning Loss NCH Budge Increase	0000113500	(77.55)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0852	15001	Grants Program	SDMC4	4930804442	9900000000	0852 ESSER Learning Loss NCH Budge Increase	0000113500	77.55
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504572	5100000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	(2,000.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	412109	Teachers Other	9799	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	2,786.82
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	9305	15001	Grants Program	SDMC4	4930504379	5100051109	EOY Adjustments 4379	0000113939	933.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415109	Teacher Aides Other	9799	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	3,948.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	9308	15001	Grants Program	SDMC4	4930504379	9900004163	EOY Adjustments 4379	0000113939	(50,000.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	9318	15001	Grants Program	SDMC4	4930504379	5100010000	EOY Adjustments 4379	0000113939	(39,068.65)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0821	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	1,066.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	9307	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	756.08
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	9308	15001	Grants Program	SDMC4	4930504379	9900004163	EOY Adjustments 4379	0000113939	1,264.59
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	9318	15001	Grants Program	SDMC4	4930504379	5100010000	EOY Adjustments 4379	0000113939	457.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0821	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	522.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	9307	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	789.91
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	9308	15001	Grants Program	SDMC4	4930504379	9900004163	EOY Adjustments 4379	0000113939	1,424.32
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	9318	15001	Grants Program	SDMC4	4930504379	5100010000	EOY Adjustments 4379	0000113939	367.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	9799	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	446.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	(7,931.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423201	Life Insurance	9308	15001	Grants Program	SDMC4	4930504379	9900004163	EOY Adjustments 4379	0000113939	4.30
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	424001	Worker's Compensation	0821	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	90.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	424001	Worker's Compensation	9307	15001	Grants Program	SDMC4	4930504379	9900000000	EOY Adjustments 4379	0000113939	129.67
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	424001	Worker's Compensation	9308	15001	Grants Program	SDMC4	4930504379	9900004163	EOY Adjustments 4379	0000113939	236.64
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	424001	Worker's Compensation	9318	15001	Grants Program	SDMC4	4930504379	5100010000	EOY Adjustments 4379	0000113939	37.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	83,750.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	451901	Supplies Tech Related	9305	15001	Grants Program	SDMC4	4930504379	5100000000	EOY Adjustments 4379	0000113939	965.22
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0151	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	19.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0281	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	135.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0581	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	134.65
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0611	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	134.65
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0652	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	143.33
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0691	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	158.77
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0711	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	137.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0761	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	135.55
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0853	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	135.55
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	0861	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	198.64
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	415101	Teacher Aides Regular Pay	9305	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	(178,207.82)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0031	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(119.66)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0051	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(845.75)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(9,213.88)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0072	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(2,594.92)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(336.34)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0221	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(136.14)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0231	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(640.73)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0261	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(2,365.17)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(3,638.35)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0281	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(6,234.56)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(8,657.78)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0351	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(179.54)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(668.88)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0421	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(204.39)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0431	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(522.84)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0541	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(259.45)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0581	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,910.30)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0601	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,062.05)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0611	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(829.64)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0621	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,107.89)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0631	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,148.57)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0641	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(2,181.62)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0651	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,175.40)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0652	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,054.55)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0671	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(2,861.76)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0681	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(4,489.36)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0691	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,649.48)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0701	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(2,820.21)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0711	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,333.20)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0721	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(443.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0731	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(147.95)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0741	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	120.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0752	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(4,157.68)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0761	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,549.66)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0762	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,185.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0771	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	452.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0791	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(5,082.87)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0801	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(745.64)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0811	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(5,793.31)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0821	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	29.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0842	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(1,010.35)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0853	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(792.53)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0857	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(735.97)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	416301	NCH Regular Pay	0861	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	(63.97)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0031	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	439.37
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0051	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	484.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0061	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	439.29
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0061	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,155.07
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0061	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,216.52
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0072	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	5,550.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	1,249.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,121.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,001.97
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0181	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,551.75
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0231	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	417.22
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0261	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	439.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0261	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,058.76
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0261	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,150.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0271	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	430.98
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0271	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	951.39
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0271	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,453.56
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0281	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	635.22
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0281	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	462.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0291	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	420.13
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0301	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	403.29
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0301	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	532.14
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	4,116.56
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0351	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	895.65
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0381	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	909.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0381	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	996.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0381	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,523.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0411	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	404.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0411	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,028.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0411	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,260.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0421	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	520.64
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0421	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	783.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0421	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,543.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0431	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,257.20
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0431	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	432.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0521	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	493.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0541	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	429.26
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0541	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	516.76
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0581	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	3,437.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0601	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	430.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0601	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	494.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0611	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	3,825.77
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0611	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	39.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0621	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,256.45
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0631	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	408.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0641	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	215.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0651	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	421.26
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	3,595.82
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0652	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	21.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0671	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	459.45
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0681	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	417.61
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0691	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	514.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0691	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	24.78
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0701	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	442.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0711	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	961.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0711	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	23.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0721	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,191.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0731	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,004.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0741	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	384.80
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0761	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	31.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0762	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,745.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0762	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	638.17
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0771	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	458.53
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0781	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	431.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0791	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	417.25

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0801	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	432.44
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0821	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	872.94
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0852	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,115.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0853	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,040.20
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0853	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	24.65
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0857	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	850.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	0857	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,267.86
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	421103	Retirement System	9308	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	36.64
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0031	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	285.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0051	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	320.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0061	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	359.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0061	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	797.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0061	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	850.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0072	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	4,673.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0151	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	548.94
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0151	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	822.86
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0151	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	839.08
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0181	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,834.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0231	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	430.59
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0261	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	314.48
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0261	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	734.43
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0261	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	825.97
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0271	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	368.24
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0271	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	634.54
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0271	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,101.06
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0281	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	478.24
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0281	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	334.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0281	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	166.68
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0291	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	284.56
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0301	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	365.17
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0301	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	410.75
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0351	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	4,448.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0351	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	1,022.12
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0381	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	684.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0381	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	709.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0381	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	724.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0411	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	408.34
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0411	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	681.75
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0411	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	911.61
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0421	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	392.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0421	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	665.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0421	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	727.45
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0431	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,978.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0431	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	420.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0521	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	314.96
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0541	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	376.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0541	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	343.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0581	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	3,256.54
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0581	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	33.79
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0601	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	216.91
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0601	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	336.85
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0611	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	3,445.69
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0621	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	844.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0631	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	301.95
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0641	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	306.85
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0651	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	365.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0652	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,158.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0652	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	196.53
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0671	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	272.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0681	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	272.55
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0691	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	337.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0691	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	439.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0701	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	383.12
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0711	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	860.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0711	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	367.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0721	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,698.52
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0731	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	977.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0741	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	246.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0752	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	287.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0761	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	224.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0762	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,078.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0762	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	1,007.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0771	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	322.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0781	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	319.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0791	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	189.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0801	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	320.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0821	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	696.18
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0842	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	139.77
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0852	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,105.98
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0853	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,841.14
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0857	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	698.37
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0857	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	805.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	0861	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	211.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	422001	FICA	9308	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	47.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0031	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	800.77
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-12	423101	Health & Hospitalizations	0051	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	792.09

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	824.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	2,106.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	164.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0072	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	953.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0151	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	584.57
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0151	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,675.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0151	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	196.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0181	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	516.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	831.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	231.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0271	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,625.58
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0291	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	840.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0301	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	906.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0351	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	1,644.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0381	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	3,035.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0381	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	2,129.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0381	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	276.26
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0411	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	833.49
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0411	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	2,425.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0421	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	560.95
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0421	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,654.74
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0421	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	139.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0431	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	280.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0431	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	841.79
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0541	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	802.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0541	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1,467.95
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0581	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	608.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0581	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	738.99
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0601	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	808.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0611	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	2,468.20
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0621	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	203.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0631	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	868.30
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0651	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	771.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0652	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	1,407.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0671	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	1,337.25
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0691	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	840.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0691	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	1,311.43
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0701	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	788.62
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0721	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	1,733.43
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0731	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	148.92
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0761	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	1,590.57
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0762	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	1,924.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0771	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	800.54
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0791	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	1,421.22
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0821	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	259.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0853	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	2,257.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0853	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	3,403.65
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0857	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	1,443.30
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423101	Health & Hospitalizations	0861	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	1,111.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0061	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0181	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	0.74
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0281	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0381	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	2.44
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0381	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	1.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0521	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	1.82
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	423201	Life Insurance	0671	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	1.89
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0031	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	4.29
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0051	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	9.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0061	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	19.86
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0061	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	37.85
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0061	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	72.12
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0072	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	239.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	28.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	60.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	46.39
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0181	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	123.95
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0231	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	28.76
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	9.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	23.83
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	69.78
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0271	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	16.96
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0271	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	27.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0271	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	59.91
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	25.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	13.14
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	14.71
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0291	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	4.90
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0301	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	16.43
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0301	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	29.15
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	241.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0351	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	61.82
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0381	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	19.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0381	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	37.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0381	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	74.39
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0411	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	27.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0411	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	52.92

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0411	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	29.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	11.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	34.46
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	64.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0431	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	120.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0431	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	19.51
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0521	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	10.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0541	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	19.94
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0541	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	27.73
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0581	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	308.78
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0601	15001	Grants Program	SDMC4	4930804442	9900000622	EOY Adjustments 4442	0000113948	12.92
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0611	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	240.61
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0611	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	11.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0621	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	76.57
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0631	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	7.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0641	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	6.93
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0651	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	14.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	147.83
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0652	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	29.48
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0671	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	4.27
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0681	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	15.86
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	17.42
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	51.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0701	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	19.96
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0711	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	46.40
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0711	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	46.32
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0721	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	118.53
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0731	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	48.20
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0752	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	36.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0761	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	19.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0762	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	53.22
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0762	15001	Grants Program	SDMC4	4930804442	9900051110	EOY Adjustments 4442	0000113948	123.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0771	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	9.58
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0781	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	9.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0801	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	9.06
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0821	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	28.60
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0852	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	53.36
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0853	15001	Grants Program	SDMC4	4930804442	9900051000	EOY Adjustments 4442	0000113948	121.86
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0853	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	37.16
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0857	15001	Grants Program	SDMC4	4930804442	9900000600	EOY Adjustments 4442	0000113948	27.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0857	15001	Grants Program	SDMC4	4930804442	9900051057	EOY Adjustments 4442	0000113948	71.99
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	0861	15001	Grants Program	SDMC4	4930804442	9900051109	EOY Adjustments 4442	0000113948	27.95
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	9308	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	7.70
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	451001	Supplies	9308	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	2.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	439002	Printing	9305	15001	Grants Program	SDMC4	4930504533	5100000000	EOY Adjustments 4533	0000113951	3.47
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	9305	15001	Grants Program	SDMC4	4930504533	5100000000	EOY Adjustments 4533	0000113951	(457.43)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	412109	Teachers Other	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	1,810.32
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	421103	Retirement System	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	483.39
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	422001	FICA	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	39.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	17.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	436001	Rentals	9323	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(953.05)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	451001	Supplies	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	12,403.41
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	451901	Supplies Tech Related	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(1,700.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0051	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(116.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0061	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(106.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0261	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(79.91)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0301	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(17.98)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0381	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(45.96)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0651	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(52.55)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0671	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(172.50)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	0771	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(249.80)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	9305	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(236.63)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	459001	Other Materials and Supplies	9323	15001	Grants Program	SDMC4	4932304576	5100000000	EOY Adjustments 4576	0000113956	(10,297.51)
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	412101	Teachers Regular Pay	9799	15001	Grants Program	SDMC4	4930504573	5100000099	ARP ESSER reallocations	0000115707	6,412.00
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	44501	ARP Act ESSER	51010	Instructional - Basic K-1	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	4930504379	5100000000	ARP ESSER reallocations	0000115707	11,137.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,771.33
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,957.72
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,962.23
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,940.09
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0411	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	2,840.03
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0421	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	2,328.68
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	0601	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,834.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	626.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	981.67
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,112.13
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,069.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,030.67
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0411	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,620.11
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0421	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,229.38
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	421103	Retirement System	0601	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,045.35
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,033.05
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	787.53
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,148.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,050.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,062.74
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0411	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	2,099.95

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0421	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,305.98
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	422001	FICA	0601	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,094.01
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	413.84
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	196.87
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	79.26
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	886.02
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	1,602.06
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423101	Health & Hospitalizations	0411	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	160.26
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423201	Life Insurance	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	2.06
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	423201	Life Insurance	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	4.04
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0061	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	48.21
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	12.06
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0271	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	60.92
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0301	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	51.10
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0381	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	50.50
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0411	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	142.68
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	60.81
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	51300	ESOL	424001	Worker's Compensation	0601	15001	Grants Program	SDMC4	4930804442	9900000000	EOY Adjustments 4442	0000113948	73.21
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	44501	ARP Act ESSER	51300	ESOL	412101	Teachers Regular Pay	9305	15001	Grants Program	SDMC4	4930804442	9900000000	ARP ESSER reallocations	0000115707	2,785.00
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	52010	Exceptional Student Edu	412109	Teachers Other	9799	15001	Grants Program	SDMC4	4930504379	5200000000	EOY Adjustments 4379	0000113939	928.94
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	52010	Exceptional Student Edu	422001	FICA	9310	15001	Grants Program	SDMC4	4930504379	5200000000	EOY Adjustments 4379	0000113939	2,867.34
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	52010	Exceptional Student Edu	422001	FICA	9310	15001	Grants Program	SDMC4	4930504573	5200000000	EOY Adjustments 4573	0000113954	523.28
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	52010	Exceptional Student Edu	431001	Prof & Technical Services	9310	15001	Grants Program	SDMC4	4930504573	5200000000	EOY Adjustments 4573	0000113954	(523.28)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	55010	Prekindergarden	451001	Supplies	9307	15001	Grants Program	SDMC4	4930504379	5500000000	EOY Adjustments 4379	0000113939	30.84
1																		Total		1,843,651.11

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	439401	Dist to Charter-NonFEFP	2104	15001	Grants Program	SDMC4	4930804504	6100000000	4504 School Improvement Grant 2104 MSA Transfer to Correct Function for Allocation	0000112742	(29,905.42)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504094	6100000000	4094 Title IX Transfer to Cover Benefits	0000113601	(56.71)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6100000000	4094 Title IX Transfer to Cover Benefits	0000113601	56.71
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504934	6100000000	4934 Title I Part C Transfer to Cover Workers Comp	0000113605	(0.63)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504934	6100000000	4934 Title I Part C Transfer to Cover Workers Comp	0000113605	0.63
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61010	Student Support Service	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504094	6100000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(477.95)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61010	Student Support Service	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6100000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(56.71)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61010	Student Support Service	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6100000000	4094 Title IX Transfer to Cover Benefits	0000114300	56.71
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	413401	Other Cert Regular Pay	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(14,162.50)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	421103	Retirement System	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(2,111.30)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	422001	FICA	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(1,083.43)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423101	Health & Hospitalizations	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(2,974.13)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423201	Life Insurance	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(32.57)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	424001	Worker's Compensation	9318	15001	Grants Program	SDMC4	4930504324	6110000000	4324 Title I Part A CC 9318 Transfer for Amendment 4 Position	0000112501	(177.03)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(234.02)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	422001	FICA	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(166.39)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	490.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(24.23)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(65.36)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Benefits	0000113864	468.04
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	422001	FICA	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Benefits	0000113864	(598.76)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504114	6110000000	4114 Title IV Transfer to Cover Benefits	0000113864	130.72
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504094	6110000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(655.75)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6110000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(3,949.63)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	433001	Local Travel	9305	15001	Grants Program	SDMC4	4930504094	6110000000	4094 Title IX Amendment 1 Budget Upload	0000114218	1,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61110	Attendance and Social V	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6110000000	4094 Title IX Transfer to Cover Benefits	0000114300	191.66

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	413301	School Couns Regular Pay	0261	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0261 Oneco Transfer to Cover Benefits	0000112449	(531.32)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423101	Health & Hospitalizations	0261	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0261 Oneco Transfer to Cover Benefits	0000112449	531.32
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	413301	School Couns Regular Pay	0151	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Printing and Prof&TechSubs	0000112450	524.58
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423101	Health & Hospitalizations	0151	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Printing and Prof&TechSubs	0000112450	(14.22)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Printing and Prof&TechSubs	0000112450	14.22
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	413401	Other Cert Regular Pay	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover June pay run negatives expenses	0000113142	(40.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423101	Health & Hospitalizations	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover June pay run negatives expenses	0000113142	(1,642.91)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423201	Life Insurance	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover June pay run negatives expenses	0000113142	(27.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	422001	FICA	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to cover neg salary and benefit lines in grant end of June 24	0000113221	1.32
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423101	Health & Hospitalizations	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to cover travel expenses for line in June 2024	0000113236	(62.71)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	422001	FICA	0151	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Benefits	0000113428	2.36
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 0151 Manatee ES Transfer to Cover Benefits	0000113428	9.44
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	413401	Other Cert Regular Pay	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover negatives to close June 2024	0000113506	(173.90)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover negatives to close June 2024	0000113506	(19.61)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	422001	FICA	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover negatives to close June 2024	0000113506	13.12
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423201	Life Insurance	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover negatives to close June 2024	0000113506	(0.67)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104424	6120000000	moving budget between lines to cover negatives to close June 2024	0000113506	(2.60)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget to correct IC chart string for end of June 2024	0000113697	0.36
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	439401	Dist to Charter-NonFEFP	2102	15001	Grants Program	SDMC4	4930504324	6120000000	4324 Title I Part A CC 2102 Transfer for Charter School Plan	0000114072	(2,909.03)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	413401	Other Cert Regular Pay	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(0.90)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	421103	Retirement System	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(0.44)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423101	Health & Hospitalizations	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(2.30)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	423201	Life Insurance	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(1.66)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	424001	Worker's Compensation	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(0.39)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	433003	Out of County Travel	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(0.24)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61210	Guidance Services	433005	Out of State Travel	0211	15001	Grants Program	SDMC4	4021104144	6120000000	moving budget between lines to clean up , make sure IC matches up and additional expense for travel needed to be covered	0000114100	(21.58)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	411201	Other SAMP Regular Pay	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	1,549.00

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	415101	Teacher Aides Regular Pay	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(5,000.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	415101	Teacher Aides Regular Pay	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	2,072.00
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	421103	Retirement System	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	322.45
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	421103	Retirement System	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	281.48
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	421103	Retirement System	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	210.28
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(382.69)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	158.81
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	118.32
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423101	Health & Hospitalizations	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(783.04)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423101	Health & Hospitalizations	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(675.86)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	242.67
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423201	Life Insurance	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(11.70)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423201	Life Insurance	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	4.81
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	423201	Life Insurance	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	4.19
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	424001	Worker's Compensation	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	(61.76)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	424001	Worker's Compensation	2083	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	26.11
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	424001	Worker's Compensation	9310	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Amendment #1	0000112308	19.30
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	415101	Teacher Aides Regular Pay	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Cvr Salaries	0000112334	(3,845.88)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Cvr Salaries	0000112334	(600.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	423101	Health & Hospitalizations	2011	15001	Grants Program	SDMC4	4931004204	6130000000	23.24 IDEA K-12 Cvr Salaries	0000112334	4,445.88
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	415101	Teacher Aides Regular Pay	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	273.41
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	115.20
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(262.08)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	318.70
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	(8.97)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504114	6130000000	4114 Title IV Transfer to Cover Salary and Benefit Negatives	0000113604	47.72
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61310	Health Services	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504094	6130000000	4094 Title IX Amendment 1 Budget Upload	0000114218	1,787.11
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	415101	Teacher Aides Regular Pay	2011	15001	Grants Program	SDMC4	4931004204	6130000000	4204 IDEA - Cvr Benefits	0000114348	(48.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61310	Health Services	422001	FICA	2011	15001	Grants Program	SDMC4	4931004204	6130000000	4204 IDEA - Cvr Benefits	0000114348	48.00
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	413101	Occup Spec Regular Pay	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(14,063.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	421103	Retirement System	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(1,908.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	422001	FICA	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(1,076.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	423101	Health & Hospitalizations	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(2,202.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	423201	Life Insurance	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(33.00)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61410	Psychological Services	424001	Worker's Compensation	9310	15001	Grants Program	SDMC4	4931004214	6140000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	(176.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423101	Health & Hospitalizations	0861	15001	Grants Program	SDMC4	4930504324	6159000000		0000111797	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423201	Life Insurance	0861	15001	Grants Program	SDMC4	4930504324	6159000000		0000111797	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	416101	NB Support Regular Pay	9305	15001	Grants Program	SDMC4	4930504324	6150210000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	(14.60)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504324	6150210000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	4.07
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504324	6150210000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	10.53
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	439002	Printing	9305	15001	Grants Program	SDMC4	4930504324	6159000000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	0.50
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504324	6159000000	4324 Title I Part A CC 9305 and 9307 LEA Transfer to Cover Negatives	0000112383	(0.50)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	416101	NB Support Regular Pay	0051	15001	Grants Program	SDMC4	4930504324	6150000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Negatives	0000112451	(145.59)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423101	Health & Hospitalizations	0051	15001	Grants Program	SDMC4	4930504324	6150000000	4324 Title I Part A CC 0051 Ballard Transfer to Cover Negatives	0000112451	145.59
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Transfer to Cover Benefits	0000113601	(64.99)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Transfer to Cover Benefits	0000113601	64.99
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	413401	Other Cert Regular Pay	9305	15001	Grants Program	SDMC4	4930504324	6159000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	939.63
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	416301	NCH Regular Pay	9305	15001	Grants Program	SDMC4	4930504324	6159000020	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	(939.63)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504324	6159000000	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	26.70
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504324	6159000020	4324 Title I Part A CC 9305 Transfer to Cover Payroll	0000113744	(26.70)

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	439002	Printing	9311	15001	Grants Program	SDMC4	4931104354	6150000000	moving budget out of grant 4354 to close down June 2024 and move budget per amendment award letter	0000114141	(15.80)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504324	6150210000	4324 Title I Part A CC 9305 Transfer to Cover Workers Comp	0000114175	(30.48)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504324	6150210000	4324 Title I Part A CC 9305 Transfer to Cover Workers Comp	0000114175	30.48
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(722.59)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Amendment 1 Budget Upload	0000114218	434.39
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Amendment 1 Budget Upload	0000114218	2.99
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Amendment 1 Budget Upload	0000114218	(64.99)
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	61510	Parental Involvement	433001	Local Travel	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Amendment 1 Budget Upload	0000114218	500.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Transfer to Cover Benefits	0000114300	664.31
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61510	Parental Involvement	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504094	6150000000	4094 Title IX Transfer to Cover Benefits	0000114300	54.01
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	433001	Local Travel	9323	15001	Grants Program	SDMC4	4932304824	6190000000	4824 Farmworkers Transfer for Amendment 3	0000112005	4,032.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	439002	Printing	9323	15001	Grants Program	SDMC4	4932304824	6190000000	4824 Farmworkers Transfer for Amendment 3	0000112005	(400.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	433001	Local Travel	9323	15001	Grants Program	SDMC4	4932304824	6190000000	4824 Farmworker's Transfer Between Travel Lines	0000112085	(500.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	433003	Out of County Travel	9323	15001	Grants Program	SDMC4	4932304824	6190000000	4824 Farmworker's Transfer Between Travel Lines	0000112085	500.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	413401	Other Cert Regular Pay	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	(196.32)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	421103	Retirement System	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	474.46
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	422001	FICA	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	(400.89)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	423101	Health & Hospitalizations	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	106.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	423201	Life Insurance	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	(27.02)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	61910	Other Student Support S	424001	Worker's Compensation	9307	15001	Grants Program	SDMC4	4931004214	6190000000	4214 IDEA Pre-K Transfer to Cover Benefits	0000113257	43.77
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	4930804523	6190000000	4523 - SCAT - Trasfer to Move Professional Service and Close Grant	0000111811	6,530.45
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	433005	Out of State Travel	9308	15001	Grants Program	SDMC4	4930804523	6190000000	4523 - SCAT - Trasfer to Move Professional Service and Close Grant	0000111811	(4,383.35)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	459001	Other Materials and Supplies	9308	15001	Grants Program	SDMC4	4930804523	6190000000	4523 - SCAT - Trasfer to Move Professional Service and Close Grant	0000111811	(117.32)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	4930804523	6190000000	4523 SCAT Final Transfer to Cover Indirect Cost.	0000111815	(81.69)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	4930804523	6190000000	4523 SCAT Final Transfer to Cover Indirect Cost for Professional Services on Function 61910.	0000111816	(231.29)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	431001	Prof & Technical Services	9308	15001	Grants Program	SDMC4	4930804524	6190000000	4524 - SCAT Transfer to Out of State Travel	0000111873	(3,000.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	433005	Out of State Travel	9308	15001	Grants Program	SDMC4	4930804524	6190000000	4524 - SCAT Transfer to Out of State Travel	0000111873	3,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	433003	Out of County Travel	9317	15001	Grants Program	SDMC4	4930804524	6190000000	4524 to open lines to post credit card rebate	0000113606	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	433005	Out of State Travel	9317	15001	Grants Program	SDMC4	4930804524	6190000000	4524 to open lines to post credit card rebate	0000113606	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	451001	Supplies	9317	15001	Grants Program	SDMC4	4930804524	6190000000	4524 to open lines to post credit card rebate	0000113606	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	459001	Other Materials and Supplies	9308	15001	Grants Program	SDMC4	4930804524	6190000000	4524 to open lines to post credit card rebate	0000113606	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	61910	Other Student Support S	459001	Other Materials and Supplies	9317	15001	Grants Program	SDMC4	4930804524	6190000000	4524 to open lines to post credit card rebate	0000113606	0.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61110	Attendance and Social V	413401	Other Cert Regular Pay	9317	15001	Grants Program	SDMC4	4930504379	6110000000	EOY Adjustments 4379	0000113939	91,565.58
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61110	Attendance and Social V	421103	Retirement System	9317	15001	Grants Program	SDMC4	4930504379	6110000000	EOY Adjustments 4379	0000113939	17,481.01
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	413309	School Couns Other	0301	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	928.94
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	416109	NB Support Other	9799	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	928.94
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0031	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	598.73
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0051	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,039.88
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0061	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,536.15
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0151	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	593.90
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0221	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,283.35
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0231	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	602.31
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0261	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	833.98
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0271	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	769.39
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0281	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	911.46

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0291	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	973.80
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0301	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,762.99
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0381	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,540.60
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0411	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,341.47
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0421	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	831.74
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0521	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	370.08
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0541	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	591.07
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0601	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	794.18
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0621	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	685.41
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0631	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	965.87
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0641	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	850.71
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0651	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	633.29
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0671	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,005.59
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0681	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,080.19
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0691	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,078.25
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0701	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	568.55
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0741	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	522.72
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0771	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,228.27
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0781	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,737.14
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0791	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,514.08
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0801	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,032.03
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0811	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	728.30
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0821	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,232.31
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	421103	Retirement System	0857	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,784.17
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0031	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	564.85
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0051	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	936.05
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0061	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,327.15
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0151	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	578.06
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0221	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	831.65
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0231	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	404.37
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0261	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	771.20
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0271	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	564.37
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0281	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	591.89
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0291	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	666.03
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0301	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	71.06
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0301	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	920.79
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0381	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	978.58
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0411	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,117.67
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0421	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	512.93
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0521	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	473.81
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0541	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	546.76
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0601	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	695.05
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0621	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	573.93
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0631	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	878.78
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0641	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	698.66
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0651	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	578.44
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0671	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,409.35
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0681	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	987.10
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0691	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	529.78
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0701	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	332.49
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0741	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	629.23
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0771	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,160.99
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0781	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,296.39
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0791	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,305.89
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0801	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,566.74
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0811	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,491.87
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0821	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	899.11
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	0857	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,375.40
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	422001	FICA	9799	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	71.07
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0221	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,792.96
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0231	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,670.77
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0291	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,224.70
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0301	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	697.58
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0381	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	2,575.94
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0411	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	897.89
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0421	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	893.21
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0541	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,118.09
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0601	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	498.64
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0621	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	92.67
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0641	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	250.63
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0651	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	899.24
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0691	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	733.38
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0701	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1,607.35
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0771	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	901.45
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0791	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	478.54
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423101	Health & Hospitalizations	0801	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	672.34
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423201	Life Insurance	0221	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1.78
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423201	Life Insurance	0291	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	0.28
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	423201	Life Insurance	0681	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	1.35
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0031	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	57.19
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0051	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	57.49
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0061	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	94.42
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0151	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	43.64
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0221	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	61.18
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0231	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	43.64
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0261	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	51.76

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0271	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	43.64
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0281	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	77.20
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0291	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	62.49
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0301	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	73.97
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0381	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	153.65
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0411	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	87.27
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0421	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	44.33
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0541	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	43.64
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0601	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	50.45
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0621	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	43.63
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0631	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	68.10
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0641	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	100.37
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0651	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	58.63
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0671	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	127.42
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0681	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	74.29
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0691	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	79.36
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0701	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	47.81
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0741	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	52.52
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0771	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	120.56
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0781	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	86.66
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0791	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	98.92
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0801	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	138.78
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0811	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	157.92
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0821	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	89.61
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61210	Guidance Services	424001	Worker's Compensation	0857	15001	Grants Program	SDMC4	4930504379	6120000000	EOY Adjustments 4379	0000113939	148.43
2	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	61310	Health Services	416109	NB Support Other	9799	15001	Grants Program	SDMC4	4930504379	6130000000	EOY Adjustments 4379	0000113939	1,000.00
2																		Total		126,227.45

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9310	15001	Grants Program	SDMC4	4931004204	7200000000	23.24 IDEA K-12 Amendment #1	0000112308	39,614.63
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9310	15001	Grants Program	SDMC4	4931004214	7200000000	23.24 IDEA Pre-K Amendment #1 - Roll forward	0000112944	2,702.23
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104424	7200000000	moving budget between IC and sal benefit lines to correct IC overage on grant	0000113642	(0.40)
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104144	7200000000	moving budget to correct IC chart string for end of June 2024	0000113697	(0.36)
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9305	15001	Grants Program	SDMC4	4930504074	7200000000	4074 Title III Immigrant Transfer to Correct Indirect Cost and Negatives	0000113984	177.64
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9305	15001	Grants Program	SDMC4	4930504324	7200000000	4324 Title I Part A CC 9305 Aligning Indirect Cost with Amendment 4	0000114032	31,845.67
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104424	7200000000	moving money between lines after rebates applied to grant to cover possible IC expenses for Grant 4424	0000114109	8.29
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9311	15001	Grants Program	SDMC4	4931104354	7200000000	moving budget out of grant 4354 to close down June 2024 and move budget per amendment award letter	0000114141	(4,181.53)
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	9305	15001	Grants Program	SDMC4	4930504094	7200000000	4094 Title IX Amendment 1 Budget Upload	0000114218	301.06
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	72010	General Administration	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104104	7200000000	4104 - move budget to cover IC for June.	0000114367	21.92
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	72010	General Administration	479005	Indirect Costs	9308	15001	Grants Program	SDMC4	4930804523	7200000000	4523 - SCAT - Trasfer to Move Professional Service and Close Grant	0000111811	(1,349.14)
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	72010	General Administration	479005	Indirect Costs	9308	15001	Grants Program	SDMC4	4930804523	7200000000	4523 SCAT Final Transfer to Cover Indirect Cost.	0000111815	81.69
3	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42201	Federal Non Cash Advance	72010	General Administration	479005	Indirect Costs	9308	15001	Grants Program	SDMC4	4930804523	7200000000	4523 SCAT Final Transfer to Cover Indirect Cost for Professional Services on Function 61910.	0000111816	231.29
3																		Total		69,452.99

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	76010	Food Services	479001	Miscellaneous Expense	9516	15001	Grants Program	SDMC4	4930504379	7600000000	Move budget per redbook	0000112601	(125,000.00)
4	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	76010	Food Services	416109	NB Support Other	9799	15001	Grants Program	SDMC4	4930504379	7600000000	EOY Adjustments 4379	0000113939	3,715.76
4	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	76010	Food Services	416209	B Support Other	9516	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	928.94
4	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	76010	Food Services	422001	FICA	9799	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	71.08
4																		Total		(120,284.22)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	77910	Other Central Services	421103	Retirement System	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113109	109.71
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	77910	Other Central Services	422001	FICA	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative lines	0000113111	133.11
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	77910	Other Central Services	424001	Worker's Compensation	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113112	21.75
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	77910	Other Central Services	416102	NB Support Overtime Pay	0852	15001	Grants Program	SDMC4	4932304244	5300000000	Correcting negative Lines	0000113114	1,740.00
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	77910	Other Central Services	479004	Bad Debt	9516	15001	Grants Program	SDMC4	4930504379	7791000000	Move budget per redbook	0000112601	125,000.00
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	77910	Other Central Services	416301	NCH Regular Pay	9531	15001	Grants Program	SDMC4	4930504379	7790004163	EOY Adjustments 4379	0000113939	(55,000.00)
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	77910	Other Central Services	421103	Retirement System	9531	15001	Grants Program	SDMC4	4930504379	7790004163	EOY Adjustments 4379	0000113939	(7,496.50)
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	77910	Other Central Services	422001	FICA	9531	15001	Grants Program	SDMC4	4930504379	7790004163	EOY Adjustments 4379	0000113939	(4,207.50)
5	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	77910	Other Central Services	424001	Worker's Compensation	9531	15001	Grants Program	SDMC4	4930504379	7790004163	EOY Adjustments 4379	0000113939	(700.00)
5																		Total		59,600.57

Special Revenue Fund
June 2024 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	42101	Federal Cash Advance	78010	Student Transportation	439001	Other Purchased Services	0761	15001	Grants Program	SDMC4	4930504324	7800000000	Zero Budget Lines for June PCard Rebates	0000113624	0.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP Homeless Transfer to Cover Rentals	0000112235	(1,750.00)
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	436001	Rentals	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP Homeless Transfer to Cover Rentals	0000112235	1,750.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	411201	Other SAMP Regular Pay	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	10,000.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	1,363.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	422001	FICA	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	765.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	1,660.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	23.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP ESSER Homeless Transfer to Cover Payroll	0000113636	150.00
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	416109	NB Support Other	9799	15001	Grants Program	SDMC4	4930504379	7800000000	EOY Adjustments 4379	0000113939	8,360.46
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	416301	NCH Regular Pay	9514	15001	Grants Program	SDMC4	4930504379	7800004163	EOY Adjustments 4379	0000113939	(125,000.00)
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	421103	Retirement System	9514	15001	Grants Program	SDMC4	4930504379	7800004163	EOY Adjustments 4379	0000113939	(17,037.50)
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	422001	FICA	9514	15001	Grants Program	SDMC4	4930504379	7800004163	EOY Adjustments 4379	0000113939	(9,562.50)
6	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	78010	Student Transportation	424001	Worker's Compensation	9514	15001	Grants Program	SDMC4	4930504379	7800004163	EOY Adjustments 4379	0000113939	(1,875.00)
6																		Total		(131,153.54)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
7	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	81200	Building Maintenance	416209	B Support Other	9512	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	1,500.00
7	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	81200	Building Maintenance	422001	FICA	9512	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	112.08
7	12	PROJ_C_BUD	SDMC1	Transfer Adjust	Posted	44501	ARP Act ESSER	81200	Building Maintenance	424001	Worker's Compensation	9512	15001	Grants Program	SDMC4	4930504379	4999999999	EOY Adjustments 4379	0000113939	0.04
7																		Total		1,612.12

Food Service Fund
June 2024 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(14,607,124)	(14,607,124)	-	0.00%	
3XX	Revenues	(34,569,029)	(35,644,029)	(1,075,000)	3.11%	
76X	Food Services	36,630,252	38,275,953	1,645,701	4.49%	
9XX	Budgeted Fund Balance	12,545,901	11,975,200	(570,701)	-4.55%	

AGENDA ITEM NO. 13.3

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of a New Job Description and Position of Teacher Assistant - Project EDGE (MTC) (Funded by the Florida Postsecondary Comprehensive Transition Program Initial and Continuing Grant)

Executive Summary
The position of Teacher Assistant – Project EDGE is needed due to the accepted application of students with unique abilities approved program for Manatee Technical College (MTC) by the State of Florida Department of Education. This Teacher Assistant would be responsible for assisting the Teacher Varying Exceptionalities Project EDGE and the Project EDGE program. The Florida Postsecondary Transition Program (FPCTP) Act (FS 1004.6495) was established in 2016 to increase independent living, inclusive and experiential postsecondary education, and employment opportunities for students with intellectual disabilities through degree, certificate, or non-degree programs and establish statewide coordination of the dissemination of information regarding programs and services for students with disabilities. The School Board of Manatee County approved MTC to apply for the program on May 9, 2023, and on May 23, 2023, approved the initial three-year grant. The name of the program is EDGE (Empowerment, Development, Growth and Education). This is a grant-funded position and will not have any financial impact on the District.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready For Life | Goal 9
Advance career-centered programs across the District to provide quality post-high school education and employment opportunities

Recommendation
The Superintendent recommends approval of a new job description and position of Teacher Assistant - Project EDGE (MTC) (funded by the Florida Postsecondary Comprehensive Transition Program Initial and Continuing Grant).

Financial Impact
The proposed Teacher Assistant compensation and benefits will be funded by the Florida Postsecondary Comprehensive Transition Program Initial and Continuing Grant.

Contact
Submitting Department: Human Resources
Initiated By: Paul Gansemer

Attachments:
53050 Paraprofessional Teacher Assistant - EDGE MTC -New

SCHOOL DISTRICT OF MANATEE COUNTY
Local Title: TEACHER ASSISTANT, EXCEPTIONAL STUDENT EDUCATION – PROJECT EDGE
State Title: Paraprofessional, Career and Technical Education
JOB DESCRIPTION

JOB GOAL:
To assist the teacher, department, or office staff as assigned.

QUALIFICATIONS:
1. High School Diploma and at least 60 hours of college credits.
2. May require typing and computer expertise.

KNOWLEDGE, SKILLS, AND ABILITIES:
Basic knowledge and understanding of children. Ability to follow directions and work as a team member. Ability to communicate effectively, both orally and in writing.

REPORTS TO:
Director MTC or designee

SUPERVISES:
N/A

PERFORMANCE RESPONSIBILITIES:
1. Assist school personnel with supervision of areas assigned.
2. Perform clerical duties such as copying, filing, recording, and others.
3. Assist in maintaining a safe learning environment.
4. Monitor and report inappropriate student actions.
5. Assist teachers in implementing classroom activities.
6. Assist teachers with behavior management.
7. Assist students with accomplishing assigned tasks.
8. Assist teachers with preparing instructional materials.
9. Assist in maintaining an attractive and orderly environment.
10. Assist the teachers in assessing student progress.
11. Demonstrate initiative in the performance of assigned responsibilities.
12. Model and maintain high ethical standards.
13. Follow attendance, punctuality, and proper dress rules.
14. Maintain confidentiality regarding school matters.
15. Maintain positive relationships with staff and students.
16. Participate in workshops and training sessions as required.
17. Communicate effectively with staff.
18. Keep supervisor informed of potential problems or unusual events.
19. Respond to inquiries and concerns in a timely manner.
20. Prepare all required reports and maintain all appropriate records.
21. Follow all School Board policies, rules, and regulations.
22. Exhibit interpersonal skills to work as an effective team member.
23. Demonstrate support for the School District and its goals and priorities.
24. Perform other incidental tasks consistent with the goals and objectives of this position.

PHYSICAL REQUIREMENTS:
Light Work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force as frequently as needed to move objects.

TERMS OF EMPLOYMENT:
Salary and benefits shall be paid consistent with the District's approved compensation plan. Length of the work year and hours of employment shall be those established by the District.
EVALUATION:

Performance of this job will be evaluated in accordance with provisions of the Board's policy on evaluation of personnel.

Board approved:
TBD

SALARY SCHEDULE: PARAPROFESSIONAL
PAY GRADE: PP6
SHORT TITLE: TBD
STATE JOB CODE: 53050

AGENDA ITEM NO. 13.4

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Advertising a Notice of Intent to Amend School Board Policies, Including New Board Policies, and Setting a Public Hearing at the Board Meeting on October 22, 2024

Executive Summary
Policies to be updated include the following:

Policy 5120
Policy 5120.01
Policy 5120.02
Policy 5120.03
Policy 6110

The purpose of the requested amendment is to update the following School Board policies to conform to current legislation and statutes.

Approving the advertising and setting Public Hearing assures compliance with the provisions of Section 120.54 (3)(a)1, Florida Statutes (2021).

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
Approval of advertising a Notice of Intent to Amend School Board Policies, including new Board Policies, and setting a Public Hearing at the Board Meeting on October 22, 2024.

Financial Impact
The cost to implement this agenda item will not exceed $200.00 for advertising in the newspaper. The funding source for this expenditure is the General Operating Fund and is included in the Board's approved budget for the 2024-2025 school year.

Contact
Submitting Department: Administration
Initiated By: Kevin Chapman

Attachments:
Policy 6110
Part Four Policies

6110 - **GRANT FUNDS**

It is the objective of the School Board to provide equal educational opportunities for all students within the District. Government agencies, as well as foundations, businesses, and individuals, periodically offer to the School District both human and material resources that would be of benefit to the students in this school system. Therefore, it is the intent of the Board to revise and evaluate grant proposals and applications, for their potential to enhance the educational opportunities, the educational environment, and the physical and mental growth for each student.

The Board regards available grant funds provided to the District as a public trust. It forbids the use of public monies for partisan political activities and any use that would not be in accordance with Federal regulations and guidelines.

No ~~Federal~~ funds received by the District shall be used to:

A. develop or distribute materials or operate programs or courses of instruction directed at youths that are designed to promote or encourage sexual activity whether homosexual or heterosexual;

B. distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds;

C. provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or

D. operate a program of contraceptive distribution in schools.

The Superintendent **or designee** shall review grant opportunities and authorize development of proposals.

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Grant Proposal Development

A. All grant proposals must support at least one (1) Board goal or priority.

B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

C. All grant proposals that will result in ongoing costs at the end of the grant period must identify a proposed source of continuing funding.

Grant Proposal Internal Review

A. Each grant proposal shall be reviewed and approved by appropriate District staff prior to submission to the Superintendent **or designee**.

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B. Each grant proposal shall be reviewed and approved by the Superintendent **or designee** prior to submission to the funding source.

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C. The Superintendent may identify a project director prior to proposal submission.

D. The Superintendent shall ~~promptly~~ present **any proposals with budgets exceeding $50,000** ~~the following proposals~~ to the Board for approval:

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~~1. government-funded proposals, regardless of amount;~~

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2. ~~proposals with budgets exceeding $50,000; or~~

3. ~~multi-school or District-wide proposals.~~

E. ~~The Superintendent may accept private funded or foundation grants of less than $50,000 for individual schools.~~

Grant Administration

A. The administration of grants will adhere to all applicable Federal, State, and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as School District policies and administrative procedures.

B. The Superintendent **or designee** ~~and/or Board Chairman are~~ **is** authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.

C. Written amendments **changing the scope and/or purpose shall be presented to the** ~~requiring signature shall be promptly presented to the Superintendent and/or~~ Board for approval.

D. Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases.

E. Program reports including but not limited to audits, site visits, and final reports shall be provided to the program director and/or Finance Department for review.

F. The program director and/or Finance Department will confirm closure of all grants to the Superintendent.

G. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including the organizational and management strategies necessary to assure proper and efficient administration of grant awards.

H. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. Each draw of Federal monies shall be aligned with the District's payment process (whether reimbursement, cash advance, or a combination). If funds are permitted to be drawn in advance, all draws will be equal in magnitude as closely as administratively feasible, to the magnitude of the related program expenditures. When restricted, such monies will be used to supplement programs and funding and not to supplant or replace existing programming or current funding.

   Maintenance of Effort (MOE) and Maintenance of Equity (MOEquity) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative procedures.

The District shall provide for the following:

A. Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification

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number and year, name of the Federal agency and name of the pass-through entity, as applicable.

B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.

C. Records that identify adequately the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Effective control over, and accountability for, all funds, property, and other assets. The District must adequately safeguard all assets and assure that they are used solely for authorized purposes.

   Further, the District must:

   1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;

   2. comply with Federal statutes, regulations, and the terms and conditions of the Federal award;

   3. evaluate and monitor the District's compliance with statutes, regulations, and the terms and conditions of the Federal award;

   4. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings;

   5. take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.

E. Comparison of expenditures with budget amounts for each Federal award.

F. Recordkeeping and written procedures to the extent required as may be required by Federal, State, local and grantor rules, and regulations pertaining to the grant award and accountability, including, but not limited to, the following areas:

   1. cash management

   2. allowability

   3. conflict of interest

   4. procurement

   5. equipment management

   6. conducting technical evaluations of proposals and selecting recipients

   7. compensation and fringe benefits

   8. travel

G. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.

H. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

Program Income

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income.

Unless it has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal awarding agency or pass-through entity.

Revised 8/23/22

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Legal

34 C.F.R. 75.707
34 C.F.R. 76.563
34 C.F.R. 76.565
34 C.F.R. 76.707
2 C.F.R. 200.56
2 C.F.R. 200.71
2 C.F.R. 200.77
2 C.F.R. 200.80
2 C.F.R. 200.112
2 C.F.R. 200.302
2 C.F.R. 200.307
2 C.F.R. 200.309
2 C.F.R. 200.310
2 C.F.R. 200.313
2 C.F.R. 200.318
2 C.F.R. 200.319
2 C.F.R. 200.320
2 C.F.R. 200.343(b)&(e)
Compliance Supplement for Single Audits of State and Local Governments
F.S. 1001.42
F.S. 1001.51

Last Modified by Tammy R Shroyer on August 25, 2022

Part Four

Policy 5120 – Assignment Within District (Revised)
SDMC revisions to this policy

Policy 5120.01 – Designated Residential Attendance Zones (New)
New policy for SDMC

Policy 5120.02 – Rezoning of Designated Residential Attendance Zones (New)
New policy for SDMC

Policy 5120.03 – School Choice Program (New)
New policy for SDMC

5120 - ~~ASSIGNMENT WITHIN DISTRICT~~ Student Enrollment

~~The School Board authorizes the Superintendent to recommend residential attendance zones for each school, subject to the review and approval of the Board.~~ All students shall attend the school serving the student's residential attendance zone, except as authorized by the school choice program or otherwise provided by Board rule.

A student's residential attendance zone is determined by the location of the residence of his/her enrolling parent as defined by Board policy.

~~Procedures~~

I. Requirements for Student Enrollment In the School District

A. Principal's Responsibility for Student Enrollment

1. Principals shall ensure that student enrollment procedures are posted on school based websites.

2. At the direction of the Superintendent, the principal or head of each enrollment site shall require evidence of the documentation needed for enrollment.

3. The Principal or head of each enrollment site shall ensure that accurate student data is entered in the electronic student data system upon enrollment.

B. Parent's Responsibility for Student Enrollment

All students entering a Florida school for the first time must present the following items.

1. Birth certificate or other proof of date of birth. Student must be five (5) years old on or before September 1st to attend kindergarten, six (6) years old on or before September 1st to attend first grade. However, if student is transferring from out-of-state, the conditions listed in Students Transferring from Out-of-State below apply. Date of birth may be verified by:

   a. original or certified copy of a State birth certificate

   b. baptismal certificate showing date of birth and place of baptism, with shown affidavit

   c. insurance policy on child in force at least two (2) years

   d. bible record of child's birth with parental sworn statement

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e. passport or certificate of arrival in United States showing age of child

f. school record at least four (4) years prior, showing date of birth

g. parent's sworn affidavit, with certificate of examination showing the child's age from a health officer or physician

The certificate must include the health officer or physician's name, address, and phone number.

2. Proof of residency: This is used to determine the assigned school. Acceptable forms of residency include:

a. current electric or water bill

The bill must show address and name of parent/guardian.

b. current lease agreement with parent/guardian's name

c. official letter from company providing housing with parent/guardian's name

d. Migrant Certificate of Eligibility

e. school choice letter

If parent cannot provide the above requirements, they parent must ~~visit the Parent Information Center~~contact the school district for verification of address. Parent must bring a notarized statement from the owner/lessee of the home where ~~they~~ the parent and student are living, stating the names of all people residing at the address. In addition, parent must bring a current utility bill (power or water) with the owner/lessee's name and address.

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Falsification of addresses can make a student ineligible for high school athletics for one (1) calendar year.

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3. Florida Certificate of Immunization

All new students entering the District must have a completed Florida Certificate of Immunization.

4. Physical examination

An examination paper must be signed by a licensed examiner and must have been issued within twelve (12) months prior to enrollment. Physical must be a head-to-

toe exam. Out-of-state physicals are acceptable provided they meet Florida exam requirements.

5. Social Security Number

   Parents are asked, but not required, to provide a Social Security number.

6. Most recent report card

   Parents are asked, but not required, to provide the latest report card with address and phone number of previous school for students entering grades 1-12.

7. Special Education Records

   Copies of any special education records such as Individual Education Plan (IEP) will assist with placement of students in the appropriate classes. Although this is strongly urged, it is not a requirement for admission.

8. Legal guardianship papers if applicable.

II. Use of Guardianship Affidavit

A. When a student's parent or legal guardian resides outside of Manatee County, temporary guardianship may be granted to a Manatee County resident for school enrollment purposes. However, both the parent and temporary guardian must complete a guardianship affidavit and evidence of parent address prior to the student's enrollment in the School District. The school assignment will be based on the verified address of the temporary guardian.

B. A student whose parent/guardian resides in Manatee County may be assigned to a school based on the residence of a temporary guardian only when verification of the need for same is provided by a local agency such as the Department of Children and Family Services. Lacking any such verification, all students will be assigned to school based on the residence of their parent/legal guardian, unless written approval to the contrary is approved through the Office of Student

III. Demographics, Projections, and Assignment following review and approval of District Administrative Appeals Committee.

Students Transferring from Out-of-State

A. Any student who transfers from an out-of-state public or nonpublic school and who meets the regular age requirements for admission to Florida public schools shall provide the documentation listed in Parent's Responsibility for Student Enrollment above prior to admission. In determining the students'

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placement:

1. The District will consider the students' last successful grade of completion as evidenced in the students' school records.

2. In the absence of school records, the student will be tested and placed according to Policy 5410, *Student Progression*.

B. Any student who transfers from an out-of-state public school and who does not meet regular age requirements for admission to Florida public schools shall provide the following prior to admission:

1. Official documentation that the parent(s) or guardian(s) was a legal resident(s) of the state in which the student was previously enrolled in school.

2. Acceptable documentation is as follows:

a. Deed, listing homeownership in that state.

b. Lease or rental agreement.

c. Electric or water bill.

d. Tax return for the most recent tax year.

Supporting documentation, must list the name and former address of the parent(s) or guardian(s) in that state.

e. An official letter or transcript from proper school authority which shows record of attendance of a minimum of one (1) week in Kindergarten or First Grade, academic information, and grade placement of the student.

f. Florida Certificate of Immunization.

3. Evidence of Date of Birth as provided in Parent's Responsibility for Student Enrollment of this policy.

4. Physical examination. An examination paper must be signed by a licensed examiner and must have been issued within twelve (12) months prior to enrollment. Physical must be a head-to-toe exam. Out-of-state physicals are acceptable provided they meet Florida exam requirements.

C. Any student who transfers from an out-of-state nonpublic school and who does not meet regular age requirements for admission to Florida public schools shall be admitted if the student meets age requirements for public

school within the state from which s/he is transferring and if the transfer of the student's academic credit is acceptable under the rules provided in section 4.9, Student Progression, of the policies and procedures of the Board. Prior to admission, the parent or guardian must provide the documentation required in Item B of this section above.

IV. District Child Study Team

As part of the District student assignment process, at-risk students may be referred by the principal to the Office of Dropout Prevention and Alternative Education for consideration for additional support services and strategies at the school level or for alternative placement. This referral may be made for students with extreme behavioral or attendance and tardiness issues. The District Dropout Prevention Specialist may refer the request to the District Child Study Team.

However, any such referral must be supported by extensive evidence of a review by the school child study team, including parental involvement, and implementation of resulting recommended strategies. All ESE student referrals shall be subject to applicable law. The District team shall consider all learning issues, including the best interest of the referred student, as well as the best interest of other students and staff of the referring school in resolving student issues.

V. Class Size Assignments

A. In compliance with F.S. Sect. 1003.03 which requires all districts to adhere to class size maximums a student may be assigned from the zoned school to another District school /alternate school) at date of enrollment due to a grade level reaching maximum class size capacity.

B. When a school reaches maximum class size capacity in one or more grade levels the following procedures will apply to new enrollments:

1. Students in the same family will be assigned to the same alternate school. The parent/guardian may choose to enroll student/sl in open grade levels at the zone school and have only the student(s)ł in the closed grade/sł assigned to an alternate school.

2. Students assigned to an alternate school due to class size are assigned to the school for the remainder of the school year.

3. Transportation is provided to students living more than two (2) miles from the assigned school.

4. Students who have been placed by a class size assignment have a priority for enrollment at the zone school for the following school year.

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5. The parent/guardian of student(s) may choose to remain at the alternate school to the highest grade available at that school. No transportation is provided after the first year.

6. ~~i~~Incoming siblings will be permitted to attend the same class size assignment school as a student who remained at an alternate school.

VI Student Assignment to School or Program

The Superintendent or designee is authorized to assign a student to any program or school as deemed to be in the best interest of the student or School District.

5120.01 - Designated Residential Attendance Zones~~Areas~~

~~A.~~ The School Board authorizes the Superintendent to recommend residential attendance zones for each school, subject to the review and approval of the Board.~~The Superintendent shall recommend designated attendance areas for schools as appropriate.~~

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~~B.~~ Any student residing in a designated attendance area of a school shall be assigned to attend that school.

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~~C.~~ The adopted designated attendance areas are incorporated herein as a part of this rule.

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~~D.~~ Information pertaining to the designated attendance areas is available at the Office of Student Demographics, Projections, and Assignment or through a variety of media including the District's website, www.manateeschools.net by clicking departments and then clicking on the Office of Student Demographics, Projections, and Assignment.

~~E.~~ In creating or modifying school attendance areas, the District shall maximize efforts to create and maintain diversity in enrollment as provided for in the District's Voluntary Desegregation Plan.

~~F.~~ If a child has been enrolled at the wrong District school as a result of either school error or inaccurate information provided by the parent, the principal shall notify both the parent and the ~~Office of Student Demographics, Projections, and~~appropriate school district department~~Assignment~~ of this error. ~~The parent shall be directed to apply to the District Parent Information Center for verification of the appropriate school of assignment.~~

~~G.~~ If a parent refuses to remove a child from attendance at the wrong school, the principal of that school shall request that the ~~Office of Student Demographics, Projections, and Assignments~~school district remove the student from the school's attendance roster and assign the student to the appropriate school. The ~~Office of Student Demographics, Projections, and Assignments~~school district shall notify the parents in

writing of the assignment to the appropriate school. Refusal to attend the assigned school shall constitute violation of the compulsory school attendance law.

Student Assignment to School or Program

The Superintendent or designee is authorized to assign a student to any program or school as deemed to be in the best interest of the student or School District.

5120.02 - ~~Changes to Designated Attendance Areas~~Rezoning of Designated Residential Attendance Zones

~~When the Superintendent intends to recommend changes to designated attendance areas, the procedures outlined below shall be followed and a notice of intent to develop a rule will be advertised to the public.~~

~~A. Redistricting may occur when a school opens or closes.~~

~~1. Forming the Redistricting Committee~~

~~a. Each school potentially affected is identified and the principal of each of these schools will appoint three (3) staff members, three (3) parents, and one (1) administrator to serve as the school's representatives on the redistricting committee.~~

~~b. The principal of each feeder school potentially affected will be asked to identify one (1) staff member, one (1) parent, and one (1) administrator to serve as representatives on the redistricting committee.~~

~~c. Each committee will also include representatives of School Support Services; the Student Demographics, Projections, and Assignment Office; and the Transportation Department as appointed by the Superintendent or designee.~~

~~2. Redistricting Committee Meetings~~

~~a. An organizational meeting will be scheduled and the Superintendent will provide materials to committee members and an explanation of the factors and parameters to be considered in drawing designated attendance areas for each school. These include:~~

~~1. data indicating the number of students living in each designated area and the actual number of children attending each school categorized by minority percentage and by the race neutral factors used in the Voluntary Desegregation Plan~~

~~The race neutral factors are socio-economic status (SES), Limited English Proficient (LEP), Exceptional Student Education (ESE) gifted, and ESE non-gifted.~~

~~2. maps reflecting the geographical area and location of students within each attendance area~~

~~3. factors and parameters:~~

a. capacity of each school facility

b. natural boundaries such as rivers, highways, railroads

c. distance students must travel to and from school

d. socio-economic composition of schools impacted by boundary changes

e. all race neutral factors as they reflect the District wide demographics

b. The committee will be divided into three (3) sub-committees (A, B, and C) with representation from each participating school to serve on each sub-committee. Each sub-committee will be charged with drawing designated attendance areas for each affected school for consideration by the Superintendent.

c. Each sub-committee will identify a chairperson and schedule all meetings of the sub-committee as needed to complete drawing designated attendance areas. Each sub-committee will include a District staff person to serve as meeting coordinator and also as an information resource.

d. Each sub-committee will reconvene with the Superintendent to review the pros and cons of each option developed.

3. Board Workshop on Redistricting

a. Each sub-committee will present its recommendation (Plan A, B, or C) to the Board at a workshop session.

b. Committee representatives will then be charged with presenting plans A, B, and C to their individual school communities for input and feedback at their SAC/PTO meetings.

4. Advertising & Setting a Public Hearing

The Board will authorize advertising of its intent to adopt a rule and set a public hearing and special Board meeting to consider adopting a redistricting plan.

5. Public Hearing/Special Board Meeting

a. The Superintendent will recommend a redistricting plan, which may be plan A, B, or C, or a variation thereof.

b. Public comment will be heard.

c. The Board will take action on the Superintendent's recommendation.

B. Realignment may occur when any school facility becomes over or under utilized, or when deemed appropriate by the Superintendent.

1. Forming the Realignment Committee

a. The schools potentially affected are identified and the principal of each of these schools will appoint three (3) staff members, three (3) parents, and one (1) administrator to serve as the school's representatives on the realignment committee.

b. The principal of each feeder school potentially affected will be asked to identify one (1) staff member, one (1) parent, and one (1) administrator to serve as representatives on the realignment committee.

c. The committee will also include representatives of School Support Services; the Student Demographics, Projections, and Assignment Office; and the Transportation Department as appointed by the Superintendent or designee.

2. Realignment Committee Meetings

a. An organizational meeting will be scheduled and the Superintendent will provide materials to committee members and an explanation of the factors and parameters to be considered in modifying designated attendance areas. These include:

1. data indicating the number of students living in each designated area and the actual number of children attending each school categorized by minority percentage and by the race neutral factors used in the Voluntary Desegregation Plan

   The race neutral factors are SES, LEP, ESE gifted, and ESE non-gifted.

2. maps reflecting the geographical area and location of students within each attendance area

3. factors and parameters:

   a. capacity of each school facility

   b. natural boundaries such as rivers, highways, railroads

   c. distance students must travel to and from school

d. socio-economic composition of schools impacted by boundary changes

e. all race neutral factors as they reflect the District wide demographics

b. The committee will be charged with recommending designated attendance areas for consideration by the Superintendent.

c. The committee will identify a chairperson and schedule all meetings of the committee as needed to draw the recommended designated attendance areas. The committee will include a District staff person to serve as meeting coordinator and also as an information resource.

d. The committee will reconvene with the Superintendent to review the pros and cons of the option developed.

3. Board Workshop on Realignment

a. The committee will present its recommendation to the Board at a workshop session.

b. Committee representatives will then be charged with presenting the plan to their individual school communities for input and feedback at their SAC/PTO meetings.

4. Advertising & Setting a Public Hearing

The Board will authorize advertising of its intent to adopt a rule and set a public hearing and special board meeting to consider adopting a redistricting plan.

5. Public Hearing/Special Board Meeting

a. The Superintendent will recommend a realignment plan which may be the committee's plan or a variation thereof.

b. Public comment will be heard.

c. The Board will take action on the Superintendent's recommendation.

C. Adjustment may occur when a geographic area is identified that has no immediate impact on a school or facility but by adjustment will more clearly define the intent of an existing boundary, or, when the future of a geographic area will more closely align the District with the intent of the Voluntary Desegregation Plan, or, when the geographic area will better utilize existing facilities in the future.

1. Forming the Adjustment Committee

a. The schools potentially affected are identified and the principal of each of these schools will appoint a staff member, a parent, and an administrator to serve as the school's representatives on the adjustment committee.

b. The principal of each feeder school potentially affected will be asked to identify one (1) staff member, one (1) parent, and one (1) administrator to serve as representatives on the adjustment committee.

c. The committee will also include representatives of School Support Services; the Student Demographics, Projections, and Assignment Office; and the Transportation Department as appointed by the Superintendent or designee.

2. Adjustment Committee Meetings

a. An organizational meeting will be scheduled and the Superintendent will provide materials to committee members and an explanation of the factors and parameters to be considered in adjusting designated attendance areas. These include:

1. data indicating the number of students living in each designated area and the actual number of children attending each school categorized by minority percentage and by the race neutral factors used in the Voluntary Desegregation Plan

   The race neutral factors are SES, LEP, ESE gifted, and ESE non-gifted.

2. maps reflecting the geographical area and location of students within each attendance area

3. factors and parameters:

   a. capacity of each school facility

   b. natural boundaries such as rivers, highways, railroads

   c. distance students must travel to and from school

   d. socio-economic composition of schools impacted by boundary changes

   e. all race neutral factors as they reflect the District wide demographics

b. The committee will be charged with recommending adjustments to designated attendance areas for consideration by the Superintendent.

c. The committee will identify a chairperson and schedule all meetings of the committee as needed to complete the recommended adjustments to designated attendance areas. The committee will include a District staff person to serve as meeting coordinator and also as an information resource.

d. The committee will reconvene with the Superintendent to review the pros and cons of the adjustment developed.

3. Board Workshop on Redistricting

a. The committee will present its recommendation to the Board at a workshop session.

b. Committee representatives will then be charged with presenting the plan to their individual school communities for input and feedback at their SAC/PTO meetings.

4. Advertising & Setting a Public Hearing

The Board will authorize advertising of its intent to adopt a rule and set a public hearing and special Board meeting to consider adopting a redistricting plan.

5. Public Hearing/Special Board Meeting

a. The Superintendent will recommend a redistricting plan which may be the committee's plan or a variation thereof. b. Public comment will be heard.

b. The Board will take action on the Superintendent's recommendation.

A. The Board agrees that it is in the best interest of the community that subdivisions and specific master-planned communities that are zoned for one particular school remain zoned for that specific school, in the event that the subdivision and specific masterplanned community is later expanded, parcels are acquired, and further homes added. This will ensure greater community and expectations of those living within the community. It is not the intention of this Board that this policy will apply to allow mergers of communities that were built separately and thereafter become merged and/or acquired by one of the subdivisions.

I. **Definitions**

A. FISH (Florida Inventory of School Houses) Capacity

Data, inventory, and numbering system used by the Florida Department of Education, Office of Educational Facilities for buildings, rooms, and occupancy levels in public educational facilities (hereinafter referred to as "FISH").

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B. Program Capacity

Actual capacity at a school adjusted by the Superintendent for factors (portables, VPK classrooms, ESE programs, Intensive Classes, Testing Labs, Computer Labs, etc.) not recognized or accounted for accurately by FISH. Program capacity includes FISH capacity modified by the Superintendent to account for class size, classroom program use, and scheduling.

II. Initiation of revisions to Residential Attendance Zones

A. The Board may consider revisions for the following reasons:

1. Construction of a new school and/or the construction of additional capacity at an existing school.
2. Closing or suspending operations of an existing school.
3. Significant over-capacity or under-capacity of individual schools that cannot be resolved through other provisions of board policies.
4. An anticipated student population growth or decline.

B. The Superintendent shall periodically review student enrollment, facility utilization, and projected growth to ascertain the need for revisions to existing attendance zones and/or for the creation of residential attendance zones for new schools.

C. If the results of the periodic review indicate a need to revise and/or create residential attendance zones, the Superintendent may recommend that the School Board initiate the residential attendance zone revision process. The Superintendent's recommendation shall include a suggested timeline and communication plan consistent with other provisions in this policy.

III. Implementation of revisions to Residential Attendance Zones

A. Upon the School Board's approval of the Superintendent's recommendation to initiate the residential attendance zone revision/creation process, the Superintendent shall hold an initial public meeting to explain the rezoning process, outline the criteria for establishing residential attendance zones, and to provide an opportunity for public input.

B. After considering the public's comments, the Superintendent shall prepare a minimum of three (3) rezoning plans to present at the second public meeting. The criteria used to prepare the proposals shall comply with the following criterion to the

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extent practicable:

1. The plan creates residential attendance zones that comply with all state and federal laws.

2. The plan keeps subdivisions and small neighborhood units in the same attendance zone to the extent practicable.

3. The plan assigns students to the closest school to the extent practicable.

4. The plan creates compact attendance zones to the extent practicable.

5. The plan includes target enrollments that allow for population/student growth and anticipated changing demographics.

6. The plan shall attempt to cause schools to be operated near or under program capacity, allowing for anticipated growth.

7. The plans shall, to the extent practicable, minimize the duration of travel time and distance in order to promote safety and reduce transportation costs. The plans shall, to the extent practicable, not place a transportation burden on any identifiable Federal subgroup.

8. To the extent practicable, the plans should take into consideration contiguous communities as defined by natural barriers, roads, railways, etc.

9. To the extent practicable, the plans shall attempt to avoid rezoning neighborhoods which have been rezoned within the prior three (3) year period. This applies only to rezoning of the same level (i.e., elementary, middle, high school).

C. At the second public meeting the Superintendent and/or designee shall present a minimum of three (3) rezoning alternatives for review and discussion, including the strengths and weaknesses of each plan. Appropriate time will be provided for questions and answers. At this meeting, the appropriate data relative to elements of subparagraph D shall be provided as part of the discussion of each alternative plan. Additionally, staff will establish a dedicated web presence for the rezoning and will display questions and answers reflective of the concerns of the public.

D. As soon as practical after the second public meeting the Superintendent shall review all comments made by the public and the Board, review all plans considered or submitted at the public meeting and either determine to recommend a plan for adoption by the Board and request permission to advertise the plan or re-submit revised plans for reconsideration and recommendation.

E. If the Superintendent recommends a rezoning plan to the Board and the Board approves, the Superintendent shall notice a specific plan for adoption pursuant to the requirements of F.S. 120. The Board may schedule a public hearing as permitted by

law.

F. Changes approved to school attendance zones during a current school year shall become effective beginning at the commencement of the following school year unless extenuating circumstances require the Board to implement rezoning changes prior to the following school year unless the Superintendent recommends an alternative effective date.

G. Exemptions:

1. No rising student in the final year of attendance at the highest grade level offered by the school will be required to change his/her school of attendance as a result of attendance zone revisions. No transportation is provided if a student remains at the current school of attendance based on this exemption.

2. Siblings of a rising rezoned student in the final year of attendance at the highest grade level offered by the school will be allowed to attend the same school to the extent practicable for one (1) year. No transportation is provided for this option unless otherwise provided herein.

3. Unless there are health and safety issues that would preclude compliance, no current elementary student will be required to shift to a different school if the area in which s/he resides has been previously rezoned during his/her attendance at that school. No transportation is provided if a student remains at the current school of attendance based on this exemption.

~~D.~~

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~~E.~~ **IV. Administrative Rezoning**

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An administrative rezoning is a rezoning that affects a change in the current designated school of regular attendance for an area of land that has potential or has entitlements for future residential development. The rezoning may affect high schools, middle schools, or elementary schools, or any combination thereof. The Superintendent may propose an administrative rezone to the Board.

The following conditions are considered to be consistent with an administrative rezone:

1. An administrative rezoning is discretionary and should reflect a need to balance current or projected student enrollment among schools. or otherwise achieve the goals of the District.

2. The timing of the administrative rezoning can occur up to the issuance date of the first building permit for a new residential development.

3. Any proposed administrative rezoning shall ~~mustSlliil/l~~ be brought to the School Board for consideration of approval.

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5120.03 - School Choice Program

The District's school choice controlled open enrollment school program provides a public education delivery system that allows a parents' indicated preferential educational choice as a significant factor.

A. The school choice program provides an opportunity for all students in Manatee County to apply for assignment to any District school that is within the designated elementary cluster or middle school region of the student's zoned school as determined by the address of the student's enrolling parent. Approval of school choice applications will be determined according to criteria established in F.S. 1002.31.

B. The current capacity of each school is identified on the School District's website. The capacity incorporates the specifications, plans, elements, and commitments contained in the School District's educational facilities plan and the long-term work programs required under F.S. 1013.35.

C. Preferential treatment is provided in the school choice process to all of the following:

    1. Dependent children of active duty military personnel whose move resulted from military orders.

    2. Children who have been relocated due to a foster care placement in a different school zone.

    3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent.

    4. Students residing in the School District.

D. Students residing in the District may not be displaced by a student from another district seeking enrollment under the controlled open enrollment process.

E. For purposes of continuity of educational choice, a student who transfers pursuant to this section may remain at the school chosen by the parent until the student completes the highest grade level at the school.

F. The Board shall adopt by rule and post on its website the process required to participate in controlled open enrollment. The process:

    1. adheres to Federal desegregation requirements;

    2. allows parents to declare school preferences, including placement of siblings within the same school;

3. provides a lottery procedure to determine student assignment and establish an appeals process for hardship cases;

4. affords parents of students in multiple session schools preferred access to controlled open enrollment;

5. maintains socioeconomic, demographic, and racial balance;

6. addresses the availability of transportation;

7. maintains existing academic eligibility criteria for public school choice programs pursuant to F.S. 1002.20(6)(a).

G. Identifies schools that have not reached capacity, as determined by the School District.

H. Ensures that the Board adopts a policy to provide preferential treatment pursuant to paragraph (2)(c).

I. In accordance with the reporting requirements of F.S. 1011.62, the Board shall annually report the number of students exercising public school choice, by type, in accordance with rules adopted by the State Board of Education.

J. For a school or program that is a public school of choice under this section, the calculation for compliance with maximum class size pursuant to F.S. 1003.03(4) is the average number of students at the school level.

K. The School District shall not delay eligibility or otherwise prevent a student participating in controlled open enrollment or a choice program from being immediately eligible to participate in interscholastic and intrascholastic extra-curricular activities.

A student may not participate in a sport if the student participated in that same sport at another school during that school year, unless the student meets one (1) of the following criteria:

1. Dependent children of active duty military personnel whose move resulted from military orders.

2. Children who have been relocated due to a foster care placement in a different school zone.

3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent.

4. Authorized for good cause in District or charter school policy.

L. Applications to participate in the school choice controlled open enrollment program shall be available at all school sites, the Office of Student Assignment (OSA), and on the District's website during the choice controlled open enrollment application period. This

form shall be completed by the student's enrolling parent or legal guardian and submitted to the designated office prior to the close of the choice controlled open enrollment application period.

M. Students who have been approved through the choice process to attend a school out of their assigned area will be governed by the following rules:

1. Students receiving school choice are approved through the completion of the highest grade level at that school. The choice school therefore becomes the student's assigned District attendance school. However, the principal may recommend that the student be withdrawn and returned to his/her home zoned school for unacceptable academic performance, nonattendance, habitual tardiness, or disciplinary issues. The principal's recommendation is subject to review by the District Administrative Appeals Committee.

2. Students who are approved for choice are expected to continue in attendance at the choice school throughout at least one (1) school year, and may then apply for a different school, including their original boundary assigned school, but only through application during the choice designated application period.

N. Beginning by the 2017-2018 school year, as part of the School District's controlled open enrollment process, and in addition to the existing public school choice programs provided in F.S. 1002.20(6)(a), the District school shall allow a parent from any school district in the State whose child is not subject to a current expulsion or suspension to enroll his/her child in and transport his/her child to any public school that has not reached capacity in the District, subject to the maximum class size pursuant to F.S. 1003.03 and s. 1, Art. IX of the State Constitution. The School District shall accept the student, pursuant to the District's controlled open enrollment process, and report the student for purposes of the School District's funding pursuant to the Florida Education Finance Program. Transportation for students is not provided.

~~**Use of Guardianship Affidavit**~~

~~A. When a student's parent or legal guardian resides outside of Manatee County, temporary guardianship may be granted to a Manatee County resident for school enrollment purposes. However, both the parent and temporary guardian must complete a guardianship affidavit and evidence of parent address prior to the student's enrollment in the School District. The school assignment will be based on the verified address of the temporary guardian.~~

~~B. A student whose parent/guardian resides in Manatee County may be assigned to a school based on the residence of a temporary guardian only when verification of the need for same is provided by a local agency such as the Department of Children and Family Services. Lacking any such verification, all students will be assigned to school based on the residence of their parent/legal guardian, unless written approval to the contrary is approved through the Office of Student~~

Demographics, Projections, and Assignment following review and approval of District Administrative Appeals Committee.

Students Transferring from Out-of-State

A. Any student who transfers from an out-of-state public or nonpublic school and who meets the regular age requirements for admission to Florida public schools shall provide the documentation listed in Parent's Responsibility for Student Enrollment above prior to admission. In determining the students' placement:

1. The District will consider the students' last successful grade of completion as evidenced in the students' school records.

2. In the absence of school records, the student will be tested and placed according to Policy 5410, *Student Progression*.

B. Any student who transfers from an out-of-state public school and who does not meet regular age requirements for admission to Florida public schools shall provide the following prior to admission:

1. Official documentation that the parent(s) or guardian(s) was a legal resident(s) of the state in which the student was previously enrolled in school.

2. Acceptable documentation is as follows:

a. Deed, listing homeownership in that state.

b. Lease or rental agreement.

c. Electric or water bill.

d. Tax return for the most recent tax year.

Supporting documentation, must list the name and former address of the parent(s) or guardian(s) in that state.

e. An official letter or transcript from proper school authority which shows record of attendance of a minimum of one (1) week in Kindergarten or First Grade, academic information, and grade placement of the student.

f. Florida Certificate of Immunization.

3. Evidence of Date of Birth as provided in Parent's Responsibility for Student Enrollment of this policy.

4. Physical examination. An examination paper must be signed by a licensed examiner and must have been issued within twelve (12) months prior to enrollment. Physical must be a head-to-toe exam. Out-of-state physicals are acceptable provided they meet Florida exam requirements.

C. Any student who transfers from an out-of-state nonpublic school and who does not meet regular age requirements for admission to Florida public schools shall be admitted if the student meets age requirements for public school within the state from which s/he is transferring and if the transfer of the student's academic credit is acceptable under the rules provided in section 4.9, Student Progression, of the policies and procedures of the Board. Prior to admission, the parent or guardian must provide the documentation required in Item B of this section above.

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District Administrative Appeals Committee

The District Administrative Appeals Committee is established to review parent requests for hardship consideration for attending a school other than the assigned boundary school. The committee shall be made up of various directors and supervisors of District programs, including the directors of elementary, middle, and high school.

District Child Study Team

As part of the District student assignment process, at-risk students may be referred by the principal to the Office of Dropout Prevention and Alternative Education for consideration for additional support services and strategies at the school level or for alternative placement. This referral may be made for students with extreme behavioral or attendance and tardiness issues. The District Dropout Prevention Specialist may refer the request to the District Child Study Team.

However, any such referral must be supported by extensive evidence of a review by the school child study team, including parental involvement, and implementation of resulting recommended strategies. All ESE student referrals shall be subject to applicable law. The District team shall consider all learning issues, including the best interest of the referred student, as well as the best interest of other students and staff of the referring school in resolving student issues.

Class Size Assignments

A. In compliance with F.S. 1003.03 which requires all districts to adhere to class size maximums a student may be assigned from the zoned school to another District school /alternate school) at date of enrollment due to a grade level reaching maximum

~~class size capacity.~~

~~B. When a school reaches maximum class size capacity in one or more grade levels the following procedures will apply to new enrollments:~~

~~1. Students in the same family will be assigned to the same alternate school. The parent/guardian may choose to enroll student/sl in open grade levels at the zone school and have only the student(sl in the closed grade/sl assigned to an alternate school.~~

~~2. Students assigned to an alternate school due to class size are assigned to the school for the remainder of the school year.~~

~~3. Transportation is provided to students living more than two (2) miles from the assigned school.~~

~~4. Students who have been placed by a class size assignment have a priority for enrollment at the zone school for the following school year.~~

~~5. The parent/guardian of student(s) may choose to remain at the alternate school to the highest grade available at that school. No transportation is provided after the first year.~~

~~6. incoming siblings will be permitted to attend the same class size assignment school as a student who remained at an alternate school.~~

Student Assignment to School or Program

The Superintendent or designee is authorized to assign a student to any program or school as deemed to be in the best interest of the student or School District.

Revised 3/12/19
Revised 1/16/24

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Legal

F.S. 1000.05
F.S. 1001.32
F.S. 1001.41
F.S. 1001.42
F.S. 1001.51
F.S. 1002.20
F.S. 1002.31

F.S. 1003.06

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AGENDA ITEM NO. 14.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Travel Expense Associated with the School Board Member's Attendance at the Greater Florida Consortium of School Boards (GFCSB) Meeting, August 16-18, 2023, at the Zota Beach Resort, Longboat Key, FL, Not to Exceed $1250.00

Executive Summary
School Board Members would like to attend the Greater Florida Consortium of School Boards (GFCSB) Meeting September 26-27, 2024 in Long Boat Key Florida.

Florida Statute § 1001.39 (2022) requires that when School Board members travel outside of the District and request reimbursement of travel expenses in excess of $500.00, they are required to obtain prior confirmation from the School Board that the travel is for official school board business and that it complies with the rules of the State Board of Education.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
Motion and approval of travel expense associated with the School Board Members attendance at the Greater Florida Consortium of School Boards (GFCSB) Meeting, September 26-27, 2024 at the Zota Beach Resort, Longboat Key, FL, not to exceed $1250.00.

Financial Impact
The financial impact to the District will not exceed $1250.00. The source of funds is the General Fund and is included in the School Board proposed budget for FY 2024-2025.

Contact
Submitting Department: School Board

Attachments:
Sept 26-27 2024 GFCSB Save the Date
Travel Expense Worksheet GFCSB Sep

Greater Florida Consortium of School Boards

Mary Foreman
215 Manatee Avenue W.
Bradenton, FL 34205



July 17, 2024

TO: GFCSB Members

FROM: President Mary Foreman

R E M I N D E R

THE
GREATER FLORIDA CONSORTIUM
OF SCHOOL BOARDS
WILL HAVE A

LEGISLATIVE PLANNING MEETING/DINNER

THURSDAY, SEPTEMBER 26, 2024

MEETING 11:30 am - 5:00 pm
DINNER 6:30 - 9:00 pm

FRIDAY, SEPTEMBER 27, 2024

MEETING 8:00 am - 12:00 pm

ZOTA BEACH RESORT, LONGBOAT KEY

4711 Gulf of Mexico Dr., Longboat Key, FL 34228
Click here to make reservations online, or call (941) 383-2451 Group/Block Code: 4155884

RSVP Tom Cerra – (305)513-9995 tomcerra@gmail.com

Mary Foreman
President
Manatee County

Caprice Edmond
President-Elect
Pinellas County

Roberto Alonso
Secretary/Treasurer
Miami-Dade County

Travel Expense Worksheet						
Expense	# Attending	# of Nights	Per diem			
Mileage						
34	5	1	0.655	111.35		
				111.35		
Hotel/Resort fee						
234.08	1	2		**468.16**		
234.08	3	1		**702.24**		
Parking	5	20	0	**100.00**		
Registration						
0.00	0			**0.00**		
Food						
Lunch	4	1	11.00	44.00		
Dinner	4	1	19.00	76.00		
Dinner			19.00	0.00		
				120.00		
Total Expenses Anticipated				**1,613.10**		

AGENDA ITEM NO. 14.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of Legislative Priority List for the Greater Florida Consortium of School Boards

Executive Summary
School Board Members will discuss and decide on the topics to be sent to the Greater Florida Consortium of School Boards for the 2024-2025 School Year Legislative Priority List.

The attached 2023-2024 Priorities List is attached for reference and will be used as a basis for the creation of the SDMC list.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
.

Financial Impact
There is no financial impact

Contact
Submitting Department: School Board
Initiated by: Mary Foreman

Attachments:
2024 GFCSB Legislative Program



GREATER FLORIDA CONSORTIUM OF SCHOOL BOARDS' 2024 LEGISLATIVE PROGRAM

Constitution of the State of Florida, Article IX - - Section I.

"The education of children is a fundamental value of the people of the State of Florida. It is therefore a paramount duty of the State to make adequate provision for the education of all the children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high-quality system of free public schools that allows students to obtain a high-quality education…."

GOAL: **TO INCREASE, ON A PHASED-IN BASIS, THE AVERAGE PER STUDENT FUNDING TO ENSURE THAT FLORIDA IS IN THE TOP HALF OF THE STATES AND CAN PROVIDE A WORLD CLASS EDUCATION TO ENABLE ITS STUDENTS TO COMPETE AND EXCEL IN THE UNIVERSAL MARKETPLACE.**

ENSURE THAT, IN ALL CASES, LEGISLATION BE EVALUATED TO PROVIDE THAT IT DOES NOT CONFLICT WITH THE CONSTITUTIONAL AND HOME RULE AUTHORITY OF SCHOOL BOARDS TO "OPERATE, CONTROL, AND SUPERVISE" ALL PUBLIC SCHOOLS WITHIN THEIR SCHOOL DISTRICTS.

PRIORITY ISSUES

GOVERNANCE

Respect and adhere to the **Constitutional Authority** of School Boards.

"The school board shall **Operate, Control and Supervise** all free public schools within the school district and determine the rate of school district taxes within the limits prescribed herein." The Florida Constitution, Article IX, Section 4(b).

Require all schools that receive **Taxpayer Dollars** to have the same **Financial and Academic Accountability** measures.

Provide all districts the same **Flexibility** that **High Performing School Districts Currently Receive**.

Waive audit finding penalties for **Out-Of-Field Teachers** who are certified and teaching in related subject areas.

FUNDING

Provide for an annual increase in the **Base Student Allocation** commensurate with the rate of inflation and cost of living increases (but no less than 5 percent new funding), to ensure school systems can meet the rising costs in every aspect of their business.

Dr. Sue Woltanski
President
Monroe County

Mary Foreman
President-Elect
Manatee County

Caprice Edmond
Secretary/Treasurer
Pinellas County

Maintain the full calculation of **Required Local Effort** (RLE) to include new construction and property reassessments.

Fully fund any **New Mandates**, without transferring money from the Base Student Allocation (BSA) or Discretionary Local Effort (DLE).

Provide funding for an **Optional Summer School** program for all students.

Fully fund **Class Size**.

Recognize school board's authority to control **Local District Capital Outlay** revenue without any required diversion and include students in Pre-K, Technical Colleges and On-the-Job Training in the calculation.

Restore the discretionary **2.0 Mill Levy** for capital purposes such as school maintenance, property and casualty insurance premiums, technology needs (including online testing), or other critical capital or operational needs.

Establish that when distributing of **1.5 Capital Outlay Funds to Charter Schools**, the total discretionary millage revenue available for distribution shall be reduced by the school district's annual debt service obligation incurred as of June 30th of each prior fiscal year.

Any proration for FY 2023-2024 should be covered by the Florida Legislature by maintaining the **Education Enrollment Stabilization Program**.

Increase the **Safe Schools** Categorical allocation by at least $100 million to narrow the funding gap associated with the mandate to staff one "safe school officer" per school and ensure sustainable funding for school districts.

Increase the investment in **Mental Health Services** by providing funding to enhance training for and increase the number of personnel providing services within schools (including but not limited to school counselors, mental health professionals, school social workers, school psychologists and school nurses and/or emergency medical personnel).

Continue funding for **School Safety Infrastructure** enhancements to schools.

Provide funding to school systems to upgrade and strengthen **Cybersecurity** controls.

Provide funding to **Modernize Critical Databases** to prevent cyberattacks and for **Secure and Seamless Reporting** with the Department of Education.

Provide adequate funding to significantly increase **Mid-career Teacher and Support Staff Salaries**, on a recurring basis and minimize the negative impacts of the current employee retention crisis, including dealing with the compression resulting from recent legislative increases to minimum salary levels.

Enhance the state investment in high quality **Voluntary Pre-Kindergarten** (VPK) full-day programs.

ACADEMICS AND ACCOUNTABILITY

Expand Pre-K programs to provide options for **Three (3) Years Old**.

Enhance Florida's commitment to **Early Childhood Education**.

Revise School Readiness Pre-School application to permit funding for **School-day and After-school Wrap-around Services** for Pre-Kindergarten students.

Ensure that results from the **FAST Progress Monitoring** system are meaningful and can be exported to other student information systems within one week after testing window has closed.

Remove the requirement for the State Board to automatically annually adjust the **School Grading Scale**.

Maintain choice and flexibility to provide maximum mechanisms for students to achieve **Concordance for Graduation** purposes, including **PERT**.

OPERATIONS

Clarify that School Districts are not permitted to reimburse the insurer for **Personal Injury Protection**.

Allow school districts the option to participate in the **State Health Plan**.

Remove restrictions for the **Disposal of Surplus Properties**.

Minimize the vacancy crisis without the need for any additional monetary commitment by waiving or shortening the existing **Reemployment Limitations for Retirees**.

Maintain the **Apprenticeship Program** that provides bonuses to experienced teachers (with at least 3 years teaching experience) for mentoring aspiring teacher candidates as they gain hands-on teaching experience.

Revise the education statute to include **Pre-Kindergarten**, allowing certified pre-school teachers to be included in **Salaries and Retirement Afforded Only to K-12 Instructional Personnel**.

AGENDA ITEM NO. 14.3

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval to Remove Member from Citizens Financial Oversight Committee (CFOC) Due to Lack of Attendance

Executive Summary
Ms. Catherine Ferrer has missed three consecutive meetings of the Citizens Financial Oversight Committee (CFOC).

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The School Board recommends the removal of Ms. Catherine Ferrer from the CFOC.

Financial Impact
No Financial Impact

Contact
Submitting Department: School Board
Initiated by: CFOC Committee

AGENDA ITEM NO. 14.4

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Updates to the Citizens Financial Oversight Committee (CFOC) Charter (No Financial Impact)

Executive Summary
During the School Board Workshop, 8/30/2024 the Board discussed proposed changes to the Citizens Financial Oversight Committee (CFOC) Charter. Mr. Stephen Dye proposed changes to the current charter and updated based on the consensus of the School Board.

The CFOC Charter is attached for review.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
The School Board will review the proposed redline and final draft of the updated charter.

Financial Impact
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Contact
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Attachments:
Final redline 2024 Version CFOC charter
Final Clean Proposed 2024 CFOC charter

SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

CITIZENS FINANCIAL OVERSIGHT COMMITTEE CHARTER

SeptemberAugust 8, 20243

MISSION

The mission of the Citizen's Financial Oversight Committee ("Committee") as constituted in School Board of Manatee County, Florida, ("School Board") Resolution 2017-11 is to provide oversight to ensure proper fiscal stewardship of operating funds provided by the Special Election approving a millageone mill increase in the school ad valorem tax as provided by Section 1001.73(2) of the Florida Statutes and future extensions of the additional millage.

The Committee shall issue an annual report no later than ninetysixty (90) days after the School Board certifies it annual financial report to ensure proper fiscal stewardship of the funds generated by the additional ad valorem taxes. Also, the Committee shall identify relevant outcomes and report results to the community. The Committee shall include review use of referendum funds by the public charter schools.

The School Board has pledged that the revenues generated by the additional millage for operational purposes shall be used for:to school safety and security; recruiting and retaining teachers and staff; student achievement through more instructional time and supports; early literacy programs; career and technical education; STEM, visual and performing arts, athletics; and increase student achievement through more instructional time and after-school tutoring, recruit and retain teachers and staff with competitive salaries, expand Career and Technical Education and STEM programs to prepare students for the workforce, and to support public charter schools as required by law. The money shall only be used for the purposes listed above."

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The referendum funds generated by the additional millage must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance.

It is the Committee's charge to verify, comment, and report compliance with the School Board's pledge of the use of the funds from the Ad Valorem Millage Election.

COMPOSITION OF COMMITTEE

The Committee members consist of volunteers appointed by the School Board. The Committee members must be independent and not employees of the Manatee County School District or otherwise have a continuing conflict of interest with the Committee and its work and/or Charter. A Committee member shall be deemed independent if the member is compliant with Chapter 112, Part III, Florida Statutes, the Code of Ethics for Public Officers and Employees. Notwithstanding the foregoing, the president of the Manatee Education Association and the president of the local chapter of the American Federation of State, County, and

Municipal Workers, who represent employees of the School Board in collective bargaining, shall be non-voting ex officio members of the Committee.

Effective _____, 2024~~June 30, 2021~~, the Committee will consist of a minimum of five~~seven~~ (5)and a maximum of twelve (12) members. The term of the members will coincide with the School District's fiscal year ended June 30. All terms will be for three (3) years. Should vacancies occur on the Committee, the School Board may appoint a replacement to fill the vacancy for the remainder of the vacant term. Candidates for membership shall be interviewed by the Chair of the Citizens' Financial Oversight Committee and one Board Member.

Committee members are subject to the Florida Government in the Sunshine Laws and members will be required to attend an introductory course to the Florida Open Government Laws within a reasonable time after their initial appointments to the Committee. Committee members may be removed from the Committee by the School Board for any of the following reasons: resignation by the member, lack of attendance (miss 3 consecutive meetings without communication with the Committee Chair), or for repetitive failure to adhere to the required responsibilities or standard of conduct expected of a Committee member.

ADMINISTRATIVE

The Committee shall meet at least quarterly and more frequently if the need arises. A quorum shall be a majority of the membership plus one. The Committee will report to the School Board at least quarterly. The Committee will review the Committee Charter and submit any recommended changes to the School Board for its review and approval no less than annually. All decisions shall be reached by a majority of the voting members present. Any recommendations to the School Board shall be approved by a simple majority (51%) of the voting members of the total Committee membership. The Committee will select the Chairman and Vice-Chairman annually. Vacancies in the office of Chair and Vice-chair shall be filled by the Committee.

There may be s ~~S~~ubcommittees to divide the workload and members of the ~~Citizens' Financial Oversight~~ Committee will be appointed by the Committee Chair to these subcommittees. The ~~Citizens' Financial Oversight~~ Committee may establish or dissolve subcommittees by a majority vote of the Committee. Subcommittees are subject to the Florida Government in the Sunshine and Public records laws, in the same manner as the Committee.

The School Board will provide administrative support and access to information and/or data as is necessary for the Committee to perform its assigned tasks. Beginning in the 2024/25 fiscal year the School Board shall engage

independent auditors to audit the use of the additional millage funds and the audit results shall be provided to the Committee as part of the Committee's review and oversite of proper use of the millage funds, and the Committee shall meet and cooperate with said auditors. The School Board may appoint a Committee member to serve on the School District's Auditor Selection Committee. The School Board shall assign Committee members a School District email account used

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for all Committee and official mailings. Official email accounts are restricted to official use and shall not be used for personal mailings or any other personal business. The Committee's meeting agenda and minutes of the meetings will be provided to the School District's Agency Clerk for posting on the School District's website and will be maintained as per Florida Statute.

SCHOOL BOARD OF MANATEE COUNTY, FLORIDA
CITIZENS FINANCIAL OVERSIGHT COMMITTEE CHARTER
September ___, 2024

MISSION

The mission of the Citizen's Financial Oversight Committee ("Committee") as constituted in School Board of Manatee County, Florida, ("School Board") Resolution 2017-11 is to provide oversight to ensure proper fiscal stewardship of operating funds provided by the Special Election approving a millage increase in the school ad valorem tax as provided by Section 1001.73(2) of the Florida Statutes and future extensions of the additional millage.

The Committee shall issue an annual report no later than ninety (90) days after the School Board certifies it annual financial report to ensure proper fiscal stewardship of the funds generated by the additional ad valorem taxes. Also, the Committee shall identify relevant outcomes and report results to the community. The Committee shall include review use of referendum funds by the public charter schools.

The School Board has pledged that the revenues generated by the additional millage for operational purposes shall be used for: school safety and security; recruiting and retaining teachers and staff; student achievement through more instructional time and supports; early literacy programs; career and technical education; STEM, visual and performing arts, athletics; and to support public charter schools as required by law. The money shall only be used for the purposes listed above."

The referendum funds generated by the additional millage must be spent in accordance with the Board's annual budget priorities and Strategic Plan and shall comply with appropriate Board Policy on maintaining adequate fund balance.

It is the Committee's charge to verify, comment, and report compliance with the School Board's pledge of the use of the funds from the Ad Valorem Millage Election.

COMPOSITION OF COMMITTEE

The Committee members consist of volunteers appointed by the School Board. The Committee members must be independent and not employees of the Manatee County School District or otherwise have a continuing conflict of interest with the Committee and its work and/or Charter. A Committee member shall be deemed independent if the member is compliant with Chapter 112, Part III, Florida Statutes, the Code of Ethics for Public Officers and Employees. Notwithstanding the foregoing, the president of the Manatee Education Association and the president of the local chapter of the American Federation of State, County, and Municipal Workers, who represent employees of the School Board in collective bargaining, shall be non-voting ex officio members of the Committee.

Effective _____, 2024, the Committee will consist of a minimum of five (5) and a maximum of twelve (12) members. The term of the members will coincide with the School District's fiscal year ended June 30. All terms will be for three (3) years. Should vacancies occur on the Committee, the School Board may appoint a replacement to fill the vacancy for the remainder of the vacant term. Candidates for membership shall be interviewed by the Chair of the Citizens' Financial Oversight Committee and one Board Member.

Committee members are subject to the Florida Government in the Sunshine Laws and members will be required to attend an introductory course to the Florida Open Government Laws within a reasonable time after their initial appointments to the Committee. Committee members may be removed from the Committee by the School Board for any of the following reasons: resignation by the member, lack of attendance (miss 3 consecutive meetings without communication with the Committee Chair), or for repetitive failure to adhere to the required responsibilities or standard of conduct expected of a Committee member.

ADMINISTRATIVE

The Committee shall meet at least quarterly and more frequently if the need arises. A quorum shall be a majority of the membership plus one. The Committee will report to the School Board at least

quarterly. The Committee will review the Committee Charter and submit any recommended changes to the School Board for its review and approval no less than annually. All decisions shall be reached by a majority of the voting members present. Any recommendations to the School Board shall be approved by a simple majority (51%) of the voting members of the total Committee membership. The Committee will select the Chairman and Vice-Chairman annually. Vacancies in the office of Chair and Vice-chair shall be filled by the Committee.

There may be subcommittees to divide the workload and members of the Committee will be appointed by the Committee Chair to these subcommittees. The Committee may establish or dissolve subcommittees by a majority vote of the Committee. Subcommittees are subject to the Florida Government in the Sunshine and Public records laws, in the same manner as the Committee.

The School Board will provide administrative support and access to information and/or data as is necessary for the Committee to perform its assigned tasks. Beginning in the 2024/25 fiscal year the School Board shall engage independent auditors to audit the use of the additional millage funds and the audit results shall be provided to the Committee as part of the Committee's review and oversite of proper use of the millage funds, and the Committee shall meet and cooperate with said auditors. The School Board may appoint a Committee member to serve on the School District's Auditor Selection Committee. The School Board shall assign Committee members a School District email account used for all Committee and official mailings. Official email accounts are restricted to official use and shall not be used for personal mailings or any other personal business. The Committee's meeting agenda and minutes of the meetings will be provided to the School District's Agency Clerk for posting on the School District's website and will be maintained as per Florida Statute.

AGENDA ITEM NO. 14.5

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Audit Committee Charter

Executive Summary
During the School Board Workshop, 8/30/2024, the Board discussed proposed changes to the Audit Committee Charter. Mr. Stephen Dye proposed changes to the current charter and updated based on the consensus of the School Board.

The Audit Committee Charter is attached for review.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
The School Board will review the proposed redline and final draft of the updated charter.

Financial Impact
No Financial Impact

Contact
Submitting Department: School Board

Attachments:
Final REDLINE Audit Committee charter
Final Clean Proposed Audit Committee Charter

AUDIT COMMITTEE CHARTER
School District of Manatee County, Florida
Revised SeptemberOctober 26, 202422

MISSION

The mission of the Audit Committee is to assist the Manatee County School Board ("SchoolBoard") in providing oversight of the internal and external audit functions (See Sales Surtaxfor additional mission). The Audit Committee will advise the School Board in the following areas: review the scope and plan of the external and internal audits; recommend the continuation of services of the internal and external auditors ; review corrective action plansand necessary improvements based on audit findings and recommendations received from internal and external auditors ; and assist to maintain open communications between the selected auditors, the School Board and the District's financial management. As part of its mission the Audit Committee may review non confidential reports from cybersecurity and information technology consultants hired by the School District.

The Audit Committee is not charged with any fiscal responsibilities of the School District and the School Board and the Superintendent retains the responsibility for the District's financial condition and for decision-making in all matters of policy and operation. The Audit Committee is not responsible for the outcome of internal and external audits. Additionally, the Audit Committee is not responsible for any consequences associated with fraudulent activities that may be uncovered during internal and external audits or in the course of otherwork completed. The Audit Committee members will not conduct "fieldwork" or other types of auditing, legal or accounting reviews or procedures.

COMPOSITION OF COMMITTEE

The Audit Committee members are volunteers who will be appointed by the School Board. The Audit Committee members must be independent and not employees of the Manatee County School District or employees of the appointed internal and external CPA firms or otherwise have a continuing conflict of interest with the School District. Committee membersmust be residents of Manatee County and be a CPA (active or retired) or had employment experience in school district financial operations. The Committee will consist of seven (7) members. The terms of the members will coincide with the School District’s fiscal year ended June 30. All terms will be for three (3) years, and Committee members may be appointed to serve consecutive terms. Should a vacancy occur on the Committee, the School Board may appoint a replacement to fill the vacancy for the remainder of the vacant term. Anyone interested in filling a vacancy will be interviewed by the Chairperson of the Audit Committee and the School Board Liaison to the Audit Committee prior to being presented to the School Board for appointment.

Committee members are subject to the Florida Sunshine Laws, and members will be required to

attend an informative training session about the Florida Sunshine Laws within areasonable time after their initial appointment to the Committee. Audit Committee members may be removed from the Audit Committee by the School Board for any of the following reasons: resignation by the member; lack of attendance (miss 3 consecutive meetings without communication with the Audit Committee Chair); violation of the independence rules, Audit Committee Charter, and/or the Florida Sunshine Laws; or for any reason as determinedby the School Board.

ADMINISTRATIVE

The Audit Committee will meet as the need arises, and will report to the School Board after each meeting. A majority of the Committee membership shall constitute a quorum. All decisions shall be made by a majority of a quorum present at a meeting. The Audit Committee will select the Chair and Vice Chair annually.

The School Board will provide such administrative support as is necessary for the Audit Committee to perform its assigned tasks. Requests for information, outside of regularly scheduled audits, shall be approved by a majority of the Audit Committee. Once approved, the Chair of the Audit Committee shall communicate that request in writing to the Board Staff Internal Auditor (BSIA). The BSIA shall communicate that request to the School Board Liaisonfor approval. Committee members will be assigned a School District email account that mustbe used for all Committee mailings, and may not be used for personal mailings.

The Audit Committee's meeting agendas and minutes of the meetings will be provided to the School District's Agency Clerk for posting on the School District's website. Audit Committee meetings will include time for Public Comment, and the Audit Committee will follow the public comment operating procedures established by the School Board for School Board meetings.

Periodically, the Audit Committee will review the Audit Committee Charter and submit any recommended changes to the School Board for approval.

EXTERNAL AUDIT SERVICES

The Audit Committee will meet with the external auditors after interim fieldwork to discuss risk assessment, audit scope and any known potential reporting problems or issues. After the completion of the audit fieldwork, the Audit Committee will meet with the external auditors to discuss drafts of the audited financial statements, reports on internal control and complianceand management letter comments prior to presentation to the Board and issuance. The Audit Committee will report to the School Board on acceptance of the audit and related reports and review any corrective action plans developed by the District’s staff. The Audit Committee will evaluate the work of the external auditors and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

The Audit Committee will review and make a recommendation on whether the School Board should approve any proposed non-audit services by the District’s external auditor.

INTERNAL AUDIT SERVICES

The internal audit function may include both in-house internal auditor(s) and a contracted internal audit firm.

The Audit Committee will review the results of internal audit activities, reports and significant recommendations and findings as needed. The Audit Committee will report periodically to the School Board on such matters. The Audit Committee will review the long-range and annual internal audit plans to ensure that high risk areas and key control activities are periodically evaluated and tested. The Audit Committee may also make recommendations to the SchoolBoard for internal auditors to perform special studies or investigations based on identified riskassessments and areas needed for improvement.

The Audit Committee will evaluate the work of the internal auditors (in-house internal auditorsand contracted internal audit firm) and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

INFORMATION TECHNOLOGY CYBERSECURITY

The Audit Committee may receive reports from information technology cybersecurity consultants and District staff. These reports will not include specific information that could compromise the security of the physical and/or virtual information technology of the District.

The Audit Committee may make recommendations to the School Board for information technology cybersecurity consultants to perform special studies or investigations based on identified risk assessments and areas needed for improvement.

The Audit Committee will evaluate the work of the information technology cybersecurity consultants and can make a recommendation to the School Board whether to continue their services or to not renew their contract.

MISSION - SALES SURTAX

An additional mission of the Audit Committee is to perform the procedures listed in School Board Resolutions 2016-03 and 2016-10. On November 8, 2016, the voters of Manatee County approved the extension of the existing school one-half cent sales surtax for capital outlay for educational facilities for fifteen additional years, from January 1, 2018, to ending onDecember 31, 2032. The above Resolutions charged the Audit Committee with review of thecollection and proper use of the funds raised through the extension of the sales surtax.

AUDITOR SELECTION COMMITTEE

(1) Overview

The Audit Committee shall have a subcommittee known as the Auditor Selection Committee whose purpose is to comply with the Auditor selection procedures required in Florida Statute 218.391, as same may be amended over time. The School Board may appoint a member of the Citizens Financial Oversite Committee (CFOC) to the Auditor Selection Committee. Only members of the Audit committee, a member from the CFOC appointed by the school Board, and one School Board member may serve on this subcommittee. All members of the Audit Committee may serve on the subcommittee if they desire, but are not required, and the minimum size of the subcommittee shall be no less than two members of the Audit Committee and one member from the School Board. The School Board member shall serve as the chair of the committee. A majority of the committee shall serve as a quorum.

While the primary purpose of the Auditor Selection Committee is to assist the School Board in selecting an auditor to conduct the annual financial audit required in Section 218.39; the committee upon request of the School Board, may also assist in selecting other auditors or auditing services being considered by the School Board.

The subcommittee is subject to all sunshine and public records laws and the public may not be excluded from the committee's proceedings.

(2) The Auditor Selection Committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(f) Perform any other actions as required under Florida law.

AUDIT COMMITTEE CHARTER
School District of Manatee County, Florida
Revised September___, 2024

MISSION

The mission of the Audit Committee is to assist the Manatee County School Board ("SchoolBoard") in providing oversight of the internal and external audit functions (See Sales Surtaxfor additional mission). The Audit Committee will advise the School Board in the following areas: review the scope and plan of the external and internal audits; recommend the continuation of services of the internal and external auditors ; review corrective action plansand necessary improvements based on audit findings and recommendations received from internal and external auditors ; and assist to maintain open communications between the selected auditors, the School Board and the District's financial management. As part of its mission the Audit Committee may review non confidential reports from cybersecurity and information technology consultants hired by the School District.

The Audit Committee is not charged with any fiscal responsibilities of the School District and the School Board and the Superintendent retains the responsibility for the District's financial condition and for decision-making in all matters of policy and operation. The Audit Committee is not responsible for the outcome of internal and external audits. Additionally, the Audit Committee is not responsible for any consequences associated with fraudulent activities that may be uncovered during internal and external audits or in the course of otherwork completed. The Audit Committee members will not conduct "fieldwork" or other types of auditing, legal or accounting reviews or procedures.

COMPOSITION OF COMMITTEE

The Audit Committee members are volunteers who will be appointed by the School Board. The Audit Committee members must be independent and not employees of the Manatee County School District or employees of the appointed internal and external CPA firms or otherwise have a continuing conflict of interest with the School District. Committee membersmust be residents of Manatee County and be a CPA (active or retired) or had employment experience in school district financial operations. The Committee will consist of seven (7) members. The terms of the members will coincide with the School District’s fiscal year ended June 30. All terms will be for three (3) years, and Committee members may be appointed to serve consecutive terms. Should a vacancy occur on the Committee, the School Board may appoint a replacement to fill the vacancy for the remainder of the vacant term. Anyone interested in filling a vacancy will be interviewed by the Chairperson of the Audit Committee and the School Board Liaison to the Audit Committee prior to being presented to the School Board for appointment.

Committee members are subject to the Florida Sunshine Laws, and members will be required to

attend an informative training session about the Florida Sunshine Laws within areasonable time after their initial appointment to the Committee. Audit Committee members may be removed from the Audit Committee by the School Board for any of the following reasons: resignation by the member; lack of attendance (miss 3 consecutive meetings without communication with the Audit Committee Chair); violation of the independence rules, Audit Committee Charter, and/or the Florida Sunshine Laws; or for any reason as determinedby the School Board.

ADMINISTRATIVE

The Audit Committee will meet as the need arises, and will report to the School Board after each meeting. A majority of the Committee membership shall constitute a quorum. All decisions shall be made by a majority of a quorum present at a meeting. The Audit Committee will select the Chair and Vice Chair annually.

The School Board will provide such administrative support as is necessary for the Audit Committee to perform its assigned tasks. Requests for information, outside of regularly scheduled audits, shall be approved by a majority of the Audit Committee. Once approved, the Chair of the Audit Committee shall communicate that request in writing to the Board Staff Internal Auditor (BSIA). The BSIA shall communicate that request to the School Board Liaisonfor approval. Committee members will be assigned a School District email account that mustbe used for all Committee mailings, and may not be used for personal mailings.

The Audit Committee's meeting agendas and minutes of the meetings will be provided to the School District's Agency Clerk for posting on the School District's website. Audit Committee meetings will include time for Public Comment, and the Audit Committee will follow the public comment operating procedures established by the School Board for School Board meetings.

Periodically, the Audit Committee will review the Audit Committee Charter and submit any recommended changes to the School Board for approval.

EXTERNAL AUDIT SERVICES

The Audit Committee will meet with the external auditors after interim fieldwork to discuss risk assessment, audit scope and any known potential reporting problems or issues. After the completion of the audit fieldwork, the Audit Committee will meet with the external auditors to discuss drafts of the audited financial statements, reports on internal control and complianceand management letter comments prior to presentation to the Board and issuance. The Audit Committee will report to the School Board on acceptance of the audit and related reports and review any corrective action plans developed by the District’s staff. The Audit Committee will evaluate the work of the external auditors and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

The Audit Committee will review and make a recommendation on whether the School Board should approve any proposed non-audit services by the District’s external auditor.

INTERNAL AUDIT SERVICES

The internal audit function may include both in-house internal auditor(s) and a contracted internal audit firm.

The Audit Committee will review the results of internal audit activities, reports and significant recommendations and findings as needed. The Audit Committee will report periodically to the School Board on such matters. The Audit Committee will review the long-range and annual internal audit plans to ensure that high risk areas and key control activities are periodically evaluated and tested. The Audit Committee may also make recommendations to the SchoolBoard for internal auditors to perform special studies or investigations based on identified riskassessments and areas needed for improvement.

The Audit Committee will evaluate the work of the internal auditors (in-house internal auditorsand contracted internal audit firm) and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

INFORMATION TECHNOLOGY CYBERSECURITY

The Audit Committee may receive reports from information technology cybersecurity consultants and District staff. These reports will not include specific information that could compromise the security of the physical and/or virtual information technology of the District.

The Audit Committee may make recommendations to the School Board for information technology cybersecurity consultants to perform special studies or investigations based on identified risk assessments and areas needed for improvement.

The Audit Committee will evaluate the work of the information technology cybersecurity consultants and can make a recommendation to the School Board whether to continue their services or to not renew their contract.

MISSION - SALES SURTAX

An additional mission of the Audit Committee is to perform the procedures listed in School Board Resolutions 2016-03 and 2016-10. On November 8, 2016, the voters of Manatee County approved the extension of the existing school one-half cent sales surtax for capital outlay for educational facilities for fifteen additional years, from January 1, 2018, to ending onDecember 31, 2032. The above Resolutions charged the Audit Committee with review of thecollection and proper use of the funds raised through the extension of the sales surtax.

AUDITOR SELECTION COMMITTEE

(1) Overview

The Audit Committee shall have a subcommittee known as the Auditor Selection Committee whose purpose is to comply with the Auditor selection procedures required in Florida Statute 218.391, as same may be amended over time. The School Board may appoint a member of the Citizens Financial Oversite Committee (CFOC) to the Auditor Selection Committee. Only members of the Audit committee, a member from the CFOC appointed by the school Board, and one School Board member may serve on this subcommittee. All members of the Audit Committee may serve on the subcommittee if they desire, but are not required, and the minimum size of the subcommittee shall be no less than two members of the Audit Committee and one member from the School Board. The School Board member shall serve as the chair of the committee. A majority of the committee shall serve as a quorum.

While the primary purpose of the Auditor Selection Committee is to assist the School Board in selecting an auditor to conduct the annual financial audit required in Section 218.39; the committee upon request of the School Board, may also assist in selecting other auditors or auditing services being considered by the School Board.

The subcommittee is subject to all sunshine and public records laws and the public may not be excluded from the committee's proceedings.

(2) The Auditor Selection Committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(f) Perform any other actions as required under Florida law.

AGENDA ITEM NO. 14.6

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing
Action Item

Title
Board Discussion and Selection of Citizen Financial Oversight Committee (CFOC) Member to Auditor Selection Committee

Executive Summary
Board Member Mary Foreman requested an item be added to the agenda for the Board to discuss and vote on the Citizen Financial Oversight Committee Member who will be appointed to the Auditor Selection Committee.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 7
Promote our schools and District as remaining highly competitive and uniquely designed to produce top-notch graduates, great neighbors, and responsible citizens

Recommendation
The Board will discuss and appoint a CFOC member to the Auditor Selection Committee.

Financial Impact
There is no Financial Impact.

Contact
Submitting Department: School Board
Initiated by: Mary Foreman

AGENDA ITEM NO. 15.1

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Quarterly ESSER Report for Period Ending June 30, 2024

Executive Summary
The Elementary and Secondary School Emergency Relief (ESSER) Fund was established as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act in March 2020. The CARES Act provided direct funding to State Education Agencies (SEA) and Local Education Agencies (LEA) to address the impact of COVID-19 on elementary and secondary schools.

The Elementary and Secondary School Emergency Relief (ESSER II) funds under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act are provided to Local Educational Agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools in Florida. This includes helping school districts and other LEAs safely reopen schools, restore and maintain high-quality learning environments, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools. All expenditures must align to programmatic, fiscal and reporting assurances put forth by the CRRSA Act.

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. In it, the U.S. Department of Education is providing an additional $121.9 billion for the Elementary and Secondary School Emergency Relief Fund (ARP ESSER Fund). This legislation awards grants to state educational agencies for providing school districts with emergency relief funds to address the impact of COVID-19. Ninety percent will be awarded to school districts. The remaining funds will be used for state-level activities to address issues caused by COVID-19.

Attached is the District's Quarterly ESSER Report for the period ending June 30, 2024.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready to Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
ESSER_Board_Report_Final_06_30_24

Project Status A

ESSER as of 06/30/2024

Fund	FundDescr	Project	ProjectDescr	Sum of Current Budget	Sum of Current Actuals	Sum of Encumbered	Sum of Pre-Encumbered	Sum of Actual Balance	Sum of Balance	Remaining Charter and Indirect Costs Budget	Remaining Balance after Charter and Indirect Costs	% Remaining Balance after Charter and Indirect Costs	Ending Date
44501	**ARP Act ESSER**	4930504379	ESSER III	71,107,723.00	58,381,424.92	4,753,719.80	(132,777.18)	12,726,298.08	8,105,355.46	3,884,835.11	4,220,520.35	5.9%	**9/30/2024**
		4930504572	ESSER T-IX Homeless	664,858.00	589,757.58	5,441.26	0.00	75,100.42	69,659.16	3,576.21	66,082.95	9.9%	**9/30/2024**
		4930504575	ESSER III - Targeted Mathemati	655,589.00	538,547.27	0.00	0.00	117,041.73	117,041.73	47,584.29	69,457.44	10.6%	**9/30/2024**
		4930804442	ESSER III Learning Loss	17,776,931.00	16,117,975.08	94,000.68	0.00	1,658,955.92	1,564,955.24	147,853.90	1,417,101.34	8.0%	**9/30/2024**
		4930804513	ESSER III ARP HIITS	767,250.00	630,382.42	28,840.00	0.00	136,867.58	108,027.58	120,041.91	(12,014.33)	-1.6%	**9/30/2024**
		4932304576	ESSER III - Intensive Aftersch	1,074,769.00	835,955.85	0.00	0.00	238,813.15	238,813.15	133,582.48	105,230.67	9.8%	**9/30/2024**
		4930504533	ESSER III - Summer Learning Ca	1,174,226.00	862,712.49	0.00	50.00	311,513.51	311,463.51	167,173.05	144,290.46	12.3%	**9/30/2024**
		4930504573	ESSER III - Supplemental Progr	2,878,858.00	2,128,557.73	82,017.53	1.06	750,300.27	668,281.68	379,081.23	289,200.45	10.0%	**9/30/2024**
		4930504574	ESSER III - Instructional Mate	714,279.00	671,464.86	0.00	0.00	42,814.14	42,814.14	42,814.14	0.00	0.0%	**9/30/2024**
Grand Total				**96,814,483.00**	**80,756,778.20**	**4,964,019.27**	**(132,726.12)**	**16,057,704.80**	**11,226,411.65**	**4,926,542.32**	**6,299,869.33**	**6.5%**	

These amounts are included in above.

Object	AccountDescr	Sum of Current Budget	Sum of Current Actuals	Sum of Encumbered	Sum of Pre-Encumbered	Sum of Actual Balance	Sum of Balance	
411201	Other SAMP Regular Pay	96,224.45	94,096.97	0.00	0.00	2,127.48	2,127.48	*These positions were intended to return to the General Fund beginning in 2024
412101	Teachers Regular Pay	5,610,309.05	5,374,592.12	0.00	0.00	235,716.93	235,716.93	*Grant Mgmt positions
413301	School Couns Regular Pay	6,622,181.87	6,552,765.36	0.00	0.00	69,416.51	69,416.51	* 3rd Grade Academy, Intensive Reading/Math, ESOL Resource
413401	Other Cert Regular Pay	3,709,639.66	3,696,627.69	0.00	0.00	13,011.97	13,011.97	*School Counselors
415101	Teacher Aides Regular Pay	3,334,581.40	3,182,741.03	0.00	0.00	151,840.37	151,840.37	*Social Workers, Reading Coaches
Grand Total		**19,372,936.43**	**18,900,823.17**	**0.00**	**0.00**	**472,113.26**	**472,113.26**	*Reading Para HS & MS, Classroom Subs, 3rd Grade Academy

AGENDA ITEM NO. 15.2

School Board of Manatee County
September 10, 2024 - Regular Board Meeting and Public Hearing

Title
Year-to-Date Charter School Financial Statement Summary Through June 30, 2024

Executive Summary
Unaudited year-to-date financial statements of the Charter Schools are submitted to the District each month or quarter, depending on each school's reporting requirements. These reports are filed in the District's administrative offices and are available upon request.

The District reviews and summarizes the financial statements; however, cannot certify as to their accuracy. The summary data is provided for information only purposes. Each charter school's Board is responsible for the accuracy of the monthly financial statements submitted to the District.

Note: Annual financial audits are conducted by independent CPAs for each Charter school following the fiscal year end.

Contact
Submitting Department: Business Services
Initiated By: Cathy Miley

Attachments:
Charter Schools Financial Rpt Summary 2023-2024 -Consolidated June 2024.pdf

School District of Manatee County
Summary of Charter School Financial Reports
Fiscal Year 2023-24

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2101 - Manatee School for the Arts & Sciences												
Fund Balance July 1, 2023	**$ 1,086,345.00**	**$ 1,086,345.00**	**$ 1,097,039.00**	**$ 1,097,039.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**	**$ 1,198,472.00**
Revenue	86,450.00	205,647.00	312,893.00	423,240.00	570,961.00	682,731.00	799,949.00	879,330.00	956,020.00	1,061,719.00	1,145,818.00	1,232,619.00
Expense	(14,757.00)	(112,586.00)	(212,116.00)	(323,689.00)	(489,916.00)	(597,572.00)	(710,397.00)	(818,161.00)	(926,179.00)	(1,037,241.00)	(1,143,951.00)	(1,248,099.00)
Transfers		10,694.00										
Fund Balance, Ending	**$ 1,158,038.00**	**$ 1,190,100.00**	**$ 1,197,816.00**	**$ 1,196,590.00**	**$ 1,279,517.00**	**$ 1,283,631.00**	**$ 1,288,024.00**	**$ 1,259,641.00**	**$ 1,228,313.00**	**$ 1,222,950.00**	**$ 1,200,339.00**	**$ 1,182,992.00**
Unrestricted/Unassigned Fund Balance	$ 228,933.00	$ 232,451.00	$ 235,618.00	$ 237,379.00	$ 35,358.00	$ 34,090.00	$ 33,885.00	$ 37,666.00	$ 38,941.00	$ 39,815.00	$ 40,413.00	$ 37,522.00
2102 - Team Success*												
Fund Balance July 1, 2023			**$ 3,931,466.00**			**$ 3,931,434.00**			**$ 3,931,434.00**			**$ 3,931,434.00**
Revenue			3,070,880.00			$ 6,311,860.00			9,779,072.00			13,319,273.00
Expense			(3,304,977.00)			(6,279,019.00)			(9,356,245.00)			(12,153,995.00)
Transfers			(563,806.00)			(384,499.00)			(934,534.00)			(1,624,429.00)
Fund Balance, Ending			**$ 3,133,563.00**			**$ 3,579,776.00**			**$ 3,419,727.00**			**$ 3,472,283.00**
Unrestricted/Unassigned Fund Balance			$ 3,133,563.00			$ 3,559,863.00			**$ 3,401,815.00**			$ 3,304,371.00
2104 - Manatee School for the Arts												
Fund Balance July 1, 2023	**$ 11,355,506.00**	**$ 11,355,506.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**	**$ 9,899,947.00**
Revenue	1,438,257.00	3,100,732.00	5,687,266.00	7,525,569.00	10,135,297.00	11,854,386.00	13,502,026.00	$ 14,989,512.00	16,458,859.00	17,957,703.00	19,376,943.00	21,937,011.00
Expense	(1,432,000.00)	(3,313,971.00)	(5,257,989.00)	(7,095,172.00)	(8,835,289.00)	(10,581,940.00)	(12,246,078.00)	(13,979,635.00)	(15,659,857.00)	(17,481,226.00)	(19,238,098.00)	(17,760,241.00)
Transfers					(1,357,972.00)	(1,534,432.00)	(1,873,068.00)	(2,367,471.00)	(2,391,402.00)	(2,862,158.00)	(2,967,786.00)	(2,988,363.00)
Fund Balance, Ending	**$ 11,361,763.00**	**$ 11,142,267.00**	**$ 10,329,224.00**	**$ 10,330,344.00**	**$ 9,841,983.00**	**$ 9,637,961.00**	**$ 9,282,827.00**	**$ 8,542,353.00**	**$ 8,307,547.00**	**$ 7,514,266.00**	**$ 7,071,006.00**	**$ 11,088,354.00**
Unrestricted/Unassigned Fund Balance	$ 10,068,595.00	$ 9,164,443.00	$ 7,986,926.00	$ 7,655,634.00	$ 8,135,325.00	$ 7,931,303.00	$ 9,282,827.00	$ 8,542,353.00	$ 7,995,107.00	$ 7,514,265.00	$ 7,071,006.00	$ 10,467,959.00
2120 - Rowlett Middle Academy*						$ -						
Fund Balance July 1, 2023			**$ 410,611.00**			**$ 410,611.00**			**$ 410,611.00**			**$ 410,611.00**
Revenue			2,058,990.44			3,969,526.95			5,942,187.17			7,635,744.07
Expense			(1,915,621.05)			(3,700,937.02)			(5,331,567.89)			(7,062,547.04)
Transfers			(142,066.37)			(240,717.24)			(370,768.79)			(427,980.86)
Fund Balance, Ending	**$ -**	**$ -**	**$ 411,914.02**	**$ -**	**$ -**	**$ 438,483.69**			**$ 650,461.49**			**$ 555,827.17**
Unrestricted/Unassigned Fund Balance			$ 405,749.02			$ 438,483.69			$ 644,296.49			$ 549,662.19
2121 - Manatee Charter School												
Fund Balance July 1, 2023	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**	**$ 87,846.00**
Revenue	363,800.51	1,087,184.68	1,535,121.66	1,763,866.76	2,312,237.02	2,880,926.56	3,174,829.56	3,781,598.42	4,595,399.01	4,956,187.19	5,415,382.94	5,909,407.03
Expense	(279,319.18)	(797,409.11)	(1,181,584.81)	(1,306,611.93)	(1,778,018.92)	(2,256,367.83)	(2,550,270.83)	(3,067,449.06)	(3,757,723.66)	(4,028,921.21)	(4,386,650.49)	(4,697,101.20)
Transfers		(180,681.26)	(271,021.89)	(361,362.52)	(451,703.15)	(542,043.78)	(542,043.78)	(631,634.41)	(814,622.42)	(904,213.05)	(993,803.68)	(1,172,984.94)
Fund Balance, Ending	**$ 172,327.33**	**$ 196,940.31**	**$ 170,360.96**	**$ 183,738.31**	**$ 170,360.95**	**$ 170,360.95**	**$ 170,360.95**	**$ 170,360.95**	**$ 110,898.93**	**$ 110,898.93**	**$ 122,774.77**	**$ 127,166.89**
Unrestricted/Unassigned Fund Balance	$ 17,148.00	$ 44,808.00	$ -	$ 18,862.51	$ 5,485.15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2122 - Oasis Middle School												
Fund Balance July 1, 2023	**$ 131,607.00**	**$ 131,607.00**	**$ 93,607.00**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**	**$ (119,527.00)**
Revenue	52,773.00	91,690.00	118,924.00	150,842.00	271,509.00	332,452.00	431,946.00	500,385.00	584,862.00	643,940.00	711,741.00	783,996.00
Expense	(65,256.00)	(121,821.00)	(186,546.00)	(273,977.00)	(335,448.00)	(398,775.00)	(471,837.00)	(530,143.00)	(613,549.00)	(672,326.00)	(739,995.00)	(810,701.00)
Transfers												
Fund Balance, Ending	**$ 119,124.00**	**$ 101,476.00**	**$ 25,985.00**	**$ (242,662.00)**	**$ (183,466.00)**	**$ (185,850.00)**	**$ (159,418.00)**	**$ (149,285.00)**	**$ (148,214.00)**	**$ (147,913.00)**	**$ (147,781.00)**	**$ (146,232.00)**
Unrestricted/Unassigned Fund Balance	$ 119,124.00	$ 101,476.00	$ 25,985.00	$ (242,662.00)	$ (183,466.00)	$ (185,850.00)	$ (159,418.00)	$ (149,286.00)	$ (148,214.00)	$ (147,913.00)	$ (147,781.00)	$ (146,232.00)
2123 - Imagine Charter - North Manatee												
Fund Balance July 1, 2023	**$ 75,805.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**	**$ 165,217.00**
Revenue	472,882.22	1,043,173.00	1,550,175.00	2,157,812.00	2,744,748.00	3,561,499.00	4,112,445.00	4,799,225.00	5,547,940.00	6,414,867.00	7,064,603.00	7,896,694.00
Expense	(307,136.64)	(987,762.00)	(1,666,220.00)	(2,309,536.00)	(3,203,749.00)	(3,706,167.00)	(4,279,314.00)	(4,865,433.00)	(5,429,519.00)	(6,051,358.00)	(6,785,957.00)	(7,345,694.00)
Transfers	(62,125.01)											
Fund Balance, Ending	**$ 179,425.57**	**$ 220,628.00**	**$ 49,172.00**	**$ 13,493.00**	**$ (293,784.00)**	**$ 20,549.00**	**$ (1,652.00)**	**$ 99,009.00**	**$ 283,638.00**	**$ 528,726.00**	**$ 443,863.00**	**$ 716,217.00**
Unrestricted/Unassigned Fund Balance	$ 179,425.57	$ 220,628.00	$ 49,172.00	$ 13,493.00	$ (293,784.00)	$ 20,549.00	$ (1,652.00)	$ 99,009.00	$ 283,638.00	$ 528,726.00	$ 443,863.00	$ 716,217.00
		Restated	Restated					revised by Charter 4-16-24				
2124 - Imagine Charter- Lakewood Ranch												
Fund Balance July 1, 2023	**$ 110,482.90**	**$ 11,407.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**	**$ 79,506.00**
Revenue	366,249.64	905,146.41	1,558,395.00	2,148,960.00	2,580,665.00	3,112,513.00	3,468,299.00	3,977,756.00	4,596,057.00	5,268,904.00	5,770,344.00	6,252,997.00
Expense	(524,131.29)	(1,126,962.73)	(1,626,004.00)	(2,216,573.00)	(2,597,031.00)	(3,051,886.00)	(3,547,026.00)	(4,048,878.00)	(4,592,384.00)	(5,055,901.00)	(5,500,450.00)	(5,965,159.00)
Transfers	133,757.04	(11,233.68)										
Fund Balance, Ending	**$ 86,358.29**	**$ (221,643.00)**	**$ 11,897.00**	**$ 11,893.00**	**$ 63,140.00**	**$ 140,133.00**	**$ 779.00**	**$ 8,384.00**	**$ 83,179.00**	**$ 292,509.00**	**$ 349,400.00**	**$ 367,344.00**
Unrestricted/Unassigned Fund Balance	$ 3,697.61	$ (686,963.34)	$ 11,897.00	$ 11,893.00	$ 63,140.00	$ 140,133.00	$ 779.00	$ 8,384.00	$ 83,179.00	$ 292,509.00	$ 349,400.00	$ 367,344.00
		Charter school has not restated										
2131 - Palmetto Charter School*												
Fund Balance July 1, 2023			**$ 1,650,340.00**			**$ 1,650,340.00**			**$ 1,650,340.00**			**$ 1,650,340.00**
Revenue			1,055,126.28			2,295,334.10			3,498,347.17			4,882,705.05
Expense			(863,619.26)			(1,870,686.63)			(2,970,325.36)			(4,348,243.69)
Transfers												
Fund Balance, Ending			**$ 1,841,847.02**			**$ 2,074,987.47**			**$ 2,178,361.81**			**$ 2,184,801.36**
Unrestricted/Unassigned Fund Balance			$ 1,841,846.02			$ 2,074,987.47			$ 2,178,361.81			$ 2,184,801.36
2141 - State College of FL Collegiate School*												
Fund Balance July 1, 2023			**$ 2,381,293.00**			**$ 2,381,293.00**			**$ 2,381,293.00**			**$ 2,381,293.00**
Revenue			1,079,015.00			2,212,707.00			$ 3,274,671.00			4,570,492.00
Expense			(581,748.00)			(1,722,264.00)			(2,782,928.00)			(4,191,981.00)
Transfers												
Fund Balance, Ending			**$ 2,878,560.00**			**$ 2,871,736.00**			**$ 2,873,036.00**			**$ 2,759,804.00**
Unrestricted/Unassigned Fund Balance			$ 2,878,560.00			$ 2,847,055.00			$ 2,848,355.00			$ 2,735,123.00
2161 - Visible Men Academy												
Fund Balance July 1, 2023	**$ 240,269.72**	**$ 240,269.72**	**$ 240,269.72**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**	**$ 192,860.80**
Revenue	248,348.61	309,631.02	384,737.87	604,648.49	692,734.20	788,359.88	894,165.49	987,828.32	1,095,355.72	1,773,590.57	1,985,453.34	2,154,630.55
Expense	(141,601.68)	(276,957.93)	(398,083.62)	(533,077.51)	(682,833.93)	(822,293.28)	(975,583.53)	(1,171,475.25)	(1,289,392.66)	(1,845,157.14)	(2,039,763.46)	(2,221,949.22)
Transfers			3,744.00	7,471.00	11,207.00	14,990.00	36,445.00	40,897.00	45,352.00	49,807.00	54,262.00	57,295.00
Fund Balance, Ending	**$ 347,016.65**	**$ 272,942.81**	**$ 230,667.97**	**$ 271,902.78**	**$ 213,968.07**	**$ 173,917.40**	**$ 147,887.76**	**$ 50,110.87**	**$ 44,175.86**	**$ 171,101.23**	**$ 192,812.68**	**$ 182,837.13**
Unrestricted/Unassigned Fund Balance	$ 166,342.00	$ 253,648.49	$ 211,373.65	$ 252,608.46	$ 194,673.75	$ 154,623.08	$ 128,590.44	$ 30,816.55	$ 24,881.54	$ 151,806.91	$ 173,518.36	$ 163,542.81
2171 - Rowlett Academy for Arts - Elementary*												
Fund Balance July 1, 2023			**$ 2,194,968.00**			**$ 2,194,968.00**			**$ 2,194,968.00**			**$ 2,194,968.00**
Revenue			2,985,424.18			5,405,991.31			7,143,681.56			9,895,551.64
Expense			(2,535,960.10)			(5,042,806.68)			(7,024,286.84)			(9,266,613.66)
Transfers			(808,519.55)			(975,031.13)			(199,814.41)			(712,286.54)
Fund Balance, Ending			**$ 1,835,912.53**			**$ 1,583,121.50**			**$ 2,114,548.31**			**$ 2,111,619.44**
Unrestricted/Unassigned Fund Balance			$ 1,812,982.53			$ 1,560,191.50			$ 2,091,618.31			$ 2,088,689.44
2181 - Parrish Charter Academy												
Fund Balance July 1, 2023	**$ 621,018.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**	**$ 621,017.00**
Revenue	478,235.00	1,127,372.00	1,764,673.00	2,418,410.00	3,533,165.00	4,181,957.00	4,810,160.00	5,425,273.00	6,043,082.00	6,707,682.00	7,344,571.00	8,095,555.00
Expense	(598,624.00)	(1,308,598.00)	(1,517,500.00)	(2,496,900.00)	(3,108,021.00)	(3,731,168.00)	(4,319,799.00)	(4,932,320.00)	(5,548,931.00)	(6,191,560.00)	(6,797,586.00)	(7,012,728.00)
Transfers	(709.00)	5,118.00	8,145.00	30,679.00	121,287.00	141,281.00	186,558.00	186,558.00	186,558.00	167,874.00	168,975.00	100,265.00
Fund Balance, Ending	**$ 499,920.00**	**$ 444,909.00**	**$ 876,335.00**	**$ 573,206.00**	**$ 1,167,448.00**	**$ 1,213,087.00**	**$ 1,297,936.00**	**$ 1,300,528.00**	**$ 1,301,726.00**	**$ 1,305,013.00**	**$ 1,336,977.00**	**$ 1,804,109.00**
Unrestricted/Unassigned Fund Balance	$ 499,919.00	$ 444,910.00	$ 871,335.00	$ 568,206.00	$ 1,162,448.00	$ 1,208,087.00	$ 1,292,936.00	$ 1,295,528.00	$ 1,296,726.00	$ 1,300,013.00	$ 1,331,977.00	$ 1,799,109.00
	restated	restated	restated									
2182 - Lakewood Ranch Preparatory Academy												
Fund Balance July 1, 2023	**$ 462,042.79**	**$ 462,042.79**	**$ 503,807.00**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**	**$ 503,806.79**
Revenue	652,959.83	1,939,319.92	4,246,117.98	5,481,470.82	7,145,004.89	8,797,754.35	10,170,281.45	11,398,590.75	12,807,157.48	14,081,845.03	15,246,552.26	16,205,836.14
Expense	(301,040.69)	(2,071,854.07)	(3,721,735.63)	(4,809,394.85)	(5,859,603.36)	(7,104,464.38)	(8,095,070.38)	(9,019,762.22)	(10,239,947.55)	(11,133,219.47)	(11,879,101.07)	(12,456,833.96)
Transfers			(473,478.12)	(631,303.80)	(1,234,497.30)	(1,615,007.07)	(1,996,928.17)	(2,516,880.93)	(2,761,704.92)	(3,143,120.34)	(3,524,693.65)	(3,906,266.96)
Fund Balance, Ending	**$ 813,961.93**	**$ 329,508.64**	**$ 554,711.23**	**$ 544,578.96**	**$ 554,711.02**	**$ 582,089.69**	**$ 582,089.69**	**$ 365,754.39**	**$ 309,311.80**	**$ 309,312.01**	**$ 346,564.33**	**$ 346,542.01**
Unrestricted/Unassigned Fund Balance	$ 40,647.00	$ 40,647.00	$ 554,711.02	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0.00
2192 Hola! At MSA												
Fund Balance July 1, 2023	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue		416,641.00	770,216.00	1,082,521.00	1,354,611.00	1,933,064.00	2,206,313.00	2,283,358.00	3,152,797.00	3,631,396.00	4,088,332.00	4,586,360.00
Expense		(19,019.00)	(121,495.00)	(892,382.00)	(253,152.00)	(320,590.00)	(625,297.00)	(735,429.00)	(784,229.00)	(877,732.00)	(952,475.00)	(4,428,418.00)
Transfers							(145,127.00)	(146,127.00)	(146,127.00)	(148,546.00)	(148,546.00)	(148,546.00)
Fund Balance, Ending	**$ -**	**$ 397,622.00**	**$ 648,721.00**	**$ 190,139.00**	**$ 1,101,459.00**	**$ 1,612,474.00**	**$ 1,435,889.00**	**$ 1,401,802.00**	**$ 2,222,441.00**	**$ 2,605,118.00**	**$ 2,987,311.00**	**$ 9,396.00**
Unrestricted/Unassigned Fund Balance		$ 423,242.00	$ 582,537.00	$ 190,139.00	$ 994,480.00	$ 1,515,496.00	$ 1,435,889.00	$ 1,401,802.00	$ 2,222,441.00	$ 2,605,118.00	$ 2,987,311.00	$ 9,396.00

***Quarterly Reports/High Performing**
Missing Monthly/Quarterly Financial Data
NOTE: This is a summary of the unaudited financial statements of the Charter Schools. For audited financial statements, please refer to Florida Department of Education.