Agenda
Revised September 1, 2022

September 6, 2022
School Board of Manatee County
Special Meeting and Public Hearing - 5:00 PM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. AGENDA AMENDMENTS

a. Agenda Amendments - added after publishing

4. INFORMATION ONLY (No Board Action Required)

a. Year-to-Date Charter School Financial Statement Summary Through June 30, 2022

5. NEW BUSINESS

a. Approval of the Budget Amendments for June 2022

b. Approval of the Annual Financial Report and all official parts thereof for the Fiscal Year Ended June 30, 2022

6. PUBLIC HEARING

a. Public Hearing 2022-2023 Final Millage and Final Budget

b. Approval of the Final Millages and Budget for 2022-2023

7. PUBLIC COMMENTS AND RESPONSES

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.

8. ADJOURNMENT

AGENDA ITEM NO. 3.a

School Board of Manatee County
September 6, 2022 - Special 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 Thursday, September 1, 2022, to **update** attachments to Public Hearing item, *Public Hearing 2022-2023 Final Millage and Final Budget.*

Contact
Submitting Department: School Board
Initiated By: Chair Golden

AGENDA ITEM NO. 4.a

School Board of Manatee County
September 6, 2022 - Special Meeting and Public Hearing

Title
Year-to-Date Charter School Financial Statement Summary Through June 30, 2022

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 CPA's for each Charter school following the fiscal year end.

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

Financial Transparency & Capital Planning | Goal 1
Maximize all district resources to enhance the learning environment and ensure financial sustainability.

Contact
Submitting Department: Business Services
Initiated By: Tim Bargeron

Attachments:
Charter Schools Financial Report Summary June 2022

School District of Manatee County
Summary of Charter School Financial Reports
Fiscal Year 2020-21
School District of Manatee County
Summary of Charter School Financial Reports
Fiscal Year 2021-22

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2101 - Manatee School for the Arts & Sciences												
Fund Balance July 1, 2021	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00	$ 356,761.00
Revenue	78,383.00	175,042.00	270,223.00	385,348.00	486,517.00	579,353.00	685,849.00	742,881.00	820,201.00	919,772.00	1,002,048.00	1,128,139.00
Expense	(8,391.00)	(119,131.00)	(219,533.00)	(343,427.00)	(460,003.00)	(566,851.00)	(669,695.00)	(770,230.00)	(867,261.00)	(923,810.00)	(1,036,541.00)	(1,202,322.00)
Transfers												
Fund Balance, Ending	$ 426,753.00	$ 412,672.00	$ 407,451.00	$ 398,682.00	$ 383,275.00	$ 369,263.00	$ 372,915.00	$ 329,412.00	$ 309,701.00	$ 352,723.00	$ 322,268.00	$ 282,578.00
2102 - Team Success*												
Fund Balance July 1, 2021	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00	$ 2,141,546.00
Revenue	-		2,084,748.00			$ 4,582,042.00			7,302,938.00			10,182,733.00
Expense	-		(2,134,826.00)			(4,513,902.00)			(6,736,302.00)			(8,649,001.00)
Transfers	-		(196,640.00)			(114,729.00)			(222,899.00)			(811,372.00)
Fund Balance, Ending	$ -	$ -	$ 1,894,828.00	$ -	$ -	$ 2,094,957.00	$ -	$ -	$ 2,485,283.00	$ -	$ -	$ 3,675,278.00
2104 - Manatee School for the Arts												
Fund Balance July 1, 2021	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00	$ 5,220,250.00
Revenue	1,116,010.00	2,477,543.00	4,228,594.00	5,591,707.00	6,926,634.00	8,254,652.00	9,647,494.00	$ 11,096,435.00	12,734,198.00	14,187,446.00	15,790,859.00	19,687,338.00
Expense	(416,767.00)	(1,482,865.00)	(2,800,038.00)	(4,161,323.00)	(6,000,589.00)	(6,587,277.00)	(7,841,048.00)	(9,099,957.00)	(10,424,260.00)	(11,865,376.00)	(13,090,982.00)	(15,458,373.00)
Transfers												
Fund Balance, Ending	$ 5,919,493.00	$ 6,214,928.00	$ 6,648,806.00	$ 6,650,634.00	$ 6,146,295.00	$ 6,887,625.00	$ 7,026,696.00	$ 7,216,728.00	$ 7,530,188.00	$ 7,542,320.00	$ 7,920,127.00	$ 9,449,215.00
2120 - Rowlett Middle Academy												
Fund Balance July 1, 2021	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)	$ (28,103.00)
Revenue	373,630.62	817,002.27	1,383,319.62	1,825,173.77	2,392,315.37	2,849,026.27	3,478,703.13	4,014,589.16	4,613,684.50	5,139,066.84	5,675,691.89	6,290,288.83
Expense	(390,325.94)	(829,850.51)	(1,322,286.85)	(1,746,548.46)	(2,279,765.05)	(2,766,157.26)	(3,355,145.37)	(3,763,939.43)	(4,172,958.25)	(4,606,544.91)	(5,097,981.45)	(5,755,478.76)
Transfers	(79,631.43)	(45,182.20)	(10,163.89)	(22,742.18)	(24,628.77)	(21,613.19)	(18,843.75)	(7,711.77)	(30,125.90)	(15,341.27)	13,030.99	(34,298.90)
Fund Balance, Ending	$ (124,429.75)	$ (86,133.44)	$ 22,765.88	$ 27,780.13	$ 59,818.55	$ 33,152.82	$ 76,611.01	$ 214,834.96	$ 382,497.35	$ 489,077.66	$ 562,638.43	$ 472,408.17
2121 - Manatee Charter School												
Fund Balance July 1, 2021	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00	$ 31,812.00
Revenue	295,070.86	$ 809,276.53	1,479,479.72	1,486,521.72	1,940,804.71	2,360,187.81	2,871,063.19	3,168,006.96	3,768,648.53	4,462,032.88	4,715,548.90	4,620,136.00
Expense	(228,884.10)	(694,227.96)	(1,176,827.28)	(1,183,869.28)	(1,548,353.31)	(1,877,937.45)	(2,299,013.87)	(2,492,932.35)	(2,927,266.68)	(3,573,885.05)	(3,735,764.71)	(3,534,676.39)
Transfers	(66,006.96)	(129,673.92)	(219,472.88)	(309,271.84)	(399,070.80)	(488,869.76)	(578,668.72)	(672,906.78)	(763,707.92)	(902,253.41)	(993,890.06)	(1,083,855.69)
Fund Balance, Ending	$ 31,991.80	$ 17,186.65	$ 114,991.56	$ 25,192.60	$ 25,192.60	$ 25,192.60	$ 25,192.60	$ 33,979.83	$ 109,485.93	$ 17,706.42	$ 17,706.13	$ 33,415.92
2122 - Oasis Middle School												
Fund Balance July 1, 2021	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00	$ 409,121.00
Revenue	138,992.00	201,918.00	283,205.00	366,255.00	441,522.00	509,952.00	651,038.00	602,711.00	642,409.00	689,089.00	752,397.00	812,519.00
Expense	(70,115.00)	(136,805.00)	(201,728.00)	(269,344.00)	(333,880.00)	(403,761.00)	(540,077.00)	(539,209.00)	(608,338.00)	(681,921.00)	(761,017.00)	(833,425.00)
Transfers												
Fund Balance, Ending	$ 477,998.00	$ 474,234.00	$ 490,598.00	$ 506,032.00	$ 516,763.00	$ 515,312.00	$ 520,082.00	$ 472,623.00	$ 443,192.00	$ 416,289.00	$ 400,501.00	$ 388,215.00
2123 - Imagine Charter - North Manatee												
Fund Balance July 1, 2021	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00	$ 239,352.00
Revenue	277,756.55	668,093.60	1,128,095.42	1,600,102.86	2,045,764.93	2,755,079.42	3,183,409.67	3,867,950.40	4,038,969.48	4,729,474.10	5,077,069.21	5,225,407.12
Expense	(184,913.34)	(590,184.82)	(1,008,649.98)	(1,572,673.54)	(1,949,511.06)	(2,444,401.62)	(2,808,448.03)	(3,177,434.18)	(3,557,395.68)	(3,966,195.34)	(4,427,910.07)	(5,582,613.93)
Transfers	(96,514.24)	(108,279.48)	(169,844.69)	(264,780.32)	(333,604.87)	(548,028.80)	(452,841.42)	(524,931.19)	(619,841.89)	(762,734.70)	(886,510.14)	1,668,482.80
Fund Balance, Ending	$ 235,680.97	$ 208,981.30	$ 188,952.75	$ 2,001.00	$ 2,001.00	$ 2,001.00	$ 161,472.22	$ 404,937.03	$ 101,083.91	$ 239,896.06	$ 2,001.00	$ 1,550,627.99
2124 - Imagine Charter- Lakewood Ranch												
Fund Balance July 1, 2021	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00
Revenue	311,473.35	760,437.72	1,117,989.91	1,626,405.54	2,079,377.80	2,382,547.91	2,712,280.46	3,212,246.83	3,455,801.73	3,835,342.81	4,238,709.15	4,840,201.79
Expense	(279,801.30)	(713,794.83)	(1,103,420.94)	(1,594,947.06)	(1,975,695.78)	(2,333,980.91)	(2,740,143.26)	(3,223,026.08)	(3,502,443.89)	(3,900,417.10)	(4,322,613.57)	(4,902,306.29)
Transfers	(31,672.05)	(46,642.89)	(14,568.97)	(31,458.48)	(103,682.02)	(48,567.00)	27,863.80	10,779.93	46,642.16	65,074.29	83,904.42	127,870.55
Fund Balance, Ending	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,722.00	$ 2,721.68	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 68,487.05
2131 - Palmetto Charter School*												
Fund Balance July 1, 2021	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00	$ 1,122,455.00
Revenue	-	-	713,195.66	-	-	1,537,778.43			2,785,527.04			4,582,910.24
Expense	-	-	(729,650.60)	-	-	(1,546,745.24)			(2,758,549.89)			(4,512,877.22)
Transfers												
Fund Balance, Ending			$ 1,106,000.06	$ -	$ -	$ 1,113,488.19	$ -	$ -	$ 1,149,432.15			$ 1,192,488.02
2141 - State College of FL Collegiate School*												
Fund Balance July 1, 2021	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00	$ 1,651,680.00
Revenue	-		898,901.00			1,812,802.00			$ 2,776,640.00			3,797,516.00
Expense	-		(627,880.00)			(1,589,893.00)			(2,319,282.00)			(3,469,724.00)
Transfers	-											
Fund Balance, Ending		$ -	$ 1,922,701.00	$ -	$ -	$ 1,874,589.00	$ -	$ -	$ 2,109,038.00	$ -		$ 1,979,472.00
2161 - Visible Men Academy												
Fund Balance July 1, 2021	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00	$ 557,842.00
Revenue	150,316.86	267,929.65	348,836.18	502,699.40	589,327.70	782,346.89	872,558.43	916,034.55	1,277,827.23	1,408,425.66	1,764,211.68	1,970,140.04
Expense	(151,533.38)	(328,355.20)	(490,990.77)	(679,640.25)	(840,872.65)	(986,403.74)	(1,080,395.13)	(1,189,951.61)	(1,361,839.25)	(1,473,884.36)	(1,652,884.87)	(1,801,892.95)
Transfers												
Fund Balance, Ending	$ 556,625.48	$ 497,416.45	$ 415,687.41	$ 380,901.15	$ 306,297.05	$ 353,785.15	$ 350,005.30	$ 283,924.94	$ 473,829.98	$ 492,383.30	$ 669,168.81	$ 726,089.09
2171 - Rowlett Academy for Arts - Elementary*												
Fund Balance July 1, 2021	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00	$ 778,101.00
Revenue	557,277.06	1,204,201.05	1,872,796.90	2,560,396.52		3,850,968.83			5,949,701.28			8,504,093.81
Expense	(789,817.59)	(1,422,559.35)	(2,241,878.93)	(2,940,787.33)		(4,292,910.62)			(6,346,987.71)			(8,142,252.58)
Transfers	18,786.62	(36,816.75)	(89,101.19)	(100,737.71)		(106,614.00)			(113,848.20)			(116,033.20)
Fund Balance, Ending	$ 564,347.09	$ 522,925.95	$ 319,917.78	$ 296,972.48	-	$ 229,545.21			$ 266,966.37			$ 1,023,909.03
2181 - Parrish Charter Academy												
Fund Balance July 1, 2021	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00	$ 453,198.00
Revenue	325,806.00	677,053.00	1,042,919.00	1,402,635.00	1,758,856.00	2,123,608.00	2,718,507.00	3,056,775.00	3,481,157.00	3,807,955.00	4,182,325.00	4,626,575.00
Expense	(317,622.00)	(647,991.00)	(1,029,765.00)	(1,343,097.00)	(1,655,603.00)	(2,070,898.00)	(2,578,701.00)	(2,848,353.00)	(3,199,099.00)	(3,401,959.00)	(3,771,532.00)	(4,099,328.00)
Transfers	(132.00)	(412.00)	(636.00)	(844.00)	(1,091.00)	(1,380.00)	(1,677.00)	(1,908.00)	(2,353.00)	18,389.00	17,692.00	17,381.00
Fund Balance, Ending	$ 461,250.00	$ 481,848.00	$ 465,716.00	$ 511,892.00	$ 555,360.00	$ 504,528.00	$ 591,327.00	$ 659,712.00	$ 732,903.00	$ 877,583.00	$ 881,683.00	$ 997,826.00

***Quarterly Reports/High Performing**

NOTE: This is a summary of the unaudited financial statements of the Charter Schools. For audited financial statements, please refer to the Florida Department of Education.

AGENDA ITEM NO. 5.a

School Board of Manatee County
September 6, 2022 - Special Meeting and Public Hearing
Action Item

Title
Approval of the Budget Amendments for June 2022

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 2022.

	GENERAL FUND	DEBT SERVICE	CAPITAL OUTLAY	FED'L FUNDS	FOOD SERVICE	INTERNAL SERVICE	TRUST & AGENCY
Budgeted Fund Balance 05/31/2022	$32,461,016	$11,355,273	$2,380,885	$0	$6,603,241	$7,874,516	$558,886
Fiscal Impact	$4,666,176	$0	$37,940,678	$0	$0	$2,765,650	$0
Budgeted Fund Balance 06/30/2022	$37,127,192	$11,355,273	$109,321,563	$0	$6,603,241	$10,640,166	$558,886

General Fund budgeted ending fund balance increased $4,666,176 due mainly to reflecting categorical flexibility $4,132,378, higher than estimated district school tax revenues $2,021,996, and other miscellaneous reductions $156,716, partially offset by higher electric utility costs $1,644,914.

Capital Outlay budgeted ending fund balance increased $37,940.678 due primarily to remaining project balances moving to future years $29,014,118, transfer of MTC Construction project from the General Fund $6,804,370, increase in sales tax revenues $2,478,469, impact fees $961,070, and property tax revenue $560,262 partially offset by deferment of revenue for PECO construction projects $1,880,296 and Educational Securities grant $1,215,764, and other project changes $1,118,449.

Internal Service Fund increased $2,765,650 primarily due to higher than estimated contributions $1,465,644, lower benefit administrative fees $879,246, wellness program delay $197,319, and other miscellaneous reductions $223,441.

There were no other changes to the budgeted ending fund balances.

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

Financial Transparency & Capital Planning | Goal 1
Maximize all district resources to enhance the learning environment and ensure financial sustainability.

Recommendation
The Superintendent recommends approval of the budget amendments for June 2022.

Financial Impact
General Fund reflected improvement in Fund Balance position.

Contact
Submitting Department: Budget
Initiated By: Gina Maliniak

Attachments:
June Budget Amendment File Summary
Combined June 2022 BAs

June 2022 Budget Amendments Summary
All Funds

Year	2022
Posting Period	12

Row Labels		Sum of YTD Current
1		**-$4,666,175.50**
3		
	10101 General Fund	-$2,917,547.30
	10102 General Fund Grants	-$212,122.85
4		
	10101 General Fund	-$1,777,349.51
	10102 General Fund Grants	$240,844.16
2		**$0.00**
3		
	21001 SBOE/COBI Bonds	$0.00
	29109 Lease Purchase Bond 2009	-$2,500.00
	29187 Sales Tax Revenue Bond 2017	$2,000.00
	29193 Lease Purchase Bond 2017	$500.50
	29196 Lease Purchase Bond 2016	-$499.50
	29901 QSCB 2010	$0.71
4		
	29109 Lease Purchase Bond 2009	$2,500.00
	29187 Sales Tax Revenue Bond 2017	-$2,000.00
	29193 Lease Purchase Bond 2017	-$500.50
	29196 Lease Purchase Bond 2016	$499.50
	29901 QSCB 2010	-$0.71
3		**-$37,940,678.61**
3		
	34043 PECO Construction MTC	$1,880,296.00
	36001 Capital Outlay & Debt Service	-$149,707.22
	37022 Local Capital Improvement 2122	-$589,240.36
	39121 COPS Series 2021A	$0.00
	39192 Sales Tax Proceeds	-$2,479,821.92
	39194 Other Capital Projects	-$6,804,370.13
	39196 Charter School Capital Outlay	-$26,987.00
	39197 Impact Fees	-$961,634.86
	39198 Ed Facilities Security Grants	$1,215,763.72
4		
	34043 PECO Construction MTC	-$380,296.00
	36001 Capital Outlay & Debt Service	$2,198.93
	37021 Local Capital Improvement 2021	$0.00
	37022 Local Capital Improvement 2122	$758,802.81
	39121 COPS Series 2021A	-$4,836,563.54
	39192 Sales Tax Proceeds	-$4,657,055.62
	39194 Other Capital Projects	$22,050.00
	39196 Charter School Capital Outlay	$26,987.00
	39197 Impact Fees	-$20,439,579.55
	39198 Ed Facilities Security Grants	-$521,520.87
4		**$0.00**
3		
	42101 Federal Cash Advance	-$497,655.28
	42201 Federal Non Cash Advance	-$12,803.00
4		
	41001 Food Services	$0.00
	42101 Federal Cash Advance	$497,655.28
	42201 Federal Non Cash Advance	$12,803.00
	44101 CRRSA Act ESSER	$0.00
	44201 Other CARES Act Relief Funds	$0.00
	44301 CRRSA Act ESSER (ESSER II)	$0.00
	44501 ARP Act ESSER	$0.00
	44601 Other ARP Act Relief	$0.00
7		**-$2,765,650.13**
3		
	71101 Self-Insurance - Health	-$1,261,766.83
	71201 Self-Insurance - Workers Compe	-$203,876.88
4		
	71101 Self-Insurance - Health	-$1,292,100.02
	71201 Self-Insurance - Workers Compe	-$7,906.40
8		**$0.00**
3		
	85001 Financial Aid Fee Trust	$40,253.62
	85002 Donation Trust Fund	-$91,496.50
4		
	85001 Financial Aid Fee Trust	-$40,253.62
	85002 Donation Trust Fund	$91,496.50
Grand Total		**-$45,372,504.24**

Capital Fund
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(93,921,482)	(93,921,482)	-	0.0%	
30X	Revenue	(151,362,931)	(159,278,633)	(7,915,702)	5.2%	1
74X	Facilities Acquisition and Con	129,698,633	99,222,692	(30,475,940)	-23.5%	2
92X	Debt Service	2,020,032	2,022,231	2,199	0.1%	
97X	Transfers	42,184,864	42,633,628	448,765	1.1%	
9X	Budgeted Fund Balance	71,380,885	109,321,563	37,940,679	53.2%	

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	YTD Current
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		00000	Discretionary				Deferr PECO Construction Revnue to 22/23	1,880,296.00
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40521	TR Educational Facilities Gr				Defer Ed Securities Grant Revenue to 22/23	615,983.31
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40522	TR Educational Facilities Gr				Defer Ed Securities Grant Revenue to 22/23	694,242.85
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39196	Charter School Capital Outlay	30000	Revenue	339701	Charter School Capital Outlay		00000	Discretionary				Charter Schools PECO - Adjustment - Revised Calculations - School Year 21.22	-26,987.00
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	30000	Revenue	361001	Transfers from General Fund		14690	MTC Addition/Expansion				Interfund transfer from GF for MTC expansion project	-6,804,370.13
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	30000	Revenue	349501	Other Misc Local Sources		13800	P-Card				21.22 PCard Rebate for 3XXXX Funds	-28,978.42
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	30000	Revenue	349501	Other Misc Local Sources		13800	P-Card				21.22 PCard Rebate for 3XXXX Funds	-16.05
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	349501	Other Misc Local Sources		13800	P-Card				21.22 PCard Rebate for 3XXXX Funds	-1,353.07
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349501	Other Misc Local Sources		13800	P-Card				21.22 PCard Rebate for 3XXXX Funds	-564.91
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	30000	Revenue	349501	Other Misc Local Sources		13800	P-Card				21.22 PCard Rebate for 3XXXX Funds - Adjustment	16.05
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332101	CO&DS Distributed		00000	Discretionary				Increase Budget for CO&DS Revenue	-149,707.22
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Increase Impact Fee budget to Actual	-912,053.95
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Budget for Impact Fee Accrual	-49,016.00
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				Budget adjustment for Property Sales Tax.	-560,261.94
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	341901	School District Local Sales Ta		00000	Discretionary				Adj. Sales Tax Revenue.	-404,803.65
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40521	TR Educational Facilities Gr				Budget for Deferred Revenue Adj 40521	-94,462.44
	1	12 KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	341901	School District Local Sales Ta		00000	Discretionary				Adj Budget for Q4 Sales Tax	-2,073,665.20
																			-7,915,701.77
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2161	40004	Charter School CO - Sales Tax				Visible Men Academy Charter School Budget - Block Grant 20-21 - Final Payment	8,691.49
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				Visible Men Academy Charter School Budget - Block Grant 20-21 - Final Payment	-8,691.49
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2121	40004	Charter School CO - Sales Tax				Manatee Charter School Budget - Block Grant 21-22 - Payment 2 Final	131,988.50
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				Manatee Charter School Budget - Block Grant 21-22 - Payment 2 Final	-131,988.50
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200065	3951200065		-6,100.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200070	3951200070		6,100.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575960	3000000100	Freedom EI Budget from 22/23	4,035.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000100	Move to 300 activity	-10,869.62
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000300	Move to 300 activity	10,869.62
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000100	Roll forward MTC Gun Range Budget	-219,620.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000300	Roll forward MTC Gun Range Budget	-160,676.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000100	22/23 Budget	-15,512.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000200	22/23 Budget	-570,465.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	9571	38911	S/S Emergency Notification Sys				Move per capital object per MB	-221,235.58
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464301	Capitalized Computer Hardware	9571	38911	S/S Emergency Notification Sys				Move per capital object per MB	221,235.58
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000100	Move to activity 200, 100	1,040.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000200	Move to activity 200, 100	6,807.79
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000300	Move to activity 200, 100	-7,847.79
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575930	3000000100	Close Palm View Gym Addition Project	-1,250.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531830	3000000100	Close PHS Drainage Proj	-21,975.22
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951500002	3000000200	Seabreeze balance of CM agreement	1,713.45
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200017	3951200017	to support media center renovation	-100,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200450	to support media center renovation	100,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539870	3000000200	Move to 200 Activity	158,374.06
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539870	3000000300	Move to 200 Activity	-158,374.06
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	To support media center renovation	-50,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200450	To support media center renovation	50,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	to support carpentry services	40,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200500	to support carpentry services	-40,000.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539870	3000000200	Braden River Middle Renovation Budget from Fund 39197	-600,048.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000100	Move to 300	34,244.50
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	Move to 300	-37,000.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	Move to 300	2,755.50
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000100	Move From 22/23 For Design Payment	299,859.00
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000100	BSHS Track Project reduce estimated budget to contract	-22,817.55
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000200	BSHS Track Project reduce estimated budget to contract	-12,103.74
	2	12 KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539865	3000000300	Move SSC Budget to 22/23	-197.73
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37021	Local Capital Improvement 2021	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget to correct object	417,894.00
	2	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37021	Local Capital Improvement 2021	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget to correct object	-417,894.00

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	YTD Current
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget to correct object	332,142.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200025	3951200025	Move budget to correct object	-332,142.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	0701	30001	Capital Projects	SDMC3	3951539820	3000000400	Adj Budget estimate for Witt to Contracts	-542.91
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000100	Adj Budget estimate for Witt to Contracts	16,428.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000200	Adj Budget estimate for Witt to Contracts	-206,815.67
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000300	Adj Budget estimate for Witt to Contracts	-90,415.80
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	465201	Other Motor Vehicles	9615	38763	Other Motor Vehicles				Budget for MSTV Vehicle moved from 22/23	137,067.54
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	to support NVR repair	-50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200200	to support NVR repair	50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	to support HVAC services	-30,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200350	to support HVAC services	30,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951575975	3000000200	King MS Covered Walkway-project closing	-2,428.02
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951575975	3000000300	King MS Covered Walkway-project closing	-40,940.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520093	3000000100	Move to 200 activity	-12,750.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520093	3000000200	Move to 200 activity	12,750.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000100	Move to 21/22 School Vestibule Project	15,512.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	to support building maint. purchases	-50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200401	to support building maint. purchases	50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200055	3951200055		-60,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200350		60,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	Tech FF&E Non Capitalized	9571	30001	Capital Projects	SDMC3	3951539870	3000000500	BRMS Tech Budget Rollforward	-18,341.05
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200060	3951200060	to support relocation of portables for building maintenance	-8,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	to support relocation of portables for building maintenance	-56,862.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	to support relocation of portables for building maintenance	64,862.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539865	3000000300	Adv Budget for SSC Project	600.21
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	PHS Invoice 21/22	35,416.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200035	3951200035	To support HVAC and refrigeration techs	-150,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200040	3951200040	To support HVAC and refrigeration techs	-175,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200045	3951200045	To support HVAC and refrigeration techs	-75,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200055	3951200055	To support HVAC and refrigeration techs	-20,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200300	To support HVAC and refrigeration techs	-60,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200350	To support HVAC and refrigeration techs	351,400.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200403	To support HVAC and refrigeration techs	299,520.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200405	To support HVAC and refrigeration techs	-125,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200407	To support HVAC and refrigeration techs	-50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200450	To support HVAC and refrigeration techs	34,080.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200800	To support HVAC and refrigeration techs	-30,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2101	40004	Charter School CO - Sales Tax				Move to 9798 Cost Center	-66,682.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2141	40004	Charter School CO - Sales Tax				Move to 9798 Cost Center	-145,054.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				Move to 9798 Cost Center	211,736.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	9531	38916	S/S Guardian Equipment				Budget for Safety & Security Tactical Equipment	169,304.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200350		20,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200800		-20,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200300		2,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200405		-2,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200035	3951200035	To support HVAC purchases	-50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200350	To support HVAC purchases	50,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200045	3951200045	to support grounds purchases	-3,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	to support grounds purchases	3,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200500	moving portables to Harvey	-28,382.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	moving portables to Harvey	28,382.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200402	to support grounds work	3,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200405	to support grounds work	-3,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37021	Local Capital Improvement 2021	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	9514	38761	Bus Purchases				Move to 465101	-4,670.54

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	YTD Current
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37021	Local Capital Improvement 2021	74010	Facilities Acquisition and Con	465101	Buses	9514	38761	Bus Purchases				Move to 465101	4,670.54
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000300	SEHS Science Building June work	1,244.46
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	22/23 Budget	2,798.25
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951531810	3000000300	PSC Final Owners Serv Bill	2,300.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200045	3951200045	to support portable moves	-28,822.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200085	3951200085	to support portable moves	-25,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200405	to support portable moves	-24,860.72
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	to support portable moves	78,682.72
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200401		15,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700		-15,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951531810	3000000300	PSC Final Owners Serv Bill	1,200.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	9512	30001	Capital Projects	SDMC3	3951200100	3951200300		3,397.87
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200040	3951200040		-28,397.87
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700		25,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				Budget to Actual Charter School CO Adjustment	-270.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200040	3951200040		-15,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200401		15,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2104	40004	Charter School CO - Sales Tax				MSA Budget - Block Grant 21-22 - Payment	776,540.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				MSA Budget - Block Grant 21-22 - Payment	-776,540.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Move to 300	-10,869.62
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000300	Move to 300	10,869.62
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	PHS Invoice 6/30	11,210.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575930	3000000200	Close Palm View Gym Addition Project	-26,898.31
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	0281	30001	Capital Projects	SDMC3	3951575930	3000000400	Close Palm View Gym Addition Project	-1,270.56
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000100	Move to 200	-67,777.70
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Move to 200	67,777.70
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	PHS June Invoices	14,500.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	PHS June Invoices	15,612.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000100	Move to 200	-137,277.96
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Move to 200	137,277.96
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520095	3000000100	SEHS Science Building Project June Invoice	116,942.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000100	Move to 300	-2,650.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000300	Move to 300	2,650.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000100	Move to 300	80.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000300	Move to 300	-80.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000100	Move to 300	-11,010.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000300	Move to 300	11,010.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575930	3000000300	BUdget for Roof Warranty Palm View Gym Addition	3,210.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	2141	40004	Charter School CO - Sales Tax				SCF Budget - Block Grant 21-22 - Q4 Payment	46,611.37
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	39192	Sales Tax Proceeds	74410	Charter School CO Sales Tax	479501	Charter School CO Sales Tax	9798	40004	Charter School CO - Sales Tax				SCF Budget - Block Grant 21-22 - Q4 Payment	-46,611.37
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000100	Move MHS Grandstand Proj to Sales Tax	216,044.54
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000200	Move MHS Grandstand Proj to Sales Tax	2,343,081.02
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000300	Move MHS Grandstand Proj to Sales Tax	79,376.01
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000100	Move Security Fencing Expenses to Sales Tax	-147,149.48
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000200	Move Security Fencing Expenses to Sales Tax	-1,425,490.26
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000300	Move Security Fencing Expenses to Sales Tax	-2,150.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Unposted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000100	Move Security Fencing Expenses to Sales Tax	147,149.48
2	12	KK_DET_BUD	SDMC1	Adjustment	Unposted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000200	Move Security Fencing Expenses to Sales Tax	1,425,490.26
2	12	KK_DET_BUD	SDMC1	Adjustment	Unposted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951531100	3000000300	Move Security Fencing Expenses to Sales Tax	2,150.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000100	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-263,803.50
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000200	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-2,637,196.50
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531100	3000000300	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-99,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000100	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-160,000.00

Capital Fund
June 2022 Budget Amendment Details

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	YTD Current
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000200	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-1,784,750.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39121	COPS Series 2021A	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000300	Move Budget to 39192 (MHS and Security Fencing-move from COPS to add Onceo	-10,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000100	Move Security Fencing Expenses to Sales Tax	147,149.48
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000200	Move Security Fencing Expenses to Sales Tax	1,425,490.26
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000300	Move Security Fencing Expenses to Sales Tax	2,150.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200650	Increase 700 activity PO 75940 and 76025	-19,162.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200700	Increase 700 activity PO 75940 and 76025	19,162.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531145	3000000100	Budget for June Invoice for matzke renovation	5,618.40
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531145	3000000200	Budget for June Invoice for matzke renovation	-1,921.14
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531145	3000000300	Budget for June Invoice for matzke renovation	-838.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	37021	Local Capital Improvement 2021	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9512	30001	Capital Projects	SDMC3	3951200100	3951200250	Move balance in fund to DS to use 37021	-3,370.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531145	3000000100	Matzke Reno Invoice	1,110.55
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520145	3000000100	MTC Expansion AE Invoice	22,050.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000300	Safety & Security Grant 0521 Capital Budget Roll Forward	-8,440.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951500002	3000000200	Final Project Clos Adj Seabreeze Drainage	-213.45
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000100	Final Project Clos Adj Seabreeze Drainage	-0.38
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000200	Final Project Clos Adj Seabreeze Drainage	0.38
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951520010	3000000200	Budget for Accrual S/S Lobby Renovations Bayshore & Prine	86,105.44
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467201	Non-Capitalized Improvements c	9515	30001	Capital Projects	SDMC3	3951500005	3000000300	Budget for Accrual	1,750.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000100	BSHS Track Adj	0.38
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37022	Local Capital Improvement 2122	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539865	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-600.21
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-39,731.48
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-1,841,620.09
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-15,612.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	0581	30001	Capital Projects	SDMC3	3951539850	3000000400	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-1,257,120.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	0652	30001	Capital Projects	SDMC3	3951539870	3000000400	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-93,607.68
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	Tech FF&E Non Capitalized	0701	30001	Capital Projects	SDMC3	3951539820	3000000500	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-1,050.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	Tech FF&E Non Capitalized	9615	30001	Capital Projects	SDMC3	3951539850	3000000500	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-62,521.96
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	Tech FF&E Non Capitalized	9615	30001	Capital Projects	SDMC3	3951539870	3000000500	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-11,971.67
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520092	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-2,481.60
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520093	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-11,603.68
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951520093	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-464,939.39
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951531830	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-18.75

Capital Fund
June 2022 Budget Amendment Details

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	YTD Current
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951575975	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-1,600.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951575975	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-63,207.98
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Capitalized Improvements other	9515	30001	Capital Projects	SDMC3	3951575975	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-607.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-24,583.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-157,449.44
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539820	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-375.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539870	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-168,383.03
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539870	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-1,237,474.92
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951539870	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-91,656.64
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951575965	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-2,772,152.03
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Capitalized Remodeling & Renov	9515	30001	Capital Projects	SDMC3	3951575965	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-391,351.86
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531102	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-38,470.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531102	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-140,275.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	30001	Capital Projects	SDMC3	3951531102	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-6,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-340,434.16
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-11,153,800.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-713,975.29
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-140,159.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575930	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-3,210.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000100	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-432,724.50
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000200	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-5,998,632.27
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000300	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-969,200.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	Non-Capitalized FF&E	0852	30001	Capital Projects	SDMC3	3951539780	3000000400	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-37,222.80
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464401	Non-Capitalized Computer Hard	0521	30001	Capital Projects	SDMC3	3951575970	3000000500	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-6,525.06
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	Tech FF&E Non Capitalized	0857	30001	Capital Projects	SDMC3	3951539800	3000000500	21/22 Proj Balance Roll(Remove project balance from 21/22 for multiyear PS reporting)	-21,474.60
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539850	3000000200	Accrue Construction Invoices - Sugg	41,123.79
																			-30,475,940.46

General Fund
June 2022 Budget Amendment Summary

Fund	Fund Description	Function	Function Description	YTD Prior	YTD Current	Budget Amendment	% Change	Reference
10101	General Fund		Beginning Fund Balance	(42,260,186)	(42,260,186)	-	0.00%	
		3XX	Revenues, including Transfers In	(480,580,980)	(483,710,650)	(3,129,670)	0.65%	
		5XX	Instructional	318,693,406	317,013,502	(1,679,904)	-0.53%	
		61X	Pupil Personnel Services	15,646,808	15,384,858	(261,950)	-1.67%	
		62X	Instructional Media Services	4,980,820	4,988,984	8,164	0.16%	
		63X	Curriculum	7,545,548	7,598,765	53,217	0.71%	
		64X	Instructional Staff Training	1,393,756	1,406,224	12,468	0.89%	
		65X	Instructional Technology	121,783	121,783	-	0.00%	
		71X	Board	1,743,768	1,634,091	(109,677)	-6.29%	1
		72X	General Admin Superintendent	2,760,090	2,689,953	(70,138)	-2.54%	
		73X	School Administration	32,749,878	32,405,404	(344,474)	-1.05%	
		74X	Facility Acquisition and Construction	12,028,894	5,291,690	(6,737,204)	-56.01%	2
		75X	Fiscal Services	3,033,342	2,829,916	(203,426)	-6.71%	3
		76X	Food Service	194,385	0	(194,385)	-100.00%	4
		77X	Central Services	12,121,065	11,721,240	(399,826)	-3.30%	
		78X	Transportation	16,588,310	16,220,467	(367,844)	-2.22%	
		79X	Operation of Plant	37,798,874	39,715,758	1,916,883	5.07%	5
		81X	Maintenance of Plant	9,425,951	9,258,090	(167,861)	-1.78%	
		82X	Administrative Technology	7,546,395	7,525,728	(20,667)	-0.27%	
		91X	Community Services	5,936,275	6,165,777	229,502	3.87%	
		92X	Debt Service	70,800	67,046	(3,754)	-5.30%	6
		97X	Transfer Out	-	6,804,370	6,804,370	n/a	7
		9XX	Budgeted Fund Balance	32,461,016	37,127,192	4,666,176	14.37%	

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	431001	Prof & Technical Services	9601	13678	Outside Internal Audit Serv				funds for Sylint Invoice	15,000.00
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	433001	Local Travel	9601	00000	Discretionary				9601 bgt transfer	(500.00)
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	433003	Out of County Travel	9601	00000	Discretionary				9601 bgt transfer	500.00
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	431001	Prof & Technical Services	9601	13681	Outside Attorney Fees				Legal Fees YE Review	(40,531.14)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	431001	Prof & Technical Services	9310	00000	Discretionary				07-02 Discr Spend YE review	(6,119.28)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	431001	Prof & Technical Services	9601	00000	Discretionary				07-02 Discr Spend YE review	(45,050.00)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	431001	Prof & Technical Services	9616	00000	Discretionary				07-02 Discr Spend YE review	(12,982.35)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	436002	Rentals Software	9601	00000	Discretionary				07-02 Discr Spend YE review	(3,115.50)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	439001	Other Purchased Services	9601	00000	Discretionary				07-02 Discr Spend YE review	(2,031.60)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	451001	Supplies	9601	00000	Discretionary				07-02 Discr Spend YE review	(78.67)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	451001	Supplies	9616	00000	Discretionary				07-02 Discr Spend YE review	(470.00)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	473001	Dues and Fees	9601	00000	Discretionary				07-02 Discr Spend YE review	(1,080.00)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	473001	Dues and Fees	9616	00000	Discretionary				07-02 Discr Spend YE review	(1,000.00)
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	439002	Printing	9601	00000	Discretionary				funds for printing	122.00
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	411201	Other SAMP Regular Pay	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(40.00)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	417101	Board Regular Pay	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.02)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	421103	Retirement System	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	943.88
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	422001	FICA	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	31.89
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	423101	Health & Hospitalizations	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,324.90)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	423201	Life Insurance	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(30.23)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	424001	Worker's Compensation	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.39)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	425001	Unemployment Compensation	9536	00000	Discretionary				adj prgm 00000 rem bgt bal	(10,474.18)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	433001	Local Travel	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(100.00)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	433003	Out of County Travel	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(51.15)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	433009	Class C Meals	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(739.50)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	437011	Postage	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(43.76)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	439002	Printing	9616	00000	Discretionary				adj prgm 00000 rem bgt bal	(239.58)
1	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	71010	Board	473001	Dues and Fees	9601	00000	Discretionary				adj prgm 00000 rem bgt bal	(275.00)
1	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	71010	Board	437011	Postage	9601	00000	Discretionary				Funds for postage JE errors	2.38
																			(109,677.10)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2101	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	1,357.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2102	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	4,710.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2104	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	3,845.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2120	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	3,410.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2121	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	1,050.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2122	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	(799.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2123	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	3,597.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2124	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	3,280.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2131	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	1,452.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2141	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	2,209.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2161	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	1,058.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	479401	Charter School State CO	2181	40003	TR Charter Sch CO - PECO				Charter Schools PECO - Adjustment - Revised	1,818.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	416102	NB Support Overtime Pay	9515	00000	Discretionary				corr neg bal in prg 00000	481.62
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	14690	MTC Addition/Expansion	SDMC3	3951520145	3000000100	remove prgm 14690 bgt	(499,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	14690	MTC Addition/Expansion	SDMC3	3951520145	3000000200	remove prgm 14690 bgt	(5,607,020.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	14690	MTC Addition/Expansion	SDMC3	3951520145	3000000300	remove prgm 14690 bgt	(698,350.00)
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	451001	Supplies	0853	00099	School Discretionary				School Discr YE Review	(401.31)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	431001	Prof & Technical Services	9515	00000	Discretionary				07-02 Discr Spend YE review	(2,962.80)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	436001	Rentals	9515	00000	Discretionary				07-02 Discr Spend YE review	(562.65)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	451001	Supplies	9515	00000	Discretionary				07-02 Discr Spend YE review	(42.01)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	468201	Non-Capitalized Remodeling & R	9515	00000	Discretionary				07-02 Discr Spend YE review	(2.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	473001	Dues and Fees	9515	00000	Discretionary				07-02 Discr Spend YE review	(262.55)
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	416102	NB Support Overtime Pay	9515	00000	Discretionary				clear neg salary bal	156.15
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	411201	Other SAMP Regular Pay	9554						June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	421103	Retirement System	9554						June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	422001	FICA	9554						June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	424001	Worker's Compensation	9554						June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	411201	Other SAMP Regular Pay	9554	00000	Discretionary				June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	421103	Retirement System	9554	00000	Discretionary				June Payroll no budget exists	-

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	422001	FICA	9554	00000	Discretionary				June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	424001	Worker's Compensation	9554	00000	Discretionary				June Payroll no budget exists	-
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	411201	Other SAMP Regular Pay	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.02)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	416101	NB Support Regular Pay	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(248.01)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	416102	NB Support Overtime Pay	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	153.28
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	421103	Retirement System	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	1,019.19
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	422001	FICA	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	56.70
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	423101	Health & Hospitalizations	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,451.40)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	423201	Life Insurance	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(82.92)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	424001	Worker's Compensation	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.63)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	433003	Out of County Travel	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,392.47)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	437011	Postage	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(223.56)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	439002	Printing	9515	00000	Discretionary				adj prgm 00000 rem bgt bal	(440.21)
2	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	437011	Postage	9515	00000	Discretionary				Funds for postage JE errors	3.71
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	411201	Other SAMP Regular Pay	9554	00000	Discretionary				Year End Review	787.80
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	421103	Retirement System	9554	00000	Discretionary				Year End Review	93.83
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	422001	FICA	9554	00000	Discretionary				Year End Review	59.72
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	424001	Worker's Compensation	9554	00000	Discretionary				Year End Review	7.88
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	436001	Rentals	9515	00000	Discretionary				Year End Review	(10.33)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	451001	Supplies	9515	00000	Discretionary				Year End Review	(16.05)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	74010	Facilities Acquisition and Con	431001	Prof & Technical Services	9515	00000	Discretionary				Function Adj	50,469.82
																			(6,737,204.35)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433001	Local Travel	9553	00000	Discretionary				Move to K Brown - Travel	50.96
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9553	00000	Discretionary				Move to K Brown - Travel	(50.96)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	431001	Prof & Technical Services	9552	00000	Discretionary				corr cc 9552 neg bal	499.67
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439001	Other Purchased Services	9552	00000	Discretionary				corr cc 9552 neg bal	(499.67)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	411201	Other SAMP Regular Pay	9553	14715	STEM Referendum, General				To true 14719 budget EOY 21-22	(3,091.07)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416102	NB Support Overtime Pay	9555	00000	Discretionary				corr neg bal in prg 00000	154.56
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	431001	Prof & Technical Services	9553	00000	Discretionary				remove bgt for Audit Fees	(142,000.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433001	Local Travel	9553	00000	Discretionary				K Brown Travel	22.40
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9553	00000	Discretionary				K Brown Travel	(22.40)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	431001	Prof & Technical Services	9551	00000	Discretionary				07-02 Discr Spend YE review	(9,787.05)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	431001	Prof & Technical Services	9553	00000	Discretionary				07-02 Discr Spend YE review	(86.25)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	436001	Rentals	9553	00000	Discretionary				07-02 Discr Spend YE review	(4,099.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439001	Other Purchased Services	9551	00000	Discretionary				07-02 Discr Spend YE review	(1,850.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439001	Other Purchased Services	9552	00000	Discretionary				07-02 Discr Spend YE review	(1,000.33)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439001	Other Purchased Services	9553	00000	Discretionary				07-02 Discr Spend YE review	(18,785.75)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9551	00000	Discretionary				07-02 Discr Spend YE review	(1,173.39)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9552	00000	Discretionary				07-02 Discr Spend YE review	(370.80)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9553	00000	Discretionary				07-02 Discr Spend YE review	(279.37)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	451001	Supplies	9555	00000	Discretionary				07-02 Discr Spend YE review	(629.63)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	464201	Non-Capitalized FF&E	9553	00000	Discretionary				07-02 Discr Spend YE review	(2,105.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	464201	Non-Capitalized FF&E	9555	00000	Discretionary				07-02 Discr Spend YE review	(633.36)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	464401	Non-Capitalized Computer Hardw	9552	00000	Discretionary				07-02 Discr Spend YE review	(455.01)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473001	Dues and Fees	9551	00000	Discretionary				07-02 Discr Spend YE review	(424.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473001	Dues and Fees	9552	00000	Discretionary				07-02 Discr Spend YE review	(150.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473001	Dues and Fees	9553	00000	Discretionary				07-02 Discr Spend YE review	(20.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473001	Dues and Fees	9555	00000	Discretionary				07-02 Discr Spend YE review	(1,700.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473002	Professional Development	9551	00000	Discretionary				07-02 Discr Spend YE review	(480.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473002	Professional Development	9555	00000	Discretionary				07-02 Discr Spend YE review	(141.05)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	479001	Miscellaneous Expense	9553	00000	Discretionary				07-02 Discr Spend YE review	(500.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	479002	Fraud Charges - Pcard	9553	00000	Discretionary				07-02 Discr Spend YE review	(1,000.00)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433001	Local Travel	9553	00000	Discretionary				Transfer funds for local travel	12.87
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9553	00000	Discretionary				Transfer funds for local travel	(12.87)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439002	Printing	9553	00000	Discretionary				funds for printing	322.21
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	411101	Adm/Direct Regular Pay	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.58)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	411101	Adm/Direct Regular Pay	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	0.03
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	411201	Other SAMP Regular Pay	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	1,736.52
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	411201	Other SAMP Regular Pay	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	3,000.00

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416101	NB Support Regular Pay	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	(162.05)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416101	NB Support Regular Pay	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	(274.78)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416101	NB Support Regular Pay	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,849.19)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416101	NB Support Regular Pay	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	583.22
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	23.08
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	17.57
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	250.79
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9552	00000	Discretionary				adj prgm 00000 rem bgt bal	301.82
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	1,015.79
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	678.93
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9798	00000	Discretionary				adj prgm 00000 rem bgt bal	(9,363.23)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	3.61
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.74)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	8.54
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9552	00000	Discretionary				adj prgm 00000 rem bgt bal	5.16
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	206.59
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	302.51
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	(600.98)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	(385.63)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(772.80)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(7,062.10)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,553.37)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	(4.76)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	(5.64)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(23.59)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9552	00000	Discretionary				adj prgm 00000 rem bgt bal	(18.72)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(107.25)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423201	Life Insurance	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	(29.92)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	424001	Worker's Compensation	9308	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.62)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	424001	Worker's Compensation	9323	00000	Discretionary				adj prgm 00000 rem bgt bal	(2.74)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	424001	Worker's Compensation	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.09)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	424001	Worker's Compensation	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.12)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	424001	Worker's Compensation	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	34.68
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433001	Local Travel	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	(50.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433003	Out of County Travel	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,338.25)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	433003	Out of County Travel	9552	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,974.21)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(539.30)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	(197.15)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439001	Other Purchased Services	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	(688.29)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439002	Printing	9551	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,170.77)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439002	Printing	9552	00000	Discretionary				adj prgm 00000 rem bgt bal	(563.32)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	439002	Printing	9555	00000	Discretionary				adj prgm 00000 rem bgt bal	(76.02)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	473001	Dues and Fees	9798	00000	Discretionary				adj prgm 00000 rem bgt bal	(948.82)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	75010	Fiscal Services	479002	Fraud Charges - Pcard	9553	00000	Discretionary				adj prgm 00000 rem bgt bal	8,025.82
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9552	00000	Discretionary				Funds for postage JE errors	0.53
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9553	00000	Discretionary				Funds for postage JE errors	225.96
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	437011	Postage	9555	00000	Discretionary				Funds for postage JE errors	219.69
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416101	NB Support Regular Pay	9553	14715	STEM Referendum, General				Programs 1415-14719 EOY Budget Clean up	(282.74)
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	416105	NB Support Sick Leave Payment	9553	14715	STEM Referendum, General				Programs 1415-14719 EOY Budget Clean up	282.74
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	421103	Retirement System	9553	14715	STEM Referendum, General				Programs 1415-14719 EOY Budget Clean up	37.68
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	422001	FICA	9553	14715	STEM Referendum, General				Programs 1415-14719 EOY Budget Clean up	17.87
3	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	75010	Fiscal Services	423101	Health & Hospitalizations	9553	14715	STEM Referendum, General				Programs 1415-14719 EOY Budget Clean up	(55.55)
																			(203,426.48)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	451001	Supplies	9855	00000	Discretionary				Xfer within CC9855 for food pu	(738.00)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	457001	Food	9855	00000	Discretionary				Xfer within CC9855 for food pu	880.00
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	459002	Uniforms	9855	00000	Discretionary				Xfer within CC9855 for food pu	(142.00)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411101	Adm/Direct Regular Pay	9855	00000	Discretionary				corr neg bal in prg 00000	2,655.26
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411102	Adm/Direct Overtime Pay	9855	00000	Discretionary				corr neg bal in prg 00000	287.93
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	416201	B Support Regular Pay	9855	00000	Discretionary				corr neg bal in prg 00000	593.34

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	421103	Retirement System	9855	00000	Discretionary				corr neg bal in prg 00000	386.90
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	422001	FICA	9855	00000	Discretionary				corr neg bal in prg 00000	216.14
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	423101	Health & Hospitalizations	9855	00000	Discretionary				corr neg bal in prg 00000	670.36
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	423201	Life Insurance	9855	00000	Discretionary				corr neg bal in prg 00000	7.51
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	424001	Worker's Compensation	9855	00000	Discretionary				corr neg bal in prg 00000	32.49
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	451001	Supplies	9855	00000	Discretionary				Cafes SSC and PSC	100.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	457001	Food	9855	00000	Discretionary				Cafes SSC and PSC	900.00
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	451001	Supplies	9855	00000	Discretionary				07-02 Discr Spend YE review	(100.11)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	457001	Food	9855	00000	Discretionary				07-02 Discr Spend YE review	(208.07)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	459002	Uniforms	9855	00000	Discretionary				07-02 Discr Spend YE review	(0.28)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411101	Adm/Direct Regular Pay	9855	00000	Discretionary				clear neg salary bal	2,925.45
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411102	Adm/Direct Overtime Pay	9855	00000	Discretionary				clear neg salary bal	26.82
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	416201	B Support Regular Pay	9855	00000	Discretionary				clear neg salary bal	638.00
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	421103	Retirement System	9855	00000	Discretionary				clear neg salary bal	427.59
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	422001	FICA	9855	00000	Discretionary				clear neg salary bal	271.44
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	424001	Worker's Compensation	9855	00000	Discretionary				clear neg salary bal	35.90
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	411101	Adm/Direct Regular Pay	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	1,467.31
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	411102	Adm/Direct Overtime Pay	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	34.56
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	416201	B Support Regular Pay	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	325.38
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	421103	Retirement System	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	217.62
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	422001	FICA	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	138.08
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	424001	Worker's Compensation	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	18.28
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	439002	Printing	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.37)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	439002	Printing	9855	00000	Discretionary				adj prgm 00000 rem bgt bal	(19.93)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411101	Adm/Direct Regular Pay	9855	00000	Discretionary				Cafes YE Adj	(75,916.69)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	411102	Adm/Direct Overtime Pay	9855	00000	Discretionary				Cafes YE Adj	(1,764.28)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	416201	B Support Regular Pay	9855	00000	Discretionary				Cafes YE Adj	(16,922.84)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	421103	Retirement System	9855	00000	Discretionary				Cafes YE Adj	(10,314.83)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	422001	FICA	9855	00000	Discretionary				Cafes YE Adj	(6,503.74)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	423101	Health & Hospitalizations	9855	00000	Discretionary				Cafes YE Adj	(15,353.32)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	423201	Life Insurance	9855	00000	Discretionary				Cafes YE Adj	(168.93)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	424001	Worker's Compensation	9855	00000	Discretionary				Cafes YE Adj	(946.56)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	431001	Prof & Technical Services	9855	00000	Discretionary				Cafes YE Adj	(5,157.00)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	439001	Other Purchased Services	9855	00000	Discretionary				Cafes YE Adj	(851.38)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	439002	Printing	9855	00000	Discretionary				Cafes YE Adj	(131.78)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	451001	Supplies	9855	00000	Discretionary				Cafes YE Adj	(7,160.60)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	457001	Food	9855	00000	Discretionary				Cafes YE Adj	(62,165.28)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	459002	Uniforms	9855	00000	Discretionary				Cafes YE Adj	(341.72)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	464201	Non-Capitalized FF&E	9855	00000	Discretionary				Cafes YE Adj	(2,267.41)
4	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	76010	Food Services	473001	Dues and Fees	9855	00000	Discretionary				Cafes YE Adj	(400.00)
4	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	76010	Food Services	439002	Printing	2011	00000	Discretionary				YE Rvw Food Srv Function	(53.53)
																			(194,385.29)
	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	TO SUPPORT CUSTODIAL SUPPLIES AND GROUNDS PURCHASES	1,500.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	9512	00000	Discretionary	SDMC3	1951279010	1951279010	TO SUPPORT CUSTODIAL SUPPLIES AND GROUNDS PURCHASES	(1,500.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	454001	Oil and Grease	0801	00099	School Discretionary				Cover Custodial supplies	(156.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0801	00099	School Discretionary				Cover Custodial supplies	156.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416301	Regular Pay NCH	0181	14464	Leasing/Rental Contracts				TRANSFER FUNDS FROM 451001 TO416301/PROGRAM # 14464	490.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0181	14464	Leasing/Rental Contracts				TRANSFER FUNDS FROM 451001 TO416301/PROGRAM # 14464	(490.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	custodial supplies	500.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	9512	00000	Discretionary	SDMC3	1951279010	1951279010	custodial supplies	(500.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9531	10135	Safe Schools				Guardian NCH & Safe Schools YE Rvw	233,925.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer funds for travel expenses	1,559.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0211	11386	MTC Workforce Development				Transfer budget to cover payroll overages	4,611.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	11386	MTC Workforce Development				Transfer budget to cover payroll overages	309.76
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0291	00099	School Discretionary				Funds needed for custodial printing	50.00

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0291	00099	School Discretionary				Funds needed for custodial printing	50.00
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0541	00099	School Discretionary				Transfer $100 to cover pcard exception. Move $100 from 51010 to 79010 discretionary.	100.00
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget for paper order	500.00
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget for paper order	(500.00)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Welding Curtain pieces plus shipping Planner, Pharmacy staff training Towing from Venice	156.50
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	473001	Dues and Fees	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Welding Curtain pieces plus shipping Planner, Pharmacy staff training Towing from Venice	543.72
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget for supplies	2,330.00
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget for supplies	(2,330.00)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416301	Regular Pay NCH	0181	14464	Leasing/Rental Contracts				TRANSFER FUNDS FROM 451001 TO 416301	400.00
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0181	14464	Leasing/Rental Contracts				TRANSFER FUNDS FROM 451001 TO 416301	(400.00)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0031	13742	Utility Expense				Utility bgt to reserve	(32.00)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0051	13742	Utility Expense				Utility bgt to reserve	(4.74)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0061	13742	Utility Expense				Utility bgt to reserve	(44.14)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0072	13742	Utility Expense				Utility bgt to reserve	(1,045.19)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0151	13742	Utility Expense				Utility bgt to reserve	(248.54)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0181	13742	Utility Expense				Utility bgt to reserve	(906.40)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0221	13742	Utility Expense				Utility bgt to reserve	(100.09)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0261	13742	Utility Expense				Utility bgt to reserve	(81.72)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0271	13742	Utility Expense				Utility bgt to reserve	(4.30)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0281	13742	Utility Expense				Utility bgt to reserve	(35.72)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0301	13742	Utility Expense				Utility bgt to reserve	(315.05)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0351	13742	Utility Expense				Utility bgt to reserve	(2,027.71)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0381	13742	Utility Expense				Utility bgt to reserve	(2.07)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0411	13742	Utility Expense				Utility bgt to reserve	(75.58)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0421	13742	Utility Expense				Utility bgt to reserve	(80.57)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0491	13742	Utility Expense				Utility bgt to reserve	(36.13)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0541	13742	Utility Expense				Utility bgt to reserve	(145.03)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0581	13742	Utility Expense				Utility bgt to reserve	(1.44)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0601	13742	Utility Expense				Utility bgt to reserve	(2.67)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0611	13742	Utility Expense				Utility bgt to reserve	(29.90)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0621	13742	Utility Expense				Utility bgt to reserve	(55.48)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0631	13742	Utility Expense				Utility bgt to reserve	(35.06)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0641	13742	Utility Expense				Utility bgt to reserve	(16.18)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0651	13742	Utility Expense				Utility bgt to reserve	(59.67)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0652	13742	Utility Expense				Utility bgt to reserve	(59.67)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0671	13742	Utility Expense				Utility bgt to reserve	(95.99)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0681	13742	Utility Expense				Utility bgt to reserve	(191.47)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0691	13742	Utility Expense				Utility bgt to reserve	(58.24)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0701	13742	Utility Expense				Utility bgt to reserve	(66.39)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0711	13742	Utility Expense				Utility bgt to reserve	(156.70)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0721	13742	Utility Expense				Utility bgt to reserve	(1,072.02)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0731	13742	Utility Expense				Utility bgt to reserve	(61.95)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0741	13742	Utility Expense				Utility bgt to reserve	(169.37)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0752	13742	Utility Expense				Utility bgt to reserve	(67.48)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0761	13742	Utility Expense				Utility bgt to reserve	(34.26)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0762	13742	Utility Expense				Utility bgt to reserve	(1,565.71)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0771	13742	Utility Expense				Utility bgt to reserve	(35.68)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0781	13742	Utility Expense				Utility bgt to reserve	(36.06)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0791	13742	Utility Expense				Utility bgt to reserve	(2.73)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0801	13742	Utility Expense				Utility bgt to reserve	(8.90)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0842	13742	Utility Expense				Utility bgt to reserve	(2.74)
	5	12 KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0852	13742	Utility Expense				Utility bgt to reserve	(315.96)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0857	13742	Utility Expense				Utility bgt to reserve	(17.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0861	13742	Utility Expense				Utility bgt to reserve	(587.37)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9318	13742	Utility Expense				Utility bgt to reserve	(79.95)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9512	13742	Utility Expense				Utility bgt to reserve	(164.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9516	13742	Utility Expense				Utility bgt to reserve	(67.98)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9518	13742	Utility Expense				Utility bgt to reserve	(10.61)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9519	13742	Utility Expense				Utility bgt to reserve	(73.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0031	13742	Utility Expense				Utility bgt to reserve	(85.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0051	13742	Utility Expense				Utility bgt to reserve	(420.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0061	13742	Utility Expense				Utility bgt to reserve	(128.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0072	13742	Utility Expense				Utility bgt to reserve	(2,054.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0151	13742	Utility Expense				Utility bgt to reserve	(319.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0181	13742	Utility Expense				Utility bgt to reserve	(1,077.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0221	13742	Utility Expense				Utility bgt to reserve	(103.85)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0261	13742	Utility Expense				Utility bgt to reserve	(198.91)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0271	13742	Utility Expense				Utility bgt to reserve	(1.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0281	13742	Utility Expense				Utility bgt to reserve	(95.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0301	13742	Utility Expense				Utility bgt to reserve	(319.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0351	13742	Utility Expense				Utility bgt to reserve	(1,263.90)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0381	13742	Utility Expense				Utility bgt to reserve	(1.51)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0411	13742	Utility Expense				Utility bgt to reserve	(185.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0421	13742	Utility Expense				Utility bgt to reserve	(178.69)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0491	13742	Utility Expense				Utility bgt to reserve	(63.27)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0541	13742	Utility Expense				Utility bgt to reserve	(338.26)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0581	13742	Utility Expense				Utility bgt to reserve	(4.89)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0601	13742	Utility Expense				Utility bgt to reserve	(3.23)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0611	13742	Utility Expense				Utility bgt to reserve	(106.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0621	13742	Utility Expense				Utility bgt to reserve	(141.06)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0631	13742	Utility Expense				Utility bgt to reserve	(95.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0641	13742	Utility Expense				Utility bgt to reserve	(54.19)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0651	13742	Utility Expense				Utility bgt to reserve	(140.85)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0652	13742	Utility Expense				Utility bgt to reserve	(140.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0671	13742	Utility Expense				Utility bgt to reserve	(130.76)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0681	13742	Utility Expense				Utility bgt to reserve	(454.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0691	13742	Utility Expense				Utility bgt to reserve	(147.70)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0701	13742	Utility Expense				Utility bgt to reserve	(77.12)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0711	13742	Utility Expense				Utility bgt to reserve	(377.26)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0721	13742	Utility Expense				Utility bgt to reserve	(2,396.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0731	13742	Utility Expense				Utility bgt to reserve	(146.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0741	13742	Utility Expense				Utility bgt to reserve	(392.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0752	13742	Utility Expense				Utility bgt to reserve	(180.70)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0761	13742	Utility Expense				Utility bgt to reserve	(93.91)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0762	13742	Utility Expense				Utility bgt to reserve	(1,009.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0771	13742	Utility Expense				Utility bgt to reserve	(97.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0781	13742	Utility Expense				Utility bgt to reserve	(71.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0791	13742	Utility Expense				Utility bgt to reserve	(21.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0801	13742	Utility Expense				Utility bgt to reserve	(51.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0842	13742	Utility Expense				Utility bgt to reserve	(21.48)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0852	13742	Utility Expense				Utility bgt to reserve	(726.80)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0857	13742	Utility Expense				Utility bgt to reserve	(52.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0861	13742	Utility Expense				Utility bgt to reserve	(606.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9318	13742	Utility Expense				Utility bgt to reserve	(195.03)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9512	13742	Utility Expense				Utility bgt to reserve	(269.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9516	13742	Utility Expense				Utility bgt to reserve	(97.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9518	13742	Utility Expense				Utility bgt to reserve	(12.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9519	13742	Utility Expense				Utility bgt to reserve	(172.81)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0031	13742	Utility Expense				Utility bgt to reserve	(22.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0051	13742	Utility Expense				Utility bgt to reserve	(6.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0061	13742	Utility Expense				Utility bgt to reserve	(124.70)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0072	13742	Utility Expense				Utility bgt to reserve	(437.21)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0151	13742	Utility Expense				Utility bgt to reserve	(115.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0181	13742	Utility Expense				Utility bgt to reserve	(27.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0221	13742	Utility Expense				Utility bgt to reserve	(882.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0231	13742	Utility Expense				Utility bgt to reserve	(91.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0261	13742	Utility Expense				Utility bgt to reserve	(139.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0271	13742	Utility Expense				Utility bgt to reserve	(66.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0281	13742	Utility Expense				Utility bgt to reserve	(247.73)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0291	13742	Utility Expense				Utility bgt to reserve	(326.01)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0301	13742	Utility Expense				Utility bgt to reserve	(311.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0351	13742	Utility Expense				Utility bgt to reserve	(586.42)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0381	13742	Utility Expense				Utility bgt to reserve	(148.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0411	13742	Utility Expense				Utility bgt to reserve	(222.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0421	13742	Utility Expense				Utility bgt to reserve	(207.84)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0431	13742	Utility Expense				Utility bgt to reserve	(211.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0491	13742	Utility Expense				Utility bgt to reserve	(62.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0521	13742	Utility Expense				Utility bgt to reserve	(263.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0541	13742	Utility Expense				Utility bgt to reserve	(246.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0581	13742	Utility Expense				Utility bgt to reserve	(5.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0601	13742	Utility Expense				Utility bgt to reserve	(11.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0611	13742	Utility Expense				Utility bgt to reserve	(459.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0621	13742	Utility Expense				Utility bgt to reserve	(70.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0631	13742	Utility Expense				Utility bgt to reserve	(31.70)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0641	13742	Utility Expense				Utility bgt to reserve	(163.94)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0651	13742	Utility Expense				Utility bgt to reserve	(165.74)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0652	13742	Utility Expense				Utility bgt to reserve	(139.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0671	13742	Utility Expense				Utility bgt to reserve	(263.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0681	13742	Utility Expense				Utility bgt to reserve	(165.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0691	13742	Utility Expense				Utility bgt to reserve	(157.36)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0701	13742	Utility Expense				Utility bgt to reserve	(177.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0711	13742	Utility Expense				Utility bgt to reserve	(311.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0721	13742	Utility Expense				Utility bgt to reserve	(426.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0731	13742	Utility Expense				Utility bgt to reserve	(40.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0741	13742	Utility Expense				Utility bgt to reserve	(201.90)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0752	13742	Utility Expense				Utility bgt to reserve	(195.38)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0761	13742	Utility Expense				Utility bgt to reserve	(124.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0762	13742	Utility Expense				Utility bgt to reserve	(325.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0771	13742	Utility Expense				Utility bgt to reserve	(162.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0781	13742	Utility Expense				Utility bgt to reserve	(213.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0791	13742	Utility Expense				Utility bgt to reserve	(189.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0811	13742	Utility Expense				Utility bgt to reserve	(184.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0821	13742	Utility Expense				Utility bgt to reserve	(175.93)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0842	13742	Utility Expense				Utility bgt to reserve	(223.95)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0853	13742	Utility Expense				Utility bgt to reserve	(239.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0857	13742	Utility Expense				Utility bgt to reserve	(231.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0861	13742	Utility Expense				Utility bgt to reserve	(253.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	4001	13742	Utility Expense				Utility bgt to reserve	(5.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9318	13742	Utility Expense				Utility bgt to reserve	(35.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9512	13742	Utility Expense				Utility bgt to reserve	(182.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9516	13742	Utility Expense				Utility bgt to reserve	(129.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9518	13742	Utility Expense				Utility bgt to reserve	(11.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9519	13742	Utility Expense				Utility bgt to reserve	(191.88)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0031	13742	Utility Expense				Utility bgt to reserve	(0.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0051	13742	Utility Expense				Utility bgt to reserve	(0.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0061	13742	Utility Expense				Utility bgt to reserve	(0.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0072	13742	Utility Expense				Utility bgt to reserve	(0.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0151	13742	Utility Expense				Utility bgt to reserve	(0.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0181	13742	Utility Expense				Utility bgt to reserve	(0.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0221	13742	Utility Expense				Utility bgt to reserve	(0.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0231	13742	Utility Expense				Utility bgt to reserve	(0.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0261	13742	Utility Expense				Utility bgt to reserve	(0.60)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0271	13742	Utility Expense				Utility bgt to reserve	(0.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0281	13742	Utility Expense				Utility bgt to reserve	(0.61)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0291	13742	Utility Expense				Utility bgt to reserve	(0.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0301	13742	Utility Expense				Utility bgt to reserve	(0.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0351	13742	Utility Expense				Utility bgt to reserve	(0.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0381	13742	Utility Expense				Utility bgt to reserve	(0.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0411	13742	Utility Expense				Utility bgt to reserve	(0.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0421	13742	Utility Expense				Utility bgt to reserve	(0.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0431	13742	Utility Expense				Utility bgt to reserve	(0.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0521	13742	Utility Expense				Utility bgt to reserve	(0.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0541	13742	Utility Expense				Utility bgt to reserve	(1.08)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0581	13742	Utility Expense				Utility bgt to reserve	(0.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0601	13742	Utility Expense				Utility bgt to reserve	(0.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0611	13742	Utility Expense				Utility bgt to reserve	(0.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0621	13742	Utility Expense				Utility bgt to reserve	(0.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0631	13742	Utility Expense				Utility bgt to reserve	(2.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0641	13742	Utility Expense				Utility bgt to reserve	(0.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0651	13742	Utility Expense				Utility bgt to reserve	(6.42)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0652	13742	Utility Expense				Utility bgt to reserve	(1.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0671	13742	Utility Expense				Utility bgt to reserve	(0.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0681	13742	Utility Expense				Utility bgt to reserve	(0.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0691	13742	Utility Expense				Utility bgt to reserve	(0.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0701	13742	Utility Expense				Utility bgt to reserve	(4.09)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0711	13742	Utility Expense				Utility bgt to reserve	(8.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0721	13742	Utility Expense				Utility bgt to reserve	(0.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0731	13742	Utility Expense				Utility bgt to reserve	(1.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0741	13742	Utility Expense				Utility bgt to reserve	(0.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0752	13742	Utility Expense				Utility bgt to reserve	(0.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0761	13742	Utility Expense				Utility bgt to reserve	(0.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0762	13742	Utility Expense				Utility bgt to reserve	(0.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0771	13742	Utility Expense				Utility bgt to reserve	(0.58)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0781	13742	Utility Expense				Utility bgt to reserve	(0.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0791	13742	Utility Expense				Utility bgt to reserve	(5.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0801	13742	Utility Expense				Utility bgt to reserve	(2.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0811	13742	Utility Expense				Utility bgt to reserve	(1.42)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0821	13742	Utility Expense				Utility bgt to reserve	(1.38)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0842	13742	Utility Expense				Utility bgt to reserve	(0.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0852	13742	Utility Expense				Utility bgt to reserve	(0.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0853	13742	Utility Expense				Utility bgt to reserve	(0.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0857	13742	Utility Expense				Utility bgt to reserve	(0.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0861	13742	Utility Expense				Utility bgt to reserve	(1.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9318	13742	Utility Expense				Utility bgt to reserve	(0.10)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9512	13742	Utility Expense				Utility bgt to reserve	(91.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9516	13742	Utility Expense				Utility bgt to reserve	(1.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9518	13742	Utility Expense				Utility bgt to reserve	(14.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9519	13742	Utility Expense				Utility bgt to reserve	(1.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0072	13742	Utility Expense				Utility bgt to reserve	(360.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0181	13742	Utility Expense				Utility bgt to reserve	(9.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0271	13742	Utility Expense				Utility bgt to reserve	(3.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0431	13742	Utility Expense				Utility bgt to reserve	(29.85)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0761	13742	Utility Expense				Utility bgt to reserve	(34.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	9318	13742	Utility Expense				Utility bgt to reserve	(950.81)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0031	13742	Utility Expense				Utility bgt to reserve	(45.82)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0051	13742	Utility Expense				Utility bgt to reserve	(9.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0061	13742	Utility Expense				Utility bgt to reserve	(38.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0151	13742	Utility Expense				Utility bgt to reserve	(347.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0181	13742	Utility Expense				Utility bgt to reserve	(14.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0231	13742	Utility Expense				Utility bgt to reserve	(2.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0261	13742	Utility Expense				Utility bgt to reserve	(250.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0271	13742	Utility Expense				Utility bgt to reserve	(45.82)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0281	13742	Utility Expense				Utility bgt to reserve	(7.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0291	13742	Utility Expense				Utility bgt to reserve	(16.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0351	13742	Utility Expense				Utility bgt to reserve	(21.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0381	13742	Utility Expense				Utility bgt to reserve	(229.10)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0411	13742	Utility Expense				Utility bgt to reserve	(22.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0421	13742	Utility Expense				Utility bgt to reserve	(5.08)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0521	13742	Utility Expense				Utility bgt to reserve	(114.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0541	13742	Utility Expense				Utility bgt to reserve	(14.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0601	13742	Utility Expense				Utility bgt to reserve	(5.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0621	13742	Utility Expense				Utility bgt to reserve	(7.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0631	13742	Utility Expense				Utility bgt to reserve	(7.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0641	13742	Utility Expense				Utility bgt to reserve	(15.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0652	13742	Utility Expense				Utility bgt to reserve	(2.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0671	13742	Utility Expense				Utility bgt to reserve	(171.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0681	13742	Utility Expense				Utility bgt to reserve	(90.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0691	13742	Utility Expense				Utility bgt to reserve	(9.21)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0701	13742	Utility Expense				Utility bgt to reserve	(21.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0711	13742	Utility Expense				Utility bgt to reserve	(57.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0721	13742	Utility Expense				Utility bgt to reserve	(28.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0741	13742	Utility Expense				Utility bgt to reserve	(228.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0752	13742	Utility Expense				Utility bgt to reserve	(28.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0761	13742	Utility Expense				Utility bgt to reserve	(4.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0762	13742	Utility Expense				Utility bgt to reserve	(64.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0771	13742	Utility Expense				Utility bgt to reserve	(102.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0781	13742	Utility Expense				Utility bgt to reserve	(5.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0791	13742	Utility Expense				Utility bgt to reserve	(42.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0801	13742	Utility Expense				Utility bgt to reserve	(2.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0811	13742	Utility Expense				Utility bgt to reserve	(7.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0821	13742	Utility Expense				Utility bgt to reserve	(28.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0853	13742	Utility Expense				Utility bgt to reserve	(91.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0861	13742	Utility Expense				Utility bgt to reserve	(15.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	9318	13742	Utility Expense				Utility bgt to reserve	(1.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	9512	13742	Utility Expense				Utility bgt to reserve	(5.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	9516	13742	Utility Expense				Utility bgt to reserve	(21.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	9519	13742	Utility Expense				Utility bgt to reserve	(7.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0031	13742	Utility Expense				Utility bgt to reserve	(74.84)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0051	13742	Utility Expense				Utility bgt to reserve	(2,003.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0061	13742	Utility Expense				Utility bgt to reserve	(2,147.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0072	13742	Utility Expense				Utility bgt to reserve	(5,482.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0151	13742	Utility Expense				Utility bgt to reserve	(1,087.93)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0181	13742	Utility Expense				Utility bgt to reserve	(3,469.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0221	13742	Utility Expense				Utility bgt to reserve	(45.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0271	13742	Utility Expense				Utility bgt to reserve	(1,787.12)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0291	13742	Utility Expense				Utility bgt to reserve	(6,322.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0301	13742	Utility Expense				Utility bgt to reserve	(787.03)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0351	13742	Utility Expense				Utility bgt to reserve	2,834.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0411	13742	Utility Expense				Utility bgt to reserve	(50.89)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0421	13742	Utility Expense				Utility bgt to reserve	(368.95)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0431	13742	Utility Expense				Utility bgt to reserve	(132.12)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0581	13742	Utility Expense				Utility bgt to reserve	(40.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0601	13742	Utility Expense				Utility bgt to reserve	(1,501.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0611	13742	Utility Expense				Utility bgt to reserve	(1,497.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0621	13742	Utility Expense				Utility bgt to reserve	(2,186.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0631	13742	Utility Expense				Utility bgt to reserve	(2,897.66)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0681	13742	Utility Expense				Utility bgt to reserve	(71.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0711	13742	Utility Expense				Utility bgt to reserve	(3,082.46)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0721	13742	Utility Expense				Utility bgt to reserve	(1,962.37)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0731	13742	Utility Expense				Utility bgt to reserve	516.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0741	13742	Utility Expense				Utility bgt to reserve	(79.08)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0752	13742	Utility Expense				Utility bgt to reserve	(1,923.33)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0761	13742	Utility Expense				Utility bgt to reserve	(79.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0762	13742	Utility Expense				Utility bgt to reserve	(3,671.48)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0771	13742	Utility Expense				Utility bgt to reserve	(1,131.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0781	13742	Utility Expense				Utility bgt to reserve	(705.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0801	13742	Utility Expense				Utility bgt to reserve	(2,396.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0821	13742	Utility Expense				Utility bgt to reserve	(36.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0852	13742	Utility Expense				Utility bgt to reserve	(3,289.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0853	13742	Utility Expense				Utility bgt to reserve	(778.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0857	13742	Utility Expense				Utility bgt to reserve	(449.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0861	13742	Utility Expense				Utility bgt to reserve	(2,329.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9318	13742	Utility Expense				Utility bgt to reserve	(726.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9516	13742	Utility Expense				Utility bgt to reserve	(1,676.35)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9519	13742	Utility Expense				Utility bgt to reserve	(48.27)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0231	13742	Utility Expense				Utility bgt to reserve	(2,408.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0281	13742	Utility Expense				Utility bgt to reserve	(284.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0381	13742	Utility Expense				Utility bgt to reserve	(10.03)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0521	13742	Utility Expense				Utility bgt to reserve	(1.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0541	13742	Utility Expense				Utility bgt to reserve	(2.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0641	13742	Utility Expense				Utility bgt to reserve	(9.66)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0691	13742	Utility Expense				Utility bgt to reserve	(8.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0721	13742	Utility Expense				Utility bgt to reserve	(31.58)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0791	13742	Utility Expense				Utility bgt to reserve	(3.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0811	13742	Utility Expense				Utility bgt to reserve	(10.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0842	13742	Utility Expense				Utility bgt to reserve	(1.87)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	4001	13742	Utility Expense				Utility bgt to reserve	(13.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	9512	13742	Utility Expense				Utility bgt to reserve	(151.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0061	13742	Utility Expense				Utility bgt to reserve	(2,622.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0072	13742	Utility Expense				Utility bgt to reserve	(6,550.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0231	13742	Utility Expense				Utility bgt to reserve	(3,108.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0261	13742	Utility Expense				Utility bgt to reserve	(1,868.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0281	13742	Utility Expense				Utility bgt to reserve	(3,788.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0291	13742	Utility Expense				Utility bgt to reserve	(2,828.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0381	13742	Utility Expense				Utility bgt to reserve	(2,388.42)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0421	13742	Utility Expense				Utility bgt to reserve	(2,013.63)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0521	13742	Utility Expense				Utility bgt to reserve	(2,396.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0541	13742	Utility Expense				Utility bgt to reserve	(2,815.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0581	13742	Utility Expense				Utility bgt to reserve	(2,820.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0601	13742	Utility Expense				Utility bgt to reserve	(1,848.81)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0611	13742	Utility Expense				Utility bgt to reserve	(5,717.01)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0631	13742	Utility Expense				Utility bgt to reserve	(1,046.91)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0641	13742	Utility Expense				Utility bgt to reserve	(1,627.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0651	13742	Utility Expense				Utility bgt to reserve	(24,745.48)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0652	13742	Utility Expense				Utility bgt to reserve	(2,288.91)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0691	13742	Utility Expense				Utility bgt to reserve	(3,072.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0701	13742	Utility Expense				Utility bgt to reserve	(6,148.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0711	13742	Utility Expense				Utility bgt to reserve	(4,565.81)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0721	13742	Utility Expense				Utility bgt to reserve	(13,015.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0731	13742	Utility Expense				Utility bgt to reserve	(2,236.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0741	13742	Utility Expense				Utility bgt to reserve	(2,165.09)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0752	13742	Utility Expense				Utility bgt to reserve	(2,098.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0762	13742	Utility Expense				Utility bgt to reserve	(5,635.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0771	13742	Utility Expense				Utility bgt to reserve	(3,911.73)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0781	13742	Utility Expense				Utility bgt to reserve	(4,633.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0791	13742	Utility Expense				Utility bgt to reserve	(3,683.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0801	13742	Utility Expense				Utility bgt to reserve	(2,545.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0811	13742	Utility Expense				Utility bgt to reserve	(3,218.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0821	13742	Utility Expense				Utility bgt to reserve	(2,936.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0842	13742	Utility Expense				Utility bgt to reserve	(5,951.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0852	13742	Utility Expense				Utility bgt to reserve	(7,395.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0853	13742	Utility Expense				Utility bgt to reserve	(3,112.48)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0857	13742	Utility Expense				Utility bgt to reserve	(3,689.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0861	13742	Utility Expense				Utility bgt to reserve	(11,514.03)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	4001	13742	Utility Expense				Utility bgt to reserve	(138.35)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9516	13742	Utility Expense				Utility bgt to reserve	(3,726.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9519	13742	Utility Expense				Utility bgt to reserve	(3,537.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				Utility bgt to reserve	313,271.12
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	0611	13742	Utility Expense				Utility bgt to reserve	(9.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	0671	13742	Utility Expense				Utility bgt to reserve	(107.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	0691	13742	Utility Expense				Utility bgt to reserve	(32.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	0752	13742	Utility Expense				Utility bgt to reserve	(112.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	9518	13742	Utility Expense				Utility bgt to reserve	(47,550.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	9519	13742	Utility Expense				Utility bgt to reserve	(1.03)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget for Welding Robovent installation	4,050.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0521	00099	School Discretionary				funds for JE bgt errors	(200.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	454001	Oil and Grease	0521	00099	School Discretionary				funds for JE bgt errors	(12.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0521	00099	School Discretionary				funds for JE bgt errors	(184.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget for Welding service	100.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget for Welding service	100.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021143000	Transfer budget for printing expenses	4.31
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0211	11386	MTC Workforce Development				Transfer budget for Workforce expense overages	2,738.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	11386	MTC Workforce Development				Transfer budget for Workforce expense overages	146.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	(191.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0281	13742	Utility Expense				funds for utility bgt errors	12.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(12.22)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	446001	Diesel Fuel	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	191.11
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0151	14721	REF, AFSCME/Nonbargaining				Create budget lines for Payroll Journals PAY0073763 & PAY0073764.	-
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0151	14721	REF, AFSCME/Nonbargaining				Create budget lines for Payroll Journals PAY0073763 & PAY0073764.	-
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate for year end	(2,213.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	433001	Local Travel	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate for year end	(500.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	456001	Tires and Tubes	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate for year end	(725.72)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	463001	Building & Fixed Equipment	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate for year end	(3,363.84)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464101	Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021151100	Transfer budget to consolidate for year end	(6,535.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget to consolidate budget	(0.59)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464101	Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021150480	Transfer budget to consolidate budget	(8.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416204	B Support Term(Annual Leave)	9798	13706	Terminal Pay				terminal leave payout 06.21.22	3,210.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9798	13706	Terminal Pay				terminal leave payout 06.21.22	382.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9798	13706	Terminal Pay				terminal leave payout 06.21.22	321.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	9512	00000	Discretionary	SDMC3	1951279010	1951279010	Bgt transfer cc 9513	14,579.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439001	Other Purchased Services	9512	13711	Custodians Temp Service				Bgt transfer cc 9513	(14,579.65)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	TO SUPPORT SAND SUPPLY TO BRHS SPORTSFIELD	200.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	TO SUPPORT SAND SUPPLY TO BRHS SPORTSFIELD	(200.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0031	13742	Utility Expense				funds for utility bgt errors	173.31
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0061	13742	Utility Expense				funds for utility bgt errors	485.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0072	13742	Utility Expense				funds for utility bgt errors	1,396.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0261	13742	Utility Expense				funds for utility bgt errors	371.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0281	13742	Utility Expense				funds for utility bgt errors	377.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0291	13742	Utility Expense				funds for utility bgt errors	263.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0411	13742	Utility Expense				funds for utility bgt errors	378.13

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0421	13742	Utility Expense				funds for utility bgt errors	317.03
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0431	13742	Utility Expense				funds for utility bgt errors	2,331.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0521	13742	Utility Expense				funds for utility bgt errors	492.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0541	13742	Utility Expense				funds for utility bgt errors	553.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0611	13742	Utility Expense				funds for utility bgt errors	394.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0621	13742	Utility Expense				funds for utility bgt errors	271.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0631	13742	Utility Expense				funds for utility bgt errors	239.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0641	13742	Utility Expense				funds for utility bgt errors	381.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0651	13742	Utility Expense				funds for utility bgt errors	384.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0652	13742	Utility Expense				funds for utility bgt errors	384.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0681	13742	Utility Expense				funds for utility bgt errors	340.26
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0691	13742	Utility Expense				funds for utility bgt errors	260.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0701	13742	Utility Expense				funds for utility bgt errors	297.76
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0711	13742	Utility Expense				funds for utility bgt errors	680.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0721	13742	Utility Expense				funds for utility bgt errors	1,854.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0731	13742	Utility Expense				funds for utility bgt errors	151.42
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0741	13742	Utility Expense				funds for utility bgt errors	288.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0752	13742	Utility Expense				funds for utility bgt errors	352.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0761	13742	Utility Expense				funds for utility bgt errors	377.43
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0762	13742	Utility Expense				funds for utility bgt errors	1,794.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0771	13742	Utility Expense				funds for utility bgt errors	366.15
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0781	13742	Utility Expense				funds for utility bgt errors	404.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0791	13742	Utility Expense				funds for utility bgt errors	416.99
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0801	13742	Utility Expense				funds for utility bgt errors	424.86
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0811	13742	Utility Expense				funds for utility bgt errors	431.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0821	13742	Utility Expense				funds for utility bgt errors	337.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0842	13742	Utility Expense				funds for utility bgt errors	417.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0852	13742	Utility Expense				funds for utility bgt errors	818.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0853	13742	Utility Expense				funds for utility bgt errors	337.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0857	13742	Utility Expense				funds for utility bgt errors	294.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9318	13742	Utility Expense				funds for utility bgt errors	229.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9512	13742	Utility Expense				funds for utility bgt errors	315.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9519	13742	Utility Expense				funds for utility bgt errors	146.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0031	13742	Utility Expense				funds for utility bgt errors	440.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0061	13742	Utility Expense				funds for utility bgt errors	1,191.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0072	13742	Utility Expense				funds for utility bgt errors	3,209.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0221	13742	Utility Expense				funds for utility bgt errors	274.16
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0261	13742	Utility Expense				funds for utility bgt errors	890.88
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0281	13742	Utility Expense				funds for utility bgt errors	905.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0291	13742	Utility Expense				funds for utility bgt errors	619.33
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0411	13742	Utility Expense				funds for utility bgt errors	906.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0421	13742	Utility Expense				funds for utility bgt errors	771.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0431	13742	Utility Expense				funds for utility bgt errors	5,298.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0521	13742	Utility Expense				funds for utility bgt errors	1,159.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0541	13742	Utility Expense				funds for utility bgt errors	1,295.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0611	13742	Utility Expense				funds for utility bgt errors	1,026.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0621	13742	Utility Expense				funds for utility bgt errors	670.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0631	13742	Utility Expense				funds for utility bgt errors	599.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0641	13742	Utility Expense				funds for utility bgt errors	914.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0651	13742	Utility Expense				funds for utility bgt errors	886.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0652	13742	Utility Expense				funds for utility bgt errors	886.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0681	13742	Utility Expense				funds for utility bgt errors	871.33
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0691	13742	Utility Expense				funds for utility bgt errors	648.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0701	13742	Utility Expense				funds for utility bgt errors	728.64
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0711	13742	Utility Expense				funds for utility bgt errors	1,623.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0721	13742	Utility Expense				funds for utility bgt errors	4,222.73
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0731	13742	Utility Expense				funds for utility bgt errors	370.77
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0741	13742	Utility Expense				funds for utility bgt errors	708.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0752	13742	Utility Expense				funds for utility bgt errors	898.89
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0761	13742	Utility Expense				funds for utility bgt errors	904.92

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0762	13742	Utility Expense				funds for utility bgt errors	3,629.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0771	13742	Utility Expense				funds for utility bgt errors	879.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0781	13742	Utility Expense				funds for utility bgt errors	964.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0791	13742	Utility Expense				funds for utility bgt errors	981.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0801	13742	Utility Expense				funds for utility bgt errors	1,058.53
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0811	13742	Utility Expense				funds for utility bgt errors	1,024.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0821	13742	Utility Expense				funds for utility bgt errors	806.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0842	13742	Utility Expense				funds for utility bgt errors	981.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0852	13742	Utility Expense				funds for utility bgt errors	1,929.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0853	13742	Utility Expense				funds for utility bgt errors	806.95
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0857	13742	Utility Expense				funds for utility bgt errors	721.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9318	13742	Utility Expense				funds for utility bgt errors	577.84
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9512	13742	Utility Expense				funds for utility bgt errors	767.64
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9519	13742	Utility Expense				funds for utility bgt errors	358.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0031	13742	Utility Expense				funds for utility bgt errors	623.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0061	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0072	13742	Utility Expense				funds for utility bgt errors	3,213.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0231	13742	Utility Expense				funds for utility bgt errors	380.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0261	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0281	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0291	13742	Utility Expense				funds for utility bgt errors	1,141.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0381	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0411	13742	Utility Expense				funds for utility bgt errors	1,141.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0421	13742	Utility Expense				funds for utility bgt errors	935.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0431	13742	Utility Expense				funds for utility bgt errors	1,901.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0521	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0541	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0611	13742	Utility Expense				funds for utility bgt errors	1,606.87
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0621	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0631	13742	Utility Expense				funds for utility bgt errors	1,247.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0641	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0651	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0652	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0681	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0691	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0701	13742	Utility Expense				funds for utility bgt errors	1,578.99
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0711	13742	Utility Expense				funds for utility bgt errors	1,627.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0721	13742	Utility Expense				funds for utility bgt errors	1,934.11
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0731	13742	Utility Expense				funds for utility bgt errors	623.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0741	13742	Utility Expense				funds for utility bgt errors	935.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0752	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0761	13742	Utility Expense				funds for utility bgt errors	1,141.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0762	13742	Utility Expense				funds for utility bgt errors	2,040.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0771	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0781	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0791	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0801	13742	Utility Expense				funds for utility bgt errors	1,521.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0811	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0821	13742	Utility Expense				funds for utility bgt errors	1,594.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0842	13742	Utility Expense				funds for utility bgt errors	2,238.51
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0852	13742	Utility Expense				funds for utility bgt errors	3,599.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0853	13742	Utility Expense				funds for utility bgt errors	971.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0857	13742	Utility Expense				funds for utility bgt errors	1,558.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	4001	13742	Utility Expense				funds for utility bgt errors	20.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9318	13742	Utility Expense				funds for utility bgt errors	623.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9512	13742	Utility Expense				funds for utility bgt errors	1,336.55
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9519	13742	Utility Expense				funds for utility bgt errors	671.59
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9512	13742	Utility Expense				funds for utility bgt errors	3,586.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0072	13742	Utility Expense				funds for utility bgt errors	17.50
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0431	13742	Utility Expense				funds for utility bgt errors	20.37

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0761	13742	Utility Expense				funds for utility bgt errors	0.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	9318	13742	Utility Expense				funds for utility bgt errors	20.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(135,299.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0852	00099	School Discretionary				TRANSFERRING 51010.451001 DISCRETIONARY FUNDS TO 79010.451001 DISCRETIONARY TO COVER EXPENSES	300.00
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0061	13742	Utility Expense				funds for FPL utility bgt errors	15,173.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0072	13742	Utility Expense				funds for FPL utility bgt errors	37,697.48
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0261	13742	Utility Expense				funds for FPL utility bgt errors	9,619.14
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0281	13742	Utility Expense				funds for FPL utility bgt errors	17,518.85
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0291	13742	Utility Expense				funds for FPL utility bgt errors	9,939.24
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0381	13742	Utility Expense				funds for FPL utility bgt errors	18,666.76
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0421	13742	Utility Expense				funds for FPL utility bgt errors	14,225.81
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0581	13742	Utility Expense				funds for FPL utility bgt errors	20,358.80
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0601	13742	Utility Expense				funds for FPL utility bgt errors	12,861.32
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0611	13742	Utility Expense				funds for FPL utility bgt errors	23,697.57
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0621	13742	Utility Expense				funds for FPL utility bgt errors	14,332.10
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0631	13742	Utility Expense				funds for FPL utility bgt errors	13,638.41
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0641	13742	Utility Expense				funds for FPL utility bgt errors	11,299.55
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0691	13742	Utility Expense				funds for FPL utility bgt errors	19,844.61
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0701	13742	Utility Expense				funds for FPL utility bgt errors	16,265.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0711	13742	Utility Expense				funds for FPL utility bgt errors	24,143.00
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0731	13742	Utility Expense				funds for FPL utility bgt errors	9,003.37
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0741	13742	Utility Expense				funds for FPL utility bgt errors	14,902.87
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0762	13742	Utility Expense				funds for FPL utility bgt errors	38,564.18
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0781	13742	Utility Expense				funds for FPL utility bgt errors	18,947.32
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0801	13742	Utility Expense				funds for FPL utility bgt errors	16,945.27
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0821	13742	Utility Expense				funds for FPL utility bgt errors	15,141.28
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9512	13742	Utility Expense				funds for FPL utility bgt errors	14,496.58
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9516	13742	Utility Expense				funds for FPL utility bgt errors	9,078.25
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9519	13742	Utility Expense				funds for FPL utility bgt errors	15,712.88
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for FPL utility bgt errors	(158,727.76)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416101	NB Support Regular Pay	9516	14726	REF, Nonbargaining				Zero transfer to create combo code	-
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0651	00000	Discretionary				corr neg bal in prg 00000	143.86
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	9519	00000	Discretionary				corr neg bal in prg 00000	46.63
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0261	14311	Summer Custodians				Bus Driver - Summer Custodian	1,756.10
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0431	14311	Summer Custodians				Bus Driver - Summer Custodian	533.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0261	14311	Summer Custodians				Bus Driver - Summer Custodian	190.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0431	14311	Summer Custodians				Bus Driver - Summer Custodian	57.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0261	14311	Summer Custodians				Bus Driver - Summer Custodian	134.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0431	14311	Summer Custodians				Bus Driver - Summer Custodian	40.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0261	14311	Summer Custodians				Bus Driver - Summer Custodian	175.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0431	14311	Summer Custodians				Bus Driver - Summer Custodian	53.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	98.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	22.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	(131.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	963.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0031	14464	Leasing/Rental Contracts				School Leasing YE Review	(67.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(8,136.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(6,733.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0211	14464	Leasing/Rental Contracts				School Leasing YE Review	(999.51)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0271	14464	Leasing/Rental Contracts				School Leasing YE Review	(124.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0351	14464	Leasing/Rental Contracts				School Leasing YE Review	(737.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0431	14464	Leasing/Rental Contracts				School Leasing YE Review	(847.66)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0591	14464	Leasing/Rental Contracts				School Leasing YE Review	(3,761.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0641	14464	Leasing/Rental Contracts				School Leasing YE Review	(266.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(96.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0701	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,129.22)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0711	14464	Leasing/Rental Contracts				School Leasing YE Review	(2,164.95)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,346.39)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0731	14464	Leasing/Rental Contracts				School Leasing YE Review	(226.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	(193.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0761	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,657.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(8,320.80)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0781	14464	Leasing/Rental Contracts				School Leasing YE Review	(314.85)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0791	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,950.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0801	14464	Leasing/Rental Contracts				School Leasing YE Review	(824.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,837.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0821	14464	Leasing/Rental Contracts				School Leasing YE Review	(2,887.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0842	14464	Leasing/Rental Contracts				School Leasing YE Review	(776.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0857	14464	Leasing/Rental Contracts				School Leasing YE Review	(2,721.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0861	14464	Leasing/Rental Contracts				School Leasing YE Review	(267.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	9318	14464	Leasing/Rental Contracts				School Leasing YE Review	(341.46)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416301	Regular Pay NCH	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(575.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416301	Regular Pay NCH	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(399.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0031	14464	Leasing/Rental Contracts				School Leasing YE Review	(9.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(893.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(739.68)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0211	14464	Leasing/Rental Contracts				School Leasing YE Review	(125.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0271	14464	Leasing/Rental Contracts				School Leasing YE Review	(16.73)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0351	14464	Leasing/Rental Contracts				School Leasing YE Review	(99.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0431	14464	Leasing/Rental Contracts				School Leasing YE Review	(113.90)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0591	14464	Leasing/Rental Contracts				School Leasing YE Review	(505.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0641	14464	Leasing/Rental Contracts				School Leasing YE Review	(35.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(12.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0701	14464	Leasing/Rental Contracts				School Leasing YE Review	(323.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0711	14464	Leasing/Rental Contracts				School Leasing YE Review	(287.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	(176.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0731	14464	Leasing/Rental Contracts				School Leasing YE Review	(30.47)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	(25.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0761	14464	Leasing/Rental Contracts				School Leasing YE Review	(148.15)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(887.14)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0781	14464	Leasing/Rental Contracts				School Leasing YE Review	(32.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0791	14464	Leasing/Rental Contracts				School Leasing YE Review	(260.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0801	14464	Leasing/Rental Contracts				School Leasing YE Review	(98.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(123.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0821	14464	Leasing/Rental Contracts				School Leasing YE Review	(385.63)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0842	14464	Leasing/Rental Contracts				School Leasing YE Review	(79.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0857	14464	Leasing/Rental Contracts				School Leasing YE Review	(358.80)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0861	14464	Leasing/Rental Contracts				School Leasing YE Review	(35.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9318	14464	Leasing/Rental Contracts				School Leasing YE Review	(35.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0031	14464	Leasing/Rental Contracts				School Leasing YE Review	(6.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(805.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(691.59)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0211	14464	Leasing/Rental Contracts				School Leasing YE Review	(93.48)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0271	14464	Leasing/Rental Contracts				School Leasing YE Review	(11.83)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0351	14464	Leasing/Rental Contracts				School Leasing YE Review	(70.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0431	14464	Leasing/Rental Contracts				School Leasing YE Review	(80.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0591	14464	Leasing/Rental Contracts				School Leasing YE Review	(357.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0641	14464	Leasing/Rental Contracts				School Leasing YE Review	(25.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(9.17)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0701	14464	Leasing/Rental Contracts				School Leasing YE Review	(223.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0711	14464	Leasing/Rental Contracts				School Leasing YE Review	(205.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	(132.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0731	14464	Leasing/Rental Contracts				School Leasing YE Review	(21.54)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	(18.36)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0761	14464	Leasing/Rental Contracts				School Leasing YE Review	(140.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(742.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0781	14464	Leasing/Rental Contracts				School Leasing YE Review	(29.20)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0791	14464	Leasing/Rental Contracts				School Leasing YE Review	(185.09)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0801	14464	Leasing/Rental Contracts				School Leasing YE Review	(77.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(87.18)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0821	14464	Leasing/Rental Contracts				School Leasing YE Review	(273.91)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0842	14464	Leasing/Rental Contracts				School Leasing YE Review	(72.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0857	14464	Leasing/Rental Contracts				School Leasing YE Review	(257.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0861	14464	Leasing/Rental Contracts				School Leasing YE Review	(25.42)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9318	14464	Leasing/Rental Contracts				School Leasing YE Review	(31.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0031	14464	Leasing/Rental Contracts				School Leasing YE Review	(0.84)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(22.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(42.46)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	14464	Leasing/Rental Contracts				School Leasing YE Review	(3.65)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0271	14464	Leasing/Rental Contracts				School Leasing YE Review	(1.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0351	14464	Leasing/Rental Contracts				School Leasing YE Review	(9.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0431	14464	Leasing/Rental Contracts				School Leasing YE Review	(10.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0591	14464	Leasing/Rental Contracts				School Leasing YE Review	(46.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0641	14464	Leasing/Rental Contracts				School Leasing YE Review	(3.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(1.20)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0701	14464	Leasing/Rental Contracts				School Leasing YE Review	10.50
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0711	14464	Leasing/Rental Contracts				School Leasing YE Review	(23.20)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	(3.65)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0731	14464	Leasing/Rental Contracts				School Leasing YE Review	(2.82)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	(2.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0761	14464	Leasing/Rental Contracts				School Leasing YE Review	(5.26)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(32.37)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0791	14464	Leasing/Rental Contracts				School Leasing YE Review	(22.76)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0801	14464	Leasing/Rental Contracts				School Leasing YE Review	(5.35)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(11.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0821	14464	Leasing/Rental Contracts				School Leasing YE Review	(33.60)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0857	14464	Leasing/Rental Contracts				School Leasing YE Review	(28.69)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0861	14464	Leasing/Rental Contracts				School Leasing YE Review	(3.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(26.62)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(500.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	436001	Rentals	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,666.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0031	14464	Leasing/Rental Contracts				School Leasing YE Review	83.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	12,623.99
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	10,405.63
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14464	Leasing/Rental Contracts				School Leasing YE Review	1,221.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0231	14464	Leasing/Rental Contracts				School Leasing YE Review	0.64
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0271	14464	Leasing/Rental Contracts				School Leasing YE Review	154.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0351	14464	Leasing/Rental Contracts				School Leasing YE Review	915.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0431	14464	Leasing/Rental Contracts				School Leasing YE Review	1,052.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0591	14464	Leasing/Rental Contracts				School Leasing YE Review	4,670.97
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0631	14464	Leasing/Rental Contracts				School Leasing YE Review	923.95
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0641	14464	Leasing/Rental Contracts				School Leasing YE Review	625.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	2,539.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0681	14464	Leasing/Rental Contracts				School Leasing YE Review	1,620.49
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0701	14464	Leasing/Rental Contracts				School Leasing YE Review	1,665.97
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0711	14464	Leasing/Rental Contracts				School Leasing YE Review	2,680.23
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0721	14464	Leasing/Rental Contracts				School Leasing YE Review	9,112.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0731	14464	Leasing/Rental Contracts				School Leasing YE Review	281.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	240.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0761	14464	Leasing/Rental Contracts				School Leasing YE Review	1,951.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	18,211.51
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0781	14464	Leasing/Rental Contracts				School Leasing YE Review	725.21
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0791	14464	Leasing/Rental Contracts				School Leasing YE Review	2,419.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0801	14464	Leasing/Rental Contracts				School Leasing YE Review	1,005.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	5,433.11
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0821	14464	Leasing/Rental Contracts				School Leasing YE Review	3,580.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0842	14464	Leasing/Rental Contracts				School Leasing YE Review	928.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0857	14464	Leasing/Rental Contracts				School Leasing YE Review	3,366.76

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0861	14464	Leasing/Rental Contracts				School Leasing YE Review	332.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9318	14464	Leasing/Rental Contracts				School Leasing YE Review	408.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9799	14464	Leasing/Rental Contracts				School Leasing YE Review	(16,644.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451002	Supplies - Food	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,247.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451002	Supplies - Food	0781	14464	Leasing/Rental Contracts				School Leasing YE Review	(348.83)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0231	14464	Leasing/Rental Contracts				School Leasing YE Review	(0.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(117.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459002	Uniforms	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,689.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0072	14464	Leasing/Rental Contracts				School Leasing YE Review	(100.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0181	14464	Leasing/Rental Contracts				School Leasing YE Review	(61.37)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0752	14464	Leasing/Rental Contracts				School Leasing YE Review	(0.06)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464801	Tech FF&E Capitalized	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(3,239.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464901	Tech FF&E Non Capitalized	0651	14464	Leasing/Rental Contracts				School Leasing YE Review	(1,750.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464901	Tech FF&E Non Capitalized	0811	14464	Leasing/Rental Contracts				School Leasing YE Review	(135.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	479001	Miscellaneous Expense	9516	14464	Leasing/Rental Contracts				School Leasing YE Review	(5,000.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	479102	Extra-Curricular Transportatio	0762	14464	Leasing/Rental Contracts				School Leasing YE Review	(2,002.35)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411104	Adm/Direct Term (Annual Leave)	9798	13706	Terminal Pay				Terminal Pay YE Review	3,565.86
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416204	B Support Term(Annual Leave)	9798	13706	Terminal Pay				Terminal Pay YE Review	9,111.12
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9798	13706	Terminal Pay				Terminal Pay YE Review	700.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9798	13706	Terminal Pay				Terminal Pay YE Review	(12.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9798	13706	Terminal Pay				Terminal Pay YE Review	(322.74)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	0421	00099	School Discretionary				School Discr YE Review	(15.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	0581	00099	School Discretionary				School Discr YE Review	(161.06)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	0721	00099	School Discretionary				School Discr YE Review	(94.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	437011	Postage	0791	00099	School Discretionary				School Discr YE Review	(152.82)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0031	00099	School Discretionary				School Discr YE Review	(42.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0051	00099	School Discretionary				School Discr YE Review	(1,171.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0061	00099	School Discretionary				School Discr YE Review	(258.94)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0072	00099	School Discretionary				School Discr YE Review	(520.69)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0151	00099	School Discretionary				School Discr YE Review	(54.67)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0181	00099	School Discretionary				School Discr YE Review	(693.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0221	00099	School Discretionary				School Discr YE Review	(180.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0231	00099	School Discretionary				School Discr YE Review	(196.78)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0261	00099	School Discretionary				School Discr YE Review	(393.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0271	00099	School Discretionary				School Discr YE Review	(425.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0281	00099	School Discretionary				School Discr YE Review	(239.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0291	00099	School Discretionary				School Discr YE Review	(946.13)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0301	00099	School Discretionary				School Discr YE Review	(37.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0351	00099	School Discretionary				School Discr YE Review	(608.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0381	00099	School Discretionary				School Discr YE Review	(142.45)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0411	00099	School Discretionary				School Discr YE Review	(318.17)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0421	00099	School Discretionary				School Discr YE Review	(5.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0431	00099	School Discretionary				School Discr YE Review	(1,282.83)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0521	00099	School Discretionary				School Discr YE Review	(316.10)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0541	00099	School Discretionary				School Discr YE Review	(298.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0581	00099	School Discretionary				School Discr YE Review	(722.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0601	00099	School Discretionary				School Discr YE Review	(549.55)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0611	00099	School Discretionary				School Discr YE Review	(190.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0621	00099	School Discretionary				School Discr YE Review	(46.25)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0631	00099	School Discretionary				School Discr YE Review	(105.17)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0641	00099	School Discretionary				School Discr YE Review	23.03
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0651	00099	School Discretionary				School Discr YE Review	(132.48)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0652	00099	School Discretionary				School Discr YE Review	(493.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0671	00099	School Discretionary				School Discr YE Review	(88.21)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0681	00099	School Discretionary				School Discr YE Review	(1,643.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0691	00099	School Discretionary				School Discr YE Review	(1,120.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0701	00099	School Discretionary				School Discr YE Review	(154.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0711	00099	School Discretionary				School Discr YE Review	(244.07)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0721	00099	School Discretionary				School Discr YE Review	(994.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0731	00099	School Discretionary				School Discr YE Review	(8.09)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0741	00099	School Discretionary				School Discr YE Review	(55.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0752	00099	School Discretionary				School Discr YE Review	(604.34)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0761	00099	School Discretionary				School Discr YE Review	(233.75)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0762	00099	School Discretionary				School Discr YE Review	(440.19)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0771	00099	School Discretionary				School Discr YE Review	(1,360.82)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0781	00099	School Discretionary				School Discr YE Review	(206.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0791	00099	School Discretionary				School Discr YE Review	(373.32)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0801	00099	School Discretionary				School Discr YE Review	(631.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0811	00099	School Discretionary				School Discr YE Review	(185.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0821	00099	School Discretionary				School Discr YE Review	(2,816.36)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0842	00099	School Discretionary				School Discr YE Review	(563.22)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0852	00099	School Discretionary				School Discr YE Review	(571.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0853	00099	School Discretionary				School Discr YE Review	(5.37)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0857	00099	School Discretionary				School Discr YE Review	(1,006.26)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0861	00099	School Discretionary				School Discr YE Review	(10.76)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	454001	Oil and Grease	0291	00099	School Discretionary				School Discr YE Review	(7.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	454001	Oil and Grease	0621	00099	School Discretionary				School Discr YE Review	(17.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	454001	Oil and Grease	0852	00099	School Discretionary				School Discr YE Review	(12.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	456001	Tires and Tubes	0611	00099	School Discretionary				School Discr YE Review	(115.58)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	456001	Tires and Tubes	0721	00099	School Discretionary				School Discr YE Review	(930.15)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0031	00098	Tool Allowance				School Discr YE Review	(177.09)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0051	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0051	00099	School Discretionary				School Discr YE Review	(171.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0061	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0072	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0072	00099	School Discretionary				School Discr YE Review	(190.26)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0151	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0151	00099	School Discretionary				School Discr YE Review	(139.63)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0181	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0181	00099	School Discretionary				School Discr YE Review	(181.09)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0221	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0221	00099	School Discretionary				School Discr YE Review	(0.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0231	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0261	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0271	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0281	00098	Tool Allowance				School Discr YE Review	(148.72)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0291	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0291	00099	School Discretionary				School Discr YE Review	(36.08)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0301	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0351	00098	Tool Allowance				School Discr YE Review	(96.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0351	00099	School Discretionary				School Discr YE Review	(96.45)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0381	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0411	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0411	00099	School Discretionary				School Discr YE Review	(194.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0421	00098	Tool Allowance				School Discr YE Review	(219.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0431	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0521	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0541	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0541	00099	School Discretionary				School Discr YE Review	(80.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0581	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0581	00099	School Discretionary				School Discr YE Review	(197.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0601	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0601	00099	School Discretionary				School Discr YE Review	(127.12)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0611	00098	Tool Allowance				School Discr YE Review	(4.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0621	00098	Tool Allowance				School Discr YE Review	(11.11)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0631	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0631	00099	School Discretionary				School Discr YE Review	(189.12)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0641	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0641	00099	School Discretionary				School Discr YE Review	(160.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0651	00098	Tool Allowance				School Discr YE Review	(300.00)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0652	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0652	00099	School Discretionary				School Discr YE Review	(175.20)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0671	00098	Tool Allowance				School Discr YE Review	(3.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0671	00099	School Discretionary				School Discr YE Review	(0.01)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0681	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0691	00098	Tool Allowance				School Discr YE Review	(192.21)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0701	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0701	00099	School Discretionary				School Discr YE Review	(0.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0711	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0721	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0731	00098	Tool Allowance				School Discr YE Review	(41.88)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0731	00099	School Discretionary				School Discr YE Review	(60.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0741	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0752	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0752	00099	School Discretionary				School Discr YE Review	(75.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0761	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0761	00099	School Discretionary				School Discr YE Review	(4.15)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0762	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0762	00099	School Discretionary				School Discr YE Review	(174.73)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0771	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0771	00099	School Discretionary				School Discr YE Review	(190.77)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0781	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0781	00099	School Discretionary				School Discr YE Review	(68.28)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0791	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0791	00099	School Discretionary				School Discr YE Review	(4.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0801	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0801	00099	School Discretionary				School Discr YE Review	(0.39)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0811	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0811	00099	School Discretionary				School Discr YE Review	(180.72)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0821	00098	Tool Allowance				School Discr YE Review	(160.20)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0821	00099	School Discretionary				School Discr YE Review	(25.23)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0842	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0842	00099	School Discretionary				School Discr YE Review	(31.35)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0852	00098	Tool Allowance				School Discr YE Review	(20.01)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0852	00099	School Discretionary				School Discr YE Review	(21.09)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0853	00098	Tool Allowance				School Discr YE Review	(300.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0853	00099	School Discretionary				School Discr YE Review	(49.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0861	00098	Tool Allowance				School Discr YE Review	(0.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	0861	00099	School Discretionary				School Discr YE Review	(31.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0072	00099	School Discretionary				School Discr YE Review	(152.21)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				Reserves and Utilities YE Rvw	1,000,000.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9799	13736	COVID 19 Emergency Mngt				Reserves and Utilities YE Rvw	(28,682.51)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9501	00000	Discretionary				07-02 Discr Spend YE review	(726.00)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(72.50)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9537	00000	Discretionary				07-02 Discr Spend YE review	(13,388.39)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	432001	Insurance and Bond Premiums	9537	00000	Discretionary				07-02 Discr Spend YE review	(0.02)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	433003	Out of County Travel	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(443.51)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(139.37)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	9531	00000	Discretionary				07-02 Discr Spend YE review	(13,950.69)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439001	Other Purchased Services	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(80.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(627.70)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(195.10)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9518	00000	Discretionary				07-02 Discr Spend YE review	(1,111.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9519	00000	Discretionary				07-02 Discr Spend YE review	(1,152.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9531	00000	Discretionary				07-02 Discr Spend YE review	(181.16)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	2011	00000	Discretionary				07-02 Discr Spend YE review	(269.00)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(29.97)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459001	Other Materials and Supplies	9519	00000	Discretionary				07-02 Discr Spend YE review	(203.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459002	Uniforms	9512	00000	Discretionary				07-02 Discr Spend YE review	4,043.71
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464101	Capitalized FF&E	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(322.57)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(1,651.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	473001	Dues and Fees	9512	00000	Discretionary	SDMC3	1951279010	1951279010	07-02 Discr Spend YE review	(222.75)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	473002	Professional Development	9531	00000	Discretionary				07-02 Discr Spend YE review	(597.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	0211	11386	MTC Workforce Development				Transfer budget for payroll expenses	1,142.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0211	11386	MTC Workforce Development				Transfer budget for payroll expenses	3,014.73
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	11386	MTC Workforce Development				Transfer budget for 11386	156.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	435001	Repairs and Maintenance	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate budget	(20,975.92)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate budget	(2,114.61)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	468201	Non-Capitalized Remodeling & R	0211	14649	MTC PostSec. Tuition Othr Fee				Transfer budget to consolidate budget	(5,220.56)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0051	13742	Utility Expense				funds for utility bgt errors	332.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0151	13742	Utility Expense				funds for utility bgt errors	673.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0181	13742	Utility Expense				funds for utility bgt errors	3,311.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0221	13742	Utility Expense				funds for utility bgt errors	147.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0271	13742	Utility Expense				funds for utility bgt errors	277.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0381	13742	Utility Expense				funds for utility bgt errors	593.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0581	13742	Utility Expense				funds for utility bgt errors	626.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0601	13742	Utility Expense				funds for utility bgt errors	916.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0671	13742	Utility Expense				funds for utility bgt errors	650.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9516	13742	Utility Expense				funds for utility bgt errors	171.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9518	13742	Utility Expense				funds for utility bgt errors	268.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0051	13742	Utility Expense				funds for utility bgt errors	434.89
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0151	13742	Utility Expense				funds for utility bgt errors	856.49
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0181	13742	Utility Expense				funds for utility bgt errors	4,149.70
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0271	13742	Utility Expense				funds for utility bgt errors	330.15
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0381	13742	Utility Expense				funds for utility bgt errors	772.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0581	13742	Utility Expense				funds for utility bgt errors	780.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0601	13742	Utility Expense				funds for utility bgt errors	1,122.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0671	13742	Utility Expense				funds for utility bgt errors	809.21
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9516	13742	Utility Expense				funds for utility bgt errors	243.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9518	13742	Utility Expense				funds for utility bgt errors	357.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0051	13742	Utility Expense				funds for utility bgt errors	302.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0151	13742	Utility Expense				funds for utility bgt errors	906.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0181	13742	Utility Expense				funds for utility bgt errors	1,511.10
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0221	13742	Utility Expense				funds for utility bgt errors	1,260.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0271	13742	Utility Expense				funds for utility bgt errors	302.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0581	13742	Utility Expense				funds for utility bgt errors	292.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0601	13742	Utility Expense				funds for utility bgt errors	292.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0671	13742	Utility Expense				funds for utility bgt errors	1,260.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9516	13742	Utility Expense				funds for utility bgt errors	302.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9518	13742	Utility Expense				funds for utility bgt errors	544.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0031	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0051	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0061	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0072	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0151	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0181	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	231.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0221	13742	Utility Expense				funds for utility bgt errors	272.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0231	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0261	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0271	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0281	13742	Utility Expense				funds for utility bgt errors	214.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0291	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0301	13742	Utility Expense				funds for utility bgt errors	150.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0351	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0381	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0411	13742	Utility Expense				funds for utility bgt errors	150.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0421	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0431	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0521	13742	Utility Expense				funds for utility bgt errors	136.36

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0541	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0581	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0601	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0611	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0621	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0631	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0641	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0651	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0652	13742	Utility Expense				funds for utility bgt errors	272.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0671	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0681	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0691	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0701	13742	Utility Expense				funds for utility bgt errors	68.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0711	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0721	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0731	13742	Utility Expense				funds for utility bgt errors	50.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0741	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0752	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0761	13742	Utility Expense				funds for utility bgt errors	136.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0762	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0771	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0781	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0791	13742	Utility Expense				funds for utility bgt errors	150.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0801	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0811	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0821	13742	Utility Expense				funds for utility bgt errors	272.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0842	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0852	13742	Utility Expense				funds for utility bgt errors	454.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0853	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0857	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	0861	13742	Utility Expense				funds for utility bgt errors	272.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9318	13742	Utility Expense				funds for utility bgt errors	90.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9512	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9516	13742	Utility Expense				funds for utility bgt errors	50.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9518	13742	Utility Expense				funds for utility bgt errors	50.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9519	13742	Utility Expense				funds for utility bgt errors	181.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0181	13742	Utility Expense				funds for utility bgt errors	56.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0271	13742	Utility Expense				funds for utility bgt errors	22.97
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0031	13742	Utility Expense				funds for utility bgt errors	320.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0061	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0072	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0151	13742	Utility Expense				funds for utility bgt errors	320.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0181	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0231	13742	Utility Expense				funds for utility bgt errors	720.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0261	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0271	13742	Utility Expense				funds for utility bgt errors	641.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0281	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0291	13742	Utility Expense				funds for utility bgt errors	320.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0301	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0351	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0381	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0411	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0421	13742	Utility Expense				funds for utility bgt errors	320.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0431	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0521	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0541	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0601	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0621	13742	Utility Expense				funds for utility bgt errors	459.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0671	13742	Utility Expense				funds for utility bgt errors	800.00

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0701	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0711	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0721	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0741	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0762	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0771	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0781	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0791	13742	Utility Expense				funds for utility bgt errors	400.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0821	13742	Utility Expense				funds for utility bgt errors	670.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	0861	13742	Utility Expense				funds for utility bgt errors	800.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438006	C & D Roll-Off	9512	13742	Utility Expense				funds for utility bgt errors	1,600.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0381	13742	Utility Expense				funds for utility bgt errors	2,849.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0521	13742	Utility Expense				funds for utility bgt errors	2,238.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0541	13742	Utility Expense				funds for utility bgt errors	3,127.17
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0641	13742	Utility Expense				funds for utility bgt errors	554.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0691	13742	Utility Expense				funds for utility bgt errors	1,309.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0791	13742	Utility Expense				funds for utility bgt errors	1,460.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0811	13742	Utility Expense				funds for utility bgt errors	1,661.95
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	442201	Liquified Petroleum Gas	0842	13742	Utility Expense				funds for utility bgt errors	3,461.70
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	(1,031.81)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(69,476.33)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0031	00000	Discretionary				clear neg salary bal	(568.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0061	00000	Discretionary				clear neg salary bal	(748.52)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0151	00000	Discretionary				clear neg salary bal	(194.01)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0181	00000	Discretionary				clear neg salary bal	572.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0521	00000	Discretionary				clear neg salary bal	228.86
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0651	00000	Discretionary				clear neg salary bal	330.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	9512	00000	Discretionary				clear neg salary bal	(1,148.76)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	9519	00000	Discretionary				clear neg salary bal	16.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459002	Uniforms	9512	00000	Discretionary				clear neg salary bal	493.26
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	0211	11386	MTC Workforce Development				Transfer budget for payroll overages	1,738.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0211	11386	MTC Workforce Development				Transfer budget for payroll overages	(1,211.05)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	11386	MTC Workforce Development				Transfer budget for payroll overages	184.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0211	14649	MTC PostSec. Tuition Othr Fee	SDMC6	6021106490	6021143000	Transfer budget to cover overages	2.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0031	00099	School Discretionary				funds for printing	1.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0211	14649	MTC PostSec. Tuition Othr Fee				funds for printing	2.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0281	00099	School Discretionary				funds for printing	0.03
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0301	00099	School Discretionary				funds for printing	1.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0421	00099	School Discretionary				funds for printing	0.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0541	00099	School Discretionary				funds for printing	1.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0741	00099	School Discretionary				funds for printing	0.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	0752	00099	School Discretionary				funds for printing	1.87
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9512	00000	Discretionary				funds for printing	12.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9799	14721	REF, AFSCME/Nonbargaining				Rev Rec Per 12 Exp	28,443.68
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.01)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	0.01
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	2,158.28
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(671.17)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	(120.12)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(265.36)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	(427.25)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,844.42)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,657.26)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	174.89
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	(144.65)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(583.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(694.47)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,134.17)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	1,063.60
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(291.30)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,779.59)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,501.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(809.81)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(466.93)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	(992.65)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,431.94)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,752.09)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,044.26)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	753.08
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(932.48)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(194.66)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	1,603.82
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	500.40
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,891.66)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(840.55)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	1,889.09
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(706.10)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(57.07)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	1,568.00
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(631.33)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(992.58)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(49.58)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,699.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	100.41
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	5.70
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,031.48)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	387.98
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(770.37)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(192.01)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	93.99
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	(402.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(805.03)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	(556.64)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	415.03
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(758.12)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,909.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	1,156.37
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(143.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	(143.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9318	00000	Discretionary				adj prgm 00000 rem bgt bal	(213.56)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,648.90)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(27.02)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	(100.66)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,000.00)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	(19.01)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,511.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	(2.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,569.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,163.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	(29.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,718.46)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(154.23)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,004.80)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	(842.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(784.04)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(930.40)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,306.70)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(415.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(388.48)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	(329.99)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(47.76)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(163.96)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	(540.44)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,406.92)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(793.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,802.90)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,456.46)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	153.48
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(132.45)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,320.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(217.46)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(283.30)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	(770.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(502.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,158.57)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(991.25)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,063.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(880.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	(4.12)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(300.33)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,280.74)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(987.16)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,431.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	(237.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	(247.17)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,413.52)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	(45.26)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	(82.71)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(202.43)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(508.43)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	91.80
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(5.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	(5.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(11,498.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(160.43)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	78.15
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(122.94)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	245.25
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(787.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	212.39
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(115.42)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	77.22
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(316.70)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	192.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(778.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	145.42
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	16.38
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(104.92)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(336.80)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	14.94
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	137.32
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(371.40)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(167.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	12.34
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	142.56
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(286.22)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	9.33
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	67.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.93)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(47.59)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	168.79
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(57.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	16.62
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	194.72
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	121.51
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	65.62
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(190.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(150.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(352.50)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(132.63)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	168.90
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	144.18
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(366.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(117.74)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(227.82)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	124.81
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	21.13
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(332.63)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	91.69
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	305.02
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	60.95
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(180.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	248.27
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	3.11
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	3.11
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9318	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.95)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(778.19)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	96.31
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	137.50
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(158.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	6.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(170.45)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	21.46
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(533.91)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.14)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(133.94)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	54.74
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(145.33)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(11.03)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(446.56)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	56.08
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(37.14)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(230.78)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(279.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(33.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(44.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	17.89
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(150.42)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(116.26)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(27.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	47.22
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(210.49)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(40.68)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	(6.03)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(16.23)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(65.74)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(54.93)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(66.77)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(46.24)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	83.12
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(55.19)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(316.79)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(42.64)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(184.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(50.14)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	120.77
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.92)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(276.65)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(130.76)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(138.11)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	15.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	15.52
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(303.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	10.17
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	149.30
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(41.23)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(175.16)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	154.51
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	0.68
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	0.68
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9318	00000	Discretionary				adj prgm 00000 rem bgt bal	(16.31)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(850.78)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	20.12
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	20.30
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,161.51)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,138.58)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,781.37)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,304.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,019.58)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,258.44)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(772.80)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,954.90)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,337.14)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,754.84)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,525.75)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,370.74)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,710.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,306.55)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(774.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,199.79)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,005.47)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,268.75)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,336.12)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,545.60)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,930.46)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,337.95)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,976.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,974.76)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	(774.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,889.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,373.78)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,150.81)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,366.13)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,479.02)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(822.87)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,158.43)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,923.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,669.67)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,197.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,025.70)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(774.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,936.95)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(3,492.86)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,159.97)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(622.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,944.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,544.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,773.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,527.29)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,744.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	(4,054.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,911.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(774.34)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,226.87)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(452.83)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	(452.83)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(7,315.63)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,149.27)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,159.97)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.42)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.12)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	(41.79)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(16.10)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	(31.49)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.74)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.96)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(16.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(18.52)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(36.37)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.97)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.28)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	(33.81)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.48)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.39)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(19.17)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.79)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.67)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.96)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.42)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(7.28)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.73)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.62)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(22.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(39.13)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(6.87)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(20.27)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(11.19)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0761	00000	Discretionary				adj prgm 00000 rem bgt bal	(18.84)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(33.04)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.30)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.33)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.52)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.49)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.08)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	(17.28)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	(41.44)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.62)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.56)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	(19.50)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	9318	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.67)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(76.73)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	(15.61)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0031	00000	Discretionary				adj prgm 00000 rem bgt bal	(22.45)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0051	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.38)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0061	00000	Discretionary				adj prgm 00000 rem bgt bal	(25.21)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0072	00000	Discretionary				adj prgm 00000 rem bgt bal	(4.36)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0151	00000	Discretionary				adj prgm 00000 rem bgt bal	(76.09)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0181	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.83)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0221	00000	Discretionary				adj prgm 00000 rem bgt bal	(19.86)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0231	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0261	00000	Discretionary				adj prgm 00000 rem bgt bal	(23.01)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0271	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.46)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0281	00000	Discretionary				adj prgm 00000 rem bgt bal	(61.39)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0291	00000	Discretionary				adj prgm 00000 rem bgt bal	2.25
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0301	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.76)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0351	00000	Discretionary				adj prgm 00000 rem bgt bal	(37.13)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0381	00000	Discretionary				adj prgm 00000 rem bgt bal	(38.10)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0411	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.29)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0421	00000	Discretionary				adj prgm 00000 rem bgt bal	(8.59)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0431	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.25)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0521	00000	Discretionary				adj prgm 00000 rem bgt bal	(21.99)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0541	00000	Discretionary				adj prgm 00000 rem bgt bal	(17.98)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0581	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.08)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0601	00000	Discretionary				adj prgm 00000 rem bgt bal	2.09
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0611	00000	Discretionary				adj prgm 00000 rem bgt bal	(33.40)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0621	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.91)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0631	00000	Discretionary				adj prgm 00000 rem bgt bal	(2.00)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0641	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.51)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0651	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.62)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0652	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0671	00000	Discretionary				adj prgm 00000 rem bgt bal	(14.40)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0681	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0691	00000	Discretionary				adj prgm 00000 rem bgt bal	(3.39)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0701	00000	Discretionary				adj prgm 00000 rem bgt bal	7.95
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0711	00000	Discretionary				adj prgm 00000 rem bgt bal	(11.39)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0721	00000	Discretionary				adj prgm 00000 rem bgt bal	(51.47)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0731	00000	Discretionary				adj prgm 00000 rem bgt bal	(10.40)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0741	00000	Discretionary				adj prgm 00000 rem bgt bal	(27.59)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0752	00000	Discretionary				adj prgm 00000 rem bgt bal	(7.79)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0762	00000	Discretionary				adj prgm 00000 rem bgt bal	(13.32)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0771	00000	Discretionary				adj prgm 00000 rem bgt bal	(38.92)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0781	00000	Discretionary				adj prgm 00000 rem bgt bal	(17.55)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0791	00000	Discretionary				adj prgm 00000 rem bgt bal	(26.24)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0801	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0811	00000	Discretionary				adj prgm 00000 rem bgt bal	(6.48)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0821	00000	Discretionary				adj prgm 00000 rem bgt bal	(42.15)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0842	00000	Discretionary				adj prgm 00000 rem bgt bal	(6.02)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0852	00000	Discretionary				adj prgm 00000 rem bgt bal	3.40
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0853	00000	Discretionary				adj prgm 00000 rem bgt bal	(9.68)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0857	00000	Discretionary				adj prgm 00000 rem bgt bal	(24.17)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0861	00000	Discretionary				adj prgm 00000 rem bgt bal	12.50
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	2011	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.50)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	2083	00000	Discretionary				adj prgm 00000 rem bgt bal	(1.50)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9318	00000	Discretionary				adj prgm 00000 rem bgt bal	(2.14)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(132.23)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.26)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	(0.35)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	433001	Local Travel	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(304.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	(12.49)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9512	00000	Discretionary	SDMC3	1951279010	1951279010	adj prgm 00000 rem bgt bal	12.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9518	00000	Discretionary				adj prgm 00000 rem bgt bal	(4.53)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9519	00000	Discretionary				adj prgm 00000 rem bgt bal	(755.31)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459002	Uniforms	9512	00000	Discretionary				adj prgm 00000 rem bgt bal	421.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9531	10135	Safe Schools				Safe schools bgt adj	1,414.34
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9798	13706	Terminal Pay				terminal pay bgt adj	262.57
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9531	00000	Discretionary				Safe Schools - SRO Contracts	(252,973.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	437011	Postage	0211	14649	MTC PostSec. Tuition Othr Fee				Funds for postage JE errors	28.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0211	14649	MTC PostSec. Tuition Othr Fee				Funds for postage JE errors	(28.40)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411201	Other SAMP Regular Pay	0211	11386	MTC Workforce Development				Transfer budget for Workforce overages	695.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0211	11386	MTC Workforce Development				Transfer budget for Workforce overages	(608.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	11386	MTC Workforce Development				Transfer budget for Workforce overages	72.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0031	13742	Utility Expense				funds for utility bgt errors	52.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0051	13742	Utility Expense				funds for utility bgt errors	1,151.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0151	13742	Utility Expense				funds for utility bgt errors	334.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	834.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0271	13742	Utility Expense				funds for utility bgt errors	23.73
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0301	13742	Utility Expense				funds for utility bgt errors	25.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0351	13742	Utility Expense				funds for utility bgt errors	2,365.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0411	13742	Utility Expense				funds for utility bgt errors	106.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0681	13742	Utility Expense				funds for utility bgt errors	60.82
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0711	13742	Utility Expense				funds for utility bgt errors	1,691.29
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0721	13742	Utility Expense				funds for utility bgt errors	561.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0731	13742	Utility Expense				funds for utility bgt errors	877.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0741	13742	Utility Expense				funds for utility bgt errors	52.16
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0752	13742	Utility Expense				funds for utility bgt errors	529.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0762	13742	Utility Expense				funds for utility bgt errors	262.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0771	13742	Utility Expense				funds for utility bgt errors	242.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0781	13742	Utility Expense				funds for utility bgt errors	415.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0801	13742	Utility Expense				funds for utility bgt errors	1,461.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0821	13742	Utility Expense				funds for utility bgt errors	23.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0852	13742	Utility Expense				funds for utility bgt errors	2,349.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0853	13742	Utility Expense				funds for utility bgt errors	169.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0857	13742	Utility Expense				funds for utility bgt errors	239.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0861	13742	Utility Expense				funds for utility bgt errors	419.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9318	13742	Utility Expense				funds for utility bgt errors	2,893.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9516	13742	Utility Expense				funds for utility bgt errors	467.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0072	13742	Utility Expense				funds for utility bgt errors	19.53
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0151	13742	Utility Expense				funds for utility bgt errors	826.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0181	13742	Utility Expense				funds for utility bgt errors	52.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	(834.19)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0221	13742	Utility Expense				funds for utility bgt errors	27.33
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0421	13742	Utility Expense				funds for utility bgt errors	242.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0581	13742	Utility Expense				funds for utility bgt errors	2,385.37
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0641	13742	Utility Expense				funds for utility bgt errors	12.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0691	13742	Utility Expense				funds for utility bgt errors	492.77

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0821	13742	Utility Expense				funds for utility bgt errors	170.59
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0853	13742	Utility Expense				funds for utility bgt errors	16,434.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0861	13742	Utility Expense				funds for utility bgt errors	23,399.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(60,839.06)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9799	14721	REF, AFSCME/Nonbargaining				Rev Rec Per 12 Exp - Adj Referendum	(28,443.68)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9799	14721	REF, AFSCME/Nonbargaining				Rev Rec Per 12 Exp - Adj Referendum	29,298.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0031	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(238.97)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0051	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	12.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0061	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(218.64)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0072	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	21.57
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0151	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(376.63)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0181	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(412.88)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0211	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	335.89
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0221	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(28.49)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0291	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	26.50
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0691	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	16.26
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0701	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	24.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0711	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	226.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0741	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	169.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0791	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	85.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0821	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	125.54
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0853	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	231.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0031	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(20.02)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0051	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	7.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0061	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(13.70)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0072	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	19.62
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0151	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(35.31)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0181	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(27.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0211	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	73.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0221	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	2.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0231	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(21.57)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0261	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(5.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0271	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	9.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0281	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(40.71)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0291	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	9.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0301	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(4.29)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0351	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(55.45)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0381	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(27.00)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0411	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	8.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0421	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0431	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(37.30)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0521	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(27.06)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0541	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(8.79)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0581	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	5.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0601	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(10.16)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0611	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(126.72)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0621	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(18.51)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0631	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(7.44)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0641	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(13.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0651	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(13.23)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0652	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(35.15)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0671	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	1.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0681	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(3.93)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0691	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	12.09
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0701	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	5.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0711	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	30.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0721	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	7.37
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0731	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(20.27)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0741	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	13.84
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0752	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(3.42)

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0761	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(0.85)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0762	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	1.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0771	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(19.66)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0781	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(31.38)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0791	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	11.16
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0801	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	8.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0811	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	3.63
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0821	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	21.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0842	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(22.36)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0852	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(9.51)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0853	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	35.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0857	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(43.51)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0861	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(14.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9512	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(22.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9516	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	(1,238.86)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9855	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0051	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	2.14
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0211	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	29.50
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0291	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	4.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0691	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	2.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0701	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	3.51
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0711	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	19.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0741	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	14.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0791	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	10.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0801	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0811	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	1.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0821	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	10.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0853	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	18.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9855	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0051	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0072	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0211	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	3.29
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0291	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.31
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0691	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0701	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.23
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0711	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	2.29
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0741	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	1.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0791	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	0.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0821	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	1.15
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0853	14721	REF, AFSCME/Nonbargaining				Program 14721 EOY Budget Clean up	2.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0072	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	4.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0181	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	10.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0211	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	4.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0351	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	4.62
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0721	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	4.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0762	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	4.79
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0852	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.01
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0072	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0181	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	2.10
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0211	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0351	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.71
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0721	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0762	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	1.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0852	14722	REF, SAMP/School Administrator				Program 14722 EOY Budget Clean Up	0.23
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9516	14721	REF, AFSCME/Nonbargaining				Program 14722 EOY Budget Clean Up	(197.96)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9516	14721	REF, AFSCME/Nonbargaining				Program 14723 EOY Budget Clean up	(16.24)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0031	13742	Utility Expense				funds for utility bgt errors	81.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0051	13742	Utility Expense				funds for utility bgt errors	2,748.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0061	13742	Utility Expense				funds for utility bgt errors	2,544.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0072	13742	Utility Expense				funds for utility bgt errors	8,777.41

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0151	13742	Utility Expense				funds for utility bgt errors	865.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0181	13742	Utility Expense				funds for utility bgt errors	6,332.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	3,308.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0221	13742	Utility Expense				funds for utility bgt errors	5,817.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0271	13742	Utility Expense				funds for utility bgt errors	1,316.30
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0291	13742	Utility Expense				funds for utility bgt errors	1,105.09
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0301	13742	Utility Expense				funds for utility bgt errors	0.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0351	13742	Utility Expense				funds for utility bgt errors	8,856.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0411	13742	Utility Expense				funds for utility bgt errors	211.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0421	13742	Utility Expense				funds for utility bgt errors	1,643.62
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0431	13742	Utility Expense				funds for utility bgt errors	9,318.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0581	13742	Utility Expense				funds for utility bgt errors	1,154.54
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0601	13742	Utility Expense				funds for utility bgt errors	1,085.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0611	13742	Utility Expense				funds for utility bgt errors	2,736.03
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0621	13742	Utility Expense				funds for utility bgt errors	6,850.63
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0631	13742	Utility Expense				funds for utility bgt errors	6,180.29
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0681	13742	Utility Expense				funds for utility bgt errors	154.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0711	13742	Utility Expense				funds for utility bgt errors	2,288.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0721	13742	Utility Expense				funds for utility bgt errors	3,892.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0731	13742	Utility Expense				funds for utility bgt errors	1,913.27
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0741	13742	Utility Expense				funds for utility bgt errors	61.12
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0752	13742	Utility Expense				funds for utility bgt errors	1,804.37
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0761	13742	Utility Expense				funds for utility bgt errors	2,772.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0762	13742	Utility Expense				funds for utility bgt errors	4,182.99
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0771	13742	Utility Expense				funds for utility bgt errors	683.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0781	13742	Utility Expense				funds for utility bgt errors	1,823.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0801	13742	Utility Expense				funds for utility bgt errors	5,173.31
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0852	13742	Utility Expense				funds for utility bgt errors	6,506.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0853	13742	Utility Expense				funds for utility bgt errors	267.87
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0857	13742	Utility Expense				funds for utility bgt errors	1,074.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	0861	13742	Utility Expense				funds for utility bgt errors	335.54
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9318	13742	Utility Expense				funds for utility bgt errors	8,185.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9516	13742	Utility Expense				funds for utility bgt errors	1,015.21
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9519	13742	Utility Expense				funds for utility bgt errors	105.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0211	14649	MTC PostSec. Tuition Othr Fee				funds for utility bgt errors	(3,308.04)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0231	13742	Utility Expense				funds for utility bgt errors	10,141.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0521	13742	Utility Expense				funds for utility bgt errors	12,355.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0541	13742	Utility Expense				funds for utility bgt errors	13,791.30
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0651	13742	Utility Expense				funds for utility bgt errors	26,367.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0652	13742	Utility Expense				funds for utility bgt errors	21,316.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0721	13742	Utility Expense				funds for utility bgt errors	50,089.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0752	13742	Utility Expense				funds for utility bgt errors	18,042.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0771	13742	Utility Expense				funds for utility bgt errors	13,370.15
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0791	13742	Utility Expense				funds for utility bgt errors	15,531.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0811	13742	Utility Expense				funds for utility bgt errors	13,884.50
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0842	13742	Utility Expense				funds for utility bgt errors	22,281.80
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0852	13742	Utility Expense				funds for utility bgt errors	34,434.73
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0857	13742	Utility Expense				funds for utility bgt errors	14,474.16
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	4001	13742	Utility Expense				funds for utility bgt errors	773.30
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(376,722.53)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0301	13742	Utility Expense				funds for utility bgt errors	624.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0351	13742	Utility Expense				funds for utility bgt errors	4,267.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0491	13742	Utility Expense				funds for utility bgt errors	101.97
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0861	13742	Utility Expense				funds for utility bgt errors	828.09
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0301	13742	Utility Expense				funds for utility bgt errors	669.22
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0351	13742	Utility Expense				funds for utility bgt errors	2,688.07
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0491	13742	Utility Expense				funds for utility bgt errors	160.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0861	13742	Utility Expense				funds for utility bgt errors	1,102.85
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0301	13742	Utility Expense				funds for utility bgt errors	835.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0351	13742	Utility Expense				funds for utility bgt errors	1,373.17

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0491	13742	Utility Expense				funds for utility bgt errors	186.42
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0861	13742	Utility Expense				funds for utility bgt errors	617.14
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	441101	Natural Gas	9519	13742	Utility Expense				funds for utility bgt errors	101.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(13,556.43)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0072	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	550.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0181	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	1,960.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0521	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	198.43
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0591	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	177.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0711	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	680.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0731	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	510.23
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0752	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	546.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0762	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	1,946.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0852	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	1,486.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0072	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	74.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0181	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	263.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0521	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	26.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0591	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	23.89
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0711	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	91.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0731	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	68.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0752	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	73.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0762	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	261.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0852	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	199.76
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0072	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	52.33
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0181	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	186.27
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0521	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	18.85
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0591	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	16.89
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0711	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	64.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0731	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	48.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0752	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	51.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0762	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	184.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0852	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	141.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0072	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	6.84

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0181	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	24.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0521	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	2.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0591	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	2.21
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0711	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	8.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0731	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	6.34
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0752	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	6.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0762	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	24.17
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0852	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	18.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0072	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	308.15
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0181	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	814.20
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0521	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	132.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0591	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	552.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0711	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	99.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0752	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	329.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0762	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	1,369.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0852	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	887.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0857	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	141.51
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9799	14464	Leasing/Rental Contracts				June 2022 - Rental Budget Amendment (Facility Leasing)	(14,640.41)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9799	14464	Leasing/Rental Contracts				restore leasing rental bgt	14,640.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0762	14464	Leasing/Rental Contracts				Leasing EOY 21/22	694.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0181	14464	Leasing/Rental Contracts				Leasing EOY 21/22	(436.99)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416202	B Support Overtime Pay	0762	14464	Leasing/Rental Contracts				Leasing EOY 21/22	(694.90)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416301	Regular Pay NCH	0181	14464	Leasing/Rental Contracts				Leasing EOY 21/22	436.99
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0752	14464	Leasing/Rental Contracts				Leasing EOY 21/22	1.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0752	14464	Leasing/Rental Contracts				Leasing EOY 21/22	(1.90)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	0681	14464	Leasing/Rental Contracts				Leasing EOY 21/22	(5.83)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0261	14311	Summer Custodians				Neg bgt bal & YE Review	(802.37)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0431	14311	Summer Custodians				Neg bgt bal & YE Review	1,851.78
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0261	14311	Summer Custodians				Neg bgt bal & YE Review	(76.43)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0431	14311	Summer Custodians				Neg bgt bal & YE Review	225.91
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0261	14311	Summer Custodians				Neg bgt bal & YE Review	(74.72)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0431	14311	Summer Custodians				Neg bgt bal & YE Review	138.21
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0261	14311	Summer Custodians				Neg bgt bal & YE Review	(166.08)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0431	14311	Summer Custodians				Neg bgt bal & YE Review	(29.50)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0031	13742	Utility Expense				funds for utility bgt errors	184.59
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0061	13742	Utility Expense				funds for utility bgt errors	438.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0072	13742	Utility Expense				funds for utility bgt errors	1,923.69
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0261	13742	Utility Expense				funds for utility bgt errors	352.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0281	13742	Utility Expense				funds for utility bgt errors	198.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0291	13742	Utility Expense				funds for utility bgt errors	263.75
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0411	13742	Utility Expense				funds for utility bgt errors	359.57
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0421	13742	Utility Expense				funds for utility bgt errors	276.38

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0431	13742	Utility Expense				funds for utility bgt errors	1,990.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0521	13742	Utility Expense				funds for utility bgt errors	395.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0541	13742	Utility Expense				funds for utility bgt errors	400.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0611	13742	Utility Expense				funds for utility bgt errors	416.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0621	13742	Utility Expense				funds for utility bgt errors	258.05
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0631	13742	Utility Expense				funds for utility bgt errors	239.48
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0641	13742	Utility Expense				funds for utility bgt errors	324.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0651	13742	Utility Expense				funds for utility bgt errors	346.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0652	13742	Utility Expense				funds for utility bgt errors	346.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0681	13742	Utility Expense				funds for utility bgt errors	337.44
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0691	13742	Utility Expense				funds for utility bgt errors	226.23
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0701	13742	Utility Expense				funds for utility bgt errors	250.53
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0711	13742	Utility Expense				funds for utility bgt errors	564.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0721	13742	Utility Expense				funds for utility bgt errors	4,266.17
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0731	13742	Utility Expense				funds for utility bgt errors	154.47
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0741	13742	Utility Expense				funds for utility bgt errors	256.64
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0752	13742	Utility Expense				funds for utility bgt errors	335.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0761	13742	Utility Expense				funds for utility bgt errors	432.42
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0762	13742	Utility Expense				funds for utility bgt errors	1,709.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0771	13742	Utility Expense				funds for utility bgt errors	293.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0781	13742	Utility Expense				funds for utility bgt errors	219.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0791	13742	Utility Expense				funds for utility bgt errors	187.87
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0801	13742	Utility Expense				funds for utility bgt errors	308.53
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0811	13742	Utility Expense				funds for utility bgt errors	276.85
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0821	13742	Utility Expense				funds for utility bgt errors	219.95
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0842	13742	Utility Expense				funds for utility bgt errors	187.87
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0852	13742	Utility Expense				funds for utility bgt errors	1,155.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0853	13742	Utility Expense				funds for utility bgt errors	219.95
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	0857	13742	Utility Expense				funds for utility bgt errors	182.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9318	13742	Utility Expense				funds for utility bgt errors	223.97
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9512	13742	Utility Expense				funds for utility bgt errors	328.08
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438001	Water	9519	13742	Utility Expense				funds for utility bgt errors	143.66
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0031	13742	Utility Expense				funds for utility bgt errors	465.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0061	13742	Utility Expense				funds for utility bgt errors	1,087.65
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0072	13742	Utility Expense				funds for utility bgt errors	4,375.09
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0221	13742	Utility Expense				funds for utility bgt errors	305.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0261	13742	Utility Expense				funds for utility bgt errors	850.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0281	13742	Utility Expense				funds for utility bgt errors	508.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0291	13742	Utility Expense				funds for utility bgt errors	619.33
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0411	13742	Utility Expense				funds for utility bgt errors	865.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0421	13742	Utility Expense				funds for utility bgt errors	681.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0431	13742	Utility Expense				funds for utility bgt errors	4,544.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0521	13742	Utility Expense				funds for utility bgt errors	944.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0541	13742	Utility Expense				funds for utility bgt errors	956.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0611	13742	Utility Expense				funds for utility bgt errors	1,075.70
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0621	13742	Utility Expense				funds for utility bgt errors	640.76
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0631	13742	Utility Expense				funds for utility bgt errors	599.68
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0641	13742	Utility Expense				funds for utility bgt errors	786.88
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0651	13742	Utility Expense				funds for utility bgt errors	801.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0652	13742	Utility Expense				funds for utility bgt errors	801.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0681	13742	Utility Expense				funds for utility bgt errors	865.09
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0691	13742	Utility Expense				funds for utility bgt errors	572.04
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0701	13742	Utility Expense				funds for utility bgt errors	624.12
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0711	13742	Utility Expense				funds for utility bgt errors	1,367.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0721	13742	Utility Expense				funds for utility bgt errors	9,558.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0731	13742	Utility Expense				funds for utility bgt errors	377.53
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0741	13742	Utility Expense				funds for utility bgt errors	637.64
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0752	13742	Utility Expense				funds for utility bgt errors	860.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0761	13742	Utility Expense				funds for utility bgt errors	1,026.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0762	13742	Utility Expense				funds for utility bgt errors	3,277.37

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0771	13742	Utility Expense				funds for utility bgt errors	718.24
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0781	13742	Utility Expense				funds for utility bgt errors	556.52
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0791	13742	Utility Expense				funds for utility bgt errors	474.92
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0801	13742	Utility Expense				funds for utility bgt errors	801.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0811	13742	Utility Expense				funds for utility bgt errors	682.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0821	13742	Utility Expense				funds for utility bgt errors	545.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0842	13742	Utility Expense				funds for utility bgt errors	474.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0852	13742	Utility Expense				funds for utility bgt errors	2,674.17
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0853	13742	Utility Expense				funds for utility bgt errors	545.91
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	0857	13742	Utility Expense				funds for utility bgt errors	473.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9318	13742	Utility Expense				funds for utility bgt errors	565.36
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9512	13742	Utility Expense				funds for utility bgt errors	795.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438002	Sewer	9519	13742	Utility Expense				funds for utility bgt errors	353.61
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0031	13742	Utility Expense				funds for utility bgt errors	810.58
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0061	13742	Utility Expense				funds for utility bgt errors	1,662.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0072	13742	Utility Expense				funds for utility bgt errors	3,535.12
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0231	13742	Utility Expense				funds for utility bgt errors	380.35
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0261	13742	Utility Expense				funds for utility bgt errors	1,589.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0281	13742	Utility Expense				funds for utility bgt errors	1,038.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0291	13742	Utility Expense				funds for utility bgt errors	1,407.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0381	13742	Utility Expense				funds for utility bgt errors	851.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0411	13742	Utility Expense				funds for utility bgt errors	1,343.46
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0421	13742	Utility Expense				funds for utility bgt errors	945.67
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0431	13742	Utility Expense				funds for utility bgt errors	1,758.21
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0521	13742	Utility Expense				funds for utility bgt errors	1,018.42
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0541	13742	Utility Expense				funds for utility bgt errors	956.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0611	13742	Utility Expense				funds for utility bgt errors	1,981.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0621	13742	Utility Expense				funds for utility bgt errors	1,662.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0631	13742	Utility Expense				funds for utility bgt errors	1,610.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0641	13742	Utility Expense				funds for utility bgt errors	1,101.55
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0651	13742	Utility Expense				funds for utility bgt errors	1,273.81
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0652	13742	Utility Expense				funds for utility bgt errors	779.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0681	13742	Utility Expense				funds for utility bgt errors	1,350.96
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0691	13742	Utility Expense				funds for utility bgt errors	1,610.02
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0701	13742	Utility Expense				funds for utility bgt errors	1,132.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0711	13742	Utility Expense				funds for utility bgt errors	1,663.06
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0721	13742	Utility Expense				funds for utility bgt errors	1,204.43
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0731	13742	Utility Expense				funds for utility bgt errors	604.76
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0741	13742	Utility Expense				funds for utility bgt errors	904.10
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0752	13742	Utility Expense				funds for utility bgt errors	1,309.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0761	13742	Utility Expense				funds for utility bgt errors	1,369.25
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0762	13742	Utility Expense				funds for utility bgt errors	1,343.90
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0771	13742	Utility Expense				funds for utility bgt errors	1,309.39
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0781	13742	Utility Expense				funds for utility bgt errors	1,131.98
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0791	13742	Utility Expense				funds for utility bgt errors	997.63
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0801	13742	Utility Expense				funds for utility bgt errors	1,293.18
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0811	13742	Utility Expense				funds for utility bgt errors	1,101.55
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0821	13742	Utility Expense				funds for utility bgt errors	1,317.55
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0842	13742	Utility Expense				funds for utility bgt errors	1,126.94
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0852	13742	Utility Expense				funds for utility bgt errors	1,861.45
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0853	13742	Utility Expense				funds for utility bgt errors	550.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	0857	13742	Utility Expense				funds for utility bgt errors	779.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	4001	13742	Utility Expense				funds for utility bgt errors	20.19
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9318	13742	Utility Expense				funds for utility bgt errors	646.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9512	13742	Utility Expense				funds for utility bgt errors	935.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438003	garbage	9519	13742	Utility Expense				funds for utility bgt errors	671.59
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	0761	13742	Utility Expense				funds for utility bgt errors	11.40
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438005	Reclaimed Water	9318	13742	Utility Expense				funds for utility bgt errors	20.13
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(122,909.05)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0061	13742	Utility Expense				funds for utility bgt errors	15,226.64

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0072	13742	Utility Expense				funds for utility bgt errors	36,792.82
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0261	13742	Utility Expense				funds for utility bgt errors	10,401.06
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0281	13742	Utility Expense				funds for utility bgt errors	18,520.83
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0291	13742	Utility Expense				funds for utility bgt errors	10,970.96
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0381	13742	Utility Expense				funds for utility bgt errors	18,854.34
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0421	13742	Utility Expense				funds for utility bgt errors	14,464.17
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0581	13742	Utility Expense				funds for utility bgt errors	18,274.65
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0601	13742	Utility Expense				funds for utility bgt errors	13,164.35
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0611	13742	Utility Expense				funds for utility bgt errors	20,665.89
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0621	13742	Utility Expense				funds for utility bgt errors	14,164.78
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0631	13742	Utility Expense				funds for utility bgt errors	14,038.25
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0641	13742	Utility Expense				funds for utility bgt errors	10,967.06
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0691	13742	Utility Expense				funds for utility bgt errors	19,015.27
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0701	13742	Utility Expense				funds for utility bgt errors	18,660.39
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0711	13742	Utility Expense				funds for utility bgt errors	19,374.93
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0731	13742	Utility Expense				funds for utility bgt errors	10,316.22
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0741	13742	Utility Expense				funds for utility bgt errors	14,391.28
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0762	13742	Utility Expense				funds for utility bgt errors	36,897.48
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0781	13742	Utility Expense				funds for utility bgt errors	19,798.95
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0801	13742	Utility Expense				funds for utility bgt errors	18,506.08
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0821	13742	Utility Expense				funds for utility bgt errors	15,482.34
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9512	13742	Utility Expense				funds for utility bgt errors	15,526.46
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9516	13742	Utility Expense				funds for utility bgt errors	9,565.52
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9519	13742	Utility Expense				funds for utility bgt errors	23,638.50
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9799	13742	Utility Expense				funds for utility bgt errors	(356,496.60)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9799	14721	REF, AFSCME/Nonbargaining				Per 12 Rev Rec Expense	462.05
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	0601	14464	Leasing/Rental Contracts				Leasing - Correct Bgt Trf Adj %68565	(40.20)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	0601	14464	Leasing/Rental Contracts				Leasing - Correct Bgt Trf Adj %68565	(4.83)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	0601	14464	Leasing/Rental Contracts				Leasing - Correct Bgt Trf Adj %68565	(2.65)
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	0601	14464	Leasing/Rental Contracts				Leasing - Correct Bgt Trf Adj %68565	(0.41)
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411101	Adm/Direct Regular Pay	9855	13821	EDEP Covered Costs				Cafes YE Adj	75,916.69
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	411102	Adm/Direct Overtime Pay	9855	13821	EDEP Covered Costs				Cafes YE Adj	1,764.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	416201	B Support Regular Pay	9855	13821	EDEP Covered Costs				Cafes YE Adj	16,922.84
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	421103	Retirement System	9855	13821	EDEP Covered Costs				Cafes YE Adj	10,314.83
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	422001	FICA	9855	13821	EDEP Covered Costs				Cafes YE Adj	6,503.74
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423101	Health & Hospitalizations	9855	13821	EDEP Covered Costs				Cafes YE Adj	15,353.32
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	423201	Life Insurance	9855	13821	EDEP Covered Costs				Cafes YE Adj	168.93
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	424001	Worker's Compensation	9855	13821	EDEP Covered Costs				Cafes YE Adj	946.56
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	431001	Prof & Technical Services	9855	13821	EDEP Covered Costs				Cafes YE Adj	5,157.00
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439001	Other Purchased Services	9855	13821	EDEP Covered Costs				Cafes YE Adj	851.38
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	439002	Printing	9855	13821	EDEP Covered Costs				Cafes YE Adj	131.78
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9855	13821	EDEP Covered Costs				Cafes YE Adj	7,160.60
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	457001	Food	9855	13821	EDEP Covered Costs				Cafes YE Adj	62,165.28
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	459002	Uniforms	9855	13821	EDEP Covered Costs				Cafes YE Adj	341.72
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	464201	Non-Capitalized FF&E	9855	13821	EDEP Covered Costs				Cafes YE Adj	2,267.41
5	12	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	79010	Operation of Plant	473001	Dues and Fees	9855	13821	EDEP Covered Costs				Cafes YE Adj	400.00
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	451001	Supplies	9799	14464	Leasing/Rental Contracts				YE Revenue Accrual	19,661.83
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	438004	Recycling	9512	13742	Utility Expense				FPL EOY Payment June	1,793.37
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0031	13742	Utility Expense				FPL EOY Payment June	7,080.03
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0051	13742	Utility Expense				FPL EOY Payment June	15,251.94
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0072	13742	Utility Expense				FPL EOY Payment June	28.69
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0151	13742	Utility Expense				FPL EOY Payment June	10,779.87
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0181	13742	Utility Expense				FPL EOY Payment June	51,760.26
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0221	13742	Utility Expense				FPL EOY Payment June	12,652.43
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0231	13742	Utility Expense				FPL EOY Payment June	10,363.97
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0271	13742	Utility Expense				FPL EOY Payment June	18,795.09
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0281	13742	Utility Expense				FPL EOY Payment June	25.66
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0301	13742	Utility Expense				FPL EOY Payment June	15,134.76
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0351	13742	Utility Expense				FPL EOY Payment June	47,861.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0411	13742	Utility Expense				FPL EOY Payment June	10,286.57

General Fund
June 2022 Budget Amendment Summary Description

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	Budget Amendment
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0421	13742	Utility Expense				FPL EOY Payment June	219.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0431	13742	Utility Expense				FPL EOY Payment June	43,162.74
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0491	13742	Utility Expense				FPL EOY Payment June	1,543.62
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0521	13742	Utility Expense				FPL EOY Payment June	13,834.96
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0541	13742	Utility Expense				FPL EOY Payment June	13,820.97
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0581	13742	Utility Expense				FPL EOY Payment June	2,056.95
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0641	13742	Utility Expense				FPL EOY Payment June	25.66
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0651	13742	Utility Expense				FPL EOY Payment June	26,978.51
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0652	13742	Utility Expense				FPL EOY Payment June	22,402.44
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0671	13742	Utility Expense				FPL EOY Payment June	17,981.42
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0681	13742	Utility Expense				FPL EOY Payment June	10,909.76
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0691	13742	Utility Expense				FPL EOY Payment June	476.49
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0721	13742	Utility Expense				FPL EOY Payment June	49,651.96
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0752	13742	Utility Expense				FPL EOY Payment June	18,077.38
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0761	13742	Utility Expense				FPL EOY Payment June	21,257.38
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0771	13742	Utility Expense				FPL EOY Payment June	13,675.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0791	13742	Utility Expense				FPL EOY Payment June	18,609.43
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0811	13742	Utility Expense				FPL EOY Payment June	13,264.37
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0821	13742	Utility Expense				FPL EOY Payment June	221.00
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0842	13742	Utility Expense				FPL EOY Payment June	26,552.07
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0852	13742	Utility Expense				FPL EOY Payment June	34,309.73
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0853	13742	Utility Expense				FPL EOY Payment June	16,776.91
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	0857	13742	Utility Expense				FPL EOY Payment June	14,522.16
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	4001	13742	Utility Expense				FPL EOY Payment June	880.70
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9318	13742	Utility Expense				FPL EOY Payment June	27,043.70
5	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	79010	Operation of Plant	443001	Electricity	9518	13742	Utility Expense				FPL EOY Payment June	11,495.65
																			1,916,883.48
6	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	92010	Debt Service	472001	Interest	9798	00000	Discretionary				adj prgm 00000 rem bgt bal	(2,666.67)
6	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	92010	Debt Service	473001	Dues and Fees	9798	00000	Discretionary				adj prgm 00000 rem bgt bal	(1,087.41)
																			(3,754.08)
7	12	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	97010	Transfers	493001	Transfers to Capital	9798	14690	MTC Addition/Expansion				MTC Building Project	**6,804,370.13**

Debt Service Fund
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(12,202,979.00)	(12,202,979.00)	-	0.00%	
30X	Revenue	(27,770,472.24)	(27,770,970.53)	(498.29)	0.00%	
92X	Debt Service	28,618,178.00	28,618,676.29	498.29	0.00%	
9XX	Budgeted Fund Balance	11,355,273.24	11,355,273.24	-	0.00%	

Health Insurance Fund
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(11,678,999)	(11,678,999)	-	0.00%	
30X	Revenue	(53,293,665)	(54,555,432)	(1,261,767)	2.37%	
77X	Central Services	59,105,398	57,813,298	(1,292,100)	-2.19%	
9XX	Unappropriated Fund Balances	5,867,267	8,421,134	2,553,867	43.53%	

Workers Comp
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(2,022,148)	(2,022,148)	-	0.00%	
30X	Revenue	(2,680,394)	(2,884,271)	(203,877)	7.61%	1
77X	Central Services	2,695,293	2,687,386	(7,906)	-0.29%	
9XX	Unappropriated Fund Balances	2,007,249	2,219,033	211,783	10.55%	

Workers Comp Fund
June 2022 Budget Amendment Details

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	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Workers comp bgt adj	(81,968.50)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Rev Rec Per 12 Revenue	(86,978.67)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Rev Rec Per 12 Revenue2	(34,929.71)

Trust Agency
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(600,754)	(600,754)	-	0.0%	
30X	Revenue	(728,461)	(779,704)	(51,243)	7.0%	1
5XX	Instructional	712,034	763,277	51,243	7.2%	2
61X	Pupil Personnel Services	40,510	40,410	(100)	-0.2%	
63X	Instruction and Curriculum Development	-	100	100	n/a	3
64X	Instructional Staff Training Services	1,500	1,500	-	0.0%	
72X	General Administration (Super)	50	50	-	0.0%	
77X	Central Services	16,234	16,234	-	0.0%	
9XX	Unappropriated Fund Balance	558,886	558,886	-	0.0%	

Trust Agency Fund
June 2022 Budget Amendment Details

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	Budget Amendment
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				MTC Rev adj	29,963.73
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				MTC Rev adj	-
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				MTC Rev adj	(8,800.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	30000	Revenue	319901	Miscellaneous Federal Direct		14296	MTC Chapter 33 VA				Rev Rec Per 12 Revenue	1,731.00
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	30000	Revenue	319901	Miscellaneous Federal Direct		14296	MTC Chapter 33 VA				Rev Rec Per 12 Revenue2	3,101.00
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				Per 6 Rev Rec - Revenue	10,289.89
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	30000	Revenue	349501	Other Misc Local Sources		14649	MTC PostSec. Tuition Othr Fee				Per 6 Rev Rec - Revenue	(87,528.50)
																			(51,242.88)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	53010	Career Education - 9-12	479001	Miscellaneous Expense	0211	14296	MTC Chapter 33 VA				Rev Rec Per 12 Exp	(1,731.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	53010	Career Education - 9-12	479001	Miscellaneous Expense	0211	14296	MTC Chapter 33 VA				Rev Rec Per 12 Exp2	(3,101.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	53500	Instruction-Career&TechnicalED	479001	Miscellaneous Expense	0211	14649	MTC PostSec. Tuition Othr Fee				MTC Exp adj	(29,963.73)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	53500	Instruction-Career&TechnicalED	479001	Miscellaneous Expense	0211	14649	MTC PostSec. Tuition Othr Fee				MTC Exp adj	8,800.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	53500	Instruction-Career&TechnicalED	479001	Miscellaneous Expense	0211	14649	MTC PostSec. Tuition Othr Fee				Per 12 Rev Rec Expense	(10,289.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donation Trust Fund	53500	Instruction-Career&TechnicalED	479001	Miscellaneous Expense	0211	14649	MTC PostSec. Tuition Othr Fee				Per 12 Rev Rec Expense	87,528.50
																			51,242.88
3	12	KK_DET_BUD	SDMC1	Transfer Adju	Posted	85002	Donation Trust Fund	63010	Instruction and Curriculum Dev	464201	Non-Capitalized FF&E	9305	36028	Project Heart					**100.00**

Special Revenue
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
30X	Revenue	(177,263,856)	(177,774,314)	(510,458)	0.3%	
5XX	Instructional	88,734,209	89,074,409	340,200	0.4%	
61X	Pupil Personnel Services	33,754,140	33,745,476	(8,664)	0.0%	
62X	Instructional Media Services	40,962	40,962	-	0.0%	
63X	Curriculum	9,965,405	10,041,964	76,558	0.8%	
64X	Instructional Staff Training	10,681,036	10,794,328	113,292	1.1%	
65X	Instructional Technology	91,310	91,310	-	0.0%	
71X	Board	1,076	1,076	-	0.0%	
72X	General Admin Superintendent	8,191,447	8,162,552	(28,895)	-0.4%	
73X	School Administration	391,730	391,730	-	0.0%	
74X	Construction Services	10,765	10,765	-	0.0%	
75X	Fiscal Services	727,581	628,693	(98,888)	-13.6%	1
76X	Food Services	280,890	280,890	-	0.0%	
77X	Central Services	148,982	150,034	1,053	0.7%	
78X	Transportation	2,832,879	2,832,954	75	0.0%	
79X	Operation of Plant	3,144,808	3,296,074	151,267	4.8%	2
81X	Maintenance of Plant	55,387	19,848	(35,539)	-64.2%	3
82X	Administrative Technology Serv	2,246,128	2,246,128	-	0.0%	
91X	Community Services	73,027	73,027	-	0.0%	
97X	Transfers	15,892,095	15,892,095	-	0.0%	

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	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	416101	NB Support Regular Pay	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(303.20)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	421103	Retirement System	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(32.81)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	422001	FICA	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(23.19)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	423101	Health & Hospitalizations	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(40.17)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	423201	Life Insurance	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(0.67)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	75010	Fiscal Services	424001	Worker's Compensation	9305	15001	Grants Program	SDMC4	4930504052	7500000000	Title III Pt A Cvr Neg	(3.03)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	411201	Other SAMP Regular Pay	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(78,468.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	421103	Retirement System	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(8,490.24)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	422001	FICA	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(4,000.00)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	423101	Health & Hospitalizations	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(6,569.64)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	423201	Life Insurance	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(172.63)
1	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	75010	Fiscal Services	424001	Worker's Compensation	9552	15001	Grants Program	SDMC4	4930504373	7500000000	School COVID Supplies	(784.68)
																			(98,888.26)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0031	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	969.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0051	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	1,714.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0061	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,408.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0072	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	7,060.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0151	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,732.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0181	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	9,630.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0221	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,124.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0231	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	1,469.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0261	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,898.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0271	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,433.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0281	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,466.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0291	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,012.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0301	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,673.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0351	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	10,330.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0381	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,589.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0411	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,740.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0421	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,737.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0431	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	8,793.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0521	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,742.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0541	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,516.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0581	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,871.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0601	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,898.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0611	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,284.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0621	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,286.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0631	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	1,797.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0641	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,187.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0651	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,595.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0652	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0671	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,472.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0681	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,698.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0691	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,509.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0701	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,197.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0711	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,618.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0721	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	11,602.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0731	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	1,645.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0741	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,321.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0752	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,789.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0761	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,545.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0762	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	8,578.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0771	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,217.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0781	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	2,693.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0791	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,677.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0801	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,589.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0811	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	3,368.00

Special Revenue
June 2022 Budget Amendment Detail

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	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0821	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	5,464.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0842	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	5,101.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0852	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	9,552.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0853	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,783.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0857	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	4,798.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	0861	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	1,831.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	9512	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	(500,000.00)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	451001	Supplies	9799	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III COVID Cleaning Su	300,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	464101	Capitalized FF&E	9512	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III Non Cap FF&E to C	57,365.85
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	79010	Operation of Plant	464201	Non-Capitalized FF&E	9512	15001	Grants Program	SDMC4	4930504379	7900000000	BT ESSER III Non Cap FF&E to C	(57,365.85)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	9512	15001	Grants Program	SDMC4	4930504373	7900000000	School COVID Supplies	(48,733.16)
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	9799	15001	Grants Program	SDMC4	4930504373	7900000000	School COVID Supplies	200,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0031	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	969.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0051	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	1,714.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0061	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,408.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0072	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	7,060.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0151	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,732.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0181	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	9,630.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0221	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,124.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0231	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	1,469.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0261	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,898.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0271	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,433.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0281	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,466.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0291	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,012.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0301	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,673.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0351	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	10,330.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0381	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,589.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0411	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,740.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0421	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,737.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0431	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	8,793.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0521	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,742.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0541	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,516.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0581	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,871.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0601	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,898.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0611	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,284.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0621	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,286.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0631	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	1,797.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0641	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,187.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0651	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,595.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0652	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,000.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0671	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,472.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0681	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,698.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0691	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,509.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0701	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,197.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0711	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,618.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0721	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	11,602.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0731	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	1,645.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0741	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,321.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0752	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,789.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0761	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,545.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0762	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	8,578.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0771	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,217.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0781	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	2,693.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0791	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,677.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0801	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,589.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0811	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	3,368.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0821	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	5,464.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0842	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	5,101.00

Special Revenue
June 2022 Budget Amendment Detail

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	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0852	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	9,552.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0853	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,783.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0857	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	4,798.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	0861	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	1,831.00
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	79010	Operation of Plant	451001	Supplies	9799	15001	Grants Program	SDMC4	4930504373	7900000000	COVID Cleaning Supplies to Sch	(200,000.00)
																			151,266.84
3	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44301	CRRSA Act ESSER (ESSER II)	81100	Maintenance & Operations	464201	Non-Capitalized FF&E	9305	15001	Grants Program	SDMC4	4930504373	8100000000	School COVID Supplies	**(35,539.31)**

Food Service Fund
June 2022 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(6,913,448)	(6,913,448)	-	0.00%	
30X	Revenue	(32,344,579)	(32,344,579)	-	0.00%	
76X	Food Services	32,654,786	32,654,786	-	0.00%	
9XX	Unappropriated Fund Balances	6,603,241	6,603,241	-	0.00%	

AGENDA ITEM NO. 5.b

School Board of Manatee County
September 6, 2022 - Special 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, 2022

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 2021-2022 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):

Financial Transparency & Capital Planning | Goal 1
Maximize all district resources to enhance the learning environment and ensure financial sustainability.

Financial Transparency & Capital Planning | Goal 2
Build and maintain district facilities to provide the best quality education and services to our students, staff and community.

Recommendation
The Superintendent recommends approval of the Annual Financial Report and all official parts thereof for the fiscal year ended June 30, 2022.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Business Services
Initiated By: Tim Bargeron

Attachments:
FS June 2022
Cert of Monthly Bank Recs for June 2022
AFR 2021-2022

THE SCHOOL DISTRICT OF MANATEE COUNTY

YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING JUNE 30, 2022

(UNAUDITED)

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

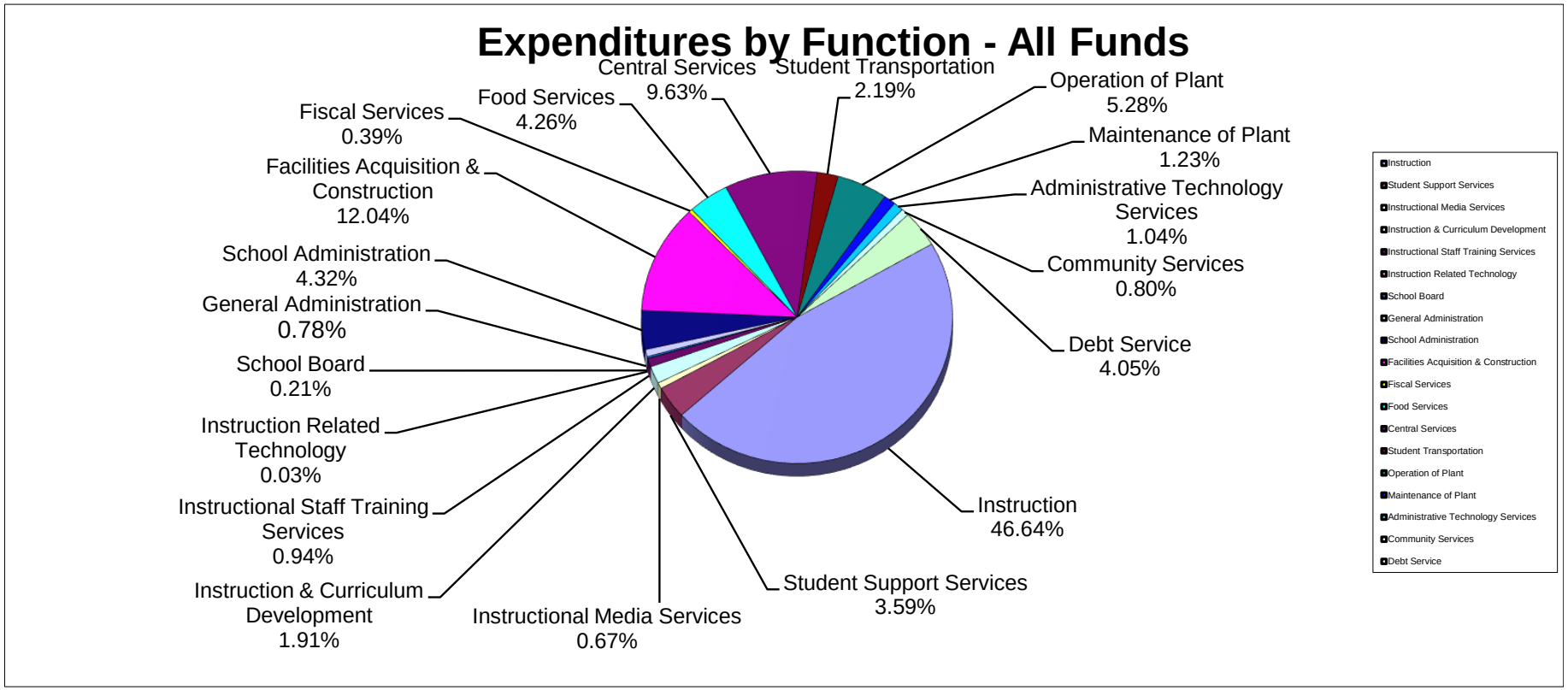
	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total June 2022	Total June 2021
Assets									
Current Assets									
Cash	$ 58,800,217	$ 23,100,866	$ 123,275,278	$ 12,130,153	$ -	$ 24,452,896	$ 834,855	$ 242,594,265	$ 212,059,089
Taxes Receivable	106,861	-	5,207,517	-	-	-	-	$ 5,314,378	$ 123,437
Accounts Receivable	2,330,686	-	-	-	398	6,216	62,343	2,399,643	6,631,753
Due From/(To)	6,188,152	(268,255)	(928,102)	-	(4,991,795)	-		-	-
Inventory	691,636	-	-	434,766		-	-	1,126,402	1,243,311
Investments		44,567	-	-	-	-	-	44,567	53,101
Other Current Assets									
Deposits Receivable	-	-	-		-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	3,279,133	-	6,448,097	376,559	5,664,173	-	51,167	15,819,129	14,244,817
Total Assets	**$ 71,396,685**	**$ 22,877,178**	**$ 134,002,790**	**$ 12,941,478**	**$ 672,776**	**$ 24,459,112**	**$ 948,365**	**$ 267,298,384**	**$ 234,355,508**
Liabilities									
Current Liabilities									
Salaries & Wages Payable	11,322,483	-	-	-	-	-	-	11,322,483	13,814,067
Payroll Deductions & WH	5,593,654	-	-	-	-	-	-	5,593,654	-
Accounts Payable	2,541,610	1,500	1,669,774	126,140	672,776	713,086	3,209	5,728,095	18,980,254
Construction Payable	-	-	3,985,411	-	-	-	-	3,985,411	3,943,542
Retainage Payable	-	-	3,999	-	-	-	-	3,999	1,465,890
Other Current Liabilities					-				
Matured Bond/Interest Payable	-	10,986,409	-	-	-	-	-	10,986,409	14,533,250
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	594	-	-	-	-	-	-	594	197
Estimated Unpaid Claims	-	-	-	-	-	13,035,286	-	13,035,286	9,968,847
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	1,550,008	-	-	-	-	-	-	1,550,008	2,130,953
Deferred Revenue	-	-	3,097,622	44,213	-	-	-	3,141,835	2,748,882
Total Liabilities	21,008,349	10,987,909	8,756,806	170,353	672,776	13,748,372	3,209	55,347,774	67,585,882
Fund Balances									
Revenues Over (Under) Expenditures	8,128,150	(313,710)	31,324,502	5,857,677	-	(2,990,407)	344,402	42,350,614	26,677,710
Nonspendable									
Inventories	865,221	-	-	378,438	-	-	-	1,243,659	1,085,503
Restricted									
State Required Carryover	1,053,168	-	-	-	-	-	-	1,053,168	435,989
Food Services	-	-	-	6,535,010	-	-	-	6,535,010	2,602,139
Debt Service	-	12,202,979	-	-	-	-	-	12,202,979	11,100,580
Capital Projects	-	-	93,921,482	-	-	-	-	93,921,482	77,873,695
Other Purposes	11,664,595	-	-	-	-	13,701,147	600,754	25,966,496	30,312,002
Assigned									
Encumbrances	1,066,290	-	-	-	-	-	-	1,066,290	1,272,858
School and Local Programs	3,851,264	-	-	-	-	-	-	3,851,264	4,604,849
Unassigned	23,759,648	-	-	-	-	-	-	23,759,648	10,804,301
Total Fund Balances	50,388,336	11,889,269	125,245,984	12,771,125	-	10,710,740	945,156	211,950,610	166,769,626
Total Liabilities & Fund Balances	**$ 71,396,685**	**$ 22,877,178**	**$ 134,002,790**	**$ 12,941,478**	**$ 672,776**	**$ 24,459,112**	**$ 948,365**	**$ 267,298,384**	**$ 234,355,508**

*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, 2022

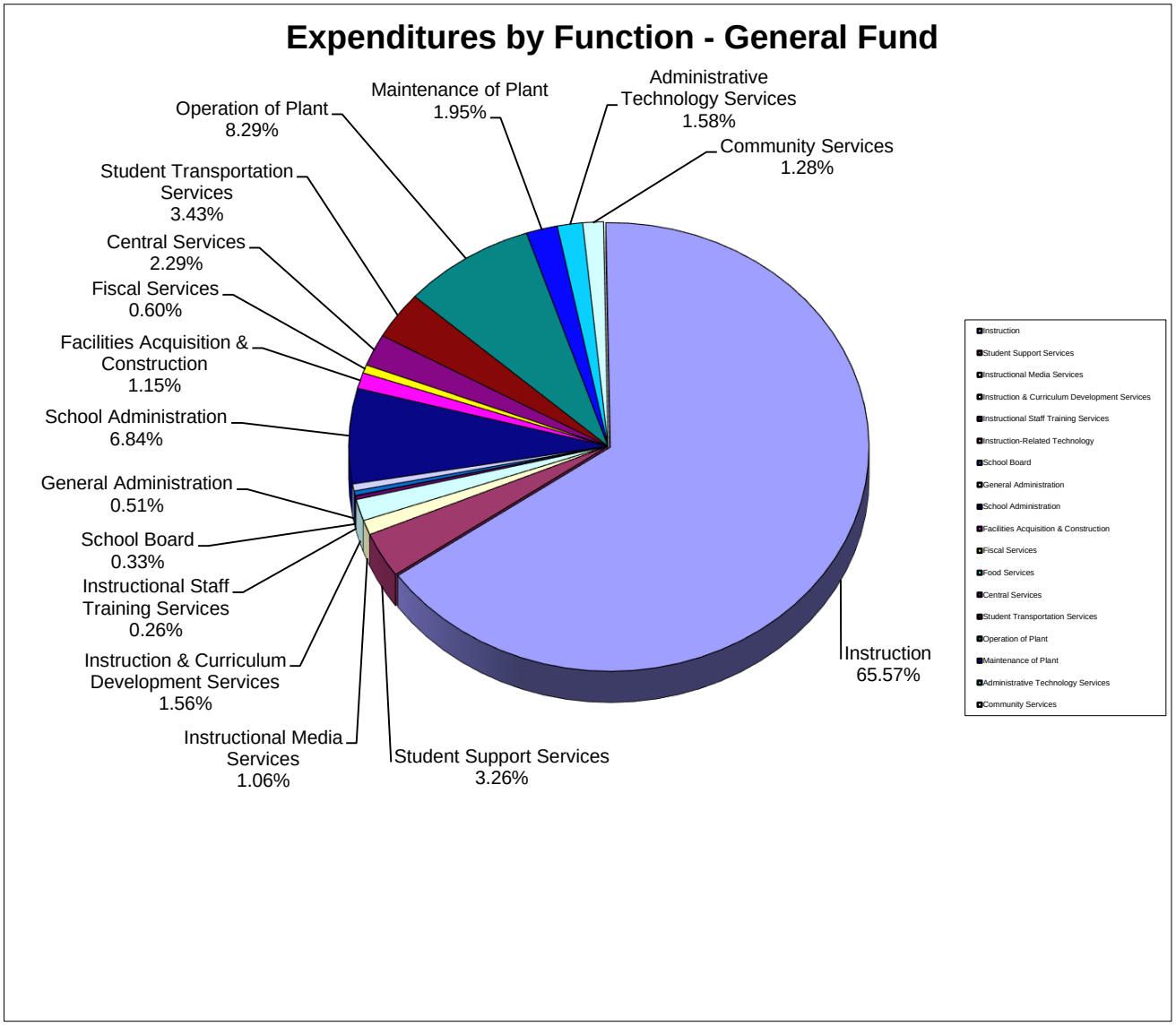
	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total June 2022	Total June 2021
REVENUES									
Federal Direct	$ 749,700	$ 948,620	$ -	$ -	$ 2,772,384	$ -	$ 216,593	$ 4,687,297	$ 3,744,589
Federal Through State	1,939,306	-	-	35,082,022	78,750,833	-	-	115,772,161	76,002,690
State	187,138,942	472,583	5,699,151	309,933	-	-	-	193,620,609	202,931,663
Local	265,568,493	374,947	145,595,872	1,633,055	-	51,939,674	563,111	465,675,152	428,295,683
Total Revenues	455,396,441	1,796,150	151,295,023	37,025,010	81,523,217	51,939,674	779,704	779,755,219	710,974,625
EXPENDITURES									
Instruction	302,347,428	-	-	-	41,691,876	-	427,737	344,467,041	325,173,971
Student Support Services	15,040,187	-	-	-	11,441,802	-	4,063	26,486,052	25,841,475
Instructional Media Services	4,894,810	-	-	-	44,136	-	3,430	4,942,376	4,739,268
Instruction & Curriculum Development	7,187,656	-	-	-	6,924,419	-	-	14,112,075	12,829,710
Instructional Staff Training Services	1,216,101	-	-	-	5,723,420	-	72	6,939,593	6,770,044
Instruction Related Technology	121,211	-	-	-	79,722	-	-	200,933	188,110
School Board	1,541,080	-	-	-	1,076	-	-	1,542,156	1,496,674
General Administration	2,328,824	-	-	-	3,412,717	-	-	5,741,541	4,061,457
School Administration	31,552,070	-	-	-	339,970	-	-	31,892,040	30,885,840
Facilities Acquisition & Construction	5,291,690	-	83,621,195	-	10,765	-	-	88,923,650	76,260,586
Fiscal Services	2,771,429	-	-	-	83,796	-	-	2,855,225	2,923,426
Food Services	-	-	-	31,167,333	280,890	-	-	31,448,223	26,133,517
Central Services	10,562,664	-	-	-	151,129	60,430,081	-	71,143,874	67,050,478
Student Transportation	15,830,787	-	-	-	377,709	-	-	16,208,496	14,822,042
Operation of Plant	38,222,225	-	-	-	799,947	-	-	39,022,172	35,759,208
Maintenance of Plant	9,002,834	-	-	-	101,499	-	-	9,104,333	9,534,355
Administrative Technology Services	7,294,610	-	-	-	376,482	-	-	7,671,092	7,468,376
Community Services	5,922,718	-	-	-	1,077	-	-	5,923,795	4,632,949
Debt Service	67,046	27,980,798	1,832,659	-	-	-	-	29,880,503	32,309,093
Total Expenditures	461,195,370	27,980,798	85,453,854	31,167,333	71,842,432	60,430,081	435,302	738,505,170	688,880,579
Excess (Deficiency) of Revenue Over (Under) Expenditures	(5,798,929)	(26,184,648)	65,841,169	5,857,677	9,680,785	(8,490,407)	344,402	41,250,049	22,094,046
Other Financing Sources (Uses)									
Other Financing Sources	-	-	1,100,565	-	-	-	-	1,100,565	4,583,664
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	20,731,449	25,870,938	6,804,370	-	-	5,500,000	-	58,906,757	51,497,546
Transfers Out	(6,804,370)	-	(42,421,602)	-	(9,680,785)	-	-	(58,906,757)	(51,497,546)
Total Other Financing Sources (Uses)	13,927,079	25,870,938	(34,516,667)	-	(9,680,785)	5,500,000	-	1,100,565	4,583,664
Net Change in Fund Balance	8,128,150	(313,710)	31,324,502	5,857,677	-	(2,990,407)	344,402	42,350,614	26,677,710
Fund Balances, Beginning	42,260,186	12,202,979	93,921,482	6,913,448	-	13,701,147	600,754	169,599,996	140,091,916
Fund Balances, Ending	$ 50,388,336	$ 11,889,269	$ 125,245,984	$ 12,771,125	$ -	$ 10,710,740	$ 945,156	$ 211,950,610	$ 166,769,626

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


Expenditures by Function - All Funds
Central Services 9.63%
Student Transportation 2.19%
Food Services 4.26%
Operation of Plant 5.28%
Fiscal Services 0.39%
Maintenance of Plant 1.23%
Facilities Acquisition & Construction 12.04%
Administrative Technology Services 1.04%
School Administration 4.32%
Community Services 0.80%
General Administration 0.78%
Debt Service 4.05%
School Board 0.21%
Instruction Related Technology 0.03%
Instruction 46.64%
Instructional Staff Training Services 0.94%
Instruction & Curriculum Development 1.91%
Student Support Services 3.59%
Instructional Media Services 0.67%
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 Ended June 30, 2022

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	$ 649,841	$ 702,807	$ 702,807	$ -	100%	$ 704,314
Miscellaneous Federal Direct	4,395	46,893	46,893	-	100%	46,198
Total Federal Direct	654,236	749,700	749,700	-	100%	750,512
Federal Through State:						
Vocational Education Act	-	22,000	22,000	-	100%	22,000
Medicaid	2,231,335	1,182,141	1,180,005	(2,136)	100%	1,666,885
Individuals with Disabilities	-	328,846	317,977	(10,869)	97%	318,053
Educational Stabilization K-12	-	17,700	6,710	(10,990)	38%	3,000,000
Educational Stabilization VPK	-	660,114	412,614	(247,500)	63%	-
Miscellaneous Federal Through State	-	-	-	-		-
Total Federal Through State	2,231,335	2,210,801	1,939,306	(271,495)	88%	5,006,938
State:						
Florida Education Finance Program (FEFP)	128,832,657	123,364,892	123,364,892	-	100%	129,100,470
Workforce Development	9,465,433	9,460,558	9,460,558	-	100%	9,465,433
Workforce Education Performance Incentive	200,000	355,000	355,000	-	100%	256,000
CO&DS Withheld for Administrative Expenditures	28,000	29,169	29,169	-	100%	28,071
State License Tax	340,481	368,305	368,305	-	100%	347,499
Discretionary Lottery	-	-	-	-		-
Categorical Programs:						
Class Size Reduction Operating Funds	49,534,825	49,965,296	49,965,296	-	100%	54,355,701
Florida School Recognition Funds	-	-	-	-		-
Voluntary Prekindergarten Program	1,548,720	1,868,884	1,868,884	-	100%	1,891,057
Other Miscellaneous State Revenue	957,800	1,465,979	1,726,838	260,859	118%	1,340,305
Total State	190,907,916	186,878,083	187,138,942	260,859	100%	196,784,536
Local:						
District School Taxes	245,462,135	247,484,131	247,484,131	-	100%	234,434,449
Rent	100,000	142,942	142,942	-	100%	125,206
Interest on Investments	350,000	357,369	357,369	-	100%	200,186
Student and Adult a la Carte	173,601	-	-	-		-
Catering/Specials	-	-	-	-		-
Net Increase (Decrease) in Fair Value	-	(106,403)	(106,403)	-	100%	57,066
Gifts, Grants and Bequests	-	950	950	-	100%	150
Vending Sales	-	-	-	-		-
Student Fees:						
Adult Gen Ed Course Fees	-	41,446	41,446	-	100%	85,123
Post Secondary Vocational Ed Course Fees	3,651,811	2,055,177	2,055,177	-	100%	1,403,106
Continuing Workforce Education Course Fees	175,000	122,931	122,931	-	100%	91,322
Capital Improvement Fees	143,998	128,593	128,593	-	100%	80,049
Post Secondary Lab Fees	-	995,583	995,583	-	100%	805,731
Lifelong Learning Fees	-	6,000	6,000	-	100%	3,955
GED Testing Fees	-	11,658	11,658	-	100%	9,801
Other Student Fees	631,732	690,454	690,454	-	100%	508,571
Other Fees:						
Preschool Program Fees	-	712,548	712,548	-	100%	536,384
School Age Child Care Fees	4,725,000	5,784,983	5,784,983	-	100%	-
Other Schools, Courses and Classes Fees	35,000	11,451	11,451	-	100%	12,077
Miscellaneous Local:						
Bus Fees	37,813	38,829	-	(38,829)	0%	-
Transportation Services Rendered for School Activ	73,961	75,655	-	(75,655)	0%	-
Sale of Junk	128,000	128,000	103,484	(24,516)	81%	248,178
Receipt of Federal Indirect Cost Rate	3,630,417	3,441,996	3,406,484	(35,512)	99%	1,758,097
Other Miscellaneous Local Sources	1,844,085	2,947,939	1,973,663	(974,276)	67%	1,184,325
Refund of Prior Year's Expenditures	-	(50,229)	(50,229)	-	100%	-
Collections for Lost, Damaged and Sold Textbooks	-	27,479	27,479	-	100%	15,421
Receipt of Food Service Indirect Costs	1,630,000	1,667,799	1,667,799	-	100%	1,670,914
Total Local	262,792,553	266,717,281	265,568,493	(1,148,788)	100%	243,230,111
Total Revenues	456,586,040	456,555,865	455,396,441	(1,159,424)	100%	445,772,097
Expenditures (by Function)						
Current:						
Instruction	333,527,763	317,013,502	302,347,428	14,666,074	95%	301,400,649
Student Support Services	15,544,672	15,384,857	15,040,187	344,670	98%	18,015,851
Instructional Media Services	5,205,492	4,988,984	4,894,810	94,174	98%	4,705,713
Instruction & Curriculum Development Services	7,059,025	7,598,765	7,187,656	411,109	95%	6,880,523
Instructional Staff Training Services	1,781,061	1,406,224	1,216,101	190,123	86%	1,964,614
Instruction-Related Technology	118,420	121,783	121,211	572	100%	119,382
School Board	1,762,099	1,634,091	1,541,080	93,011	94%	1,496,674
General Administration	3,107,286	2,689,953	2,328,824	361,129	87%	2,311,499
School Administration	33,357,595	32,405,404	31,552,070	853,334	97%	30,813,998
Facilities Acquisition & Construction	4,704,147	5,291,689	5,291,690	(1)	100%	5,215,725
Fiscal Services	3,154,490	2,829,916	2,771,429	58,487	98%	2,861,792
Food Services	176,262	-	-	-		-
Central Services	12,825,362	11,721,240	10,562,664	1,158,576	90%	10,116,818
Student Transportation Services	17,953,469	16,220,467	15,830,787	389,680	98%	14,505,548
Operation of Plant	39,037,813	39,715,758	38,222,225	1,493,533	96%	35,089,907
Maintenance of Plant	9,337,710	9,258,090	9,002,834	255,256	97%	9,534,355
Administrative Technology Services	8,427,192	7,525,728	7,294,610	231,118	97%	7,395,674
Community Services	4,784,921	6,165,777	5,922,718	243,059	96%	4,632,949
Debt Service	280,881	67,046	67,046	-	100%	110,842
Total Expenditures	502,145,660	482,039,274	461,195,370	20,843,904	96%	457,172,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,559,620)	(25,483,409)	(5,798,929)	19,684,480		(11,400,416)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	15,561,209	16,762,690	16,550,664	(212,026)	99%	21,811,513
From Special Revenue Funds	14,971,775	10,392,095	4,180,785	(6,211,310)	40%	-
Transfers Out:						
To Capital Project Funds	-	(6,804,370)	(6,804,370)	-	100%	-
Total Other Financing Sources (Uses)	30,532,984	20,350,415	20,731,449	(6,423,336)	102%	21,811,513
Net Change in Fund Balance	(15,026,636)	(5,132,994)	8,128,150	13,261,144		10,411,097
Fund Balance, Beginning	39,429,816	42,260,186	42,260,186	-		29,018,719
Nonspendable	865,222	-		-		-
Restricted	-	-		-		-
Assigned	-	-		-		-
Unassigned	23,537,958	37,127,192		-		-
Fund Balance, Ending	$ 24,403,180	$ 37,127,192	$ 50,388,336	$ 13,261,144		$ 39,429,816

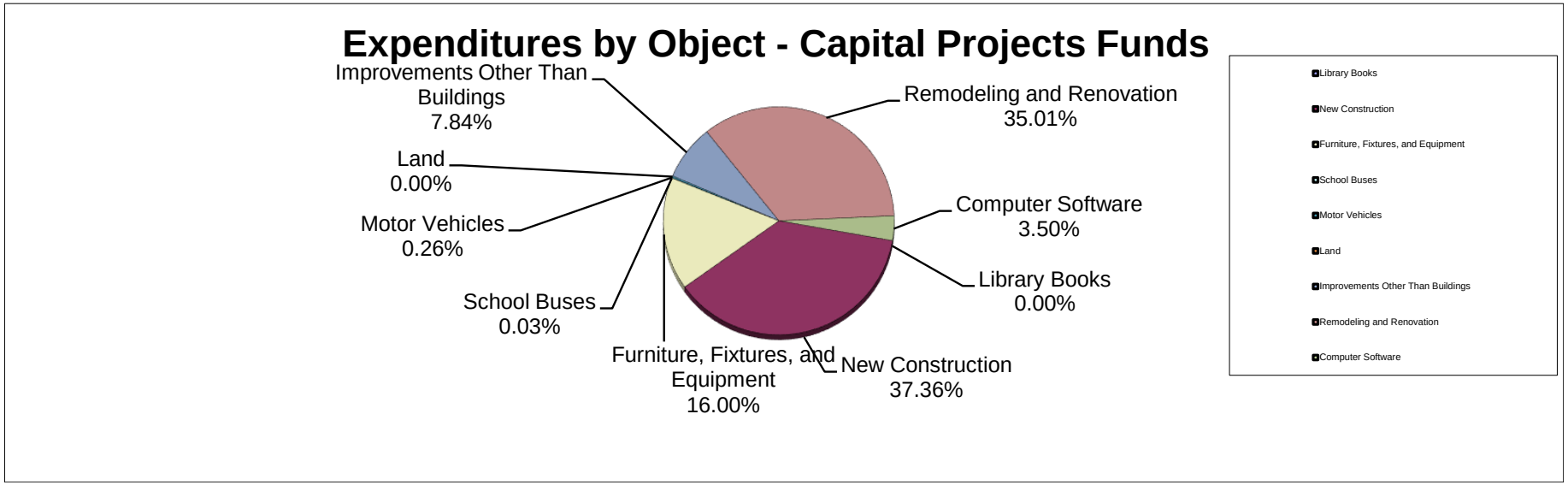

Expenditures by Function - General Fund
Maintenance of Plant 1.95%
Administrative Technology Services 1.58%
Operation of Plant 8.29%
Community Services 1.28%
Student Transportation Services 3.43%
Central Services 2.29%
Fiscal Services 0.60%
Facilities Acquisition & Construction 1.15%
School Administration 6.84%
General Administration 0.51%
School Board 0.33%
Instructional Staff Training Services 0.26%
Instruction & Curriculum Development Services 1.56%
Instructional Media Services 1.06%
Student Support Services 3.26%
Instruction 65.57%
Instruction
Student Support Services
Instructional Media Services
Instruction & Curriculum Development Services
Instructional Staff Training Services
Instruction-Related Technology
School Board
General Administration
School Administration
Facilities Acquisition & Construction
Fiscal Services
Food Services
Central Services
Student Transportation Services
Operation of Plant
Maintenance of Plant
Administrative Technology Services
Community Services

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	$ 945,000	$ 948,620	$ 948,620	$ -	100%	$ 953,151
Total Federal Direct	945,000	948,620	948,620	-		953,151
State:						
CO&DS Withheld for Bonds	481,790	481,750	472,543	(9,207)	98%	486,602
SBE/COBI Bond Interest	-	40	40	-	100%	33
Total State	481,790	481,790	472,583	(9,207)	98%	486,635
Local:						
Interest on Investments	-	450,018	431,438	(18,580)	96%	405,416
Net Increase (Decrease) in the Fair Value	427,530	19,604	(56,491)	(76,095)	-288%	13,410
Total Local	427,530	469,622	374,947	(94,675)	80%	418,826
Total Revenues	1,854,320	1,900,032	1,796,150	(103,882)	95%	1,858,612
EXPENDITURES						
Current:						
Redemption of Principal	22,100,408	18,724,658	18,087,454	637,204	97%	19,763,000
Interest	9,877,217	9,877,217	9,877,217	-	100%	10,652,381
Dues and Fees	17,239	16,801	16,127	674	96%	26,865
Other Debt Service	-	-	-	-		-
Total Debt Service	31,994,864	28,618,676	27,980,798	637,878	98%	30,442,246
Total Expenditures	31,994,864	28,618,676	27,980,798	637,878	98%	30,442,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,140,544)	(26,718,644)	(26,184,648)	533,996		(28,583,634)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	29,247,989	25,870,938	25,870,938	0	100%	29,686,033
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	29,247,989	25,870,938	25,870,938	-		29,686,033
Total Other Financing Sources (Uses)	29,247,989	25,870,938	25,870,938	-	100%	29,686,033
Net Change in Fund Balances	(892,555)	(847,706)	(313,710)	533,996		1,102,399
Fund Balances, Beginning	12,202,979	12,202,979	12,202,979	-		11,100,580
Fund Balances, Ending	$ 11,310,424	$ 11,355,273	$ 11,889,269	$ 533,996		$ 12,202,979

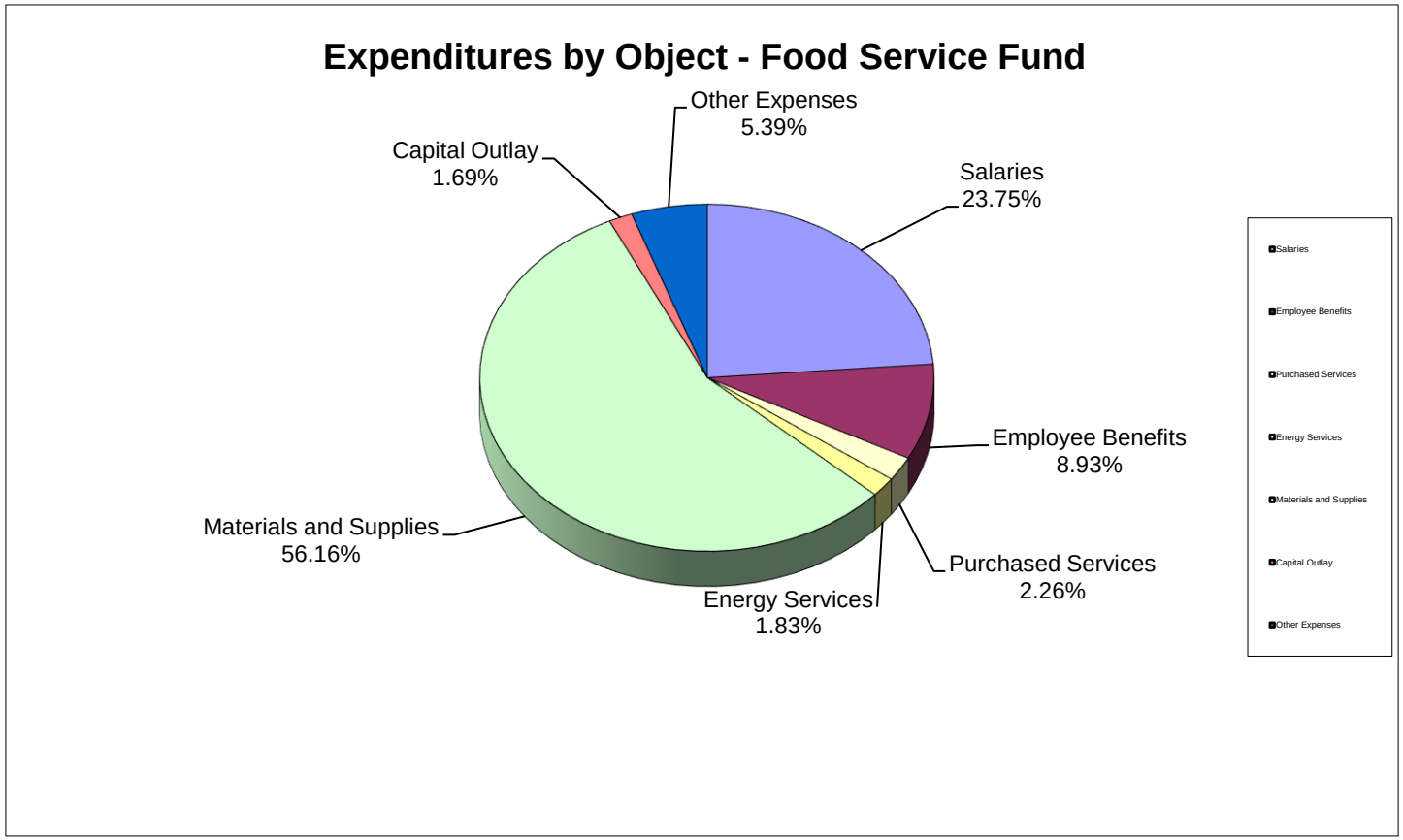
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Funds
For Month Ended June 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
State:						
CO&DS Distributed	$ 1,293,177	$ 1,442,884	$ 1,442,884	$ -	100%	$ 1,356,739
Interest on CO&DS	54,155	54,155	13,833	(40,322)	26%	31,070
Public Education Capital Outlay PECO	2,000,000	119,704	119,704	-	100%	-
Charter School Cap Outlay PECO	3,427,342	3,895,369	3,895,369	-	100%	3,427,353
Other Miscellaneous State Revenue	748,882	227,361	227,361	-	100%	542,943
Total State Sources	7,523,556	5,739,473	5,699,151	(40,322)	99%	5,358,105
Local:						
District Capital Taxes	68,488,318	69,048,580	69,048,580	-	100%	64,261,360
Local Sales Tax	38,151,997	45,130,466	45,130,466	-	100%	36,684,612
Interest on Investments	193,500	193,500	166,366	(27,134)	86%	38,642
Other Miscellaneous Local Sources	79,875	110,773	99,554	(11,219)	90%	346,447
Impact Fees	22,689,836	31,150,906	31,150,906	-	100%	29,073,369
Refund of Prior Year Expense	-	-	-	-		-
Total Local Sources	129,603,526	145,634,225	145,595,872	(38,353)	100%	130,404,430
Total Revenues	137,127,082	151,373,698	151,295,023	(78,675)	100%	135,762,535
EXPENDITURES						
Capital Outlay:						
Library Books	-	-	-	-		-
Audio Visual Materials	-	-	-	-		-
Buildings and Fixed Equipment	104,731,117	30,315,478	30,315,478	-	100%	13,119,241
Furniture, Fixtures, and Equipment	13,369,707	14,488,799	12,981,515	1,507,284	90%	14,544,537
School Buses	1,700,146	1,641,422	27,867	1,613,555	2%	2,198,467
Motor Vehicles	841,978	987,668	209,811	777,857	21%	230,406
Land	-	150,000	-	150,000	0%	61,481
Improvements Other Than Buildings	4,535,813	6,365,109	6,365,109	-	100%	2,890,697
Remodeling and Renovation	127,412,145	39,657,712	28,403,374	11,254,338	72%	33,358,051
Computer Software	2,871,203	2,836,663	2,836,662	1	100%	2,615,079
Total Capital Outlay	255,462,109	96,442,851	81,139,816	15,303,035	84%	69,017,959
Other Expenses:						
Charter School Capital Outlay Sales Tax	2,780,112	2,779,842	2,481,379	298,463	89%	2,026,902
Total Other Expenses	2,780,112	2,779,842	2,481,379	298,463		2,026,902
Debt Service:						
Redemption of Principal	1,900,079	1,900,079	1,710,507	189,572	90%	1,699,235
Interest	119,703	119,703	119,703	-	100%	50,360
Dues and Fees	-	2,449	2,449	-	100%	6,410
Total Debt Service	2,019,782	2,022,231	1,832,659	189,572	91%	1,756,005
Total Expenditures	260,262,003	101,244,924	85,453,854	15,791,070	84%	72,800,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,134,921)	50,128,774	65,841,169	15,712,395		62,961,669
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-		4,583,664
Proceeds of Lease-Purchase Agreements	100,000,000	1,100,565	1,100,565	-	100%	-
Transfers In:						
From General Fund	-	6,804,370	6,804,370	-	100%	-
Transfers Out:						
To General Fund	(15,561,209)	(16,762,690)	(16,550,664)	(212,026)	99%	(21,811,513)
To Debt Service	(29,247,989)	(25,870,938)	(25,870,938)	-	100%	(29,686,033)
Total Transfers	(44,809,198)	(42,633,628)	(42,421,602)	(212,026)		(51,497,546)
Total Other Financing Sources (Uses)	55,190,802	(34,728,693)	(34,516,667)	212,026	99%	(46,913,882)
Net Change in Fund Balances	(67,944,119)	15,400,081	31,324,502	15,924,421		16,047,787
Fund Balances, Beginning	93,921,482	93,921,482	93,921,482	-		77,873,695
Fund Balances, Ending	$ 25,977,363	$ 109,321,563	$ 125,245,984	$ 15,924,421		$ 93,921,482


Expenditures by Object - Capital Projects Funds
Improvements Other Than Buildings 7.84%
Remodeling and Renovation 35.01%
Land 0.00%
Computer Software 3.50%
Motor Vehicles 0.26%
Library Books 0.00%
School Buses 0.03%
Furniture, Fixtures, and Equipment 16.00%
New Construction 37.36%
Library Books
New Construction
Furniture, Fixtures, and Equipment
School Buses
Motor Vehicles
Land
Improvements Other Than Buildings
Remodeling and Renovation
Computer Software

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	$ 651,560	$ 675,079	$ 23,519	$ (651,560)	3%	$ 450,296
School Lunch Reimbursement	17,700,000	19,822,952	24,351,331	4,528,379	123%	15,799,630
School Breakfast Reimbursement	5,300,000	5,902,048	6,987,179	1,085,131	118%	4,898,647
After-School Snack Reimbursement	365,000	365,000	-	(365,000)	0%	5,230
Child Care Food Program	425,000	425,000	788,484	363,484	186%	1,534,778
USDA Donated Commodities	1,720,000	1,720,000	2,453,372	733,372	143%	1,532,324
Cash n Lieu of Donated	30,000	30,000	24,535	(5,465)	82%	106,061
Summer Food Service Program	725,000	725,000	405,178	(319,822)	56%	2,842,887
Other Food Service Revenue	-	-	48,424	(48,424)		880,390
Total Federal Through State	26,916,560	29,665,079	35,082,022	5,320,095	118%	28,050,243
State:						
School Breakfast Supplement	136,000	136,000	145,139	9,139	107%	145,193
School Lunch Supplement	168,000	168,000	164,794	(3,206)	98%	157,194
Other Miscellaneous State	-	-	-	-		-
Total State	304,000	304,000	309,933	5,933	102%	302,387
Local:						
Interest on Investments	10,000	10,000	74,418	64,418	744%	6,322
Student Lunches	-	-	-	-		161,548
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	194,000	194,000	114,187	(79,813)	59%	115,683
Student/Adult Ala Carte	2,000,000	2,000,000	1,341,468	(658,532)	67%	1,214,078
Catering/Special	48,000	48,000	20,974	(27,026)	44%	21,385
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	(47)	(47)		-
Cash Over/(Short)	-	-	3,310	3,310		1,821
Other Miscellaneous Local Sources	123,500	123,500	79,240	(44,260)	64%	74,978
Refund of Prior Year Expense	-	-	(495)	(495)		-
Total Local	2,375,500	2,375,500	1,633,055	(742,445)	69%	1,595,815
Total Revenues	29,596,060	32,344,579	37,025,010	4,583,583	114%	29,948,445
EXPENDITURES						
Current:						
Salaries	10,512,260	6,912,225	7,402,282	(490,057)	107%	6,995,765
Employee Benefits	-	2,710,767	2,782,894	(72,127)	103%	2,539,165
Purchased Services	-	829,901	703,894	126,007	85%	634,947
Energy Services	4,569,126	532,057	569,339	(37,282)	107%	472,882
Materials and Supplies	14,009,000	18,849,498	17,502,941	1,346,557	93%	13,264,937
Capital Outlay	815,882	1,038,097	525,256	512,841	51%	542,905
Other Expenses	-	1,782,242	1,680,727	101,515	94%	1,682,916
Total Food Service	29,906,268	32,654,787	31,167,333	1,487,454	95%	26,133,517
Total Expenditures	29,906,268	32,654,787	31,167,333	1,487,454	95%	26,133,517
Net Change in Fund Balance	(310,208)	(310,208)	5,857,677	6,167,885		3,814,928
Fund Balance, Beginning	6,913,448	6,913,448	6,913,448	-		3,098,520
Fund Balance, Ending	$ 6,603,240	$ 6,603,240	$ 12,771,125	$ 6,167,885		$ 6,913,448

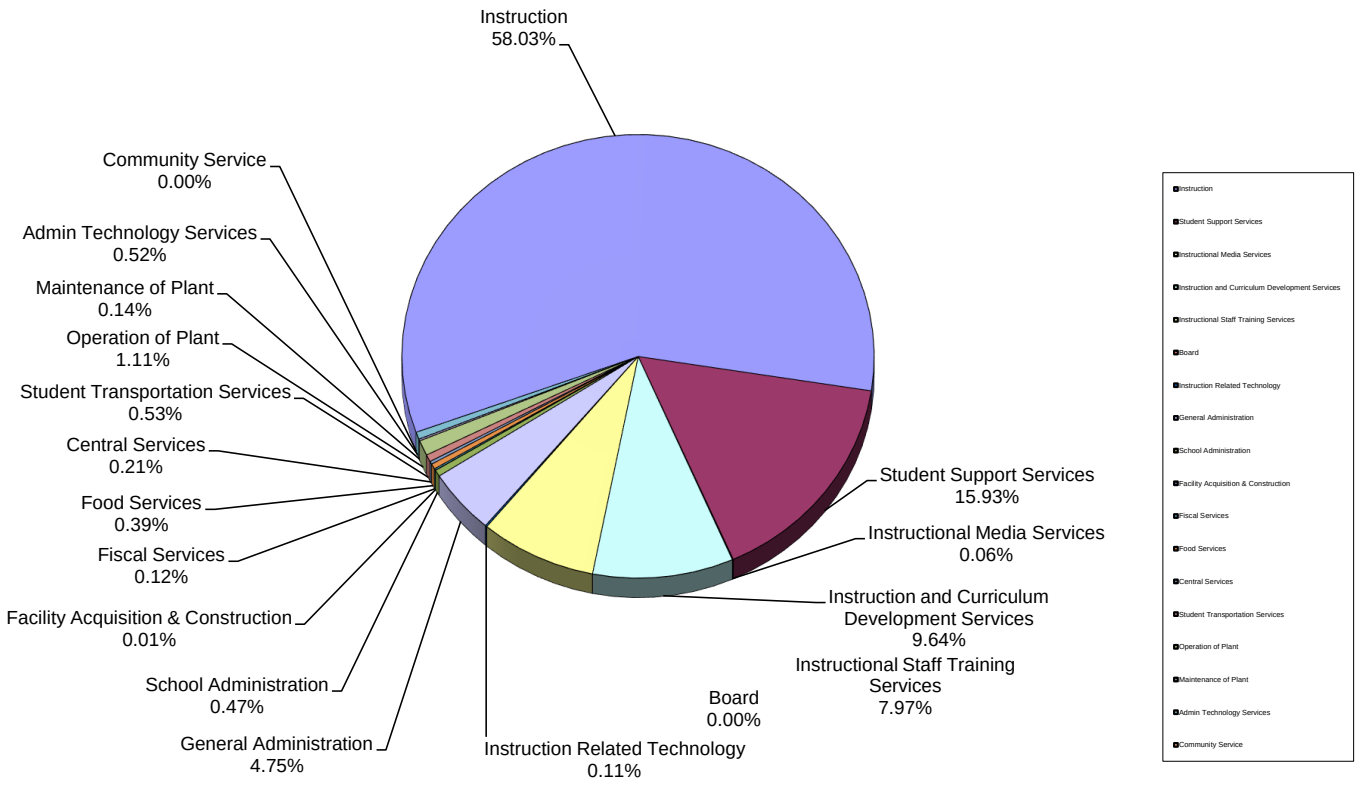

Expenditures by Object - Food Service Fund
Other Expenses
5.39%
Capital Outlay
1.69%
Salaries
23.75%
Employee Benefits
8.93%
Materials and Supplies
56.16%
Purchased Services
2.26%
Energy Services
1.83%
Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses

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

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Federal Direct:						
Other Federal Direct	$ -	$ -	$ -	$ -		$ -
Pell	-	2,065,522	2,058,754	6,768	100%	1,735,925
Miscellaneous Federal Direct	-	646,456	713,630	(67,174)	110%	87,679
Total Federal Direct	-	2,711,978	2,772,384	(60,406)	102%	1,823,604
Federal Through State:						
Career and Technical Education	-	960,634	1,163,794	(203,160)	121%	671,613
Teacher/Principal Training & Recruiting	-	1,948,171	1,418,954	529,217	73%	1,657,979
Adult Migrant Education	-	311,910	307,537	4,373	99%	305,709
Eng Lit and Civics Education	-	101,693	106,394	(4,701)	105%	82,046
Individuals with Disabilities Education Act	13,944,856	16,239,475	11,329,946	4,909,529	70%	11,045,579
Elementary and Secondary Education Act Title I	12,798,328	18,583,849	15,988,301	2,595,548	86%	15,531,440
Language Instruction Title III	-	1,343,004	1,138,701	204,303	85%	1,053,790
Adult General Education	-	625,828	575,964	49,864	92%	523,507
21st Century Schools - Title IV	-	789,804	807,131	(17,327)	102%	716,999
Educational Stabilization Funds - K-12	39,530,206	132,879,768	42,281,294	90,598,474	32%	8,999,812
Educational Stabilization Funds - Workforce		990,072	3,404,515	(2,414,443)	344%	1,632,026
Educational Stabilization Funds - VPK		168,128	55,885	112,243	33%	-
Other Federal Through State	-	120,000	172,417	(52,417)	144%	725,009
Total Federal Through State	66,273,390	175,062,336	78,750,833	96,311,503	45%	42,945,509
Total Revenues	66,273,390	177,774,314	81,523,217	96,251,097	46%	44,769,113
EXPENDITURES						
Current:						
Instruction	26,667,294	89,074,409	41,691,876	47,382,533	47%	23,216,513
Student Support Services	10,732,492	33,745,476	11,441,802	22,303,674	34%	7,816,416
Instructional Media Services	-	44,136	44,136	-	100%	29,360
Instruction and Curriculum Development Services	4,468,674	10,041,964	6,924,419	3,117,545	69%	5,949,187
Instructional Staff Training Services	3,907,814	10,794,328	5,723,420	5,070,908	53%	4,805,430
Board	526,858	1,076	1,076	-	100%	-
Instruction Related Technology	2,921	91,310	79,722	11,588	87%	68,728
General Administration	3,188,960	8,076,632	3,412,717	4,663,915	42%	1,749,958
School Administration	-	391,730	339,970	51,760	87%	71,842
Facility Acquisition & Construction	-	10,765	10,765	-	100%	-
Fiscal Services	172,822	628,693	83,796	544,897	13%	61,634
Food Services	-	280,890	280,890	-	100%	-
Central Services	130,705	151,129	151,129	-	100%	3,548
Student Transportation Services	90,129	2,832,954	377,709	2,455,245	13%	316,494
Operation of Plant	191,991	3,296,074	799,947	2,496,127	24%	669,301
Maintenance of Plant	300,000	101,499	101,499	-	100%	-
Admin Technology Services	920,955	2,246,128	376,482	1,869,646	17%	10,702
Community Services	-	73,026	1,077	71,949	1%	-
Total Expenditures	51,301,615	161,882,219	71,842,432	90,039,787	44%	44,769,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,971,775	15,892,095	9,680,785	6,211,310		-
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	(14,971,775)	(13,392,095)	(7,180,785)	(6,211,310)	54%	-
To Internal Service Fund	-	(2,500,000)	(2,500,000)	-	100%	-
Total Other Financing Sources (Uses)	(14,971,775)	(15,892,095)	(9,680,785)	(6,211,310)		-
Net Change in Fund Balance	-	-	-	-		-
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	$ -	$ -	$ -	$ -		$ -

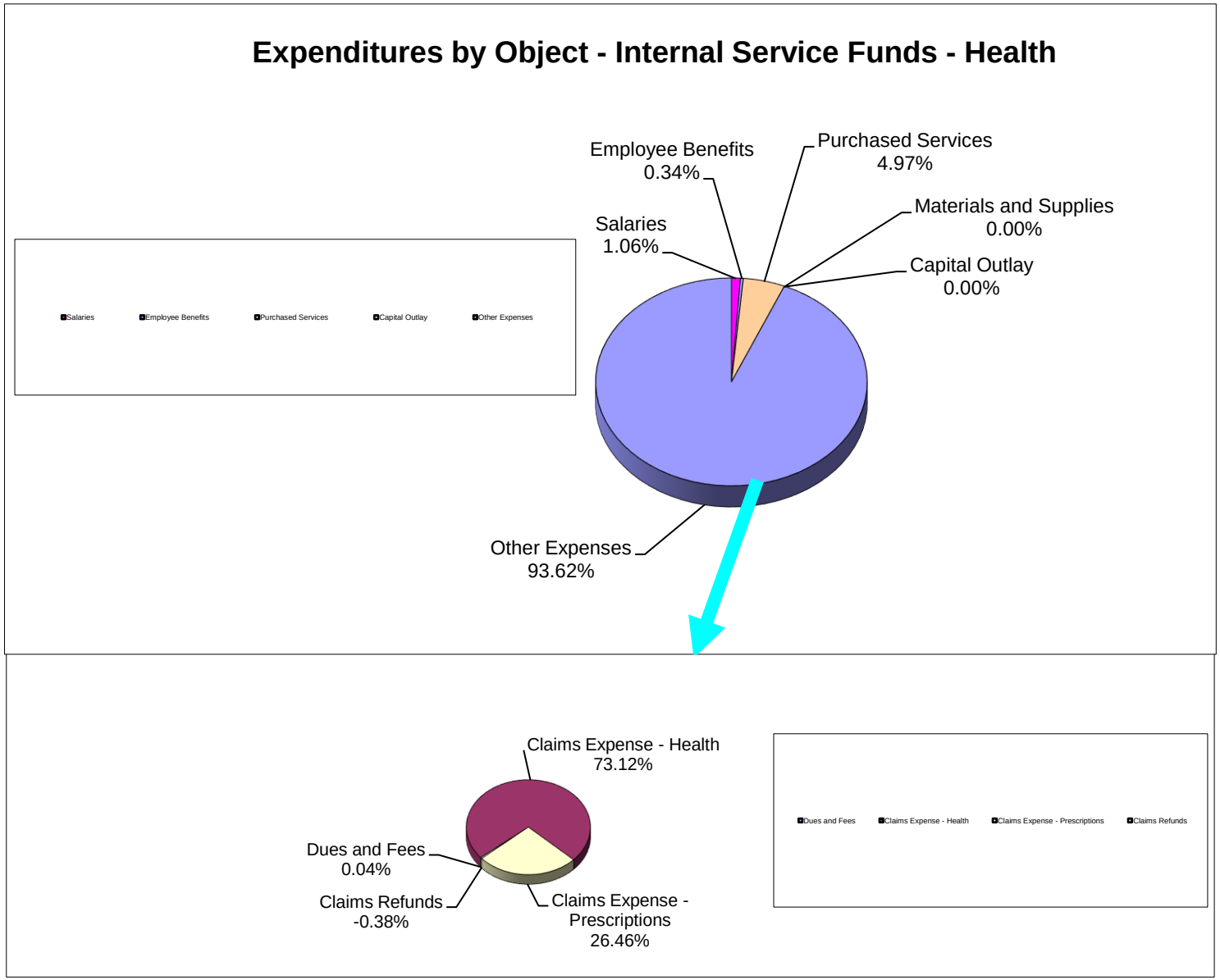
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

Expenditures by Function - Other Special Revenue Funds



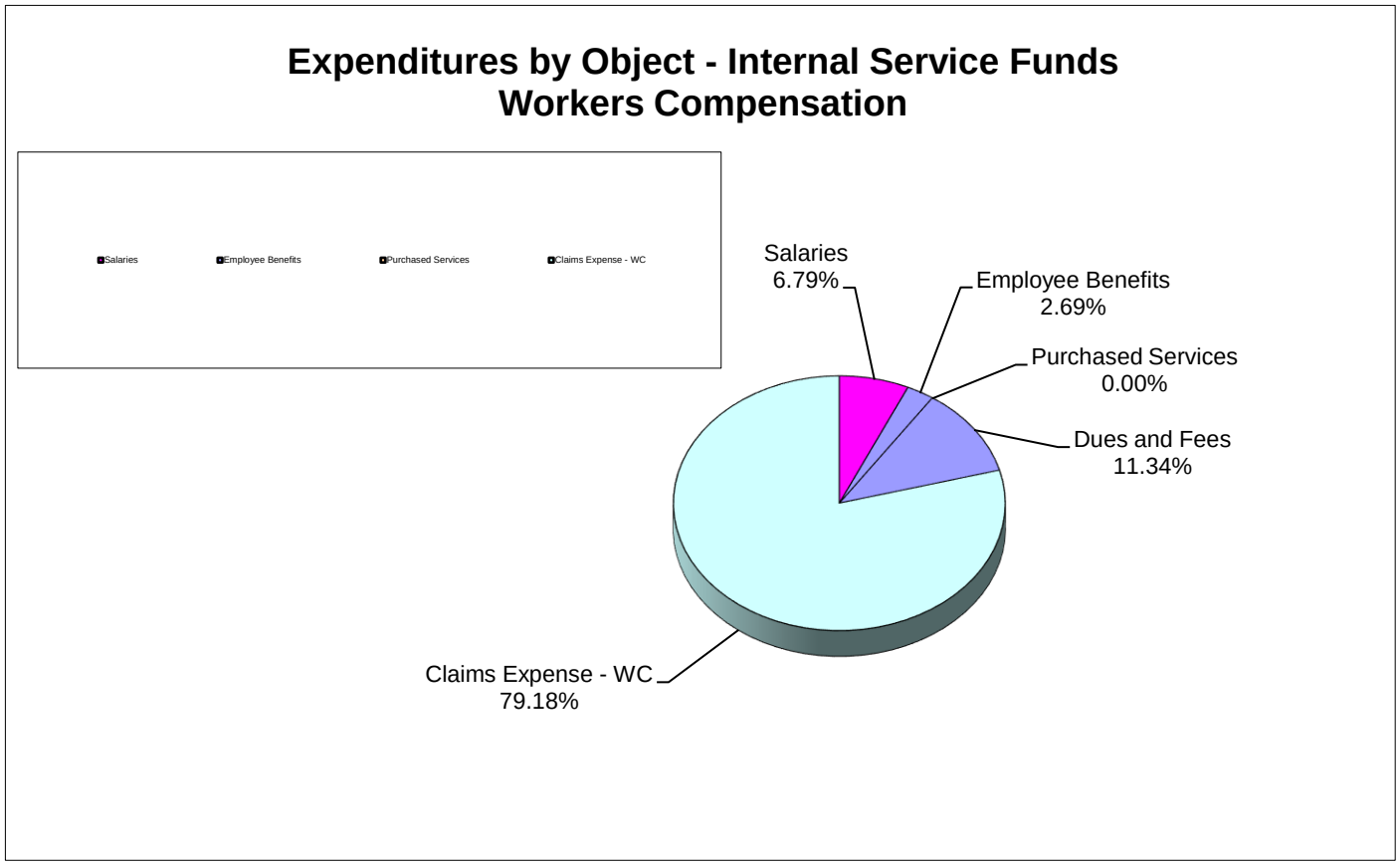
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Health
For Month Ended June 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Operating Revenues:						
Premium - Employer	$ 47,461,000	$ 35,049,613	$ 35,049,606	$ (7)	100%	$ 33,630,741
Premium - Employee	-	12,256,554	12,256,554	-	100%	11,270,537
Premium - Retiree	-	1,332,464	1,332,464	-	100%	1,449,746
Premium - Leave/COBRA	-	416,779	416,779	-	100%	406,240
Miscellaneous Local Revenue	-	22	-	(22)	0%	200,007
Refund of Prior Year Expenditure	-	-	-	-		4,375,552
Total Operating Revenues	47,461,000	49,055,432	49,055,403	(29)	100%	51,332,823
Total Revenues	47,461,000	49,055,432	49,055,403	(29)	100%	51,332,823
EXPENDITURES						
Operating Expenditures:						
Salaries		618,450	612,736	5,714	99%	586,977
Employee Benefits		202,983	197,491	5,492	97%	234,319
Purchased Services	4,669,964	2,885,076	2,872,850	12,226	100%	2,940,018
Materials and Supplies	-	2,458	2,436	22	99%	2,006
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	-	19,782	19,782	-	100%	19,120
Subs for ATD	-	-	-	-		-
Claims Expense - Health	51,098,000	39,865,492	39,865,492	-	100%	36,501,199
Claims Expense - Prescriptions	-	14,425,424	14,425,424	-	100%	14,153,346
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	-	-	-		-
Claims Refunds - Prescriptions	-	(206,367)	(206,367)	-	100%	(168,247)
Total Other Expenses	51,098,000	54,104,331	54,104,331	-	100%	50,505,418
.						
Total Expenditures	55,767,964	57,813,298	57,789,844	23,454	100%	54,268,738
Operating Income (Loss)	(8,306,964)	(8,757,866)	(8,734,441)	23,425		(2,935,915)
Transfers In:						
From Special Revenue		5,500,000	5,500,000	-		-
Change in Net Position	(8,306,964)	(3,257,866)	(3,234,441)	23,425		(2,935,915)
Net Position, Beginning	11,678,999	11,678,999	11,678,999	-		14,614,914
Net Position, Ending	$ 3,372,035	$ 8,421,133	$ 8,444,558	$ 23,425		$ 11,678,999


Expenditures by Object - Internal Service Funds - Health
Salaries
Employee Benefits
Purchased Services
Capital Outlay
Other Expenses
Employee Benefits 0.34%
Purchased Services 4.97%
Materials and Supplies 0.00%
Salaries 1.06%
Capital Outlay 0.00%
Other Expenses 93.62%
Claims Expense - Health 73.12%
Dues and Fees 0.04%
Claims Refunds -0.38%
Claims Expense - Prescriptions 26.46%
Dues and Fees
Claims Expense - Health
Claims Expense - Prescriptions
Claims Refunds

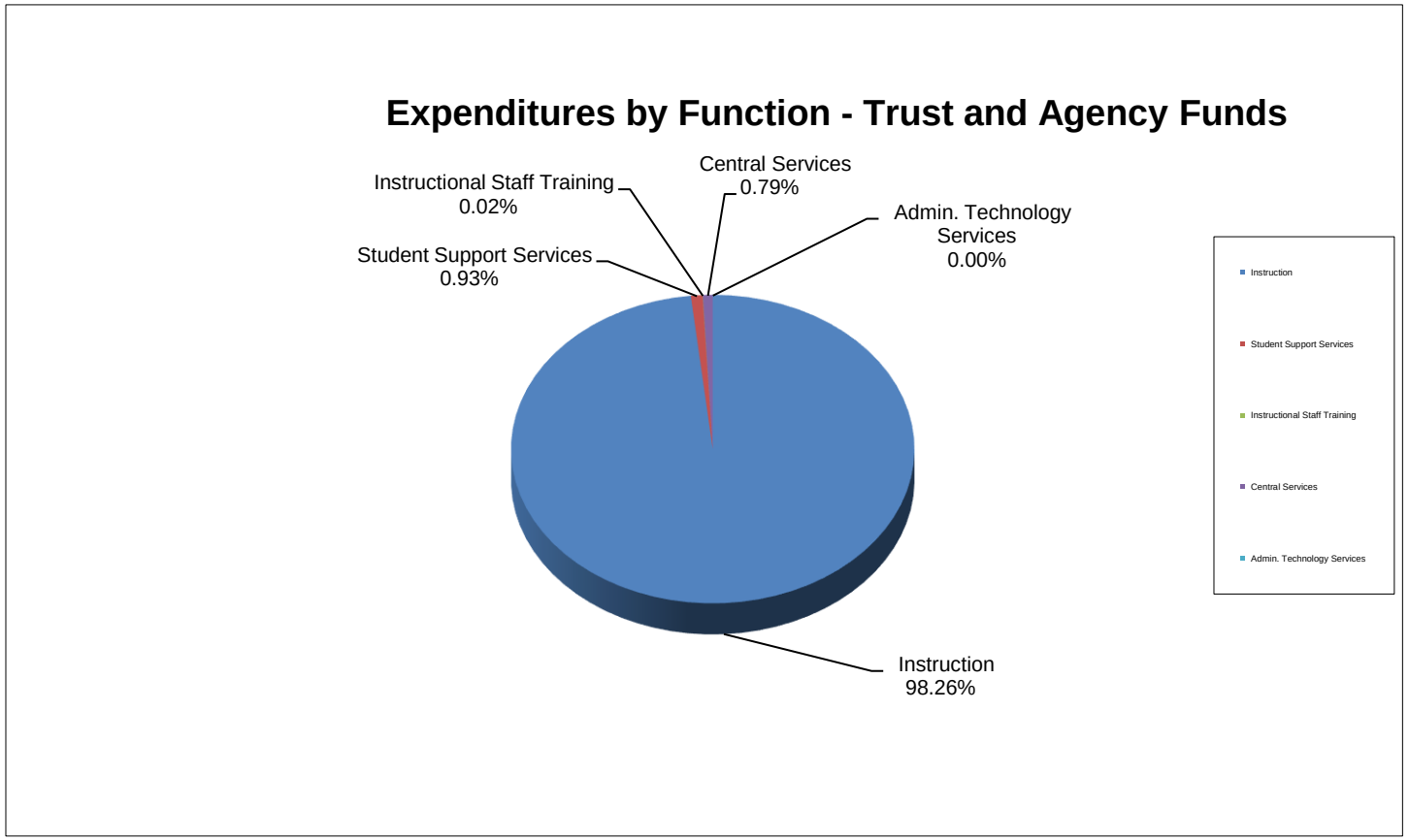
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Internal Service Funds - Workers Compensation
For Month Ended June 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Operating Revenues:						
Premium - Employer	$ 2,605,900	$ 2,884,271	$ 2,884,271	$ -	100%	$ 951,981
Total Operating Revenues	2,605,900	2,884,271	2,884,271	-	100%	951,981
Total Revenues	2,605,900	2,884,271	2,884,271	-	100%	951,981
EXPENDITURES						
Operating Expenditures:						
Salaries	-	179,220	179,220	-	100%	220,835
Employee Benefits	-	71,009	71,009	-	100%	78,580
Purchased Services	623,494	-	-	-		-
Other Expenses:						
Dues and Fees	-	304,762	299,427	5,335	98%	314,993
Claims Expense - Workers' Comp	2,000,000	2,286,979	2,245,165	41,814	98%	2,197,577
Claims Refund	-	(154,584)	(154,584)	-	100%	(150,611)
Total Other Expenses	2,000,000	2,437,157	2,390,008	47,149	98%	2,361,959
Total Expenditures	2,623,494	2,687,386	2,640,237	47,149	98%	2,661,374
Operating Income (Loss)	(17,594)	196,885	244,034	47,149		(1,709,393)
Change in Net Position	(17,594)	196,885	244,034	47,149		(1,709,393)
Net Position, Beginning	2,022,148	2,022,148	2,022,148	-		3,731,541
Net Position, Ending	$ 2,004,554	$ 2,219,033	$ 2,266,182	$ 47,149		$ 2,022,148


Expenditures by Object - Internal Service Funds
Workers Compensation
Salaries
Employee Benefits
Purchased Services
Claims Expense - WC
Salaries
6.79%
Employee Benefits
2.69%
Purchased Services
0.00%
Dues and Fees
11.34%
Claims Expense - WC
79.18%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Trust and Agency Funds
For Month Ended June 30, 2022

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2021
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	$ 215,000	$ 216,593	$ 216,593	$ -	100%	$ 217,322
Total Federal Direct	215,000	216,593	216,593	-	100%	217,322
Local:						
Gifts, Grants, & Bequests	-	2,661	2,661	-	100%	30,145
Financial Aid Fees	287,996	256,885	256,885	-	100%	160,098
Other Miscellaneous Local Sources	115,000	303,565	303,565	-	100%	171,454
Total Local	402,996	563,111	563,111	0	100%	361,697
Total Revenues	617,996	779,704	779,704	-	100%	579,019
EXPENDITURES						
Instruction	619,280	763,277	427,737	335,540	56%	556,809
Student Support Services	39,610	40,410	4,063	36,347	10%	9,208
Instructional Staff Training	-	1,600	72	1,528	5%	-
Central Services	16,023	16,284	3,430	12,854	21%	4,195
Student Transportation Services	-	-	-	-		-
Admin. Technology Services	-	-	-	-		62,000
Total Expenditures	674,913	821,571	435,302	386,269	53%	632,212
Change in Net Position	(56,917)	(41,867)	344,402	386,269		(53,193)
Net Position, Beginning	600,754	600,754	600,754	-		653,947
Net Position, Ending	$ 543,837	$ 558,887	$ 945,156	$ 386,269		$ 600,754


Expenditures by Function - Trust and Agency Funds
Instructional Staff Training
0.02%
Central Services
0.79%
Admin. Technology
Services
0.00%
Student Support Services
0.93%
Instruction
98.26%
Instruction
Student Support Services
Instructional Staff Training
Central Services
Admin. Technology Services

SCHOOL BOARD

Rev. James Golden
Chair

Gina Messenger
Vice Chair

Chad Choate III
Mary Foreman
Charlie Kennedy

SUPERINTENDENT

Cynthia Saunders

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: 8/17/2022

TO: Cynthia Saunders, Superintendent

FROM: Tim Bargeron, Deputy Superintendent of Business Services

SUBJECT: Certification of Monthly Bank Reconciliation (06/30/22)

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, 2022 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, 2022

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, 2022

Issued by:

Cynthia Saunders, 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

Rev. James Golden
Chair

Gina Messenger
Vice Chair

Chad Choate III
Mary Foreman
Charlie Kennedy

SUPERINTENDENT

Cynthia Saunders

September 6, 2022

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, 2022. 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. The Florida Auditor General 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 late January 2023.

The AFR includes all funds of the District, the Manatee School Board Leasing Corporation, and 13 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 operating under 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 a 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 current estimated population of 429,581 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 2021-22 fiscal year, the District operated 54 schools at 54 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 13 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 24 years. The District reported serving approximately 50,769 unweighted, full-time equivalent students based on the fourth calculation of the 2021-22 fiscal year and projects it will enroll 51,737 students for the 2022-23 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 between 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. The student population breaks down as follows: 45.4 percent White, 35.2 percent Hispanic, 12.6 percent Black/African American, 4.6 percent Multiracial, 2.1 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 earn a State of Florida high school diploma, and students from foreign countries can learn communication skills through the District's English Language Learner (ELL) programs. Fee-supported courses are also available to increase personal development in various subjects such as computers, photography, and personal financial planning.

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

The County is part of the North Port-Bradenton-Sarasota Metropolitan Statistical Area (MSA) that includes Manatee and Sarasota Counties. Since 2010, the population of Manatee County has increased 32.91 percent to 429,851. For the 2020 calendar year, The Office of Economic & Demographic Research ranks Manatee County as the 15th most populous county (out of 67 counties) in the State with 1.9 percent of Florida's population. Manatee County's unemployment rate was 7.3 percent.

The County experienced increased growth in the housing market. In 2021, there were 8,119 housing units permitted in Manatee County up from 5,052 in 2020. The median sales price for an existing single-family home in Manatee County was $521,000 a year-over-year increase (as of June 2021), of 21.2 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 445,811.

Major Initiatives and Accomplishments

Fiscal year 2021-22 was a busy and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE RESILIENT AND STRONG ACADEMICALLY

- The School District of Manatee County is ranked 25TH amongst Florida's 67 school districts based on student test scores, our highest ranking ever.
- Manatee District students surpassed the state in mathematics in five of six grades tested.
- Teams from seven Manatee District middle and high schools earned Top Ten awards during the 2022 National Technology Student Association (TSA) Conference in Dallas.

WE ARE FINANCIALLY SOUND

- The School District's Fund Balance has grown from $14.4 million on June 30, 2014 to $50.3 million at the end of June 30, 2022.

- 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 2015-16 to $52,910 in 2021-22, and now represents one of the highest starting teachers' salaries amounts in the state.

WE ARE PREPARING FOR GROWTH

- The District is partnering with MCR Health to provide facilities and services at Daughtrey Elementary School and Wakeland Support Center.
- Sugg Middle School is being completely renovated and scheduled for occupancy in January 2023.
- Braden River Middle School is undergoing major renovations including a 6 classroom addition with project completion in December 2022.
- Major renovations and additions are also planned for Palmetto High, Buffalo Creek and Haile Middle Schools, and Tara, Blackburn and Oneco Elementary Schools. Design is underway and construction is scheduled to commence during 2023.
- Major addition projects are being designed for 3 high schools; Southeast (science classroom addition), Lakewood Ranch (20 classroom addition), and Parrish Community (16 classroom addition). Construction is scheduled to commence during 2023.
- A new school, East County K-8, is in planning with construction scheduled to commence in 2023.
- The District is participating in the Electric School Bus Grant offered through the Department of Environmental Protection. Four Electric School Buses are scheduled for delivery in 2023.
- Food Service is projecting serving over 8 million meals, averaging 15,000 breakfasts, and 30,000 lunches for the 2022-23 School Year.

WE ARE A LEADER IN OFFERING STUDENT INNOVATIVE ACADEMIC OPTIONS

- We are opening the world's first Guy Harvey Academy of Arts and Science at Anna Maria Elementary.
- We launched Florida's first WOZ-ED Career Pathway School at Palm View K-8.
- We initiated Florida's first Garner Holt Animatronics program at Nolan Middle and Sugg Middle schools.
- We introduced Florida's first elementary agricultural program at Myakka City Elementary.
- We are starting the region's first Aviation Maintenance Technical School at SRQ Airport.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- The District is successfully implementing its two-year strategic plan.
- The District Technology Plan is board approved December 8, 2020 – June 2025.

WE ARE INCREASING SECURITY

- Phase 1 of security fencing project has been completed with Phase 2 completion by September 2022.
- 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.

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 CHAMPIONS

- Lakewood Ranch High Softball won their second-straight State Championship.
- Samoset Elementary Teacher Deelah Jackson was one of five finalists for Teacher of the Year in the state of Florida.

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, meaning, 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 23, 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, 2022, the District's General Fund, fund balance totaled $50,388,336, an increase of $8,128,150. The General Fund balance is comprised of four classifications, nonspendable (i.e., inventory and prepaid items), restricted (i.e., state categorical, grants, millage rollforward) assigned (i.e., encumbrances, programs) and unassigned (residual spendable amount not contained in any other category). The fund balance is broken down as follows: $691,636 non-spendable, $6,950,507 restricted, $6,482,925 assigned and $36,263,268 unassigned fund balance. The increase is mainly attributed to staff vacancies, the use of categorical flexibility, increases in non-recurring revenue related to COVID-19 reimbursements, and unspent funds in restricted and categorical programs (which are reappropriated in 2022-2023).

The District continues to demonstrate strong financial stewardship. For the ninth 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 $42,746,193 or 9.4 percent of revenues, a 3.0 percent increase over the prior year of 6.4 percent and total fund balance equated to 11.0 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, 2021. This is the 16th 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,

Cynthia Saunders
Superintendent

Tim Bargeron
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
2022

Email completed form to:
OFFRSubmissions@fldoe.org
or
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, 2022

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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, 2022

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The *Superintendent's Annual Financial Report* (ESE 145) for the fiscal year ended June 30, 2022, 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 6, 2022.

_____
Signature of District School Superintendent

September 6, 2022
Signature Date

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

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, 2022, by $759,851,027 (net position). Of this amount, $203,896,260 represents a deficit unrestricted net position.

- This deficit in unrestricted net position was due primarily to the District's long-term liabilities and related deferrals for employee benefits at June 30, 2022. Significant liabilities and deferrals included: Other Postemployment Benefits Payable $17,787,904; Compensated Absences Payable $33,716,952; and Net Pension Liability $142,380,945.

- The District's total net position increased by $104,912,899 or 16.02 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 $206,212,689, an increase of $45,636,642 in comparison with the prior fiscal year. This balance is mainly attributed to balances designated for construction projects in Capital Funds.

- The District's assigned and unassigned fund balance for the General Fund was $42,746,193 or 9.39 percent of total General Fund revenues, which exceeds the three percent reporting threshold, and the Board established goal of five percent. The total fund balance was $50,388,336, or 11.06 percent of total General Fund revenues.

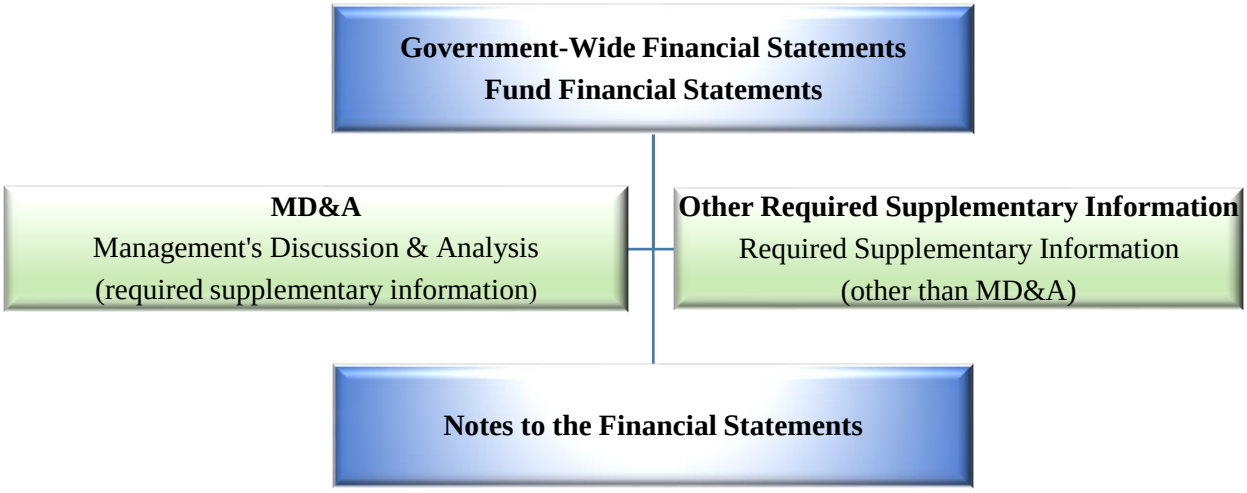
Overview of the Financial Statements

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.

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 12 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 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 on the basis of 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 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 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 Exhibit D-2a and 2b (pages 19 and 20).

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 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 $759.9 million at the close of the current fiscal year. The following is a summary of the District's net position as of June 30, 2022, compared to net position as of June 30, 2021:

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

Net Position, End of Year

	Governmental Activities		Difference Increase (Decrease)	Percentage Change
	June 30, 2022	June 30, 2021		
Current and other assets	$ 272,365,062	$ 242,021,825	$ 30,343,237	12.54%
Capital assets, net	1,022,891,769	998,693,636	24,198,133	2.42%
Total assets	1,295,256,831	1,240,715,461	54,541,370	4.40%
Deferred charges on refunding	5,345,349	6,091,099	(745,750)	-12.24%
Deferred outflows related to OPEB	4,814,946	5,392,800	(577,854)	0.00%
Deferred outflows related to pensions	99,744,988	125,377,650	(25,632,662)	-20.44%
Total deferred outflows of resources	109,905,283	136,861,549	(26,956,266)	-19.70%
Total assets and deferred outflows of resources	$ 1,405,162,114	$ 1,377,577,010	27,585,104	2.00%
Current and other liabilities	$ 40,678,195	$ 56,493,050	(15,814,855)	-27.99%
Long-term liabilities, current	29,079,966	27,101,729	1,978,237	7.30%
Long-term liabilities, noncurrent	407,255,947	627,165,012	(219,909,065)	-35.06%
Total Liabilities	477,014,108	710,759,791	(233,745,683)	-32.89%
Deferred inflows related to OPEB	2,503,960	2,610,322	(106,362)	-4.07%
Deferred inflows related to pensions	165,793,019	9,268,769	156,524,250	1688.73%
Total deferred inflows of resources	168,296,979	11,879,091	156,417,888	1316.75%
Total liabilities and deferred inflows of resources	645,311,087	722,638,882	(77,327,795)	-10.70%
Net Position				
Net Investment in Capital Assets	794,572,362	751,474,636	43,097,726	5.74%
Restricted	169,184,057	136,197,636	32,986,421	24.22%
Unrestricted (Deficit)	(203,905,392)	(232,734,144)	28,828,752	-12.39%
Total net position	759,851,027	654,938,128	104,912,899	16.02%
Total liabilities, deferred inflows of resources, and net position	$ 1,405,162,114	$ 1,377,577,010	27,585,104	2.00%

The District's total net position was more on June 30, 2022, than the previous fiscal year, increasing $104.9 million or 16.0 percent to $759.9 million. The increase is primarily due to a decrease in long-term liabilities. FRS's net pension liability decreased significantly according to FRS actuarial valuations, therefore, the District's proportionate share also decreased.

The District's current and other assets increased by $30.3 million, or 12.5 percent due primarily to increases in cash and cash equivalents, taxes receivable, accounts receivable, inventories and restricted investments.

The largest portion of the District's net position, $1 billion, 22.9 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, $169.2 million, represents resources that are subject to external restrictions on how they may be used. The unrestricted net position, a deficit amount of $203.9 million, was in part, the result of accruing net pension, compensated absences, and other postemployment benefit liabilities.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2022, and June 30, 2021, are as follows:

	Governmental Activities		Difference Increase	Percentage
	June 30, 2022	June 30, 2021	(Decrease)	Change
Revenues:				
Program Revenues:				
Charges for Services	$ 12,650,177	$ 9,514,530	$ 3,135,647	32.96%
Operating Grants and Contributions	35,343,531	27,472,240	7,871,291	28.65%
Capital Grants and Contributions	2,307,209	4,091,177	(1,783,968)	-43.61%
General Revenues:			-	
Property Taxes Levied for Operational Purposes	247,484,131	234,434,449	13,049,682	5.57%
Property Taxes Levied for Capital Purposes	68,048,580	64,261,360	3,787,220	5.89%
Sales Taxes	44,130,466	36,684,612	7,445,854	20.30%
Grants and Contributions, not Restricted to Specific Programs	276,441,772	253,086,864	23,354,908	9.23%
Unrestricted Investment Earnings	856,946	721,042	135,904	18.85%
Miscellaneous	44,264,252	34,180,655	10,083,597	29.50%
Total Revenues	$ 731,527,064	$ 664,446,929	$ 67,080,135	10.10%
Functions/Program Expenses:				
Instruction	337,063,198	348,946,876	(11,883,678)	-3.41%
Student Support Services	25,870,538	28,234,875	(2,364,337)	-8.37%
Instructional Media Services	4,903,979	5,326,031	(422,052)	-7.92%
Instruction and Curriculum Development Services	13,650,916	14,411,847	(760,931)	-5.28%
Instructional Staff Training Services	6,720,524	7,609,873	(889,349)	-11.69%
Instruction Related Technology	199,654	194,021	5,633	2.90%
School Board	1,493,348	1,611,354	(118,006)	-7.32%
General Administration	5,662,944	4,385,667	1,277,277	29.12%
School Administration	31,364,690	34,715,244	(3,350,554)	-9.65%
Facilities Services	62,984,284	70,132,828	(7,148,544)	-10.19%
Fiscal Services	2,754,845	3,258,915	(504,070)	-15.47%
Food Services	31,539,156	27,378,401	4,160,755	15.20%
Central Services	10,479,377	11,489,995	(1,010,618)	-8.80%
Student Transportation Services	15,998,519	15,980,600	17,919	0.11%
Operation of Plant	38,790,911	37,497,250	1,293,661	3.45%
Maintenance of Plant	8,976,523	10,381,312	(1,404,789)	-13.53%
Administrative Technology Services	7,569,634	8,144,900	(575,266)	-7.06%
Community Services	13,771,530	10,929,810	2,841,720	26.00%
Unallocated Interest on Long-Term Debt	8,810,312	9,617,417	(807,105)	-8.39%
Unallocated Depreciation/Amortization	9,283	12,959	(3,676)	-28.37%
Total Expenses	$ 628,614,165	$ 650,260,175	$ (21,646,010)	-3.33%
Increase (Decrease) in Net Position	104,912,899	14,186,754	90,726,145	639.51%
Net Position - Beginning	654,938,128	633,176,388	21,761,740	3.44%
Adjustment to Beginning Net Position	-	7,574,986	(7,574,986)	-100.00%
Restated net Position-Beginning	$ 654,938,128	$ 640,751,374	$ 14,186,754	2.21%
Net Position - Ending	$ 759,851,027	$ 654,938,128	$ 104,912,899	16.02%

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

The District's revenues increased by 10.1 percent to $731.5 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, fees charged for services, and other sources.

The total cost of all programs and services decreased by 3.3 percent to $628.6 million. Approximately 89.0 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 11.0 percent of total costs.

The total revenues surpassed expenses, increasing the net position by $104.9 million. Key components of this change are as follows:

- Property taxes for all governmental activities increased by $13.8 million over the previous year. This change is related to growth in property values combined with an increased millage tax roll value, as well as higher impact fee revenue.

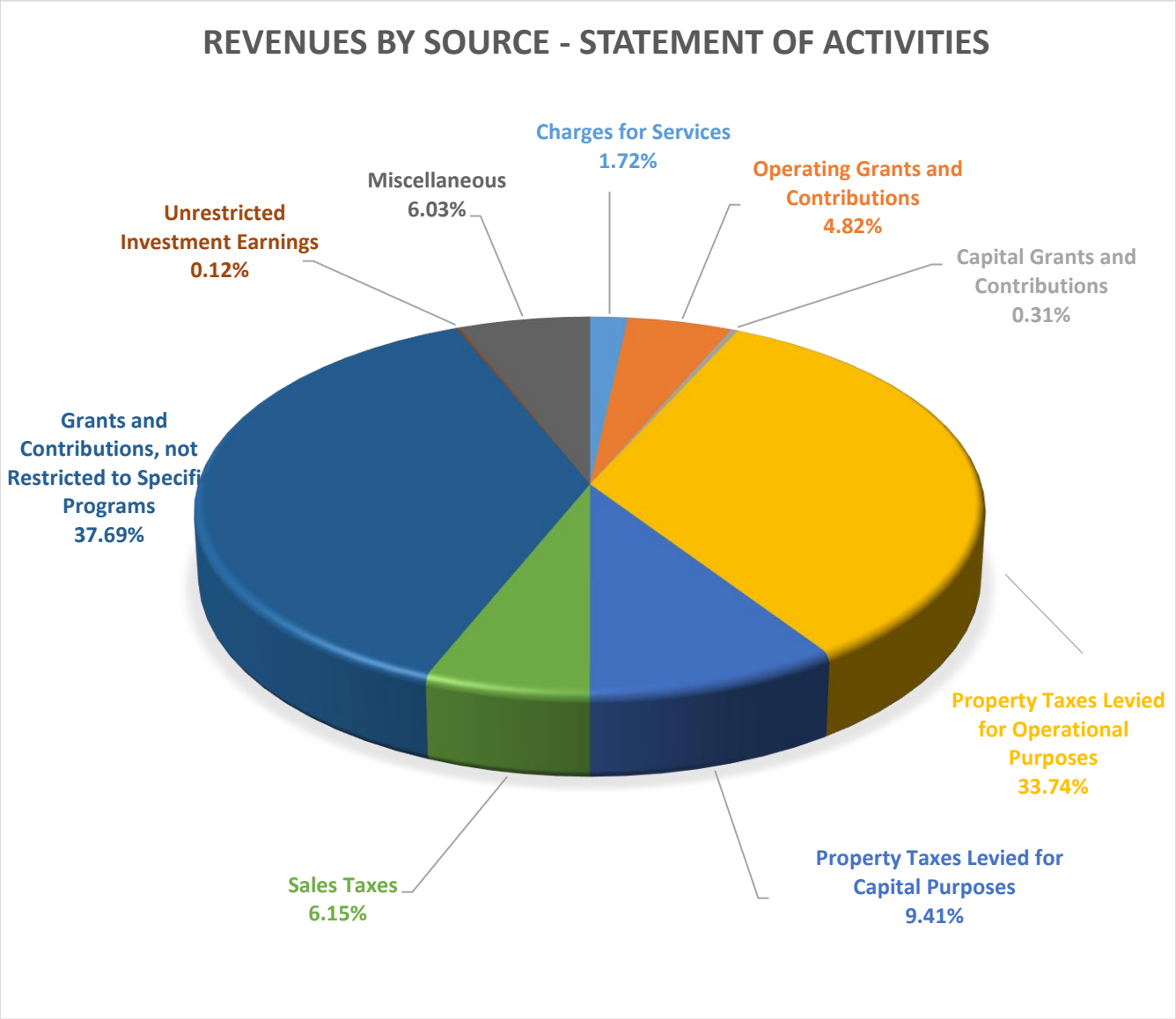
- Sales Tax revenue collections increased by $7.4 million.

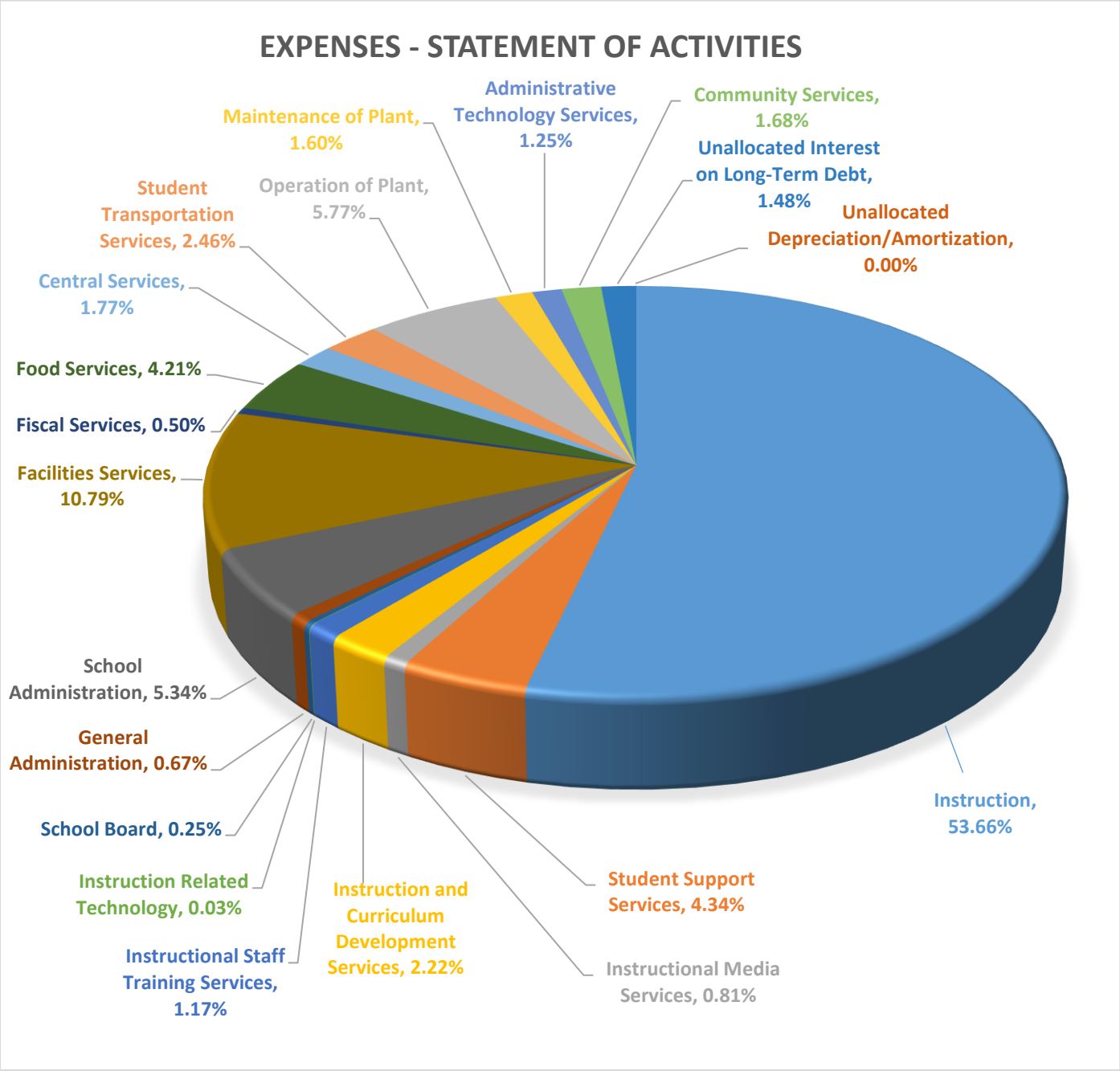
- Grant and contributions not restricted to specific programs revenue increased $23.4 million due to increased grant awards and amounts.

- Operating grants and contributions increased by $7.9 million mainly attributed to COVID-19 reimbursements.

- Miscellaneous revenue increased by $10.1 million, primarily due to changes in reporting categories related to grants and an increase in the indirect costs rate.

- Instruction and facility services related expenses decreased by approximately $18.9 million, mainly due to teacher vacancies and a decrease in number of construction projects in process.


REVENUES BY SOURCE - STATEMENT OF ACTIVITIES
Charges for Services
1.72%
Operating Grants and Contributions
4.82%
Capital Grants and Contributions
0.31%
Miscellaneous
6.03%
Unrestricted Investment Earnings
0.12%
Grants and Contributions, not Restricted to Specifi Programs
37.69%
Property Taxes Levied for Operational Purposes
33.74%
Property Taxes Levied for Capital Purposes
9.41%
Sales Taxes
6.15%


EXPENSES - STATEMENT OF ACTIVITIES
Administrative Technology Services, 1.25%
Community Services, 1.68%
Maintenance of Plant, 1.60%
Unallocated Interest on Long-Term Debt, 1.48%
Student Transportation Services, 2.46%
Operation of Plant, 5.77%
Unallocated Depreciation/Amortization, 0.00%
Central Services, 1.77%
Food Services, 4.21%
Fiscal Services, 0.50%
Facilities Services, 10.79%
School Administration, 5.34%
General Administration, 0.67%
School Board, 0.25%
Instruction Related Technology, 0.03%
Instructional Staff Training Services, 1.17%
Instruction and Curriculum Development Services, 2.22%
Instructional Media Services, 0.81%
Student Support Services, 4.34%
Instruction, 53.66%

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

Categories	June 30, 2022	June 30, 2021	Difference Increase (Decrease)
Revenues	$ 455,396,441	$ 450,473,141	$ 4,923,300
Other Financing Sources (uses)	13,927,079	21,643,053	$ (7,715,974)
Beginning Fund Balance	42,260,186	29,018,719	$ 13,241,467
Adjustments to Beginning Fund Balance	-	2,672,531	$ (2,672,531)
Total	$ 511,583,706	$ 503,807,444	$ 7,776,262
			-
Expenditures	$ 461,195,370	$ 461,547,258	$ (351,888)
Ending Fund Balances			
Nonspendable	691,636	1,168,720	$ (477,084)
Restricted	6,950,507	12,414,264	$ (5,463,757)
Assigned	6,482,925	4,917,553	$ 1,565,372
Unassigned	36,263,268	23,759,649	$ 12,503,619
Total Fund Balance	50,388,336	42,260,186	$ 8,128,150
Total	$ 511,583,706	$ 503,807,444	$ 7,776,262

At the end of the current fiscal year, the District's assigned and unassigned fund balance for the General Fund was $42,755,325 or 9.4 percent of total General Fund revenues, while total fund balance was $50,388,336 or 11.0 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, $691,636 and (2) restricted for specific State categorical programs, grants, local tax levy, and other purposes, $6,941,375.

The fund balance of the District's General Fund increased by $8,128,150. This increase is primarily due to staff vacancies, the use of categorical flexibility, and increases in non-recurring revenue related to COVID-19 reimbursements.

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) and Other CARES Act Relief Funding (including GEER). 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 balance accumulating in this fund was for the principal payment of the 2005 QZAB. This payment was made in December 2021. There is no remaining fund balance to report.

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 $92,293,909. The fund balance increased during the fiscal year by $17,739,221, due primarily to increases in sales tax and impact fee revenue.

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 $10,710,740. The total decrease in the District's self-insurance program's net position was $2,990,407, due largely to increased claims and flat contribution rates.

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.

During the current fiscal year, the District amended its General Fund budget several times. The original budget projected a $15.7 million net decrease in fund balance, with an ending fund balance of $26.6 million. At fiscal year-end, the District's actual ending total fund balance was $50.4 million, an increase of $8.1 million.

The variance between the final General Fund budgeted amounts and actuals is due to the use of non-recurring revenue related to COVID19 reimbursements, staffing vacancies, the use of categorical flexibility, and unspent funds in restricted and categorical programs (which is reappropriated in 2022-2023). District's revenues were $1.1 million less than budgeted and the District's actual expenditures were $20.8 million less than budgeted. Most functional areas of the District experienced cost savings compared to budgeted amounts. The budget variances by function may be found on Exhibit E-1 (page 21).

Capital Assets and Debt Administration

Capital Assets. The District's investment in capital assets for the governmental activities as of June 30, 2022, totals $1,022,891,769 (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, property under capital lease, and computer software. The total increase in the District's investment in capital assets (net of

accumulated depreciation) for the current fiscal year was $24,198,133 or approximately 2.4 percent.

The increase in net capital assets is primarily due to acquisitions of $28.6 million, offset by deductions in capital assets of $6.4 million, net of depreciation expense.

Major capital asset events during the fiscal year included the following:

- Sugg Middle School - replacement project in process.
- Braden River Middle School - renovation and addition project in process
- Witt Elementary School-renovation and addition project completed.

Capital Assets
(net of depreciation)

	Governmental Activities		Difference Increase	Percentage
	June 30, 2022	June 30, 2021	(Decrease)	Change
Land	$ 46,391,948	$ 46,391,938	$ 10	0.00%
Construction in Progress	38,289,954	10,774,150	27,515,804	255.39%
Improvements Other Than Buildings	12,441,750	8,729,286	3,712,464	42.53%
Buildings and Fixed Equipment	899,214,954	906,974,013	(7,759,059)	-0.86%
Furniture, Fixtures, and Equipment	19,105,808	15,807,344	3,298,464	20.87%
Motor Vehicles	7,054,859	8,510,724	(1,455,865)	-17.11%
Property Under Capital Lease	264,799	709,209	(444,410)	-62.66%
Computer Software	127,697	796,972	(669,275)	-83.98%
Total	$ 1,022,891,769	$ 998,693,636	$ 24,198,133	2.42%

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 $232,437,171.

Long-Term Debt

	Governmental Activities		Difference Increase	Percentage
Principal Balance	June 30, 2022	June 30, 2021	(Decrease)	Change
Bonds Payable	$ 107,180,000	$ 114,615,000	$ (7,435,000)	-6.49%
Capital Lease Payable	3,324,775	3,934,717	(609,942.00)	-15.50%
Certificates of Participation	103,235,000	113,887,454	(10,652,454)	-9.35%
Total	$ 213,739,775	$ 232,437,171	$ (18,697,396)	-8.04%

Further information on the District's long-term debt can be found in Note II.K of the Notes to Financial Statements.

Fiscal Year 2023 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. Revenue from local taxes is expected to increase by 16.8 percent or $41.6 million over fiscal year 2021-22. 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 3.628 in fiscal year 2021-22 to 3.274 in fiscal year 2022-23, 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.

Florida Education Finance Program (FEFP) provides funding to Florida schools districts based upon student enrollment (FTE). Enrollment is projected to increase by 968 or 1.87 percent to 51,737 unweighted FTE. FEFP funding for the 2022-23 fiscal year is anticipated to increase by $15.0 million or 12.1 percent.

Overall, General Fund operating revenues are projected to increase by 12.0 percent from the prior fiscal year.

Salaries and benefits are the largest operating expenditure of the District, accounting for 66.4 percent of the general fund operating budget or $363.5 million.

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 2022-23 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 $6.2 million higher in fiscal year 2022-23 over fiscal year 2021-22. The current half-cent sales tax referendum is scheduled to expire in

December 2032. In fiscal year 2022-23, sales tax revenues are estimated to generate $58.1 million, a $13.0 million increase or 28.7 percent higher than fiscal year 2021-22.

Certificates of Participation in the amount of $130 million are expected to be issued in 2022-23 for major renovations at fours schools, Haile Middle School, Oneco Elementary School, Tara Elementary School, and Blackburn Elementary School.

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.

FINANCIAL SECTION

1 Mill Referendum at Work:
Referendum funding keeps teacher and instructional pay competitive to attract and retain high-quality educators.

Fiscal Year
2022

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	Account Number	Primary Government			Component Units
		Governmental Activities	Business-Type Activities	Total	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	224,356,727.00	0.00	224,356,727.00	40,477,249.00
Investments	1160	44,567.00	0.00	44,567.00	116,275.00
Taxes Receivable, Net	1120	5,314,378.00	0.00	5,314,378.00	0.00
Accounts Receivable, Net	1131	2,353,315.00	0.00	2,353,315.00	1,629,058.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	15,767,961.00	0.00	15,767,961.00	1,150,648.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	118,370.00
Internal Balances			0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	10,987,908.00	0.00	10,987,908.00	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	1,289,775.00	0.00	1,289,775.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	183,661.00
Long-Term Investments	1460	12,250,431.00	0.00	12,250,431.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	9,628.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	644,878.00
Capital Assets					
Land	1310	46,391,948.00	0.00	46,391,948.00	9,048,390.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	38,289,954.00	0.00	38,289,954.00	17,608,228.00
Nondepreciable Capital Assets		84,681,902.00	0.00	84,681,902.00	26,656,618.00
Improvements Other Than Buildings	1320	33,754,633.00	0.00	33,754,633.00	2,447,872.00
Less Accumulated Depreciation	1329	(21,312,883.00)	0.00	(21,312,883.00)	(534,714.00)
Buildings and Fixed Equipment	1330	1,285,671,323.00	0.00	1,285,671,323.00	44,294,093.00
Less Accumulated Depreciation	1339	(386,456,369.00)	0.00	(386,456,369.00)	(10,229,585.00)
Furniture, Fixtures and Equipment	1340	55,478,508.00	0.00	55,478,508.00	9,173,340.00
Less Accumulated Depreciation	1349	(36,372,700.00)	0.00	(36,372,700.00)	(6,066,289.00)
Motor Vehicles	1350	26,181,721.00	0.00	26,181,721.00	3,037,311.00
Less Accumulated Depreciation	1359	(19,126,862.00)	0.00	(19,126,862.00)	(451,609.00)
Property Under Leases	1370	778,457.00	0.00	778,457.00	24,091,269.00
Less Accumulated Amortization	1379	(513,658.00)	0.00	(513,658.00)	(3,802,283.00)
Audiovisual Materials	1381	0.00	0.00	0.00	226,205.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	(135,462.00)
Computer Software	1382	25,256,876.00	0.00	25,256,876.00	1,895,796.00
Less Accumulated Amortization	1389	(25,129,179.00)	0.00	(25,129,179.00)	(1,339,913.00)
Depreciable Capital Assets, Net		938,209,867.00	0.00	938,209,867.00	62,606,031.00
Total Capital Assets		1,022,891,769.00	0.00	1,022,891,769.00	89,262,649.00
Total Assets		1,295,256,831.00	0.00	1,295,256,831.00	133,592,416.00
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	5,345,349.00	0.00	5,345,349.00	0.00
Pension	1940	99,744,988.00	0.00	99,744,988.00	0.00
Other Postemployment Benefits	1950	4,814,946.00	0.00	4,814,946.00	4,584,819.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		109,905,283.00	0.00	109,905,283.00	4,584,819.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	11,322,483.00	0.00	11,322,483.00	1,547,250.00
Payroll Deductions and Withholdings	2170	5,593,654.00	0.00	5,593,654.00	762,289.00
Accounts Payable	2120	5,120,433.00	0.00	5,120,433.00	2,836,945.00
Sales Tax Payable	2260	5,835.00	0.00	5,835.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	1,369,470.00	0.00	1,369,470.00	603,438.00
Deposits Payable	2220	0.00	0.00	0.00	9,500.00
Due to Other Agencies	2230	0.00	0.00	0.00	35,309.00
Due to Fiscal Agent	2240	10,986,408.00	0.00	10,986,408.00	0.00
Pension Liability	2115	0.00	0.00	0.00	2,402,150.00
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	3,985,410.00	0.00	3,985,410.00	0.00
Construction Contracts Payable - Retained Percentage	2150	3,999.00	0.00	3,999.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	696,282.00	0.00	696,282.00	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	1,594,221.00	0.00	1,594,221.00	0.00
Long-Term Liabilities:					
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	945,184.00
Obligations Under Leases	2315	1,558,215.00	0.00	1,558,215.00	705,775.00
Bonds Payable	2320	7,741,000.00	0.00	7,741,000.00	16,460,175.00
Liability for Compensated Absences	2330	3,422,784.00	0.00	3,422,784.00	244,192.00
Lease-Purchase Agreements Payable	2340	9,700,000.00	0.00	9,700,000.00	203,918.00
Estimated Liability for Long-Term Claims	2350	6,152,000.00	0.00	6,152,000.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	488,039.00	0.00	488,039.00	67,368.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	17,928.00	0.00	17,928.00	54,515.00
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		29,079,966.00	0.00	29,079,966.00	18,681,127.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	63,304,954.00
Obligations Under Leases	2315	1,766,560.00	0.00	1,766,560.00	21,853,145.00
Bonds Payable	2320	111,282,447.00	0.00	111,282,447.00	0.00
Liability for Compensated Absences	2330	30,294,168.00	0.00	30,294,168.00	80,919.00
Lease-Purchase Agreements Payable	2340	97,627,125.00	0.00	97,627,125.00	111,596.00
Estimated Liability for Long-Term Claims	2350	6,883,286.00	0.00	6,883,286.00	0.00
Net Other Postemployment Benefits Obligation	2360	17,487,904.00	0.00	17,487,904.00	0.00
Net Pension Liability	2365	141,892,906.00	0.00	141,892,906.00	8,057,443.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	21,551.00	0.00	21,551.00	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		407,255,947.00	0.00	407,255,947.00	93,408,057.00
Total Long-Term Liabilities		436,335,913.00	0.00	436,335,913.00	112,089,184.00
Total Liabilities		477,014,108.00	0.00	477,014,108.00	120,286,065.00
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	40,920.00
Pension	2640	165,793,019.00	0.00	165,793,019.00	52,926.00
Other Postemployment Benefits	2650	2,503,960.00	0.00	2,503,960.00	318,233.00
Total Deferred Inflows of Resources		168,296,979.00	0.00	168,296,979.00	412,079.00
NET POSITION					
Net Investment in Capital Assets	2770	794,572,362.00	0.00	794,572,362.00	(3,014,958.00)
Restricted For:					
Categorical Carryover Programs	2780	836,354.00	0.00	836,354.00	0.00
Food Service	2780	12,771,125.00	0.00	12,771,125.00	0.00
Debt Service	2780	10,519,799.00	0.00	10,519,799.00	2,090,618.00
Capital Projects	2780	132,333,016.00	0.00	132,333,016.00	6,425,057.00
Other Purposes	2780	12,714,631.00	0.00	12,714,631.00	462,928.00
Unrestricted	2790	(203,896,260.00)	0.00	(203,896,260.00)	11,515,446.00
Total Net Position		759,851,027.00	0.00	759,851,027.00	17,479,091.00

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, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-Type Activities	Total	
Governmental Activities:									
Instruction	5000	337,063,198.00	4,647,247.00	0.00	0.00	(332,415,951.00)		(332,415,951.00)	
Student Support Services	6100	25,870,538.00	0.00	0.00	0.00	(25,870,538.00)		(25,870,538.00)	
Instructional Media Services	6200	4,903,979.00	0.00	0.00	0.00	(4,903,979.00)		(4,903,979.00)	
Instruction and Curriculum Development Services	6300	13,650,916.00	0.00	0.00	0.00	(13,650,916.00)		(13,650,916.00)	
Instructional Staff Training Services	6400	6,720,524.00	0.00	0.00	0.00	(6,720,524.00)		(6,720,524.00)	
Instruction-Related Technology	6500	199,654.00	0.00	0.00	0.00	(199,654.00)		(199,654.00)	
Board	7100	1,493,348.00	0.00	0.00	0.00	(1,493,348.00)		(1,493,348.00)	
General Administration	7200	5,662,944.00	0.00	0.00	0.00	(5,662,944.00)		(5,662,944.00)	
School Administration	7300	31,364,690.00	0.00	0.00	0.00	(31,364,690.00)		(31,364,690.00)	
Facilities Acquisition and Construction	7400	62,984,284.00	128,593.00	0.00	1,834,626.00	(61,021,065.00)		(61,021,065.00)	
Fiscal Services	7500	2,754,845.00	0.00	0.00	0.00	(2,754,845.00)		(2,754,845.00)	
Food Services	7600	31,539,156.00	1,479,892.00	35,343,531.00	0.00	5,284,267.00		5,284,267.00	
Central Services	7700	10,479,377.00	489,758.00	0.00	0.00	(9,989,619.00)		(9,989,619.00)	
Student Transportation Services	7800	15,998,519.00	0.00	0.00	0.00	(15,998,519.00)		(15,998,519.00)	
Operation of Plant	7900	38,790,911.00	0.00	0.00	0.00	(38,790,911.00)		(38,790,911.00)	
Maintenance of Plant	8100	8,976,523.00	119,704.00	0.00	0.00	(8,856,819.00)		(8,856,819.00)	
Administrative Technology Services	8200	7,569,634.00	0.00	0.00	0.00	(7,569,634.00)		(7,569,634.00)	
Community Services	9100	13,771,530.00	5,784,983.00	0.00	0.00	(7,986,547.00)		(7,986,547.00)	
Interest on Long-Term Debt	9200	8,810,312.00	0.00	0.00	472,583.00	(8,337,729.00)		(8,337,729.00)	
Unallocated Depreciation/Amortization Expense		9,283.00				(9,283.00)		(9,283.00)	
Total Governmental Activities		628,614,165.00	12,650,177.00	35,343,531.00	2,307,209.00	(578,313,248.00)		(578,313,248.00)	
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		628,614,165.00	12,650,177.00	35,343,531.00	2,307,209.00	(578,313,248.00)	0.00	(578,313,248.00)	
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		77,044,146.00	3,349,789.00	4,380,104.00	1,988,338.00				(67,325,915.00)
Total Component Units		77,044,146.00	3,349,789.00	4,380,104.00	1,988,338.00				(67,325,915.00)
General Revenues:									
Taxes:									
Property Taxes, Levied for Operational Purposes						247,484,131.00	0.00	247,484,131.00	31,652,505.00
Property Taxes, Levied for Debt Service						0.00	0.00	0.00	0.00
Property Taxes, Levied for Capital Projects						69,048,580.00	0.00	69,048,580.00	2,024,934.00
Local Sales Taxes						45,130,466.00	0.00	45,130,466.00	0.00
Grants and Contributions Not Restricted to Specific Programs						276,441,772.00	0.00	276,441,772.00	33,517,072.00
Investment Earnings						856,946.00	0.00	856,946.00	(11,995.00)
Miscellaneous						44,264,252.00	0.00	44,264,252.00	3,379,920.00
Special Items						0.00	0.00	0.00	65,100.00
Extraordinary Items						0.00	0.00	0.00	2,579,237.00
Transfers						0.00	0.00	0.00	9,000.00
Total General Revenues, Special Items, Extraordinary Items and Transfers						683,226,147.00	0.00	683,226,147.00	73,215,773.00
Change in Net Position						104,912,899.00	0.00	104,912,899.00	5,889,858.00
Net Position, July 1, 2021						654,938,128.00	0.00	654,938,128.00	11,589,233.00
Adjustments to Net Position						0.00	0.00	0.00	0.00
Net Position, June 30, 2022						759,851,027.00	0.00	759,851,027.00	17,479,091.00

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, 2022

	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	58,749,297.00	0.00	0.00	33,198,286.00	89,489,616.00	18,466,632.00	199,903,831.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	44,567.00	44,567.00
Taxes Receivable, Net	1120	106,861.00	0.00	0.00	10,286.00	5,197,231.00	0.00	5,314,378.00
Accounts Receivable, Net	1131	2,330,686.00	0.00	0.00	0.00	0.00	16,413.00	2,347,099.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	3,279,133.00	2,233,787.00	0.00	0.00	3,699,096.00	6,555,945.00	15,767,961.00
Due From Budgetary Funds	1141	6,239,072.00	0.00	0.00	0.00	0.00	0.00	6,239,072.00
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	10,987,908.00	0.00	0.00	0.00	10,987,908.00
Inventory	1150	691,636.00	0.00	0.00	0.00	0.00	598,139.00	1,289,775.00
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	12,250,431.00	12,250,431.00
Total Assets		71,396,685.00	2,233,787.00	10,987,908.00	33,208,572.00	98,385,943.00	37,932,127.00	254,145,022.00
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		71,396,685.00	2,233,787.00	10,987,908.00	33,208,572.00	98,385,943.00	37,932,127.00	254,145,022.00
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	11,322,483.00	0.00	0.00	0.00	0.00	0.00	11,322,483.00
Payroll Deductions and Withholdings	2170	5,593,654.00	0.00	0.00	0.00	0.00	0.00	5,593,654.00
Accounts Payable	2120	2,541,610.00	139,497.00	1,500.00	770,716.00	899,058.00	751,248.00	5,103,629.00
Sales Tax Payable	2260	594.00	0.00	0.00	0.00	0.00	5,241.00	5,835.00
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	2,094,290.00	0.00	0.00	0.00	4,144,782.00	6,239,072.00
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	12,197.00	3,973,213.00	0.00	3,985,410.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	3,999.00	0.00	3,999.00
Matured Bonds Payable	2180	0.00	0.00	9,325,000.00	0.00	0.00	0.00	9,325,000.00
Matured Interest Payable	2190	0.00	0.00	1,661,408.00	0.00	0.00	0.00	1,661,408.00
Unearned Revenue	2410	1,550,008.00	0.00	0.00	0.00	0.00	44,213.00	1,594,221.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		21,008,349.00	2,233,787.00	10,987,908.00	782,913.00	4,876,270.00	4,945,484.00	44,834,711.00
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	1,215,764.00	1,881,858.00	3,097,622.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	1,215,764.00	1,881,858.00	3,097,622.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	691,636.00	0.00	0.00	0.00	0.00	598,139.00	1,289,775.00
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	691,636.00	0.00	0.00	0.00	0.00	598,139.00	1,289,775.00
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	4,920,949.00	0.00	0.00	0.00	0.00	0.00	4,920,949.00
Local Sales Tax and Other Tax Levy	2724	2,029,558.00	0.00	0.00	0.00	0.00	0.00	2,029,558.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	11,889,269.00	11,889,269.00
Capital Projects	2726	0.00	0.00	0.00	32,425,659.00	92,293,909.00	526,417.00	125,245,985.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	12,336,359.00	12,336,359.00
Restricted for Student Organizations	2729	0.00	0.00	0.00	0.00	0.00	5,754,601.00	5,754,601.00
Total Restricted Fund Balances	2720	6,950,507.00	0.00	0.00	32,425,659.00	92,293,909.00	30,506,646.00	162,176,721.00
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 Encumbrances	2749	1,192,246.00	0.00	0.00	0.00	0.00	0.00	1,192,246.00
Assigned for School and Local Programs	2749	5,290,679.00	0.00	0.00	0.00	0.00	0.00	5,290,679.00
Total Assigned Fund Balances	2740	6,482,925.00	0.00	0.00	0.00	0.00	0.00	6,482,925.00
Total Unassigned Fund Balances	2750	36,263,268.00	0.00	0.00	0.00	0.00	0.00	36,263,268.00
Total Fund Balances	2700	50,388,336.00	0.00	0.00	32,425,659.00	92,293,909.00	31,104,785.00	206,212,689.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		71,396,685.00	2,233,787.00	10,987,908.00	33,208,572.00	98,385,943.00	37,932,127.00	254,145,022.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2022

Total Fund Balance - Governmental Funds		$ 206,212,689
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 financial resources and, therefore, are not reported as assets in the governmental funds.		1,022,891,769
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.		(1,369,470)
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.		5,345,349
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.		10,710,740
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:		
Obligations Under Capital Lease	$ (3,324,775)	
Bonds Payable	(119,023,447)	
Certificates of Participation Payable	(107,327,125)	
Early Retirement Plan Payable	(39,479)	
Other Postemployment Benefits Payable (OPEB)	(17,487,904)	
Compensated Absences Payable	(33,716,952)	(280,919,682)
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.		3,097,622
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.		
Deferred outflows of resources related to OPEB	$ 4,814,946	
Deferred inflows of resources related to OPEB	(2,503,960)	2,310,986
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 fiscal 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	$ (142,380,945)	
Deferred outflows of resources related to pensions	99,744,988	
Deferred inflows of resources related to pensions	(165,793,019)	(208,428,976)
Total Net Position - Governmental Activities		$ 759,851,027

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	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	749,700.00	0.00	0.00	0.00	0.00	3,726,004.00	4,475,704.00
Federal Through State and Local	3200	1,939,306.00	45,736,694.00	0.00	0.00	0.00	68,091,161.00	115,767,161.00
State Sources	3300	187,138,943.00	0.00	0.00	0.00	4,122,730.00	2,358,936.00	193,620,609.00
Local Sources:								
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	247,484,131.00	0.00	0.00	0.00	0.00	0.00	247,484,131.00
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, 3421, 3423	0.00	0.00	0.00	69,048,580.00	0.00	0.00	69,048,580.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	45,130,466.00	0.00	45,130,466.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	1,479,892.00	1,479,892.00
Impact Fees	3496	0.00	0.00	0.00	0.00	31,150,906.00	0.00	31,150,906.00
Other Local Revenue		18,084,361.00	0.00	863.00	28,979.00	236,941.00	9,217,353.00	27,568,497.00
Total Local Sources	3400	265,568,492.00	0.00	863.00	69,077,559.00	76,518,313.00	10,697,245.00	421,862,472.00
Total Revenues		455,396,441.00	45,736,694.00	863.00	69,077,559.00	80,641,043.00	84,873,346.00	735,725,946.00
EXPENDITURES								
Current:								
Instruction	5000	301,302,466.00	20,845,607.00	0.00	0.00	0.00	19,809,157.00	341,957,230.00
Student Support Services	6100	15,040,187.00	9,006,635.00	0.00	0.00	0.00	2,435,168.00	26,481,990.00
Instructional Media Services	6200	4,887,865.00	44,137.00	0.00	0.00	0.00	0.00	4,932,002.00
Instruction and Curriculum Development Services	6300	7,187,657.00	144,690.00	0.00	0.00	0.00	6,779,728.00	14,112,075.00
Instructional Staff Training Services	6400	1,216,101.00	1,038,528.00	0.00	0.00	0.00	4,684,890.00	6,939,519.00
Instruction-Related Technology	6500	121,210.00	1,077.00	0.00	0.00	0.00	78,647.00	200,934.00
Board	7100	1,541,080.00	1,077.00	0.00	0.00	0.00	0.00	1,542,157.00
General Administration	7200	2,328,824.00	1,822,043.00	0.00	0.00	0.00	1,590,673.00	5,741,540.00
School Administration	7300	31,552,071.00	339,970.00	0.00	0.00	0.00	0.00	31,892,041.00
Facilities Acquisition and Construction	7410	5,284,781.00	10,765.00	0.00	0.00	0.00	0.00	5,295,546.00
Fiscal Services	7500	2,771,428.00	45,801.00	0.00	0.00	0.00	37,995.00	2,855,224.00
Food Services	7600	0.00	280,890.00	0.00	0.00	0.00	31,006,704.00	31,287,594.00
Central Services	7700	10,562,665.00	144,251.00	0.00	0.00	0.00	6,878.00	10,713,794.00
Student Transportation Services	7800	15,830,787.00	340,990.00	0.00	0.00	0.00	36,718.00	16,208,495.00
Operation of Plant	7900	38,158,602.00	783,818.00	0.00	0.00	0.00	0.00	38,942,420.00
Maintenance of Plant	8100	8,978,814.00	101,499.00	0.00	0.00	0.00	0.00	9,080,313.00
Administrative Technology Services	8200	7,294,610.00	367,394.00	0.00	0.00	0.00	9,088.00	7,671,092.00
Community Services	9100	5,922,719.00	1,077.00	0.00	0.00	0.00	8,050,084.00	13,973,880.00
Debt Service: (Function 9200)								
Redemption of Principal	710	0.00	0.00	17,712,454.00	451,704.00	1,258,803.00	375,000.00	19,797,961.00
Interest	720	67,046.00	0.00	8,765,317.00	24,872.00	94,830.00	1,111,900.00	10,063,965.00
Dues and Fees	730	0.00	0.00	14,025.00	250.00	0.00	4,299.00	18,574.00
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	24,546,383.00	50,473,730.00	6,119,704.00	81,139,817.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	2,481,379.00	0.00	2,481,379.00
Other Capital Outlay	9300	1,146,457.00	735,660.00	0.00	0.00	0.00	478,210.00	2,360,327.00
Total Expenditures		461,195,370.00	36,055,909.00	26,491,796.00	25,023,209.00	54,308,742.00	82,614,843.00	685,689,869.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,798,929.00)	9,680,785.00	(26,490,933.00)	44,054,350.00	26,332,301.00	2,258,503.00	50,036,077.00
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	0.00	1,100,565.00	0.00	1,100,565.00
Sale of Capital Assets	3730	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
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	20,731,449.00	0.00	25,231,809.00	(25,923,587.00)	6,804,370.00	639,129.00	27,483,170.00
Transfers Out	9700	(6,804,370.00)	(9,680,785.00)	0.00	0.00	(16,498,015.00)	0.00	(32,983,170.00)
Total Other Financing Sources (Uses)		13,927,079.00	(9,680,785.00)	25,231,809.00	(25,923,587.00)	(8,593,080.00)	639,129.00	(4,399,435.00)
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		8,128,150.00	0.00	(1,259,124.00)	18,130,763.00	17,739,221.00	2,897,632.00	45,636,642.00
Fund Balances, July 1, 2021	2800	39,429,816.00	0.00	1,259,124.00	14,294,896.00	74,554,688.00	28,399,831.00	157,938,355.00
Adjustments to Fund Balances	2891	2,830,370.00	0.00	0.00	0.00	0.00	(192,678.00)	2,637,692.00
Fund Balances, June 30, 2022	2700	50,388,336.00	0.00	0.00	32,425,659.00	92,293,909.00	31,104,785.00	206,212,689.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds		$ 45,636,642
Amounts reported for *governmental activities* in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount by which depreciation expense exceed capital outlays in the current period.		
Capital Outlays	$ 58,568,669	
Less Depreciation Expense	(31,822,914)	26,745,755
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.		(2,547,622)
Capital lease proceeds provide current financial resources to the governmental funds, but issuance of capital leases increase long-term liabilities in the Statement of Net Position.		(1,100,565)
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.		
Principal Payments on Bonds	7,435,000	
Principal Payments on Certificates of Participation	10,652,454	
Principal Payments on Capital Leases	1,710,507	19,797,961
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	$ (745,750)	
Amortization of Discount on Debt	-	
Amortization of Premium on Debt	1,921,299	
Decrease in Accrued Interest Payable	96,678	
Decrease in Other Postemployment Benefits (OPEB) Payable	365,549	
Decrease in Compensated Absences Payable	1,049,612	
Decrease in Early Retirement Plan Payable	9,690	2,697,078
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.		27,553,447
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.		(471,492)
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.		348,740
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. Also included in pension expense are amounts required to be amortized in accordance with GASB Statement No. 68.		(10,756,638)
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		(2,990,407)
Change in Net Position - Governmental Activities		$ 104,912,899

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Account Number	Total Private-Purpose Trust Funds 85X
ASSETS		
Cash and Cash Equivalents	1110	834,855.00
Investments	1160	0.00
Accounts Receivable, Net	1131	62,343.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	51,167.00
Inventory	1150	
Total Assets		948,365.00
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	3,209.00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Total Liabilities		3,209.00
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	945,156.00
Individuals, organizations and other governments	2785	0.00
Total Net Position		945,156.00

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, 2022

	Account Number	Total Private-Purpose Trust Funds 85X
ADDITIONS		
Miscellaneous	3495	
Contributions:		
Employer		777,043.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	2,661.00
Total Contributions		779,704.00
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		779,704.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	1,284.00
Other	700	434,018.00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		435,302.00
Change In Net Position		344,402.00
Net position-beginning	2885	600,754.00
Adjustments to Net Position	2896	0.00
Net position-ending	2785	945,156.00

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, 2022

	Account Number	Total Nonmajor Component Units	Total Component Units
ASSETS			
Cash and Cash Equivalents	1110	40,477,249.00	40,477,249.00
Investments	1160	116,275.00	116,275.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	1,629,058.00	1,629,058.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	1,150,648.00	1,150,648.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	118,370.00	118,370.00
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	183,661.00	183,661.00
Long-Term Investments	1460	0.00	0.00
Prepaid Insurance Costs	1430	9,628.00	9,628.00
Other Postemployment Benefits Asset	1410	0.00	0.00
Pension Asset	1415	644,878.00	644,878.00
Capital Assets:			
Land	1310	9,048,390.00	9,048,390.00
Land Improvements - Nondepreciable	1315	0.00	0.00
Construction in Progress	1360	17,608,228.00	17,608,228.00
Nondepreciable Capital Assets		26,656,618.00	26,656,618.00
Improvements Other Than Buildings	1320	2,447,872.00	2,447,872.00
Less Accumulated Depreciation	1329	(534,714.00)	(534,714.00)
Buildings and Fixed Equipment	1330	44,294,093.00	44,294,093.00
Less Accumulated Depreciation	1339	(10,229,585.00)	(10,229,585.00)
Furniture, Fixtures and Equipment	1340	9,173,340.00	9,173,340.00
Less Accumulated Depreciation	1349	(6,066,289.00)	(6,066,289.00)
Motor Vehicles	1350	3,037,311.00	3,037,311.00
Less Accumulated Depreciation	1359	(451,609.00)	(451,609.00)
Property Under Leases	1370	24,091,269.00	24,091,269.00
Less Accumulated Amortization	1379	(3,802,283.00)	(3,802,283.00)
Audiovisual Materials	1381	226,205.00	226,205.00
Less Accumulated Depreciation	1388	(135,462.00)	(135,462.00)
Computer Software	1382	1,895,796.00	1,895,796.00
Less Accumulated Amortization	1389	(1,339,913.00)	(1,339,913.00)
Depreciable Capital Assets, Net		62,606,031.00	62,606,031.00
Total Capital Assets		89,262,649.00	89,262,649.00
Total Assets		133,592,416.00	133,592,416.00
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	0.00	0.00
Other Postemployment Benefits	1950	4,584,819.00	4,584,819.00
Asset Retirement Obligation	1960	0.00	0.00
Total Deferred Outflows of Resources		4,584,819.00	4,584,819.00
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	1,547,250.00	1,547,250.00
Payroll Deductions and Withholdings	2170	762,289.00	762,289.00
Accounts Payable	2120	2,836,945.00	2,836,945.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	603,438.00	603,438.00
Deposits Payable	2220	9,500.00	9,500.00
Due to Other Agencies	2230	35,309.00	35,309.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	2,402,150.00	2,402,150.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
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	0.00	0.00
Lomg-Term Liabilities:			
Portion Due Within One Year:			
Notes Payable	2310	945,184.00	945,184.00
Obligations Under Leases	2315	705,775.00	705,775.00
Bonds Payable	2320	16,460,175.00	16,460,175.00
Liability for Compensated Absences	2330	244,192.00	244,192.00
Lease-Purchase Agreements Payable	2340	203,918.00	203,918.00
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	67,368.00	67,368.00
Estimated PECO Advance Payable	2370	0.00	0.00
Other Long-Term Liabilities	2380	54,515.00	54,515.00
Derivative Instrument	2390	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due Within One Year		18,681,127.00	18,681,127.00
Portion Due After One Year:			
Notes Payable	2310	63,304,954.00	63,304,954.00
Obligations Under Leases	2315	21,853,145.00	21,853,145.00
Bonds Payable	2320	0.00	0.00
Liability for Compensated Absences	2330	80,919.00	80,919.00
Lease-Purchase Agreements Payable	2340	111,596.00	111,596.00
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	8,057,443.00	8,057,443.00
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		93,408,057.00	93,408,057.00
Total Long-Term Liabilities		112,089,184.00	112,089,184.00
Total Liabilities		120,286,065.00	120,286,065.00
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	40,920.00	40,920.00
Pension	2640	52,926.00	52,926.00
Other Postemployment Benefits	2650	318,233.00	318,233.00
Total Deferred Inflows of Resources		412,079.00	412,079.00
NET POSITION			
Net Investment in Capital Assets	2770	(3,014,958.00)	(3,014,958.00)
Restricted For:			
Categorical Carryover Programs	2780	0.00	0.00
Food Service	2780	0.00	0.00
Debt Service	2780	2,090,618.00	2,090,618.00
Capital Projects	2780	6,425,057.00	6,425,057.00
Other Purposes	2780	462,928.00	462,928.00
Unrestricted	2790	11,515,446.00	11,515,446.00
Total Net Position		17,479,091.00	17,479,091.00

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, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	35,646,134.00	539,512.00	2,129,543.00	0.00	(32,977,079.00)
Student Support Services	6100	2,095,226.00	0.00	207,609.00	0.00	(1,887,617.00)
Instructional Media Services	6200	259,645.00	0.00	0.00	0.00	(259,645.00)
Instruction and Curriculum Development Services	6300	382,732.00	0.00	60,000.00	0.00	(322,732.00)
Instructional Staff Training Services	6400	60,381.00	0.00	987.00	0.00	(59,394.00)
Instruction-Related Technology	6500	798,703.00	0.00	74,640.00	0.00	(724,063.00)
Board	7100	297,948.00	0.00	0.00	0.00	(297,948.00)
General Administration	7200	1,512,207.00	0.00	95,741.00	0.00	(1,416,466.00)
School Administration	7300	10,938,189.00	0.00	137,418.00	0.00	(10,800,771.00)
Facilities Acquisition and Construction	7400	3,907,444.00	0.00	0.00	259,686.00	(3,647,758.00)
Fiscal Services	7500	1,455,064.00	0.00	0.00	0.00	(1,455,064.00)
Food Services	7600	2,783,162.00	2,177,305.00	1,292,814.00	0.00	686,957.00
Central Services	7700	244,316.00	0.00	0.00	0.00	(244,316.00)
Student Transportation Services	7800	2,594,974.00	0.00	0.00	0.00	(2,594,974.00)
Operation of Plant	7900	6,332,904.00	0.00	356,071.00	815,422.00	(5,161,411.00)
Maintenance of Plant	8100	1,137,719.00	0.00	0.00	0.00	(1,137,719.00)
Administrative Technology Services	8200	179,641.00	313,830.00	0.00	0.00	134,189.00
Community Services	9100	1,163,638.00	319,142.00	25,281.00	0.00	(819,215.00)
Interest on Long-Term Debt	9200	3,726,333.00	0.00	0.00	913,230.00	(2,813,103.00)
Unallocated Depreciation/Amortization Expense		1,527,786.00				(1,527,786.00)
Total Component Unit Activities		77,044,146.00	3,349,789.00	4,380,104.00	1,988,338.00	(67,325,915.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	31,652,505.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	2,024,934.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	33,517,072.00
Investment Earnings	(11,995.00)
Miscellaneous	3,379,920.00
Special Items	65,100.00
Extraordinary Items	2,579,237.00
Transfers	9,000.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	73,215,773.00
Change in Net Position	5,889,858.00
Net Position, July 1, 2021	11,589,233.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	17,479,091.00

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, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	35,646,134.00	539,512.00	2,129,543.00	0.00	(32,977,079.00)
Student Support Services	6100	2,095,226.00	0.00	207,609.00	0.00	(1,887,617.00)
Instructional Media Services	6200	259,645.00	0.00	0.00	0.00	(259,645.00)
Instruction and Curriculum Development Services	6300	382,732.00	0.00	60,000.00	0.00	(322,732.00)
Instructional Staff Training Services	6400	60,381.00	0.00	987.00	0.00	(59,394.00)
Instruction-Related Technology	6500	798,703.00	0.00	74,640.00	0.00	(724,063.00)
Board	7100	297,948.00	0.00	0.00	0.00	(297,948.00)
General Administration	7200	1,512,207.00	0.00	95,741.00	0.00	(1,416,466.00)
School Administration	7300	10,938,189.00	0.00	137,418.00	0.00	(10,800,771.00)
Facilities Acquisition and Construction	7400	3,907,444.00	0.00	0.00	259,686.00	(3,647,758.00)
Fiscal Services	7500	1,455,064.00	0.00	0.00	0.00	(1,455,064.00)
Food Services	7600	2,783,162.00	2,177,305.00	1,292,814.00	0.00	686,957.00
Central Services	7700	244,316.00	0.00	0.00	0.00	(244,316.00)
Student Transportation Services	7800	2,594,974.00	0.00	0.00	0.00	(2,594,974.00)
Operation of Plant	7900	6,332,904.00	0.00	356,071.00	815,422.00	(5,161,411.00)
Maintenance of Plant	8100	1,137,719.00	0.00	0.00	0.00	(1,137,719.00)
Administrative Technology Services	8200	179,641.00	313,830.00	0.00	0.00	134,189.00
Community Services	9100	1,163,638.00	319,142.00	25,281.00	0.00	(819,215.00)
Interest on Long-Term Debt	9200	3,726,333.00	0.00	0.00	913,230.00	(2,813,103.00)
Unallocated Depreciation/Amortization Expense		1,527,786.00				(1,527,786.00)
Total Component Unit Activities		77,044,146.00	3,349,789.00	4,380,104.00	1,988,338.00	(67,325,915.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	31,652,505.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	2,024,934.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	33,517,072.00
Investment Earnings	(11,995.00)
Miscellaneous	3,379,920.00
Special Items	65,100.00
Extraordinary Items	2,579,237.00
Transfers	9,000.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	73,215,773.00
Change in Net Position	5,889,858.00
Net Position, July 1, 2021	11,589,233.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	17,479,091.00

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
2022

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2022

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 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 Units. 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 County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note II.K. 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, 2022

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; 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 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, 2022. 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, 2022

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.

- 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 – 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 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.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2022

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 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. 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 60 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 capital 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, 2022

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 (AFR).
- 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 does not create a budget for the school internal accounts, which is presented in the Miscellaneous Special Revenue Fund. As no other activity is presented in the Miscellaneous Special Revenue Fund, a budgetary comparison schedule is not presented.

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, 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.

The District's investments in Florida PRIME, 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 on investments.

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.

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Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Useful Lives
Improvements Other Than Buildings	10 - 35 years
Buildings and Fixed Equipment	10 - 60 years
Furniture, Fixtures, and Equipment	3 - 15 years
Motor Vehicles	5 - 10 years
Property Under Capital Lease	5 - 7 years
Audio-Visual Materials	3 - 7 years
Computer Software	5 years

Current year information relative to changes in capital assets is described in Note II.D.

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 Note II.E.

6. Other Postemployment Benefits

The District administers and contributes to a single-employer defined-benefit healthcare plan. The postretirement benefits are funded on a pay-as-you-go basis (i.e., the District funds on a cash basis as benefits are paid). The District follows GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

7. 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 Note II.K.3.

8. 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 position 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 position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category on the statement of net position. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes. The governmental funds report unavailable revenues, which arise only under a modified accrual basis of accounting. These amounts are deferred and recognized as inflow of resources in the period that the amounts become available.

9. 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.

10. 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.

11. 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, 2022.

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.). If feasible, the Board shall maintain a general fund reserve of ending fund balance not classified as restricted, committed, or nonspendable of up to 5 percent of recurring general fund revenues, but no less than 3 percent. The additional 2 percent will be assigned by the Board as contingency funds to be used only for fiscal short falls.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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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 State allocates gross receipts taxes, generally known as Public Education Capital Outlay money and School Hardening grants, to the District on an annual basis. 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 Note II.L.1.

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.

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The School Board adopted the 2021 tax levy on September 7, 2021. 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.

Millage and taxes levied for the current year are presented in Note II.L.2.

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 Manatee County Board of County Commissioners (BOCC) 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. 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.

7. 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.

8. 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.

9. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimated.

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, 2022

B. Investments

The District's investments on June 30, 2022 are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	60 Day Average	$ 82,540,591
Debt Service Accounts	6 Months	44,567
Local Government Investment Pools:		
Florida Assets for Liquidity Management (FLPALM) (1)	27 Day Average	21,456,500
Money Market Funds:		
Florida Fixed Income Trust - Cash Pool (FL-FIT)	163 Day Average	43,057,681
Florida Fixed Income Trust - Cash Pool (FL-FIT MILLAGE)	33 Day Average	16,532,411
Florida Cooperative Liquid Assets Securities System (FLCLASS) (1)	60 Day Average	50,764,050
Bank of America (1)	12 Month	181,569
SouthState Bank N.A	6 Months	8,777
US Securities		137,473
U.S. Treasury Securities	Sept 2021-October 2029	12,105,151
First American Treasury Obligations Fund Class Y (1)	23 Day Average	10,994,216
Total Investments		**$ 237,822,986**

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.

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.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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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	$ 44,567	$ 44,567	$ -	$ -
United States Treasury Bond (3)	190,964	-	190,964	-
United States Treasury Notes (4)	11,365,220	-	11,365,220	-
United States Treasury - Certificate of Indebtedness (4)	548,967	-	548,967	-
United States Securities	137,473	-	137,473	
First American Treasury Obligations Fund Class Y (2)	10,994,216	-	10,994,216	-
Total Investments by Fair Value Level	**$ 23,281,407**	**$ 44,567**	**$23,236,840**	$ -
Investments Measured at Net Asset Value				
Local Government Investment Pools				
Florida Fixed Income Trust - Cash Pool (FIT) (1)	$ 43,057,681			
Florida Fixed Income Trust - Cash Pool (MILLAGE) (1)	16,532,411			
Florida Cooperative Liquid Assets Securities System (FLCLASS)(1)	50,764,050			
Total Investments Measured at Net Asset Value	**110,354,142**			
Investments Measured at Amortized Cost				
Local Government Investment Pools				
Florida PRIME (1)	$ 82,540,591			
Florida Assets for Liquidity Management (FLPALM) (1)	21,456,500			
Certificates of Deposit (BofA, SouthState Bank N.A)(1)	190,346			
Total Investments Measured at Amortized Cost	**104,187,437**			
Total Investments	**$ 237,822,986**			

(1) Investments are reported as cash equivalents for financial statement reporting purposes.
(2) At June 30, 2022, investments are held under trust agreements in connection with the Certificates of Participation, Series 2015 ($4,103,174.00), Series 2010 QSCB ($7,807), Series, 2016A ($3,502,000), and Series 2017 ($3,381,235) are reported as cash and cash equivalents with fiscal agent, except for $7,807 which is reported as cash and cash equivalents (see Note II.K).
(3) At June 30, 2022, investments are held under trust agreements in connection with the Series 2010A Qualified School Construction Bonds ($190,964). This amount is reported as cash and cash equivalents (see Note II.K).
(4) At June 30, 2022, investments are held under trust agreements in connection with the Series 2010A Qualified School Construction Bonds ($11,365,220 and $548,967) (see note II.K).

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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A reconciliation of cash and investments as shown in the statement of net position follows:

	Total
Cash on Hand and Carrying Amount of Deposits	$ 10,651,502
Carrying Amount of Investments	237,822,986
Cash on Hand and Carrying Amount of Investments	$ 248,474,488

	Government-wide	Fiduciary	Total
Cash and Cash Equivalents	$ 224,356,727	$ 834,855	$ 225,191,582
Cash and Cash Equivalents with Fiscal Agent	10,987,908	-	10,987,908
Investments	44,567	-	44,567
Restricted Investments	12,250,431	-	12,250,431
	$ 247,639,633	$ 834,855	$ 248,474,488

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, and the Participant Local Government 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, 2022, 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
- United States Government Agencies
- Federal Instrumentalities (United States Government Sponsored Enterprise ("GSE") limited to the Federal Farm Credit Bank (FFCB), Federal Home Loan Bank or its District banks (FHLB), Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (Freddie-Mac) 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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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- 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.

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 requires all securities, except for certificates of deposits, shall be 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.

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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.

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, 2022, the District has recorded due from other agencies as follows:

	General Fund	Capital Projects - Other Capital Projects Fund	Special Revenue - Federal Education Stabilization Fund	Other Governmental Funds	Total
Federal and State Sources					
Grants and Entitlements	$ 138,819	$ 1,310,226	$ 2,233,787	$ 1,669,479	$ 5,352,311
Interest on CO&DS	-	-	-	1,456,081	1,456,081
Local Sources					
Impact Fees	-	2,388,870	-	-	2,388,870
Other	3,140,314	-	-	3,430,385	6,570,699
	$ 3,279,133	**$ 3,699,096**	**$ 2,233,787**	**$ 6,555,945**	**$ 15,767,961**

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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	$ 46,391,938	$ 10	$ -	$ 46,391,948
Construction in Progress	10,774,150	29,983,637	2,467,833	38,289,954
Total Capital Assets Not Being Depreciated	57,166,088	29,983,647	2,467,833	84,681,902
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	28,922,614	4,832,019	-	33,754,633
Buildings and Fixed Equipment	1,271,100,068	14,740,520	169,265	1,285,671,323
Furniture, Fixtures, and Equipment	48,833,464	8,752,870	2,107,826	55,478,508
Motor Vehicles	28,318,993	259,613	2,396,885	26,181,721
Property Under Capital Lease	2,060,115	-	1,281,658	778,457
Audio-Visual Materials	-	-	-	-
Computer Software	25,636,155	-	379,279	25,256,876
Total Capital Assets Being Depreciated	1,404,871,409	28,585,022	6,334,913	1,427,121,518
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	20,193,328	1,119,555	-	21,312,883
Buildings and Fixed Equipment	364,126,055	22,499,579	169,265	386,456,369
Furniture, Fixtures, and Equipment	33,026,120	5,454,407	2,107,827	36,372,700
Motor Vehicles	19,808,269	1,715,478	2,396,885	19,126,862
Property Under Capital Lease	1,350,906	364,620	1,201,868	513,658
Audio-Visual Materials	-	-	-	-
Computer Software	24,839,183	669,275	379,279	25,129,179
Total Accumulated Depreciation	463,343,861	31,822,914	6,255,124	488,911,651
Total Capital Assets Being Depreciated, Net	941,527,548	(3,237,892)	79,789	938,209,867
Governmental Activities Capital Assets, Net	**$ 998,693,636**	**$ 26,745,755**	**$ 2,547,622**	**$ 1,022,891,769**

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Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Instruction	$ 741,070
Student Support Services	2,274
Instructional Media Services	36,835
Instructional Staff Training Services	4,726
School Administration	1,064
Facilities Services	30,318,620
Food Services	473,528
Operation of Plant	90,041
Maintenance of Plant	99,060
Administrative Technology Services	46,413
Unallocated	9,283
Total Depreciation Expense - Governmental Activities	$ 31,822,914

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).

The District's FRS and HIS pension expense totaled $10,756,638 for the fiscal year ended June 30, 2022.

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 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 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:

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 2021-22 fiscal year were as follows:

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	Percent of Gross Salary	
Class	**Employee**	**Employer (1)**
FRS, Regular	3.00	10.82
FRS, Elected County Officers	3.00	51.42
FRS, Senior Management Service	3.00	29.01
DROP - Applicable to Members from All of the Above Classes	0.00	18.34
FRS, Reemployed Retiree	(2)	(2)

Notes: (1) Employer rates include 1.66 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 $22,907,254 for the fiscal year ended June 30, 2021. Contribution amounts subsequent to the measurement date for the fical year ended June 30, 2022 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, 2022, the District reported a liability of $45,422,020 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.6013 percent, which was an increase of 0.0406 from its proportionate share of 0.5607 percent measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the Plan pension expense of $2,785,068. 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	$ 7,785,407	$ -
Change of Assumptions	31,079,998	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	158,466,010
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	15,830,365	1,009,125
District FRS Contributions Subsequent to the Measurement Date	22,907,254	-
Total	**$ 77,603,024**	**$ 159,475,135**

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $22,907,254 will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. 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
2023	$ (17,995,265)
2024	(20,960,753)
2025	(28,857,076)
2026	(38,782,567)
Thereafter	1,816,296
Total	**$ (104,779,365)**

Actuarial Assumptions. The total pension liability in the July 1, 2021, 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	6.80 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021 valuation was based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

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The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on 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%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (Property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	**100%**			
Assumed Inflation - Mean			2.4%	1.2%

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.8 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.

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 6.8 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 (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
District's Proportionate Share of the Net Pension Liability	$ 203,130,316	$ 45,422,020	$ (86,404,433)

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, 2022, the District reported a payable of $1,477,074 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2022.

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, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement with a minimum of $30 and a maximum HIS payment of $150 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, 2021, the contribution rate was 1.66 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 $4,646,193 for the fiscal year ended June 30, 2022. Contribution amounts subsequent to the measurement date for the fical year ended June 30, 2022 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, 2022, the District reported a net pension liability of $96,958,925 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 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, 2021, and the

total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021.

The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.7904 percent, which was a decrease of 0.0147 percent from its proportionate share of 0.8051 percent measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized the HIS Plan pension expense of $7,971,570. 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	$ 3,244,490	$ 40,610
Change of Assumptions	7,618,801	3,994,954
Net Difference Between Projected and Actual Earnings on HIS Pension Investments	101,077	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	6,531,403	2,282,320
District HIS Contributions Subsequent to the Measurement Date	4,646,193	-
Total	**$ 22,141,964**	**$ 6,317,884**

The deferred outflows of resources related to pensions resulting from District contributions to the HIS plan subsequent to the measurement date, totaling $4,646,193 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. 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
2023	$ 2,983,850
2024	1,427,702
2025	2,345,998
2026	2,674,223
2027	1,527,495
Thereafter	218,619
Total	**$ 11,177,887**

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Actuarial Assumptions. The total pension liability in the July 1, 2021 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	2.16 percent

Mortality rates were based on the Generational PUB-2010 with Projection 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 2.16 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 discount rate changed from 2.21 percent to 2.16 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 2.16 percent, as well as what the District's proportionate share of the new pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
District's Proportionate Share of the HIS Net Pension Liability	$112,093,909	$96,958,925	$84,559,190

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, 2022, the District reported a payable of $272,463 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2022.

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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 2021-22 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

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, 2022, 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 $7,941,659 for the fiscal year ended June 30, 2022.

At June 30, 2022, the District reported a payable of $518,800 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2022.

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 2021-22 fiscal year was $10,776. The District reported a liability of $32,327 in the statement of net position representing the present value of the estimated future payments under the Plan.

On May 9, 2011, the School Board approved an On-Time Retirement Incentive Program for all Supervisory, Administrative and Managerial personnel (SAMP) and non-bargaining employees. Eligible employees will receive 1 month of salary (20 days), a 10-year life insurance policy in the amount of $25,000 paid by the District, and 3 months of retiree single health insurance immediately following resignation. Employees were required to retire or resign no later than December 31, 2011. Twenty (20) employees elected to participate in the program. The total paid by the District pursuant to this retirement incentive during the 2021-22 fiscal year was $7,599.

On October 22, 2012, the School Board approved an On-Time Retirement Incentive Program for all Supervisory, Administrative and Managerial personnel (SAMP) and non-bargaining employees. Eligible employees will receive 1 month of salary (20 days), a 10-year life insurance policy in the amount of $25,000 paid by the District, and 3 months of single health insurance

immediately following resignation. Employees were required to retire or resign no later than December 31, 2012, with an effective date of no later than July 31, 2013. Nineteen (19) employees elected to participate in the program. The total paid by the District pursuant to this retirement incentive during the 2021-22 fiscal year was $7,152. The District reported a liability in the amount of $7,152 in the statement of net position representing the present value of the estimated future payments under the program.

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 in paragraph 4 of GASB Statement No. 75.

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. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	189
Active Employees	5,897
Total	6,086

Total OPEB Liability. The District's total OPEB liability of $17,487,904 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

.*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	3.54 percent
Healthcare Cost Trend Rate	7.00 percent for pre-65. These rates grade to 4.50 percent for fiscal year ending June 30, 2033 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, 2021	$ 17,853,453
Changes for the year:	
Service Cost	1,812,777
Interest	403,998
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	932,247
Changes in Assumptions or Other Inputs	(1,578,948)
Benefit Payments	(1,935,623)
Net Changes	(365,549)
Balance at June 30, 2022	**$17,487,904**

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The financial accounting valuation reflects the following assumption changes:

- The discount rate was updated from 2.16 percent as of June 30, 2021 to 3.54 percent as of June 30, 2022.
- A change in the mortality improvement projection scale from MP-2020 to MP-202.
- A change in the retirement, withdrawal and disability rates from rates based on the 2014 FRS experience study to rates based on the 2019 FRS experience study.
- Expected medical plan choice among new retirees was updated based on recent retiree experience.
- A change in the medical trend rates and claims from those developed as of July 1, 2019 to rates and claims developed as of July 1, 2021.

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 (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	$18,630,162	$17,487,904	$16,385,999

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% Increase	Trend Rate	1% Increase
	6.0%, grading to 3.5%	7.0%, grading to 4.5%	8.0%, grading to 5.5%
Total OPEB Liability	$15,526,309	$17,487,904	$19,797,474

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2022, the District recognized OPEB expense of $2,041,566. On June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 1,839,729	$ 259,608
Changes of Assumptions or Other Inputs	2,975,217	2,244,352
Total	**$ 4,814,946**	**$ 2,503,960**

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
2023	$ 401,504
2024	945,627
2025	1,197,820
2026	(54,534)
2027	(93,454)
Total Thereafter	(85,977)
Total	**$ 2,310,986**

G. Other Significant Commitments

Construction Contracts. The following is a summary of major construction contract commitments on June 30, 2022:

Project	Contract Amount	Completed to Date	Balance Committed
Braden River Middle School			
Architect	$ 1,784,628	$ 1,565,928	$ 218,700
Permitting & Inspection	85,860	54,945	30,915
Contractor	18,350,623	12,217,374	6,133,249
Sugg Middle School			
Architect	1,981,400	1,771,638	209,762
Permitting & Inspection	374,440	236,373	138,067
Contractor	38,816,222	23,609,603	15,206,619
Total	**$ 61,393,173**	**$ 39,455,861**	**$ 21,937,312**

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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, 2022:

Major Funds				
General	Capital Projects - Other Capital Projects	Revenue-Federal Education Stabilization Funds	Other Nonmajor Governmental Funds	Total Governmental Funds
$ 2,355,504	$ 4,616,399	$ 7,386,766	$ 13,277,180	$ 27,635,849

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; currently $100,000 for property excluding named storm, wind/hail and flood damages. Named windstorm deductible is 3 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., administers the District's health and hospitalization insurance program. In plan year 2022, the District paid $19.00 per employee, per month for administrative fees. The payment agreement with Florida Blue provides for liability limits based on fixed rates and average numbers of insured employees and dependents. In 2022, 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 Florida Blue plans.

A liability in the amount of 13,035,286 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2022. The estimated insurance claims payable for the workers' compensation/property/liability programs of $6,883,286 was 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. The estimated insurance claims payable for the self-insured health insurance program is $6,152,000 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
2020-2021	8,671,365	52,533,264	(51,235,782)	9,968,847
2021-2022	9,968,847	56,175,129	(53,108,690)	13,035,286

I. Lease Obligations

Obligation Under Leases

The classes and amount of property being acquired under capital leases are as follows:

Asset Description	Asset Balances
Computer & Office Equipment	$ 778,457

The amortization of assets recorded under capital leases is included with depreciation expense in the accompanying financial statements.

Future minimum capital lease obligations and the present value of the minimum lease payments as of June 30 are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2023	$ 1,631,169	$ 1,558,215	$ 72,954
2024	1,523,870	1,491,419	32,451
2025	275,141	275,141	-
Total Minimum Lease Payments	**$ 3,430,180**	**$ 3,324,775**	**$ 105,405**

The stated interest rates range from 3.17 percent to 4.09 percent.

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J. 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 2021, issued September 30, 2021, with an interest rate of 0.240 percent, and a maturity date of February 2, 2022.	$ -	$ 50,000,000	$ 50,000,000	$ -

Proceeds from the tax anticipation note were used as working capital reserves in the General Fund as permitted under State and Federal tax laws.

K. Long-Term Liabilities

1. Certificates of Participation

Certificates of Participation at June 30, 2022 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	20,440,000	2.920	2027	38,470,000
2016, Refunding	32,660,000	5.000	2029	36,780,000
2017, Refunding	30,215,000	2.570	2031	55,890,000
Total Certificates of Participation	**$ 103,235,000**			**$ 152,740,000**

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, and Series 2017 for $55,890,000.

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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, and 2017, respectively. The master lease-purchase agreement is automatically renewable each fiscal year through July 1, 2031. 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 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

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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
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

The lease payments are payable by the District semiannually, on July 1 and January 1 at interest rates ranging from 2.57 to 5.625 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
2023	$ 12,706,374	$ 9,700,000	$ 3,006,374
2024	12,715,065	10,040,000	2,675,065
2025	12,711,092	10,380,000	2,331,092
2026	12,719,335	10,745,000	1,974,335
2027	12,750,009	11,110,000	1,640,009
2028-2032	53,479,069	51,260,000	2,219,069
Total Minimum Lease Payments	**$ 117,080,944**	103,235,000	**$ 13,845,944**
Add: Unamortized Premium		4,092,125	
Total Certificates of Participation		**$ 107,327,125**	

2. Bonds Payable

Bonds payable at June 30, 2022, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2011A-Refunding	$ 90,000	3.0 - 5.0	2023	$ 640,000
Series 2017A-Refunding	450,000	5.0	2026	829,000
Series 2019A-Refunding	589,000	5.0	2029	744,000
Series 2020A-Refunding	731,000	5.0	2031	1,037,000
Total State School Bonds	1,860,000			3,250,000
District Revenue Bonds:				
Series 2017, Sales Tax	105,320,000	5.0	2033	131,785,000
Total District Revenue Bonds	105,320,000			131,785,000
Total Minimum Bond Payments	107,180,000			
Add: Unamortized Premium on Debt	11,843,446			
Total Bonds Payable	**$ 119,023,446**			

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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 2021-22 fiscal year, the District recognized sales tax revenues totaling $45,130,466 and expended $12,502,500 (27.70 percent) of these revenues for debt service directly collateralized by these revenues.

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Annual requirements to amortize all bonded debt outstanding as of June 30, 2022, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2023	$ 414,890	$ 326,000	$ 88,890
2024	331,700	255,000	76,700
2025	338,950	275,000	63,950
2026	347,200	297,000	50,200
2027	219,350	184,000	35,350
2028-2032	570,700	523,000	47,700
Total State School Bonds	2,222,790	1,860,000	362,790
District Revenue Bonds:			
2023	12,495,625	7,415,000	5,080,625
2024	12,485,625	7,785,000	4,700,625
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
2028-2032	62,088,750	52,280,000	9,808,750
2033-2037	12,376,875	12,075,000	301,875
Total District Revenue Bonds	136,839,250	105,320,000	31,519,250
Total	**$ 139,062,040**	**$ 107,180,000**	**$ 31,882,040**

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3. 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					
Obligations Under Capital Leases	$ 3,934,717	$ 1,100,565	$ 1,710,507	$ 3,324,775	$ 1,558,215
Bonds Payable					
Direct Borrowing and Direct Placement	112,380,000	-	7,060,000	105,320,000	7,415,000
Plus: Premium	12,840,342	-	1,284,034	11,556,308	-
Other	2,235,000	-	375,000	1,860,000	326,000
Plus: Premium	339,815	-	52,676	287,139	-
Total Bonds Payable	127,795,157	-	8,771,710	119,023,447	7,741,000
Certificates of Participation Payable					
Direct Borrowing and Direct Placement	113,887,454	-	10,652,454	103,235,000	9,700,000
Plus: Premium on COP's	4,676,714	-	584,589	4,092,125	-
Total Certificates of Participation Payable	118,564,168	-	11,237,043	107,327,125	9,700,000
Early Retirement Plan Payable	49,169	15,837	25,527	39,479	17,928
Estimated Insurance Claims Payable	9,968,847	56,175,129	53,108,690	13,035,286	6,152,000
Other Postemployment Benefits Payable	17,853,453	3,149,022	3,514,571	17,487,904	-
Net Pension Liability	341,334,666	22,437,410	221,391,131	142,380,945	488,039
Compensated Absences Payable	34,766,564	-	1,049,612	33,716,952	3,422,784
Total Governmental Activities	**$ 654,266,741**	**$ 82,877,963**	**$ 300,808,791**	**$ 436,335,913**	**$ 29,079,966**

For the governmental activities, compensated absences, pensions, early retirement plan benefits, 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 $116,876,308 and $107,327,125, respectively; contain 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.

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4. 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 Funds:		
General	$ 6,239,072	$ -
Special Revenue:		
Federal Education Stabalization Funds	-	2,094,290
Other Nonmajor Gonvernmental	-	4,144,782
Total	**$ 6,239,072**	**$ 6,239,072**

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 2021-22 fiscal year.

L. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2022-22 fiscal year:

Source	Amount
Florida Education Finance Program	$ 123,364,892
Categorical Educational Program-Class Size Reduction	49,965,296
Workforce Development Program	9,815,558
Charter School Capital Outlay	3,895,369
Voluntary Prekindergarten Program	1,868,884
Motor Vehicle License Tax (Capital Outlay & Debt Service)	1,915,427
Miscellaneous	2,795,183
Total	**$ 193,620,609**

Accounting policies relating to certain State revenue sources are described in note I.

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2. Property Taxes

The following is a summary of millage, and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

General Fund	**Millage**	**Taxes Levied**
Nonvoted School Tax:		
Required Local Effort	3.628	$ 165,650,414
Basic Discretionary Local Effort	1.748	79,811,722
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	68,488,319
Total	**6.876**	**$ 313,950,455**

M. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund	
Funds	**Transfers In**	**Transfers Out**
Governmental Funds:		
Major Funds:		
General	$ 20,731,449	$ 6,804,370
Debt Service:		
Other Debt Service	25,231,809	-
Capital Projects:		
Section 1011.71(2), F.S., Local Capital Improvement Tax	-	25,923,587
Other Capital Projects	6,804,370	16,498,015
Special Revenue:		
Federal Education Stabilization Fund		9,680,785
Other Nonmajor Funds	639,129	-
Internal Service Funds	5,500,000	-
Total	**$ 58,906,757**	**$ 58,906,757**

The transfers into the General Fund from the Capital Projects – Other Capital Projects Fund and Other Nonmajor Funds 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. The transfer from General Fund to Capital Projects – Other Capital Projects Fund was for a Capital Construction Project.

The transfers from Capital Projects – Other Capital Projects Fund and Other Nonmajor Funds to the Debt Service – Other Debt Service Fund and Other Nonmajor Funds were made for debt service payments.

The transfers from Special Revenue-Federal Education Stabilization Fund to the Internal Service Fund and the General Fund were for costs attributable to COVID-19.

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. The District has statutory protections under Sovereign Immunity.

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.

C. Coronavirus

During 2020 an outbreak of a novel strain of coronavirus ("COVID-19") emerged globally. As a result of the COVID-19 pandemic, economic uncertainties and social disruption have arisen that could negatively impact the District's operations for an indeterminable period. Costs related to COVID-19 continue and other financial impacts could occur that are not fully known at this time. CARES Act funding assists in offsetting these costs.

The School District of Manatee County

REQUIRED SUPPLEMENTARY INFORMATION

1 Mill Referendum at Work:
Referendum funding supports local charter schools.

Fiscal Year
2022

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OTHER
POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	$ 1,462,379	$ 765,235	$ 785,616	$ 876,923	$ 1,812,777
Interest	1,413,031	540,769	421,574	256,982	403,998
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
Changes of Assumptions	(1,882,249)	(3,114,070)	(437,633)	4,939,055	(1,578,948)
Benefit payments	(257,705)	(758,420)	(316,927)	(1,107,725)	(1,935,623)
Net changes in total OPEB liability	(24,551,753)	(2,167,284)	(114,409)	6,551,405	(365,549)
Total OPEB Liability-beginning	38,135,494	13,583,741	11,416,457	11,302,048	17,853,453
Total OPEB Liability-ending	13,583,741	11,416,457	11,302,048	17,853,453	17,487,904
Covered employee payroll	$ 247,764,434	$ 272,090,580	$ 285,667,414	$ 283,428,729	$ 294,007,933
Total OPEB Liability as a percentage of covered employee payr	5.48%	4.20%	3.96%	6.30%	5.95%

* 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
2016	2.92%
2017	3.58%
2018	3.87%
2019	3.50%
2020	2.21%
2021	2.16%
2022	3.54%

The financial accounting valuation reflects the following assumption changes:
- A change in the mortality improvement projection scale from MP-2020 to MP 2021.
- A change in the retirement, disability, and withdrawal rates from rates based on the 2014 FRS experience study to rates based on the 2019 FRS experience study.
- Expected medical plan choice among new retirees was updated based on recent retiree experience.
- A change in the medical trend rates and claims from those developed as of July 1, 2019 to rates and claims developed as of July 1, 2021.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
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	District's Covered 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
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. Information for prior years is not available.
2) FRS NPL at 2017 has been increased by $10,152,810 due to implementation of GASB 75.
3) Changes in Assumptions: Decreasing the maxmum amortization period to 20 years for all current and future amortization bases.

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	District's Proportionate Share of the HIS Net Pension Liability	District's Covered 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
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. Information for prior years is not available.
2) Changes in Assumptions: The municipal bond rate used to determine total pension liability decreased from 2.21% to 2.16%

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
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
2022	N/A	N/A	$ -	$ 285,459,262	0.00%
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. Information for prior years is not available.

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
2022	NA	NA	$ -	$ 285,459,262	0.00%
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. Information for prior years is not available.

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, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	654,236.00	749,700.00	749,700.00	0.00
Federal Through State and Local	3200	2,231,335.00	2,210,801.00	1,939,306.00	(271,495.00)
State Sources	3300	190,907,916.00	186,878,084.00	187,138,943.00	260,859.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	245,462,135.00	247,484,131.00	247,484,131.00	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, 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		17,330,418.00	19,233,149.00	18,084,361.00	(1,148,788.00)
Total Local Sources	3400	262,792,553.00	266,717,280.00	265,568,492.00	(1,148,788.00)
Total Revenues		456,586,040.00	456,555,865.00	455,396,441.00	(1,159,424.00)
EXPENDITURES					
Current:					
Instruction	5000	333,527,762.00	315,635,682.00	301,302,466.00	14,333,216.00
Student Support Services	6100	15,544,672.00	15,384,858.00	15,040,187.00	344,671.00
Instructional Media Services	6200	5,205,492.00	4,982,039.00	4,887,865.00	94,174.00
Instruction and Curriculum Development Services	6300	7,059,025.00	7,598,765.00	7,187,657.00	411,108.00
Instructional Staff Training Services	6400	1,781,061.00	1,406,224.00	1,216,101.00	190,123.00
Instruction-Related Technology	6500	118,420.00	121,783.00	121,210.00	573.00
Board	7100	1,762,099.00	1,634,091.00	1,541,080.00	93,011.00
General Administration	7200	3,107,286.00	2,689,953.00	2,328,824.00	361,129.00
School Administration	7300	33,357,595.00	32,405,404.00	31,552,071.00	853,333.00
Facilities Acquisition and Construction	7410	4,704,147.00	5,284,781.00	5,284,781.00	0.00
Fiscal Services	7500	3,154,490.00	2,829,916.00	2,771,428.00	58,488.00
Food Services	7600	176,262.00	0.00	0.00	0.00
Central Services	7700	12,825,362.00	11,715,777.00	10,562,665.00	1,153,112.00
Student Transportation Services	7800	17,953,469.00	16,220,467.00	15,830,787.00	389,680.00
Operation of Plant	7900	39,037,813.00	39,645,649.00	38,158,602.00	1,487,047.00
Maintenance of Plant	8100	9,337,710.00	9,223,170.00	8,978,814.00	244,356.00
Administrative Technology Services	8200	8,427,192.00	7,525,728.00	7,294,610.00	231,118.00
Community Services	9100	4,784,922.00	6,165,777.00	5,922,719.00	243,058.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	280,881.00	67,046.00	67,046.00	0.00
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	0.00	18,960.00	0.00	18,960.00
Other Capital Outlay	9300	0.00	1,483,203.00	1,146,457.00	336,746.00
Total Expenditures		502,145,660.00	482,039,273.00	461,195,370.00	20,843,903.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(45,559,620.00)	(25,483,408.00)	(5,798,929.00)	19,684,479.00
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	30,532,984.00	27,154,785.00	20,731,449.00	(6,423,336.00)
Transfers Out	9700	0.00	(6,804,370.00)	(6,804,370.00)	0.00
Total Other Financing Sources (Uses)		30,532,984.00	20,350,415.00	13,927,079.00	(6,423,336.00)
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		(15,026,636.00)	(5,132,993.00)	8,128,150.00	13,261,143.00
Fund Balances, July 1, 2021	2800	39,429,816.00	39,429,816.00	39,429,816.00	0.00
Adjustments to Fund Balances	2891	2,830,370.00	2,830,370.00	2,830,370.00	0.00
Fund Balances, June 30, 2022	2700	27,233,550.00	37,127,193.00	50,388,336.00	13,261,143.00

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, 2022

	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	39,530,206.00	134,037,968.00	45,736,694.00	(88,301,274.00)
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, 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, 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		39,530,206.00	134,037,968.00	45,736,694.00	(88,301,274.00)
EXPENDITURES					
Current:					
Instruction	5000	16,064,365.00	63,527,134.00	20,845,607.00	42,681,527.00
Student Support Services	6100	9,332,302.00	30,952,980.00	9,006,635.00	21,946,345.00
Instructional Media Services	6200	0.00	44,137.00	44,137.00	0.00
Instruction and Curriculum Development Services	6300	5,565.00	1,992,138.00	144,690.00	1,847,448.00
Instructional Staff Training Services	6400	440,267.00	4,799,531.00	1,038,528.00	3,761,003.00
Instruction-Related Technology	6500	0.00	1,077.00	1,077.00	0.00
Board	7100	526,858.00	1,077.00	1,077.00	0.00
General Administration	7200	1,789,269.00	6,145,592.00	1,822,043.00	4,323,549.00
School Administration	7300	0.00	390,197.00	339,970.00	50,227.00
Facilities Acquisition and Construction	7410	0.00	10,765.00	10,765.00	0.00
Fiscal Services	7500	172,822.00	594,756.00	45,801.00	548,955.00
Food Services	7600	0.00	280,890.00	280,890.00	0.00
Central Services	7700	124,705.00	144,251.00	144,251.00	0.00
Student Transportation Services	7800	25,000.00	2,713,020.00	340,990.00	2,372,030.00
Operation of Plant	7900	191,991.00	3,222,579.00	783,818.00	2,438,761.00
Maintenance of Plant	8100	300,000.00	101,499.00	101,499.00	0.00
Administrative Technology Services	8200	920,955.00	1,286,128.00	367,394.00	918,734.00
Community Services	9100	0.00	73,077.00	1,077.00	72,000.00
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	1,865,045.00	735,660.00	1,129,385.00
Total Expenditures		29,894,099.00	118,145,873.00	36,055,909.00	82,089,964.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9,636,107.00	15,892,095.00	9,680,785.00	(6,211,310.00)
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	(9,636,107.00)	(15,892,095.00)	(9,680,785.00)	6,211,310.00
Total Other Financing Sources (Uses)		(9,636,107.00)	(15,892,095.00)	(9,680,785.00)	6,211,310.00
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, 2021	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, 2022	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
2022

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	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	12,130,153.00	0.00	5,749,103.00	17,879,256.00
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	398.00	16,015.00	16,413.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	376,559.00	3,430,385.00	0.00	3,806,944.00
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	434,766.00	0.00	163,373.00	598,139.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	137,473.00	137,473.00
Total Assets		12,941,478.00	3,430,783.00	6,065,964.00	22,438,225.00
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		12,941,478.00	3,430,783.00	6,065,964.00	22,438,225.00
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	126,140.00	533,278.00	91,830.00	751,248.00
Sales Tax Payable	2260	0.00	0.00	5,241.00	5,241.00
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	2,897,505.00	50,919.00	2,948,424.00
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	44,213.00	0.00	0.00	44,213.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
Total Liabilities		170,353.00	3,430,783.00	147,990.00	3,749,126.00
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	434,766.00	0.00	163,373.00	598,139.00
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	434,766.00	0.00	163,373.00	598,139.00
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	12,336,359.00	0.00	0.00	12,336,359.00
Restricted for _____	2729	0.00	0.00	5,754,601.00	5,754,601.00
Total Restricted Fund Balances	2720	12,336,359.00	0.00	5,754,601.00	18,090,960.00
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	12,771,125.00	0.00	5,917,974.00	18,689,099.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		12,941,478.00	3,430,783.00	6,065,964.00	22,438,225.00

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, 2022

	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	44,567.00	0.00	44,567.00
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	12,112,958.00	12,112,958.00
Total Assets		44,567.00	12,112,958.00	12,157,525.00
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		44,567.00	12,112,958.00	12,157,525.00
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	268,256.00	268,256.00
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	268,256.00	268,256.00
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	44,567.00	11,844,702.00	11,889,269.00
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	44,567.00	11,844,702.00	11,889,269.00
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	44,567.00	11,844,702.00	11,889,269.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		44,567.00	12,112,958.00	12,157,525.00

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, 2022

	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	587,376.00	0.00	587,376.00
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	1,292,920.00	1,456,081.00	2,749,001.00
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		1,880,296.00	1,456,081.00	3,336,377.00
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		1,880,296.00	1,456,081.00	3,336,377.00
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	928,102.00	928,102.00
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	928,102.00	928,102.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	1,880,296.00	1,562.00	1,881,858.00
Total Deferred Inflows of Resources		1,880,296.00	1,562.00	1,881,858.00
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	526,417.00	526,417.00
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	526,417.00	526,417.00
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	526,417.00	526,417.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		1,880,296.00	1,456,081.00	3,336,377.00

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, 2022

	Account Number	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	18,466,632.00
Investments	1160	44,567.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	16,413.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	6,555,945.00
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	598,139.00
Prepaid Items	1230	0.00
Long-Term Investments	1460	12,250,431.00
Total Assets		37,932,127.00
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		37,932,127.00
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	751,248.00
Sales Tax Payable	2260	5,241.00
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	4,144,782.00
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	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenues	2410	44,213.00
Unavailable Revenues	2410	0.00
Total Liabilities		4,945,484.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	1,881,858.00
Total Deferred Inflows of Resources		1,881,858.00
FUND BALANCES		
Nonspendable:		
Inventory	2711	598,139.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	598,139.00
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	11,889,269.00
Capital Projects	2726	526,417.00
Restricted for _____	2729	12,336,359.00
Restricted for _____	2729	5,754,601.00
Total Restricted Fund Balances	2720	30,506,646.00
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	31,104,785.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		37,932,127.00

The notes to financial statements are an integral part of this statement.
ESE 145

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, 2022

	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	2,777,384.00	0.00	2,777,384.00
Federal Through State and Local	3200	35,082,022.00	33,009,139.00	0.00	68,091,161.00
State Sources	3300	309,933.00	0.00	0.00	309,933.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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	1,479,892.00	0.00	0.00	1,479,892.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		153,163.00	0.00	8,690,106.00	8,843,269.00
Total Local Sources	3400	1,633,055.00	0.00	8,690,106.00	10,323,161.00
Total Revenues		37,025,010.00	35,786,523.00	8,690,106.00	81,501,639.00
EXPENDITURES					
Current:					
Instruction	5000	0.00	19,809,157.00	0.00	19,809,157.00
Student Support Services	6100	0.00	2,435,168.00	0.00	2,435,168.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	6,779,728.00	0.00	6,779,728.00
Instructional Staff Training Services	6400	0.00	4,684,890.00	0.00	4,684,890.00
Instruction-Related Technology	6500	0.00	78,647.00	0.00	78,647.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	1,590,673.00	0.00	1,590,673.00
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	37,995.00	0.00	37,995.00
Food Services	7600	31,006,704.00	0.00	0.00	31,006,704.00
Central Services	7700	0.00	6,878.00	0.00	6,878.00
Student Transportation Services	7800	0.00	36,718.00	0.00	36,718.00
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	9,088.00	0.00	9,088.00
Community Services	9100	0.00	0.00	8,050,084.00	8,050,084.00
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	160,629.00	317,581.00	0.00	478,210.00
Total Expenditures		31,167,333.00	35,786,523.00	8,050,084.00	75,003,940.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		5,857,677.00	0.00	640,022.00	6,497,699.00
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	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		5,857,677.00	0.00	640,022.00	6,497,699.00
Fund Balances, July 1, 2021	2800	6,913,448.00	0.00	5,470,630.00	12,384,078.00
Adjustments to Fund Balances	2891	0.00	0.00	(192,678.00)	(192,678.00)
Fund Balances, June 30, 2022	2700	12,771,125.00	0.00	5,917,974.00	18,689,099.00

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, 2022

	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	948,620.00	948,620.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	472,582.00	0.00	472,582.00
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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	374,084.00	374,084.00
Total Local Sources	3400	0.00	374,084.00	374,084.00
Total Revenues		472,582.00	1,322,704.00	1,795,286.00
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	375,000.00	0.00	375,000.00
Interest	720	105,940.00	1,005,960.00	1,111,900.00
Dues and Fees	730	176.00	1,925.00	2,101.00
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		481,116.00	1,007,885.00	1,489,001.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,534.00)	314,819.00	306,285.00
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	639,129.00	639,129.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	639,129.00	639,129.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Net Change in Fund Balances		(8,534.00)	953,948.00	945,414.00
Fund Balances, July 1, 2021	2800	53,101.00	10,890,754.00	10,943,855.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	44,567.00	11,844,702.00	11,889,269.00

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, 2022

	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	119,704.00	1,456,717.00	1,576,421.00
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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		119,704.00	1,456,717.00	1,576,421.00
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	2,198.00	2,198.00
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	119,704.00	6,000,000.00	6,119,704.00
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		119,704.00	6,002,198.00	6,121,902.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(4,545,481.00)	(4,545,481.00)
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	(4,545,481.00)	(4,545,481.00)
Fund Balances, July 1, 2021	2800	0.00	5,071,898.00	5,071,898.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	526,417.00	526,417.00

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, 2022

	Account Number	Total Nonmajor Governmental Funds
REVENUES		
Federal Direct	3100	3,726,004.00
Federal Through State and Local	3200	68,091,161.00
State Sources	3300	2,358,936.00
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	1,479,892.00
Impact Fees	3496	0.00
Other Local Revenue		9,217,353.00
Total Local Sources	3400	10,697,245.00
Total Revenues		84,873,346.00
EXPENDITURES		
Current:		
Instruction	5000	19,809,157.00
Student Support Services	6100	2,435,168.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	6,779,728.00
Instructional Staff Training Services	6400	4,684,890.00
Instruction-Related Technology	6500	78,647.00
Board	7100	0.00
General Administration	7200	1,590,673.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	37,995.00
Food Services	7600	31,006,704.00
Central Services	7700	6,878.00
Student Transportation Services	7800	36,718.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	9,088.00
Community Services	9100	8,050,084.00
Debt Service: (Function 9200)		
Redemption of Principal	710	375,000.00
Interest	720	1,111,900.00
Dues and Fees	730	4,299.00
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	6,119,704.00
Charter School Local Capital Improvement	7430	0.00
Other Capital Outlay	9300	478,210.00
Total Expenditures		82,614,843.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,258,503.00
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	639,129.00
Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		639,129.00
SPECIAL ITEMS		0.00
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances		2,897,632.00
Fund Balances, July 1, 2021	2800	28,399,831.00
Adjustments to Fund Balances	2891	(192,678.00)
Fund Balances, June 30, 2022	2700	31,104,785.00

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, 2022

	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	26,916,560.00	29,665,079.00	35,082,022.00	5,416,943.00
State Sources	3300	304,000.00	304,000.00	309,933.00	5,933.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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	2,242,000.00	2,242,000.00	1,479,891.00	(762,109.00)
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		133,500.00	133,500.00	153,164.00	19,664.00
Total Local Sources	3400	2,375,500.00	2,375,500.00	1,633,055.00	(742,445.00)
Total Revenues		29,596,060.00	32,344,579.00	37,025,010.00	4,680,431.00
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	29,576,623.00	32,283,413.00	31,006,703.00	1,276,710.00
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	329,645.00	371,374.00	160,630.00	210,744.00
Total Expenditures		29,906,268.00	32,654,787.00	31,167,333.00	1,487,454.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(310,208.00)	(310,208.00)	5,857,677.00	6,167,885.00
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		(310,208.00)	(310,208.00)	5,857,677.00	6,167,885.00
Fund Balances, July 1, 2021	2800	6,913,448.00	6,913,448.00	6,913,448.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	6,603,240.00	6,603,240.00	12,771,125.00	6,167,885.00

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, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	2,711,978.00	2,777,384.00	65,406.00
Federal Through State and Local	3200	26,743,184.00	41,024,369.00	33,009,139.00	(8,015,230.00)
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, 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, 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		26,743,184.00	43,736,347.00	35,786,523.00	(7,949,824.00)
EXPENDITURES					
Current:					
Instruction	5000	15,891,160.00	24,619,459.00	19,809,158.00	4,810,301.00
Student Support Services	6100	1,400,190.00	2,792,496.00	2,435,168.00	357,328.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	4,463,109.00	8,049,826.00	6,779,728.00	1,270,098.00
Instructional Staff Training Services	6400	3,467,547.00	5,994,797.00	4,684,890.00	1,309,907.00
Instruction-Related Technology	6500	2,921.00	90,233.00	78,646.00	11,587.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	1,399,691.00	1,915,709.00	1,590,673.00	325,036.00
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	37,995.00	37,995.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	6,000.00	9,013.00	6,878.00	2,135.00
Student Transportation Services	7800	65,129.00	119,934.00	36,718.00	83,216.00
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	9,088.00	9,088.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)		0.00			
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00		0.00
Dues and Fees	730	0.00	0.00		0.00
Other Debt Service	791	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	47,437.00	97,797.00	317,581.00	(219,784.00)
Total Expenditures		26,743,184.00	43,736,347.00	35,786,523.00	7,949,824.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	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	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	0.00	0.00
Fund Balances, July 1, 2021	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, 2022	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, 2022

	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	481,790.00	481,790.00	472,582.00	(9,208.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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		481,790.00	481,790.00	472,582.00	(9,208.00)
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	375,000.00	375,000.00	375,000.00	0.00
Interest	720	105,940.00	105,940.00	105,940.00	0.00
Dues and Fees	730	850.00	850.00	176.00	674.00
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		481,790.00	481,790.00	481,116.00	674.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(8,534.00)	(8,534.00)
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	(8,534.00)	(8,534.00)
Fund Balances, July 1, 2021	2800	53,101.00	53,101.00	53,101.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	53,101.00	53,101.00	44,567.00	(8,534.00)

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, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	945,000.00	948,620.00	948,620.00	0.00
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, 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, 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		390,000.00	432,042.00	374,084.00	(57,958.00)
Total Local Sources	3400	390,000.00	432,042.00	374,084.00	(57,958.00)
Total Revenues		1,335,000.00	1,380,662.00	1,322,704.00	(57,958.00)
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	637,204.00	637,204.00	0.00	637,204.00
Interest	720	1,005,960.00	1,005,960.00	1,005,960.00	0.00
Dues and Fees	730	1,926.00	1,925.00	1,925.00	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		1,645,090.00	1,645,089.00	1,007,885.00	637,204.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(310,090.00)	(264,427.00)	314,819.00	579,246.00
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	639,130.00	639,129.00	639,129.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		639,130.00	639,129.00	639,129.00	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		329,040.00	374,702.00	953,948.00	579,246.00
Fund Balances, July 1, 2021	2800	10,890,754.00	10,890,754.00	10,890,754.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	11,219,794.00	11,265,456.00	11,844,702.00	579,246.00

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, 2022

	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	1,347,332.00	1,497,039.00	1,456,717.00	(40,322.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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, 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		1,347,332.00	1,497,039.00	1,456,717.00	(40,322.00)
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	2,199.00	2,198.00	1.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	6,000,000.00	6,000,000.00	6,000,000.00	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		6,000,000.00	6,002,199.00	6,002,198.00	1.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,652,668.00)	(4,505,160.00)	(4,545,481.00)	(40,321.00)
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	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		(4,652,668.00)	(4,505,160.00)	(4,545,481.00)	(40,321.00)
Fund Balances, July 1, 2021	2800	5,071,898.00	5,071,898.00	5,071,898.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	419,230.00	566,738.00	526,417.00	(40,321.00)

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2022

	Account Number	Self-Insurance 711	Self-Insurance 712	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and Cash Equivalents	1110	15,286,624.00	9,166,272.00	24,452,896.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	6,216.00	0.00	6,216.00
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		15,292,840.00	9,166,272.00	24,459,112.00
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	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		15,292,840.00	9,166,272.00	24,459,112.00
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	696,282.00	16,804.00	713,086.00
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	6,152,000.00	6,883,286.00	13,035,286.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00
Total current liabilities		6,848,282.00	6,900,090.00	13,748,372.00
Long-term liabilities:				
Unearned Revenues	2410	0.00	0.00	0.00
Obligations Under Leases	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	0.00	0.00
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	0.00	0.00
Total Liabilities		6,848,282.00	6,900,090.00	13,748,372.00
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	8,444,558.00	2,266,182.00	10,710,740.00
Total Net Position		8,444,558.00	2,266,182.00	10,710,740.00

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, 2022

	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	49,055,403.00	2,884,271.00	51,939,674.00
Other Operating Revenues	3489	0.00	0.00	0.00
Total Operating Revenues		49,055,403.00	2,884,271.00	51,939,674.00
OPERATING EXPENSES				
Salaries	100	612,736.00	179,220.00	791,956.00
Employee Benefits	200	197,492.00	71,009.00	268,501.00
Purchased Services	300	2,489,827.00	0.00	2,489,827.00
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	2,436.00	0.00	2,436.00
Capital Outlay	600	0.00	0.00	0.00
Other	700	54,487,353.00	2,390,008.00	56,877,361.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00
Total Operating Expenses		57,789,844.00	2,640,237.00	60,430,081.00
Operating Income (Loss)		(8,734,441.00)	244,034.00	(8,490,407.00)
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		(8,734,441.00)	244,034.00	(8,490,407.00)
Transfers In	3600	5,500,000.00	0.00	5,500,000.00
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		(3,234,441.00)	244,034.00	(2,990,407.00)
Net Position, July 1, 2021	2880	11,678,999.00	2,022,148.00	13,701,147.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position, June 30, 2022	2780	8,444,558.00	2,266,182.00	10,710,740.00

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 CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2022

	Self-Insurance 711	Self-Insurance 712	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	49,052,725.00	2,884,271.00	51,936,996.00
Receipts from interfund services provided	0.00	0.00	0.00
Payments to suppliers	(5,771,386.00)	16,804.00	(5,754,582.00)
Payments to employees	(810,228.00)	(250,229.00)	(1,060,457.00)
Payments for interfund services used	0.00	0.00	0.00
Other receipts (payments)	(51,465,353.00)	(2,345,569.00)	(53,810,922.00)
Net cash provided (used) by operating activities	(8,994,242.00)	305,277.00	(8,688,965.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	5,500,000.00	0.00	5,500,000.00
Transfers to other funds	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	5,500,000.00	0.00	5,500,000.00
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	(3,494,242.00)	305,277.00	(3,188,965.00)
Cash and cash equivalents - July 1, 2021	18,780,866.00	8,860,995.00	27,641,861.00
Cash and cash equivalents - June 30, 2022	15,286,624.00	9,166,272.00	24,452,896.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	(8,734,441.00)	244,034.00	(8,490,407.00)
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	(2,678.00)	0.00	(2,678.00)
(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	0.00	16,804.00	16,804.00
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	(3,279,123.00)	0.00	(3,279,123.00)
Increase (decrease) in estimated liability for claims adjustment	3,022,000.00	44,439.00	3,066,439.00
Total adjustments	(259,801.00)	61,243.00	(198,558.00)
Net cash provided (used) by operating activities	(8,994,242.00)	305,277.00	(8,688,965.00)
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, 2022

	Account Number	Financial Aid Fees Trust 85001	Donation Trust und 85002	Total Private-Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	1110	594,008.00	240,847.00	834,855.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	62,343.00	0.00	62,343.00
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	51,167.00	0.00	51,167.00
Inventory	1150			
Total Assets		707,518.00	240,847.00	948,365.00
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	0.00	3,209.00	3,209.00
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		0.00	3,209.00	3,209.00
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	707,518.00	237,638.00	945,156.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00
Total Net Position		707,518.00	237,638.00	945,156.00

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 CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Financial Aid Fees Trust 85001	Donation Trust und 85002	Total Private-Purpose Trust Funds
ADDITIONS				
Contributions:				
Employer		247,742.00	529,301.00	777,043.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	2,661.00	2,661.00
Total Contributions		247,742.00	531,962.00	779,704.00
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		247,742.00	531,962.00	779,704.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	1,284.00	1,284.00
Other	700	82,165.00	351,853.00	434,018.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		82,165.00	353,137.00	435,302.00
Change In Net Position		165,577.00	178,825.00	344,402.00
Net position-beginning	2885	541,941.00	58,813.00	600,754.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net position-ending	2785	707,518.00	237,638.00	945,156.00

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, 2022

	Account Number	Imagine School of Lakewood Ranch	Imagine Charter School of North Manatee	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.	Academy for the Arts & Communication Inc.	Middle Academy for Leadership, Arts &	Total Nonmajor Component Units
ASSETS														
Cash and Cash Equivalents	1110	337,721.00	4,978,108.00	460,068.00	20,621,346.00	304,150.00	380,379.00	902,301.00	1,158,549.00	7,918,853.00	787,741.00	1,785,882.00	842,151.00	40,477,249.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	116,275.00	0.00	0.00	0.00	0.00	0.00	116,275.00
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
Accounts Receivable, net	1131	357,482.00	20,100.00	702,232.00	0.00	10,771.00	0.00	3,394.00	0.00	0.00	27,389.00	460,267.00	47,423.00	1,629,058.00
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
Due From Other Agencies	1220	156,035.00	0.00	0.00	862,387.00	23,181.00	82,424.00	0.00	0.00	0.00	26,621.00	0.00	0.00	1,150,648.00
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
Deposits Receivable	1210	2,720.00	2,000.00	5,485.00	14,202.00	0.00	0.00	0.00	55,000.00	0.00	9,868.00	22,930.00	6,165.00	118,370.00
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
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
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
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
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
Prepaid Items	1230	0.00	0.00	21,650.00	14,070.00	8,946.00	0.00	44,995.00	0.00	37,007.00	10,884.00	46,109.00	0.00	183,661.00
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
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	9,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,628.00
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
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	644,878.00	0.00	0.00	0.00	0.00	0.00	644,878.00
Capital Assets:														
Land	1310	0.00	1,380,613.00	0.00	5,837,631.00	250,252.00	0.00	400,000.00	0.00	50,000.00	96,527.00	579,132.00	454,235.00	9,048,390.00
Land Improvements - Nondepreciable	1315	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 in Progress	1360	0.00	1,393,899.00	0.00	0.00	0.00	0.00	1,237,824.00	0.00	14,702,916.00	0.00	0.00	273,589.00	17,608,228.00
Nondepreciable Capital Assets		0.00	2,774,512.00	0.00	5,837,631.00	250,252.00	0.00	1,637,824.00	0.00	14,752,916.00	96,527.00	579,132.00	727,824.00	26,656,618.00
Improvements Other Than Buildings	1320	556,292.00	222,492.00	813,637.00	0.00	0.00	0.00	73,493.00	288,909.00	100,488.00	319,026.00	73,535.00	0.00	2,447,872.00
Less Accumulated Depreciation	1329	(50,107.00)	(45,503.00)	(132,533.00)	0.00	0.00	0.00	0.00	(63,311.00)	(100,488.00)	(95,080.00)	(47,692.00)	0.00	(534,714.00)
Buildings and Fixed Equipment	1330	0.00	8,869,387.00	0.00	19,225,599.00	1,878,475.00	2,107,432.00	5,801,494.00	0.00	3,850,000.00	0.00	0.00	2,561,706.00	44,294,093.00
Less Accumulated Depreciation	1339	0.00	(239,687.00)	0.00	(7,295,575.00)	(1,022,864.00)	0.00	(770,819.00)	0.00	(449,167.00)	0.00	0.00	(451,473.00)	(10,229,585.00)
Furniture, Fixtures and Equipment	1340	174,953.00	188,675.00	1,497,153.00	3,086,663.00	426,351.00	137,515.00	661,015.00	103,560.00	765,310.00	231,896.00	725,546.00	1,174,702.00	9,173,340.00
Less Accumulated Depreciation	1349	(150,357.00)	(152,883.00)	(899,240.00)	(2,416,832.00)	(241,013.00)	(155,184.00)	(535,270.00)	(23,785.00)	(390,522.00)	(168,957.00)	(352,159.00)	(580,087.00)	(6,066,289.00)
Motor Vehicles	1350	285,987.00	431,256.00	0.00	1,909,740.00	0.00	200,677.00	133,746.00	20,000.00	55,905.00	0.00	0.00	0.00	3,037,311.00
Less Accumulated Depreciation	1359	(76,263.00)	(201,982.00)	0.00	0.00	0.00	(132,440.00)	(13,500.00)	(8,333.00)	(19,091.00)	0.00	0.00	0.00	(451,609.00)
Property Under Leases	1370	11,256,269.00	0.00	12,835,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,091,269.00
Less Accumulated Amortization	1379	(312,941.00)	0.00	(3,489,342.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,802,283.00)
Audiovisual Materials	1381	0.00	0.00	0.00	77,000.00	0.00	0.00	0.00	149,205.00	0.00	0.00	0.00	0.00	226,205.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	(70,206.00)	0.00	0.00	0.00	(65,256.00)	0.00	0.00	0.00	0.00	(135,462.00)
Computer Software	1382	0.00	0.00	10,996.00	1,864,220.00	1,080.00	0.00	19,500.00	0.00	0.00	0.00	0.00	0.00	1,895,796.00
Less Accumulated Amortization	1389	0.00	0.00	(9,998.00)	(1,310,415.00)	0.00	0.00	(19,500.00)	0.00	0.00	0.00	0.00	0.00	(1,339,913.00)
Depreciable Capital Assets, Net		11,683,833.00	9,071,755.00	10,625,673.00	15,070,195.00	1,042,029.00	2,158,000.00	5,350,159.00	400,989.00	3,812,435.00	286,885.00	399,230.00	2,704,848.00	62,606,031.00
Total Capital Assets		11,683,833.00	11,846,267.00	10,625,673.00	20,907,826.00	1,292,281.00	2,158,000.00	6,987,983.00	400,989.00	18,565,351.00	383,412.00	978,362.00	3,432,672.00	89,262,649.00
Total Assets		12,537,791.00	16,846,475.00	11,815,108.00	42,419,831.00	1,648,957.00	2,620,803.00	8,699,826.00	1,614,538.00	26,521,211.00	1,245,915.00	3,293,550.00	4,328,411.00	133,592,416.00
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
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
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	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,129,987.00	2,454,832.00	4,584,819.00
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
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	2,129,987.00	2,454,832.00	4,584,819.00
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
Accrued Salaries and Benefits	2110	271,773.00	329,773.00	65,828.00	0.00	137,971.00	46,501.00	68,849.00	163,600.00	424,621.00	38,334.00	0.00	0.00	1,547,250.00
Payroll Deductions and Withholdings	2170	0.00	0.00	56,515.00	0.00	0.00	0.00	2,060.00	0.00	0.00	0.00	639,563.00	64,151.00	762,289.00
Accounts Payable	2120	579,464.00	414,193.00	1,075,903.00	85,216.00	841.00	141,095.00	45,144.00	52,123.00	0.00	25,833.00	76,075.00	341,058.00	2,836,945.00
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
Current Notes Payable	2250	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 Interest Payable	2210	0.00	0.00	0.00	585,184.00	0.00	0.00	0.00	12,991.00	0.00	0.00	0.00	5,263.00	603,438.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00	0.00	0.00	0.00	0.00	0.00	9,500.00
Due to Other Agencies	2230	0.00	0.00	35,309.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,309.00
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
Pension Liability	2115	0.00	0.00	0.00	565,859.00	0.00	0.00	1,836,291.00	0.00	0.00	0.00	0.00	0.00	2,402,150.00
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
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
Construction Contracts Payable	2140	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 - 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
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
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
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
Unearned Revenues	2410	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
Long-Term Liabilities:														
Portion Due Within One Year:														
Notes Payable	2310	230,817.00	149,197.00	0.00	0.00	54,189.00	0.00	225,000.00	285,981.00	0.00	0.00	0.00	0.00	945,184.00
Obligations Under Leases	2315	354,861.00	0.00	350,914.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	705,775.00
Bonds Payable	2320	0.00	16,460,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,460,175.00
Liability for Compensated Absences	2330	0.00	0.00	18,154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,415.00	24,623.00	244,192.00
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	177,809.00	26,109.00	203,918.00
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
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
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	67,368.00	67,368.00
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
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	54,515.00	54,515.00
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
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
Due Within One Year		585,678.00	16,609,372.00	369,068.00	0.00	54,189.00	0.00	225,000.00	285,981.00	0.00	0.00	379,224.00	172,615.00	18,681,127.00
Portion Due After One Year:														
Notes Payable	2310	155,317.00	0.00	0.00	30,433,603.00	85,242.00	1,253,958.00	5,314,573.00	595,981.00	23,639,313.00	0.00	0.00	1,826,967.00	63,304,954.00
Obligations Under Leases	2315	10,588,467.00	0.00	11,264,678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,853,145.00
Bonds Payable	2320	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
Liability for Compensated Absences	2330	0.00	0.00	6,051.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,868.00	80,919.00
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	111,596.00	111,596.00
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
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
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,240,540.00	2,816,903.00	8,057,443.00
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
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
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
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
Due in More than One Year		10,743,784.00	0.00	11,270,729.00	30,433,603.00	85,242.00	1,253,958.00	5,314,573.00	595,981.00	23,639,313.00	0.00	5,240,540.00	4,830,334.00	93,408,057.00
Total Long-Term Liabilities		11,329,462.00	16,609,372.00	11,639,797.00	30,433,603.00	139,431.00	1,253,958.00	5,539,573.00	881,962.00	23,639,313.00	0.00	5,619,764.00	5,002,949.00	112,089,184.00
Total Liabilities		12,180,699.00	17,353,338.00	12,873,352.00	31,669,862.00	278,243.00	1,441,554.00	7,501,417.00	1,110,676.00	24,063,934.00	64,167.00	6,335,402.00	5,413,421.00	120,286,065.00
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
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
Deferred Revenue	2630	0.00	0.00	32,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,528.00	0.00	40,920.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,926.00	52,926.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,233.00	0.00	318,233.00
Total Deferred Inflows of Resources		0.00	0.00	32,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,233.00	61,454.00	412,079.00
NET POSITION														
Net Investment in Capital Assets	2770	545,604.00	(4,763,105.00)	(989,919.00)	0.00	904,564.00	1,179,249.00	125,744.00	0.00	(406,629.00)	0.00	(753,079.00)	1,142,613.00	(3,014,958.00)
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
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
Debt Service	2780	0.00	988,327.00	0.00	0.00	0.00	0.00	0.00	0.00	1,102,291.00	0.00	0.00	0.00	2,090,618.00
Capital Projects	2780	0.00	2,787,576.00	0.00	0.00	72,439.00	0.00	0.00	0.00	3,565,042.00	0.00	0.00	0.00	6,425,057.00
Other Purposes	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	462,928.00	0.00	0.00	462,928.00
Unrestricted	2790	(188,512.00)	480,339.00	(100,717.00)	10,749,969.00	393,711.00	0.00	1,072,665.00	503,862.00	(1,803,427.00)	718,820.00	(477,019.00)	165,755.00	11,515,446.00
Total Net Position		357,092.00	(506,863.00)	(1,090,636.00)	10,749,969.00	1,370,714.00	1,179,249.00	1,198,409.00	503,862.00	2,457,277.00	1,181,748.00	(1,230,098.00)	1,308,368.00	17,479,091.00

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
Imagine School of Lakewood Ranch
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,412,683.00	32,233.00	181,722.00	0.00	(2,198,728.00)
Student Support Services	6100	46,731.00	0.00	2,960.00	0.00	(43,771.00)
Instructional Media Services	6200	5,597.00	0.00	0.00	0.00	(5,597.00)
Instruction and Curriculum Development Services	6300	67,214.00	0.00	0.00	0.00	(67,214.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	94,216.00	0.00	24,640.00	0.00	(69,576.00)
Board	7100	10,000.00	0.00	0.00	0.00	(10,000.00)
General Administration	7200	552,526.00	0.00	0.00	0.00	(552,526.00)
School Administration	7300	544,993.00	0.00	21,367.00	0.00	(523,626.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	16,880.00	0.00	0.00	0.00	(16,880.00)
Food Services	7600	50,579.00	0.00	0.00	0.00	(50,579.00)
Central Services	7700	726.00	0.00	0.00	0.00	(726.00)
Student Transportation Services	7800	82,404.00	0.00	0.00	0.00	(82,404.00)
Operation of Plant	7900	296,290.00	0.00	46,005.00	0.00	(250,285.00)
Maintenance of Plant	8100	136,938.00	0.00	0.00	0.00	(136,938.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	111,419.00	82,351.00	0.00	0.00	(29,068.00)
Interest on Long-Term Debt	9200	576,406.00	0.00	0.00	264,222.00	(312,184.00)
Unallocated Depreciation/Amortization Expense		387,316.00				(387,316.00)
Total Component Unit Activities		5,392,918.00	114,584.00	276,694.00	264,222.00	(4,737,418.00)

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	4,968,717.00
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	4,968,717.00
Change in Net Position	231,299.00
Net Position, July 1, 2021	125,793.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	357,092.00

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
Imagine Charter School of North Manatee
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,824,867.00	34,665.00	190,635.00	0.00	(2,599,567.00)
Student Support Services	6100	12,649.00	0.00	0.00	0.00	(12,649.00)
Instructional Media Services	6200	48,461.00	0.00	0.00	0.00	(48,461.00)
Instruction and Curriculum Development Services	6300	84,587.00	0.00	60,000.00	0.00	(24,587.00)
Instructional Staff Training Services	6400	7,076.00	0.00	0.00	0.00	(7,076.00)
Instruction-Related Technology	6500	114,952.00	0.00	50,000.00	0.00	(64,952.00)
Board	7100	9,950.00	0.00	0.00	0.00	(9,950.00)
General Administration	7200	780,526.00	0.00	0.00	0.00	(780,526.00)
School Administration	7300	461,084.00	0.00	52,298.00	0.00	(408,786.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	84,260.00	0.00	0.00	0.00	(84,260.00)
Food Services	7600	122,357.00	0.00	0.00	0.00	(122,357.00)
Central Services	7700	2,238.00	0.00	0.00	0.00	(2,238.00)
Student Transportation Services	7800	265,376.00	0.00	0.00	0.00	(265,376.00)
Operation of Plant	7900	331,761.00	0.00	0.00	0.00	(331,761.00)
Maintenance of Plant	8100	151,930.00	0.00	0.00	0.00	(151,930.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	77,484.00	53,790.00	0.00	0.00	(23,694.00)
Interest on Long-Term Debt	9200	920,037.00	0.00	0.00	324,764.00	(595,273.00)
Unallocated Depreciation/Amortization Expense		309,788.00	0.00	0.00	0.00	(309,788.00)
Total Component Unit Activities		6,609,383.00	88,455.00	352,933.00	324,764.00	(5,843,231.00)

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	5,638,460.00
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	5,638,460.00
Change in Net Position	(204,771.00)
Net Position, July 1, 2021	(302,092.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2022	(506,863.00)

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
Manatee Charter School
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	2,425,077.00	0.00	965,227.00	0.00	(1,459,850.00)
Student Support Services	6100	325,187.00	0.00	0.00	0.00	(325,187.00)
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	4,000.00	0.00	0.00	0.00	(4,000.00)
Instruction-Related Technology	6500	57,679.00	0.00	0.00	0.00	(57,679.00)
Board	7100	12,500.00	0.00	0.00	0.00	(12,500.00)
General Administration	7200	96,407.00	0.00	0.00	0.00	(96,407.00)
School Administration	7300	710,159.00	0.00	63,753.00	0.00	(646,406.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	403,084.00	0.00	403,084.00	0.00	0.00
Central Services	7700	96,199.00	0.00	0.00	0.00	(96,199.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	511,234.00	0.00	0.00	0.00	(511,234.00)
Maintenance of Plant	8100	334,891.00	0.00	0.00	0.00	(334,891.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	77,587.00	0.00	25,281.00	0.00	(52,306.00)
Interest on Long-Term Debt	9200	775,524.00	0.00	0.00	324,244.00	(451,280.00)
Unallocated Depreciation/Amortization Expense		0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		5,829,528.00	0.00	1,457,345.00	324,244.00	(4,047,939.00)

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	3,524,217.00
Investment Earnings	0.00
Miscellaneous	750,863.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,275,080.00
Change in Net Position	227,141.00
Net Position, July 1, 2021	(1,317,777.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2022	(1,090,636.00)

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
Manatee School for the Arts
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	8,555,971.00	0.00	0.00	0.00	(8,555,971.00)
Student Support Services	6100	438,190.00	0.00	0.00	0.00	(438,190.00)
Instructional Media Services	6200	33,798.00	0.00	0.00	0.00	(33,798.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	8,065.00	0.00	0.00	0.00	(8,065.00)
Instruction-Related Technology	6500	161,202.00	0.00	0.00	0.00	(161,202.00)
Board	7100	21,000.00	0.00	0.00	0.00	(21,000.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	2,097,292.00	0.00	0.00	0.00	(2,097,292.00)
Facilities Acquisition and Construction	7400	1,757,161.00	0.00	0.00	0.00	(1,757,161.00)
Fiscal Services	7500	175,600.00	0.00	0.00	0.00	(175,600.00)
Food Services	7600	795,996.00	957,320.00	151,332.00	0.00	312,656.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	1,361,823.00	0.00	0.00	0.00	(1,361,823.00)
Operation of Plant	7900	1,270,920.00	0.00	0.00	0.00	(1,270,920.00)
Maintenance of Plant	8100	174,980.00	0.00	0.00	0.00	(174,980.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	363,536.00	0.00	0.00	0.00	(363,536.00)
Interest on Long-Term Debt	9200	888,247.00	0.00	0.00	0.00	(888,247.00)
Unallocated Depreciation/Amortization Expense		524,385.00	0.00	0.00	0.00	(524,385.00)
Total Component Unit Activities		18,628,166.00	957,320.00	151,332.00	0.00	(17,519,514.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	14,917,827.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,757,161.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,981,827.00
Investment Earnings	0.00
Miscellaneous	1,764,817.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	20,421,632.00
Change in Net Position	2,902,118.00
Net Position, July 1, 2021	7,847,851.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	10,749,969.00

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
Manatee School of Arts & Sciences, Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	623,367.00	0.00	0.00	0.00	(623,367.00)
Student Support Services	6100	1,264.00	0.00	0.00	0.00	(1,264.00)
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	4,058.00	0.00	0.00	0.00	(4,058.00)
Instruction-Related Technology	6500	36,214.00	0.00	0.00	0.00	(36,214.00)
Board	7100	47,107.00	0.00	0.00	0.00	(47,107.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	320,112.00	0.00	0.00	0.00	(320,112.00)
Facilities Acquisition and Construction	7400	7,682.00	0.00	0.00	0.00	(7,682.00)
Fiscal Services	7500	31,027.00	0.00	0.00	0.00	(31,027.00)
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	133,637.00	0.00	0.00	0.00	(133,637.00)
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	61,705.00	0.00	0.00	0.00	(61,705.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		1,266,173.00	0.00	0.00	0.00	(1,266,173.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	104,650.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	76,081.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	897,875.00
Investment Earnings	58.00
Miscellaneous	125,557.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,204,221.00
Change in Net Position	(61,952.00)
Net Position, July 1, 2021	1,432,666.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,370,714.00

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
Oasis Middle School Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	416,894.00	0.00	0.00	0.00	(416,894.00)
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	22,822.00	0.00	0.00	0.00	(22,822.00)
General Administration	7200	1,393.00	0.00	0.00	0.00	(1,393.00)
School Administration	7300	192,662.00	0.00	0.00	0.00	(192,662.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	74,338.00	0.00	0.00	0.00	(74,338.00)
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	55,750.00	0.00	0.00	0.00	(55,750.00)
Operation of Plant	7900	52,405.00	0.00	0.00	0.00	(52,405.00)
Maintenance of Plant	8100	6,584.00	0.00	0.00	0.00	(6,584.00)
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	64,120.00	0.00	0.00	0.00	(64,120.00)
Unallocated Depreciation/Amortization Expense		0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		886,968.00	0.00	0.00	0.00	(886,968.00)

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	818,002.00
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	818,002.00
Change in Net Position	(68,966.00)
Net Position, July 1, 2021	1,248,215.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,179,249.00

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
Palmetto Charter School Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	1,789,094.00	0.00	0.00	0.00	(1,789,094.00)
Student Support Services	6100	75,531.00	0.00	0.00	0.00	(75,531.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	62,419.00	0.00	0.00	0.00	(62,419.00)
Instructional Staff Training Services	6400	3,736.00	0.00	0.00	0.00	(3,736.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	15,551.00	0.00	0.00	0.00	(15,551.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	561,520.00	0.00	0.00	0.00	(561,520.00)
Facilities Acquisition and Construction	7400	1,449,508.00	0.00	0.00	0.00	(1,449,508.00)
Fiscal Services	7500	60,819.00	0.00	0.00	0.00	(60,819.00)
Food Services	7600	16,277.00	0.00	0.00	0.00	(16,277.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	34,768.00	0.00	0.00	0.00	(34,768.00)
Operation of Plant	7900	432,654.00	0.00	0.00	0.00	(432,654.00)
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	202,692.00	0.00	0.00	0.00	(202,692.00)
Unallocated Depreciation/Amortization Expense		238,853.00	0.00	0.00	0.00	(238,853.00)
Total Component Unit Activities		4,943,422.00	0.00	0.00	0.00	(4,943,422.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	3,189,465.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	191,692.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	30,618.00
Investment Earnings	(12,130.00)
Miscellaneous	137,126.00
Special Items	0.00
Extraordinary Items	1,237,824.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,774,595.00
Change in Net Position	(168,827.00)
Net Position, July 1, 2021	1,367,236.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,198,409.00

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
Parrish Charter Academy Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	1,729,801.00	472,614.00	0.00	0.00	(1,257,187.00)
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	161,006.00	0.00	0.00	0.00	(161,006.00)
Instructional Staff Training Services	6400	14,736.00	0.00	0.00	0.00	(14,736.00)
Instruction-Related Technology	6500	16,430.00	0.00	0.00	0.00	(16,430.00)
Board	7100	17,267.00	0.00	0.00	0.00	(17,267.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	439,623.00	0.00	0.00	0.00	(439,623.00)
Facilities Acquisition and Construction	7400	433,499.00	0.00	0.00	259,686.00	(173,813.00)
Fiscal Services	7500	593,802.00	0.00	0.00	0.00	(593,802.00)
Food Services	7600	3,990.00	0.00	21,372.00	0.00	17,382.00
Central Services	7700	49,725.00	0.00	0.00	0.00	(49,725.00)
Student Transportation Services	7800	59,953.00	0.00	0.00	0.00	(59,953.00)
Operation of Plant	7900	287,718.00	0.00	10,066.00	0.00	(277,652.00)
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	102,223.00	0.00	0.00	0.00	(102,223.00)
Interest on Long-Term Debt	9200	65,043.00	0.00	0.00	0.00	(65,043.00)
Unallocated Depreciation/Amortization Expense		67,444.00	0.00	0.00	0.00	(67,444.00)
Total Component Unit Activities		4,042,260.00	472,614.00	31,438.00	259,686.00	(3,278,522.00)

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	4,153,961.00
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	4,153,961.00
Change in Net Position	875,439.00
Net Position, July 1, 2021	(371,577.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2022	503,862.00

206 Notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
Team Succcess A School of Excellence Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	4,749,385.00	0.00	789,348.00	0.00	(3,960,037.00)
Student Support Services	6100	464,926.00	0.00	121,570.00	0.00	(343,356.00)
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	64,935.00	0.00	0.00	0.00	(64,935.00)
General Administration	7200	37,269.00	0.00	95,741.00	0.00	58,472.00
School Administration	7300	4,273,526.00	0.00	0.00	0.00	(4,273,526.00)
Facilities Acquisition and Construction	7400	259,594.00	0.00	0.00	0.00	(259,594.00)
Fiscal Services	7500	46,508.00	0.00	0.00	0.00	(46,508.00)
Food Services	7600	717,026.00	0.00	717,026.00	0.00	0.00
Central Services	7700	1,399.00	0.00	0.00	0.00	(1,399.00)
Student Transportation Services	7800	69,367.00	0.00	0.00	0.00	(69,367.00)
Operation of Plant	7900	1,490,631.00	0.00	300,000.00	767,683.00	(422,948.00)
Maintenance of Plant	8100	155,785.00	0.00	0.00	0.00	(155,785.00)
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	156,155.00	0.00	0.00	0.00	(156,155.00)
Unallocated Depreciation/Amortization Expense		0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		12,486,506.00	0.00	2,023,685.00	767,683.00	(9,695,138.00)

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	10,030,616.00
Investment Earnings	0.00
Miscellaneous	436,338.00
Special Items	65,100.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	10,532,054.00
Change in Net Position	836,916.00
Net Position, July 1, 2021	1,620,361.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	2,457,277.00

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
Visible Men Academy Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	748,296.00	0.00	2,611.00	0.00	(745,685.00)
Student Support Services	6100	73,267.00	0.00	83,079.00	0.00	9,812.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	7,506.00	0.00	0.00	0.00	(7,506.00)
Instructional Staff Training Services	6400	1,158.00	0.00	987.00	0.00	(171.00)
Instruction-Related Technology	6500	1,160.00	0.00	0.00	0.00	(1,160.00)
Board	7100	41,219.00	0.00	0.00	0.00	(41,219.00)
General Administration	7200	44,086.00	0.00	0.00	0.00	(44,086.00)
School Administration	7300	281,822.00	0.00	0.00	0.00	(281,822.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	115,958.00	0.00	0.00	0.00	(115,958.00)
Food Services	7600	22,845.00	0.00	0.00	0.00	(22,845.00)
Central Services	7700	356.00	0.00	0.00	0.00	(356.00)
Student Transportation Services	7800	49,907.00	0.00	0.00	0.00	(49,907.00)
Operation of Plant	7900	314,887.00	0.00	0.00	47,739.00	(267,148.00)
Maintenance of Plant	8100	23,904.00	0.00	0.00	0.00	(23,904.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	290,049.00	0.00	0.00	0.00	(290,049.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		2,016,420.00	0.00	86,677.00	47,739.00	(1,882,004.00)

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	695,441.00
Investment Earnings	(112.00)
Miscellaneous	85,757.00
Special Items	0.00
Extraordinary Items	1,341,413.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,122,499.00
Change in Net Position	240,495.00
Net Position, July 1, 2021	941,253.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,181,748.00

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 & Communication Inc.
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	5,965,024.00	0.00	0.00	0.00	(5,965,024.00)
Student Support Services	6100	309,112.00	0.00	0.00	0.00	(309,112.00)
Instructional Media Services	6200	114,170.00	0.00	0.00	0.00	(114,170.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,000.00	0.00	0.00	0.00	(1,000.00)
Instruction-Related Technology	6500	191,274.00	0.00	0.00	0.00	(191,274.00)
Board	7100	22,106.00	0.00	0.00	0.00	(22,106.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	489,833.00	0.00	0.00	0.00	(489,833.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	135,998.00	0.00	0.00	0.00	(135,998.00)
Food Services	7600	393,310.00	710,023.00	0.00	0.00	316,713.00
Central Services	7700	56,680.00	0.00	0.00	0.00	(56,680.00)
Student Transportation Services	7800	308,205.00	0.00	0.00	0.00	(308,205.00)
Operation of Plant	7900	558,646.00	0.00	0.00	0.00	(558,646.00)
Maintenance of Plant	8100	11,542.00	0.00	0.00	0.00	(11,542.00)
Administrative Technology Services	8200	179,641.00	313,830.00	0.00	0.00	134,189.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
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		8,736,541.00	1,023,853.00	0.00	0.00	(7,712,688.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	7,866,478.00
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	281,676.00
Investment Earnings	135.00
Miscellaneous	41,975.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	8,190,264.00
Change in Net Position	477,576.00
Net Position, July 1, 2021	(1,707,674.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2022	(1,230,098.00)

ıotes 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 & Communication
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	3,405,675.00	0.00	0.00	0.00	(3,405,675.00)
Student Support Services	6100	348,369.00	0.00	0.00	0.00	(348,369.00)
Instructional Media Services	6200	57,619.00	0.00	0.00	0.00	(57,619.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	16,552.00	0.00	0.00	0.00	(16,552.00)
Instruction-Related Technology	6500	125,576.00	0.00	0.00	0.00	(125,576.00)
Board	7100	13,491.00	0.00	0.00	0.00	(13,491.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	565,563.00	0.00	0.00	0.00	(565,563.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	119,874.00	0.00	0.00	0.00	(119,874.00)
Food Services	7600	257,698.00	509,962.00	0.00	0.00	252,264.00
Central Services	7700	36,993.00	0.00	0.00	0.00	(36,993.00)
Student Transportation Services	7800	307,421.00	0.00	0.00	0.00	(307,421.00)
Operation of Plant	7900	652,121.00	0.00	0.00	0.00	(652,121.00)
Maintenance of Plant	8100	141,165.00	0.00	0.00	0.00	(141,165.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	79,635.00	183,001.00	0.00	0.00	103,366.00
Interest on Long-Term Debt	9200	78,109.00	0.00	0.00	0.00	(78,109.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		6,205,861.00	692,963.00	0.00	0.00	(5,512,898.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	5,574,085.00
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	495,662.00
Investment Earnings	54.00
Miscellaneous	37,487.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	9,000.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,116,288.00
Change in Net Position	603,390.00
Net Position, July 1, 2021	704,978.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,308,368.00

210 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, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	35,646,134.00	539,512.00	2,129,543.00	0.00	(32,977,079.00)
Student Support Services	6100	2,095,226.00	0.00	207,609.00	0.00	(1,887,617.00)
Instructional Media Services	6200	259,645.00	0.00	0.00	0.00	(259,645.00)
Instruction and Curriculum Development Services	6300	382,732.00	0.00	60,000.00	0.00	(322,732.00)
Instructional Staff Training Services	6400	60,381.00	0.00	987.00	0.00	(59,394.00)
Instruction-Related Technology	6500	798,703.00	0.00	74,640.00	0.00	(724,063.00)
Board	7100	297,948.00	0.00	0.00	0.00	(297,948.00)
General Administration	7200	1,512,207.00	0.00	95,741.00	0.00	(1,416,466.00)
School Administration	7300	10,938,189.00	0.00	137,418.00	0.00	(10,800,771.00)
Facilities Acquisition and Construction	7400	3,907,444.00	0.00	0.00	259,686.00	(3,647,758.00)
Fiscal Services	7500	1,455,064.00	0.00	0.00	0.00	(1,455,064.00)
Food Services	7600	2,783,162.00	2,177,305.00	1,292,814.00	0.00	686,957.00
Central Services	7700	244,316.00	0.00	0.00	0.00	(244,316.00)
Student Transportation Services	7800	2,594,974.00	0.00	0.00	0.00	(2,594,974.00)
Operation of Plant	7900	6,332,904.00	0.00	356,071.00	815,422.00	(5,161,411.00)
Maintenance of Plant	8100	1,137,719.00	0.00	0.00	0.00	(1,137,719.00)
Administrative Technology Services	8200	179,641.00	313,830.00	0.00	0.00	134,189.00
Community Services	9100	1,163,638.00	319,142.00	25,281.00	0.00	(819,215.00)
Interest on Long-Term Debt	9200	3,726,333.00	0.00	0.00	913,230.00	(2,813,103.00)
Unallocated Depreciation/Amortization Expense		1,527,786.00				(1,527,786.00)
Total Component Unit Activities		77,044,146.00	3,349,789.00	4,380,104.00	1,988,338.00	(67,325,915.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	31,652,505.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	2,024,934.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	33,517,072.00
Investment Earnings	(11,995.00)
Miscellaneous	3,379,920.00
Special Items	65,100.00
Extraordinary Items	2,579,237.00
Transfers	9,000.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	73,215,773.00
Change in Net Position	5,889,858.00
Net Position, July 1, 2021	11,589,233.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	17,479,091.00

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
2022

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, 2022

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, 2022

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, 2022, 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 6, 2022.

_____
Signature of District School Superintendent

September 6, 2022
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, 2022

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	702,807.00
Miscellaneous Federal Direct	3199	46,893.00
Total Federal Direct	3100	749,700.00
Federal Through State and Local:		
Medicaid	3202	1,180,005.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	759,301.00
Total Federal Through State and Local	3200	1,939,306.00
State:		
Florida Education Finance Program (FEFP)	3310	123,364,892.00
Workforce Development	3315	9,460,558.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	355,000.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	29,169.00
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	368,305.00
District Discretionary Lottery Funds	3344	0.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	49,965,296.00
Florida School Recognition Funds	3361	0.00
Voluntary Prekindergarten Program	3371	1,868,884.00
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	1,726,839.00
Total State	3300	187,138,943.00
Local:		
District School Taxes	3411	247,484,131.00
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	142,942.00
Interest on Investments	3431	357,369.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(106,403.00)
Gifts, Grants and Bequests	3440	950.00
Interest Income - Leases	3445	0.00
Student Fees:		
Adult General Education Course Fees	3461	41,446.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,055,177.00
Continuing Workforce Education Course Fees	3463	122,931.00
Capital Improvement Fees	3464	128,593.00
Postsecondary Lab Fees	3465	995,583.00
Lifelong Learning Fees	3466	6,000.00
GED® Testing Fees	3467	11,659.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	690,454.00
Other Fees:		
Preschool Program Fees	3471	712,548.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	5,784,983.00
Other Schools, Courses and Classes Fees	3479	11,451.00
Miscellaneous Local:		
Bus Fees	3491	0.00
Transportation Services Rendered for School Activities	3492	0.00
Sale of Junk	3493	103,484.00
Receipt of Federal Indirect Cost Rate	3494	3,406,484.00
Other Miscellaneous Local Sources	3495	1,923,432.00
Refunds of Prior Year's Expenditures	3497	0.00
Collections for Lost, Damaged and Sold Textbooks	3498	27,479.00
Receipt of Food Service Indirect Costs	3499	1,667,799.00
Total Local	3400	265,568,492.00
Total Revenues	3000	455,396,441.00

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, 2022

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	165,570,851.00	51,691,333.00	74,206,365.00	0.00	6,009,326.00	2,811,501.00	1,013,090.00	301,302,466.00
Student Support Services	6100	9,936,296.00	3,329,752.00	1,722,255.00	0.00	37,339.00	10,487.00	4,058.00	15,040,187.00
Instructional Media Services	6200	3,545,663.00	1,097,707.00	43,281.00	0.00	6,116.00	194,823.00	275.00	4,887,865.00
Instruction and Curriculum Development Services	6300	5,167,804.00	1,735,395.00	174,166.00	0.00	87,751.00	11,091.00	11,450.00	7,187,657.00
Instructional Staff Training Services	6400	821,061.00	196,533.00	134,241.00	0.00	9,827.00	0.00	54,439.00	1,216,101.00
Instruction-Related Technology	6500	0.00	0.00	17,014.00	0.00	3,200.00	100,996.00	0.00	121,210.00
Board	7100	277,887.00	196,125.00	1,032,811.00	0.00	1,031.00	2,381.00	30,845.00	1,541,080.00
General Administration	7200	1,402,645.00	514,492.00	347,431.00	0.00	4,640.00	3,836.00	55,780.00	2,328,824.00
School Administration	7300	23,753,399.00	7,422,252.00	293,786.00	0.00	45,986.00	4,117.00	32,531.00	31,552,071.00
Facilities Acquisition and Construction	7410	879,473.00	297,077.00	112,059.00	0.00	5,717.00	4,494.00	3,985,961.00	5,284,781.00
Fiscal Services	7500	1,878,008.00	682,805.00	195,433.00	0.00	8,787.00	45.00	6,350.00	2,771,428.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	6,973,507.00	2,140,339.00	1,210,321.00	151.00	114,930.00	37,564.00	85,853.00	10,562,665.00
Student Transportation Services	7800	8,819,236.00	3,091,779.00	2,130,910.00	1,276,209.00	485,199.00	515.00	26,939.00	15,830,787.00
Operation of Plant	7900	11,321,351.00	3,895,594.00	8,036,660.00	13,757,044.00	1,054,204.00	85,959.00	7,790.00	38,158,602.00
Maintenance of Plant	8100	5,255,519.00	1,767,822.00	1,164,120.00	344,653.00	370,597.00	74,775.00	1,328.00	8,978,814.00
Administrative Technology Services	8200	4,289,990.00	1,303,152.00	1,230,960.00	0.00	109,961.00	308,272.00	52,275.00	7,294,610.00
Community Services	9100	841,732.00	1,126,277.00	132,493.00	0.00	6,974.00	690.00	3,814,553.00	5,922,719.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						1,146,457.00		1,146,457.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							67,046.00	67,046.00
Total Expenditures		250,734,422.00	80,488,434.00	92,184,306.00	15,378,057.00	8,361,585.00	4,798,003.00	9,250,563.00	461,195,370.00
Excess (Deficiency) of Revenues Over Expenditures									(5,798,929.00)

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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, 2022

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	0.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	16,550,664.00
From Special Revenue Funds	3640	4,180,785.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	20,731,449.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(6,804,370.00)
To Special Revenue Funds	940	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	(6,804,370.00)
Total Other Financing Sources (Uses)		13,927,079.00
Net Change In Fund Balance		8,128,150.00
Fund Balance, July 1, 2021	2800	39,429,816.00
Adjustments to Fund Balance	2891	2,830,370.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	691,636.00
Restricted Fund Balance	2720	6,950,507.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	6,482,925.00
Unassigned Fund Balance	2750	36,263,268.00
Total Fund Balances, June 30, 2022	2700	50,388,336.00

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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, 2022

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	24,351,331.00
School Breakfast Reimbursement	3262	6,987,179.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	788,484.00
USDA-Donated Commodities	3265	2,453,372.00
Cash in Lieu of Donated Foods	3266	24,535.00
Summer Food Service Program	3267	405,178.00
Fresh Fruit and Vegetable Program	3268	23,519.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	48,424.00
Total Federal Through State and Local	3200	35,082,022.00
State:		
School Breakfast Supplement	3337	145,139.00
School Lunch Supplement	3338	164,794.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	309,933.00
Local:		
Interest on Investments	3431	74,418.00
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	0.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	114,187.00
Student and Adult á la Carte Fees	3454	1,341,468.00
Student Snacks	3455	0.00
Other Food Sales	3456	24,237.00
Other Miscellaneous Local Sources	3495	78,745.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	1,633,055.00
Total Revenues	3000	37,025,010.00

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, 2022

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	7,402,282.00
Employee Benefits	200	2,782,894.00
Purchased Services	300	703,894.00
Energy Services	400	569,339.00
Materials and Supplies	500	17,502,941.00
Capital Outlay	600	364,627.00
Other	700	1,680,727.00
Other Capital Outlay (Function 9300)	600	160,629.00
Total Expenditures		31,167,333.00
Excess (Deficiency) of Revenues Over Expenditures		5,857,677.00
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		5,857,677.00
Fund Balance, July 1, 2021	2800	6,913,448.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	434,766.00
Restricted Fund Balance	2720	12,336,359.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	12,771,125.00

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, 2022

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	2,058,754.00
Miscellaneous Federal Direct	3199	718,630.00
Total Federal Direct	3100	2,777,384.00
Federal Through State and Local:		
Career and Technical Education	3201	1,163,794.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	11,329,946.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	575,964.00
English Literacy and Civics Education	3222	106,394.00
Adult Migrant Education	3223	307,537.00
Other WIOA Programs	3224	0.00
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	15,988,301.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,418,954.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	1,138,701.00
Twenty-First Century Schools - Title IV	3242	807,131.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	172,417.00
Total Federal Through State and Local	3200	33,009,139.00
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	35,786,523.00

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, 2022

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	7,239,390.00	2,229,774.00	5,165,468.00	0.00	2,519,538.00	464,065.00	2,190,922.00	19,809,157.00
Student Support Services	6100	1,304,941.00	418,167.00	599,283.00	0.00	112,777.00	0.00	0.00	2,435,168.00
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	4,978,740.00	1,594,841.00	150,511.00	0.00	31,942.00	4,059.00	19,635.00	6,779,728.00
Instructional Staff Training Services	6400	3,153,118.00	842,434.00	526,820.00	0.00	103,919.00	0.00	58,599.00	4,684,890.00
Instruction-Related Technology	6500	52,451.00	19,879.00	165.00	0.00	207.00	5,945.00	0.00	78,647.00
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	1,590,673.00	1,590,673.00
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	28,628.00	9,367.00	0.00	0.00	0.00	0.00	0.00	37,995.00
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	474.00	0.00	0.00	0.00	6,404.00	6,878.00
Student Transportation Services	7800	0.00	0.00	22,783.00	0.00	0.00	0.00	13,935.00	36,718.00
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	9,088.00	0.00	0.00	0.00	0.00	9,088.00
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						317,581.00		317,581.00
Total Expenditures		16,757,268.00	5,114,462.00	6,474,592.00	0.00	2,768,383.00	791,650.00	3,880,168.00	35,786,523.00
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, 2021	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, 2022	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

Exhibit K-4

For the Fiscal Year Ended June 30, 2022

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	0.00	0.00	0.00	0.00	0.00	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	2460602.00	171187.00	26527715.00	0.00	13096024.00	25766.00	42,281,294.00
Education Stabilization Funds - Workforce	3272		3399515.00		0.00		0.00	3,399,515.00
Education Stabilization Funds - VPK	3273		0.00		0.00		55885.00	55,885.00
Federal Through Local	3280	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
Total Federal Through State and Local	3200	2,460,602.00	3,570,702.00	26,527,715.00	0.00	13,096,024.00	81,651.00	45,736,694.00
Local:								
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	2,460,602.00	3,570,702.00	26,527,715.00	0.00	13,096,024.00	81,651.00	45,736,694.00

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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, 2022

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	550,734.00	0.00	129,176.00	400,135.00	0.00	1,080,045.00
Student Support Services	6100	530,780.00	197,754.00	0.00	0.00	0.00	0.00	0.00	728,534.00
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	118,040.00	46,006.00	70,310.00	0.00	10,476.00	792.00	1,395.00	247,019.00
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	78,158.00	78,158.00
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	297,902.00	12,815.00	0.00	310,717.00
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						16,129.00		16,129.00
Total Expenditures		648,820.00	243,760.00	621,044.00	0.00	437,554.00	429,871.00	79,553.00	2,460,602.00
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, 2021	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, 2022	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, 2022

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	16,162.00	4,484.00	111,637.00	0.00	188,877.00	128,950.00	2,332,707.00	2,782,817.00
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	229.00	0.00	0.00	0.00	0.00	229.00
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	37,680.00	37,680.00
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	30,531.00	5,846.00	0.00	0.00	0.00	0.00	0.00	36,377.00
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						699,560.00		699,560.00
Total Expenditures		46,693.00	10,330.00	111,866.00	0.00	188,877.00	828,510.00	2,370,387.00	3,556,663.00
Excess (Deficiency) of Revenues over Expenditures									14,039.00

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	(14,039.00)
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	(14,039.00)
Total Other Financing Sources (Uses)		(14,039.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	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, 2022	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, 2022

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	2,476,615.00	856,319.00	3,971,924.00	0.00	2,101,615.00	699,979.00	0.00	10,106,452.00
Student Support Services	6100	5,994,018.00	1,866,104.00	0.00	0.00	0.00	0.00	0.00	7,860,122.00
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	20,295.00	5,011.00	21,700.00	0.00	0.00	0.00	0.00	47,006.00
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	1,060,356.00	1,060,356.00
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	10,282.00	3,224.00	0.00	0.00	0.00	0.00	0.00	13,506.00
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	260,283.00	32,330.00	0.00	0.00	0.00	0.00	0.00	292,613.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	166,525.00	0.00	0.00	166,525.00
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	309,263.00	0.00	0.00	0.00	0.00	309,263.00
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						5,126.00		5,126.00
Total Expenditures		8,761,493.00	2,762,988.00	4,302,887.00	0.00	2,268,140.00	705,105.00	1,060,356.00	19,860,969.00
Excess (Deficiency) of Revenues over Expenditures									6,666,746.00

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	(4,166,746.00)
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	(2,500,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(6,666,746.00)
Total Other Financing Sources (Uses)		(6,666,746.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	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, 2022	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, 2022

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, 2021	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, 2022	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, 2022

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	1,963,538.00	540,355.00	161,726.00	0.00	4,144,783.00	2,266.00	0.00	6,812,668.00
Student Support Services	6100	363,024.00	54,955.00	0.00	0.00	0.00	0.00	0.00	417,979.00
Instructional Media Services	6200	41,000.00	3,137.00	0.00	0.00	0.00	0.00	0.00	44,137.00
Instruction and Curriculum Development Services	6300	134,270.00	10,191.00	0.00	0.00	0.00	0.00	0.00	144,461.00
Instructional Staff Training Services	6400	505,603.00	166,652.00	72,248.00	0.00	0.00	0.00	0.00	744,503.00
Instruction-Related Technology	6500	1,000.00	77.00	0.00	0.00	0.00	0.00	0.00	1,077.00
Board	7100	1,000.00	77.00	0.00	0.00	0.00	0.00	0.00	1,077.00
General Administration	7200	8,000.00	612.00	0.00	0.00	0.00	0.00	634,056.00	642,668.00
School Administration	7300	315,599.00	24,371.00	0.00	0.00	0.00	0.00	0.00	339,970.00
Facilities Acquisition and Construction	7410	10,000.00	765.00	0.00	0.00	0.00	0.00	0.00	10,765.00
Fiscal Services	7500	30,000.00	2,295.00	0.00	0.00	0.00	0.00	0.00	32,295.00
Food Services	7600	261,000.00	19,890.00	0.00	0.00	0.00	0.00	0.00	280,890.00
Central Services	7700	134,000.00	10,251.00	0.00	0.00	0.00	0.00	0.00	144,251.00
Student Transportation Services	7800	47,000.00	1,377.00	0.00	0.00	0.00	0.00	0.00	48,377.00
Operation of Plant	7900	251,000.00	19,199.00	0.00	0.00	0.00	0.00	0.00	270,199.00
Maintenance of Plant	8100	94,357.00	7,142.00	0.00	0.00	0.00	0.00	0.00	101,499.00
Administrative Technology Services	8200	54,000.00	4,131.00	0.00	0.00	0.00	0.00	0.00	58,131.00
Community Services	9100	1,000.00	77.00	0.00	0.00	0.00	0.00	0.00	1,077.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		4,215,391.00	865,554.00	233,974.00	0.00	4,144,783.00	2,266.00	634,056.00	10,096,024.00
Excess (Deficiency) of Revenues over Expenditures									3,000,000.00

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	(3,000,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(3,000,000.00)
Total Other Financing Sources (Uses)		(3,000,000.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	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, 2022	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, 2022

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	1,672.00	270.00	0.00	0.00	61,683.00	0.00	0.00	63,625.00
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	3,181.00	3,181.00
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						14,845.00		14,845.00
Total Expenditures		1,672.00	270.00	0.00	0.00	61,683.00	14,845.00	3,181.00	81,651.00
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, 2021	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, 2022	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, 2022

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	
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	8,690,106.00
Total Local	3400	8,690,106.00
Total Revenues	3000	8,690,106.00

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	134,329.00	0.00	1,627,900.00	0.00	4,266,084.00	478,556.00	1,543,215.00	8,050,084.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		134,329.00	0.00	1,627,900.00	0.00	4,266,084.00	478,556.00	1,543,215.00	8,050,084.00
Excess (Deficiency) of Revenues over Expenditures									640,022.00

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		640,022.00
Fund Balance, July 1, 2021	2800	5,470,630.00
Adjustments to Fund Balance	2891	(192,678.00)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	163,373.00
Restricted Fund Balance	2720	5,754,601.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	5,917,974.00

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, 2022

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	948,620.00	948,620.00
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	472,543.00	0.00	0.00	0.00	0.00	0.00	0.00	472,543.00
SBE/COBI Bond Interest	3326	39.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00
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	472,582.00	0.00	0.00	0.00	0.00	0.00	0.00	472,582.00
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	16,483.00	414,955.00	431,438.00
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	(15,620.00)	(40,871.00)	(56,491.00)
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	863.00	374,084.00	374,947.00
Total Revenues	3000	472,582.00	0.00	0.00	0.00	0.00	863.00	1,322,704.00	1,796,149.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	375,000.00	0.00	0.00	0.00	0.00	17,712,454.00	0.00	18,087,454.00
Interest	720	105,940.00	0.00	0.00	0.00	0.00	8,765,317.00	1,005,960.00	9,877,217.00
Dues and Fees	730	176.00	0.00	0.00	0.00	0.00	14,025.00	1,925.00	16,126.00
Other Debt Service	791		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		481,116.00	0.00	0.00	0.00	0.00	26,491,796.00	1,007,885.00	27,980,797.00
Excess (Deficiency) of Revenues Over Expenditures		(8,534.00)	0.00	0.00	0.00	0.00	(26,490,933.00)	314,819.00	(26,184,648.00)
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	25,231,809.00	639,129.00	25,870,938.00
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	25,231,809.00	639,129.00	25,870,938.00
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	25,231,809.00	639,129.00	25,870,938.00
Net Change in Fund Balances		(8,534.00)	0.00	0.00	0.00	0.00	(1,259,124.00)	953,948.00	(313,710.00)
Fund Balance, July 1, 2021	2800	53,101.00	0.00	0.00	0.00	0.00	1,259,124.00	10,890,754.00	12,202,979.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	44,567.00	0.00	0.00	0.00	0.00	0.00	11,844,702.00	11,889,269.00
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, 2022	2700	44,567.00	0.00	0.00	0.00	0.00	0.00	11,844,702.00	11,889,269.00

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, 2022

Exhibit K-7
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Funds 300

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	1,442,884.00	0.00	0.00	0.00	0.00	1,442,884.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	13,833.00	0.00	0.00	0.00	0.00	13,833.00
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	119,704.00	0.00	0.00	0.00	0.00	0.00	0.00	119,704.00
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	3,895,369.00	0.00	3,895,369.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,361.00	0.00	227,361.00
Total State Sources	3300	0.00	0.00	0.00	119,704.00	0.00	1,456,717.00	0.00	0.00	4,122,730.00	0.00	5,699,151.00
Local:												
District Local Capital Improvement Tax	3413							69,048,580.00	0.00			69,048,580.00
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	45,130,466.00	0.00	45,130,466.00
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	166,366.00	0.00	166,366.00
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	28,979.00	0.00	70,575.00	0.00	99,554.00
Impact Fees	3496									31,150,906.00		31,150,906.00
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	69,077,559.00	0.00	76,518,313.00	0.00	145,595,872.00
Total Revenues	3000	0.00	0.00	0.00	119,704.00	0.00	1,456,717.00	69,077,559.00	0.00	80,641,043.00	0.00	151,295,023.00
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	119,704.00	0.00	6,000,000.00	0.00	0.00	24,195,774.00	0.00	30,315,478.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	7,036,225.00	0.00	5,945,291.00	0.00	12,981,516.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	237,678.00	0.00	0.00	0.00	237,678.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	33,433.00	0.00	6,331,676.00	0.00	6,365,109.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	0.00	17,239,047.00	0.00	11,164,326.00	0.00	28,403,373.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,836,663.00	0.00	2,836,663.00
Charter School Local Capital Improvement	793							0.00				0.00
Charter School Capital Outlay Sales Tax	795									2,481,379.00		2,481,379.00
Debt Service: (Function 9200)												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	451,704.00	0.00	1,258,803.00	0.00	1,710,507.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	24,872.00	0.00	94,830.00	0.00	119,702.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	2,198.00	250.00	0.00	0.00	0.00	2,448.00
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	119,704.00	0.00	6,002,198.00	25,023,209.00	0.00	54,308,742.00	0.00	85,453,853.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(4,545,481.00)	44,054,350.00	0.00	26,332,301.00	0.00	65,841,170.00

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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, 2022

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	0.00	0.00	1,100,565.00	0.00	1,100,565.00
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	6,804,370.00	0.00	6,804,370.00
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	6,804,370.00	0.00	6,804,370.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	(12,555,149.00)	0.00	(3,995,515.00)	0.00	(16,550,664.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(13,368,438.00)	0.00	(12,502,500.00)	0.00	(25,870,938.00)
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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(25,923,587.00)	0.00	(16,498,015.00)	0.00	(42,421,602.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(25,923,587.00)	0.00	(8,593,080.00)	0.00	(34,516,667.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(4,545,481.00)	18,130,763.00	0.00	17,739,221.00	0.00	31,324,503.00
Fund Balance, July 1, 2021	2800	0.00	0.00	0.00	0.00	0.00	5,071,898.00	14,294,896.00	0.00	74,554,688.00	0.00	93,921,482.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	526,417.00	32,425,659.00	0.00	92,293,909.00	0.00	125,245,985.00
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, 2022	2700	0.00	0.00	0.00	0.00	0.00	526,417.00	32,425,659.00	0.00	92,293,909.00	0.00	125,245,985.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2022

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, 2021	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, 2022	2700	0.00

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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, 2022

Exhibit K-9
FDOE Page 20
Funds 900

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, 2021	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, 2022	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, 2022

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	49,055,403.00	2,884,271.00	0.00	0.00	0.00	0.00	0.00	51,939,674.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		49,055,403.00	2,884,271.00	0.00	0.00	0.00	0.00	0.00	51,939,674.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	612,736.00	179,220.00	0.00	0.00	0.00	0.00	0.00	791,956.00
Employee Benefits	200	197,492.00	71,009.00	0.00	0.00	0.00	0.00	0.00	268,501.00
Purchased Services	300	2,489,827.00	0.00	0.00	0.00	0.00	0.00	0.00	2,489,827.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	2,436.00	0.00	0.00	0.00	0.00	0.00	0.00	2,436.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	54,487,353.00	2,390,008.00	0.00	0.00	0.00	0.00	0.00	56,877,361.00
Depreciation and Amortization Expense	780			0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		57,789,844.00	2,640,237.00	0.00	0.00	0.00	0.00	0.00	60,430,081.00
Operating Income (Loss)		(8,734,441.00)	244,034.00	0.00	0.00	0.00	0.00	0.00	(8,490,407.00)
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		(8,734,441.00)	244,034.00	0.00	0.00	0.00	0.00	0.00	(8,490,407.00)
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	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00
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	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00
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		(3,234,441.00)	244,034.00	0.00	0.00	0.00	0.00	0.00	(2,990,407.00)
Net Position, July 1, 2021	2880	11,678,999.00	2,022,148.00	0.00	0.00	0.00	0.00	0.00	13,701,147.00
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, 2022	2780	8,444,558.00	2,266,182.00	0.00	0.00	0.00	0.00	0.00	10,710,740.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
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, 2022

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00				
Obligations Under Leases	2315	3,324,775.00		3,324,775.00	1,710,507.00	1,558,215.00	119,703.00	72,954.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,147,139.00		2,147,139.00	375,000.00	326,000.00	105,940.00	88,890.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	116,876,308.00		116,876,308.00	7,060,000.00	7,415,000.00	5,442,500.00	508,625.00
Total Bonds Payable	2320	119,023,447.00	0.00	119,023,447.00	7,435,000.00	7,741,000.00	5,548,440.00	597,515.00
Liability for Compensated Absences	2330	33,716,952.00		33,716,952.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	87,407,125.00		87,407,125.00	9,325,000.00	9,700,000.00	3,322,817.00	3,006,374.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00	1,327,454.00			
Qualified School Construction Bonds (QSCB) Payable	2343	19,920,000.00		19,920,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	107,327,125.00	0.00	107,327,125.00	10,652,454.00	9,700,000.00	3,322,817.00	3,006,374.00
Estimated Liability for Long-Term Claims	2350	13,035,286.00		13,035,286.00				
Net Other Postemployment Benefits Obligation	2360	17,487,904.00		17,487,904.00				
Net Pension Liability	2365	142,380,945.00		142,380,945.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	39,479.00		39,479.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		436,335,913.00	0.00	436,335,913.00	19,797,961.00	18,999,215.00	8,990,960.00	3,676,843.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, 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, 2022

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	49,965,296.00	49,965,296.00	0.00	0.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	6,204.00	0.00	112,379.00	118,011.00	0.00	572.00
Florida School Recognition Funds (3361)	92040	145,736.00	0.00	0.00	21,554.00		124,182.00
Instructional Materials (FEFP Earmark) [2]	90880	842.00	0.00	3,893,754.00	1,226,333.00	2,394,039.00	274,224.00
Library Media (FEFP Earmark) [2]	90881	119.00	0.00	220,633.00	171,319.00	0.00	49,433.00
Mental Health Assistance (FEFP Earmark)	90280	187,040.00	0.00	2,055,470.00	2,031,653.00		210,857.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	3,695.00	0.00	2,178,594.00	1,070,666.00	1,102,623.00	9,000.00
Safe Schools (FEFP Earmark) [4]	90803	44,290.00	0.00	3,092,492.00	3,124,670.00		12,112.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	7,968,958.00	7,968,958.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	0.00	0.00	12,549,710.00	11,913,994.00	635,716.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	99,673.00	0.00	944,913.00	1,044,303.00		283.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	1,868,884.00	1,868,884.00		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, 2022

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	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**	2,142,535.00	0.00	0.00	0.00	2,142,535.00
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	2,142,535.00		0.00	0.00	2,142,535.00
Natural Gas - All Functions	**411**	1,626,717.00	123,601.00	0.00	0.00	1,750,318.00
Natural Gas - ***Functions 7900 & 8100***	411	1,626,717.00		0.00	0.00	1,626,717.00
Bottled Gas - All Functions	**421**	262,022.00	54,896.00	0.00	0.00	316,918.00
Bottled Gas - ***Functions 7900 & 8100***	421	261,871.00		0.00	0.00	261,871.00
Electricity - All Functions	**430**	11,865,421.00	390,841.00	0.00	0.00	12,256,262.00
Electricity - ***Functions 7900 & 8100***	430	11,865,421.00		0.00	0.00	11,865,421.00
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**	307,443.00	0.00	0.00	0.00	307,443.00
Gasoline - ***Functions 7900 & 8100***	450	307,443.00		0.00	0.00	307,443.00
Diesel Fuel - All Functions	**460**	1,316,454.00	0.00	0.00	0.00	1,316,454.00
Diesel Fuel - ***Functions 7900 & 8100***	460	40,245.00		0.00	0.00	40,245.00
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*		16,244,232.00	0.00	0.00	0.00	16,244,232.00
Total - All Functions		17,520,592.00	569,338.00	0.00	0.00	18,089,930.00
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	1,276,209.00		0.00	0.00	1,276,209.00
Oil and Grease	540	14,370.00		0.00	0.00	14,370.00
Total		1,290,579.00		0.00	0.00	1,290,579.00

	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	0.00	0.00	0.00	27,867.00	27,867.00

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DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

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	128,929.00	33,750.00	-		162,679.00
Technology-Related Repairs and Maintenance	359	32,950.00	-	-		32,950.00
Technology-Related Rentals	369	50,925.00	455,283.00	83,370.00		589,578.00
Telephone and Other Data Communication Services	379	214,860.00	9,097.00	309,263.00		533,220.00
Other Technology-Related Purchased Services	399	750.00	-	-		750.00
Technology-Related Materials and Supplies	5X9	15,868.00	53,144.00	18,464.00		87,476.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	853,888.00	262,467.00	742,276.00	3,194,363.00	5,052,994.00
Technology-Related Noncapitalized Fixtures and Equipment	649	401,848.00	60,150.00	399,578.00	2,674,143.00	3,535,719.00
Noncapitalized Software	692	165,171.00	-	4,750.00	2,836,663.00	3,006,584.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		1,865,189.00	873,891.00	1,557,701.00	8,705,169.00	13,001,950.00

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	19,990.00	2,978.00	110,286.00	4,464,380.00	4,597,634.00
Technology-Related Capitalized Fixtures and Equipment	648	586,682.00	259,972.00	109,387.00	540,000.00	1,496,041.00
Capitalized Software	691	6,945.00	0.00	35,072.00	0.00	42,017.00
Total		613,617.00	262,950.00	254,745.00	5,004,380.00	6,135,692.00

* 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, 2022

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	1,193,988.00
Food	570	13,468,823.00
Donated Foods	580	2,481,910.00

	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	117,317,113.00	1,175,770.00	1,675,027.00	120,167,910.00
Basic Programs 101, 102 and 103 (Function 5100)	140	514,343.00	0.00	0.00	514,343.00
Basic Programs 101, 102 and 103 (Function 5100)	750	14,103.00	0.00	0.00	14,103.00
Total Basic Program Salaries		117,845,559.00	1,175,770.00	1,675,027.00	120,696,356.00
Other Programs 130 (ESOL) (Function 5100)	120	864,706.00	56,661.00	622,157.00	1,543,524.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	29.00	0.00	0.00	29.00
Total Other Program Salaries		864,735.00	56,661.00	622,157.00	1,543,553.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	20,926,550.00	825,238.00	17,000.00	21,768,788.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	80,400.00	0.00	0.00	80,400.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,358.00	0.00	0.00	1,358.00
Total ESE Program Salaries		21,008,308.00	825,238.00	17,000.00	21,850,546.00
Career Program 300 (Function 5300)	120	10,111,940.00	14,901.00	60,026.00	10,186,867.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	17,104.00	32,285.00	0.00	49,389.00
Total Career Program Salaries		10,129,044.00	47,186.00	60,026.00	10,236,256.00
TOTAL		149,847,646.00	2,104,855.00	2,374,210.00	154,326,711.00

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	754,035.00	302,919.00	6,278,889.00	7,335,843.00

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	107,671,305.00	21,211,372.00	8,057,868.00	136,940,545.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	68,281,564.00	8,759,262.00	4,625,686.00	81,666,512.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	4,876,369.00	647,929.00	2,482,456.00	8,006,754.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	4,374,595.00	5,658,527.00	339,110.00	10,372,232.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	2,942,021.00	7,862.00	70,949.00	3,020,832.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2022

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	1,102,623.00	2,394,039.00	635,716.00	4,132,378.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00
Adult General	5400	0.00	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	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	1,102,623.00	2,394,039.00	635,716.00	4,132,378.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	1,102,623.00	2,394,039.00	635,716.00	4,132,378.00

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	4,132,378.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00
Adult General	5400	0.00	0.00	0.00	0.00	0.00
Prekindergarten	5500	0.00	0.00	0.00	0.00	0.00
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	4,132,378.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	4,132,378.00

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
Expenditures:						
General Fund	100	56,327,960.00	11,067,757.00		1,133,439.00	0.00
Special Revenue Funds - Food Services	410		0.00		0.00	0.00
Special Revenue Funds - Other Federal Programs	420		1,424,156.00		91,445.00	0.00
Special Revenue Funds - Federal Education Stabilization Fund	440		3,367,120.00		141,851.00	0.00
Capital Projects Funds	3XX			2,481,379.00	0.00	0.00
Total Charter School Distributions		56,327,960.00	15,859,033.00	2,481,379.00	1,366,735.00	0.00

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, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	0.00	1,180,005.00	1,180,005.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			1,180,005.00	
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			1,180,005.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2022		
Total Assets and Deferred Outflows of Resources	100	71,396,685.00
Total Liabilities and Deferred Inflows of Resources	100	21,008,349.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

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	1,714,962.00	661,129.00	0.00	0.00	1,530.00	0.00	0.00	2,377,621.00
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	104,843.00	37,922.00	8.00	0.00	310.00	0.00	0.00	143,083.00
Instructional Staff Training Services	6400	6,921.00	1,320.00	0.00	0.00	0.00	0.00	0.00	8,241.00
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		1,826,726.00	700,371.00	8.00	0.00	1,840.00	0.00	0.00	2,528,945.00

[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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

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	19002	$ -	**$ 6,987,179**
National School Lunch Program	10.555	19001, 19003	-	**26,804,703**
COVID-19 - National School Lunch Program	10.555	19001, 19003	-	**48,424**
Summer Food Service Program for Children	10.559	18006,18007, 19006, 19007	-	**405,178**
Total Child Nutrition Cluster			-	**34,245,484**
Student Financial Assistance Cluster				
United States Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	-	**36,290**
Federal Work-Study Program	84.033	N/A	-	**15,360**
Federal Pell Grant Program	84.063	N/A	-	**2,058,754**
Total Student Financial Assistance Cluster			-	**2,110,404**
Special Education Cluster				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	262, 263	201,041	**10,980,861**
Sarasota County District School Board	84.027	None	-	**219,743**
Putnam County District School Board	84.027	None	-	**98,228**
Total Special Education - Grants to States			201,041	**11,298,832**
Special Education - Preschool Grants				
Florida Department of Education	84.173	266, 267	-	**429,398**
Total Special Education Cluster			201,041	**11,728,230**
Child Care Development Cluster				
United States Department of Health and Human Services:				
Early Learning Coalition of Manatee County:				
COVID-19 - Child Care and Development Block Grant	93.575	EL319	-	**45,193**
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EL319	-	-
Total Child Care Development Cluster			-	**45,193**
Not Clustered				
United States Department of Agriculture				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A4195	-	**813,019**
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	19004	-	**23,519**
Total United States Department of Agriculture			-	**836,538**
United Stated Department of Defense				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	-	**702,807**
United States Department of Labor				
Florida Department of Education:				
National Farmworker Jobs Program	17.264	405	-	**307,537**
United States Department of Education				
Safe and Drug-Free Schools and Communities:				
Safe and Drug-Free Schools and Communities-National Programs	84.184	N/A	-	**666,980**
Education Stabilization Fund:				
Title VIII Coronavirus Aid, Relief, and Economic Security Act	84.425	N/A	3,367,912	**45,655,043**
Total United States Department of Education			3,367,912	**46,322,023**
United States Department of Education				
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	-	**682,358**
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	1,146,183	**14,603,191**
Migrant Education - State Grant Program	84.011	217	-	**474,840**
Career and Technical Education - Basic Grants to States	84.048	161	12,622	**1,185,793**
Education for Homeless Children and Youth	84.196	127	-	**119,666**
Charter Schools	84.282	298	52,846	**52,846**
Twenty-First Century Community Learning Centers	84.287	244	130,258	**812,286**
English Language Acquisition State Grants	84.365	102	-	**1,138,701**
Supporting Effective Instruction State Grants	84.367	224	14,556	**1,418,955**
School Improvement Grants	84.377	126	-	**211,099**
Student Support & Academic Enrichment Program	84.424	241	69,479	**695,355**
Disaster Recovery Assistance for Education:				

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Immediate Aid to Restart School Operations	84.938A	105	-	**(95)**
Total United States Department of Education			1,425,944	**21,394,995**
United States Federal Communications Commission				
Pass through the Universal Service Adminstrative Company (USAC):				
Emergency Connectivity Program	32.099	ALN 32.099	$ -	**17,500**
Total Expenditures of Federal Awards			$ 4,994,897	**$ 117,710,711**

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 year end June 30, 2022. 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 $2,453,372 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

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
2022

AGENDA ITEM NO. 6.a

School Board of Manatee County
September 6, 2022 - Special Meeting and Public Hearing

Title
Public Hearing 2022-2023 Final Millage and Final Budget

Executive Summary
The Board will hear public comments regarding the adoption of the 2022-2023 final budget and answer questions related thereto. The items motions/voting to approve the millages and budget will take place when the Public Hearing closes and the regular Board meeting resumes. These items are included here to allow for public comment prior to the Board's vote.

Mr. Tim Bargeron, Deputy Superintendent of Business Services, will present the 2022-2023 Fiscal Year Millage and Final Budget.

The following Workshops were held regarding the District's 2022-2023 Budget:

- May 13, 2022 Board Workshop - Staffing Plans for the 2022-2023 School Year
- June 16, 2022 Board Workshop - General Fund Overview
- July 21, 2022 Special Board Meeting - Approve Budget for Advertising; Hearing to Adopt Tentative Millages and Tentative Budget for Fiscal Year 2022-2023
- August 12, 2022 Board Workshop - Capital Budget Overview

On July 22, 2022, the community was notified by a one-page ad (TRIM (Truth In Millage) Notice) in the local newspaper. The ad included a Budget Summary, the Notice of Proposed Tax Increase and the Notice of Tax for School Capital Outlay.

On July 26, 2022, the Board approved the Tentative Millage and Budget for the 2022-2023 Fiscal Year.

Contact
Submitting Department: Business Services
Initiated By: Tim Bargeron

Attachments:
Final Budget Hearing Presentation 2022-23 - updated September 1, 2022
Final Budget Book 2022-2023 - updated September 1, 2022

FY 2022-23 Final Budget Hearing

- Statutory Requirements/Timelines
- Roll-Back Rate
- Proposed Final Millage
- Proposed Final Budget
- Comments and Discussion
- Adoption of Final Millage Rate
- Adoption of Final Budget

Presented by:
Tim Bargeron, Deputy Superintendent of Business Services

FY 2022-23 Final Budget Hearing

Budget Hearings

Hearing Requirements

Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday through Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e) 2., F.S.).
- The board of county commissioners (BCC) must not schedule its hearings on days on which a school board has scheduled hearings (s. 200.065(2)(e) 2., F.S.).
- No other taxing authority in the county can schedule hearings on the days the BCC or school board have scheduled (s. 200.065(2)(e) 2., F.S.).

At the Hearing

- In the hearings, the first substantive issues to discuss are:
  a. The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
  b. The reasons ad valorem tax revenues are increasing (s. 200.065(2)(e)1., F.S.).
- At all hearings, the governing body will hear comments about the proposed increase and discuss the reasons for the proposed increase over the rolled-back rate. The public can speak and ask questions before the governing body adopts any measures.
- The governing body will adopt its tentative or final millage rate before it adopts its tentative or final budget. Adopt the millage first. Adopt the budget second (s. 200.065(2)(e)1., F.S.).
- Calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 1011.62(4)(a), F.S.).
- Adopt the millage rate and the budget by **separate votes** at the final hearing. Adopt the millage rate first by resolution or ordinance. The resolution or ordinance must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate (ss. 200.065(2)(e)1. and 200.065(3)(l), F.S.).
- The millage rate the taxing authority adopted at the final budget hearing cannot be higher than the rate it tentatively adopted at the first hearing, unless the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing. The property appraiser prepares the notice at the school district's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).

FY 2022-23 Final Budget Hearing

Budget Hearings

- Final Budget Hearing – September 6, 2022 @ 5:05
  - Establish final millage (tax) rates for the 2022-23 school year
    - Adopt the final millage rates which have not changed from the tentative millage rates. If final millage rates increased (compared to the tentative rates proposed for adoption), the property appraiser would need to send each taxpayer a revised notice of proposed property taxes before the final hearing. This notification would be at the school district's expense.
    - Millage rates must be adopted by separate vote
  - Adopt the final budgets for 2022-23.

FY 2022-23 Final Budget Hearing

Budget Hearings

- Final Budget Hearing - September 6, 2022 @ 5:05
  - Establish final millage (tax) rates for the 2022-23 school year
    - These rates cannot exceed the rates adopted at the tentative hearing on July, 26, 2022, unless "the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing." This notification is at the school district's expense.
    - Millage rates must be adopted by separate vote
  - Adopt the final budget for 2022-23. <u>This is the starting point for all subsequent amendments</u>.

FY 2022-23 Final Budget Hearing

Final Millage Rates and Collections

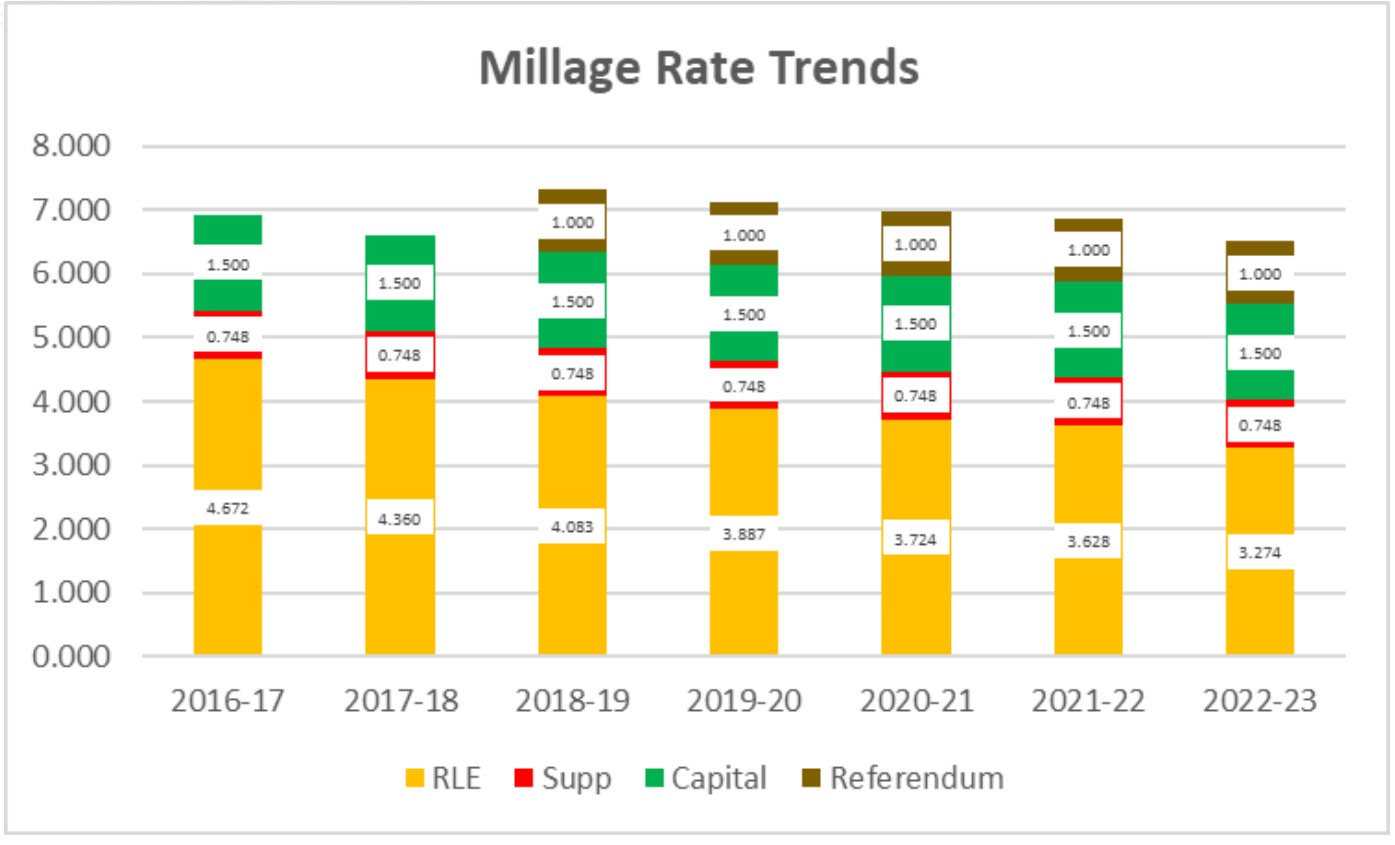
Description	Millage Rate	Amount to be Raised @ 96.00% *	Amount to be Raised @ 100.00% *
Gross Taxable Value		$59,967,982,716	$59,967,982,716
Required Local Effort (RLE)	3.274	$188,481,768	$196,335,175
Capital Outlay	1.500	$86,353,895	$89,951,974
Discretionary Operating	0.748	$43,061,809	$44,856,051
Additional Voted Operating	1.000	$57,569,263	$59,967,983
Total	6.522	$375,466,736	$391,111,183

- The total millage rate to be levied exceeds the rolled-back rate by 15.20%
- The RLE rate is established by Florida's DOE and if not levied would jeopardize state funding via the Florida Education Finance Program (FEFP)
- Maintaining the other millage rates at the same level as in 2022-23 allows the District to continue implementation of the Board's Strategic Plan

* Some DOE/DOR forms use 96% collection rate (ESE 524, Notice of Tax for School Capital Outlay), while others use 100% (Notice of Proposed Tax Increase)

FY 2022-23 Final Budget Hearing

Millage Rate Trends (2022-23)



FY 2022-23 Final Budget Hearing

Final Millage – Average Impact on Real Property Taxpayer

Manatee County School District
Effect of Tax Rate Change on Manatee County Property Owner
FY 2021-22 vs. FY 2022-23

	(A)	(B)	(C)	(D)	(E)
	Description	**2021**	**2022**	**Change**	**Change**
1	Taxable value (i)	$207,370	$256,337	$48,967	23.61%
2	Exemptions	included above			
3	Net taxable value	$207,370	$256,337		
4	Millage rate	6.876	6.522	-0.354	-5.15%
5	Annual Taxes	$1,425.88	$1,671.83	$245.95	17.25%

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

The total millage rate to be levied exceeds the rolled-back rate by 15.20%

FY 2022-23 Final Budget Hearing

Final Budget - All Funds

	Budgeted						
Fund Name	Revenue & Beginning Fund Balance	Transfer In/ Other Funding Sources	Transfers Out	Appropriations	Ending Fund Balance	Beg FB + Rev/Other	Approp + End FB
General	560,193,282	19,264,266	-	547,397,832	32,059,717	579,457,549	579,457,549
Capital	298,224,369	130,171,862	50,758,709	366,864,043	10,773,479	428,396,231	428,396,231
Debt	13,530,969	31,494,443	-	32,916,143	12,109,269	45,025,412	45,025,412
Special Revenue	71,929,991	-	-	58,958,121	12,971,870	71,929,991	71,929,991
Internal Services	60,741,739	-	-	55,167,907	5,573,832	60,741,739	60,741,739
Trust and Agency	1,566,416	-	-	1,551,366	15,050	1,566,416	1,566,416
Total	1,006,186,766	180,930,571	50,758,709	1,062,855,412	73,503,217	1,187,117,338	1,187,117,338

FY 2022-23 Final Budget Hearing

Budget Hearing – Millage Resolution

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, 2022, AND ENDING JUNE 30, 2023.

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
$ 59,967,982,716	Required Local Effort	$ 188,481,769	3.2740 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 0	mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 188,481,769	3.2740 mills

FY 2022-23 Final Budget Hearing

Budget Hearing – Millage Resolution

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 59,967,982,716	Discretionary Operating	$ 43,061,810	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
$ 59,967,982,716	Additional Operating	$ 57,569,264 ss. 1011.71(9) and 1011.73(2), F.S.	1.0000 mills
	Additional Capital Improvement	$ 0	mills s. 1011.73(1), F.S.

ESE 524 Page 1

FY 2022-23 Final Budget Hearing

Budget Hearing – Millage Resolution

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 59,967,982,716	Local Capital Improvement	$ 86,353,896	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 15.20 PERCENT.

School District of Manatee County

Final Annual Budget
2022 - 2023
September 6, 2022



Cynthia Saunders, Superintendent



Rev. James Golden, Chair

Gina Messenger, Vice Chair

Chad Choate III, Member

Mary Foreman, Member

Charlie Kennedy, Member

Cynthia Saunders, 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
- EXECUTIVE SUMMARY
- BUDGET SUMMARY
- 2020-2022 STRATEGIC PLAN
- SCHOOL DIRECTORY
- GROWTH CHART
- FEFP CALCULATION SCHEDULE

SCHOOL BOARD

Rev. James Golden
Chair

Gina Messenger
Vice Chair

Chad Choate III
Mary Foreman
Charlie Kennedy

SUPERINTENDENT

Cynthia Saunders

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

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: September 6, 2022

TO: Members of the School Board

FROM: Cynthia Saunders, Superintendent of Schools

SUBJECT: 2022-2023 Final Budget

On the following pages you will find the School District of Manatee County's Final Annual Budget for the 2022-2023 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	$579,457,549	$547,397,832	$32,059,717
Capital	$428,396,231	$417,622,752	$10,773,479
Debt	$45,025,412	$32,916,143	$12,109,269
Special Revenue	$71,929,991	$58,958,121	$12,971,870
Internal Services	$60,741,739	$55,167,907	$5,573,832
Trust and Agency	$1,566,416	$1,551,366	$15,050
Total	$1,187,117,338	$1,113,614,121	$73,503,217

This budget is based on funding expected to be received from the FL DOE based on 51,737 FTE for K-12 students and is included in the FEFP 2022-2023 second calculation. The actual and budget are final as of reports generated on August 25th.

On Friday, July 22, 2022 advertisements for the 2022-2023 Budget appeared in the Sarasota Herald Tribune. On Tuesday, July 26, 2022 you held a Public hearing and approved the 2022-2023 Tentative Budget and its millage. On September 6, 2022, we will ask you to approve the 2022-2023 millage and Final Budget.

If you have any questions or need additional information, please contact Tim Bargeron, Deputy Superintendent, Business and Finance, at 941-708-8770, ext. 41108.

Budget Summary - 2022-2023 Final Budget

Beginning Fund Balance

General Fund	+	Special Revenue Fund	+	Internal Service Funds	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Beginning Fund Balance
$50,388,336		$12,771,125		$10,710,739		$945,156		$11,889,269		$125,245,984		$211,950,610

Total Revenues

General Fund	+	Special Revenue Fund	+	Internal Service Funds	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Revenues
$509,804,946		$59,158,866		$50,031,000		$621,259		$1,641,700		$172,978,385		$794,236,157

Transfers In/Non Revenue Sources

General Fund	+	Special Revenue Fund	+	Internal Service Funds	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Transfers In/Non Revenue Sources
$19,264,266		$0		$0		$0		$31,494,443		$130,171,862		$180,930,571

Total Revenues, Transfers & Balances

General Fund	+	Special Revenue Fund	+	Internal Service Funds	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Budget
$579,457,549		**$71,929,991**		**$60,741,739**		**$1,566,416**		**$45,025,412**		**$428,396,231**		**$1,187,117,338**

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. For the sixth consecutive year, the District ended FY 2021-2022 with a positive general fund balance of $50,388,336.

ACCOMPLISHMENTS

Fiscal year 2021-2022 was a busy and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE RESILIENT AND STRONG ACADEMICALLY

- The School District of Manatee County once again pushed through the challenges of the new COVID-19 variants and kept our schools open.

- The School District of Manatee County continued its climb up the academic rankings of the state's school districts, according to school and district grades released by the Florida Department of Education. The School District of Manatee County now ranks 25th amongst Florida's 67 school districts – its highest ranking ever. The School District of Manatee County has held relatively steady during the last three years of the pandemic. Three schools improved their grades since 2019, including Freedom and Tara Elementary schools, which both went from a B in 2019 to an A in 2022, and Kinnan Elementary, which went from a C to a B.

- The School District of Manatee County's seniors in the Class of 2022 received more than $3.5 million in scholarships and were accepted into universities inside and outside the state of Florida, including virtually every public and private college and university in Florida. In addition, Manatee District seniors entered all five branches of the United States Armed Forces.

- A Braden River High School graduate was one of three hundred high school seniors who received the prestigious Gates Foundation Scholarship this year.

WE ARE FINANCIALLY SOUND

- The School District's Fund Balance has grown from $14.4 million in 2012-2013 to $42.3 million at the end of the 2020-2021 school year.

- 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 $52,910 in 2021-2022, and now represents one of the highest starting teacher salaries in the state.

- Teacher supplements in supporting our schools were increased by ten percent in 2021-2022.

WE ARE PREPARING FOR GROWTH

- Palmetto High School will replace four classroom buildings, the cafeteria, and add onto the office building.

- Buffalo Creek Middle School began construction in May 2022 of a two-story classroom addition.

- Sugg Middle School replacement.

- Lakewood Ranch High School addition.

- Manatee Technical College Main Campus expansion and addition of a Firing & Driving Range.

- Braden River Middle School is being renovated by August 2022.

- Several major construction projects at many of our schools are currently being awarded as we continue to upgrade many campuses around the district.

WE ARE EXPANDING EDUCATIONAL OPTIONS

- A new Aviation Maintenance Technician School at the Sarasota Bradenton International Airport will be built thanks to $5.5 million allocated for the project by the Florida State Legislature.

- Innovative new programs started at several schools: Myakka City Elementary, an Agricultural Magnet program; Lincoln Memorial Middle School, a Health Science Magnet program, and Southeast High School, a Bloomberg Finance Dual Enrollment program, and a Business Entrepreneurship program.

- The School District of Manatee County is partnering with the Guy Harvey Ocean Foundation to establish the first-ever Guy Harvey Academy of Arts and Science at Anna Maria Elementary School. The academy, named for the world-renowned wildlife artist, conservationist, and businessman, will focus on marine sciences, conservation, and the arts. The program will begin this school year with development of a K-5 curriculum that will include a special aquarium to be installed at the school for the program, and accompanying art components. Students who finish the program will receive a certificate of completion from the academy. Future years will see development of Guy Harvey Academy curriculums for middle and high schools, at King Middle School and Manatee High School.

- New summer Camp Creator program at Lee Middle School to teach STEM skills to middle school-aged English language learners. The interactive program features robotics and has a focus on critical thinking and problem solving.

- Dual Language Programs were launched at Braden River Elementary School where Kindergarten students learn half the day in English and half the day in Spanish.

WE ARE CREATING A NEW FOUR-YEAR STRATEGIC PLAN

- The District successfully implemented its two-year strategic plan ending in June 2022 and is now creating a new four-year strategic plan that will run from October 2022 through June 2026.

WE ARE INCREASING SECURITY

- Phase 1 of security fencing project has been completed with Phase 2 completion by August 2022.

- School Guardians continued to get trained and prepared for our school campuses with new security equipment and gear.

- Alyssa's Law security enhancements have been implemented.

WE ARE SUPPORTED BY OUR COMMUNITY

- Manatee County voters renewed a Half-Cent Sales Tax for District capital needs in November 2016.

- Manatee County voters renewed a One-Mill Property Tax for District operational needs in November 2021 with overwhelming support from a margin of 69% to 31%. Another

renewal election is set for November 2024. The referendum programs will in addition to STEM, include Visual/Performing Arts in 2023.

- Community Leaders from the Manatee Chamber of Commerce group toured several of our District schools as part of their "Education Day" event. The participants, who are from private, non-profit and government agencies, visited MTC, Lakewood Ranch High School, Dr. Mona Jain Middle School, and Braden River Elementary School.

WE ARE CHAMPIONS!

- Lakewood Ranch High School Softball team were Class 7A State Champions for the second year in a row with both a Coach and Player named as "Best in the State" by the Florida Dairy Farmers.

- Lakewood Ranch High School junior ranked in the Top Ten in the U.S. among 17- and 18-year-olds, and won the Men's Level 10 Gymnastics Florida Championship, including the title of Florida State Champ for All Around, Vault, Parallel Bars, High Bar, and Floor, as well as earning second place in Pommel and Rings.

- Braden River High School's Student Technology Association (TSA) team achieved a First-Place championship at the 2022 Florida TSA State Conference in February 2022. In the middle school finals, Dr. Mona Jain Middle School won Second Place TSA team in the state of Florida.

FISCAL YEAR 2022-2023 BUDGET OBJECTIVES

Full Time Equivalent (FTE) Student enrollment has increased 968 FTE from the FY 2021-2022 Fourth Calculation to the FY 2022-2023 Second Calculation. District leadership developed the FY 2022-2023 budget to prepare for potential higher enrollment, maintain financial stability, academic achievement, and staff satisfaction.

The FY 2022-2023 Total Budget is $1,187,117,338 and is comprised of General Revenue, Capital, Debt Service, Special Revenue, Internal Service, and Trust and Agency funds.

General fund FY 2022-2023 beginning fund balance, revenues, and transfers in from all sources are budgeted at $579,457,549 an increase of 11.8% versus FY 2021-2022. The increased funding will allow the District to continue the path of financial resiliency, educate over 51,737 students, fill current vacancies, and further improve upon the educational experience for all students.

Capital FY 2022-2023 beginning fund balance, revenues, transfers in, and other funding sources are budgeted to be $428,396,231 up by 69.2% versus FY 2021-2022 due primarily to the Certificates of Participation $130,000,000. The Certificates of Participation will provide for major renovation projects at four schools, Haile Middle School, Blackburn Elementary School, Oneco Elementary School and Tara Elementary School.

THE 2020-2022 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/domain/3758



INVESTING IN OUR STUDENTS, EMPLOYEES AND COMMUNITY

2020-2022 STRATEGIC PLAN

Our focus for the next two school years

Mission Statement:

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.

2022-2023 SDMC SCHOOL DIRECTORY

CC#	SCHOOL	PRINCIPAL		ASSISTANT PRINCIPAL		SECRETARY REGISTRAR BOOKKEEPER		PHONE (941)	FAX (941)
0621	**ABEL ELEMENTARY** 7100 Madonna Place Sarasota, 34243	Samantha Webb	50001	Jennifer Moore	50003	Dhalma Klugman Denise Troche	50002 50000	751-7040	753-0919
0031	**ANNA MARIA ELEMENTARY** 4700 Gulf Drive North Holmes Beach, 34217	Michael Masiello	51001			Tammy Haley Amy Slicker	51006 51004	708-5525	708-5529
0051	**BALLARD ELEMENTARY** 912 18th Street West Bradenton, 34205	Rudy Keezer	52001	Mary Oliva	52004	Sarah Pena Lynette Marriott	52002 52025	708-8400	708-8408
0641	**BASHAW ELEMENTARY** 3515 Morgan Johnson Road Bradenton, 34208	James Dougherty	54001	Maria Gil	54002	Arabi Hall TBD TBD	54004 54016 54004	741-3307	741-3559
0061	**BAYSHORE ELEMENTARY** 6120 26th Street West Bradenton, 34207	Bernadette Pletcher	55001	Ariana Kennedy	55027	Dianne Calhoun Raquel Araujo	55028 55021	751-7000	753-0802
0072	**BAYSHORE HIGH** 5401 34th Street West Bradenton, 34210	Wendell Butler	30001	Don French Lindy Carlson Allison Gehlot	30019 30025 30018	Charlene Kaylor Susanne Santana Margarita Garnica	30022 30008 30026	751-7004	753-0953
0541	**BLACKBURN ELEMENTARY** 3904 17th Street East Palmetto, 34221	Danielle Delk	56006	Bryan Baker	56001	Linda Butler Penny Marino Connie Cartwright	56004 56061 56066	723-4800	721-6647
0651	**BRADEN RIVER ELEMENTARY** 6125 River Club Blvd. Bradenton, 34202	Joshua Bennett	57001	Tina Stancil	57002	Alison Kendzior Julie Danke	57003 57011	751-7012	753-0911
0652	**BRADEN RIVER MIDDLE** 6215 River Club Blvd. Bradenton, 34202	Kimberlain Zenon-Richardson	20025	Kathryn Cucci Brad Baietto	20013 20010	Mariluz Ocasio Kathie Stewart-Arande	20012 20016 20023	751-7080	751-7085
0762	**BRADEN RIVER HIGH** 6545 SR 70 East Bradenton, 34203	Carl Auckerman	31001	Matt Whelden Laura Gonzales R. Austerman	31027 31002 31158	Susan Faller Aimee Smith Vicki Hedgepath Rachel Infanti	31009 31012 31026 31017	751-8230	751-8250 209-6085
0842	**BUFFALO CREEK MIDDLE** 7320 69th Street East Palmetto, 34221	Brad Scarbrough	21007	Carrie Rainwater Kimone Cooper	21034 21083	Nancy Fetzner	21101	721-2260	721-2275
0411	**DAUGHTREY ELEMENTARY** 515 63rd Avenue East Bradenton, 34203	Shelby Bench	58001	Melissa McCullough Jennifer Caldwell	58095 58002	Alejandra Lozano Liliana Sandelis	58003 58009	751-7023	753-0849
0781	**FREEDOM ELEMENTARY** 9515 State Road 64 East Bradenton, 34212	Guy Grimes	59001	Michele Danowski	59002	Nicole Martocchio Birdena Starline TBD	59003 59004	708-4990	708-4919
0821	**GULLETT ELEMENTARY** 12125 44th Avenue East Bradenton, 34211	Todd Richardson	61001	Julie Gierhart	61002	Ann Davis TBD	61007 61006	727-2067	727-2094

2022-2023 SDMC SCHOOL DIRECTORY

CC#	SCHOOL	PRINCIPAL		ASSISTANT PRINCIPAL		SECRETARY REGISTRAR BOOKKEEPER		PHONE (941)	FAX (941)
0711	**HAILE MIDDLE** 9501 State Road 64 East Bradenton, 34212	Kate Barlaug	22001	Robert Sloman Paula Hart	22004 22019	Rhonda Cutrona Jennifer Joseph	22003 22023	714-7240	714-7245
xxxx	**HARLLEE CAMPUS** 6423 9th St East Bradenton, 34203	Roy Shaw	38001			Lynne Boucher	2079	751-7027	751-7030
0857	**HARVEY ELEMENTARY** 8610 115th Avenue East Parrish, FL 34119	Hayley Rio	75876	Kristina Whighstel	75877	Lisa Camuto Genny Knopf	75878 75886	803-9340	803-9341
0731	**HORIZONS ACADEMY** 1910 27th Street East Bradenton, 34208	James Hird	37001	Ryan Clarke	37011	Tara Washington Andrea Dawsey	37010 37005	714-7470	708-6417
0691	**JOHNSON K-8** 2121 26th Avenue East Bradenton, 34208	Tony Losada	23001	Lisandra Tayloe Adrienne Vos	23003 23101	Miranda Scznsny Marie Norfleet	23009 23011	741-3344	741-3345
0853	**JAIN MIDDLE** 12205 44th Avenue East Bradenton, FL 34211	Angela Lindsey	74901	Jason Dudczak Bethany Gerber	74904 74916	Raquel Araujo Rachaell Benton TBD	74903 74913 74903	727-4747	757-0052
0611	**KING MIDDLE** 600 75th Street North West Bradenton, 34209	Michael Mullen	24001	Jason Spahn Michelle Clark	24049 24016	Angela Richendollar Tera Garner	24012 24009	798-6820	798-6835
0741	**KINNAN ELEMENTARY** 3415 Tallevast Road Sarasota, 34243	Wendy Mungillo	62001	Beth Campbell	62011	Lori Yursky Becky Querreveld	62003 62066	358-2888	358-2956
0721	**LAKEWOOD RANCH HIGH** 5500 Lakewood Ranch Blvd. Bradenton, 34211	Dustin Dahlquist	32001	JeannieGalindo Michael Staker Thomas Bellantonio	32039 32015 32009 32036	Yesika Salcido Kristen Martin Gloria Richards	32013 30002 32008	727-6100	727-6099
0761	**LEE MIDDLE** 4000 53rd Avenue West Bradenton, 34210	Shelly DeCesare	25001	Terrance Marshal Tamara Cornwell	25003 25002	Melissa Causey Dolores Thomas	25006 25020	727-6500	727-6513
0861	**LINCOLN MEMORIAL** 305 17th St. East Palmetto, FL 34221	Ronnie King	26001	Irene Nikitopoulos	26017	Brenda Bell Yasmin Morales	26012 26010	721-6840	
0151	**MANATEE ELEMENTARY** 1609 6th Avenue East Bradenton,34208	Lourdes Gonzalez	63001	Jennifer Santora	63013	Miriam Delgado Maria Mata	63040 63002	741-3319	741-3507
0181	**MANATEE HIGH** 902 33rd Street Court West Bradenton, 34205	Sharon Scarbrough	71901	Shane Hall Travis Cochran Linda Francis	71922 71913 72114	Eileen Trace Magdalene Banigo Sylvestre Martinez	71902 71935 71924	714-7300	741-3443

2022-2023 SDMC SCHOOL DIRECTORY

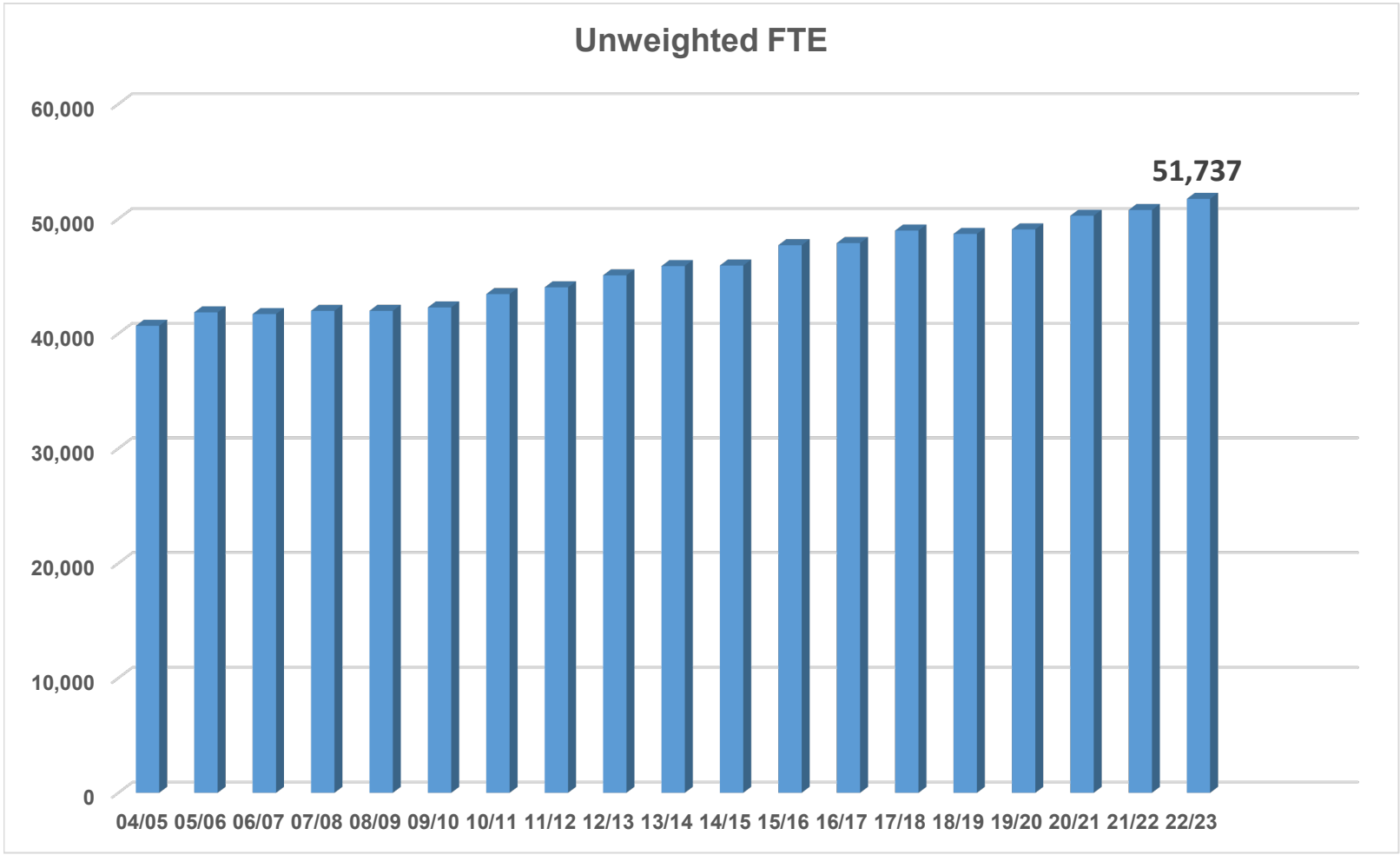
CC#	SCHOOL	PRINCIPAL		ASSISTANT PRINCIPAL		SECRETARY REGISTRAR BOOKKEEPER		PHONE (941)	FAX (941)
0211	**MANATEE TECHNICAL COLLEGE –** 6305 State Road 70 East Bradenton, 34203	Valerie Viands Main Campus	46001	Ellen Sage Justin Erickson	46005 46025	Lisa King Michael McKnight Cynthia Ruiz	46003 46017 46031	751-7900	405-1367
0211	**MANATEE TECHNICAL COLLEGE - EAST** 5520 Lakewood Ranch Blvd. Bradenton, 34211	Valerie Viands	46001	Jennifer Gilray	47101	Sheri Giddens	47130	752-8100	727-6257
0771	**MCNEAL ELEMENTARY** 6325 Lorraine Road Bradenton, 34202	Sheila Waid	64001	Ashley Terry	64002	Carlos Rivera Patricia Lee	64012 64013	751-8165	751-8155
0221	**MILLER ELEMENTARY** 601 43rd Street West Bradenton, 34209	Debra Riley	65001	Kim Deleo	65002	TBD TBD	65006 65004	741-3300	741-3415
0791	**MILLS ELEMENTARY** 7200 69th Street East Palmetto, 34221	James Mennes	66001	Felicia Collett	66002	Michelle Metcalf Tina Orluski	66011 66004	721-2140	721-2152
0601	**MOODY ELEMENTARY** 5425 38th Avenue West Bradenton, 34209	Natalie Jadid	67001	Krista Francies	67003	Jennifer Stephens Patricia Stewart TBD	67004 67002	741-3170	741-3555
0231	**MYAKKA ELEMENTARY** 37205 Manatee Avenue Myakka City, 34251	Carol Ricks	68001	Betsy Bickel-Perry	68008	Adriana Bontrager Terri Peters	68006 68003	708-5515	708-5517
0752	**NOLAN MIDDLE** 6615 Greenbrook Boulevard Bradenton, 34202	Scott Cooper	28001	Lori Jones Minetha Brown	28012 28016	Jennifer Polson Elizabeth Haas	28003 28004	751-8200	751-8210
0261	**ONECO ELEMENTARY** 5214 22nd Street Ct. East Bradenton, 34203	Nicole Williams	69001	Karen Erikzon Maria Lehman	69003 69002	Carly Baez Chelsea Harper	69013 69074	751-7018	753-0926
0281	**PALM VIEW K-8** 6025 Bayshore Road Palmetto, 34221	Kaththea Johnson	70001	Cindy Nguyen-Pham Jessica Kane	70002 70011	Rosemary Hopkins TBD	70012 70009	723-4812	723-4532
0291	**PALMA SOLA ELEM.** 6806 5th Ave. North West Bradenton, 34209	Jennie Grimes	33001	Heather Cherry	33002	Sally Tyson Lucille Reyes	33003 33010	741-3179	741-3181
0301	**PALMETTO ELEM.** 1540 10th Street West Palmetto, 34221	Billie-Jo Tyne-Fintel	35001	Melissa Porco	35002	Veronica Gomez-Centeno Tina Cole	35009 35003	723-4822	723-4607
0351	**PALMETTO HIGH** 1200 17th Street West Palmetto, 34221	Monica Delesline	34001	Quantas Simmons Kathleen Brown Daniel Bradshaw	34141 34025 34010	Shari Stinton Maria Alvarez Nancy Santiago	34003 34013 34012	723-4848	723-4952

2022-2023 SDMC SCHOOL DIRECTORY

CC#	SCHOOL	PRINCIPAL		ASSISTANT PRINCIPAL		SECRETARY REGISTRAR BOOKKEEPER		PHONE (941)	FAX (941)
0852	**PARRISH COMMUNITY HIGH** 7505 Fort Hamer Road Parrish, 34219	Craig Little	72501	Melissa Gagnon Paul Champagne Jillian Bieber	72503 72507 72592	Robin Castle Robin Turner Jessica Kretkowski	72513 72502 72504	803-9330	803-9331
0381	**PRINE ELEMENTARY** 3801 Southern Parkway Bradenton, 34205	Greg Sander	73001	Scott Flynn	73002	Leonardo Ramirez Mari Wood Keri Tucker	73003 73004	751-7006	753-0924
0271	**ROGERS Garden-Bullock Elem.** 515 13th Avenue West Bradenton, 34205	Michael Escorcia	60001	Krista Keats Rebecca Britto	60008 60002	Cindy Davis Cynthia Shreves	60006 60005	209-7540	209-7550
0421	**SAMOSET ELEMENTARY** 3300 19th Street East Bradenton, 34208	Samara Hemingway Primous	27001	Beth Marshall	27004	Peg Lacasse Lakieffa Nickens	27010 27002	708-6400	708-6408
0671	**SEA BREEZE ELEMENTARY** 3601 71st Street West Bradenton, 34209	Aliki Bovoletis	53001	Todd Blackmore	53002	Lynda Hicks Linda Campos	53013 53008	741-3190	741-3614
0431	**SOUTHEAST HIGH** 1200 37th Avenue East Bradenton, 34208	Ginger Collins	36010	Anthony Pipino Craig Page Michael Perez	36024 36026 36014	Suzanne Theiss Carla Ranallo Marcos Araujo	36001 36012 36004	741-3366	741-3372
0631	**STEWART ELEMENTARY** 7905 15th Avenue NW Bradenton, 34209	Joe Hougland	77001	Lisa Heathcote	77051	Bramley Ross Patty Krause	77008 77002	741-3176	741-3467
0581	**SUGG MIDDLE** 3801 59th Street West Bradenton, 34209	Ann McDonald	2001	Lorie Starkweather Daniel Boyd	2074 2067	Nikkie Washington Karen Trumbull-DeSear Vicki Derreberry	2020 2063	741-3157	741-3514
0681	**TARA ELEMENTARY** 6950 Linger Lodge Road Bradenton, 34203	Laura Campbell	78001	Karen Chinault	78006	Tracey Keen Regina Bradin	78002 78005	751-7660	753-0975
0521	**TILLMAN ELEMENTARY** 1415 29th Street East Palmetto, 34221	Marla Massi-Blackmore	76001	Megan Kubal	76006	Nicole Pineda Sally Greathouse	76009 76004	723-4833	723-4530
0811	**WILLIAMS ELEMENTARY** 3404 Fort Hamer Road Parrish, 34219	Andrea Keezer	79251	Rachel Blanchard	79252	Alison Cooper Debby Hampton	79258 79257	776-4040	776-4080
0801	**WILLIS ELEMENTARY** 14705 The Masters Avenue Bradenton, 34202	Kathy Price	80001	Katie Fradley	80002	Venner Badgley Kelley Carpenter	80008 80009	316-8245	316-8259
0701	**WITT ELEMENTARY** 200 Rye Road East Bradenton, 34212	Connie Dixon	81001	Karen Barrett	81002	Lisa Blakemore Amie Golden	81003 81006	741-3628	741-3630

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Percentage Change	Actual Growth
22/23	51,737	1.87%	968
21/22	50,769	0.99%	501
20/21	50,268	2.37%	1,192
19/20	49,076	0.79%	390
18/19	48,686	-0.60%	-293
17/18	48,979	2.22%	1,089
16/17	47,890	0.40%	190
15/16	47,700	3.71%	1,769
14/15	45,931	0.11%	49
13/14	45,882	1.76%	805
12/13	45,077	2.32%	1,044
11/12	44,032	1.34%	590
10/11	43,442	2.67%	1,159
09/10	42,283	0.71%	300
08/09	41,983	0.00%	2
07/08	41,981	0.67%	280
06/07	41,702	-0.35%	-146
05/06	41,848	2.79%	1,168
04/05	40,680	3.09%	1,257
03/04	39,423	3.16%	1,246
02/03	38,177	1.86%	709
01/02	37,468	4.00%	1,499
00/01	35,969	1.11%	400


Unweighted FTE
60,000
50,000
40,000
30,000
20,000
10,000
0
51,737
04/05 05/06 06/07 07/08 08/09 09/10 10/11 11/12 12/13 13/14 14/15 15/16 16/17 17/18 18/19 19/20 20/21 21/22 22/23

Distributing Tax Dollars - 2022-2023 FL DOE FEFP First Calculation

Overview - The amount of Gross State and Local FEFP Dollars for each school district is determined in the following manner:

FTE Students 51,737	X	Program Cost Factors	=	Weighted FTE Students 56,121

Weighted FTE Students 56,121	X	Base Student Allocation (BSA) $4,587.40	X	District Cost Differntial (DCD) 0.9937	=	Base Funding $255,826,131

Base Funding $255,826,131	+	Department of Juvenile Justice (DJJ) $152,947	+	Declining Enrollment Supplement $0	+	Sparsity Supplement $0	+	State Funded Discretionary Contribution $0

ESE Guaranteed Allocation $20,525,824	+	Supplemental Academic Instruction $12,746,432	+	Reading Instruction $2,861,824	+	Safe Schools $3,646,974	+	Mental Health Assistance $2,399,453

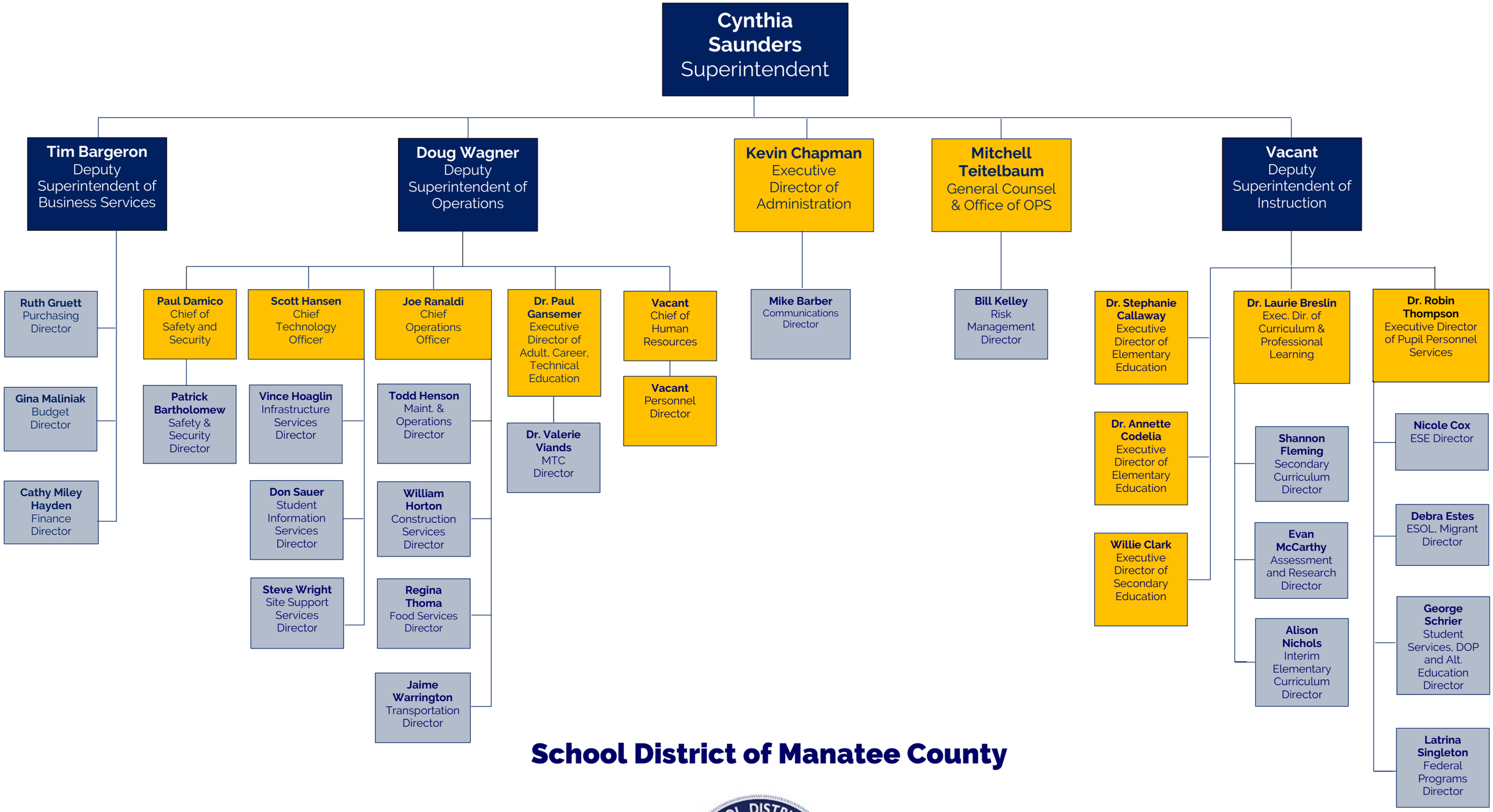
Student Transportation $8,955,244	+	Instructional Materials $4,232,809	+	Teachers Lead Program $968,956	+	Turnaround Supplement $0	+	Compression Supplement $1,455,045

Teacher Salary Increase Allocation $13,607,402	+	Proration to Appropriation -$576,756	+	Class Size Reduction $50,982,207	+	.748 Discretionary Local Effort $43,061,809	=	Gross State, Local and Federal FEFP Funding $420,846,301

SECTION II

FINANCIAL STRUCTURE, POLICY & PROCESS

- ORGANIZATION CHART
- BUDGET PROCESS
- FINANCIAL POLICIES AND PROCEDURES
- TRIM CALENDAR
- MILLAGE INFORMATION
- EFFECTS OF NEW MILLAGE
- DR420S CERTIFICATION OF SCHOOL TAXABLE VALUE



School District of Manatee County

07-07-2022

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 a number of 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 2020 tax levy on September 8, 2020. 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 budgets for the District's self-insurance programs are built around anticipated requirements, based upon historical and actuarial data and growth.

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	Friday, July 1, 2022	Property Appraiser certifies taxable value
Day 19	Tuesday, July 19, 2022	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 21	Thursday, July 21,2022	Within 24 days, Superintendent sends budget to the school board for advertising (Special Meeting)
Day 23	Friday, July 22, 2022	Within 29 days of certification of values, District advertises tentative budget and millage rates
Day 26	Tuesday, July 26, 2022	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages
Day 27	Wednesday, July 27, 2022	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 75	Tuesday, September 6, 2022	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages
Day 78	Friday, September 9, 2022	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue
Day 78	Friday, September 9, 2022	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 6.522 and is composed of the following:

Required Local Effort	3.274
Prior Period Millage Adjustment	0.000
Additional Voted Millage	1.000
	4.274
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.522**

The Required Local Effort (RLE) Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount 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 .510 mills. For FY 2008-09, the Legislature capped the millage at .498 mills. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by .25 and added it to the Discretionary Millage, totaling .748 mills. The Discretionary Millage remains at .748 mills.

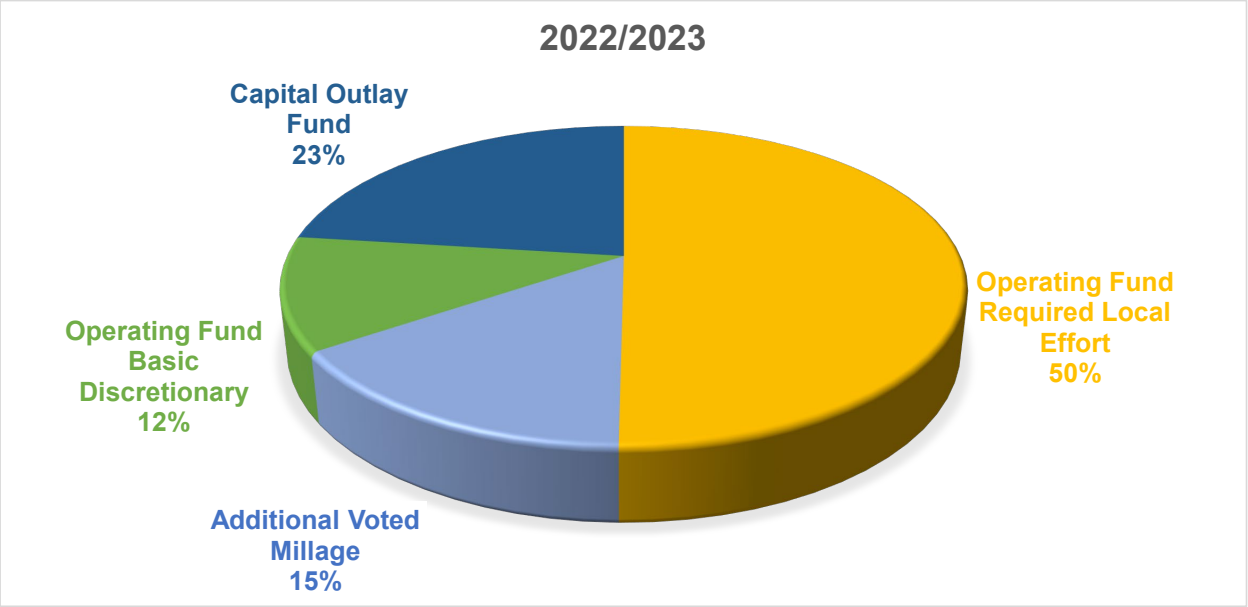
The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of our schools. Its uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mills. For 2008-09, the Legislature capped this millage at 1.750. The difference was used to help offset the increase in the Required Local Effort to fund the FEFP formula. For FY 2009-10 the millage was further reduced by .25 mills and moved to the Discretionary Millage. The Capital Improvement Millage is now set at 1.500 mills.

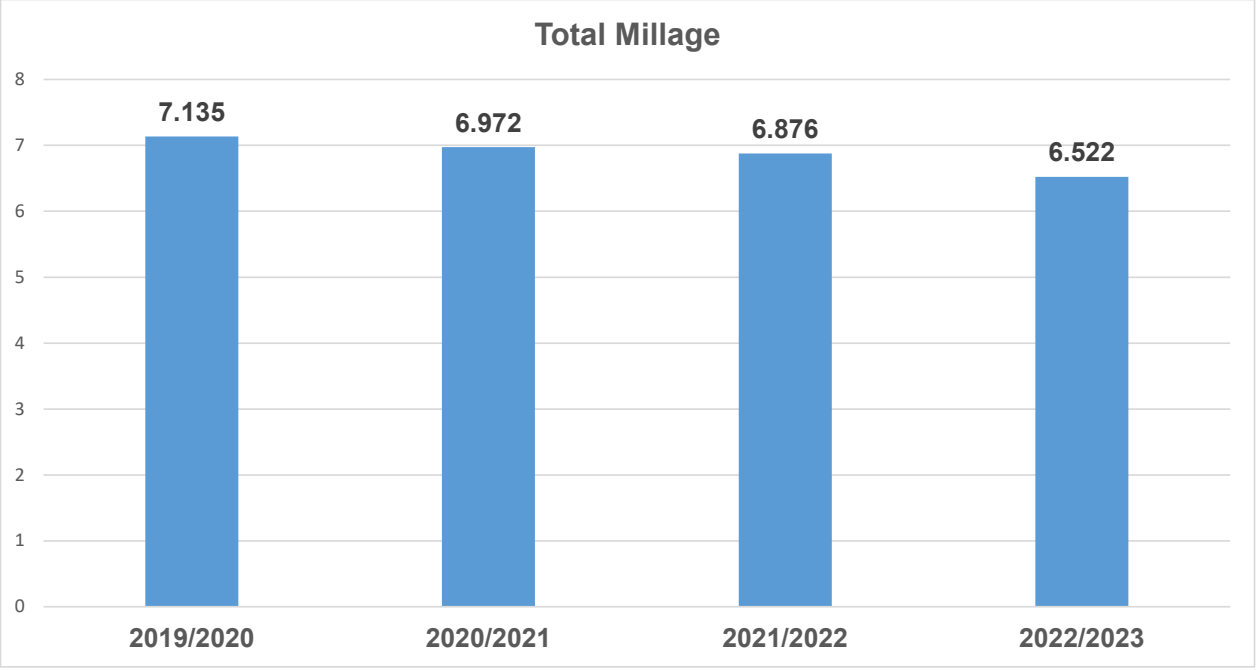
School Board of Manatee County
Millage Levy Information

	2019-2020	2020-2021	2021-2022	2022-2023	2021-2022 vs 2022-2023 Increase / (Decrease)
Operating Fund					
Local Required Effort	3.8870	3.7240	3.6280	3.2740	(0.3540)
Additional Voted Millage	1.0000	1.0000	1.0000	1.0000	0.0000
Basic Discretionary	0.7480	0.7480	0.7480	0.7480	0.0000
Critical Needs Operating	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service Fund	0.0000	0.0000	0.0000	0.0000	0.0000
Capital Outlay Fund	1.5000	1.5000	1.5000	1.5000	0.0000
Total Millage	7.1350	6.9720	6.8760	6.5220	(0.3540)

The proposed millage rate for 2022-2023 is 5.15% 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.

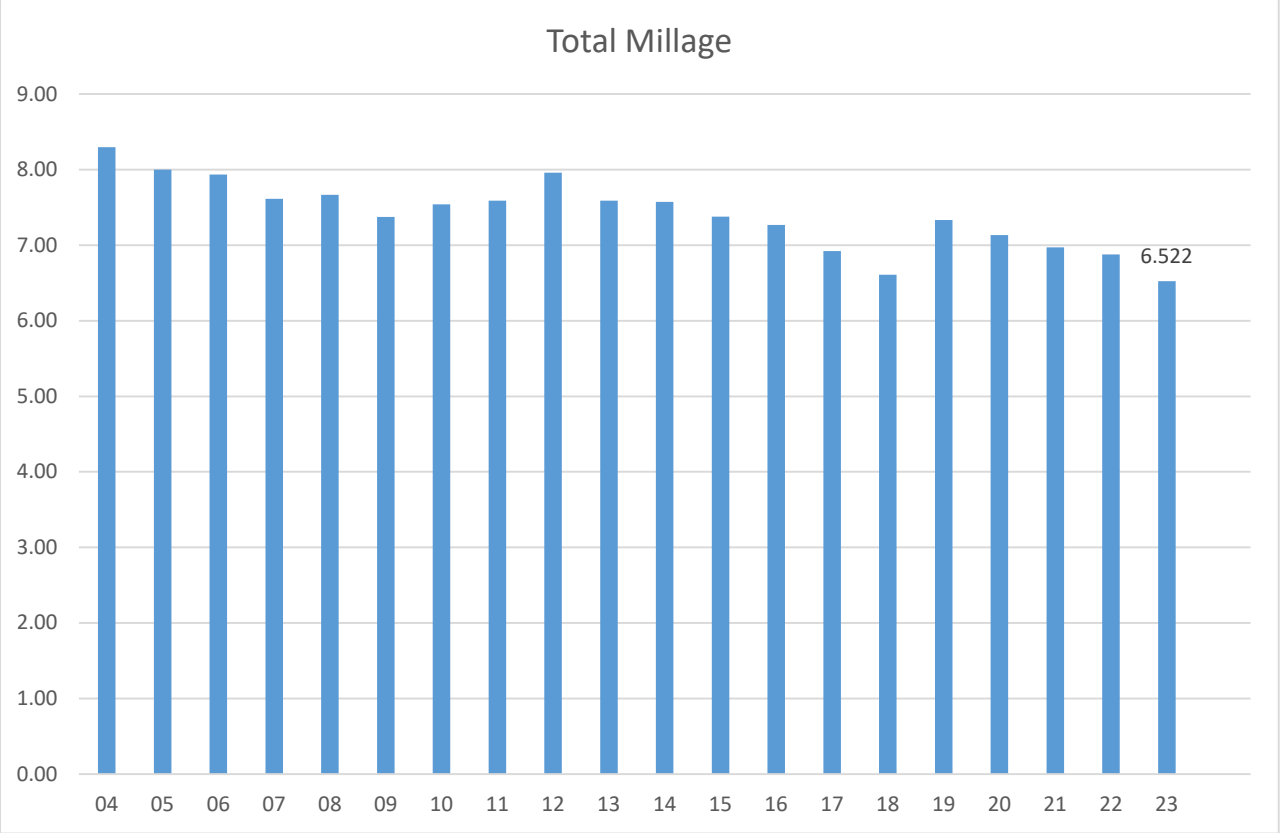
School Board of Manatee County
Millage Levy Information

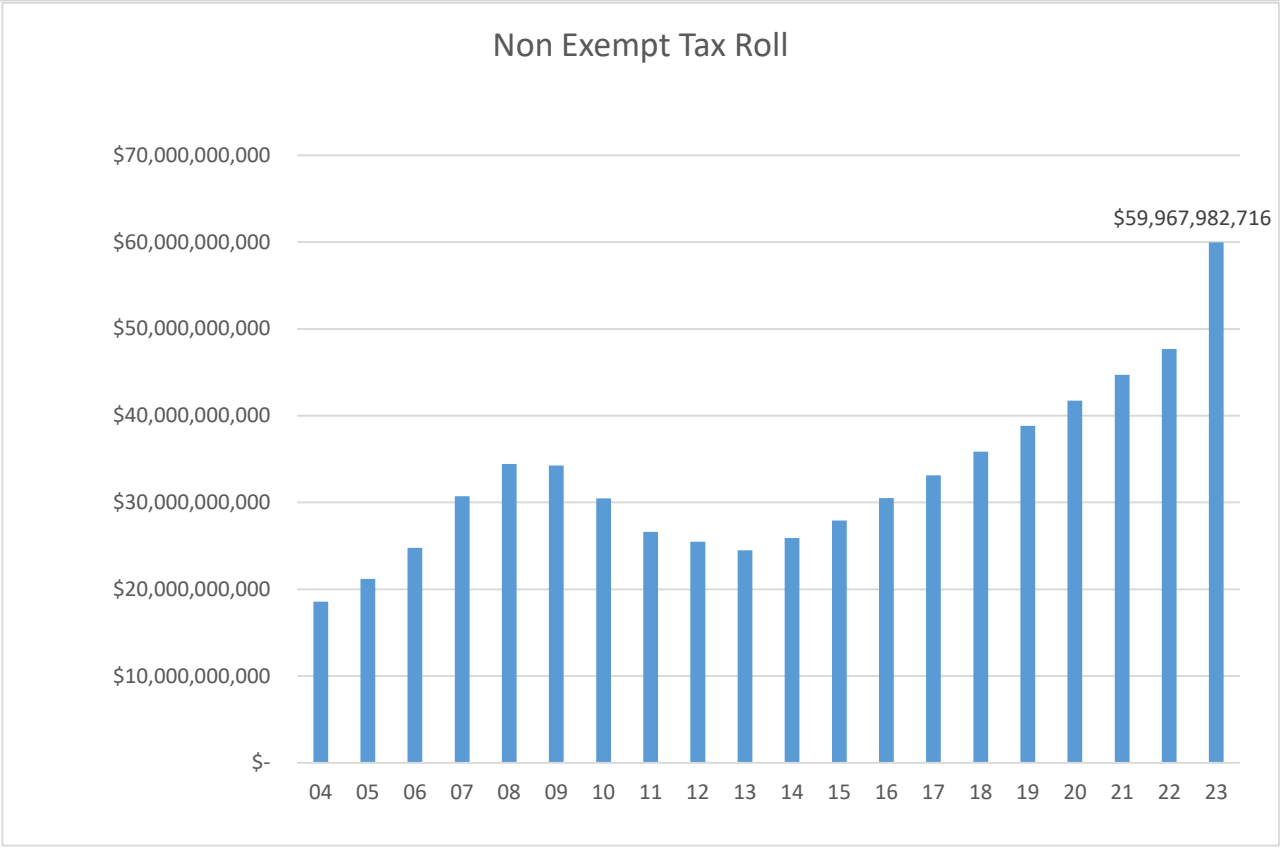


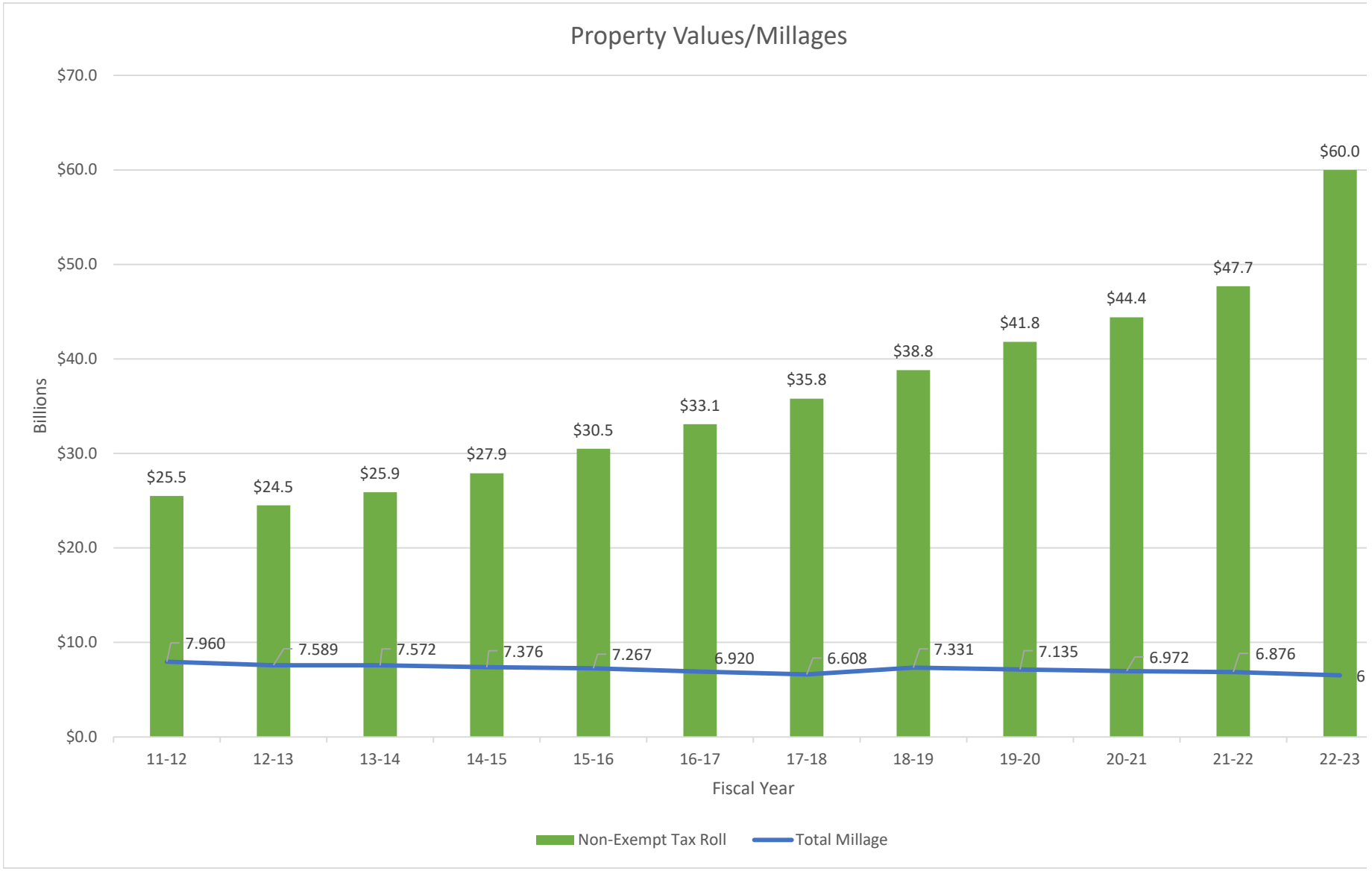


SCHOOL DISTRICT MILLAGE HISTORY
Manatee County, Florida
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non Exempt Tax Roll
2002	5.679	0.648	0.000	0.000	2.000	8.327	$ 14,359,917,021
2003	5.710	0.637	0.000	0.000	2.000	8.347	$ 16,271,403,564
2004	5.674	0.622	0.000	0.000	2.000	8.296	$ 18,574,279,816
2005	5.387	0.612	0.000	0.000	2.000	7.999	$ 21,188,932,148
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	7.960	$ 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	6.920	$ 33,138,246,683
2018	4.360	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**	**$ 59,967,982,716**


Total Millage
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
6.522
04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23


Non Exempt Tax Roll
$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
$-
$59,967,982,716
04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23


Property Values/Millages
$70.0
$60.0
$50.0
$40.0
$30.0
$20.0
$10.0
$0.0
Billions
$25.5
$24.5
$25.9
$27.9
$30.5
$33.1
$35.8
$38.8
$41.8
$44.4
$47.7
$60.0
7.960
7.589
7.572
7.376
7.267
6.920
6.608
7.331
7.135
6.972
6.876
6
11-12
12-13
13-14
14-15
15-16
16-17
17-18
18-19
19-20
20-21
21-22
22-23
Fiscal Year
Non-Exempt Tax Roll
Total Millage

Proposed Tax Increase

Last year's property tax levy

A. Initially proposed tax levy	$	327,031,722
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$	(720,045)
C. Actual property tax levy	$	327,751,767
This year's proposed tax levy	**$**	**391,111,183**

A portion of the tax levy is required under state law in order for the school board to receive **$189,302,723** in state education grants. The required portion has **increased by 9.60** percent, and represents approximately five-tenths of the total proposed taxes.

Current Year State Law (RLE)		3.2740
Current Year Local Board		3.2480
	TOTAL	**6.5220**

Current Year State Law (RLE) RBR		2.9872
Current Year Local Board RBR		2.6743
	TOTAL	**5.6615**

The total millage rate to be levied exceeds the roll-back rate by 15.2%

RLE = Required Local Effort
RBR = Rolled-Back Rate

Gross Taxable Value Comparison			
	2021-22	2022-23	Increase/(Decrease)
	$ 47,666,050,988	$ 59,967,982,716	$ 12,301,931,728

Millage Revenue			
	2021-22 Millage Rate	2022-23 Millage Rate	Increase/(Decrease)
By State Law			
Required Local Effort (RLE)	3.6280	3.2740	-0.3540
Prior Year RLE Adjustment	0.0000	0.0000	0.0000
Subtotal - State	**3.6280**	**3.2740**	**-0.3540**
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	**6.8760**	**6.5220**	**-0.3540**

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

Gross Taxable Value			
	2021-22	2022-23	Increase/(Decrease)
	$ 47,666,050,988	$ 59,967,982,716	$ 12,301,931,728

Millage Revenue			
By State Law	2021-22 Millage Revenue	2022-23 Millage Revenue	Increase/(Decrease)
Required Local Effort (RLE)	$ 165,650,414	$ 188,481,768	$ 22,831,355
Prior Year RLE Adjustment	$ -	$ -	$ -
Subtotal - State	**$ 165,650,414**	**$ 188,481,768**	**$ 22,831,355**
By Local Board			
Discretionary Operating	$ 34,152,842	$ 43,061,809	$ 8,908,967
Critical Operating Needs - 1 mil	$ 45,658,879	$ 57,569,263	$ 11,910,384
Local Capital Improvement	$ 68,488,319	$ 86,353,895	$ 17,865,576
Critical Capital Outlay Needs	$ -	$ -	$ -
Subtotal - Local	**$ 148,300,040**	**$ 186,984,968**	**$ 38,684,928**
TOTAL MILLAGE	**$ 313,950,453**	**$ 375,466,736**	**$ 61,516,283**

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

	2021-22 Tax Year		2022-23 Tax Year	
		Sample Home With No Increase In Assessed Value		Sample Home With No Increase In Assessed Value
Assessed Value (1)		$ 207,370.00		$ 207,370.00
Exemptions included in above		$ -		$ -
Taxable Value		$ 207,370.00		$ 207,370.00
By State Law	**Millage**	**Taxes**	**Millage**	**Taxes**
Required Local Effort (RLE)	3.6280	$ 752.34	3.2740	$ 678.93
Prior Year RLE Adjustment	0.0000	$ -	0.0000	$ -
Subtotal - State	**3.6280**	**$ 752.34**	**3.2740**	**$ 678.93**
By Local Board				
Discretionary Operating	0.748	$ 155.11	0.748	$ 155.11
Critical Operating Needs - 1 mil	1.000	$ 207.37	1.000	$ 207.37
Local Capital Improvement	1.500	$ 311.06	1.500	$ 311.06
Critical Capital Outlay Needs	0.000	$ -	0.000	$ -
Subtotal - Local	**3.248**	**$ 673.54**	**3.248**	**$ 673.54**
TOTAL MILLAGE	**6.8760**	**$ 1,425.88**	**6.5220**	**$ 1,352.47**
			Decrease from prior year	***$ (73.41)***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts.

	2021-22 Tax Year		2022-23 Tax Year	
		Sample Home		Sample Home With Increase In Assessed Value
Assessed Value (1)		$ 207,370.00		$ 256,337.00
Exemptions included in above		$ -		$ -
Taxable Value		$ 207,370.00		$ 256,337.00
By State Law	**Millage**	**Taxes**	**Millage**	**Taxes**
Required Local Effort (RLE)	3.6280	$ 752.34	3.2740	$ 839.25
Prior Year RLE Adjustment	0.0000	$ -	0.0000	$ -
Subtotal - State	**3.6280**	**$ 752.34**	**3.2740**	**$ 839.25**
By Local Board				
Discretionary Operating	0.7480	$ 155.11	0.7480	$ 191.74
Critical Operating Needs - 1 mil	1.0000	$ 207.37	1.0000	$ 256.34
Local Capital Improvement	1.5000	$ 311.06	1.5000	$ 384.51
Critical Capital Outlay Needs	0.0000	$ -	0.0000	$ -
Subtotal - Local	**3.248**	**$ 673.54**	**3.248**	**$ 832.58**
TOTAL MILLAGE	**6.8760**	**$ 1,425.88**	**6.5220**	**$ 1,671.83**
	Increase from prior year due to increase in assessed value			***$ 245.95***

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts.

FLORIDA DEPARTMENT OF REVENUE

Reset Form | Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2022	County : MANATEE

Name of School District :
MANATEE CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 56,631,877,924	(1)
2.	Current year taxable value of personal property for operating purposes	$ 3,327,967,524	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 8,137,268	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 59,967,982,716	(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.)	$ 2,076,441,444	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 57,891,541,272	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 47,666,050,988	(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 : 6/29/2022 12:36 PM

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)*	3.6280	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)*	$ 172,932,433		(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 154,819,334		(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 327,751,767		(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	2.9872	per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	2.6743	per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.2740	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	

Continued on page 2

18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 196,335,175	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 194,776,008	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 391,111,183	(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)*	9.60 %	(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*	15.20 %	(22)

Final public budget hearing	Date :	Time :	Place :
	9/6/2022	5:05 PM	215 Manatee Ave West Bradenton, FL 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 : 7/27/2022
Title : CYNTHIA SAUNDERS, SUPERINTENDENT	Contact Name And Contact Title : Tim Bargeron, Assoc Superintendent Finance	
Mailing Address : PO BOX 9069, BRADENTON, FL 34206-9069	Physical Address : 215 MANATEE AVENUE WEST	
City, State, Zip : BRADENTON, FL 34205	Phone Number : 9417088770	Fax Number : 9417088686

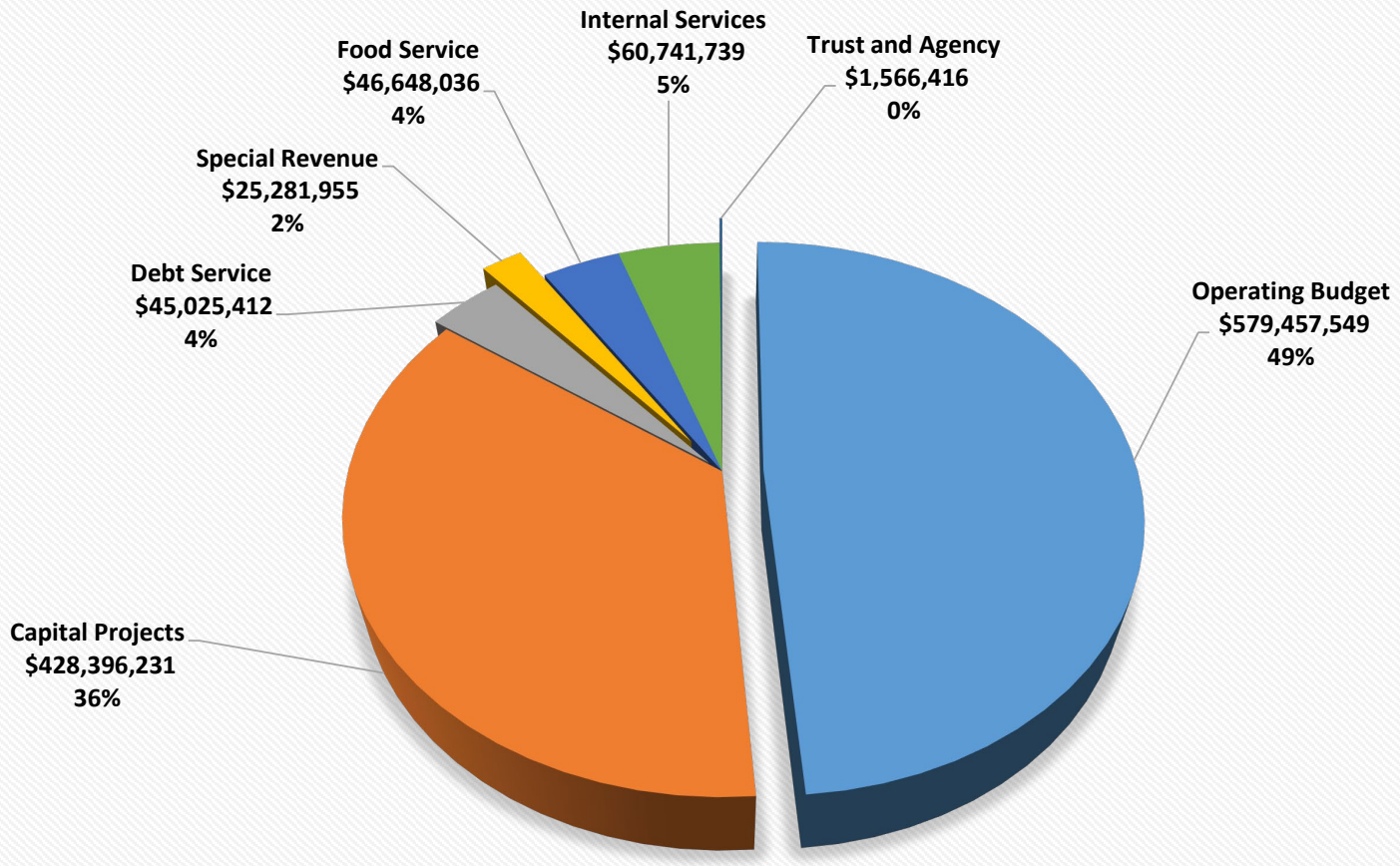
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SECTION III

FINANCIAL SUMMARIES

- TOTAL BUDGET BY FUND
- GENERAL FUND
- DEBT SERVICE FUND
- CAPITAL FUND
- SPECIAL REVENUE FUND – FEDERAL PROGRAMS
- FOOD SERVICE FUNDS
- INTERNAL SERVICE FUNDS – HEALTH
- INTERNAL SERVICE FUNDS – WORKERS COMP
- TRUST AND AGENCY FUNDS

SCHOOL BOARD OF MANATEE COUNTY 2022-2023 BUDGET BY FUND



TOTAL FINAL BUDGET BY FUND - $1,187,117,338

GENERAL OPERATING FUND OVERVIEW
FY 2022-23

The Manatee County School District's General Fund or Operating Fund is the largest fund in the 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 66.4%. Examples of salaries and benefits paid from the General Fund are classroom teachers, school principals, school secretaries, and school custodians. The funds are also used to buy supplies such as classroom books, library books, classroom supplies and custodial supplies. In addition, these monies provide for such expenses as the schools' utility and communications bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The funding source for the FEFP comes from two primary sources, state sales tax and local millage. The local millage is, of course, the property taxes collected in Manatee County.

On the following pages, you will find documents discussing this year's General Fund budget.

The FEFP is the primary mechanism for funding the operating costs of public schools. The key feature of the FEFP is to base financial support for education on the individual student participating in a particular educational program, rather than the number of teachers or classrooms. 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 District Cost Differential (DCD) to determine the base funding from state and local sources.

The School District of Manatee County will receive $14,955,624 more in funding from the 2022-2023 FEFP Second Calculation compared to the 2021-2022 FEFP Fourth Calculation. Local contribution through property taxes increased by $41,628,710.

GENERAL FUND BALANCE

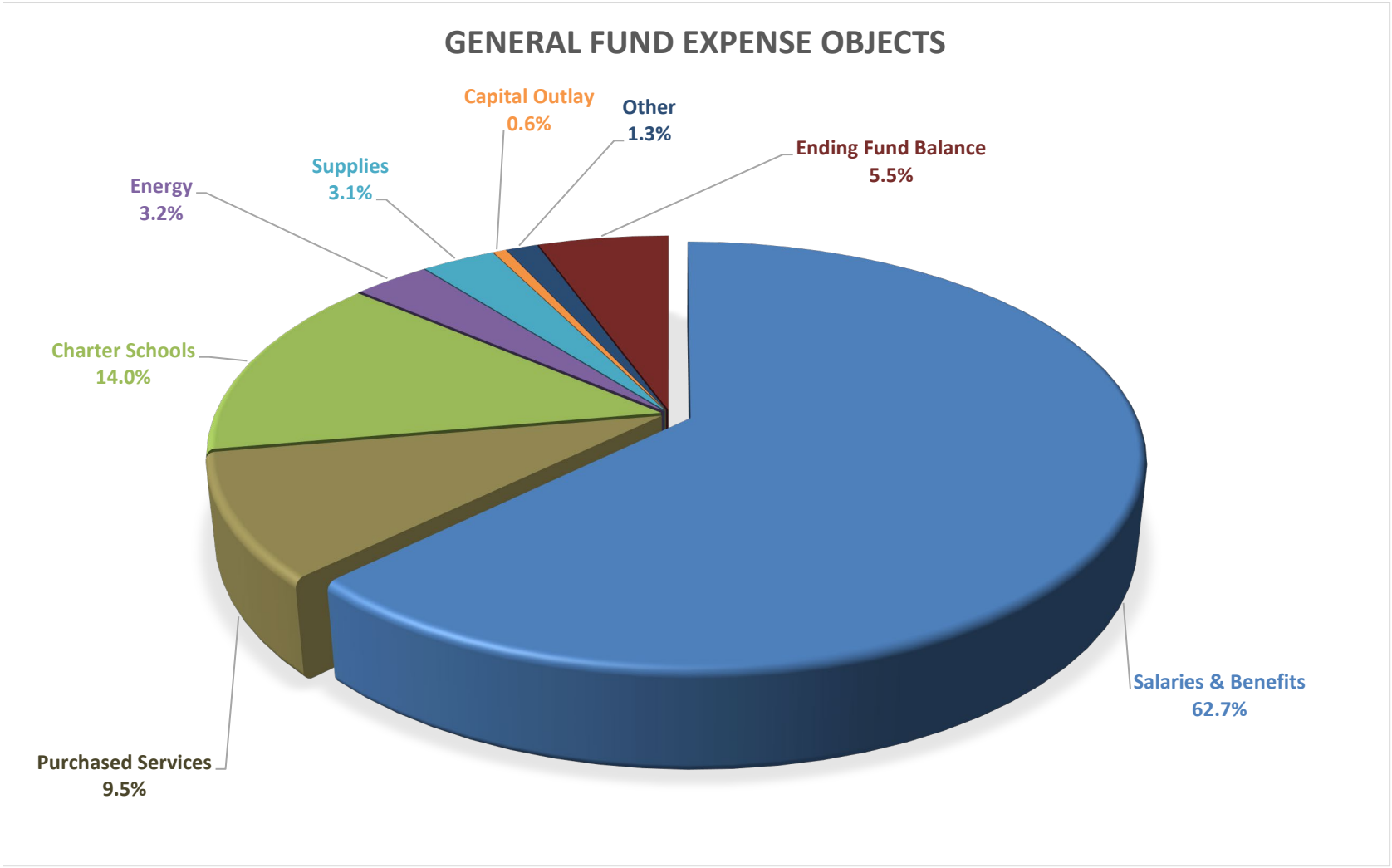
General fund revenues from all sources are budgeted at $579,457,549 for FY 2022-2023, an increase of 11.8% vs. FY 2021-2022. The increased funding will allow the District to continue along the path of financial resiliency, educate 51,737 students, fill vacancies, and further improve upon the educational experience for all students. The Board has succeeded in its goal of maintaining an ending Assigned and Unassigned Fund Balance between 3% and 5% of estimated revenues for the last five fiscal years. The unassigned budgeted fund balance at June 30, 2023 is estimated to be $32.1 million or 6.2% of General Fund revenues excluding beginning fund balance and transfers.

GENERAL FUND

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022 - 2023 BUDGET	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	704,314	702,807	673,800	(29,007)	-4.13%
Misc. Federal Direct	46,198	46,894	4,395	(42,499)	-90.63%
Medicaid	1,666,885	1,180,005	1,300,000	119,995	10.17%
Federal thru Local	340,053	339,977	-	(339,977)	-100.00%
Education Stabilization	-	419,324	-	(419,324)	-100.00%
Other Federal Through State	3,000,000	-	-	-	n/a
TOTAL FEDERAL REVENUE	**5,757,450**	**2,689,006**	**1,978,195**	**(710,811)**	**-26.43%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	129,100,470	123,364,892	138,320,516	14,955,624	12.12%
Lottery Allocations, School Recognition	-	-	-	-	n/a
TOTAL FEFP REVENUE	**129,100,470**	**123,364,892**	**138,320,516**	**14,955,624**	**12.12%**
Work Force Development	9,465,433	9,460,558	9,687,398	226,840	2.40%
CO & DS Withheld - Admin Exp	28,071	29,169	28,000	(1,169)	-4.01%
Workforce Education Performance	256,000	355,000	355,000	-	0.00%
State License Tax	347,499	368,305	340,481	(27,824)	-7.55%
Voluntary Pre-K Program	1,891,057	1,868,884	1,850,000	(18,884)	-1.01%
Class Size Constitutional Amendment	54,355,701	49,965,296	50,982,207	1,016,911	2.04%
Misc & Other State Revenue	1,340,304	1,726,838	50,240	(1,676,598)	-97.09%
TOTAL STATE REVENUE	**67,684,066**	**63,774,051**	**63,293,326**	**(480,725)**	**-0.75%**
TOTAL FEFP AND STATE REVENUE	**196,784,536**	**187,138,943**	**201,613,842**	**14,474,899**	**7.73%**
LOCAL SOURCES					
District School Tax	234,434,449	247,484,131	289,112,841	41,628,710	16.82%
Lease Revenue	125,206	142,942	100,000	(42,942)	-30.04%
Interest on Investments	257,252	250,966	375,825	124,859	49.75%
Student and Adult a la Carte	-	-	-	-	n/a
Vending Sales	-	-	-	-	n/a
Gifts, Grants & Bequests	150	950	-	(950)	-100.00%
Post Secondary Course Fees	2,293,960	3,092,206	3,066,324	(25,882)	-0.84%
Continuing Workforce Ed Fees	91,322	122,931	175,000	52,069	42.36%
Capital Improvement Fees	80,049	128,593	128,130	(464)	-0.36%
Other Schools, Class Fees	24,709	29,109	10,000	(19,109)	-65.65%
Other Student Fees, Financial Aid	508,571	690,454	662,401	(28,053)	-4.06%
School Age Child Care	4,894,282	6,497,531	6,450,000	(47,531)	-0.73%
Charges for Services	1,124	2,787	-	(2,787)	-100.00%
Bus Fees	-	-	38,600	38,600	n/a
Activity Bus Fees	-	-	65,900	65,900	n/a
Sale of Assets	248,178	103,484	100,000	(3,484)	-3.37%
Federal Indirect Cost	1,758,097	3,406,484	2,000,000	(1,406,484)	-41.29%
Other Local Sources	1,616,427	1,970,876	2,260,089	289,212	14.67%
Refunds of prior Year Expenses	(88,955)	(50,229)	-	50,229	-100.00%
Lost, Damaged, Sold Textbooks	15,421	27,479	-	(27,479)	-100.00%
Food Service and Other Indirect Costs	1,670,914	1,667,799	1,667,800	1	0.00%
TOTAL LOCAL REVENUE	**247,931,156**	**265,568,492**	**306,212,909**	**40,644,418**	**15.30%**
TOTAL REVENUES	**450,473,141**	**455,396,441**	**509,804,946**	**54,408,506**	**11.95%**

GENERAL FUND

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022 - 2023 BUDGET	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	304,754,312	302,347,428	367,405,153	65,057,725	21.52%
Pupil Personnel Services	18,015,977	15,040,187	15,896,764	856,578	5.70%
Instructional Media Services	4,705,713	4,894,810	5,284,197	389,387	7.96%
Instr., Curr. Development Services	7,004,942	7,187,656	8,181,351	993,695	13.83%
Instructional Staff Training Services	2,015,570	1,216,101	1,167,629	(48,472)	-3.99%
Instructional Technology	119,382	121,211	572	(120,638)	-99.53%
Board of Education	1,501,137	1,541,080	1,541,404	325	0.02%
General Administration	2,320,133	2,328,824	3,024,859	696,035	29.89%
School Administration	31,093,109	31,552,070	35,202,370	3,650,300	11.57%
Facilities Acquisition & Construction	5,215,725	5,291,690	5,465,344	173,654	3.28%
Fiscal Services	2,891,527	2,771,429	3,612,464	841,035	30.35%
Food Service	-	-	-	-	n/a
Central Services	10,207,820	10,562,664	13,047,769	2,485,105	23.53%
Pupil Transportation Services	14,505,678	15,830,787	18,988,802	3,158,015	19.95%
Operation of Plant	35,383,253	38,222,225	43,950,215	5,727,990	14.99%
Maintenance of Plant	9,623,207	9,002,834	10,202,211	1,199,377	13.32%
Administrative Technology Services	7,444,604	7,294,610	8,526,490	1,231,880	16.89%
Community Services	4,634,328	5,922,718	5,834,737	(87,981)	-1.49%
Debt Service	110,842	67,046	65,500	(1,546)	-2.31%
TOTAL EXPENDITURES, APPROPRIATIONS	**461,547,258**	**461,195,369**	**547,397,832**	**86,202,462**	**18.69%**
TRANSFERS OUT					
To Capital Fund	-	6,804,370	-	(6,804,370)	-100.00%
To Internal Accounts	168,460	-	-	-	n/a
TOTAL TRANSFERS OUT	**168,460**	**6,804,370**	**-**	**(6,804,370)**	**-100.00%**
TRANSFERS, OTHER FINANCING SOURCES					
From Capital Fund	21,811,513	16,550,664	19,264,266	2,713,602	16.40%
From Special Revenue Fund	-	4,180,785	-	(4,180,785)	-100.00%
TOTAL TRANSFERS, OTHER FINANCING SOURCES	**21,811,513**	**20,731,449**	**19,264,266**	**(1,467,183)**	**-7.08%**
BEGINNING FUND BALANCE					
GASB 84 Adjustment	2,672,531	-	-		
Nonspendable Fund Balance	589,122	865,221	691,636	(173,585)	-20.06%
Restricted Fund Balance	11,876,455	12,717,762	6,950,507	(5,767,255)	-45.35%
Assigned Fund Balance	5,877,706	4,917,554	6,482,925	1,565,371	31.83%
Unassigned Fund Balance	10,675,436	23,759,649	36,263,268	12,503,619	52.63%
TOTAL BEGINNING FUND BALANCE	**31,691,250**	**42,260,186**	**50,388,336**	**8,128,150**	**19.23%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	865,221	691,636	691,636	-	0.00%
Restricted Fund Balance	12,717,762	6,950,507	-	(6,950,507)	-100.00%
Assigned Fund Balance	4,917,554	6,482,925	-	(6,482,925)	-100.00%
Unassigned Fund Balance	23,759,649	36,263,268	31,368,081	(4,895,187)	-13.50%
TOTAL ENDING FUND BALANCE	**42,260,186**	**50,388,336**	**32,059,717**	**(18,328,619)**	**-36.37%**


GENERAL FUND EXPENSE OBJECTS
Capital Outlay
0.6%
Other
1.3%
Ending Fund Balance
5.5%
Supplies
3.1%
Energy
3.2%
Charter Schools
14.0%
Salaries & Benefits
62.7%
Purchased Services
9.5%

DEBT SERVICE BUDGET OVERVIEW
FY 2022-23

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 $31,494,443 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 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.

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 $1,860,000 State School Bonds payable for Series 2011A, 2017A, 2019A, and 2020A. The Department of Education acts as 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.

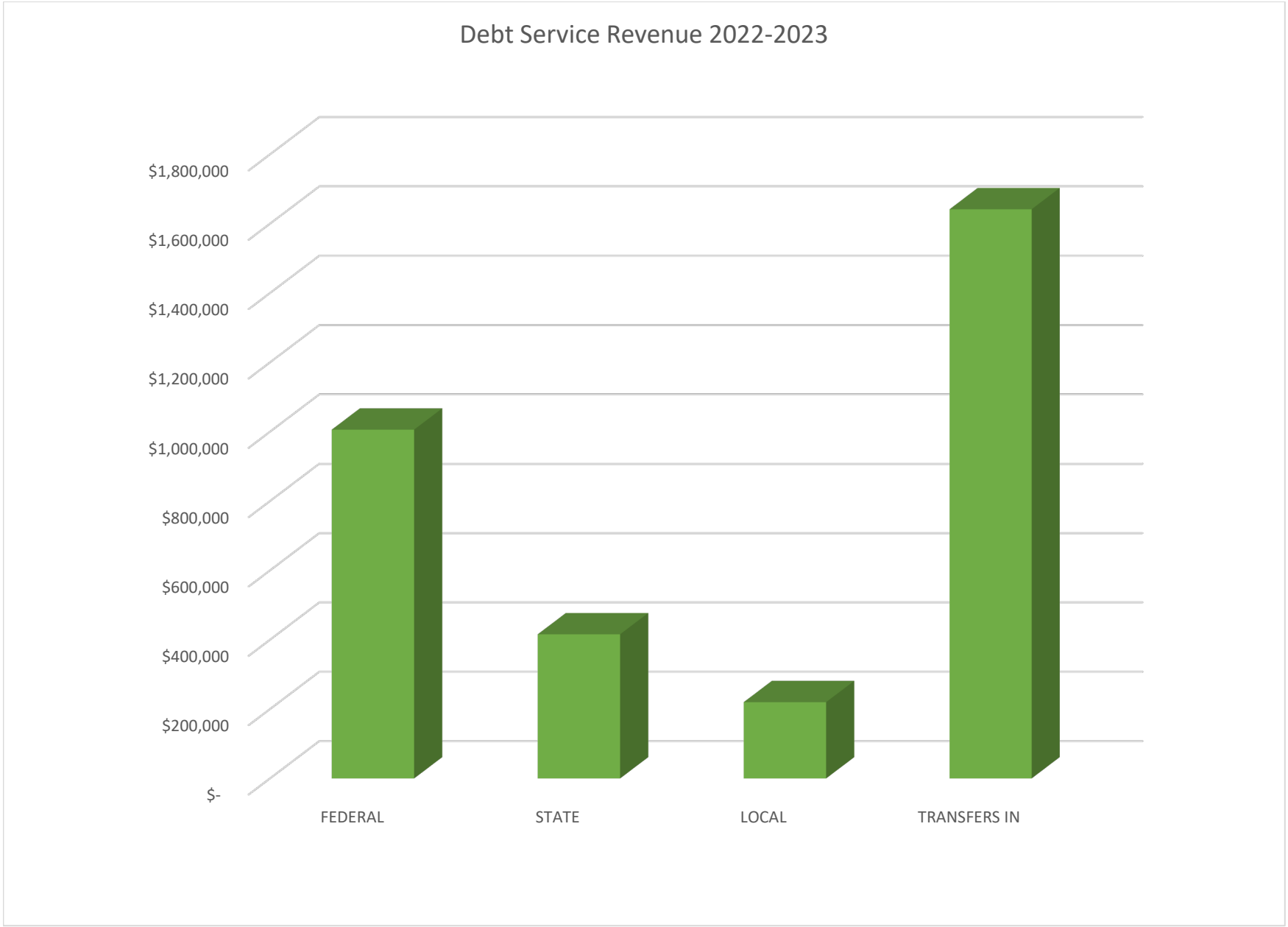
Certificates of Participation (COP's)

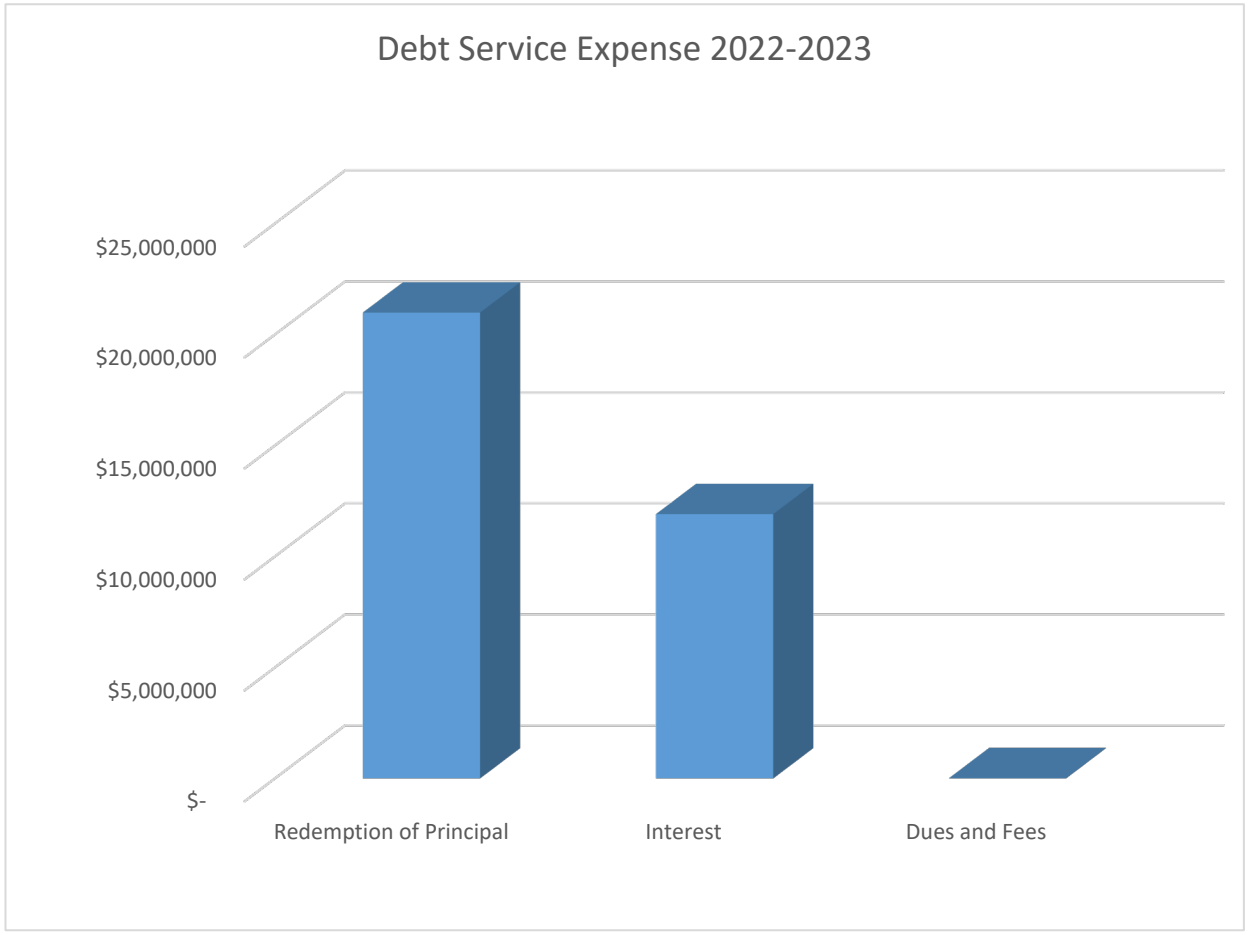
Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2022-2023 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

Fiscal Year 2021-2022 Local Capital Improvement proceeds	$ 69,048,580
75% of above proceeds	$ 51,786,435
Less: Current COP Debt Service	- 9,700,000
Available Annual Debt Service from Capital Millage proceeds	$ 42,086,435

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 Revenue 2022-2023
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
FEDERAL
STATE
LOCAL
TRANSFERS IN


Debt Service Expense 2022-2023
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
Redemption of Principal
Interest
Dues and Fees

DEBT SERVICE FUND

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2021-22 TO 2022-23 CHANGE	PERCENT
REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	953,151	948,620	1,005,960	57,340	6.04%
TOTAL FEDERAL SOURCES	953,151	948,620	1,005,960	57,340	6.04%
STATE SOURCES					
CO & DS withheld for SBE/COBI	486,602	472,543	415,740	(56,803)	-12.02%
SBE/COBI Bond Interest	33	40	-	(40)	-100.00%
TOTAL STATE SOURCES	486,635	472,583	415,740	(56,843)	-12.03%
LOCAL SOURCES					
Interest & Fair Market Value Adjustment	418,826	374,947	220,000	(154,947)	-41.33%
TOTAL LOCAL SOURCES	418,826	374,947	220,000	(154,947)	-41.33%
TOTAL REVENUE	**1,858,612**	**1,796,150**	**1,641,700**	**(154,450)**	**-8.60%**
APPROPRIATIONS/EXPENDITURES					
DEBT SERVICE					
Redemption of Principal	19,763,000	18,087,454	20,988,327	2,900,873	16.04%
Interest	10,652,381	9,877,217	11,909,515	2,032,298	20.58%
Dues and Fees	26,865	16,127	18,301	2,174	13.48%
Payments to Refunded Escrow Agent	-	-	-	-	
TOTAL APPROPRIATIONS/EXPENDITURES	**30,442,246**	**27,980,798**	**32,916,143**	**4,935,345**	**17.64%**
TRANSFERS IN					
From Capital Projects	29,686,033	25,870,938	31,494,443	5,623,505	21.74%
TOTAL TRANSFERS IN	29,686,033	25,870,938	31,494,443	5,623,505	21.74%
BEGINNING FUND BALANCE	**11,100,580**	**12,202,979**	**11,889,269**	**(313,710)**	**-2.57%**
ENDING FUND BALANCE RESTRICTED FOR DEBT SERVICE	**12,202,979**	**11,889,269**	**12,109,269**	**220,000**	**1.85%**

School District of Manatee County, FL
Outstanding Debt Service
For the Fiscal Year Ending 6/30/22

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2011A-Refunding	90,000	3.0 - 5.0	2023	640,000
Series 2017A-Refunding	450,000	5	2026	829,000
Series 2019A-Refunding	589,000	5	2029	744,000
Series 2020A-Refunding	731,000	5	2031	1,037,000
	$ 1,860,000			$ 3,250,000
District Revenue Bonds:				
Series 2017, Sales Tax	105,320,000	5.00	2033	131,785,000
	$ 105,320,000			$ 131,785,000
Certificates of Participation				
Series 2010A, QSCB	19,920,000	(1)	2029	21,600,000
Series 2015, Refunding	20,440,000	2.92	2027	38,470,000
Series 2016, Refunding	32,660,000	5.00	2029	36,780,000
Series 2017, Refunding	30,215,000	2.57	2031	55,890,000
	$ 103,235,000			$ 152,740,000
Total	$ 210,415,000			$ 287,775,000

CAPITAL PROJECT FUNDS
BUDGET OVERVIEW FY 2022-23

The district Capital Fund contains revenue from both sales tax and local property tax millage of 1.5 mils. 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 mills without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mills. 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 FY 2022-23 is estimated to be $31,150,906.

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)

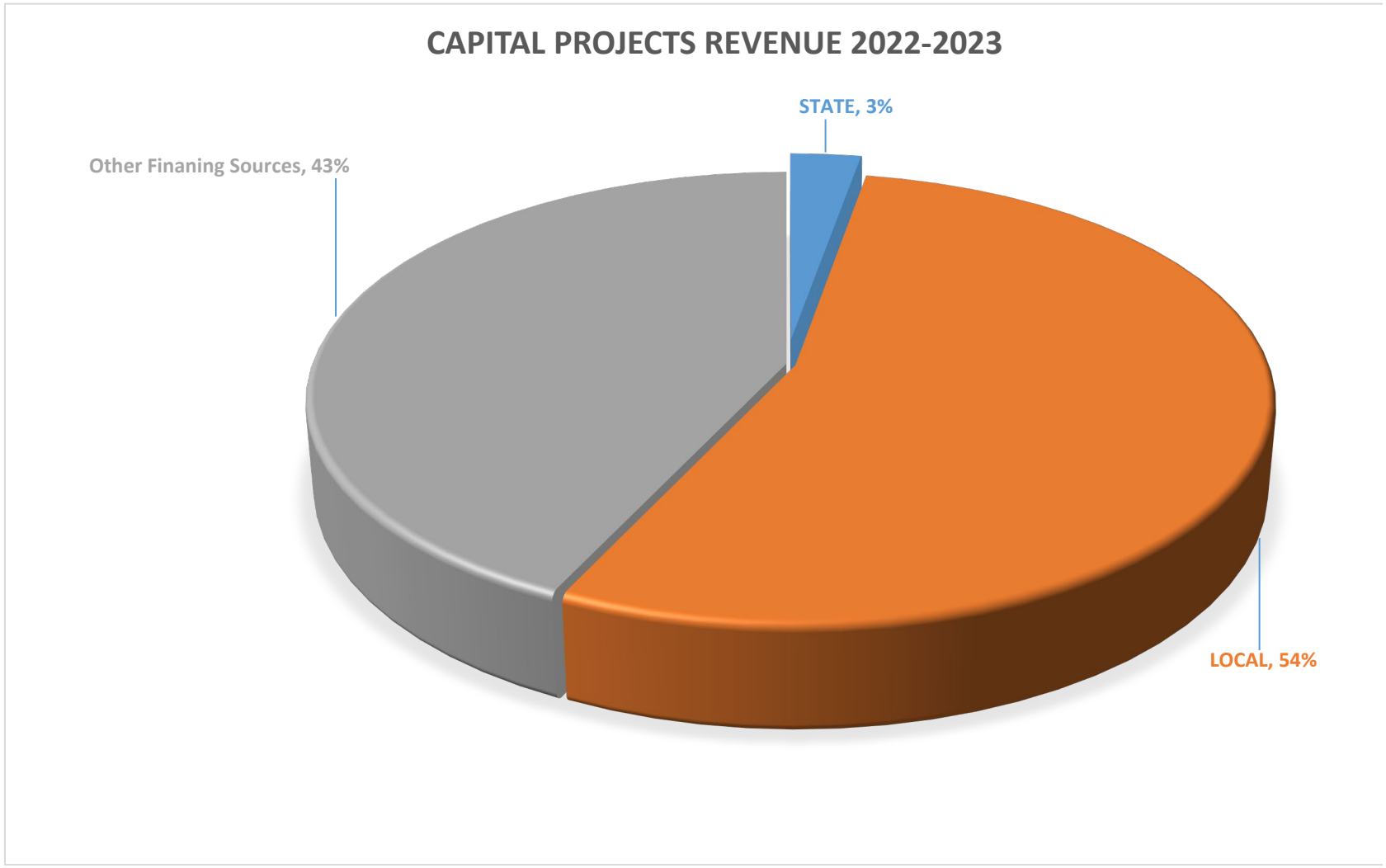
	Actual FY 21/22	Budget FY 22/23	Budget FY 23/24	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27
ESTIMATED REVENUE						
Current Revenue - Local						
AD VALOREM TAXES	$ 69,048,580	$ 86,353,895	$ 94,335,120	$ 101,710,512	$ 108,488,160	$ 115,571,808
% Inc/(Dec)	7.45%	25.06%	9.24%	7.82%	6.66%	6.53%
SALES TAX PROCEEDS	45,130,466	46,935,684	48,813,111	50,765,635	52,796,260	54,908,110
% Inc/(Dec)	23.02%	4.00%	4.00%	4.00%	4.00%	4.00%
IMPACT FEE REVENUE	31,150,906	31,150,906	31,150,906	31,150,906	31,150,906	31,150,906
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	99,554	79,875	79,875	79,875	79,875	79,875
% Inc/(Dec)	-71.26%	-19.77%	0.00%	0.00%	0.00%	0.00%
INTEREST	166,366	20,000	20,000	20,000	20,000	20,000
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Local Revenue Total:	$ 145,595,872	$ 164,540,360	$ 174,399,012	$ 183,726,928	$ 192,535,201	$ 201,730,699
Current Revenue - State						
CO & DS	1,456,717	1,473,583	1,463,384	1,463,384	1,463,384	1,463,384
% Inc/(Dec)	4.97%	1.16%	-0.69%	0.00%	0.00%	0.00%
Educational Facilities Grant	227,361	1,215,764	-	-	-	-
% Inc/(Dec)	-58.12%	434.73%	0.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	3,895,369	3,868,382	3,868,382	3,868,382	3,868,382	3,868,382
% Inc/(Dec)	13.66%	-0.69%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	119,704	1,880,296	-	-	-	-
% Inc/(Dec)	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Revenue Total:	$ 5,699,152	$ 8,438,025	$ 5,331,766	$ 5,331,766	$ 5,331,766	$ 5,331,766

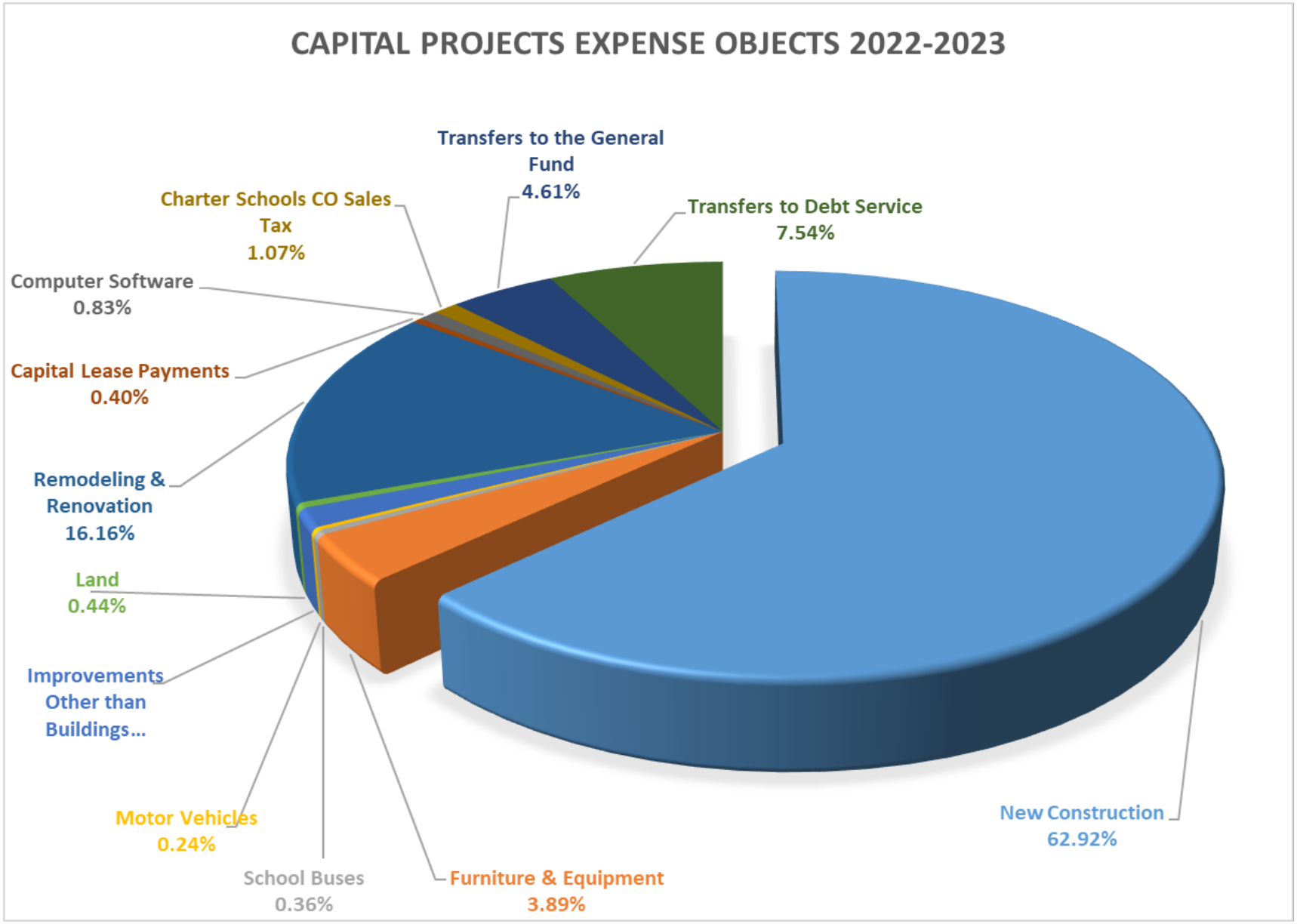
DESCRIPTION OF THE IMPACT ON THE OPERATING BUDGET FROM MAJOR CAPITAL PROJECTS:

Renovation – We have begun major renovation projects on one middle school and will be starting major renovations at three elementary, one middle school, and one high school.

New Construction – We have several addition projects planned, construction of new elementary school to begin and are in the process and finishing up the construction to replace a middle school.

Repair Projects – The Board has numerous repair projects planned in this budget year. No change in operational cost is anticipated.


CAPITAL PROJECTS REVENUE 2022-2023
STATE, 3%
Other Finaning Sources, 43%
LOCAL, 54%


CAPITAL PROJECTS EXPENSE OBJECTS 2022-2023
Transfers to the General Fund 4.61%
Charter Schools CO Sales Tax 1.07%
Transfers to Debt Service 7.54%
Computer Software 0.83%
Capital Lease Payments 0.40%
Remodeling & Renovation 16.16%
Land 0.44%
Improvements Other than Buildings...
Motor Vehicles 0.24%
School Buses 0.36%
Furniture & Equipment 3.89%
New Construction 62.92%

CAPITAL PROJECTS FUND

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	2021 - 22 TO 2022-23 CHANGE	PERCENT
REVENUE					
STATE SOURCES					
CO & DS Distributed	1,356,739	1,442,884	1,442,884	-	0.00%
Interest-Undistrib CO & DS	31,070	13,833	30,699	16,866	121.93%
Public Education Capital Outlay-PECO-Construction	-	119,704	1,880,296	1,760,592	1470.79%
Charter School Cap Outlay PECO	3,427,353	3,895,369	3,868,382	(26,987)	-0.69%
Other Misc. State Revenue	542,943	227,361	1,215,764	988,403	434.73%
TOTAL STATE REVENUE	5,358,105	5,699,151	8,438,025	2,738,874	48.06%
LOCAL SOURCES					
District Local Capital Improvement	64,261,360	69,048,580	86,353,895	17,305,315	25.06%
Local Sales Tax	36,684,613	45,130,466	46,935,684	1,805,218	4.00%
Interest	38,642	166,366	20,000	(146,366)	-87.98%
Other Misc. Local Sources	346,447	99,554	79,875	(19,679)	-19.77%
Impact fees	29,073,369	31,150,906	31,150,906	-	0.00%
TOTAL LOCAL REVENUE	130,404,431	145,595,872	164,540,360	18,944,488	13.01%
TOTAL REVENUE	**135,762,536**	**151,295,023**	**172,978,385**	**21,683,362**	14.33%
EXPENDITURES, APPROPRIATIONS					
New Construction	13,119,241	30,315,478	262,783,422	232,467,944	766.83%
Furniture, Fixtures & Equipment	14,544,537	12,981,514	16,225,355	3,243,841	24.99%
School Buses	2,198,467	27,867	1,496,676	1,468,809	5270.78%
Motor Vehicles	230,406	209,811	992,009	782,198	372.81%
Land	61,481	-	1,850,000	1,850,000	n/a
Improvement Other than Bldgs	2,890,697	6,365,109	6,401,345	36,236	0.57%
Remodeling & Renovation/Other	33,358,052	28,403,374	67,478,895	39,075,521	137.57%
Computer Software	2,615,079	2,836,663	3,480,382	643,719	22.69%
Charter Schools Capital Outlay Sales Tax	2,026,902	2,481,379	4,479,006	1,997,627	80.50%
Debt Service:					
Principal on Capital Lease	1,699,234	1,710,507	1,603,998	(106,509)	-6.23%
Interest and Dues and Fees	56,771	122,152	72,955	(49,197)	-40.28%
TOTAL EXPENDITURES, APPROPRIATIONS	72,800,867	85,453,854	366,864,043	281,410,189	329.31%
TRANSFERS OUT					
To Debt Service	29,686,033	25,870,938	31,494,443	5,623,505	21.74%
To General Fund	21,811,513	16,550,664	19,264,266	2,713,602	16.40%
TOTAL TRANSFERS OUT	51,497,546	42,421,602	50,758,709	8,337,107	19.65%
TRANSFERS, OTHER FINANCING SOURCES					
Certificates of Participation Issued	-	-	130,000,000	130,000,000	
Inception of Leases	4,583,664	1,100,565	171,862	(928,703)	-84.38%
Interfund Transfer	-	6,804,370	-	(6,804,370)	-100.00%
TOTAL TRANSFERS, OTHER FINANCING SOURCES	4,583,664	7,904,935	130,171,862	122,266,927	1546.72%
BEGINNING BALANCE	**77,873,695**	**93,921,482**	**125,245,984**	**31,324,502**	33.35%
ENDING FUND BALANCE	**93,921,482**	**125,245,984**	**10,773,479**	(114,472,505)	-91.40%

	FY 21/22 ACTUAL	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FE 27/28	5 Yr Total
Ad Valorem Taxes 1.5 Mill	$ 69,048,580	$ 86,353,895	$ 94,335,120	$ 101,710,512	$ 108,488,160	$ 115,571,808	$ 88,202,304	$ 506,459,495
CO & DS	1,456,717	1,473,583	1,463,384	1,463,384	1,463,384	1,463,384	1,293,177	7,327,119
PECO - Maint allocation	-	-	-	-	-	-	-	-
PECO - New Construction	119,704	1,880,296	-	-	-	-	-	1,880,296
PECO - Charter School Capital Outlay	3,895,369	3,868,382	3,868,382	3,868,382	3,868,382	3,868,382	3,427,342	19,341,910
Sales Tax Revenue	45,130,466	46,935,684	48,813,111	50,765,635	52,796,260	54,908,110	46,417,738	254,218,800
Impact Fee Revenue	31,150,906	31,150,906	31,150,906	31,150,906	31,150,906	31,150,906	23,522,328	155,754,530
Fuel Tax Refund	99,555	79,875	79,875	79,875	79,875	79,875	79,875	399,375
Educational Facility Safety Grants	227,361	1,215,764	-	-	-	-	-	1,215,764
Interest & Refunds	166,366	20,000	20,000	20,000	20,000	20,000	193,500	100,000
Interfund Transfer	6,804,370	-	-	-	-	-		-
Lease Agreements	1,100,565	171,862	-	-	-			171,862
Certificates of Participation	-	130,000,000	-	-	-	-		130,000,000
TOTAL REVENUES	**$ 159,199,959**	**$ 303,150,247**	**$ 179,730,778**	**$ 189,058,694**	**$ 197,866,967**	**$ 207,062,465**	**$ 163,136,264**	**$ 1,076,869,150**
EXPENDITURES								
Construction	**49,565,401**	**308,701,951**	**84,558,708**	**74,345,650**	**101,311,200**	**114,815,000**	**31,925,600**	**683,732,509**
Barbara Harvey Elementary School	98,720	21,475	-	-	-			21,475
Bayshore High Auditorium Renovation,Arts Magnet	-	-	3,145,920	20,000,000				23,145,920
Bayshore High Press Box/Rubber Tracks	1,378,154	2,482	-	-	-			2,482
Bayshore High Paint	-	1,000,000	-	-	-			1,000,000
Bayshore High Roof	-	2,000,000	-	-	-	-		2,000,000
Bayshore High Window Leak Remediation	48,683	-	-	-	-	-		-
Blackburn Elementary Renovate & Replace (750)	386	29,369,614	-	-	-			29,369,614
Braden River High School Addition (10PK)	-		-	-	9,159,200	-		9,159,200
Braden River Middle Addition	1,611,252	-	-	-	-	-		-
Braden River Middle Renovation	9,120,537	5,692,836	-	-	-	-		5,692,836
Buffalo Creek Addition in media center	598,076	12,488,118	-	-	-	-		12,488,118
Freedom El School-Classroom Wing Addition (8PK, K-	4,035	4,545,965	-	-	-	-		4,545,965
Haile Middle Addition (889) (10 2-story)	-	5,920,000	-	-	-	-		5,920,000
Haile Middle Renovation	642	37,784,358	-	-	-	-		37,784,358
Haile Middle Roof	-	2,500,000	-	-	-	-		2,500,000
King Middle Covered Walks	319,022	65,415	-	-	-			65,415
Lakewood Ranch Addition (20) 2 story	615,313	18,218,209	-	-	-			18,218,209
Lakewood Ranch Roof	-	3,500,000	-	-	-	-		3,500,000
Lee Middle School-Outdoor Ampitheater	-	-	500,000	-	-	-		500,000
New K-8 School East County (1500 Student Stations)	-	10,500,000	32,069,350	36,430,650	-	-		79,000,000
New Middle School (1164 Student Stations)-North Cou	-	-	1,500,000	13,200,000	60,300,000	-		75,000,000
New Elementary School (974 Student Stations) North (	-	-	-	1,500,000	29,137,000	28,000,000		58,637,000
Manatee High replace grandstands	2,454,596	361,498	-	-	-	-		361,498
Manatee High TV Studio	15,255	184,745	-	-	-	-		184,745
Manatee High Paint	-	1,000,000	-	-	-	-		1,000,000
Manatee High Roof	-	2,500,000	-	-	-	-		2,500,000
Matzke Transportation Office Renovation	20,628	65,000	-	-		-		65,000
Matzke Tower Repairs	-	48,811	-	-	-	-		48,811
Mills Entrance Repairs	-	250,000	-	-	-	-		250,000
MTC Expansion	22,050	6,782,320	-	-	-	-		6,782,320
MTC Firing Range	119,704	4,650,296	-	-	-			4,650,296
MTC Firing Range-Access Drive	-	850,000	-	-	-	-		850,000
Moody Elementary Renovation	-	-	-	-	-	30,000,000		30,000,000
Myakka Elementary Renovation	-	-	-	-	-	24,600,000		24,600,000
Nolan Middle School Addiiton (8PK)	-	-	-	-	-	-	5,964,800	-
Oneco Renovation (not replacement per DOE)	562	34,150,000	-	-	-	-		34,150,000
Palma Sola Renovation	-	-	-				22,200,000	-
Palm View Elementary Gym Addition	287,578	3,210	-	-	-	-		3,210
Palmetto High Campus Drainage	61,099	19	-	-	-	-		19
Palmetto High Renovation (2145)	440,785	15,947,124	22,610,501	-	-	-		38,557,625
Parrish Community High	173,264	20,037,223	-	-	-	-		20,037,223
PSC HVAC & Building Envelope & Roof	12,897	-	-	-	-	-		-
Seabreeze Drainage	405,691	-	-	-	-	-		-
Seabreeze Roof Replacements	136,496	3,163,504	-	-	-	-		3,163,504
Southeast High Rubber Tracks	213,457	1,228,680	-	-	-	-		1,228,680
Southeast High Science Building	138,688	16,743,312	-	-	-	-		16,743,312
SSC Generator and UPS Replacement	60,543	-	-	-	-	-		-
SSC Renovation HVAC	198	8,186,343	8,514,257	-	-	-		16,700,600
Sugg Middle School Addition	3,356,939	-	-	-	-	-		-
Sugg Middle School Renovation	23,109,515	14,273,823	7,742,880	-	-	-		22,016,703
Tara Elementary School Addition 4 pk	-	-	3,760,800	-	-	-	3,760,800	3,760,800
Tara Elementary School Renovation	309	31,499,423	-	-	-	-		31,499,423
Tillman Elementary Renovation	35,381	-	-	-	-	31,000,000		31,000,000
Williams Elemtary Addition (6PK)	-	6,057,300	-	-	-	-		6,057,300
Willis Elementary Addition	33,638	-	-	-	-	-		-
Witt Elementary Renovation/Addition/Roof	2,958,895	189,042	-	-	-	-		189,042
Various-DSC Professional & Technical Services	67,541	215,000	215,000	215,000	215,000	215,000	215,000	1,075,000
Various-Security Fencing	1,517,657	1,499,440	400,000	400,000	400,000	400,000		3,099,440
Various - Site Acquisition	-	1,850,000	1,500,000	-	-	-		3,350,000
Various - HS Field Upgrades-Synthetic Turf	-	2,220,000	2,000,000	2,000,000	1,500,000	-		7,720,000
Various-Vestibules for School Safety	127,215	1,137,366	600,000	600,000	600,000	600,000	600,000	3,537,366
	FY 21/22 ACTUAL	**FY 22/23**	**FY 23/24**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FE 27/28**	**5 Yr Total**
Maintenance	**19,018,627**	**38,446,284**	**28,669,734**	**23,538,680**	**22,355,780**	**22,018,124**	**-**	**135,028,602**
County Wide Annual Repairs and Maintenance	8,215,906	11,662,369	7,605,680	7,590,680	7,590,680	7,590,680		42,040,089
Bleachers	48,712	120,000	60,000	60,000	60,000	1,255,000		1,555,000
CCTV	1,816,899	1,963,000	1,880,000	1,275,000	1,160,000	125,000		6,403,000
Electrical	-	657,487	337,000	387,000	288,000	1,550,000		3,219,487
Fire Alarm	759,486	2,099,422	1,875,000	1,075,000	1,050,000	-		6,099,422
Flooring	1,920,955	4,779,789	1,880,154	1,573,400	1,195,200	-		9,428,543
HVAC	2,478,990	5,758,804	3,875,000	4,500,000	4,125,000	-		18,258,804
Improvement Projects	3,330	100,000	-	-	-	-		100,000
Lighting	203,193	888,111	420,000	1,115,000	440,000	187,000		3,050,111
Painting	1,603,612	2,740,230	4,400,000	900,000	2,300,000	2,100,000		12,440,230
Parking	144,444	168,782	118,200	145,200	111,000	207,080		750,262
Playcourts/Playgrounds	616,767	1,709,349	946,700	809,400	945,900	859,364		5,270,713
Plumbing	130,720	77,072	72,000	108,000	90,000	144,000		491,072
Portable-MCR Health/Daughtrey	-	600,000	-	-	-	-		600,000
Roof Repair & Replacement	1,075,614	5,121,868	5,200,000	4,000,000	3,000,000	8,000,000		25,321,868
Safety	-	-	-	-	-	-		-

	FY 21/22 ACTUAL	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FE 27/28	5 Yr Total
Other	**3,368,436**	**5,959,855**	**3,924,086**	**3,924,086**	**3,924,086**	**3,882,060**	**-**	**21,614,174**
Charter School Capital Outlay 1.5 Mil/Sales Tax	2,481,379	4,479,006	3,732,060	3,732,060	3,732,060	3,732,060		19,407,246
Safety Initiatives	887,057	1,330,849	42,026	42,026	42,026	-		1,456,928
Uninsured Property Losses	-	150,000	150,000	150,000	150,000	150,000		750,000
Technology	**12,527,237**	**9,224,082**	**12,999,306**	**12,229,837**	**13,394,967**	**12,724,288**	**-**	**60,572,479**
CW Technology	12,527,237	9,224,082	12,999,306	12,229,837	13,394,967	12,724,288		60,572,479
Vehicles & Equipment	**971,705**	**4,531,873**	**2,133,987**	**1,951,918**	**2,050,614**	**1,870,938**	**-**	**12,539,330**
Buses & Equipment	307,904	1,496,676	1,500,000	1,500,000	1,500,000	1,500,000		7,496,676
Furniture, Fixtures & Equipment	453,990	2,043,188	290,000	50,000	50,000	50,000		2,483,188
Vehicles-Other	209,811	992,009	343,987	401,918	500,614	320,938		2,559,466
Transfers	**16,550,664**	**19,264,266**	**19,564,134**	**19,564,134**	**19,564,134**	**19,564,134**	**485,000**	**97,520,802**
Equipment - Music	123,845	165,000	165,000	165,000	165,000	165,000		825,000
Equipment - Band Uniforms	49,999	100,000	50,000	50,000	50,000	50,000		300,000
Equipment - School FF&E	374,299	485,000	485,000	485,000	485,000	485,000	485,000	2,425,000
Facility Project Management	1,286,682	1,595,000	1,595,000	1,595,000	1,595,000	1,595,000		7,975,000
Educational Facilities Security Grant	100,146	78,397	-	-	-	-		78,397
General School Maintenance	7,803,638	9,455,000	9,455,000	9,455,000	9,455,000	9,455,000		47,275,000
Charter School Capital Outlay PECO/LCI	3,895,369	3,868,382	3,868,382	3,868,382	3,868,382	3,868,382		19,341,910
Property Insurance	2,916,686	3,517,487	3,945,752	3,945,752	3,945,752	3,945,752		19,300,495
Debt Service	**25,873,387**	**31,494,443**	**31,412,965**	**31,398,242**	**31,351,648**	**31,295,613**	**6,055,000**	**156,952,911**
CO & DS Dues & Fees	2,199	-	-	-	-	-		-
Sales Tax Revenue Bond, Series 2017	12,502,500	12,497,625	12,487,625	12,478,625	12,464,750	12,455,000		62,383,625
Certificates of Participation, Series 2009	2,500							
Certificates of Participation, Series 2011	250	-	-	-	-	-		-
Certificates of Participation, Series 2015	4,459,247	4,453,998	4,456,432	4,455,508	4,456,226	4,453,440		22,275,604
Certificates of Participation, Series 2016	4,389,185	4,457,688	4,463,438	4,463,438	4,462,688	4,464,188		22,311,440
Certificates of Participation, Series 2017	3,810,891	3,806,213	3,808,471	3,803,672	3,811,946	3,807,907		19,038,209
Certificates of Participation, Series 2021 (2022)	-	5,680,750	5,680,750	5,680,750	5,680,750	5,680,750	6,055,000	28,403,750
Qualified School Construction Bond, Series 2010	639,129	598,169	516,249	516,249	475,288	434,328		2,540,283
Qualified Zone Academy Bond, Series 2005	67,487	-	-	-	-	-		-
Project Roll Forwards	-	-						-
PO Roll Forwards	-	-						-
TOTAL EXPENDITURES	**$ 127,875,457**	**$ 417,622,754**	**$ 183,262,920**	**$ 166,952,548**	**$ 193,952,429**	**$ 206,170,156**	**$ 38,465,600**	**$ 1,167,960,807**
FUND BALANCE - BEGINNING	**93,921,482**	**125,245,984**	**10,773,476**	**7,241,334**	**29,347,480**	**33,262,018**	**34,154,327**	**125,245,984**
FUND BALANCE - ENDING	**125,245,984**	**10,773,476**	**7,241,334**	**29,347,480**	**33,262,018**	**34,154,327**	**158,824,991**	**34,154,327**

SPECIAL REVENUE –
"FEDERAL PROGRAMS"
BUDGET OVERVIEW
FY 2022-2023

The special revenue/federal project fund contains federal funds received by the school district. Federal funds are typically provided for specific programs and populations. At this time, the School District of Manatee County estimates receipt of approximately $25.3 million in federal funds for the 2022-2023 school year. Other grants are expected, but the budgets are not approved.

SPECIAL REVENUE FUNDS - GRANTS

	2020- 2021 Actuals	2021- 2022 Actuals	2022 -2023 Budget	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	1,823,604	2,772,384	89,711	(2,682,673)	-96.76%
Vocational Education Acts	671,613	1,163,794	-	(1,163,794)	-100.00%
I.D.E.A.	11,045,579	11,329,946	12,205,278	875,332	7.73%
Elem & Sec Education, Title I	15,531,440	15,988,301	12,986,966	(3,001,335)	-18.77%
Teacher, Princ, Train and Recruit Title II	1,657,979	1,138,701	-	(1,138,701)	-100.00%
Adult General Education	523,507	575,964	-	(575,964)	-100.00%
Adult Migrant Education	305,709	307,537	-	(307,537)	-100.00%
Other Federal thru State	13,209,682	48,246,590	-	(48,246,590)	-100.00%
Other Miscellaneous State Revenue	-	-		-	n/a
TOTAL FEDERAL REVENUE	44,769,113	81,523,217	25,281,955	(56,241,262)	-68.99%
				-	n/a
TOTAL ESTIMATED REVENUE	**44,769,113**	**81,523,217**	**25,281,955**	**(56,241,262)**	**-68.99%**
				-	
EXPENDITURES/APPROPRIATIONS				-	
Instructional Services	23,216,513	41,691,876	18,581,754	(23,110,122)	-55.43%
Pupil Personnel Services	7,816,416	11,441,802	759,769	(10,682,033)	-93.36%
Instructional Media Services	29,360	44,136	-	-	0.00%
Instr./Curr. Development Services	5,949,187	6,924,419	1,679,147	(5,245,272)	-75.75%
Instruct. Staff Training Services	4,805,430	5,723,420	3,674,976	(2,048,444)	-35.79%
Instruction-Related Technology	68,728	79,722	1,578	(78,144)	-98.02%
Board	-	1,076	-	(1,076)	-100.00%
General Administration	1,749,958	3,412,717	544,154	(2,868,563)	-84.06%
School Administration	71,842	339,970	-	(339,970)	-100.00%
Facilities Acquisition & Construction	-	10,765	-	(10,765)	-100.00%
Fiscal Services	61,634	83,796	-	(83,796)	-100.00%
Food Service	-	280,890	-	(280,890)	-100.00%
Central Services	3,548	151,129	-	(151,129)	-100.00%
Pupil Transportation Services	316,494	377,709	40,577	(337,132)	-89.26%
Operation of Plant	669,301	799,947	-	(799,947)	-100.00%
Maintenance of Plant	-	101,499	-	(101,499)	-100.00%
Admin. Technology Services	10,702	376,482	-	(376,482)	-100.00%
Community Services	-	1,077	-	(1,077)	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS	44,769,113	71,842,432	25,281,955	(46,560,477)	-64.81%
OUTGOING TRANSFERS					
To General Fund	-	4,180,785	-	-	0.00%
To Internal Service Fund	-	5,500,000	-	-	0.00%
TOTAL OUTGOING TRANSFERS	-	9,680,785	-	-	-

The School District of Manatee County 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.
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.

SIG4 ***School Improvement Grant Cohort 4:***
The goal for this grant is to engage stakeholders at GD Rogers Garden-Bullock Elementary, Manatee Elementary, and WD Sugg Middle in a review of current curriculum and instruction, institute necessary instructional changes, and build cultural awareness of the needs of high-poverty students with support from an outside vendor with a proven record of improving student performance in high-poverty schools. Working closely with district leadership, strategic systems will be identified and implemented to support necessary changes and to build district capacity to sustain and expand these systems to similar schools in the district.

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.

Food & Nutrition Service
Budget Overview FY 2022-2023

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 65% 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 142,200 meals were served over the summer and approximately 8,520,276 meals were served during the 2021-2022 school year.

FOOD SERVICE FUNDS

	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
Fresh Fruit & Vegetables	450,296	23,519	-	(23,519)	-100.00%
School Lunch Reimbursement	15,799,630	24,351,331	16,821,700	(7,529,631)	-30.92%
School Breakfast Reimbursement	4,898,647	6,987,179	5,700,800	(1,286,379)	-18.41%
After School Snack Reimbursement	5,230	-	400,000	400,000	n/a
Child Care Food Program	1,534,778	788,484	420,000	(368,484)	-46.73%
USDA Donated Foods	1,532,324	2,453,372	2,150,000	(303,372)	-12.37%
Cash n Lieu of Donated	106,061	24,535	35,000	10,465	42.66%
Summer Food Service Program	2,842,887	405,178	625,000	219,822	54.25%
Miscellaneous Federal Through	880,390	48,424	890,511	842,087	1738.98%
TOTAL FEDERAL THRU STATE REVENUE	28,050,243	35,082,022	27,043,011	(8,039,011)	-22.91%
STATE SOURCES					
Breakfast Supplement	145,193	145,139	140,000	(5,139)	-3.54%
Lunch Supplement	157,194	164,794	170,000	5,206	3.16%
TOTAL STATE SOURCES	302,387	309,933	310,000	67	0.02%
LOCAL SOURCES					
Lease Revenue	2,400	-	-	-	n/a
Interest on Investments	6,322	74,418	10,000	(64,418)	-86.56%
Student Lunch Sales	161,548	-	4,315,900	4,315,900	n/a
Adult Breakfast/Lunch	115,683	114,187	175,000	60,813	53.26%
Student/Adult Ala Carte	1,214,078	1,341,468	1,900,000	558,532	41.64%
Catering/Special	21,385	20,974	48,000	27,026	128.86%
Other Food Sales	-	(47)	-	47	-100.00%
Cash Short and Over	1,821	3,310	-	(3,310)	-100.00%
Other Misc. Local Sources	84,819	79,241	75,000	(4,241)	-5.35%
Refunds of Prior Year Expend	(12,242)	(495)	-	495	-100.00%
TOTAL LOCAL SOURCES	1,595,815	1,633,055	6,523,900	4,890,845	299.49%
TOTAL ESTIMATED REVENUE	**29,948,445**	**37,025,010**	**33,876,911**	**(3,148,099)**	-8.50%
APPROPRIATIONS/EXPENSES					
Personnel Cost	9,534,930	10,185,177	10,875,119	689,942	6.77%
Food Cost	12,075,800	15,950,733	16,635,947	685,214	4.30%
Operational Cost	3,979,882	4,506,167	4,880,736	374,569	8.31%
Capital Outlay	542,905	525,256	1,284,364	759,108	144.52%
TOTAL APPROPRIATIONS/EXPENSES	**26,133,517**	**31,167,333**	**33,676,166**	**2,508,833**	8.05%
TOTAL BEGINNING BALANCE	**3,098,520**	**6,913,448**	**12,771,125**	**5,857,677**	**84.73%**
ENDING FUND BALANCE	**6,913,448**	**12,771,125**	**12,971,870**	**200,745**	**1.57%**

INTERNAL SERVICE FUND BUDGET

OVERVIEW FY 2022-23

Internal Service Funds are used to account for Self-Insurance Programs. Currently, this fund contains our Medical Insurance Program as well as our Worker's Compensation Program. The Medical Program includes our 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 our Worker's Compensation expenses.

INTERNAL SERVICE FUND - HEALTH

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022 - 2023 Budget	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Gifts, Grants & Bequests	-	-	-	-	
Premium Income	51,132,816	49,055,403	47,461,000	(1,594,403)	-3.25%
Misc. Local Sources	200,007	-	-	-	n/a
TOTAL LOCAL REVENUE	51,332,823	49,055,403	47,461,000	(1,594,403)	-3.25%
TOTAL ESTIMATED REVENUE	51,332,823	49,055,403	47,461,000	(1,594,403)	-3.25%
EXPENDITURES/APPROPRIATIONS					
Plan Administration	3,782,440	3,705,296	4,472,852	767,556	20.72%
Claims Expenses	50,486,298	54,084,548	47,725,584	(6,358,964)	-11.76%
TOTAL EXPENDITURES/APPROPRIATIONS	54,268,739	57,789,844	52,198,436	(5,591,408)	-9.68%
TRANSFERS IN, OTHER FINANCING SOURCES					
From Special Revenue Fund	-	5,500,000	-	(5,500,000)	-100.00%
BEGINNING FUND BALANCE	**14,614,914**	**11,678,999**	**8,444,558**	**(3,234,441)**	**-28%**
ENDING FUND BALANCE	**11,678,999**	**8,444,558**	**3,707,122**	**(4,737,436)**	**-56.10%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2020-2021 ACTUAL	2021 - 2022 ACTUAL	2022 - 2023 BUDGET	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	951,981	2,884,271	2,570,000	(314,271)	-10.90%
TOTAL LOCAL REVENUE	951,981	2,884,271	2,570,000	(314,271)	-10.90%
TOTAL ESTIMATED REVENUE	951,981	2,884,271	2,570,000	(314,271)	-10.90%
EXPENDITURES/APPROPRIATIONS					
Plan Administration	614,408	549,656	624,472	74,816	13.61%
Claims Expenses	2,046,966	2,090,581	2,345,000	254,419	12.17%
TOTAL EXPENDITURES/APPROPRIATIONS	2,661,374	2,640,237	2,969,472	329,235	12.47%
TOTAL BEGINNING FUND BALANCE	**3,731,541**	**2,022,148**	**2,266,182**	244,034	12.07%
ENDING FUND BALANCE	**2,022,148**	**2,266,182**	**1,866,710**	**(399,472)**	**-17.63%**

TRUST AND AGENCY FUNDS

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022 - 2023 BUDGET	2021 - 2022 TO 2022 - 2023 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	217,322	216,593	215,000	(1,593)	-1%
Gift, Grants and Benefits	30,145	2,661	-	(2,661)	-100%
Financial Aid Fees-FEFP Course	160,098	256,884	256,259	(625)	0%
Other Misc Local Sources	171,454	303,565	150,000	(153,565)	-51%
TOTAL ESTIMATED REVENUE	579,019	779,704	621,259	(158,445)	-20%
EXPENDITURES/APPROPRIATIONS					
Instructional Services	556,809	427,737	1,500,635	1,072,898	251%
Pupil Personnel Services	9,208	4,063	37,876	33,813	832%
Instructional Staff Training Services	-	72	-		
General Administration	-	-	50	50	n/a
Central Services	4,195	3,430	12,804	9,375	273%
Administrative Technology	62,000	-	-	-	n/a
TOTAL EXPENDITURES/APPROPRIATIONS	632,212	435,302	1,551,366	1,116,136	256%
BEGINNING FUND BALANCE	**653,947**	**600,754**	**945,156**	**344,403**	**57%**
ENDING FUND BALANCE	**600,754**	**945,156**	**15,050**	**(930,106)**	**-98%**

SECTION IV

DEPARTMENTS

- FINANCIAL ALLOCATIONS

- STAFF ALLOCATIONS

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
3518 - MCKAY SCHOLARSHIP					
Personnel Costs	-	-	-	-	0%
Operational Costs	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Total	**-**	-	**-**	-	0%
3900 - FAMILY EMPOWERMENT SCHOLARSHIP					
Personnel Costs	-	-	-	-	0%
Operational Costs	-	-	21,027,920	21,027,920	0%
Capital Outlay	-	-	-	-	0%
Total	**-**	**-**	**21,027,920**	**21,027,920**	**0%**
7004 - E-TECH TEACHERS					
Provides an alternative for students to earn class credits virtually.					
Personnel Costs	646,795	374,177	470,108	95,931	26%
Operational Costs	186,760	214,633	202,928	-11,705	-5%
Capital Outlay	-	-	-	-	0%
Total	**833,555**	**588,810**	**673,036**	**84,226**	**14%**
9301 - DEPUTY SUPERINTENDENT 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	288,701	322,272	315,490	-6,782	-2%
Operational Costs	433,489	485,660	1,255,058	769,398	158%
Capital Outlay	-	1,422	-	-1,422	-100%
Total	**722,189**	**809,355**	**1,570,548**	**761,194**	**94%**
9302 - DISTRICT SUPPORT					
District Support provides leadership and support for charter schools.					
Personnel Costs	364,001	209,825	303,806	93,981	45%
Operational Costs	1,606	2,490	7,800	5,310	213%
Capital Outlay	-	-	-	-	0%
Total	**365,607**	**212,315**	**311,606**	**99,291**	**47%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
9303 - STUDENT DEMOGRAPHICS/PROJECTIONS/ASSGNMT					
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	768,417	1,084,040	1,223,616	139,575	13%
Operational Costs	17,996	16,207	23,333	7,126	44%
Capital Outlay	-	-	-	-	0%
Total	**786,413**	**1,100,247**	**1,246,948**	**146,701**	**13%**
9304 - PROFESSIONAL LEARNING					
Professional Learning 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	881,044	528,348	-	-528,348	-100%
Operational Costs	119,023	132,399	-	-132,399	-100%
Capital Outlay	-	-	-	-	0%
Total	**1,000,067**	**660,747**	**-**	**-660,747**	**-100%**
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	477,103	509,814	734,060	224,246	44%
Operational Costs	608	4,729	4,621	-108	-2%
Capital Outlay	-	-	-	-	0%
Total	**477,712**	**514,542**	**738,680**	**224,138**	**44%**
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	15,983	-	-	-	0%
Operational Costs	291,506	22,519	71,400	48,881	217%
Capital Outlay	-	-	-	-	0%
Total	**307,490**	**22,519**	**71,400**	**48,881**	**217%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	891,156	823,681	805,467	-18,214	-2%
Operational Costs	313,785	41,261	23,988	-17,273	-42%
Capital Outlay	-	-	-	-	0%
Total	**1,204,941**	**864,941**	**829,454**	**-35,487**	**-4%**
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	1,075,178	1,282,066	3,429,124	2,147,058	167%
Operational Costs	3,010,998	2,742,485	4,527,250	1,784,765	65%
Capital Outlay	51,562	79,269	72,789	-6,480	-8%
Total	**4,137,738**	**4,103,821**	**8,029,164**	**3,925,343**	**96%**
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	482,551	539,106	502,265	-36,840	-7%
Operational Costs	312,816	322,455	347,900	25,445	8%
Capital Outlay	-	3,990	3,990	-	0%
Total	**795,368**	**865,550**	**854,155**	**-11,395**	**-1%**
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	2,331,026	2,701,742	5,129,876	2,428,134	90%
Operational Costs	5,349,930	5,310,370	5,596,498	286,128	5%
Capital Outlay	-	10,845	10,999	154	1%
Total	**7,680,956**	**8,022,957**	**10,737,374**	**2,714,417**	**34%**
9311 - PUPIL PERSONNEL SERVICES					
Personnel Costs	-	108,736	255,636	146,900	135%
Operational Costs	-	10,908	3,900	-7,008	-64%
Capital Outlay	-	-	-	-	0%
Total	**-**	**119,644**	**259,536**	**139,892**	**117%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	3,911,773	2,450,373	431,633	-2,018,740	-82%
Operational Costs	69,265	57,827	57,032	-794	-1%
Capital Outlay	-	-	-	-	0%
Total	**3,981,038**	**2,508,200**	**488,666**	**-2,019,535**	**-81%**
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	799,235	735,734	866,317	130,583	18%
Operational Costs	369,986	341,105	374,385	33,279	10%
Capital Outlay	-	-	-	-	0%
Total	**1,169,221**	**1,076,839**	**1,240,701**	**163,863**	**15%**
9320 - SCHOOL MANAGEMENT ELEMENTARY					
Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.					
Personnel Costs	424,822	437,831	461,570	23,739	5%
Operational Costs	5,837	5,337	10,617	5,280	99%
Capital Outlay	-	365	500	135	37%
Total	**430,659**	**443,533**	**472,687**	**29,154**	**7%**
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	290,926	299,716	279,876	-19,839	-7%
Operational Costs	23,894	29,031	29,450	419	1%
Capital Outlay	-	-	-	-	0%
Total	**314,821**	**328,747**	**309,326**	**-19,420**	**-6%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	157,952	102,386	236,860	134,473	131%
Operational Costs	111,945	253,210	322,500	69,291	27%
Capital Outlay	-	-	-	-	0%
Total	**269,897**	**355,596**	**559,360**	**203,764**	**57%**
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	1,558,222	5,163,264	4,777,702	-385,562	-7%
Operational Costs	3,077,277	466,667	1,956,177	1,489,510	319%
Capital Outlay	163,684	32,829	805	-32,024	-98%
Total	**4,799,183**	**5,662,761**	**6,734,684**	**1,071,924**	**19%**
9501 - DEPUTY SUPERINTENDENT 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	269,785	307,911	298,367	-9,544	-3%
Operational Costs	12,287	4,881	15,802	10,920	224%
Capital Outlay	-	-	-	-	0%
Total	**282,072**	**312,792**	**314,169**	**1,376**	**0%**
9503 - BUSINESS SYSTEMS - ERP					
Business Systems provides the selection, implementation and ongoing support of the District's Enterprise Resource Planning system. This include requirements gathering, needs assessments, business process documentation, system design and configuration, system testing, and end user training and support.					
Personnel Costs	-	-	-	-	0%
Operational Costs	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Total	**-**	-	-	**-**	**0%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	-	137,575	114,292	-23,283	-17%
Operational Costs	-	2,715	5,500	2,785	103%
Capital Outlay	-	-	-	-	0%
Total	**-**	**140,290**	**119,792**	**-20,498**	**-15%**
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	7,387,519	7,998,266	8,766,594	768,329	10%
Operational Costs	3,118,499	1,900,493	2,196,913	296,420	16%
Capital Outlay	194,208	200,803	259,136	58,333	29%
Total	**10,700,226**	**10,099,562**	**11,222,644**	**1,123,081**	**11%**
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	1,495,115	1,650,578	1,891,596	241,019	15%
Operational Costs	1,647,230	2,179,847	2,475,205	295,358	14%
Capital Outlay	-	52	-	-52	-100%
Total	**3,142,344**	**3,830,476**	**4,366,801**	**536,325**	**14%**
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	9,676,420	10,278,426	12,357,502	2,079,076	20%
Operational Costs	411,894	461,983	656,869	194,886	42%
Capital Outlay	4,940	464	2,152	1,688	364%
Total	**10,093,254**	**10,740,873**	**13,016,523**	**2,275,650**	**21%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	1,135,207	1,167,436	1,493,277	325,841	28%
Operational Costs	88,378	118,057	115,150	-2,907	-2%
Capital Outlay	-	1,193	1,000	-193	-16%
Total	**1,223,585**	**1,286,686**	**1,609,427**	**322,741**	**25%**
9516 - FOOD & NUTRITION SERVICES					
Personnel Costs	459,878	630,911	496,196	-134,715	-21%
Operational Costs	151,221	135,662	132,909	-2,753	-2%
Capital Outlay	-	-	-	-	0%
Total	**611,100**	**766,574**	**629,105**	**-137,469**	**-18%**
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	723,218	760,317	739,283	-21,034	-3%
Operational Costs	(39,272)	22,274	66,045	43,771	197%
Capital Outlay	-	-	-	-	0%
Total	**683,946**	**782,591**	**805,329**	**22,738**	**3%**
9518 - ADMINISTRATIVE SERVICES (SSC)					
Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).					
Personnel Costs	319,018	281,998	252,064	-29,934	-11%
Operational Costs	163,137	186,444	219,921	33,477	18%
Capital Outlay	-	-	-	-	0%
Total	**482,156**	**468,441**	**471,985**	**3,543**	**1%**
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	314,076	338,235	382,012	43,777	13%
Operational Costs	268,921	228,997	237,923	8,925	4%
Capital Outlay	30,315	29,600	31,453	1,853	6%
Total	**613,313**	**596,832**	**651,388**	**54,556**	**9%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	2,594,422	2,797,083	3,324,369	527,286	19%
Operational Costs	2,003,211	2,089,495	2,529,550	440,056	21%
Capital Outlay	9,166	6,022	6,022	-	0%
Total	**4,606,798**	**4,892,599**	**5,859,940**	**967,341**	**20%**
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	300,187	366,625	366,698	73	0%
Operational Costs	27,530	44,531	106,722	62,191	140%
Capital Outlay	-	963	500	-463	-48%
Total	**327,718**	**412,119**	**473,920**	**61,801**	**15%**
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	1,669,791	1,558,870	1,726,154	167,284	11%
Operational Costs	302,198	470,942	901,070	430,128	91%
Capital Outlay	-	-	-	-	0%
Total	**1,971,989**	**2,029,813**	**2,627,224**	**597,412**	**29%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

		2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
9536 - HUMAN RESOURCES EXECUTIVE DIRECTOR						
Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.						
Personnel Costs		413,016	54,167	451,342	397,175	733%
Operational Costs		43,674	17,166	39,556	22,390	130%
Capital Outlay		-	-	-	-	0%
	Total	**456,690**	**71,332**	**490,898**	**419,565**	**588%**
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		-	(2,465)	-	2,465	-100%
Operational Costs		3,492,090	3,731,431	4,489,283	757,852	20%
Capital Outlay		-	-	-	-	0%
	Total	**3,492,090**	**3,728,966**	**4,489,283**	**760,316**	**20%**
9551 - Associate Superintendent for Finance						
Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.						
Personnel Costs		459,119	381,602	482,088	100,486	26%
Operational Costs		5,947	4,342	13,725	9,383	216%
Capital Outlay		-	-	-	-	0%
	Total	**465,066**	**385,944**	**495,812**	**109,868**	**28%**
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		268,009	220,934	355,908	134,974	61%
Operational Costs		13,519	2,473	7,300	4,827	195%
Capital Outlay		2,981	45	500	455	1011%
	Total	**284,509**	**223,452**	**363,708**	**140,257**	**63%**
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		1,336,406	1,362,400	1,459,506	97,107	7%
Operational Costs		195,675	195,163	358,008	162,845	83%
Capital Outlay		-	-	2,100	2,100	0%
	Total	**1,532,081**	**1,557,563**	**1,819,614**	**262,052**	**17%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	500,232	518,475	648,352	129,876	25%
Operational Costs	572,194	1,639	13,120	11,481	701%
Capital Outlay	60,088	1,334	1,000	-334	-25%
Total	**1,132,515**	**521,447**	**662,472**	**141,024**	**27%**
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	525,570	495,636	522,167	26,531	5%
Operational Costs	8,218	6,590	9,450	2,860	43%
Capital Outlay	4,102	-	600	600	0%
Total	**537,891**	**502,225**	**532,217**	**29,991**	**6%**
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	5,571,469	5,452,592	6,150,053	697,461	13%
Operational Costs	1,956,388	1,443,780	1,865,443	421,663	29%
Capital Outlay	573,076	458,894	388,017	-70,877	-15%
Total	**8,100,933**	**7,355,266**	**8,403,513**	**1,048,248**	**14%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
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	291,454	299,574	294,822	-4,753	-2%
Operational Costs	5,414	184,349	672,301	487,952	265%
Capital Outlay	1,226	-	700	700	0%
Total	**298,094**	**483,923**	**967,823**	**483,900**	**100%**
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	-	-	172,007	172,007	0%
Operational Costs	(9,030)	(10,589)	626,846	637,435	-6020%
Capital Outlay	-	-	39,285	39,285	0%
Total	**(9,030)**	**(10,589)**	**838,138**	**848,727**	**-8015%**
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	423,021	408,261	365,959	-42,302	-10%
Operational Costs	537,300	885,761	818,527	-67,234	-8%
Capital Outlay	-	2,381	5,085	2,704	114%
Total	**960,321**	**1,296,403**	**1,189,571**	**-106,832**	**-8%**
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	432,752	445,141	509,455	64,314	14%
Operational Costs	89,199	115,292	136,860	21,568	19%
Capital Outlay	196	3,525	7,425	3,900	111%
Total	**522,148**	**563,958**	**653,740**	**89,782**	**16%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
9612 - STAFF ATTORNEY					
Provide direct, full-time professional legal counsel to the Superintendent and the staff on school matters.					
Personnel Costs	266,245	318,694	327,261	8,568	3%
Operational Costs	409,644	148,273	411,706	263,433	178%
Capital Outlay	-	312	-	-312	-100%
Total	**675,889**	**467,279**	**738,967**	**271,689**	**58%**
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	175,007	181,445	197,369	15,924	9%
Operational Costs	930	1,110	2,056	946	85%
Capital Outlay	-	-	-	-	0%
Total	**175,937**	**182,555**	**199,425**	**16,870**	**9%**
9614 - COMMUNICATIONS&FAMILY/COMMUNITY ENGAGEME					
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	354,179	378,252	393,644	15,392	4%
Operational Costs	47,155	30,971	51,769	20,798	67%
Capital Outlay	-	-	-	-	0%
Total	**401,334**	**409,223**	**445,413**	**36,189**	**9%**
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 televison technology integration strategies for the School District.					
Personnel Costs	381,377	400,479	516,733	116,254	29%
Operational Costs	21,497	38,435	48,311	9,876	26%
Capital Outlay	41,464	31,931	37,894	5,963	19%
Total	**444,338**	**470,845**	**602,938**	**132,093**	**28%**

DEPARTMENT GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
9616 - INTERNAL AUDIT					
Under the direction of the School Board. Internal review of School District finances.					
Personnel Costs	29,034	33,806	124,697	90,890	269%
Operational Costs	10	39,033	1,750	-37,283	-96%
Capital Outlay	-	-	-	-	0%
Total	**29,043**	**72,839**	**126,447**	**53,608**	**74%**
9617 - STRATEGIC PLANNING					
Lead and direct the development and implementation of the Strategic Plan for the School District					
Personnel Costs	175,518	204,098	360,612	156,514	77%
Operational Costs	57,832	64,904	126,300	61,396	95%
Capital Outlay	-	-	-	-	0%
Total	**233,350**	**269,003**	**486,912**	**217,910**	**81%**
9796 - DISTRICT RESERVES					
Personnel Costs	11,577	15,668	-	-15,668	-100%
Operational Costs	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Total	**11,577**	**15,668**	**-**	**-15,668**	**-100%**
9798 - DISTRICT EXPENDITURES					
Terminal Pay, Teacher Lead, and Tan Interest and Fees.					
Personnel Costs	3,002,356	2,960,374	3,028,571	68,197	2%
Operational Costs	1,086,078	996,262	1,065,239	68,977	7%
Capital Outlay	-	-	-	-	0%
Total	**4,088,434**	**3,956,636**	**4,093,811**	**137,174**	**3%**
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	-	-	6,133,375	6,133,375	0%
Operational Costs	-	-	6,551,876	6,551,876	0%
Capital Outlay	-	-	59,194	59,194	0%
Total	**-**	**-**	**12,744,445**	**12,744,445**	**0%**
9855 - Cafes					
Personnel Costs	1,300	130,010	-	-130,010	-100%
Operational Costs		76,019	-	-76,019	-100%
Capital Outlay	-	2,267	-	-2,267	-100%
Total	**1,300**	**208,296**	**-**	**-208,296**	**-100%**

Departmental General Fund Staff Allocations by Cost Center

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
2011 - Access to Education			
Custodian-12 Mo	0.33	0.67	0.33
Custodian, Head II	0.33	0.67	0.34
Custodian, Lead II	0.33	0.33	0.00
Nurse, School	1.00	1.00	0.00
Nurse, LPN	1.00	1.00	0.00
Tchr, VE	9.00	9.00	0.00
Tchr Aide, Exceptional Stu Ed	4.00	4.00	0.00
Aide, Health	5.00	6.00	1.00
Aide, Health ESE	1.00	0.00	-1.00
2011 Total	**22.00**	**22.67**	**0.67**
2051 - Juvenile Detention Center			
Tchr Asst, Other Basic	2.00	2.00	0.00
Tchr, Dropout Prevention, High	2.00	2.00	0.00
2051 Total	**4.00**	**4.00**	**0.00**
2053 - Hospital Homebound			
Tchr, Hospital/Homebound - Sec	2.00	2.00	0.00
2053 Total	**2.00**	**2.00**	**0.00**
2068 - The Port Academy			
Tchr, ESE & MG Integrated	1.00	1.00	0.00
2068 Total	**1.00**	**1.00**	**0.00**
2083 - Sable			
Custodian-12 Mo	0.33	0.67	0.33
Custodian, Head II	0.33	0.67	0.34
Custodian, Lead I	0.33	0.33	0.00
Tchr, VE	7.00	7.00	0.00
Tchr, VE - PE	1.00	1.00	0.00
Tchr Aid, Exceptional Student Ed	6.00	6.00	0.00
Tchr Aide, ESE - 1:1	2.00	0.00	-2.00
2083 Total	**17.00**	**15.67**	**-1.33**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
7004 - SDMC E-Tech Teachers			
Registrar II	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	0.00
Tchr, Language Arts, MS	1.00	1.00	0.00
7004 Total	**3.00**	**3.00**	**0.00**
9301 - Deputy Superintendent of Instruction			
Secretary, Executive Asst Supt	1.00	1.00	0.00
Spec, Fiscal	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	0.00
9301 Total	**2.20**	**2.20**	**0.00**
9302 - District Support			
District Support Director	1.00	0.00	-1.00
Coordinator	0.00	1.00	1.00
Secretary, Administrative	1.00	0.00	-1.00
Specialist, Instructional	1.00	1.00	0.00
9302 Total	**3.00**	**2.00**	**-1.00**
9303 - Student Demographics			
Coord, Info Applications	0.00	3.00	3.00
Director, Attendance/Soc Work	1.00	1.00	0.00
Supervisor Student Demographics Projects & Assignments	1.00	1.00	0.00
Registrar	2.00	2.00	0.00
Spec, FTE	2.00	0.00	-2.00
Spec, Instructional	1.00	1.00	0.00
Spec, Program (Choice)	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	0.00
Secretary II	0.00	1.00	1.00
Secretary, Administative	1.00	1.00	0.00
9303 Total	**14.00**	**16.00**	**2.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9304 - Professional Learning			
Coord, Advanced Studies	1.00	0.00	-1.00
Coordinator, STEM	1.00	0.00	-1.00
Dir, Prof Learning	1.00	0.00	-1.00
Secretary, Administrative	1.00	0.00	-1.00
Spec, Instructional	1.00	0.00	-1.00
Spec, Prof Learning	0.50	0.00	-0.50
Spec, Resource	1.00	0.00	-1.00
9304 Total	**6.50**	**0.00**	**-6.50**
9305 - Federal Programs and Grants			
Director, ESOL, Migrnt & Immigrant	1.00	1.00	0.00
Dir, Federal Programs & Grants	0.00	0.20	0.20
ESOL Clerk	0.00	4.00	4.00
Spec, ESOL	1.00	1.00	0.00
Spec, Grant Resource	1.00	1.00	0.00
Technician, Fed & State Compliance	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	0.00
9305 Total	**5.00**	**9.20**	**4.20**
9307 - Early Learning			
Bookkeeper, School-12	1.00	1.00	0.00
Dir, Early Childhood Ed	0.20	0.20	0.00
Pathologist, Speech & Language	1.00	1.00	0.00
Program Admin, Ext Day Enrich	1.00	1.00	0.00
School Psychologist -12 Month	1.00	1.00	0.00
School Psychologist - 11 Month	1.00	1.00	0.00
School Social Worker-12 Month	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00
Secy, Instruction Curric	2.00	2.00	0.00
Specialist, Early Learning Compliance	1.00	0.20	-0.80
Spec, Curriculum	1.00	1.00	0.00
9307 Total	**11.20**	**10.40**	**-0.80**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9308 - Department of Curriculum			
Coord, Campaign for Grade Level Reading & Volunteer Programs	1.00	0.00	-1.00
Coord, Instruction/Curriculum	1.00	3.00	2.00
Coord, Instruction/Curriculum - WOZ Grant	1.00	0.00	-1.00
Coord, Advanced Studies	1.00	0.00	-1.00
Coordinator, K-12 STEM	0.00	1.00	1.00
Spec, Prof Learning	0.50	0.00	-0.50
Director, Elem Curriculum	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	0.00
Exec Dir, Curr & Prof Learning	1.00	1.00	0.00
Jr Accountant - Curriculum	1.00	2.00	1.00
Secretary, Administrative	2.00	2.00	0.00
Sec, Exec Dir	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	0.00
Spec, Instructional/Curriculm	2.00	0.00	-2.00
Spec, Curriculum	0.00	5.00	5.00
Spec, Curriculum - ELA	1.00	0.00	-1.00
Tchr on Assignment	1.00	0.00	-1.00
9308 Total	**16.50**	**18.00**	**1.50**
9309 - Research and Assessment			
Coordinator, Assessment	1.00	1.00	0.00
Dir, Research & Assessment	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00
Specialist, Assessment	0.20	1.00	0.80
Sr Statistical Data Analyst	1.00	1.00	0.00
Junior Data Analyst	1.00	0.20	-0.80
Testing Administration Mgr	1.00	0.00	-1.00
9309 Total	**6.20**	**5.20**	**-1.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9310 - ESE/Student Services			
Assistant, Physical Therapy	1.00	1.00	0.00
Tech, Behavior	4.00	4.00	0.00
Tech, Behavior II	1.50	1.50	0.00
Cluster Coord-ESE Student Svcs	0.60	0.80	0.20
Coordinator, Mental Health	1.00	1.00	0.00
Dir, Exceptional Student Pgm	1.00	1.00	0.00
Psychology Intern	0.00	2.00	2.00
School Psychologist	15.00	15.00	0.00
School Psychologist 10.5 Month	3.00	3.00	0.00
School Psychologist 11 Month	3.00	3.00	0.00
Jr Accountant	0.20	0.20	0.00
Nurse, School	1.40	1.40	0.00
Occupational Therapist	2.00	2.00	0.00
Pathologist, Speech & Language	4.00	4.00	0.00
Physical Therapist	1.00	1.00	0.00
Registrar II	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00
Spec, Behaviorial ESE	2.75	2.25	-0.50
Specialist/Mgr, Health Svcs	0.70	0.70	0.00
Spec, Charter/Contracted/ESE	1.00	1.00	0.00
Tchr, Hearing Impaired	2.00	2.00	0.00
Tchr, Visually Impaired	1.00	1.00	0.00
9310 Total	**48.15**	**49.85**	**1.70**
9311 - Pupil Services			
Exec Dir, Pupil Personnel Services	1.00	1.00	0.00
Secretary, Pupil Personnel Service	0.00	1.00	1.00
9311 Total	**1.00**	**2.00**	**1.00**
9317 - Student Services			
Pathologist, Spch & Lang-11 Mo	0.25	0.00	-0.25
School Social Worker-10 Month	1.00	2.00	1.00
School Social Worker	0.50	0.00	-0.50
Secy, Instruction Curric	2.00	2.00	0.00
9317 Total	**3.75**	**4.00**	**0.25**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9318 - Dropout Prevention & Alternative Ed			
Coord, Student Asst Prog	1.00	1.00	0.00
Coord, Dropout Prev/Altn/Traun	1.00	1.00	0.00
Coord/Supv,Dropout Prev/Altn	0.00	1.00	1.00
Custodian, Head II	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.00
Custodian-12 Mo	1.33	1.00	-0.33
Director, Student Services	1.00	1.00	0.00
Officer, Student Accounting	1.00	1.00	0.00
Registar II	1.00	1.00	0.00
Secretary II-12 Mo	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00
Secretary, Senior School	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	0.00	-1.00
9318 Total	**11.00**	**10.66**	**-0.33**
9320 - Elementary School Management			
Exec. Dir., Elementary Schools	2.00	2.00	0.00
Secretary, Administrative	1.00	1.00	0.00
9320 Total	**3.00**	**3.00**	**0.00**
9321 - Middle School Management			
Executive Director of High Schools	1.00	1.00	0.00
Secretary, Executive Director	1.00	1.00	0.00
9321 Total	**2.00**	**2.00**	**0.00**
9322 - High School Management			
Supr, Athletics & Physical Ed	1.00	1.00	0.00
9322 Total	**1.00**	**1.00**	**0.00**
9323 - Adult Career & Technical Education			
Dir, Adult Career & Tech Ed	0.50	0.50	0.00
Asst Dir, Adult Career & Tech	1.00	1.00	0.00
Fiscal Specialist	1.00	1.00	0.00
Jr Accountant	1.00	2.00	1.00
Part-Time Clerical Assistant	0.50	0.00	-0.50
Program Admin, Ext. Day Enrich (EDEP)	3.00	3.00	0.00
Secretary, Administrative	1.00	1.00	0.00
9323 Total	**8.00**	**8.50**	**0.50**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9501 - Deputy Superintendent of Operations			
Deputy Superintendent, Operations	1.00	1.00	0.00
Executive Secretary	1.00	1.00	0.00
9501 Total	**2.00**	**2.00**	**0.00**
9511 - Auxiliary Support Services			
Chief Operating Officer (COO)	1.00	0.50	-0.50
Exec Secy, Instruction Curric	0.00	0.15	0.15
9511 Total	**1.00**	**0.65**	**-0.35**
9512 - Maintenance and Operations			
Analyst, Analysis and Improvement	1.00	1.00	0.00
Asst HVAC Mechanic	4.00	4.00	0.00
Asst, Clerical II	2.00	0.00	-2.00
Carpenter	1.00	1.00	0.00
Carpenter II, Cabinet Shop	1.00	1.00	0.00
Carpenter II, Cap Bldg Construction	4.00	4.00	0.00
Carpenter II, Outside	8.00	8.00	0.00
Manager Business Services	1.00	1.00	0.00
Clerk, Accounting II	1.00	5.00	4.00
Coord Energy & Recycling	1.00	1.00	0.00
Custodian, Head I	2.00	2.00	0.00
Custodian, Head II	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	0.00
Custodian-12 Mo	6.00	6.00	0.00
Custodian-12 Mo - Floater	3.00	3.00	0.00
Director,Maint,Oper,Warehouse	1.00	1.00	0.00
Electrician II	4.00	4.00	0.00
Employee Relations Specialist	0.66	0.66	0.00
Filter Changer,HVAC	2.00	2.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	0.00
Irrigation II	2.00	2.00	0.00
Lawn Maintenance Technician	3.00	3.00	0.00
Lead Carpenter, Outside	1.00	1.00	0.00
Lead Electrician	1.00	1.00	0.00
Lead Painter	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	0.00
Locksmith	2.00	2.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	0.00

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
Manager, Cap Bldg Construction	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	0.00
Manager, Grounds Maint	1.00	1.00	0.00
Manager, Mechanical Systems	5.00	5.00	0.00
Manager. Oper, Inspection/Trng	4.00	4.00	0.00
Mech, Resurfacing/Fencing	2.00	2.00	0.00
Mechanic AC Refrigeration II	4.00	4.00	0.00
Mechanic Heating	1.00	1.00	0.00
Mech, Industrial Equip II	3.00	3.00	0.00
Mechanic Industrial Equip Lead	1.00	1.00	0.00
Mech, Lead Refrig	1.00	1.00	0.00
Mechanic, Vehicle	2.00	2.00	0.00
Operator, Equipment	6.00	6.00	0.00
Operator, Special Equipment	2.00	2.00	0.00
Painter	10.00	10.00	0.00
Plumber	3.00	3.00	0.00
Plumber Lead	1.00	1.00	0.00
Project Liaison	1.00	0.00	-1.00
Roofer	3.00	3.00	0.00
Roofer, Lead	1.00	1.00	0.00
Secretary Administrative	1.00	1.00	0.00
Secy, Instruction Curric	1.00	0.00	-1.00
Secretary II - 12 Month	2.00	1.00	-1.00
Spec Energy & Recycling	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	0.00
Supv of Mechanical System	1.00	1.00	0.00
Supv, Sites Mgmt	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	0.00
Tech Controls	3.00	3.00	0.00
Tech Controls Lead	1.00	1.00	0.00
Tech, Carpet Cleaning	2.00	2.00	0.00
Tech, Pest Control/Fire Extinguishing	3.00	3.00	0.00
Tech, Playground Equip Repair	1.00	1.00	0.00
Tech, Turf Maintenance	1.00	1.00	0.00
Technician, Electronics, Fire Alarm	3.00	3.00	0.00
Technician, Electronics, Security	2.00	2.00	0.00
Technician, Lead, Electronics, Security	1.00	1.00	0.00
Technician, Lead Electronics, Fire Alarm	1.00	1.00	0.00
9512 Total	**139.66**	**138.66**	**-1.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9513 - Vehicle Maintenance			
Accountant, Junior	0.50	0.50	0.00
Asst, Clerical II	1.00	1.00	0.00
Asst, Parts	3.00	3.00	0.00
Clerk, Accounting II	1.00	0.00	-1.00
Manager, Parts	1.00	1.00	0.00
Mgr, Vehicle Maintenance	1.00	1.00	0.00
Mech, Lead Vehicle	5.00	5.00	0.00
Mech, Vehicle	17.00	17.00	0.00
Trades Helper, Vehicle Maintenance	1.00	1.00	0.00
9513 Total	**30.50**	**29.50**	**-1.00**
9514 - School Bus Transportation			
Bus Aide - 6 hr +	156.00	151.83	-4.17
Bus Driver - 6 hr +	172.00	160.96	-11.04
Bus Driver P/T - 4 hr	0.00	0.00	0.00
CBI Bus Aid	0.00	0.75	0.75
CBI Bus Operator/Tchr Aide	1.00	0.75	-0.25
Administrator, Route	4.00	4.00	0.00
Analyst, Route	4.00	4.00	0.00
Assistant Director of Transportation	1.00	1.00	0.00
Assistant, Clerical II 12 Mo.	2.00	2.00	0.00
Asst, School Clerical	1.00	1.00	0.00
Accountant, Junior	0.50	0.50	0.00
Clerk, Accounting II	1.00	2.00	1.00
Coodinator, Transportation	1.00	1.00	0.00
Director of Transportation	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	0.00
Customer Service Rep	3.00	4.00	1.00
Spec, Trans Compliance	0.00	1.00	1.00
Safety Officer	3.00	3.00	0.00
Scheduler, School Bus	1.00	1.00	0.00
Secretary, Administrative	2.00	2.00	0.00
Specialist, Transportation Operations	1.00	1.00	0.00
Transportation, School Liaision	1.00	1.00	0.00
9514 Total	**359.50**	**347.79**	**-11.71**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9515 - Construction Services			
Chief Operating Officer	0.00	0.50	0.50
Exec Secr, Instruction Curric	0.00	0.85	0.85
Dir, Capital Projects	1.00	1.00	0.00
Dir, Construction Services	0.00	0.00	0.00
Dir, Project	3.00	3.00	0.00
Executive Planner	1.00	1.00	0.00
Manager, Facility, Site & Plan	1.00	1.00	0.00
Manager, Office	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	0.00
Project Assistant	4.00	4.00	0.00
Facilities Planner	0.00	1.00	1.00
Project Coordinator	0.00	1.00	1.00
9515 Total	**12.00**	**15.35**	**3.35**
9517 - Warehouse			
Clerk, Lead Receiving	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	0.00
Foreman, Warehouse	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	0.00
9517 Total	**15.00**	**15.00**	**0.00**
9518 - Central Admin Services - SSC			
Custodian 12 Mo	2.00	2.00	0.00
Custodian Head I	1.00	1.00	0.00
Manager Admin & Building Svs	0.00	1.00	1.00
Specialist, Admin Services	2.00	1.00	**-1.00**
9518 Total	**5.00**	**5.00**	**0.00**
9519 - Professional Support Center			
Custodian, Head I (OPL008)	1.00	1.00	0.00
Custodian-12 Mo (OPL013)	5.00	5.00	0.00
Manager, Admin & Building Svcs (SUP054)	1.00	1.00	0.00
PSC Specialist, Admin Services	1.00	1.00	0.00
9519 Total	**8.00**	**8.00**	**0.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9531 - Department of Security			
Camera Monitor	1.00	1.00	0.00
Director, Safety & Security	1.00	1.00	0.00
Guardian, Lead	2.00	2.00	0.00
Guardian, Safety/School	42.00	46.00	4.00
Secretary II	1.00	1.00	0.00
Specialist, Background and Fingerprinting	1.00	1.00	0.00
Security Guard, Armed	2.00	3.00	1.00
Security Officers	3.00	3.00	0.00
9531 Total	**53.00**	**58.00**	**5.00**
9532 - Department of Safety			
Chief, Safety, Security, Risk	1.00	1.00	0.00
Manager of Safety	1.00	1.00	0.00
Sec, Exec Dir	1.00	1.00	0.00
9532 Total	**3.00**	**3.00**	**0.00**
9534 - Personnel			
Asst Dir, HR	1.00	3.00	2.00
Coord of Certification	1.00	0.00	-1.00
Director, HR	1.00	0.00	-1.00
Exec Secy, Staff Services	1.00	0.00	-1.00
HR Business Partner	5.00	5.00	0.00
Recruiter/Sourcer, Sr.	1.00	1.00	0.00
Secretary 12-month	3.00	3.00	0.00
HR Data Services Administrator	1.00	0.00	-1.00
Specialist, Certification	2.00	3.00	1.00
Manager, Labor Relations	1.00	1.00	0.00
Spec II, HR	2.00	3.00	1.00
Specialist, Position Control	2.00	2.00	0.00
Unassigned Positions	2.00	2.00	0.00
9534 Total	**23.00**	**23.00**	**0.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9535 - Benefits			
Analyst, Employee LOA	1.00	1.00	0.00
Specialist, Employee LOA	1.00	1.00	0.00
Analyst, Employee Benefits and Compliance	1.00	1.00	0.00
Analyst, Employee Benefits	1.00	2.00	1.00
Assistant, Employee Benefits	1.00	1.00	0.00
Educator, Health and Well-Being	1.00	1.00	0.00
Supervisor, Employee Benefits	1.00	1.00	0.00
Specialist, Employee Benefits	4.00	3.00	-1.00
9535 Total	**11.00**	**11.00**	**0.00**
9536 - Chief Human Resource Officer			
Chief Human Resources Officer	0.00	1.00	1.00
Exec Secy, Staff Services	0.00	1.00	1.00
Admin, HR Data Services	0.00	1.00	1.00
9536 Total	**0.00**	**3.00**	**3.00**
9537 - Risk Management			
Director, Risk Management	1.00	1.00	0.00
Spec, Risk Management	2.00	2.00	0.00
9537 Total	**3.00**	**3.00**	**0.00**
9551 - Associate Superintendent Finance			
Administrar, Allocation	1.00	1.00	0.00
Associate Superintendent, Finance	1.00	0.00	-1.00
Deputy Spt Bus & Finance	0.00	1.00	1.00
Secretary, Executive	1.00	1.00	0.00
9551 Total	**3.00**	**3.00**	**0.00**
9552 - Budget Department			
Analyst, Budget II	1.00	0.25	-0.75
Analyst, Sr. Budget	1.00	2.00	1.00
Dir, Budget	1.00	1.00	0.00
9552 Total	**3.00**	**3.25**	**0.25**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9553 - Finance Department			
Accountant	2.00	2.00	0.00
Accountant, Senior	2.00	2.00	0.00
Accounting Manager	1.00	1.00	0.00
Accounts Payable Specialist, Senior	1.00	1.00	0.00
Analyst, Budget I	0.50	1.50	1.00
Analyst, Budget II	2.50	1.50	-1.00
Director of Finance	1.00	1.00	0.00
Spec, Fiscal	1.80	0.80	-1.00
Junior Accountant	1.00	1.00	0.00
Administrator Pcard	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	0.00
Secretary, Executive Dir, Finance	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	0.00
Financial Analyst	0.00	1.00	1.00
Sr. Financial Analyst	1.00	1.00	0.00
9553 Total	**18.80**	**18.80**	**0.00**
9554 - Purchasing			
Associate Buyer	2.00	2.00	0.00
Buyer	3.00	3.00	0.00
Capital Buyer	0.00	1.00	1.00
Clerk, Internal Services	1.00	1.00	0.00
Data Entry Operator, Internal Services	1.00	1.00	0.00
Purchasing Director	1.00	1.00	0.00
9554 Total	**8.00**	**9.00**	**1.00**
9555 - Payroll Department			
Administrator, Payroll	1.00	1.00	0.00
Coord, Payroll	1.00	1.00	0.00
Spec, Payroll	4.00	4.00	0.00
Spec, Senior Payroll	2.00	2.00	0.00
9555 Total	**8.00**	**8.00**	**0.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9571 - Information Technology			
Analyst, ERP Security Applicat	1.00	0.00	-1.00
Analyst, Programmer II	1.00	0.00	-1.00
Analyst, Systems	2.00	3.00	1.00
Analyst, BI Publisher Admin	1.00	0.00	-1.00
Analyst, Business Process	4.00	5.00	1.00
Analyst, Busi Sys-Projct&Proc	1.00	0.00	-1.00
Coord, Info Application	3.00	3.00	0.00
Developer, Senior Web & Media	1.00	1.00	0.00
Director, Infrastructure Serv	1.00	1.00	0.00
Director,Site Support Services	1.00	1.00	0.00
Engineer, Data Center Support	10.00	10.00	0.00
Engineer, Network Systems	4.00	4.00	0.00
Engineer, Field Support	4.00	4.00	0.00
Engineer, Sr. Field Support	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	4.00	3.00	-1.00
Sec, Exec Dir	1.00	1.00	0.00
Field Technician	17.00	21.00	4.00
Manager, Application Sup&Train	1.00	1.00	0.00
Manager, Business Analysis	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	0.00
Officer, Chief Technology	1.00	1.00	0.00
Spec, Infrastructure Sup Svc	1.00	0.00	-1.00
Spec, Tech Svc Desk	3.00	3.00	0.00
Supervisor, Data Ctr Serv	1.00	1.00	0.00
Supervisor, Network Services	0.00	1.00	1.00
Tech, AV	2.00	2.00	0.00
9571 Total	**71.00**	**72.00**	**1.00**
9572 - Property Records and Retention			
Asst, Clerical II	1.00	1.00	0.00
Asst I, Records Mgt	1.00	1.00	0.00
Manager, Property Control	1.00	1.00	0.00
Supervisor, Property Records	1.00	1.00	0.00
Spec, Records Management	1.00	1.00	0.00
9572 Total	**5.00**	**5.00**	**0.00**
9573 - Print Shop			
Coordinator, Printer Serv	1.00	1.00	0.00
Senior Printer	2.00	2.00	0.00
9573 Total	**3.00**	**3.00**	**0.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9855 - Café			
Mgr III, Grapevine/Co	1.00	0.00	-1.00
Mgr, Supp Prog Food Serv	1.00	0.00	-1.00
Food Serv Worker, 12 Mth - 5hr	1.00	0.00	-1.00
9855 Total	**3.00**	**0.00**	**-3.00**
9601 - School Board			
Assoc, Agency Administrative	1.00	1.00	0.00
Board Chair	1.00	1.00	0.00
Board Member	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	0.00
9601 Total	**6.00**	**6.00**	**0.00**
9611 - Office of the Superintendent			
Superintendent	1.00	1.00	0.00
Superintendent Administrative Associate	1.00	1.00	0.00
Exec Secy, Administration	1.00	1.00	0.00
9611 Total	**3.00**	**3.00**	**0.00**
9612 - Staff Attorney			
Executive Assistant/Secretary, Executive	1.00	1.00	0.00
Paralegal	1.00	0.00	-1.00
Staff Attorney/General Counsel	1.00	0.00	-1.00
Asst Supt, Administration	0.00	1.00	1.00
Secretary II	0.00	1.00	1.00
9612 Total	**3.00**	**3.00**	**0.00**
9613 - Office of Professional Services - OPS			
Investigator, OPS	1.00	1.00	0.00
Registrar II	1.00	1.00	0.00
9613 Total	**2.00**	**2.00**	**0.00**
9614 - Community Engagement			
Dir, Comm, Family & Community Engag.	1.00	1.00	0.00
Public Relations, Info Svcs	1.00	1.00	0.00
Spec, Community Engagement	1.00	1.00	0.00
Spec, Communications	1.00	1.00	0.00
Spec, District Mktg & Design	0.40	0.40	0.00
9614 Total	**4.40**	**4.40**	**0.00**

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
9615 - Instructional TV and EDTV			
Mgr, Instructional & TV Prog	1.00	1.00	0.00
Mgr, Live Video Production	0.00	1.00	1.00
Video Production Specialist	1.00	1.00	0.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	0.00
Supervisor, EDV TV Station	1.00	1.00	0.00
Tech, Electronic	1.00	1.00	0.00
9615 Total	**5.00**	**6.00**	**1.00**
9616 - Internal Auditor			
Director, Audit	1.00	0.00	-1.00
Internal Auditor	0.00	1.00	1.00
9616 Total	**1.00**	**1.00**	**0.00**
9617 - Strategic Planning			
Executive Director of Administration	1.00	1.00	0.00
Director, Diversity and Equity	1.00	0.00	-1.00
Associate Director, Strategic Initatives	0.00	1.00	0.00
9617 Total	**2.00**	**2.00**	**0.00**
Superintendent	**26.40**	**27.40**	**1.00**
Operations	**788.46**	**785.00**	**-3.46**
Instructional	**191.49**	**192.35**	**0.86**
Grand Total	**1006.35**	**1004.75**	**-1.60**

SECTION V

SCHOOLS

- FINANCIAL ALLOCATIONS

- STAFF ALLOCATIONS

FY 2022-23 School Level Staffing Key	
Instructional and Administrative Units	
Teachers	Basic, ESE, Enrichment, Alternative Education, Career & Technical
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Flex Units, Deans, Athletic Trainers
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categoricals/Grants	SAI-Remediation, SAI- Reading Remediation, VPK, ROTC, Grant and special-funded positions
Non-Instructional Units	
Instructional Support	Paraprofessionals, Classroom Subs, PE Techs, Computer Lab Managers
Administrative Support	Secretaries, Registrars, Clerks, Bookkeepers
Categoricals/Grants	VPK Program, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0031 - ANNA MARIA ELEMENTARY SCHOOL					
Personnel Costs	2,122,103	2,256,200	1,911,685	-344,515	-15%
Operational Costs	134,740	127,552	134,884	7,332	6%
Capital Outlay	1,418	21,794	30,552	8,758	40%
Total	**2,258,261**	**2,405,546**	**2,077,121**	**-328,425**	**-14%**
0051 - BALLARD ELEMENTARY SCHOOL					
Personnel Costs	3,697,147	3,139,249	3,272,320	133,071	4%
Operational Costs	355,528	323,075	286,862	-36,213	-11%
Capital Outlay	101,785	11,238	6,348	-4,890	-44%
Total	**4,154,461**	**3,473,562**	**3,565,530**	**91,967**	**3%**
0061 - BAYSHORE ELEMENTARY SCHOOL					
Personnel Costs	5,002,839	4,702,595	5,268,966	566,371	12%
Operational Costs	295,495	308,357	359,946	51,589	17%
Capital Outlay	8,251	32,162	12,998	-19,164	-60%
Total	**5,306,585**	**5,043,114**	**5,641,910**	**598,796**	**12%**
0151 - MANATEE ELEMENTARY SCHOOL					
Personnel Costs	3,761,014	3,659,198	4,646,966	987,768	27%
Operational Costs	249,825	294,903	292,229	-2,674	-1%
Capital Outlay	6,100	6,502	11,228	4,727	73%
Total	**4,016,939**	**3,960,603**	**4,950,423**	**989,821**	**25%**
0221 - MILLER ELEMENTARY SCHOOL					
Personnel Costs	4,395,637	4,291,185	5,132,799	841,614	20%
Operational Costs	335,500	306,529	298,984	-7,545	-2%
Capital Outlay	8,955	7,638	11,373	3,735	49%
Total	**4,740,092**	**4,605,352**	**5,443,156**	**837,804**	**18%**
0231 - MYAKKA CITY ELEMENTARY SCHOOL					
Personnel Costs	3,023,362	3,100,141	3,199,311	99,170	3%
Operational Costs	241,677	216,485	210,410	-6,075	-3%
Capital Outlay	10,198	20,174	6,555	-13,619	-68%
Total	**3,275,237**	**3,336,800**	**3,416,276**	**79,476**	**2%**
0261 - ONECO ELEMENTARY SCHOOL					
Personnel Costs	4,011,862	4,209,535	4,944,341	734,806	17%
Operational Costs	254,736	215,355	251,702	36,347	17%
Capital Outlay	7,412	5,713	10,377	4,664	82%
Total	**4,274,009**	**4,430,603**	**5,206,420**	**775,817**	**18%**
0271 - ROGERS GARDEN-BULLOCK					
Personnel Costs	4,769,560	4,827,654	5,141,240	313,586	6%
Operational Costs	290,574	311,165	340,851	29,686	10%
Capital Outlay	6,418	30,069	9,106	-20,963	-70%
Total	**5,066,552**	**5,168,888**	**5,491,197**	**322,309**	**6%**
0281 - PALM VIEW K-8					
Personnel Costs	4,976,962	5,473,432	5,778,542	305,110	6%
Operational Costs	438,856	596,601	389,603	-206,998	-35%
Capital Outlay	97,949	116,573	12,412	-104,161	-89%
Total	**5,513,767**	**6,186,606**	**6,180,557**	**-6,048**	**0%**
0291 - PALMA SOLA ELEMENTARY SCHOOL					
Personnel Costs	4,084,166	3,945,766	3,740,784	-204,983	-5%
Operational Costs	271,848	269,755	281,561	11,806	4%
Capital Outlay	4,595	2,609	7,205	4,596	176%
Total	**4,360,608**	**4,218,130**	**4,029,549**	**-188,580**	**-4%**
0301 - PALMETTO ELEMENTARY SCHOOL					
Personnel Costs	4,560,717	4,171,837	4,706,974	535,137	13%
Operational Costs	325,739	303,627	324,921	21,294	7%
Capital Outlay	12,091	27,243	10,198	-17,046	-63%
Total	**4,898,547**	**4,502,707**	**5,042,092**	**539,386**	**12%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0381 - PRINE ELEMENTARY SCHOOL					
Personnel Costs	4,582,842	5,015,714	5,694,276	678,562	14%
Operational Costs	436,175	365,766	395,693	29,927	8%
Capital Outlay	10,507	8,318	14,270	5,952	72%
Total	**5,029,524**	**5,389,798**	**6,104,239**	**714,440**	**13%**
0411 - DAUGHTREY ELEMENTARY SCHOOL					
Personnel Costs	4,703,325	4,757,103	5,834,074	1,076,971	23%
Operational Costs	365,446	264,177	288,335	24,158	9%
Capital Outlay	20,955	26,893	13,393	-13,500	-50%
Total	**5,089,726**	**5,048,173**	**6,135,802**	**1,087,629**	**22%**
0421 - SAMOSET ELEMENTARY SCHOOL					
Personnel Costs	4,087,270	4,010,453	4,677,309	666,855	17%
Operational Costs	281,703	295,958	308,350	12,391	4%
Capital Outlay	7,850	35,581	9,945	-25,635	-72%
Total	**4,376,823**	**4,341,992**	**4,995,603**	**653,611**	**15%**
0521 - TILLMAN ELEMENTARY SCHOOL					
Personnel Costs	4,200,546	4,151,748	4,833,402	681,655	16%
Operational Costs	275,939	282,318	291,649	9,331	3%
Capital Outlay	7,786	5,280	9,817	4,537	86%
Total	**4,484,270**	**4,439,346**	**5,134,868**	**695,522**	**16%**
0541 - BLACKBURN ELEMENTARY SCHOOL					
Personnel Costs	3,805,261	4,167,611	4,908,956	741,345	18%
Operational Costs	281,744	305,341	308,156	2,814	1%
Capital Outlay	6,980	27,847	10,941	-16,906	-61%
Total	**4,093,985**	**4,500,799**	**5,228,053**	**727,254**	**16%**
0571 - WAKELAND ELEMENTARY SCHOOL					
Personnel Costs	-	-		-	0%
Operational Costs	-	-		-	0%
Capital Outlay	-	-		-	0%
Total	**-**	**-**	**-**	**-**	**0%**
0601 - MOODY ELEMENTARY SCHOOL					
Personnel Costs	4,039,342	4,203,925	4,643,067	439,142	10%
Operational Costs	287,040	311,511	310,355	-1,156	0%
Capital Outlay	1,900	2,287	10,377	8,090	354%
Total	**4,328,282**	**4,517,723**	**4,963,799**	**446,076**	**10%**
0621 - ABEL ELEMENTARY SCHOOL					
Personnel Costs	3,551,982	3,576,096	4,079,140	503,044	14%
Operational Costs	283,477	342,436	363,070	20,634	6%
Capital Outlay	7,844	7,185	8,660	1,474	21%
Total	**3,843,304**	**3,925,717**	**4,450,869**	**525,152**	**13%**
0631 - STEWART ELEMENTARY SCHOOL					
Personnel Costs	3,518,958	3,473,675	3,167,887	-305,787	-9%
Operational Costs	261,393	299,916	322,682	22,766	8%
Capital Outlay	6,369	10,787	6,986	-3,802	-35%
Total	**3,786,720**	**3,784,378**	**3,497,555**	**-286,823**	**-8%**
0641 - BASHAW ELEMENTARY SCHOOL					
Personnel Costs	4,201,637	4,314,227	4,768,170	453,943	11%
Operational Costs	303,154	308,587	297,531	-11,056	-4%
Capital Outlay	13,916	16,071	12,008	-4,063	-25%
Total	**4,518,707**	**4,638,884**	**5,077,708**	**438,824**	**9%**
0651 - BRADEN RIVER ELEMENTARY SCHOOL					
Personnel Costs	4,049,285	4,440,566	4,539,704	99,138	2%
Operational Costs	292,867	378,257	378,740	482	0%
Capital Outlay	17,954	14,922	9,315	-5,607	-38%
Total	**4,360,105**	**4,833,744**	**4,927,758**	**94,014**	**2%**

ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0671 - SEA BREEZE ELEMENTARY SCHOOL					
Personnel Costs	3,946,013	3,972,111	4,437,142	465,032	12%
Operational Costs	220,046	251,081	270,717	19,636	8%
Capital Outlay	39,814	13,453	10,083	-3,370	-25%
Total	**4,205,874**	**4,236,645**	**4,717,942**	**481,298**	**11%**
0681 - TARA ELEMENTARY SCHOOL					
Personnel Costs	4,458,294	4,420,156	4,430,220	10,064	0%
Operational Costs	265,614	256,683	249,151	-7,532	-3%
Capital Outlay	10,791	11,589	9,863	-1,727	-15%
Total	**4,734,699**	**4,688,428**	**4,689,234**	**805**	**0%**
0701 - WITT ELEMENTARY SCHOOL					
Personnel Costs	4,778,697	4,853,778	4,976,933	123,155	3%
Operational Costs	338,678	342,954	357,741	14,788	4%
Capital Outlay	5,169	17,927	11,447	-6,480	-36%
Total	**5,122,544**	**5,214,659**	**5,346,122**	**131,463**	**3%**
0741 - KINNAN ELEMENTARY SCHOOL					
Personnel Costs	4,451,037	4,272,151	4,344,102	71,951	2%
Operational Costs	314,713	280,132	269,302	-10,830	-4%
Capital Outlay	7,928	10,716	10,181	-535	-5%
Total	**4,773,678**	**4,562,999**	**4,623,585**	**60,586**	**1%**
0771 - MCNEAL ELEMENTARY SCHOOL					
Personnel Costs	4,692,249	4,825,655	4,829,154	3,499	0%
Operational Costs	303,203	298,390	310,274	11,883	4%
Capital Outlay	16,160	4,835	11,517	6,682	138%
Total	**5,011,612**	**5,128,880**	**5,150,945**	**22,064**	**0%**
0781 - FREEDOM ELEMENTARY SCHOOL					
Personnel Costs	4,674,143	4,745,191	4,941,420	196,229	4%
Operational Costs	336,734	343,202	370,548	27,346	8%
Capital Outlay	5,628	8,473	10,190	1,717	20%
Total	**5,016,505**	**5,096,867**	**5,322,159**	**225,292**	**4%**
0791 - MILLS ELEMENTARY SCHOOL					
Personnel Costs	5,269,261	5,182,450	5,579,399	396,949	8%
Operational Costs	346,464	352,335	349,548	-2,788	-1%
Capital Outlay	14,024	57,425	16,744	-40,681	-71%
Total	**5,629,749**	**5,592,210**	**5,945,691**	**353,481**	**6%**
0801 - WILLIS ELEMENTARY					
Personnel Costs	4,555,594	4,929,446	5,140,040	210,594	4%
Operational Costs	396,549	405,736	427,546	21,810	5%
Capital Outlay	14,468	52,249	13,656	-38,593	-74%
Total	**4,966,612**	**5,387,430**	**5,581,242**	**193,811**	**4%**
0811 - WILLIAMS ELEMENTARY SCHOOL					
Personnel Costs	4,951,572	4,836,126	5,129,843	293,717	6%
Operational Costs	359,348	348,360	362,195	13,835	4%
Capital Outlay	7,706	22,432	12,061	-10,371	-46%
Total	**5,318,626**	**5,206,918**	**5,504,099**	**297,181**	**6%**
0821 - GULLETT ELEMENTARY SCHOOL					
Personnel Costs	6,040,662	6,762,008	7,108,773	346,765	5%
Operational Costs	348,676	362,560	397,425	34,865	10%
Capital Outlay	43,724	23,511	19,563	-3,948	-17%
Total	**6,433,062**	**7,148,078**	**7,525,761**	**377,683**	**5%**
0857 - BARBARA HARVEY ELEMENTARY SCHOOL					
Personnel Costs	4,241,944	5,552,625	6,316,725	764,100	14%
Operational Costs	344,570	344,828	351,643	6,816	2%
Capital Outlay	8,277	5,196	19,994	14,798	285%
Total	**4,594,792**	**5,902,649**	**6,688,363**	**785,713**	**13%**
GRAND TOTAL ELEMENTARY SCHOOLS					
Personnel Costs	137,205,284	140,239,606	152,123,664	11,884,058	8%
Operational Costs	9,838,052	10,013,931	10,152,603	138,671	1%
Capital Outlay	540,921	664,692	379,361	-285,331	-43%
Total	**147,584,257**	**150,918,230**	**162,655,629**	**11,737,399**	**8%**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Abel Elementary			
Instructional and Administrative Units			
Teachers	34.0	34.0	0.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	10.0	-1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	3.0	5.0	2.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**66.0**	**68.0**	**2.0**
Anna Maria Elementary			
Instructional and Administrative Units			
Teachers	16.5	16.0	-0.5
Student Support	3.0	3.0	0.0
Administration	1.0	1.0	0.0
Categoricals/Grants	0.0	0.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	5.0	3.0	-2.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	1.0	1.0	0.0
Custodial Services	3.0	3.0	0.0
Total School Level Positions	**33.5**	**31.0**	**-2.5**
Ballard Elementary			
Instructional and Administrative Units			
Teachers	25.0	26.0	1.0
Student Support	3.0	4.0	1.0
Administration	3.0	2.0	-1.0
Categoricals/Grants	6.0	6.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	7.0	8.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	5.0	4.0	-1.0
Custodial Services	3.0	3.0	0.0
Total School Level Positions	**56.0**	**58.0**	**2.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Bashaw Elementary			
Instructional and Administrative Units			
Teachers	41.0	44.0	3.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	5.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	8.0	9.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	7.0	3.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**70.0**	**78.0**	**8.0**
Bayshore Elementary			
Instructional and Administrative Units			
Teachers	49.0	48.0	-1.0
Student Support	5.0	6.0	1.0
Administration	3.0	2.0	-1.0
Categoricals/Grants	4.0	5.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	12.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	4.0	6.0	2.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**86.0**	**89.0**	**3.0**
Blackburn Elementary			
Instructional and Administrative Units			
Teachers	37.6	42.6	5.0
Student Support	4.0	5.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	8.0	15.0	7.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**77.6**	**91.6**	**14.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Braden River Elementary			
Instructional and Administrative Units			
Teachers	39.0	40.0	1.0
Student Support	3.0	4.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	12.0	-1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	8.0	7.0	-1.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**75.0**	**75.0**	**0.0**
Daughtrey Elementary			
Instructional and Administrative Units			
Teachers	52.0	53.0	1.0
Student Support	5.0	6.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	15.0	17.0	2.0
Administrative Support (Clerical)	5.0	6.0	1.0
Categoricals/Grants	7.0	12.0	5.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**95.0**	**105.0**	**10.0**
Freedom Elementary			
Instructional and Administrative Units			
Teachers	43.0	44.0	1.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	7.0	6.0	-1.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**79.0**	**80.0**	**1.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Gullett Elementary			
Instructional and Administrative Units			
Teachers	76.0	71.0	-5.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	17.0	16.0	-1.0
Administrative Support (Clerical)	6.0	6.0	0.0
Categoricals/Grants	5.0	6.0	1.0
Custodial Services	5.0	6.0	1.0
Total School Level Positions	**117.0**	**113.0**	**-4.0**
Harvey Elementary			
Instructional and Administrative Units			
Teachers	57.0	61.0	4.0
Student Support	4.0	4.0	0.0
Administration	2.0	3.0	1.0
Categoricals/Grants	2.0	0.0	-2.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	16.0	16.0	0.0
Administrative Support (Clerical)	6.0	6.0	0.0
Categoricals/Grants	8.0	6.0	-2.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**100.0**	**101.0**	**1.0**
Johnson K-5			
Instructional and Administrative Units			
Teachers	31.0	32.0	1.0
Student Support	4.0	4.0	0.0
Administration	1.0	1.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	2.0	2.0	0.0
Categoricals/Grants	3.0	2.0	-1.0
Custodial Services	0.0	0.0	0.0
Total School Level Positions	**54.0**	**54.0**	**0.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Kinnan Elementary			
Instructional and Administrative Units			
Teachers	40.0	38.0	-2.0
Student Support	4.0	3.0	-1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	4.0	2.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	11.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.0	4.0	1.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**71.0**	**71.0**	**0.0**
Manatee Elementary			
Instructional and Administrative Units			
Teachers	39.0	42.0	3.0
Student Support	4.0	5.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	4.0	5.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	12.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	5.0	7.0	2.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**74.0**	**83.0**	**9.0**
McNeal Elementary			
Instructional and Administrative Units			
Teachers	46.0	46.0	0.0
Student Support	3.0	4.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	7.0	7.0	0.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**78.0**	**79.0**	**1.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Miller Elementary			
Instructional and Administrative Units			
Teachers	46.0	49.0	3.0
Student Support	3.0	4.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	14.0	14.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	1.0	4.0	3.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**76.0**	**84.0**	**8.0**
Mills Elementary			
Instructional and Administrative Units			
Teachers	51.0	52.0	1.0
Student Support	5.0	5.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	13.0	2.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	9.0	8.0	-1.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**90.0**	**92.0**	**2.0**
Moody Elementary			
Instructional and Administrative Units			
Teachers	43.0	43.0	0.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	6.0	-1.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**80.0**	**80.0**	**0.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Myakka Elementary			
Instructional and Administrative Units			
Teachers	22.0	23.0	1.0
Student Support	3.0	4.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	8.0	9.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**50.0**	**53.0**	**3.0**
Oneco Elementary			
Instructional and Administrative Units			
Teachers	41.0	45.0	4.0
Student Support	4.0	4.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	9.0	10.0	1.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**80.0**	**87.0**	**7.0**
Palm View K-5			
Instructional and Administrative Units			
Teachers	31.0	32.0	1.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	-2.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	5.0	-2.0
Custodial Services	5.0	0.0	-5.0
Total School Level Positions	**65.0**	**58.0**	**-7.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Palma Sola Elementary			
Instructional and Administrative Units			
Teachers	32.0	30.0	-2.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	1.0	2.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.8	5.8	1.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**59.8**	**59.8**	**0.0**
Palmetto Elementary			
Instructional and Administrative Units			
Teachers	41.0	40.0	-1.0
Student Support	4.0	5.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	4.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	10.0	3.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**78.0**	**84.0**	**6.0**
Prine Elementary			
Instructional and Administrative Units			
Teachers	48.0	51.0	3.0
Student Support	4.0	5.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	6.0	6.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	15.0	19.0	4.0
Administrative Support (Clerical)	4.0	6.0	2.0
Categoricals/Grants	6.0	6.0	0.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**90.0**	**100.0**	**10.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Rogers Garden-Bullock Elementary			
Instructional and Administrative Units			
Teachers	43.0	42.0	-1.0
Student Support	4.0	6.0	2.0
Administration	3.0	3.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	22.0	22.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	9.0	9.0	0.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**91.0**	**93.0**	**2.0**
Samoset Elementary			
Instructional and Administrative Units			
Teachers	40.0	42.0	2.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	4.0	5.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	7.0	0.0
Custodial Services	3.0	3.0	0.0
Total School Level Positions	**79.0**	**83.0**	**4.0**
Sea Breeze Elementary			
Instructional and Administrative Units			
Teachers	38.0	38.0	0.0
Student Support	4.0	5.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	13.0	2.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	7.0	0.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**74.0**	**78.0**	**4.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Stewart Elementary			
Instructional and Administrative Units			
Teachers	27.0	26.5	-0.5
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	6.0	6.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	-1.0
Custodial Services	3.0	3.0	0.0
Total School Level Positions	**51.0**	**49.5**	**-1.5**
Tara Elementary			
Instructional and Administrative Units			
Teachers	41.0	41.0	0.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**68.0**	**68.0**	**0.0**
Tillman Elementary			
Instructional and Administrative Units			
Teachers	44.0	44.0	0.0
Student Support	4.0	4.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	14.0	14.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**78.0**	**78.0**	**0.0**

Elementary School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Williams Elementary			
Instructional and Administrative Units			
Teachers	45.0	47.0	2.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	10.0	11.0	1.0
Administrative Support (Clerical)	4.5	4.0	-0.5
Categoricals/Grants	3.0	4.0	1.0
Custodial Services	4.0	4.0	0.0
Total School Level Positions	**74.5**	**79.0**	**4.5**
Willis Elementary			
Instructional and Administrative Units			
Teachers	49.0	47.0	-2.0
Student Support	4.0	5.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**82.0**	**82.0**	**0.0**
Witt Elementary			
Instructional and Administrative Units			
Teachers	45.0	47.0	2.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	1.0	2.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	10.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	6.0	7.0	1.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**76.0**	**81.0**	**5.0**

MIDDLE SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0581 - SUGG MIDDLE SCHOOL					
Personnel Costs	5,837,101	5,597,494	5,995,359	397,865	7%
Operational Costs	418,040	415,457	491,416	75,959	18%
Capital Outlay	16,452	177,969	38,761	-139,208	-78%
Total	**6,271,593**	**6,190,920**	**6,525,536**	**334,616**	**5%**
0611 - KING MIDDLE SCHOOL					
Personnel Costs	5,669,473	5,341,580	5,207,559	-134,021	-3%
Operational Costs	453,289	470,714	538,671	67,957	14%
Capital Outlay	104,052	52,389	19,471	-32,918	-63%
Total	**6,226,814**	**5,864,683**	**5,765,701**	**-98,982**	**-2%**
0652 - BRADEN RIVER MIDDLE SCHOOL					
Personnel Costs	5,668,001	5,257,277	4,979,808	-277,469	-5%
Operational Costs	347,137	370,720	460,230	89,510	24%
Capital Outlay	45,837	88,215	53,146	-35,069	-40%
Total	**6,060,975**	**5,716,212**	**5,493,183**	**-223,029**	**-4%**
0691 - JOHNSON K-8 SCHOOL					
Personnel Costs	6,494,067	6,467,576	6,748,617	281,042	4%
Operational Costs	417,088	380,124	481,883	101,759	27%
Capital Outlay	159,174	22,790	19,223	-3,568	-16%
Total	**7,070,328**	**6,870,490**	**7,249,723**	**379,233**	**6%**
0711 - HAILE MIDDLE SCHOOL					
Personnel Costs	4,588,884	4,549,506	4,506,294	-43,212	-1%
Operational Costs	399,217	418,064	504,250	86,186	21%
Capital Outlay	174,638	36,746	44,775	8,028	22%
Total	**5,162,739**	**5,004,315**	**5,055,318**	**51,003**	**1%**
0752 - NOLAN MIDDLE SCHOOL					
Personnel Costs	4,915,442	4,432,645	4,330,161	-102,484	-2%
Operational Costs	392,321	389,563	469,565	80,002	21%
Capital Outlay	106,465	198,483	43,810	-154,673	-78%
Total	**5,414,227**	**5,020,691**	**4,843,536**	**-177,155**	**-4%**
0761 - LEE MIDDLE SCHOOL					
Personnel Costs	5,447,706	4,934,494	4,839,116	-95,377	-2%
Operational Costs	418,464	384,843	474,868	90,025	23%
Capital Outlay	120,389	71,331	18,520	-52,810	-74%
Total	**5,986,559**	**5,390,667**	**5,332,505**	**-58,162**	**-1%**
0842 - BUFFALO CREEK MIDDLE					
Personnel Costs	6,639,320	6,380,638	6,219,564	-161,073	-3%
Operational Costs	478,482	433,747	564,543	130,796	30%
Capital Outlay	29,838	153,554	32,824	-120,731	-79%
Total	**7,147,639**	**6,967,939**	**6,816,931**	**-151,008**	**-2%**
0853 - MONA JAIN MIDDLE SCHOOL					
Personnel Costs	4,694,820	5,265,436	5,441,813	176,377	3%
Operational Costs	288,184	311,966	396,640	84,673	27%
Capital Outlay	13,903	33,883	23,168	-10,716	-32%
Total	**4,996,906**	**5,611,285**	**5,861,620**	**250,335**	**4%**
0861 - Lincoln Memorial Middle School					
Personnel Costs	-	2,922,015	3,076,411	154,396	5%
Operational Costs	-	416,879	433,863	16,984	4%
Capital Outlay	-	188,700	54,337	-134,363	-71%
Total	**-**	**3,527,594**	**3,564,611**	**37,017**	**1%**
2173 - Lincoln Memorial Academy					
Personnel Costs	2,620,329	-	-	-	0%
Operational Costs	344,936	-	-	-	0%
Capital Outlay	115,268	-	-	-	0%
Total	**3,080,533**	**-**	**-**	**-**	**0%**
GRAND TOTAL MIDDLE SCHOOLS					
Personnel Costs	52,575,142	51,148,659	51,344,702	196,043	0%
Operational Costs	3,957,159	3,992,077	4,815,928	823,851	21%
Capital Outlay	886,014.12	1,024,060.62	348,034.75	-676,026	-66%
Total	**57,418,315**	**56,164,797**	**56,508,665**	**343,868**	**1%**

Middle School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Braden River Middle School			
Instructional and Administrative Units			
Teachers	43.8	39.8	-4.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	6.0	6.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Custodial Services	7.0	7.0	0.0
Total School Level Positions	**82.8**	**78.8**	**-4.0**
Buffalo Creek Middle School			
Instructional and Administrative Units			
Teachers	60.0	55.0	-5.0
Student Support	8.0	8.0	0.0
Administration	4.0	4.0	0.0
Categoricals/Grants	8.0	8.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	11.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	4.0	2.0	-2.0
Custodial Services	6.0	7.0	1.0
Total School Level Positions	**107.0**	**100.0**	**-7.0**
Haile Middle School			
Instructional and Administrative Units			
Teachers	36.0	36.0	0.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	5.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	8.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Custodial Services	7.0	7.0	0.0
Total School Level Positions	**73.0**	**72.0**	**-1.0**

Middle School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Jain Middle School			
Instructional and Administrative Units			
Teachers	51.0	46.0	-5.0
Student Support	5.0	6.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	5.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	-1.0
Custodial Services	6.0	6.0	0.0
Total School Level Positions	**88.0**	**83.0**	**-5.0**
Johnson 6-8			
Instructional and Administrative Units			
Teachers	25.0	25.0	0.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	4.0	4.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Custodial Services	7.0	7.0	0.0
Total School Level Positions	**52.0**	**52.0**	**0.0**
King Middle School			
Instructional and Administrative Units			
Teachers	46.0	45.0	-1.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	7.0	7.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	14.0	13.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	-1.0
Custodial Services	7.0	7.0	0.0
Total School Level Positions	**91.0**	**88.0**	**-3.0**

Middle School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Lee Middle School			
Instructional and Administrative Units			
Teachers	39.0	37.0	-2.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	12.0	11.0	-1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	6.0	1.0
Categoricals/Grants	6.0	6.0	0.0
Custodial Services	6.0	6.0	0.0
Total School Level Positions	**90.0**	**88.0**	**-2.0**
Lincoln Memorial Middle School			
Instructional and Administrative Units			
Teachers	18.0	20.0	2.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	9.0	8.0	-1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	6.0	8.0	2.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.4	1.0	-2.4
Custodial Services	6.0	6.0	0.0
Total School Level Positions	**51.4**	**52.0**	**0.6**
Nolan Middle School			
Instructional and Administrative Units			
Teachers	36.0	36.0	0.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	8.0	8.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	4.0	2.0	-2.0
Custodial Services	6.0	6.0	0.0
Total School Level Positions	**69.0**	**67.0**	**-2.0**

Middle School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Palm View 6-8			
Instructional and Administrative Units			
Teachers	19.0	18.0	-1.0
Student Support	3.0	2.0	-1.0
Administration	1.0	1.0	0.0
Categoricals/Grants	4.0	6.0	2.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	6.0	6.0	0.0
Administrative Support (Clerical)	2.0	2.0	0.0
Categoricals/Grants	1.0	2.0	1.0
Custodial Services	0.0	5.0	5.0
Total School Level Positions	**36.0**	**42.0**	**6.0**
Sugg Middle School			
Instructional and Administrative Units			
Teachers	50.0	52.0	2.0
Student Support	8.0	8.0	0.0
Administration	4.0	4.0	0.0
Categoricals/Grants	12.0	13.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	18.0	16.0	-2.0
Administrative Support (Clerical)	5.0	6.0	1.0
Categoricals/Grants	5.0	4.0	-1.0
Custodial Services	5.0	5.0	0.0
Total School Level Positions	**107.0**	**108.0**	**1.0**

HIGH SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0072 - BAYSHORE HIGH SCHOOL					
Personnel Costs	8,648,067	8,441,736	8,244,930	-196,806	-2%
Operational Costs	975,396	865,978	1,245,024	379,046	44%
Capital Outlay	185,348	40,540	40,279	-261	-1%
Total	**9,808,810**	**9,348,254**	**9,530,233**	**181,979**	**2%**
0181 - MANATEE HIGH SCHOOL					
Personnel Costs	11,201,703	10,777,013	9,732,313	-1,044,700	-10%
Operational Costs	1,258,047	1,142,462	1,737,670	595,207	52%
Capital Outlay	362,432	165,199	131,915	-33,284	-20%
Total	**12,822,182**	**12,084,674**	**11,601,897**	**-482,777**	**-4%**
0351 - PALMETTO HIGH SCHOOL					
Personnel Costs	10,369,847	9,896,045	10,284,801	388,756	4%
Operational Costs	1,267,250	1,412,946	2,646,555	1,233,610	87%
Capital Outlay	300,464	149,683	144,907	-4,776	-3%
Total	**11,937,561**	**11,458,673**	**13,076,263**	**1,617,590**	**14%**
0431 - SOUTHEAST HIGH SCHOOL					
Personnel Costs	9,700,208	9,392,253	9,789,670	397,417	4%
Operational Costs	921,496	1,127,229	1,445,019	317,790	28%
Capital Outlay	245,544	296,677	104,540	-192,138	-65%
Total	**10,867,248**	**10,816,160**	**11,339,229**	**523,070**	**5%**
0721 - LAKEWOOD RANCH HIGH SCHOOL					
Personnel Costs	11,027,885	11,011,006	11,387,563	376,557	3%
Operational Costs	1,290,850	1,254,019	1,947,244	693,226	55%
Capital Outlay	436,231	270,771	90,795	-179,976	-66%
Total	**12,754,967**	**12,535,795**	**13,425,602**	**889,807**	**7%**
0762 - BRADEN RIVER HIGH SCHOOL					
Personnel Costs	9,603,622	9,018,053	8,909,211	-108,842	-1%
Operational Costs	987,937	1,018,468	1,500,208	481,740	47%
Capital Outlay	422,437	232,059	152,204	-79,855	-34%
Total	**11,013,996**	**10,268,581**	**10,561,624**	**293,043**	**3%**
0852 - PARRISH COMMUNITY HIGH SCHOOL					
Personnel Costs	5,867,343	8,306,091	9,670,855	1,364,764	16%
Operational Costs	727,135	941,579	1,149,281	207,702	22%
Capital Outlay	137,947	132,459	66,859	-65,600	-50%
Total	**6,732,425**	**9,380,129**	**10,886,995**	**1,506,866**	**16%**
GRAND TOTAL HIGH SCHOOLS					
Personnel Costs	66,418,675	66,842,197	68,019,343	1,177,146	2%
Operational Costs	7,428,111	7,762,681	11,671,002	3,908,321	50%
Capital Outlay	2,090,403	1,287,388	731,499	-555,889	-43%
Total	**75,937,189**	**75,892,265**	**80,421,844**	**4,529,578**	**6%**

High School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Bayshore High School			
Instructional and Administrative Units			
Teachers	62.0	64.0	2.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	14.0	12.0	-2.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	11.0	0.0
Administrative Support (Clerical)	8.0	8.0	0.0
Categoricals/Grants	7.0	7.0	0.0
Custodial Services	12.0	12.0	0.0
Total School Level Positions	**132.0**	**132.0**	**0.0**
Braden River High School			
Instructional and Administrative Units			
Teachers	72.0	73.0	1.0
Student Support	11.0	11.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	10.0	10.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	11.0	11.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	6.0	6.0	0.0
Custodial Services	11.0	11.0	0.0
Total School Level Positions	**135.0**	**136.0**	**1.0**
Lakewood Ranch High School			
Instructional and Administrative Units			
Teachers	98.0	98.0	0.0
Student Support	12.0	12.0	0.0
Administration	5.0	6.0	1.0
Categoricals/Grants	9.0	9.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	9.0	8.0	-1.0
Custodial Services	13.0	13.0	0.0
Total School Level Positions	**168.0**	**168.0**	**0.0**

High School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Manatee High School			
Instructional and Administrative Units			
Teachers	88.0	84.0	-4.0
Student Support	12.0	11.0	-1.0
Administration	5.0	5.0	0.0
Categoricals/Grants	13.0	13.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	6.0	5.0	-1.0
Custodial Services	14.0	14.0	0.0
Total School Level Positions	**160.0**	**154.0**	**-6.0**
Palmetto High School			
Instructional and Administrative Units			
Teachers	80.0	86.0	6.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	13.0	13.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	15.0	15.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	5.0	7.0	2.0
Custodial Services	13.0	13.0	0.0
Total School Level Positions	**153.0**	**161.0**	**8.0**

High School Staffing	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Parrish Community High School			
Instructional and Administrative Units			
Teachers	70.0	81.0	11.0
Student Support	10.0	10.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	9.0	9.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Custodial Services	14.0	14.0	0.0
Total School Level Positions	**128.0**	**139.0**	**11.0**
Southeast High School			
Instructional and Administrative Units			
Teachers	75.0	75.0	0.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	14.0	14.0	0.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	5.0	7.0	2.0
Custodial Services	15.0	15.0	0.0
Total School Level Positions	**149.0**	**151.0**	**2.0**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
2003 - EASTER SEALS MARC OF SOUTHWEST FLORIDA					
Personnel Costs	-	-	-	-	0%
Operational Costs	204,096	146,098	207,498	61,401	42%
Capital Outlay	-	-	-	-	0%
Total	**204,096**	**146,098**	**207,498**	**61,401**	**42%**
2004 - PACE CENTER FOR GIRLS					
Personnel Costs	-	-	-	-	0%
Operational Costs	480,771	470,366	368,781	-101,585	-22%
Capital Outlay	-	-	-	-	0%
Total	**480,771**	**470,366**	**368,781**	**-101,585**	**-22%**
2007 - JUST FOR GIRLS MIDDLE SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	264,063	229,078	210,605	-18,474	-8%
Capital Outlay	-	-	-	-	0%
Total	**264,063**	**229,078**	**210,605**	**-18,474**	**-8%**
2014 - PINNACLE ACADEMY INC					
Personnel Costs	-	-	-	-	0%
Operational Costs	43,832	21,692	7,173	-14,519	-67%
Capital Outlay	-	-	-	-	0%
Total	**43,832**	**21,692**	**7,173**	**-14,519**	**-67%**
2019 - JUST FOR GIRLS ELEMENTARY SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	530,811	318,574	356,425	37,850	12%
Capital Outlay	-	-	-	-	0%
Total	**530,811**	**318,574**	**356,425**	**37,850**	**12%**
2051 - JUVENILE DETENTION CENTER					
Personnel Costs	340,914	354,567	412,006	57,439	16%
Operational Costs	833	1,566	4,962	3,396	217%
Capital Outlay	-	1,289	367	-922	-72%
Total	**341,746**	**357,422**	**417,335**	**59,913**	**17%**
2056 - PALM SHORES BEHAVIORAL HEALTH CENTER					
Personnel Costs	-	-	-	-	0%
Operational Costs	1,198,012	1,148,424	1,325,762	177,338	15%
Capital Outlay	-	-	-	-	0%
Total	**1,198,012**	**1,148,424**	**1,325,762**	**177,338**	**15%**
2068 - THE PORT ACADEMY					
Personnel Costs	90,758	153,892	102,324	-51,569	-34%
Operational Costs	-	-	2,810	2,810	0%
Capital Outlay	-	-	142	142	0%
Total	**90,758**	**153,892**	**105,276**	**-48,616**	**-32%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
2081 - AMIKIDS MANATEE					
Personnel Costs	-	-	-	-	0%
Operational Costs	354,341	308,147	311,485	3,338	1%
Capital Outlay	-	-	-	-	0%
Total	**354,341**	**308,147**	311,485	**3,338**	**1%**
2086 - SELBY PRESCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	76,688	48,482	30,354	-18,128	-37%
Capital Outlay	-	-	-	-	0%
Total	**76,688**	**48,482**	**30,354**	**-18,128**	**-37%**
2101 - MANATEE SCHOOL OF ARTS & SCIENCES					
Personnel Costs	-	-	-	-	0%
Operational Costs	1,316,993	992,575	1,029,395	36,820	4%
Capital Outlay	2,560	-	-	-	0%
Total	**1,319,553**	**992,575**	**1,029,395**	**36,820**	**4%**
2102 - TEAM SUCCESS A SCHOOL OF EXCELLENCE INC					
Personnel Costs	-	-	-	-	0%
Operational Costs	8,623,691	10,448,997	11,737,065	1,288,068	12%
Capital Outlay	25,960	-	-	-	0%
Total	**8,649,651**	**10,448,997**	**11,737,065**	**1,288,068**	**12%**
2104 - MANATEE SCHOOL FOR THE ARTS					
Personnel Costs	-	-	-	-	0%
Operational Costs	16,861,251	15,944,580	17,135,628	1,191,048	7%
Capital Outlay	-	-	-	-	0%
Total	**16,861,251**	**15,944,580**	**17,135,628**	**1,191,048**	**7%**
2120 - ROWLETT MIDDLE ACADEMY					
Personnel Costs	-	-	-	-	0%
Operational Costs	5,352,888	5,573,025	5,948,901	375,876	7%
Capital Outlay	11,307	5	-	-5	-100%
Total	**5,364,195**	**5,573,030**	**5,948,901**	**375,871**	**7%**
2121 - MANATEE CHARTER SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	3,670,413	4,233,243	4,654,094	420,852	10%
Capital Outlay	964	583	-	-583	-100%
Total	**3,671,377**	**4,233,826**	**4,654,094**	**420,269**	**10%**
2122 - OASIS MIDDLE CHARTER SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	991,616	628,059	481,578	-146,482	-23%
Capital Outlay	3,943	-	-	-	0%
Total	**995,559**	**628,059**	**481,578**	**-146,482**	**-23%**
2123 - IMAGINE CHARTER AT NORTH MANATEE					
Personnel Costs	-	-	-	-	0%
Operational Costs	5,053,869	5,415,747	5,843,338	427,592	8%
Capital Outlay	-	-	-	-	0%
Total	**5,053,869**	**5,415,747**	**5,843,338**	**427,592**	**8%**

CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
2124 - IMAGINE SCHOOL AT LAKEWOOD RANCH					
Personnel Costs	-	-	-	-	0%
Operational Costs	4,155,937	4,356,713	4,972,860	616,147	14%
Capital Outlay	-	-	-	-	0%
Total	**4,155,937**	**4,356,713**	**4,972,860**	**616,147**	**14%**
2131 - PALMETTO CHARTER SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	3,110,314	3,179,830	3,828,727	648,897	20%
Capital Outlay	-	-	-	-	0%
Total	**3,110,314**	**3,179,830**	**3,828,727**	**648,897**	**20%**
2141 - STATE COLLEGE OF FL COLLEGIATE SCHOOL					
Personnel Costs	-	-	-	-	0%
Operational Costs	3,893,587	4,037,285	4,334,669	297,384	7%
Capital Outlay	-	-	-	-	0%
Total	**3,893,587**	**4,037,285**	**4,334,669**	**297,384**	**7%**
2161 - VISIBLE MEN ACADEMY INCORPORATED					
Personnel Costs	-	-	-	-	0%
Operational Costs	859,738	647,301	909,726	262,424	41%
Capital Outlay	-	-	-	-	0%
Total	**859,738**	**647,301**	**909,726**	**262,424**	**41%**
2171 - ROWLETT ACADEMY FOR ARTS & COMMUNICATION					
Personnel Costs	-	-	-	-	0%
Operational Costs	7,737,395	7,810,556	8,319,436	508,880	7%
Capital Outlay	27,329	2,713	-	-2,713	-100%
Total	**7,764,723**	**7,813,269**	**8,319,436**	**506,167**	**6%**
2181 - PARRISH CHARTER ACADEMY					
Personnel Costs	-	-	-	-	0%
Operational Costs	3,016,420	4,320,295	5,412,727	1,092,432	25%
Capital Outlay	-	-	-	-	0%
Total	**3,016,420**	**4,320,295**	**5,412,727**	**1,092,432**	**25%**
2182 - LAKEWOOD RANCH PREPARATORY ACADEMY					
Personnel Costs	-	-	-	-	0%
Operational Costs	-	-	6,227,040	6,227,040	0%
Capital Outlay	-	-	-	-	0%
Total	**-**	**-**	**6,227,040**	6,227,040	**0%**
GRAND TOTAL CHARTER/CONTRACT SCHOOLS					
Personnel Costs	431,672	508,459	514,329	5,871	1%
Operational Costs	67,797,557	70,280,632	83,661,040	13,380,408	19%
Capital Outlay	72,063	4,591	509	-4,082	-89%
Total	**68,301,292**	**70,793,682**	**84,175,878**	**13,382,196**	**19%**

MTC, HORIZON, & CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

	2020 - 21 ACTUAL	2021 - 22 ACTUAL	2022 - 23 BUDGET	VARIANCE	% CHANGE
0211 - MANATEE TECHNICAL COLLEGE					
Personnel Costs	10,852,013	10,638,392	10,835,722	197,330	2%
Operational Costs	2,830,583	3,029,297	7,306,492	4,277,196	141%
Capital Outlay	922,211	948,547	836,810	-111,737	-12%
Total	**14,604,806**	**14,616,235**	**18,979,024**	**4,362,788**	**30%**
0731 - HORIZONS ACADEMY 27TH STREET EAST					
Personnel Costs	3,310,065	3,332,237	3,489,115	156,878	5%
Operational Costs	120,116	164,283	187,294	23,011	14%
Capital Outlay	-	-	5,655	5,655	0%
Total	**3,430,181**	**3,496,519**	**3,682,064**	**185,545**	**5%**
2011 - ACCESS TO EDUCATION					
Personnel Costs	1,038,540	1,017,497	1,150,716	133,219	13%
Operational Costs	2,307	1,733	2,840	1,107	64%
Capital Outlay	-	-	-	-	0%
Total	**1,040,847**	**1,019,230**	**1,153,556**	**134,325**	**13%**
2053 - HOSPITAL-HOMEBOUND INSTRUCTION					
Personnel Costs	278,072	350,342	291,424	-58,918	-17%
Operational Costs	5,286	6,871	6,000	-871	-13%
Capital Outlay	-	-	-	-	0%
Total	**283,359**	**357,213**	**297,424**	**-59,789**	**-17%**
2083 - SABLE - ACADEMIC BEHAVIORAL LEARNING EXC					
Personnel Costs	701,499	572,333	816,250	243,917	43%
Operational Costs	12,902	3,996	7,001	3,005	75%
Capital Outlay	-	-	225	225	0%
Total	**714,401**	**576,329**	**823,476**	**247,146**	**43%**
GRAND TOTAL MTC, HORIZON, & CONTRACTED SITE					
Personnel Costs	16,180,190	15,910,801	16,583,227	672,426	4%
Operational Costs	2,971,194	3,206,179	7,509,626	4,303,447	134%
Capital Outlay	922,211	948,547	842,690	-105,857	-11%
Total	**20,073,594**	**20,065,527**	**24,935,543**	**4,870,015**	**24%**

Manatee Technical College

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Tentative Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
0211 - MTC Technical College			
Acct Specialist, MTC	3.00	3.00	0.00
Administrator, Assessment and Industry Certif	1.00	1.00	0.00
Analyst, Campus Solutions	0.00	1.00	1.00
Asst Dir, MTC	4.00	4.00	0.00
Clerk, Receiving	1.00	1.00	0.00
Coord, Financial Aid	1.00	1.00	0.00
Coord, Health Educ	1.00	1.00	0.00
Coord, Public Service - MTI	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	0.00
Coordinator, MTI Prog Areas	2.00	1.00	-1.00
Coordinator, Student Records & Accreditation	1.00	1.00	0.00
Coordinator, Student Services	1.00	0.50	-0.50
Counselor, Career	7.50	6.00	-1.50
Custodian, Lead I	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	0.00
Custodian-12 Mo	10.00	10.00	0.00
Custodian-4hr	2.00	1.00	-1.00
Dir, Adult Career & Tech Ed	0.50	0.50	0.00
Dir, Criminal Justice Training	1.00	1.00	0.00
Dir, Manatee Technical Inst	1.00	1.00	0.00
Field Technician	1.00	1.00	0.00
Instructor, Auto Repair & Ref	2.00	1.00	-1.00
Instructor, Baking&Pastry Arts	1.00	0.50	-0.50
Instructor, Com Fds & Culinary	2.00	2.00	0.00
Instructor, Digital Design	1.00	0.90	-0.10
Instructor, Digital Video Prod	2.00	1.00	-1.00
Instructor, Med Coder/Billing	1.00	1.00	0.00
Instructor, Medical Assisting	1.00	1.00	0.00
Instructor, Mjr Appli & Repair	1.00	0.00	-1.00
Instructor, Nursing	5.00	5.00	0.00
Instructor, Optometric Asst	1.00	0.35	-0.65
Instructor, Paramedic	1.00	1.00	0.00
Instructor, Patient Care Tech	1.00	1.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	0.00
Instructor, Precision Machining Tech	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	0.00
Instructor, Web Design Tech	1.00	1.00	0.00
Junior Accountant - MTI	1.00	1.00	0.00
Manager, MTC-Campus Solutions	1.00	0.00	-1.00
Manager, Case	1.00	1.00	0.00

Manatee Technical College

Cost Center	FY 21.22 Budget Staffing Unit Requests	FY 22.23 Tentative Budget Staffing Unit Requests	Variance 21.22 vs 22.23 Budget
Manager, Plant	1.00	1.00	0.00
Mgr. Bookstore	1.00	1.00	0.00
MTC Steward/Evt & Cater Facili	1.00	1.00	0.00
Office Mgr, Community Trng Ctr	1.00	0.00	-1.00
Secretary, Senior School-12 Mo	3.00	3.00	0.00
Sec, School II-12 Mo	5.00	5.00	0.00
Secretary, School I-12 Mo	19.00	19.00	0.00
Security Guard, Armed	0.00	1.00	1.00
Spec I, MTI State Reports	1.00	1.00	0.00
Spec, Bus & Industry Svc	1.00	1.00	0.00
Specialist/Mgr, InstrctnCUrric	0.00	1.00	1.00
Spec, Occupational	1.00	1.00	0.00
District Mkting & Design Spec	0.60	0.60	0.00
Specialist, Financial Aid	4.00	4.00	0.00
Specialist, Marketing & Events	1.00	1.00	0.00
Specialist, Student Account	2.00	0.00	-2.00
Supervisor, Program (MTI)	2.00	1.00	-1.00
Supv, Comm and Grants Mgmt	1.00	1.00	0.00
Tchr on Assignment, Pgm Mgr	1.00	0.00	-1.00
Tchr Aide, Exceptional Stu Ed	3.00	0.00	-3.00
Tchr Aide, 11-Mo	1.00	0.00	-1.00
Tchr, AC/Heating	2.00	2.00	0.00
Tchr, Agriculture	1.00	1.00	0.00
Tchr, Auto Mechanics	4.00	3.50	-0.50
Tchr, Building Construction	1.00	0.75	-0.25
Tchr, Business Education	4.00	2.00	-2.00
Tchr, Cosmetology	4.00	4.00	0.00
Tchr, Dental Asst	3.00	3.00	0.00
Tchr, Drafting	1.00	1.00	0.00
Tchr, Electronics	1.00	1.00	0.00
Tchr, Industrial Electricity	1.00	1.00	0.00
Tchr, Law Enforcement	1.00	1.00	0.00
Tchr, Marine Engine Mechanics	1.00	1.00	0.00
Tchr, Network Sup Serv Tech	1.00	1.00	0.00
Tchr, Technology	2.00	2.00	0.00
Tchr, Welding	5.00	5.00	0.00
0211 Total	**149.60**	**131.60**	**-18.00**

Horizons Academy	Final Budget Staffing Units FY 21-22	Final Budget Staffing Units FY 22-23	Variance Inc/(Dec)
Horizons Academy			
Instructional and Administrative Units			
Teachers	22.0	23.0	1.0
Student Support	6.0	7.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Non-Instructional Units			
Instructional Support (Paraprofessionals)	12.0	10.0	-2.0
Administrative Support (Clerical)	7.0	7.0	0.0
Categoricals/Grants	1.0	2.0	1.0
Custodial Services	3.0	3.0	0.0
Total School Level Positions	**56.0**	**58.0**	**2.0**

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.

BSA (See Base Student Allocation)

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.

BUDGET MESSAGE
The opening section of the budget which provides the Board and the public with a general summary of the most important aspects of the proposed budget and recommendations of the Superintendent.

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.

CONTRACT SERVICES
Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COP (See Certificates of Participation)

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.)

DCD (See District Cost Differential)

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.

DISTRICT COST DIFFERENTIAL (DCD)
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.

DISBURSEMENTS
Payments for goods and services.

DISTRICT COST DIFFERENTIAL (DCD)
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.

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
Legal commitments for unperformed contracts for goods or services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to assure that when the contract is fulfilled, funds will be available to pay the commitment.

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. See detailed explanation in section 3 of this budget book.

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 2022-23 begins on July 1, 2022 and ends June 30, 2023 and is referred to as FY2023.

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 F.I.C.A. retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

F.T.E. (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.

F.T.E. (FULL TIME EQUIVALENT) - ENROLLMENT
A full definition of F.T.E. may be found in Florida Statues 236.013. In general terms, an F.T.E. 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, F.T.E.s are counted four times during the school year.

F.T.E., WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or W.F.T.E.
A regular full time student in grades 4-8 is counted as one F.T.E. 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 F.T.E.'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
The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

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. 6.b

School Board of Manatee County
September 6, 2022 - Special Meeting and Public Hearing
Action Item

Title
Approval of the Final Millages and Budget for 2022-2023

Executive Summary
Motion and approval of Supplemental Operating Discretionary Millage for the Fiscal Year 2022-2023 of 0.7480.

Motion and approval of Required Local Effort Millage for the Fiscal Year 2022-2023 of 3.2740 mills.

Motion and approval of Capital Outlay Millage for the Fiscal Year 2022-2023 of 1.5000 mills.

Motion and approval of Additional Millage (voted levy) for the Fiscal Year 2022-2023 of 1.0000 mill.

Motion and approval of the Resolution Adopting the Fiscal Year 2022-2023 Total Millage of 6.5220.

Motion and approval of the Fiscal Year 2022-2023 Final Budget in the amount of $1,187,117,338.

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

Financial Transparency & Capital Planning | Goal 1
Maximize all district resources to enhance the learning environment and ensure financial sustainability.

Financial Transparency & Capital Planning | Goal 2
Build and maintain district facilities to provide the best quality education and services to our students, staff and community.

Recommendation
The Superintendent recommends that the Board approve Supplemental Operating Discretionary Millage for the Fiscal Year 2022-2023 of 0.7480.

The Superintendent recommends that the Board approve Required Local Effort Millage for the Fiscal Year 2022-2023 of 3.2740 mills.

The Superintendent recommends that the Board approve Capital Outlay Millage for the Fiscal Year 2022-2023 of 1.5000 mills.

The Superintendent recommends that the Board approve Additional Millage (voted levy) for the Fiscal Year 2022-2023 of 1.0000 mill.

The Superintendent recommends that the Board approve the Resolution Adopting the Fiscal Year 2022-2023 Total Millage of 6.5220.

The Superintendent recommends that the Board approve the Fiscal Year 2022-2023 Final Budget, in the amount of $1,187,117,338.

Contact
Submitting Department: Business Services
Initiated By: Tim Bargeron

Attachments:
22-23 RESOLUTION ADOPTING MILLAGE
22-23 RESOLUTION ADOPTING FINAL BUDGET

Resolution Adopting Millage

Resolution Number 2022-06

A RESOLUTION OF MANATEE COUNTY SCHOOL BOARD ADOPTING THE MILLAGE RATE FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023.

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 2022-23 of 0.748; and

WHEREAS, THE School Board of Manatee County, approved the Required Local Effort Millage for Fiscal Year 2022-23 of 3.274; and

WHEREAS, THE School Board of Manatee County, approved the Additional Voted Millage for Fiscal Year 2022-23 of 1.000; and

WHEREAS, THE School Board of Manatee County, approved the Capital Outlay Millage for Fiscal Year 2022-23 of 1.500; and

WHEREAS, THE School Board of Manatee County, approved the Resolution Adopting the Fiscal Year 2022-23 Total Millage of 6.522.

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, 2022 to June 30, 2023.

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Rev. James Golden, Chair

Resolution Adopting Final Budget

Resolution Number 2022-07

A RESOLUTION OF MANATEE COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023.

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, 2022 to June 30, 2023; and

WHEREAS, the Manatee County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year July 1, 2022 to June 30, 2023.

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 $1,187,117,338.00 for fiscal year July 1, 2022 to June 30, 2023.

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, 2022 to June 30, 2023.

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Rev. James Golden, Chair