Agenda
Revised January 20, 2023

January 24, 2023
School Board of Manatee County
Regular Board Meeting - 5:00 PM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. CALL TO ORDER

2. READING OF THE DISTRICT'S VISION

3. COLOR GUARD | Bayshore High School

4. PLEDGE OF ALLEGIANCE

5. INVOCATION | Jack May

6. INFORMATION ONLY (No Board Action Required)

1. Leaves for January 24, 2023

7. APPROVAL OF THE AGENDA

1. Agenda Amendments - added January 20, 2023

8. APPROVAL OF MINUTES

1. Approval of the Minutes of the January 6, 2023 School Board Workshop, January 10, 2023 Regular School Board Meeting, and the January 13, 2023 School Board Workshop

9. STUDENT CELEBRATIONS

1. 2022 Congressional District App Challenge Winner

10. PUBLIC COMMENTS AND RESPONSES (UP TO 30 MINUTES)

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

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

PUBLIC INPUT INSTRUCTIONS:

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

11. REPORTS AND PRESENTATIONS

1. Cherry Bekaert LLP Internal Accounts Update
2. Report on New Statutory Requirement Regarding Classroom Libraries - added January 20, 2023

12. CONSENT ITEMS

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

1. Approval to Apply, Accept and Expend the Unified School Improvement Grant (UniSIG) Supplemental Teacher and Administrator Allocation, in the Amount of $142,500.00
2. Approval of the Bid for Fire Sprinkler - Inspection and Repair Services, SDMC No. 23-0090-MR, Continued Procurement for Services, Estimated in the Amount of $125,000.00
3. Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers
4. Approval of the Report of Teachers Out-of-Field Content, Reading, ESOL (English for Speakers of Other Languages), and/or Long-Term Substitutes
5. Approval of the Firms Selected for Continuing Contract Professional Services-Small Projects, No Financial Impact
6. Approval of Manatee High School - Grandstands and Parking Improvements - Change Order 3 Final to the Agreement Between Owner and Creative Contractors, Inc.; Reducing the Construction Manager's (CM) Contract, in the Amount of $222,349.10
7. Approval for the Braden River High School Journalism Students to Attend the Columbia Scholastic Press Association Convention in New York, New York, March 15-18, 2023, No Financial Impact
8. Approval to Submit the 2022- 2023 Class Size Reduction Compliance Plan to the Florida Department of Education, No Financial Impact
9. Approval to Accept and Expend the Agreement Between the School Board of Manatee County and the Manatee County Government to Provide a Driver Education Program

Under the Dori Slosberg Driver Education Safety Trust Fund for the 2022-2023 School Year, in the Amount of $217, 201.00

13. PUBLIC COMMENT FOR NEW BUSINESS ITEMS

14. NEW BUSINESS (DISCUSSION ITEMS PULLED FROM CONSENT)

15. NEW BUSINESS (NON-CONSENT ITEMS)

1. Approval of the Annual Comprehensive Financial Report (ACFR) and All Official Parts Thereof for the Fiscal Year Ended June 30, 2022
2. Approval of the District's School Internal Accounts Audit Report as of and for the Year Ended June 30, 2022

16. NEW BUSINESS (NO SUPERINTENDENT RECOMMENDATION)

1. Approval of Auditor Report from Carr, Riggs & Ingram (CRI)
2. Board Approval of the Agreement between the School Board of Manatee County and the Florida School Boards Association (FSBA) for Consulting Services - updated January 20, 2023

17. WORKSHOP ITEM REQUESTS

18. CONTINUED PUBLIC COMMENT (IF NECESSARY)

19. UPDATES
A. Legal Department Update
B. Operations Update

20. SUPERINTENDENT REMARKS

21. BOARD COMMENTS

22. ADJOURNMENT

AGENDA ITEM NO. 6.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Leaves for January 24, 2023

Executive Summary
The list of personnel on leave due to child care, illness, illness in the line of duty, military duty, personal without pay, sick leave bank, and worker's compensation is attached for your information.

Contact
Submitting Department: Human Resources
Initiated by: Richard Bailey

Attachments:
LOA 1.24.2023

Board Leaves 01/24/23

Employee ID	Name	Type of Leave	Department	Absence Period
238583	SB	FMLA	Lakewood Ranch High School	2022-12-05 To 2023-02-17
237332	JB	FMLA	Ballard Elementary School	2022-11-30 To 2023-03-08
244763	TC	FMLA	Bayshore High School	2022-12-07 To 2023-03-01
234397	LC	FMLA	Oneco Elementary School	2022-12-13 To 2023-03-29
30808	SD	FMLA	Lee Middle School	2022-12-19 To 2023-02-14
238144	LE	FMLA	Blackburn Elementary School	2022-12-05 To 2023-03-22
26300	BF	FMLA	Lee Middle School	2022-12-01 To 2023-01-20
237642	MR	FMLA	Transportation	2022-12-20 To 2023-01-31
212291	CS	FMLA	Harvey Elementary School	2022-12-19 To 2023-04-03
305934	AS	SICK LEAVE	King Middle School	2022-12-05 To 2023-01-31
242985	KT	FMLA	Freedom Elementary School	2023-01-06 To 2023-04-05

Rev. 1/10/23

AGENDA ITEM NO. 7.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Agenda Amendments - *added January 20, 2023*

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

Agenda amended on Friday, January 20, 2023, to **update** Executive Summary and **add** attachment to New Business (No Superintendent Recommendation) item, *Board Approval of the Agreement between the School Board of Manatee County and the Florida School Boards Association (FSBA) for Consulting Services.*

Agenda amended on Friday, January 20, 2023, to **add** Reports and Presentations item, *Report on New Statutory Requirement Regarding Classroom Libraries.*

Contact
Submitting Department: School Board
Initiated By: Chair Choate

AGENDA ITEM NO. 8.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Approval of the Minutes of the January 6, 2023 School Board Workshop, January 10, 2023 Regular School Board Meeting, and the January 13, 2023 School Board Workshop

Executive Summary
Approval of the Minutes of the January 6, 2023 School Board Workshop, January 10, 2023 Regular School Board Meeting, and the January 13, 2023 School Board Workshop.

Contact
Submitting Department: School Board

Attachments:
January 6, 2023 Workshop Minutes
January 10, 2023 Meeting Minutes
January 13, 2023 Workshop Minutes

Minutes

January 6, 2023

Workshop – 9:00 AM
Manatee County School District
215 Manatee Avenue West
Bradenton, FL 34205
www.manateeschools.net

Times Indicated Are Approximate

Attendee Name	Status
Cynthia Saunders, Superintendent Doug Wagner, Deputy Superintendent of Operations Gina Messenger, Board Member Mary Foreman, Board Member Stephen Dye, School Board Attorney Chad Choate, Chair Cindy Spray, Vice-Chair Richard Tatem, Board Member	Present
Mitchell Teitelbaum, General Counsel	Absent

I) CALL TO ORDER

Minutes: Chair Choate called the Workshop to order at 9:00 AM.

II) WORKSHOP

1. Presentations by Consulting Firms and Board Discussion

Florida School Boards Association

Minutes: Ms. Andrea Messina, Chief Executive Officer of the Florida School Boards Association (FSBA), provided an overview of the process of a superintendent search and FSBA's superintendent search services.

Following the presentation, the Board asked questions. Dr. Bill Vogel and Mr. John Reichert, also of FSBA, answered questions from the Board.

Chair Choate announced a brief recess at 9:57 AM and reconvened at 10:06 AM.

Hazard, Young, Attea & Associates (HYA)

Minutes: Mr. Bill Adams and Mrs. Stacy Adams, of Hazard, Young, Attea & Associates (HYA), presented to the Board. They provided an overview of the services offered for superintendent searches.

The Board asked questions throughout the presentation.

2. BREAK - Approximately 45 Minutes

Minutes: Chair Choate announced a recess at 11:09 AM and reconvened the Workshop at 12:00 PM.

3. Presentations by Consulting Firms and Board Discussion - Continued

McPherson & Jacobson, LLC

Minutes: Dr. Marjorie Wallace, of McPherson & Jacobson LLC, presented an overview of services to the Board. Dr. Ralph Ferrie and Dr. Michelle Hamilton, of McPherson & Jacobson LLC, joined the Workshop remotely and assisted Dr. Wallace with the presentation.

Following the presentation, Chair Choate inquired if there was consensus from the Board for a specific firm to place on the next Board Meeting Agenda for approval.

Board Member Foreman stated that she leans heavily toward the Florida School Boards Association (FSBA).

Vice-Chair Spray noted that Hazard, Young, Attea & Associates (HYA) received negative press and discussed information she read online. She requested to omit HYA.

Board Member Messenger noted that she leans toward FSBA and provided an explanation.

Board Member Tatem inquired about the article mentioned by Vice-Chair Spray. Mr. Stephen Dye, School Board Attorney, stated that Vice-Chair Spray could send the article to the Agency Clerk for any Board Member to view.

At the request of Board Member Tatem, Superintendent Saunders provided her point of view as a spectator and noted considerations. She stated that her choice would be FSBA and provided the reasons.

Following a question from Board Member Tatem, Mr. Dye provided his opinion.

The Board held discussion regarding inviting Ms. Pat Barber, President of the Manatee Education Association, forward to answer questions.

Chair Choate provided the reasons that he would like to work with FSBA.

The Board held further discussion.

The Board reached consensus to move forward with services from FSBA.

Mr. Dye recommended placing an item on the next agenda for the Board to select a firm. He recommended leaving the item generic in order to give Board Members adequate time to think about the decision.

Following a question from Board Member Tatem, the Board held discussion regarding the operating procedures for workshops.

III) PUBLIC COMMENTS

Minutes: There were no Public Comments.

IV) ADJOURNMENT

Minutes: Chair Choate adjourned the Workshop at 1:47 PM.

_____	_____
Cynthia Saunders, Ex Officio Secretary and Superintendent of Schools	Chad Choate, III Chairman

NOTICE

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

Minutes

January 10, 2023

Regular Meeting - 10:00 AM
Manatee County School District
215 Manatee Avenue West
Bradenton, FL 34205
www.manateeschools.net

Times Indicated Are Approximate

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1) CALL TO ORDER

Attendee Name	Status
Cynthia Saunders, Superintendent Doug Wagner, Deputy Superintendent of Operations Rachel Sellers, Deputy Superintendent of Business Services Gina Messenger, Board Member Mary Foreman, Board Member Stephen Dye, School Board Attorney Chad Choate, Chair Cindy Spray, Vice-Chair Richard Tatem, Board Member	Present
Mitchell Teitelbaum, General Counsel	Absent

Minutes: Chair Choate called the Meeting to order at 10:00 AM.

2) READING OF THE DISTRICT'S VISION

Minutes: Board Member Messenger read the District's Vision.

3) INVOCATION

Minutes: The invocation was given by Rev. Willie Holley.

4) PLEDGE OF ALLEGIANCE

Minutes: Chair Choate led in the recitation of the Pledge of Allegiance.

5) INFORMATION ONLY (No Board Action Required)

5.1 Leaves for January 10, 2023

5.2 Year-to-Date Charter School Financial Statement Summary Through November 30, 2022

5.3 Year-to-Date Financial Statements Through November 30, 2022

Minutes: Following the Approval of the Agenda, Board Member Tatem inquired about the Charter School financial statements. Superintendent Saunders provided information regarding the reporting of Charter Schools' financials and the process.

Board Member Tatem inquired about the Year-to-Date Financial Statements through November 30, 2022. Superintendent Saunders provided information and noted that a budget workshop would be held later in the month.

Chair Choate returned to the order of the Agenda.

6) APPROVAL OF THE AGENDA

6.1 Agenda Amendments

Minutes: The Chair found good cause to amend the agenda to include:

Agenda amended on Friday, January 6, 2023, to **add** New Business (Non-Consent) item, *Approval of the Budget Amendments for November 2022*.

Agenda amended on Friday, January 6, 2023, to **add** Information Only item, *Year-to-Date Financial Statements Through November 30, 2022.*

Agenda amended on Friday, January 6, 2023, to **add** Information Only item*, Year-to-Date Charter School Financial Statement Summary Through November 30, 2022.*

Agenda amended on Friday, January 6, 2023, to **add** Recognitions item*, Lakewood Ranch Rotary Club Receives Commissioner's Business Recognition Award.*

Agenda amended on Friday, January 6, 2023, to **update** attachment to Consent Agenda item, *Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers.*

Vice-Chair Spray requested that Consent Agenda Items 3, 5, 6, 7, and 8 be moved to New Business for discussion.

Chair Choate confirmed that the items would be moved to New Business. The Board voted to approve of the Agenda Amendments.

Following the vote, Chair Choate returned to Information Only item, Year-to-Date Charter School Financial Statement Summary Through November 30, 2022, at the request of Board Member Tatem.

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

7) APPROVAL OF MINUTES

7.1 Approval of the Minutes of the December 8, 2022 School Board Workshop, December 13, 2022 School Board Exempt Shade Meeting, December 13, 2022 School Board Meeting and Public Hearing, December 13, 2022 School Board Workshop, and December 16, 2022 School Board Exempt Shade Meeting

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

8) RECOGNITIONS

8.1 Florida National Program Administrator of the Year

Minutes: Mr. Mike Barber, Director of Communications, Family and Community Engagement, shared that the School Board was recognizing District Title I Coordinator, Ms. Megan Johnson, for being named Florida's National Program Administrator of the Year by the Florida Association of Federal Program Administrators**.** He introduced Ms. Latrina Singleton, Director of Federal Programs and Grants.

Ms. Singleton spoke regarding Ms. Johnson's work and passion for supporting Title I Schools. She shared that Ms. Johnson would be honored in March at the 2023 NAFEPA National Conference, which would be held in Washington, DC. Ms. Singleton introduced Ms. Johnson.

Ms. Johnson thanked the Board and Superintendent Saunders for the recognition. She also expressed gratitude for her colleagues and thanked the Federal Programs and Grants team and Title I team.

Superintendent Saunders expressed gratitude and pride. She presented Ms. Johnson with a Superintendent Coin of Excellence.

Board Member Foreman thanked the grants team for their work and for being proactive.

8.2 Lakewood Ranch Rotary Club Receives Commissioner's Business Recognition Award

Minutes: Mr. Mike Barber, Director of Communications, Family and Community Engagement, stated that Florida Commissioner of Education, Mr. Manny Diaz, Jr., announced that the Rotary Club of Lakewood Ranch received a Commissioner's Business Recognition Award for their Books for Kids Program which has provided more than 100,000 books to students in Title I schools in the School District of Manatee County. He introduced Mr. Ted Lindenberg, Director of Books for Kids of the Rotary Club of Lakewood Ranch.

Mr. Lindenberg expressed gratitude for the award and spoke regarding the village it takes to accomplish the goals of the Program. He provided details of the process. Mr. Lindenberg thanked Dr. Sheila Halpin, Director of Early Learning, and thanked other individuals involved in the Books for Kids Program.
He also thanked Superintendent Saunders.

Superintendent Saunders thanked Mr. Lindenberg for his partnership and presented him with a plaque.

Dr. Sheila Halpin, Mrs. Susan Lindenberg, Ms. Judy Handleman, Ms. Elizabeth Thompson, Mr. Doug DuPouy, Ms. Judy Polivy, and Mr. Jim Wingert were also in attendance for the recognition.

8.3 Good News Moment

Minutes: Mr. Mike Barber, Director of Communications, Family and Community Engagement, spoke regarding the District's Good News initiative. He spoke regarding a story about a retired District School Bus that was researched and written by Ms. Melissa Parker, District Communications Specialist. Mr. Barber introduced Ms. Parker and Mr. Adam McCune, MSTV Live Video Production Manager. Mr. Barber shared a video produced by Mr. McCune featuring Ms. Parker's story of the bus.

9) PUBLIC COMMENTS (UP TO 30 MINUTES)

Minutes: There were no speakers present for Public Comment.

10) CONSENT ITEMS

10.1 Approval of the Renewal Agreement Between the School Board of Manatee County and Manatee Physician Alliance, LLC for Clinical Experience for Manatee Technical College (MTC) Medical Assisting Students for the 2022-2025 School Years, No Financial Impact

10.2 Approval of the Purchase and Sale of New Steer Agreements and Purchase and Sale of New Swine Agreements Between the School District of Manatee County and Various Buyers of the National FFA Chapter Animals to be Sold at the 2023 Manatee County Fair, No Financial Impact

10.3 Approval to Apply, Accept and Expend ARP ESSER Supplemental Programming Grant, in the Amount of $2,872,446.00 - Item moved to New Business

10.4 Approval to Apply, Accept and Expend Unified School Improvement Grant (UniSIG) Amendment, in the Amount of $222,974.05

10.5 Approval to Apply, Accept and Expend Intensive Afterschool and Weekend Academies Grant, in the Amount of $1,074,769.00 – Item moved to New Business

10.6 Approval to Apply, Accept and Expend ESSER II Supplemental Programming Grant, in the Amount of $376,107.08 - Item moved to New Business

10.7 Approval to Apply, Accept and Expend Instructional Materials Grant, in the Amount of $714,279.00 - Item moved to New Business

10.8 Approval to Apply, Accept, and Expend Title IV, Part A Amendment Funds for the 2022-2023 School Year, in the Amount of $376,879.27 – Item moved to New Business

10.9 Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers

10.10 Approval of the Report of Teachers Out-of-Field Content, Reading, ESOL (English for Speakers of Other Languages), and/or Long-Term Substitutes

10.11 Approval of the Revision of the Director of Early Childhood Education Job Description

10.12 Approval of Sugg Middle School - Replacement - Substantial Completion - No Financial Impact

10.13 Approval to Renew Purchase of Stop Loss Insurance, SDMC No. 23-0095-RG, Not to Exceed $278,644.00

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

11) PUBLIC COMMENT FOR NEW BUSINESS ITEMS

Minutes: There were no speakers present for Public Comment.

12) NEW BUSINESS (DISCUSSION ITEMS PULLED FROM CONSENT)

12.1 (Formerly Consent Item 10.3) Approval to Apply, Accept and Expend ARP ESSER Supplemental Programming Grant, in the Amount of $2,872,446.00

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

Minutes: Following a question from Vice-Chair Spray, Ms. Latrina Singleton, Director of Federal Programs and Grants, provided an explanation of the grants from the federal government. She provided details including the reasons, process, and specifics of the ESSER grants.

Chair Choate inquired about Vice Chair Spray's questions for the remaining items she pulled from the Consent Agenda. She agreed that former Consent Agenda Items 5, 6, and 7 were also related to ESSER and addressed the items. Ms. Singleton provided additional information related to former Consent Agenda items 5, 6, and 7.

12.2 (Formerly Consent Item 10.5) Approval to Apply, Accept and Expend Intensive Afterschool and Weekend Academies Grant, in the Amount of $1,074,769.00

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

12.3 (Formerly Consent Item 10.6) Approval to Apply, Accept and Expend ESSER II Supplemental Programming Grant, in the Amount of $376,107.08

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

Minutes: Following a question from Vice-Chair Spray, Ms. Latrina Singleton, Director of Federal Programs and Grants, explained the amount of the grant.

12.4 (Formerly Consent Item 10.7) Approval to Apply, Accept and Expend Instructional Materials Grant, in the Amount of $714,279.00

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

Minutes: Following questions from Vice-Chair Spray, Ms. Latrina Singleton, Director of Federal Programs and Grants, provided information regarding Charter School allocations and applications for grants.

Chair Choate spoke regarding the scope of the work of the Board and recommended that Vice-Chair Spray meet with Ms. Singleton for further discussion.

The Board discussed the purpose of meetings.

12.5 (Formerly Consent Item 10.8) Approval to Apply, Accept, and Expend Title IV, Part A Amendment Funds for the 2022-2023 School Year, in the Amount of $376,879.27

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

Minutes: Vice-Chair Spray inquired about the item. Superintendent Saunders stated that the purpose of the item was for part of the District's behavioral plan for classroom management.

13) NEW BUSINESS (NON-CONSENT ITEMS)

13.1 Approval to Increase Spending Authorization for Education Staffing and Solutions Substitutes to Meet the New State Training Requirements for Mental Health Awareness and Assistance, in the Amount of $250,000.00

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

Minutes: Superintendent Saunders discussed the new statutory requirement for at least 80% of staff to complete the 5-hour mental health awareness training course. She provided additional details and noted that additional funding was needed to cover the cost of substitute teachers while teachers were out of the classroom to complete the training.

The Board asked questions and held discussion regarding required trainings.

Chair Choate called a recess at 11:28 AM and reconvened at 11:37 AM.

13.2 Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and Wharton-Smith, Inc. - Preconstruction Services, in the Amount of $84,168.00

RESULT:	**Withdrawn**
MOVER:	Gina Messenger
SECONDER:	Mary Foreman

Minutes: Vice-Chair Spray expressed desire to explore the option of getting an appraisal of the Walter E. Miller School Support Center and consider selling the building rather than renovating it. She discussed utilizing the Wakeland Support Center.

Following a question from Chair Choate, Mr. Stephen Dye, School Board Attorney, advised that Vice-Chair Spray would propose it as an alternative motion. He noted that her motion is a new motion rather than what was proposed.

Superintendent Saunders noted that the previous Board approved of a renovation. She spoke regarding the history of the site as being an educational location and stated that the building is approximately 25 years old. She stated that a facilities study was conducted on all District facilities six years ago and discussed the results of the study. She also discussed considerations for the number of employees housed at the School Support Center.

Board Member Tatem inquired about the ramifications of delaying the approval of the item. Superintendent Saunders discussed the timeline.

Vice-Chair Spray stated that she would like to make a motion to postpone the project until an appraisal was conducted. The motion failed for lack of a second.

The Board continued discussion.

Board Member Foreman inquired about the cost of an appraisal and the cost per square foot of Class A office space. Mr. Joe Ranaldi, Chief of Operations, stated that staff could get an estimate and gather information if requested. He noted considerations and stated that an analysis could be done, noting that the building is approximately 72,000 square feet.

Chair Choate suggested an alternative motion and asked if there was interest from the Board to get an appraisal and additional information prior to discussing the item in a Workshop.

Board Member Tatem inquired about outcomes of motions. Mr. Dye explained the difference between tabling and postponing motions.

Motion to postpone the original item was made by Board Member Tatem. The motion failed for lack of a second.

Superintendent Saunders discussed considerations to assist the Board in the type of motion they would like to make.

Board Member Messenger discussed the timeline.

The Board held discussion regarding the School Support Center and workspace for District employees. Superintendent Saunders and Mr. Joe Ranaldi, Chief of Operations, answered questions.

Board Member Messenger clarified the difference between facility studies and Castaldi analyses.

The Board further discussed options for the motion. Mr. Dye provided guidance.

Board Member Messenger offered to withdraw her motion on the original item. Board Member Foreman expressed the reasons she would like to take action on the original motion. After further discussion, Board Member Foreman withdrew her second on the original motion.

Superintendent Saunders noted that staff could provide the approximate value of the building and an approximate cost of the replacement via an email to the Board.

Chair Choate suggested to postpone the items to the February 28, 2023 Meeting, noting there was a workshop in February where the considerations could be discussed.

Board Member Messenger moved to postpone New Business Items 2 and 3 to February 28, 2023.

13.2a. Motion to Postpone item, *Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and Wharton-Smith, Inc. - Preconstruction Services, in the Amount of $84,168.00*, until an appraisal is obtained for the School Support Center

RESULT:	**Failed for Lack of Second**
MOVER:	Cindy Spray
SECONDER:	None

13.2b. Motion to Postpone Item, *Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and Wharton-Smith, Inc. - Preconstruction Services, in the Amount of $84,168.00*

RESULT:	**Failed for Lack of Second**
MOVER:	Richard Tatem
SECONDER:	None

13.2c. Motion to Postpone New Business Items 2 and 3, *Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and Wharton-Smith, Inc. - Preconstruction Services, in the Amount of $84,168.00* **and** *Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and OCI Associates, Inc., in the Amount of $75,000.00,* **to the February 28, 2023 Meeting**

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

Minutes: Board Member Messenger reiterated the request for information.

13.3 Approval of Walter E. Miller School Support Center - Renovation - Agreement Between Owner and OCI Associates, Inc., in the Amount of $75,000.00

RESULT:	**Postponed**

13.4 Approval of the Budget Amendments for November 2022

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

Minutes: Superintendent Saunders introduced new employee, Ms. Rachel Sellers, Deputy Superintendent of Business Services. Ms. Sellers provided a brief overview of the fund columns listed in the budget table of the item. She invited Ms. Gina Maliniak, Budget Director, forward. Ms. Maliniak provided additional information regarding the Budget Amendments for November 2022.

The Board asked questions and held discussion.

14) NEW BUSINESS (NO SUPERINTENDENT RECOMMENDATION)

14.1 Approval of Travel Expense Associated with the School Board Member's Attendance at the Consortium of State School Boards Associations (COSSBA) Inaugural National Conference, March 30 - April 2, 2023, at the Embassy Hilton, Tampa, FL, Not to Exceed $1,800.00

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

Minutes: Board Member Foreman spoke regarding the Consortium of State School Boards Associations (COSSBA) and noted that her sister was invited to speak at the event.

Board Member Messenger requested that Board Member Foreman share a report of the event with the Board upon her return.

14.2 Approval of Travel Expense Associated with the School Board Members' Attendance at the Florida School Boards Association (FSBA) Certified Board Member (CBM) School Finance Forum, February 8-10, 2023, at the Embassy Suites Orlando/Lake Buena Vista South, Florida, Not to Exceed $3,200.00

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

Minutes: Chair Choate noted that the approval is for the School Finance Forum.

14.3 Approval of Consulting Firm for Superintendent Search

Minutes: Board Member Messenger moved to approve the Florida School Boards Association (FSBA) as the consulting firm for the search.

14.3a. Approval of the Florida School Boards Association (FSBA) as the Consulting Firm for the Superintendent Search

RESULT:	**Amended**
MOVER:	Gina Messenger
SECONDER:	Mary Foreman

Minutes: Board Member Messenger requested that the contract be sent to the Board for approval rather than to the Superintendent and noted the desire to expedite the contract.

Board Member Foreman inquired about a $60,000.00 not to exceed amount. Superintendent Saunders provided clarification. Board Member Messenger amended her motion.

14.3b. Motion to Amend the Motion to: Approval of the Florida School Boards Association (FSBA) as the Consulting Firm for the Superintendent Search, Not to Exceed $60,000.00

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

Minutes: Board Member Messenger reiterated the request for the contract to be sent to the Board. The Board asked questions and held discussion.

Mr. Stephen Dye, School Board Attorney, noted that he can copy the Board on the process as the contract is developed with the Florida School Boards Association (FSBA).

14.4 Board Discussion of External Auditing Services

Minutes: Board Member Foreman stated that she requested the item for discussion due to a concern with pricing, noting a fee increase requested by Cherry Bekaert that exceeded the fee listed in the 5-year proposal. She stated that the issue was resolved, and the original fee would be honored.

Board Member Foreman thanked Mr. Stephen Dye, School Board Attorney, for assisting with a resolution to the issue.

Mr. Dye provided additional details of the situation.

15) WORKSHOP ITEM REQUESTS

Minutes: Chair Choate listed topics for upcoming Workshop dates and inquired about the timeline for the January 13, 2023 Workshop.

The Board held discussion.

16) CONTINUED PUBLIC COMMENT (IF NECESSARY)

17) UPDATES

LEGAL DEPARTMENT UPDATE

Minutes: Mr. Stephen Dye, School Board Attorney, updated the Board on the following:

Case Update – provided an update on the Adams v. School Board of St. Johns case, noting the opinion came out in favor of the School District last week.

OPERATIONS UPDATE

Minutes: Mr. Doug Wagner, Deputy Superintendent of Operations, updated the Board on the following:

Job Fairs – spoke regarding an upcoming Operations Job Fair and a Virtual Job Fair for teachers.

Benefits – provided an update on the WellYOU incentive program and spoke regarding new programs offered.

Manatee Technical College – shared that students had implemented a new website for the police department.

Safety & Security – noted that a tabletop exercise invite would be sent to the Board Members.

18) SUPERINTENDENT REMARKS

Minutes: Superintendent Saunders updated the Board on the following:

January 13 Workshop – noted that Mr. Doug Wagner would run the Workshop in her absence.

Welcome Back – noted that it was the first day back for students following Winter Break.

MLK – stated that the District would be closed on Monday, January 16, in honor of Martin Luther King.

Fair – encouraged all to attend the Manatee County Fair, January 12-22.

Welcome – welcomed Ms. Rachel Sellers, Deputy Superintendent of Business Services, to the District.

19) BOARD COMMENTS

Board Member Messenger

Gratitude - expressed appreciation for the productive meeting.

Manatee County Fair – spoke regarding the Fair.

Board Member Tatem

CFPSBC – shared that he attended a video conference for the Central Florida Public School Boards Coalition and spoke regarding a pilot program for fighting dyslexia in students.

Board Processes - discussed options for responding to emails from constituents that are sent to all Board Members. The Board held discussion.

Board Member Foreman

Sugg Middle School – expressed excitement for Sugg Middle School students as it was their first day in the new building.

Congratulations – congratulated the Bradenton Kiwanis for celebrating 100 years.

Environmental Lands Management and Acquisition Committee (ELMAC) - stated that she attended the ELMAC Meeting on Monday, January 9, and was informed that the Committee Members would be selected on February 14.

Meetings - discussed the length of recent meetings and reminded Board Members to ask questions in advance of the meetings.

Welcome - welcomed Ms. Rachel Sellers, Deputy Superintendent of Business Services, to the District.

January 13 Workshop – inquired about Board consideration for establishing an advisory committee for the superintendent search.

Vice-Chair Spray

Agendas - expressed appreciation for the patience of the Board Members and discussed Board Meetings and Agendas.

Finance - expressed desire to meet with the members of the Finance Department to ask questions.

Fair - shared that she had attended the Manatee County Fair.

Happy New Year – wished everyone a Happy New Year.

Chair Choate

Agendas/Meetings - spoke regarding items for the Consent Agenda and discussed Board Meetings.

Law Enforcement Appreciation Day – expressed appreciation for law enforcement officers including the District's School Resource Officers.

Kiwanis – congratulated Kiwanis for celebrating 100 years.

20) ADJOURNMENT

Minutes: There being no further business to come before the Board, Chair Choate adjourned the Meeting at 1:55 PM.

_____	_____
Cynthia Saunders, Ex Officio Secretary and Superintendent of Schools	Chad Choate, III Chairman

NOTICE

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

Minutes

January 13, 2023

School Board Workshop - 9:00 AM
Manatee County School District
215 Manatee Avenue West
Bradenton, FL 34205
www.manateeschools.net

Times Indicated Are Approximate

I) CALL TO ORDER

Attendee Name	Status
Doug Wagner, Deputy Superintendent of Operations Gina Messenger, Member Mary Foreman, Member Stephen Dye, School Board Attorney Chad Choate, Chair Cindy Spray, Vice-Chair Richard Tatem, Board Member	Present
Mitchell Teitelbaum, General Counsel Cynthia Saunders, Superintendent Rachel Sellers, Deputy Superintendent of Business Services	Not Present

Minutes: Chair Choate called the Workshop to order at 9:00 AM.

II) AGENDA AMENDMENTS

1. Agenda Amendments

Minutes: The Chair found good cause to amend the agenda to include:

Agenda amended on Tuesday, January 10, 2023, to **remove** Workshop item, *Discussion of Procedure for Media Center Materials.*

III) PUBLIC COMMENTS

Minutes: There were no speakers present for Public Comment.

IV) WORKSHOP

1. Board Discussion with Selected Consulting Firm Regarding Superintendent Search

Minutes: Dr. Bill Vogel, of the Florida School Boards Association (FSBA), thanked the Board for selecting FSBA as the consulting firm. He guided the Board through the initial process and discussed the following with the Board:

- District guiding principles: Vision, Mission, Beliefs
- Strategic Plan priorities, emerging issues to consider, trends/opportunities/anticipated challenges
- External Relationships
- Internal Relationships
- Board/Superintendent Relationship

Following a question from Dr. Vogel, the Board Members shared important features of the District that they would like to see continued by the next superintendent. They also reviewed the Strategic Plan and discussed priorities.

Chair Choate noted the unique partnerships that have been positive for the District such as the Guy Harvey Academy. Board Member Messenger discussed the improvement of the state ranking and enriching education through various programs as the District continues to grow. Board Member Foreman discussed the importance of following up on the partnerships and programs. She also noted that the passing of the millage allows the District to be competitive with teacher salaries. Board Member Foreman also spoke regarding STEM, community partnership, and dual language programs. Chair Choate spoke regarding the District's safety. Board Member Tatem expressed excitement for the vocational and technical training programs. He noted that he is pleased with the stability of the budget. Vice-Chair Spray spoke regarding job training for students.

Dr. Vogel discussed possible emerging issues and challenges the next superintendent will need to consider.

Chair Choate stated that growth would be a challenge as well as continuing the current momentum of the District. Board Member Foreman discussed the renewal of the millage and rezoning due to growth as challenges. Vice-Chair Spray spoke regarding considerations of the budget, noting that she would like to start moving money into the operating funds. Board Member Tatem spoke regarding challenges arising from the loss of COVID-19 relief funds and transportation issues. Board Member Messenger spoke regarding growth and communication as challenges. She also discussed the new State Standards, noting that this is the first year the new tests are being administered.

Dr. Vogel inquired about external relationships such as with congressional leaders and external organizations.

Chair Choate discussed specific relationships and stated that the external relationships are currently fantastic. He noted that he desires the next superintendent to continue the relationships in the community. Board Member Foreman noted that she would like the next superintendent to have a sense of the past and stated that the improvements have been incredible. Board Member Messenger added that the legislative delegation has been able to accomplish and secure funding for all of the previous initiatives of the District. Board Member Tatem expressed desire to work on relationships with the community. Vice-Chair Spray spoke regarding the importance of the Board Members building relationships with employees at the School Support Center. She noted the importance of the District establishing good relationships with local governments.

Dr. Vogel inquired about internal relationships such as with employees, parents, and students.

Chair Choate expressed the importance of teachers being able to respectfully challenge and approach their principals and assistant principals. He discussed the current environment in education. Board Member Messenger spoke regarding relationships between parents and teachers, noting that the tone is set by the leadership of the superintendent. She noted the importance of responsive customer service at the schools.

Dr. Vogel inquired about Board/Superintendent relationships and expectations for the next superintendent.

Board Member Foreman shared that the Board has a strong relationship with the current superintendent and that the Board is fully informed and regularly updated. Board Member Messenger discussed the importance of trust and stated that Superintendent Saunders has their trust and is responsive. Vice-Chair Spray spoke regarding the superintendent's understanding of the climate of the community and discussed political considerations. She noted the importance for the next superintendent to follow the guidelines of the governor. Board Member Tatem stated that he would like future candidates to know that he desires the ability to communicate directly to staff members. Chair Choate noted that the relationship between the Board and superintendent is key and that communication is paramount. He stated that a high bar has been set by Superintendent Saunders. Board Member Foreman summarized the discussion, noting that the Board will be seeking an exceptional communicator. Vice-Chair Spray stated that she would like senior staff to communicate directly with the Board Members and that she would like the flexibility to speak directly with staff.

Dr. Vogel thanked the Board for the feedback and introduced Mr. John Reichert, of FSBA.

Chair Choate announced a brief recess at 10:13 AM and reconvened at 10:22 AM.

Mr. Reichert discussed the timeline of the search with the Board and asked questions. He noted the following tentative timeline:

- 2nd week of February - collect information from community via focus groups, support staff, and online surveys
- 3rd - 4th week of February - Board receives the information and meets with FSBA to determine desired qualifications
- End of February – March - post job for 30-day period
- April – review applicants and select 10 semi-finalists
- 1st – 2nd week of May – select a superintendent

Mr. Reichert discussed the development of an online portal to contain information regarding the search. He discussed considerations of an online survey, noting that Mr. Kevin Chapman, Executive Director of Administration, was working on a survey. He discussed options to hold community forums and focus groups.

Chair Choate agreed with conducting an online survey and holding 2-4 community forums throughout the County. Vice-Chair Spray confirmed that the survey would be anonymous. Board Member Foreman agreed with conducting an online survey and spoke in support of holding focus groups for District employees.

The Board reached consensus to hold forums at Braden River High School, Manatee High School, Palmetto High School, and Parrish High School. Mr. Reichert stated that a focus group would also be held on the same day of the community forums.

Board Member Messenger spoke in support of including the superintendent's key communicators as a part of the survey. Mr. Chapman discussed the option of a survey targeted to the key communicators.

The Board reached consensus to utilize a targeted survey for the key communicators as well as to conduct an online survey for the community.

Mr. Reichert inquired about an advisory committee to review the survey data, qualities, and characteristics.

Following deliberation, the Board Members agreed that if the group of key communicators was targeted, there would not be a need for an advisory committee.

Chair Choate requested to allow the Board Members access to target individuals with the survey.

Board Member Foreman requested to receive a list of the key communicators. Mr. Chapman stated that he would compose a list to share with the Board.

Mr. Reichert confirmed that the Board agrees with offering an advertisement window of thirty days for the job posting.

Board Member Tatem requested that the Board adhere to the timeline.

Following a question from Vice-Chair Spray, Mr. Reichert discussed the process of sharing information with the Board Members. The Board asked questions regarding specific details of the process.

Mr. Reichert confirmed that the Board desires the timeline to allow for a selection of semifinalists and then finalists.

Mr. Reichert and Dr. Vogel thanked the Board.

2. Audit Committee Report to the Board

Minutes: Dr. Susan Agruso, Audit Committee Chair, updated the Board on recent Audit Committee Meetings. She noted that the Committee recommended the Sales Surtax Report forward to the Board for approval.

She spoke regarding the following:

- Sales Surtax Audit
- Exceptions Tracker
- Benefits Audit
- Internal Accounts Audit
- Auditor General Audit

Board Member Foreman suggested that the Board direct the Internal Auditor, Carr, Riggs & Ingram (CRI), to conduct a post audit review of the Auditor General Audit in the Spring. Dr. Agruso offered to meet with CRI and request an estimate.

Following a question from Board Member Tatem regarding a finding, Mr. Doug Wagner, Deputy Superintendent of Operations, stated that the issue had been corrected.

Board Member Foreman stated that she would like to hold a workshop discussion for the Board to consider a policy requiring communication between the Auditor General and the Board, noting the need for improved communication during the Auditor General Audit which is conducted every three years. The Board held discussion. Board Member Foreman expressed concerns with the lack of presence of a Board Member during the last exit interview as the Chair was unable to attend. She requested that a Board Member be required to attend.

The Board discussed procedures for the events occurring after the Auditor General Audit is completed.

Following a question from Board Member Tatem regarding health expenditures, Mr. Doug Wagner, Deputy Superintendent of Operations, provided an update. He discussed the insurance provider, the new health clinic for employees, and funds.

V) ADJOURNMENT

Minutes: Chair Choate adjourned the Workshop at 12:04 PM.

_____	_____
Cynthia Saunders, Ex Officio Secretary and Superintendent of Schools	Chad Choate, III Chairman

NOTICE

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

AGENDA ITEM NO. 9.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
2022 Congressional District App Challenge Winner

Executive Summary
Jace Billingsley, an 8th-grade student at Buffalo Creek Middle School, was named the winner of the 2022 Congressional District App Challenge for designing a software application to help foreign language students translate school lessons in real time. U.S. Congressman Vern Buchanan, who represents Florida's 16th congressional district, presented Jace with the award in December.

Amazingly, Jace also won last year's Congressional District App Challenge for his development of "The Code Blue App," which helps health care workers administer the American Heart Association's recommended interventions used to resuscitate patients experiencing cardiac or respiratory failure, also known as a "code blue."

This year's app winner will be featured on CongressionalAppChallenge.us and will also be eligible to have photos of the app displayed in the U.S. Capitol.

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

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

Contact
Submitting Department: Communications and Family Engagement
Initiated By: Michael Barber

AGENDA ITEM NO. 11.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Cherry Bekaert LLP Internal Accounts Update

Executive Summary
The District's External Auditor, Cherry Bekaert LLP, will provide an update to the Board.

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

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

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

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
CB - Internal Acccounts Presentation

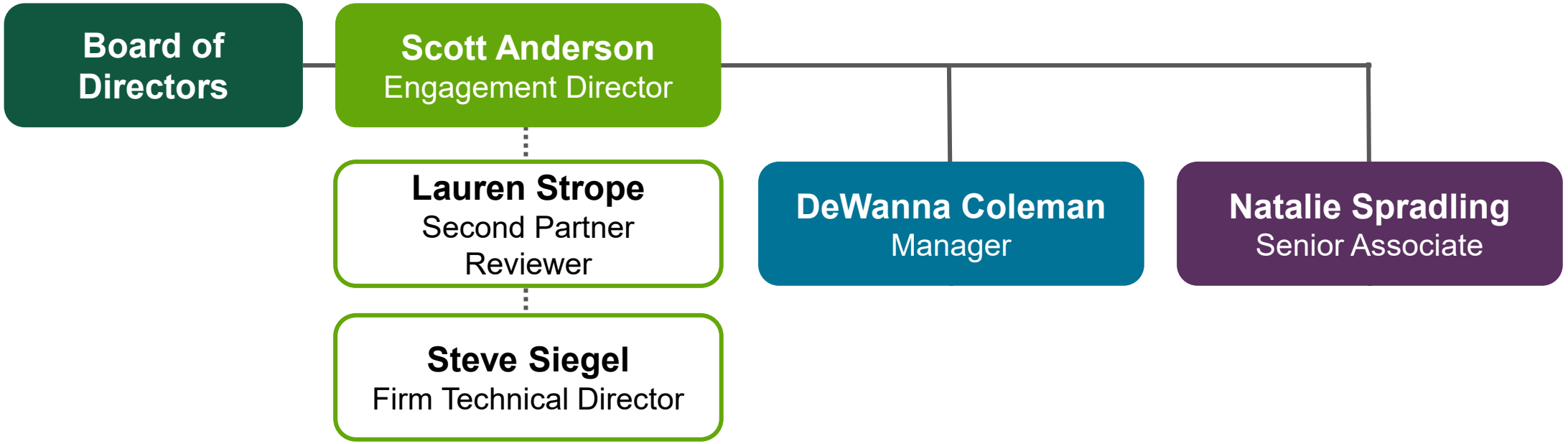
School District of Manatee County, Florida

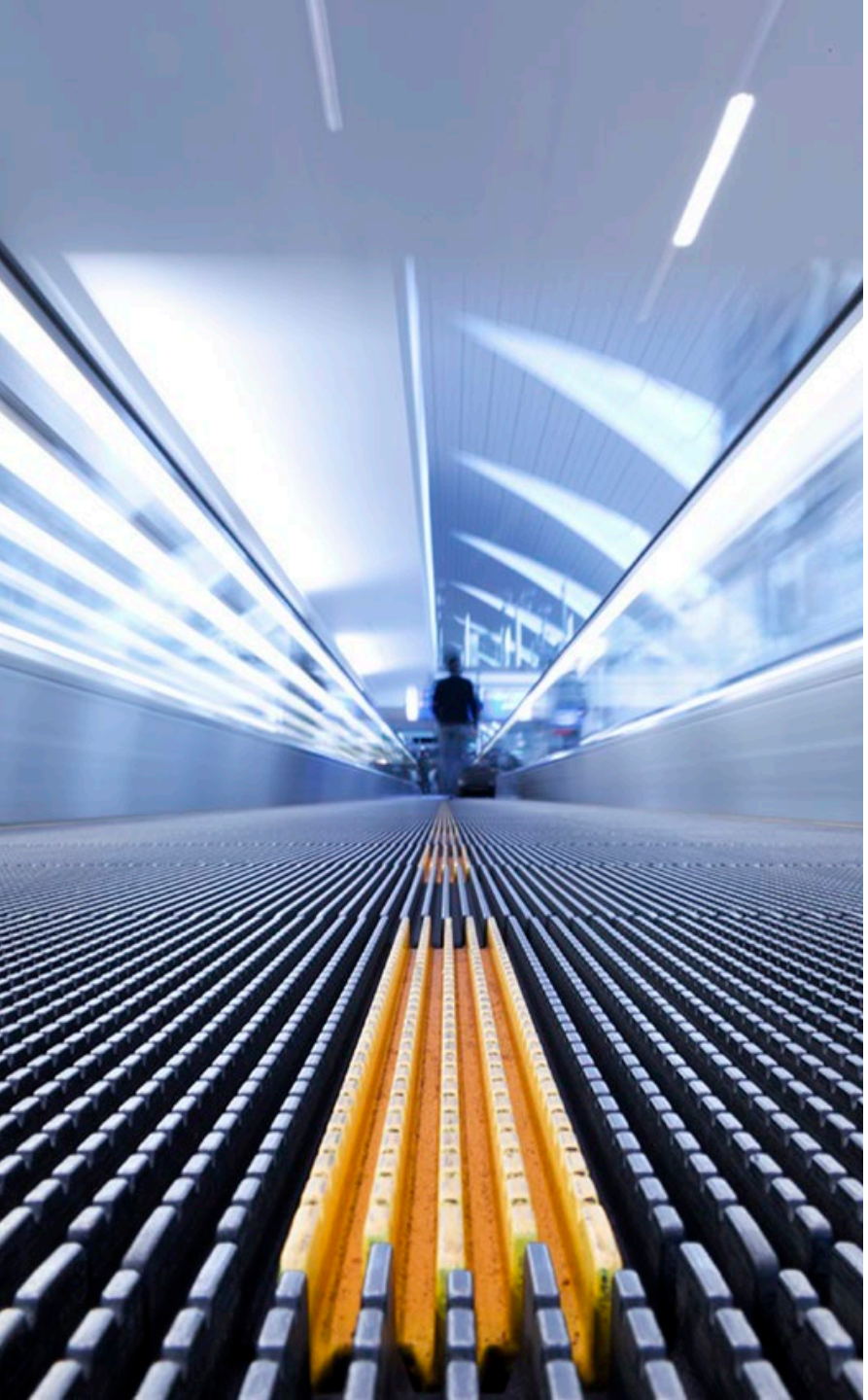
Audit Executive Summary

November 9, 2022

Cherry Bekaert
Your Guide Forward

Client Service Team





Agenda

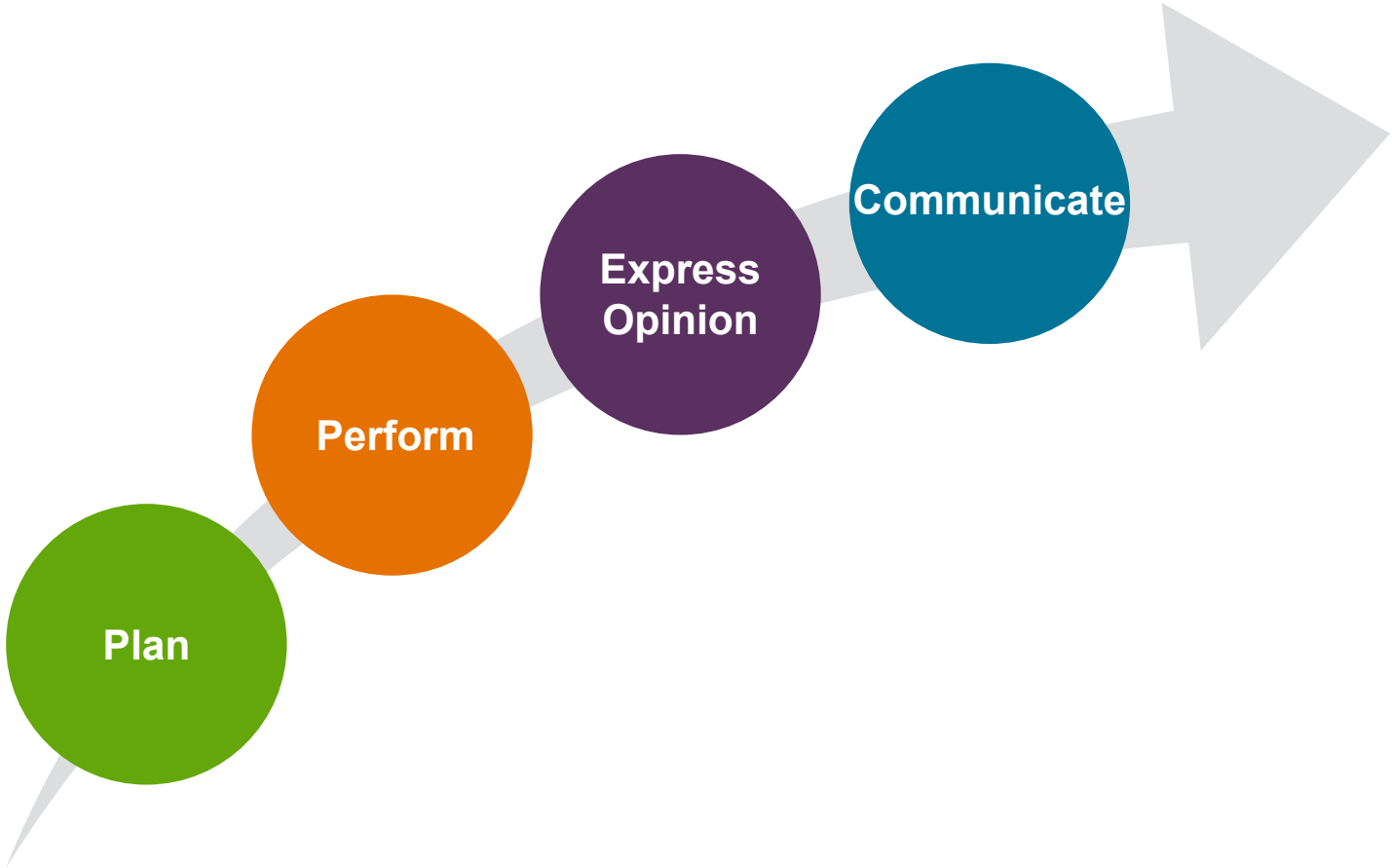
- Results of the Audit
- Corrected and Uncorrected Misstatements
- Qualitative Aspects of Accounting Practices
- Independence Considerations
- Required Communications
- Other Matters

This information is intended solely for the use of the Board of Directors of School District of Manatee County and is not intended to be, and should not be, used by anyone other than these specified parties.

Results of the Audit

We have audited the financial statements of School District of Manatee County (the “District”) for the year ended June 30, 2022, and we have issued our report thereon dated November 9, 2022.

We have issued an unmodified of opinion on the financial statements.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

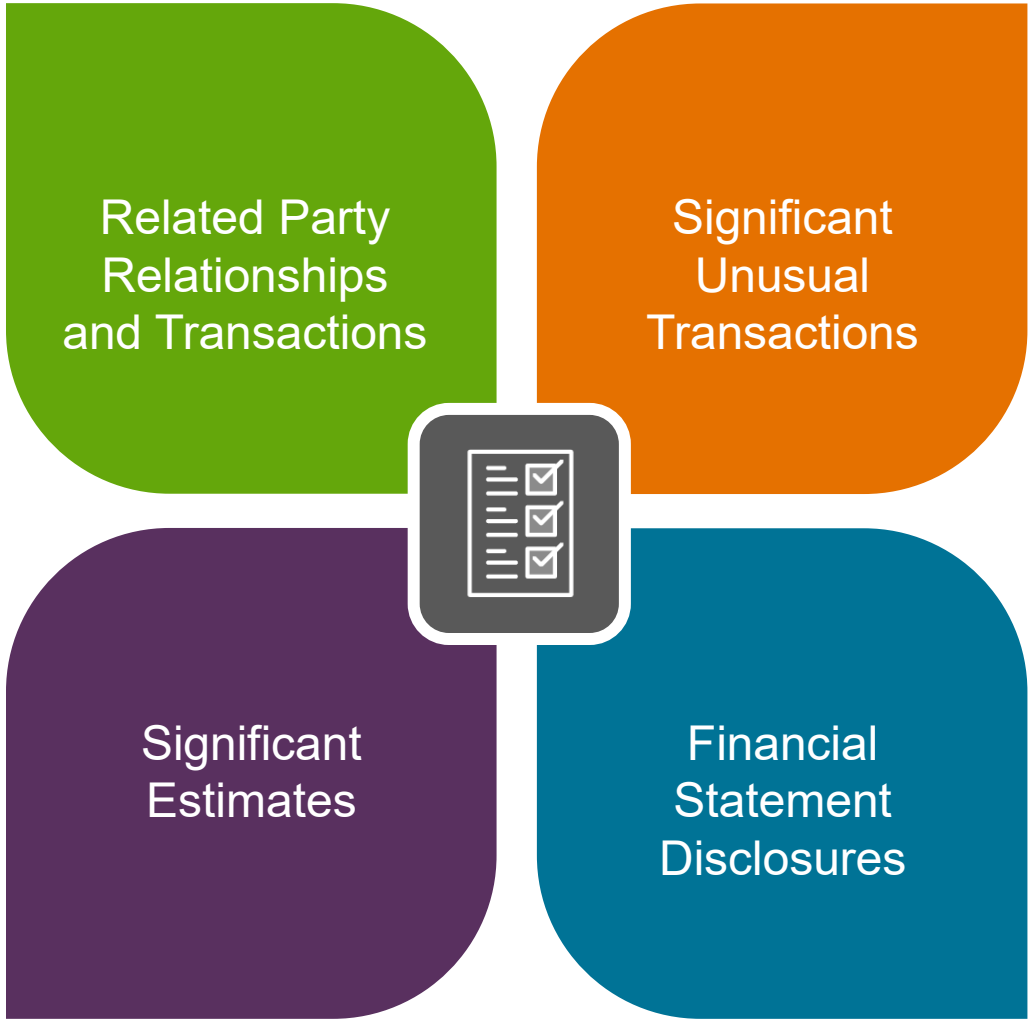
Corrected and Uncorrected Misstatements

- None noted.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no inappropriate accounting policies or practices.

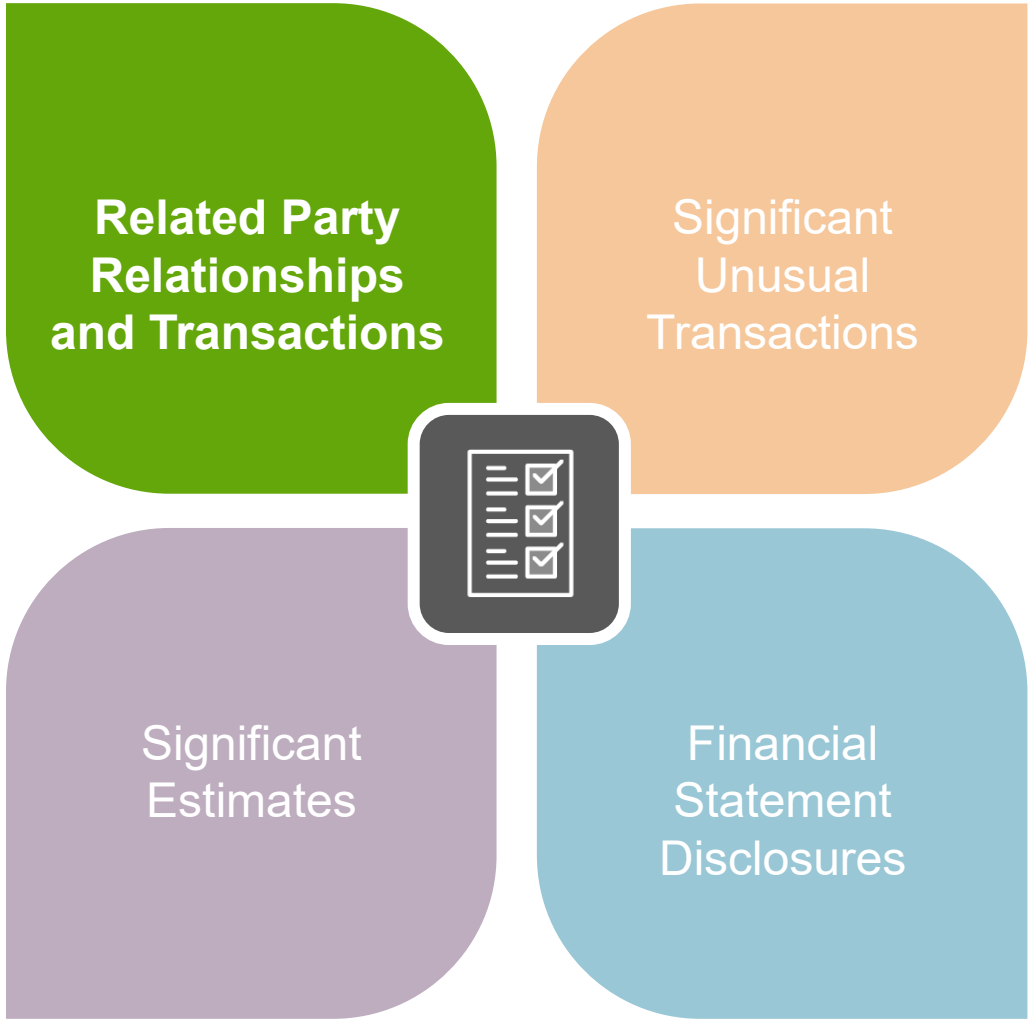


Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the District's identification of, accounting for, and disclosure of the District's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

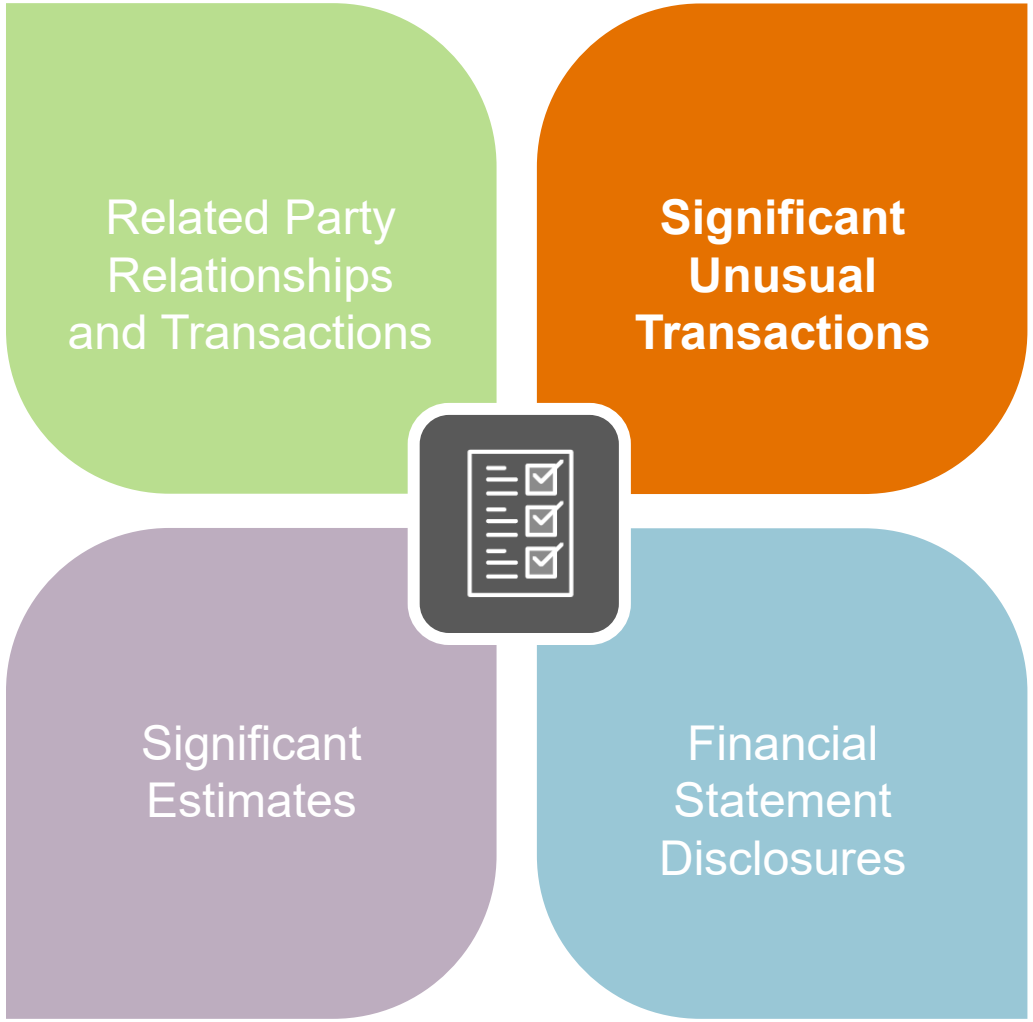
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the District's policies or procedures or for which exceptions to the District's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions;
- Difficulties in identifying the party that ultimately controls the District.



Qualitative Aspects of Accounting Practices

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

For purposes of this letter, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant unusual transactions during our audit.



Independence Considerations

Nonattest Services

- We have assisted in the preparation of the financial statements.
- For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.

Independence Conclusion

- We are not aware of any other circumstances or relationships that create threats to auditor independence.
- We are independent of the District and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits.

Other Required Communications

Difficulties Encountered

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 9, 2022.

Other Required Communications

Management Consultations

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.

To our knowledge, there were no such consultations with other accountants.

Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year.

These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Fraud and Illegal Acts

As of the date of this presentation no fraud, illegal acts, or violations of laws and regulations noted.

Going Concern

No events or conditions noted that indicate substantial doubt about the District's ability to continue as a going concern.

Other Matters

Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



SCHOOL DISTRICT OF
MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
(School Internal Accounts)

EXCERPTS FROM THE MANAGEMENT LETTER: SUMMARY OF FINDINGS

For the Year Ended June 30, 2022

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
APPENDIX A – SUMMARY OF SCHOOL FINDINGS BY TYPE

YEAR ENDED JUNE 30, 2022

Finding Related to the District

One finding applied to the District. As such, this finding is not reported at individual schools:

Purchasing Cards

- *Internal Accounts Purchasing Cards Guide not updated* – The Monthly Statements section of the Internal Accounts Purchasing Card Guide does not reflect current policies and procedures.

Individual School Findings

The following schedule summarizes our findings for each school by type, which are categorized under Receipts or Disbursements. Below is a listing of the column headings on the schedule and a description of the relevant criteria listed in the District's School Internal Accounts Policies and Procedures Manual:

Receipts

- *Report of Monies Collected (the "RMC") not properly completed* – A RMC is the supporting document for the Official Receipt and should be completed in each instance. It should be prepared in duplicate indicating the purpose of the collection, organization, names, teacher receipt numbers, if issued, and amounts. In addition, the date when monies were physically received needs to be documented.
- *Not properly logged on Log of Receipts (the "LOR")* – All funds received in the school office must be posted to the LOR. The LOR is to be filled out by the person turning in the monies. The bookkeeper/secretary signs (initials) and notes the receipt date and number.
- *Monies not turned in timely* – Collections made outside the school office must be turned in to the school office no later than the next business day.
- *Not deposited in bank timely* – Funds collected must be deposited within five (5) working days after initial physical receipt.
- *Fundraising reports incomplete* – The Request for Fundraising Projects form must be approved by the principal prior to the start of fundraising activities and the Financial Report on Fundraising Projects form must be filed with the principal's office at the close of each fund raising activity.
- *Other* – Certain findings were only at a single school. The other findings noted during receipts testing were 1) a related fund raising invoice was not recorded or paid, and 2) dates on the RMC and LOR were altered with white-out.

Disbursements

- *Pre-authorization not properly documented* – Approval for purchases must be documented with a Pre-authorization for Purchases or a Purchase Order, which includes the principal's approval of the commitment.
- *Sales tax not paid* – Sales of school material and supplies are taxable regardless of who sold them. Items sold at schools, including fundraiser items and school store, are generally subject to sales tax.
- *Other* – Certain findings were only at a single school. The other findings noted during disbursements testing were 1) a check was signed by an unauthorized person, 2) check requisition forms were missing, 3) designated general ledger account numbers were not recorded on pre-authorization forms, and 4) fundraising project reports related to disbursements were missing.

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
APPENDIX B – SPECIFIC SCHOOL FINDINGS

YEAR ENDED JUNE 30, 2022

	Receipts						Disbursements			Total
School	RMC not properly completed	Not properly logged on LOR	Monies not turned in timely	Not deposited timely	Fundraising reports incomplete	Other	Pre-authorization not properly documented	Sales tax not paid	Other	Total All Findings
Abel Elementary										0
Anna Maria Elementary										0
Ballard Elementary					1			1		2
Bashaw Elementary							1			1
Bayshore Elementary						1				1
Bayshore High					1			2		3
Blackburn Elementary										0
Braden River Elementary										0
Braden River High								1		1
Braden River Middle										0
Buffalo Creek Middle								1		1
Daughtrey Elementary							4			4
Freedom Elementary							2	1		3
Gullett Elementary								1		1
Haile Middle										0
Harllee Center		2							1	3
Harvey Elementary										0
Horizons Academy										0
Jain Middle								1		1
Johnson K-8								1		1
King Middle								1		1
Kinnan Elementary										0
Lakewood Ranch High										0
Lee Middle								1		1
Lincoln Memorial Middle								1		1
Manatee Elementary										0
Manatee High										0

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
APPENDIX B – SPECIFIC SCHOOL FINDINGS (CONTINUED)

YEAR ENDED JUNE 30, 2022

	Receipts						Disbursements			Total
School	RMC not properly completed	Not properly logged on LOR	Monies not turned in timely	Not deposited timely	Fundraising reports incomplete	Other	Pre-authorization not properly documented	Sales tax not paid	Other	Total All Findings
Manatee Technical College										0
McNeal Elementary										0
Miller Elementary					1					1
Mills Elementary										0
Moody Elementary	2		2	2	1		4		5	16
Myakka Elementary										0
Nolan Middle								1		1
Oneco Elementary		4					2	1		7
Palm View K-8							1			1
Palma Sola Elementary										0
Palmetto Elementary			4	1						5
Palmetto High	1		1	1	1		1	1		6
Parrish Community High										0
R.H. Prine Elementary					2		3	1	1	7
Rogers' Garden Elementary										0
Samoset Elementary										0
Sea Breeze Elementary					1				1	2
Southeast High					1		1			2
Stewart Elementary										0
Sugg Middle								1		1
Tara Elementary										0
Tillman Elementary										0
Williams Elementary					1					1
Willis Elementary						5				5
Witt Elementary								1		1
Total All Schools	**3**	**6**	**7**	**4**	**10**	**6**	**19**	**18**	**8**	**81**

Questions?

Contacts

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Director
sanderson@cbh.com

DeWanna Coleman, CPA
Manager
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About Cherry Bekaert LLP
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Your Guide Forward

AGENDA ITEM NO. 11.2

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Report on New Statutory Requirement Regarding Classroom Libraries - *added January 20, 2023*

Executive Summary
Dr. Laurie Breslin, Executive Director of Curriculum, will update the Board regarding classroom libraries related to House Bill 1467 changes.

Contact
Submitting Department: School Board

AGENDA ITEM NO. 12.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval to Apply, Accept and Expend the Unified School Improvement Grant (UniSIG) Supplemental Teacher and Administrator Allocation, in the Amount of $142,500.00

Executive Summary
This program ensures that funding will be allocated to the most proven effective teachers and administrators who are teaching and leading at the 2022 D/F Title I schools. Eligible teachers may receive an allocation not to exceed $15,000.00 per Highly Effective and $7,500.00 per Effective state VAM teacher. Eligible Principals with a successful record in leading a Turnaround school may receive an allocation not to exceed $15,000.00. Eligible Assistant Principals with a successful record in leading a Turnaround school may receive an allocation not to exceed $7,500.00.

The allocation will support eligible teachers and administrators rated Effective or Highly Effective in the following schools: Manatee Elementary School, Oneco Elementary School and Visible Men Academy.

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

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

Recommendation
The Superintendent recommends approval to apply, accept, and expend the Unified School Improvement Grant (UniSIG) Supplemental Teacher and Administrator Allocation, in the amount of $142,500.00.

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

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

Attachments:
SDMC_UniSIGSupplementalDOE100a
2022-12-15 DOE UniSIG Supplemental Budget

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to:	A) Program Name:	DOE USE ONLY
Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone (850) 245-0735	2022-23 UniSIG Supplemental Teacher and Administrator Allocation **TAPS NUMBER: 23A025**	Date Received
B) Name and Address of Eligible Applicant: School Board of Manatee County, FL 215 Manatee Avenue West Bradenton, FL 34205-8840		**Project Number (DOE Assigned)**

C) **Total Funds Requested:**	D) **Applicant Contact & Business Information**	
$	Contact Name Latrina Singleton, Director Federal Programs and Grants Fiscal Contact Name Catherine Hayden Miley, Director of Finance	Telephone Numbers 941-751-6550 Ext 43347 941-708-8770 Ext 41111
DOE USE ONLY **Total Approved Project:**	Mailing Address 215 Manatee Avenue West Bradenton, FL 34205-8840	E-mail Addresses singleton2l@manateeschools net mileyc@manateeschools net
$	Physical/Facility Address 215 Manatee Avenue West Bradenton, FL 34205-8840	UEI number XKGXG94KMH65 FEIN number 596000728

CERTIFICATION

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

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

E)	Cynthia Saunders (Oct 13, 2022 17 04 EDT)	Superintendent	10/13/22
	Signature of Agency Head	Title	Date

Pending Board Approval

Fund	Function	Oper Unit Description	Object	Account Description	Cost Ctr	Program	PC Bus Unit	Project	Activity	Activity Description	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget*	Budget Transfer	DOE Function	DOE Object
42101	51010	Instructional - Basic K-12	412109	Teachers Other	0151	15001	SDMC4	4930504593	5100000000	Instructional Basic K-12	34,835.10	0.00	0.00	0.00	0.00	0.00	5100	120
42101	51010	Instructional - Basic K-12	422001	FICA	0151	15001	SDMC4	4930504593	5100000000	Instructional Basic K-12	2,664.90	0.00	0.00	0.00	0.00	0.00	5100	220
42101	73010	School Admin - Principal	411109	Adm/Direct Other	0151	15001	SDMC4	4930504593	7300000000	School Administration	20,901.06	0.00	0.00	0.00	0.00	0.00	7300	110
42101	73010	School Admin - Principal	422001	FICA	0151	15001	SDMC4	4930504593	7300000000	School Administration	1,598.94	0.00	0.00	0.00	0.00	0.00	7300	220
42101	51010	Instructional - Basic K-12	412109	Teachers Other	0261	15001	SDMC4	4930504593	5100000000	Instructional Basic K-12	41,802.12	0.00	0.00	0.00	0.00	0.00	5100	120
42101	51010	Instructional - Basic K-12	422001	FICA	0261	15001	SDMC4	4930504593	5100000000	Instructional Basic K-12	3,197.88	0.00	0.00	0.00	0.00	0.00	5100	220
42101	73010	School Admin - Principal	411109	Adm/Direct Other	0261	15001	SDMC4	4930504593	7300000000	School Administration	27,868.08	0.00	0.00	0.00	0.00	0.00	7300	110
42101	73010	School Admin - Principal	422001	FICA	0261	15001	SDMC4	4930504593	7300000000	School Administration	2,131.92	0.00	0.00	0.00	0.00	0.00	7300	220
42101	51010	Instructional - Basic K-12	439401	Teachers Other	2161	15001	SDMC4	4930504593	5100000000	Instructional Basic K-12	7,500.00	0.00	0.00	0.00	0.00	0.00	5100	394
											142,500.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
										Awarded Amount	**142,500.00**				**0.00%**			
										Difference Check	**0.00**				% Expensed			

AGENDA ITEM NO. 12.2

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the Bid for Fire Sprinkler - Inspection and Repair Services, SDMC No. 23-0090-MR, Continued Procurement for Services, Estimated in the Amount of $125,000.00

Executive Summary
This bid will be utilized by the Maintenance Department for District-wide fire sprinkler systems which require state-mandated inspections and repairs when jobs are not able to be addressed in-house. The committee recommends awarding to the only responsive company, offering a 4% price reduction from the last contract.

The requested approval is for the period of February 1, 2023, through December 31, 2025, with the option to renew two additional 1-year periods. Expenditures for the new contract period are expected to be in line with the current year's spend.

Historical expenditures are as follows:
Fiscal Year to Date 2022: $86,160.52
Fiscal Year 2021-2022: $34,299.62
Fiscal Year 2020-2021: $34,449.43

Approval of this bid does not indicate immediate or complete expenditure of approved funds. Approved funds will only be expended on an as-needed basis throughout the contract period.

The bid is recommended for award to:
Defender Fire Service LLC, Sarasota, FL, Florida Document No. L12000069602

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

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

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

Recommendation
The Superintendent recommends approval of the bid for Fire Sprinkler - Inspection and Repair Services, SDMC No. 23-0090-MR, Continued Procurement for Services, Estimated in the Amount of $125,000.00.

Financial Impact
The funding source for these annually estimated expenditures is CW Fire Alarm System Repair/Installation, which is included in yhe Maintenance, Operations & Central Distribution Warehouse Department approved budget for 2022-2023.

Contact
Submitting Departments: Maintenance, Operations & Central Distribution Warehouse Department and Purchasing Department
Initiated By: Todd Henson and Ruth Gruett

Attachments:
230090 Bid
230090_Defender_Fire_Service_Award_Agreement_with_JLA_CFR_200

NOTICE OF INTENT TO AWARD

BID ON FIRE SPRINKLER -INSPECTION AND REPAIR SERVICES, SDMC No. 23-0090-MR

CONTRACT PERIOD: FEBRUARY 01, 2023 THROUGH DECEMBER 31, 2025

BOARD APPROVAL ON JANUARY 24, 2023

TABULATION OF BIDS ON FIRE SPRINKLER -INSPECTION AND REPAIR SERVICES, SDMC No. 23-0090-MR

Bids Due: 3:00 p.m.,MONDAY, December 5, 2022

	BIDDER			BIDDER	
	Defender Fire Services			Defender Fire Services	
QUARTERLY-Inspections of Fire Sprinkler Systems	QUARTERLY COST	ANNUAL COST	QUARTERLY-Inspections of Fire Sprinkler Systems	QUARTERLY COST	ANNUAL COST
School Support Center	**$200.00**	**$475.00**	Manatee High	**$225.00**	**$550.00**
Abel Elementary	**$125.00**	**$175.00**	Matzke Complex	**$150.00**	**$225.00**
Anna Maria Elementary	**$125.00**	**$150.00**	McNeal Elementary	**$150.00**	**$225.00**
Ballard Elementary	**$125.00**	**$150.00**	Miller Elementary	**$150.00**	**$225.00**
Bayshore Elementary	**$150.00**	**$175.00**	Mills Elementary	**$150.00**	**$225.00**
Bayshore High	**$225.00**	**$450.00**	Moody Elementary	**$125.00**	**$150.00**
Blackburn Elementary	**$125.00**	**$150.00**	Mona Jain Middle	**$125.00**	**$150.00**
Braden River High	**$300.00**	**$750.00**	Nolan Middle	**$150.00**	**$225.00**
Buffalo Creeek Middle	**$150.00**	**$225.00**	Oneco Elementary	**$275.00**	**$600.00**
Daughtrey Elementary	**$150.00**	**$225.00**	Palm View Elementary	**$125.00**	**$150.00**
Freedom Elementary	**$150.00**	**$225.00**	Palmetto Elementary	**$250.00**	**$475.00**
Gullet elementary	**$150.00**	**$225.00**	Palmetto High	**$150.00**	**$225.00**
Haile Middle	**$225.00**	**$425.00**	Parrish Community High	**$325.00**	**$550.00**
Harvey Elementary	**$125.00**	**$150.00**	Prine Elementary	**$150.00**	**$225.00**
Horizon Academy	**$175.00**	**$300.00**	Professional Support Center	**$150.00**	**$225.00**
King Middle	**$175.00**	**$300.00**	Rogers Garden Elementary	**$125.00**	**$150.00**
Lakewood Ranch	**$300.00**	**$750.00**	Samoset Elementary	**$125.00**	**$150.00**
Lee Middle	**$150.00**	**$225.00**	Southeast High	**$250.00**	**$475.00**
Lincoln Middle	**$150.00**	**$225.00**	Stewart Elementary	**$150.00**	**$225.00**
MTC-SR 70	**$300.00**	**$750.00**	Wakeland Elementary	**$125.00**	**$150.00**
MTC -EAST	**$125.00**	**$150.00**	Williams Elementary	**$150.00**	**$225.00**
MTC - Fire Academy	**$125.00**	**$150.00**	Willis Elementary	**$250.00**	**$375.00**
MTC - Law Academy	**$125.00**	**$150.00**		**$7,925.00**	**$13,350.00**
Manatee Elementary	**$150.00**	**$225.00**	**Quarterly (3 times a year)**	**$23,775.00**	
			Grand Total		**$37,125.00**

TABULATION OF BIDS ON FIRE SPRINKLER -INSPECTION AND REPAIR SERVICES, SDMC No. 23-0090-MR

Bids Due: 3:00 p.m.,MONDAY, December 5, 2022

BIDDER

	Defender Fire Services
Item 1a Hourly rate for services provided during standard	**$110.00**
Item 1b Hourly rate for non standard hours	**$165.00**
Item 1c Hourly Rate, Holidays	**$165.00**
Item 2a Price per hydrant for annual inspection and Testing	**$45.00**
Item 3 Equipment Retail- Cost Plus Mark-Up	**10%**
Item 4 Use of Subcontrcators	**10%**
Item 5 Repair Parts Discount off Catalog List Price	**30%**
Item 6 Equipment Rentel, Cost Plus Mark Up	**10%**

TABULATION OF BIDS ON FIRE SPRINKLER -INSPECTION AND REPAIR SERVICES, SDMC No. 23-0090-MR

Bids Due: 3:00 p.m.,MONDAY, December 5, 2022

BIDDER

Additional Equipment Owener by Supplier Price per day	Defender Fire Services
Pipe Threader	**$60.00**
Pipe Groover	**$60.00**
Hydraulic Scissor Lift	**$300.00**
Pollard Hydrant Tester	**$65.00**
Flow Buster (Fire Pump/Fire Hydrant) (up to four hoses)	**$95.00**
Dropmaster Pump	**$125.00**
Hydroststic Pressure Test Pump	**$50.00**
Jackhammer	**$70.00**
Double Diaphragm Tow Behind Pump (plus fuel)	**$250.00**
Scaffolding	**$200.00**
Air Compressor	**$35.00**
Underground Line Trace (per trace)	**$110.00**
Sump Pump w/ bucket	**$40.00**
Mini-Excavator (plus fuel)	**$400.00**
Skid Steer (plus fuel)	**$400.00**
Core-Bore (2"-4") (per hole)	**$155.00**
Light Tree (each)	**$25.00**
Zip Walls (each)	**$45.00**
Small Generator	**$45.00**
Barricades / Traffic Control Device (each)	**$35.00**
Pressure Washing Equipment	**$85.00**
Vacuum Truck (per hour) (plus fuel)	**$395.00**
Cut Saw (plus blade)	**$60.00**
Engine Hoist	**$75.00**
B-Tank	**$75.00**
Pro-Press Machine	**$85.00**
Jack Ladder	**$70.00**

Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes.

PURCHASING DEPARTMENT
215 Manatee Avenue West
Bradenton, Florida 34205
Direct Line (941) 708-8770 FAX Line (941) 708-8485

Contract of Award Agreement No. 23-0090-MR

THIS AGREEMENT is entered into by and between the Manatee County School District, hereinafter "District" and Defender Fire Service , "Contractor".

WITNESSETH, that the District and the Contractor in consideration of the mutual covenants contained herein agree as follow:

1. **The Work:** Contractor shall perform and render all services as prescribed and required by the Instructions to Proposers, Proposal Form, General Conditions, Specials Conditions, Scope of Work, Specifications, and all other documents forming a part of the Proposal package and any other documents signed by both parties relating to the subject matter of the Agreement, all of which are incorporated by reference as though set forth in full herein for:

   FIRE SPRINKLER-INSPECTION AND REPAIR SERVICES, SDMC No. 23-0090-MR

2. **Contract Term:** The term of this Agreement shall be from **February 1, 2023** through **December 31, 2025** . Any deviation from the awarded contract period or cancellation of any item(s) awarded may result in your company being barred from doing business with the School District of Manatee County, in accordance with School District Policies and Procedures. Multi-year contracts will automatically renew for one (1) year periods during the initial contract period above, unless the District notifies the supplier of intent to rebid or negotiate new terms ninety (90) days prior to the contract anniversary date. This Agreement shall not expire until all work under Purchase Orders issued is completed, accepted and paid for by the District. All indemnification provisions contained in the Agreement shall survive beyond the expiration of the Agreement.

3. **Payment Terms:** The standard payment terms for the School District of Manatee County are Net 30. Invoices must include the purchase order number prominently displayed in order to receive payment. Payments will be made only to the vendor listed on the purchase order.

4. **Invoice Requirements:** The selected Proposer shall submit an invoice to the District, each month, after the services have been performed and have been received and accepted by the District. The amount charged shall not be in excess of the rates and fees in the Agreement.

   The date of the invoices shall not exceed ten (10) working days from the performance of the work. Under no circumstances shall the invoice be submitted to the District in advance of the performance of the work.

   The invoice shall contain the following basic information: the awarded Bidder's name and address, invoice number, date of invoice, description of the service performed, the contract number, purchase order number, and any discounts. The invoice shall be in detail sufficient for a proper pre-audit and post audit thereof. Each bill or invoice must properly identify the services, portion of services, and expenses for which compensation is sought.

5. **Non-Funding:** In the event sufficient budgeted funds are not available for a new fiscal period, the Purchasing Department shall notify the vendor of such an occurrence and the contract shall terminate on the last day of the current fiscal period without penalty or expense to the District.

6. **Termination for Cause:** The School District of Manatee County reserves the right to terminate this contract in whole or in part at any time before the date of completion, in the event it is determined that the provider has failed to comply with the conditions of the agreement. The School Board shall promptly notify the Provider in writing of the determination and the reasons for the termination, together with the effective date of the termination. Payments made to Providers or recoveries by the School Board under contracts terminated for cause shall be in accordance with the legal rights and liabilities of the parties under the laws of the State of Florida. Termination for cause includes terminations under 215.4725, F.S.

Termination for Convenience: Termination of this contract in whole or in part may be made by School District Manatee County when the district determines that the continuation of the contract would not produce beneficial results commensurate with the further expenditure of funds or in furtherance of the goals and directives of the School District Manatee County. Termination may be initiated within 30 days' notice when Board approval is not required and subject to Board approval when required.

7. **Compliance with the Sunshine Law:** The Florida Sunshine Law is a series of laws designed to guarantee that the public has access to the public records of governmental bodies in Florida, Fla. Stat. sec. 286.011 et. seq. and Fla. Stat. sec. 119.01 et. seq. The contracting party with The School Board of Manatee County hereby acknowledges and agrees to comply with The Florida "Sunshine" Law, including but, not limited to keeping and maintaining all records that relate and/or pertain to the terms of this agreement available for inspection and copying, public records requests, internal audits and for any other informational purpose.
8. **Equal Employment Opportunity:** Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964– 1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
9. **Anti-Discrimination**: a. the bidder certifies that they are in compliance with the non-discrimination clause contained in Section 202, Executive Order 11246, as amended by Executive Order 11375 relative to equal employment opportunity for all persons without regard to race, color, religion, sex or national origin. The provisions of the ADA Act of 1990 pertaining to employment shall also be applicable. b. the bidder shall not discriminate on the basis of race, gender, gender identity or expression, religion, national origin, ethnicity, sexual orientation, age or disability in the solicitation, selection, hiring, or treatment of sub-contractors, vendors, suppliers, or commercial customers. Bidder shall provide equal opportunity for sub-contractors to participate in all of its public sector and private sector sub-contracting opportunities, provided that nothing contained in this clause shall prohibit or limit otherwise lawful efforts to remedy the effects of marketplace discrimination that has occurred or is occurring in the marketplace. Bidder understands and agrees that violation of this clause is a material breach of the contract and may result in contract determination, debarment, or other sanctions.
10. **Minority, Small, and Women Owned Business**: School District of Manatee County encourages the use of Minority Owned Businesses, Small Businesses, and Women Owned Businesses. Contractor agrees to ensure small businesses, minority owned businesses and women's business enterprises are used whenever possible, such as when participation as partners, joint-venture's, prime contractor, sub-contractors, and in contracting opportunities.

11. **Force Majeure:** The term "FORCE MAJEURE" means circumstances beyond the reasonable control of a party, (such as acts of God, government restriction, wars, insurrections, labor disputes, financial insolvency, economic hardship, strife, failure of suppliers, communications or data systems) which delay or prevent the party from performing under the terms of this agreement. Affected performance obligations will be suspended during the duration of the Forge Majeure., In the event that the Force Majeure persists more than 90 days, the party may elect to terminate this agreement upon written notice.
12. **Governing Law:** This agreement will be governed by the internal laws of the State of Florida, without regard to its conflicts of laws rules. Each party agrees to comply with all applicable laws in the performance of this agreement. All disputes are to be resolved in Manatee County, Florida by binding Arbitration before the American Arbitration Association or other mutually agreed and similar forum. The costs of such dispute will be borne by the individual party.

13. **Davis-**Bacon Act, as amended (40 U.S.C. 3141-3148): When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "AntiKickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations.
14. **Contract Work Hours and Safety Standards Act** (40 U.S.C. 3701–3708). Where applicable, all contracts awarded by the nonFederal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions, which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
15. **Rights to Inventions Made Under a Contract or Agreement:** If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
16. **Clean Air Act** (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended: Contracts and sub grants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).
17. **Debarment and Suspension** (Executive Orders 12549 and 12689): A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "Debarment and Suspension." The Excluded Parties List System in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
18. **Byrd Anti-Lobbying Amendment** (31 U.S.C. 1352): Contractors that apply or bid for an award of $100,000 or more must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an

officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

19. **Section 6002 of The Solid Waste Disposal Act:** The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines. (78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014).
20. **Record Retention Requirements for Contracts Paid for with Federal Funds** 2 CFR §200.333: When federal funds are expended by SDMC for any contract resulting from this procurement process, the vendor certifies that it will comply with the record retention requirements detailed in 2 CFR §200.333. The vendor further certifies that vendor will retain all records as required by 2 CFR §200.333 for a period of three years after grantees or sub-grantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.
21. **Indemnification:** Contractor agrees to defend indemnify and hold harmless the School Board, their agents, employees, officers and Board Members against any and all third-party claims, losses, damages, expenses, or liabilities arising from any action or failure to act with respect to this agreement to the extent provided by law. When pertaining to a contract Contractor will obtain at its own cost and expense general liability insurance with minimum coverage amounts of at least one million dollars per occurrence and three million dollars in aggregate coverage and such insurance will name The School Board, their Board Members and School District Employees as an additional insured. To the extent applicable, Contractor will maintain and furnish workers compensation insurance. A certificate of insurance will be furnished within ten business days from the execution of this agreement. Failure to provide such insurance allows the School Board, the election to immediately terminate this agreement. Certain employees are subject to written waiver of indemnification. Failure to provide such insurance allows the District the election to immediately terminate this agreement.
22. **Insurance:** Contractor shall furnish the School District of Manatee County with proof of:
    a. Statutory Limits of Worker's Compensation in compliance with Chapter 440, Florida Statute, if required.
    b. Employer's Liability Insurance in an amount not less than $1,000,000.00 per occurrence.
    c. Comprehensive General Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence for any occurrence resulting in bodily injury or death to any one or group of persons, including any consequential damages that arise therefrom.
        i. If policy is on a "CLAIMS MADE" basis, contractor's insurance carrier will identify policy as such and indicate in writing the amount of claims paid by this policy and reserves outstanding. Policy aggregates must equal at least two (2) times the occurrence limit.
    d. Liability Insurance in an amount equal to or greater than $1,000,000.00 per occurrence for bodily injuries and/or death to any person or persons caused by passenger automobiles or commercial vehicles.
    e. Liability Insurance equal to or greater than $1,000,000.00 per occurrence for property damage caused by passenger automobiles or commercial vehicles.

23. **Compliance with Jessica Lunsford Act:** The School District of Manatee County and State of Florida, requires all contractors/subcontracts to comply with the Jessica Lunsford Act (JLA) which consists of a level II background screening via fingerprinting. Vendors, individuals or entities under contract with the School Board of Manatee County required to go on school grounds when students are present, must comply with the requirements of the law and agree to indemnify and hold harmless the School Board of Manatee County for

any claims made against the School Board related to the failure to comply with Florida Statute Section 1012.465 and Section 1012.32 Florida Statutes. Information on JLA requirements and how to comply can be accessed at www.manateeschools.net.

24. **Sovereign Immunity:** The parties acknowledge and agree that the School Board of Manatee County, Florida, as an agency of the State of Florida, is a sovereign entity that is by law immune from suit except to the extent specified in 768.28 of Florida Statutes. No provision of the agreement shall constitute, or be interpreted as, a waiver of sovereign immunity, and all defenses relative to sovereign immunity shall be preserved.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICA BILITY OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR' S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS:

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

25. **Entire Agreement:** The proposal and this agreement constitutes the entire agreement between the parties and supersedes all prior agreements or representations, whether written or oral, concerning its subject matter. This agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which will constitute one and the same instrument. The terms of this agreement will supersede any conflicting terms in any counterpart, exhibit or attachment. No modification, amendment, or waiver of any provision of this agreement will be effective unless in writing and signed by both parties. Notice is by writing sent certified mail.

26. **Authority to Execute:** The individual executing this Agreement on behalf of the Contractor is duly and fully authorized to execute this Agreement on behalf of the Contractor and to bind the Contractor to each and every, condition and covenant of the Contract Documents.

27. **Employment Eligibility Verification ("E-VERIFY"):** By entering into a contract with the School District of Manatee County (a public employer in Florida) to provide goods or services in exchange for salary, wages or other renumeration, this section applies to verify employment eligibility. Therefore, pursuant to Section 448.095, Florida Statutes and beginning January 1, 2021, every public employer, Contractor and Subcontractor shall register with and use the United States Department of Homeland Security's E-Verify system, located at https://e-verify.uscis.gov/emp to verify the work authorization status of all newly hired employees. The Parties may not enter into a contract unless each party registers with and uses the federal E-Verify system.

    The Contractor verifies its compliance with the E-Verify System by listing its E-Verify System Number on page 3 of this document; or by signature and submission of this contract, asserts it does not hire any employees, and it is not an unauthorized alien, as defined by this statute.

    The Contractor will require all Subcontractors who work on this contract to use the E-Verify System for any subcontracted employees hired during this contract. The Contractor will verify Subcontractor's compliance with an affidavit stating whether the Subcontractor uses the E-Verify System as evidenced by Subcontractor's E-Verify System Number or that the Subcontractor is not an unauthorized alien and does not employ, contract with or subcontract with unauthorized aliens defined by this statute. The Contractor will maintain and provide the Subcontractor's affidavits to the School District on request during this contract.

    Termination: With good faith belief that the Contractor knowingly violated this section, the School District will terminate the contract. Further, with good faith believe that the Subcontractor knowingly violated this section, the School District will promptly notify the Contractor and the Contractor will immediately terminate the Contractor's contract with the Subcontractor. A contract terminated for noncompliance with E-Verify is not a breach of contract and may not be considered as such.

To the extent required by applicable law, the Contractor is liable for any additional costs incurred by the School District resulting from a failure to comply with E-Verify. Additional costs may include but are not limited to higher costs for the same services and rebidding costs (if necessary). Likewise, the Contractor will be barred from any other contracts with the School Board for at least one year after the date the contract was terminated.

CONTRACTOR E-VERIFY NUMBER: _____

SIGNATURES:

CONTRACTOR

_____	_____
Signature	Date
_____	_____
Type or Print Name	Title
_____	_____
Business/Company Name	Phone
_____	_____
Address	Fax
_____	_____
City, State, Zip	Email

SCHOOL DISTRICT OF MANATEE COUNTY

_____	_____
Legal Counsel	Date
_____	_____
Superintendent	Date

SCHOOL BOARD

_____	_____
Board Chair	Date

ADDENDUM A

CONTRACTOR INFORMATION FORM

SUPPLIER NAME: _

TELEPHONE NUMBER: _

LIST EMPLOYEE(s) THAT WILL BE DOING WORK FOR THE SCHOOL DISTRICT OF MANATEE COUNTY: Please print clearly and duplicate form as needed. Please list badge expiration for all employees who currently have a contractor's badge. If a designated employee does not have a contractor's badge, indicate their Appointment Date and Time for fingerprinting.

Please reference the District website for JLA requirements: https://www.manateeschools.net/ Page/6689

Last Name, First Name	Contractor/JLA Badge Expiration	Fingerprint Appt Date/Time

Contractor/Vendor Disqualifiable Offenses:

- ❖ Any offense listed in s. 943.0435 (1)(a) 1., relating to the registration of an individual as a sexual offender.
- ❖ Section 393.135, relating to sexual misconduct with certain developmentally disabled clients and the reporting of such sexual misconduct.
- ❖ Section 394.4593, relating to sexual misconduct with certain mental health patients and the reporting of such sexual misconduct.
- ❖ Section 775.30, relating to terrorism.
- ❖ Section 782.04, relating to murder.
- ❖ Section 787.01, relating to kidnapping.
- ❖ Any offense under chapter 800, relating to lewdness and indecent exposure.
- ❖ Section 826.04, relating to incest.
- ❖ Section 827.03, relating to child abuse, aggravated child abuse, or neglect of a child.

AGENDA ITEM NO. 12.3

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the Appointments, Change of Assignments, Promotions, Reappointments, Reassignments, Resignations, Retirements, Suspensions, Terminations, and Transfers

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

The personnel recommended for appointments for the 2022-2023 school year have been interviewed by members of the administrative staff and have applications with favorable references on file in the Human Resources Department.

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

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

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

Recommendation
The Superintendent recommends the approval of the appointments, change of assignments, promotions, reappointments, reassignments, resignations, retirements, suspensions, terminations, and transfers.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Human Resources
Initiated By: Richard Bailey

Attachments:
HR Board Material 1.24.2023

Type		Information/Position/Location	Eff Date
Appointments/Admin			
	Alves, Rebeca	School Nurse, RN Lee Middle **(Range $40,374-$73,008)**	1/9/2023
	Bystedt, Monica	School Nurse, RN Jain Middle **(Range $40,374-$73,008)**	1/9/2023
	Haga, Elizabeth	ESOL Specialist Professional Support Center **(Range $58,922-$104,788)**	1/9/2023
	Keusch, Andrea	School Nurse, RN Haile Middle **(Range $40,374-$73,008)**	1/9/2023
	Routzahn, Victoria	Sign Language Interpreter Prine Elementary **(Range $38,027-$68,989)**	1/9/2023
	Troiani, James	Medicaid Specialist School Support Center **(Range $47,498-$85,205)**	1/9/2023
Appointments/Para			
	Adams, Cheryl	Teacher Aide, ESE Mills Elementary	11/28/2022
	Barco, Adriana	Teacher Aide, ESOL Palmetto High	1/9/2023
	Boisseau, Robin	Teacher Aide, ES Rogers Garden-Bullock Elementary	1/9/2023
	Deeringer, Bryce	Classroom Sub Buffalo Creek Middle	1/9/2023
	Franz, Arlen	Teacher Aide, ESOL Haile Middle	1/9/2023
	Godwin, Jordan	Teacher Aide, Elementary Daughtrey Elementary	1/9/2023
	Harris, Roger	Classroom Sub Parrish Community High	1/9/2023

Type	Information/Position/Location	Eff Date
James, Courtney	Health Aide Abel Elementary	1/9/2023
Jimenez, Olga	Teacher Aide, ESE, One-on-One Harllee Full Service Center	1/9/2023
Jimenez, Savannah	Health Aide Harllee Full Service Center	1/9/2023
Klein, Shelby	Teacher Aide, ES Daughtrey Elementary	1/9/2023
Linares, Ymarlen	Teacher Aide, ESE Rogers Garden-Bullock Elementary	1/9/2023
Linen, Sylvia	Classroom Sub Kinnan Elementary	1/9/2023
Loughner, Robyn	Guidance Clerk, ES Bayshore Elementary	1/9/2023
Luther, Shannon	Teacher Aide, HS Braden River High	1/9/2023
Perez-Lora, Jessica	Teacher Aide, ESOL Samoset Elementary	1/9/2023
Pintozzi, Cassidy	Classroom Sub Lee Middle	1/9/2023
Ryan, Julianne	Teacher Aide, ESE Miller Elementary	1/9/2023
Salem, Melissa	Health Aide Palm View K-8	1/9/2023
Spry, Pamela	Teacher Aide, Pre-K Samoset Elementary	1/9/2023
Young, Lauryne	Teacher Aide, ESE Miller Elementary	1/9/2023
Zamow, Renee	Teacher Aide, ESE Harllee Full Service Center	1/9/2023

Type		Information/Position/Location	Eff Date
Appointments/Prof			
Req. 6185	*Altes, Amanda Jade*	Fourth Grade Teacher Moody Elementary **B.A. Kean University**	1/9/2023
Req. 7281	*Bradley, Misty*	Counselor, ES Samoset Elementary **Ed.D. Argosty University**	1/23/2023
Req. 6481	*Broom, Sara*	Teacher, STEM Prine Elementary **M.Ed. University of South Florida**	1/9/2023
Req. 8032	*Bugg, Andrew*	Teacher, VE Harllee Middle **B.A. Shawnee State University**	1/8/2023
Req. 7859	*Burga Perez, Bruno*	Teacher, Dual Language, ES Rogers Garden-Bullock Elementary **B.S. College of Saint Elizabeth**	1/9/2023
Req. 7752	*Carrillo Casique, Rafaela*	Career Counselor Manatee Technical College **M.A. Northeastern State University**	1/9/2023
Req. 7889	*Charleson, Celine*	Third Grade Teacher Harvel Elementary **M.S. Canisius College**	1/9/2023
Req. 7947	*Garcia Zaldivar, Asdrubal*	Teacher, Mathematics, MS Johnson K-8 **B.A. Pepito Tey Higher Pedagogic Institute of Las Tunas**	1/9/2023
Req. 7533	*Giustino, Alicia*	Teacher, VE/SC Kinnan Elementary **B.A. University of Akron**	1/9/2023
Req. 7720	*Harris, Jessica*	Fourth Grade Teacher Daughtrey Elementary **Associate of Arts State College of FL**	1/9/2023
Req. 8045	*Hoag, Elissa*	Teacher, IND/SC King Middle **M.A. California University of PA**	1/9/2023

Type		Information/Position/Location	Eff Date
Req. 7815	Johnson, Malysa	Teacher, ESE, OJT Lakewood Ranch High **B.A. University of Washington**	1/9/2023
Req. 7933	Ketterman, Jared	Third Grade Teacher Bashaw Elementary **B.A. Governor's University**	1/9/2023
Req. 7972	Kerlin, Rebecca	Second Grade Teacher Williams Elementary **M.A. Georgia SW State University**	1/9/2023
Req. 7836	Kleespie, Anna	Teacher, Resource Prine Elementary **M.A. Western Governors University**	1/9/2023
Req. 7895	Kohlman, Amy	Speech & Language Pathologist Manatee Elementary **M.A. Capella University**	1/9/2023
Req. 7888	Kotler, Michelle	Teacher, VE Prine Elementary **J.D. University of Maryland**	1/9/2023
Req. 7966	Lampi, Trisha	Teacher, Physical Education, HS Manatee High **B.S. Suny Buffalo & Brockport**	1/9/2023
Req. 6633	Martin, Jaimie	First Grade Teacher Samoset Elementary **B.A. Florida A&M University**	1/9/2023
Req. 7769	Nichols, Austin	Teacher, Drama, ES Manatee Elementary **B.A. New York University**	1/9/2023
Req. 7467	Powers, Erin	Fifth Grade Teacher Samoset Elementary **M.Ed. Western Governors University**	1/9/2023
Req. 8031	Smith, Olivia	Teacher, STEM Palma Sola Elementary **M.A. Daemen College**	1/9/2023

Type		Information/Position/Location	Eff Date
Req. 7807	Stuart, George	Teacher, Law Enforcement Manatee Technical College **MTI Law Enforcement Academy**	1/9/2023
Req. 7925	Thompson, Sherryce	First Grade Teacher Blackburn Elementary **B.A. University of South Florida**	1/9/2023
Req. 7779	Tsimal, Andrey	Teacher, Mathematics, HS Bayshore High **B.S. Binghamton University**	11/28/2022
Req. 7465	Wynn, Calli	Speech & Language Pathologist Professional Support Center **B.S. Florida State University**	1/9/2023
Req. 6391	Xiang, Zhaojin	Teacher, Music, ES Bayshore Elementary **M.A. Southern California Seminary**	1/9/2023
Appointments/Supp			
	Aponte Guadalupe, Karen	Food Service Worker - 6 Hr. Bayshore High	1/9/2023
	Avila, Maria	Custodian - 8 Hr. Oneco Elementary	1/9/2023
	Bonza, Dawn	Food Service Worker - 6 Hr. Buffalo Creek Middle	1/9/2023
	Brown, Brittany	Food Service Worker - 5 Hr. Lee Middle	1/9/2023
	Broxterman, Robert	Custodian - 8 Hr. Buffalo Creek Middle	1/9/2023
	Dominguez Fuentes, Gladys	Custodian 8 Hr. Manatee High	11/28/2022
	Farmer, Robert	Custodian - 8 Hr. Haile Middle	1/9/2023
	Gallagher, Susan	Food Services Worker - 6 Hr. Palm View K-8	1/9/2023
	Guerrero de Paz, Odain	Custodian 8 Hr.	1/9/2023

Type	Information/Position/Location	Eff Date
	Prine Elementary	
Hinojosa Guiteras, Carla	Guidance Clerk Haile Middle	1/9/2023
Hoffman, Terrance	Custodian - 8 Hr. Haile Middle	1/9/2023
Hussain, Christina	School Nurse, LPN Harvey Elementary	1/9/2023
Johnson, Trikina	School Registrar I, ES Oneco Elementary	1/9/2023
Lakeberg, Alice	Food Service Worker - 6 Hr. Ballard Elementary	1/9/2023
Rosenberg, Kenneth	Bus Driver Matzke Support Center	1/9/2023
Russell, Lisa	Food Service Worker - 6 Hr. Lakewood Ranch High	1/9/2023
Santa Maria, Denise	Guidance Clerk, ES Prine Elementary	1/9/2023
Shinkle, Stacie	School Nurse, LPN Rogers Garden-Bullock Elementary	1/8/2023
Simms, Rhonda	Food Service Worker - 6 Hr. Miller Elementary	1/9/2023
Sorrentino, Angela	Executive Secretary, Instruction Curr. School Support Center	1/9/2023
Steffensen, Kira	School Bookkeeper, 12 Mo. Bayshore High	1/9/2023
Tucker, Cassie	Custodian 8 Hr. Freedom Elementary	1/9/2023
Valiente Vasquez, Sandy	Custodian - 8 Hr. Jain Middle	1/9/2023
Zimina, Lyubov	Food Service Worker - 5 Hr.	1/9/2023

Type		Information/Position/Location	Eff Date
		Oneco Elementary	
Deceased/Para			
	Allen, Raymond	Physical Education Tech Prine Elementary	12/31/2022
Deceased/Prof			
	Snyder, Frances	Teacher, Gifted Kinnan Elementary	11/25/2022
Deceased/Supp			
	Milewski, Theodore	Bus Driver Matzke Support Center	11/19/2022
Resignation/Admin			
	Dreger, Kailyn	School Social Worker - 10 Mo. Professional Support Center	1/6/2023
Resignations/Para			
	Coberly, Adam	Teacher Aide, ESE Harvey Elementary	12/24/2022
	Franz, Arlen	Teacher Aide, ESOL Haile Middle	12/23/2022
	Iverson, Francie	Teacher Aide, HS Bayshore High	12/17/2022
	Marchena, Sailyn	Teacher Aide, ES Rogers Garden-Bullock Elementary	12/10/2022
	Pickens, Rachel	Health Aide Palm View K-8	12/8/2022
	Underwood, Jessica	Teacher Aide, ES Miller Elementary	12/23/2022
	Villalpando, Cassandra	Classroom Sub Palma Sola Elementary	12/10/2022
	Ward, Astrid	Teacher Aide, ES Daughtrey Elementary	12/23/2022
Resignations/Prof			
	Evans, Vernisha	Teacher, Technology Jain Middle	12/24/2022
	Hobson, Deborah	Counselor, MS Buffalo Creek Middle	12/10/2022
	Jefferson, Theresa	Counselor, ES	1/14/2023

Type	Information/Position/Location	Eff Date
	Blackburn Elementary	
Maae, Stacy	Fourth Grade Teacher Oneco Elementary	12/23/2022
Mitchell, Tamera	Teacher, Gifted Anna Maria Elementary	1/11/2023
Muckefuse, Diane	Media Specialist, ES Freedom Elementary	3/30/2023
Nez, Rachel	Fifth Grade Teacher Oneco Elementary	12/7/2022
Preseault, Carmen	Reading Coach, ES Palm View K-8	1/30/2023
Rainey, Sheila	Teacher, Pre-K Samoset Elementary	1/7/2023
Royer, Madison	Teacher, Science, HS Palmetto High	1/4/2023
Schmoll, Stacy	Teacher, Pre-K Handicapped Samoset Elementary	12/23/2022
Severson, Cynthia	Second Grade Teacher Witt Elementary	1/30/2023
Shelby, Hannah	First Grade Teacher Harvey Elementary	1/10/2023
Stoess, Alec	Teacher, Physical Education, ES Sea Breeze Elementary	1/14/2023
Tuttle, Rachel	Teacher, Language Arts, HS Manatee High	1/1/2023
von Wood, Terri	Teacher, Resource Daughtrey Elementary	12/18/2022
Wetherington, Joy	First Grade Teacher Willis Elementary	1/9/2023
Wood, Michael	Teacher, Language Arts, HS	1/7/2023

Type		Information/Position/Location	Eff Date
		Lakewood Ranch High	
Resignations/Supp			
	Alvarado, Maria	Custodian 8 Hr. Harvey Elementary	12/15/2022
	Bartik, John	Safety Guardian Matzke Support Center	1/6/2023
	Bluster, Robert	Custodian - 8 Hr. Palmetto High	1/6/2023
	Bryan Trecartin, Jennifer	Food Service Worker - 5 Hr. Buffalo Creek Middle	12/2/2022
	Clavijo, Nelson	Custodian - 8 Hr. Manatee Technical College	1/14/2023
	De Leon, Letisia	Custodian - 8 Hr. Palmetto High	1/6/2023
	DeJean, Rebecca	School Clerical Assistant, 10 Mo. Southeast High	1/7/2023
	Eason, Brian	Bus Driver Matzke Support Center	12/17/2022
	Erosa, Leslie	Guidance Clerk Braden River High	12/23/2022
	Garcia, Deysi	Custodian 8 Hr. Harvey Elementary	12/15/2022
	Horton, Steven	Bus Driver Matzke Support Center	12/17/2022
	Morgan, Bonnie	Bus Aide Matzke Support Center	12/30/2022
	Muhammad, Tasha	Food Service Worker - 5 Hr. Willis Elementary	12/23/2022
	Polson, Jennifer	Senior School Secretary, MS Nolan Middle	1/3/2023
	Portillo Magarino, Jovanny	Custodian 8 Hr.	12/16/2022

Type		Information/Position/Location	Eff Date
		Professional Support Center	
	Robinson, Jerrionna	Bus Aide Matzke Support Center	12/2/2022
	Rodriguez Perez, Amanda	School Clerical Assistant, 10 Mo. Lee Middle	1/5/2023
	Schumann, Marcia	Guidance Clerk Braden River High	12/21/2022
	Silvestre, Luz	Food Service Worker - 6 Hr. Braden River High	12/31/2022
	Smith, Susan	Food Service Worker - 6 Hr. Daughtrey Elementary	12/23/2022
Resignation During Investigation			
	Timmons, Anthony	Custodian 8 Hr. Southeast High	12/14/2022
Retirement/Admin			
	Charnell, Laura	Field Technician Bayshore High **30.27 Years**	3/1/2023
	Lisenko, Daniel	Grounds Maintenance Manager Matzke Support Center	1/18/2023
	Mcdonald, Ann	Principal, MS Sugg Middle **12.32 Years**	2/16/2023
Retirement/Para			
	May, Cindy	Teacher Aide, ESE, One-on-One Southeast High **12.32 Years**	2/1/2023
	Moriarty, Patti	Teacher Aide, Pre-K Stewart Elementary **25 Years**	2/27/2023
	Sands, John	Teacher Aide, ESE Harllee Full Service Center **3.60 Years**	1/21/2023
Retirement/Prof			
	Arms, Monica	Third Grade Teacher	1/7/2023

Type		Information/Position/Location	Eff Date
		Prine Elementary **31.60 Years**	
	Clark, Deborah	Teacher, STEM **Palma Sola Elementary** **27.60 Years**	1/10/2023
Retirement/Supp			
	Mccray, Myra	Food Service Worker - 6 Hr. Rogers Garden-Bullock Elementary **9.90 Years**	1/1/2023
	Panipinto, Francis	Plumber Matzke Support Center **35.01 Years**	1/5/2023
	Salem, Elaine	Custodian 8 Hr. Blackburn Elementary **17.22 Years**	1/1/2023
	Salem, Henry	Custodian 8 Hr. Blackburn Elementary **27.08 Years**	1/1/2023
Terminations/Para			
	Bourdett, Heidy	Teacher Aide, ESE Williams Elementary	12/3/2022
	Cervantes Echeverria, Jessica	Teacher Aide, ESOL Daughtrey Elementary	12/14/2022
	Rum, Ayat	Teacher Aide, ES Moody Elementary	12/16/2022
Terminations/Prof			
	Campbell, Joseph	Teacher, Welding Manatee Technical College	12/10/2022
Terminations/Supp			
	Evans, Melinda	Food Service Worker - 5 Hr. Southeast High	12/7/2022
	Gutierrez, Manuel	Bus Driver Matzke Support Center	10/18/2022
	Martinez Sanchez, Ignacia	Custodian 8 Hr. Jain Middle	12/9/2022
	Smith, Nazaria	Food Service Worker - 5 Hr.	12/6/2022

Type		Information/Position/Location	Eff Date
		Lee Middle	
	Young, Leanna	Bus Aide Matzke Support Center	12/24/2022
Transfers/Admin			
	Caamano, Vallerie	From: Guidance Clerk, ES Prine Elementary To: Graduation Enhancement Tech Moody Elementary	1/9/2023
	Meyer, Meagan	From: Sub School Nurse School Support Center To: School Nurse, RN Bayshore High	1/8/2023
	Silva, Linda	From: Teacher, VE Prine Elementary To: Case Manager Manatee Technical College	1/9/2023
	Thomas, Tacarra	From: Human Resources Specialist II School Support Center To: Human Resources Specialist III School Support Center	1/22/2023
	Vinokurov, Michelle	From: Teacher Aide, ESE, One-on-One Witt Elementary To: Behavioral Specialist, ESE Professional Support Center	1/8/2023
Transfers/Para			
	Guerrero, Marina	Food Service Worker - 5 Hr. Parrish Community High To: Teacher Aide, ESE Blackburn Elementary	1/8/2023
	O'Donnell, Lori	From: Guidance Clerk Willis Elementary To: Classroom Sub Willis Elementary	1/9/2023
	Russell, Sarah	From: Teacher Aide, ESE, One-on-One Harvey Elementary To: Teacher Aide, ESE Williams Elementary	1/9/2023
Transfers/Prof			

Type		Information/Position/Location	Eff Date
	Brydson, Raynard	From: Teacher, VE Harllee Full Service Center To: Student Support Specialist Sea Breeze Elementary	12/12/2022
	Franco Rengifo, Valentina	From: Teacher Aide, ESOL Bashaw Elementary To: Fourth Grade Teacher Bashaw Elementary	1/8/2023
	Moseley, Lauren	From: Classroom Sub Willis Elementary To: First Grade Teacher Willis Elementary	1/9/2023
	Noga, Vjola	From: Classroom Sub King Middle To: Teacher, IND/SC King Middle	1/8/2023
Transfers/Supp			
	Dix, Sara	From: Teacher Aide, ESE, One-on-One Harllee Full Service Center To: Guidance Clerk Horizons Academy	11/28/2022
	Duprey, Sabrina	From: School Secretary I, 12 Mo. Manatee Technical College To: School Clerical Assistant Manatee Technical College	11/27/2022
	Feliciano, Miguel	From: Custodian 8 Hr. Ballard Elementary To: School Support Technician Manatee Elementary	1/8/2023
	Gutierrez, Carmen	From: School Clerical Assistant, 10 Mo Manatee Elementary To: School Bookkeeper, 10.5 Mo. Manatee Elementary	1/8/2023
	Ledezma, Patricia	From: Plans Room Clerk Matzke Support Center To: Project Assistant Matzke Support Center	1/9/2023

Type		Information/Position/Location	Eff Date
	Roark, Laura	From: Cafeteria Manager I, Floater Wakeland Support Center To: Cafeteria Manager I Williams Elementary	1/9/2023
	Schultz, Ana	From: Teacher Aide, ES Prine Elementary To: Guidance Clerk, ES Prine Elementary	1/8/2023

AGENDA ITEM NO. 12.4

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the Report of Teachers Out-of-Field Content, Reading, ESOL (English for Speakers of Other Languages), and/or Long-Term Substitutes

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

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

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

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

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

Recommendation
The Superintendent recommends approval of the report of teachers out-of-field content, reading, ESOL (English for speakers of other languages), and/or long-term substitutes.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Human Resources
Initiated By: Richard Bailey

Attachments:
OOF Content BM 1.24.2023
OOF ESOL BM 1.24.2023
OOF Reading BM 1.24.2023

OOF Content BM 1.24.2023						
Last Name	**First Name**	**Department**	**Current Jobcode Title**	**Descr**	**Eff Date**	**Due Date**
Wallace	Wayne	Buffalo Creek Middle School	Tchr, Dropout Prevention, MS	Middle Grades English 5-9	10/26/2020	10/8/2021
Williams	Tara	Braden River Middle School	Tchr, VE	Social Science 6-12	3/8/2019	9/5/2018
Blank	Christopher	Lakewood Ranch High School	Tchr, Health, HS	Middle Grades General Science 5-9	10/29/2019	10/31/2020
Byrne	James	Bayshore High School	Tchr, Science, HS	Physics 6-12	8/1/2019	12/18/2020
Van Zandt	Mary	Tara Elementary School	Tchr, VE	Elementary Education K-6	1/21/2020	1/6/2021
Artis	Heather	Abel Elementary School	Tchr, Fifth Grade	Exceptional Student Education K-12	7/30/2021	5/31/2022
Durocher	Christy	Lincoln Memorial Middle School	Tchr, Mathematics, MS	Exceptional Student Education K-12	2/28/2019	2/14/2020
Neathery	Michele	Bayshore High School	Tchr, Reading, HS	English 6-12	1/21/2021	5/31/2021
Siegel	Kristin	Parrish Community High School	Tchr, Other Classroom	Biology 6-12	11/4/2020	10/19/2021
Schmoll	Stacy	Samoset Elementary School	Tchr, Pre-K Handicapped	Educational Media Specialist PK-12	9/4/2020	5/31/2021
Cummings	Stacy	Palm View K-8 School	Tchr, VE	Exceptional Student Education K-12	9/19/2018	5/1/2019
Bigler	Cynthia	Bayshore High School	Tchr, Science, HS	Middle Grades General Science 5-9	8/1/2019	5/31/2019
Ortiz	Joan	Nolan Middle School	Tchr, Science, MS	Middle Grades General Science 5-9	10/16/2019	10/21/2021
Cobb	Jennifer	Moody Elementary School	Tchr, Fourth Grade	Elementary Education K-6	8/20/2018	5/30/2019
Martin	Roderick	Palmetto High School	Tchr, Mathematics, HS	Mathematics 6-12	3/1/2019	3/5/2020
Calcorzi	Angel	Bayshore Elementary School	Tchr, Fifth Grade	Elementary Education K-6	7/30/2021	5/31/2022
Pope	Eleanor	Tillman Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	9/14/2020	5/31/2021
Pope	Eleanor	Tillman Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	9/14/2020	5/31/2022
Soudijn	Cheryl	Johnson K-8 Sch of Int Studies	Tchr, Pre-K Integrated	Exceptional Student Education K-12	9/13/2020	5/31/2021
Henderson	Deanna	Jain Middle School	Tchr, Science, MS	Social Science 6-12	3/8/2019	9/5/2018
Vonseggern	Byron	Haile Middle School	Tchr, Science, MS	Exceptional Student Education K-12	7/21/2020	5/31/2021
Uhlinger	Chad	Braden River Middle School	Tchr, Mathematics, MS	Mathematics 6-12	9/29/2020	9/23/2021
Williams	Roshun	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Mathematics 5-9	10/4/2019	10/12/2019
Williams	Roshun	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades General Science 5-9	10/4/2019	10/12/2019
Williams	Roshun	Lee Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Social Science 5-9	10/4/2019	10/12/2019
Miller	Akilla	Manatee High School	Tchr, Science, HS	Biology 6-12	10/27/2020	10/8/2021
Fearon	Victoria	Palm View K-8 School	Tchr, Language Arts, MS	Elementary Education K-6	9/5/2018	5/31/2019
Fenton	Michelle	Harvey Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	10/26/2022	10/14/2023
Torchia	Whitney	Mills Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 1	9/10/2021	5/31/2022
Torchia	Whitney	Mills Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 2	9/10/2021	5/31/2023
Movilla	Mercedes	Buffalo Creek Middle School	Tchr, World Language, MS	Gifted Endorsement Class 1	8/9/2019	5/31/2020
Movilla	Mercedes	Buffalo Creek Middle School	Tchr, World Language, MS	Gifted Endorsement Class 2	8/9/2019	5/31/2021
Movilla	Mercedes	Buffalo Creek Middle School	Tchr, World Language, MS	Gifted Endorsement Class 3	8/9/2019	5/31/2022
Corbett	Brooke	Palmetto High School	Tchr, Other Classroom	World Language – Spanish K-12	10/16/2019	10/11/2021
Franklin	Katrina	Manatee Elementary School	Tchr, Third Grade	Elementary Education K-6	2/14/2022	11/1/2022
Pippin	Tami	Palm View K-8 School	Tchr, VE	Autism Endorsement Year 1	8/6/2020	5/31/2021
Pippin	Tami	Palm View K-8 School	Tchr, VE	Autism Endorsement Year 2	8/6/2020	5/31/2022
McDaniel	Lauren	Tara Elementary School	Tchr, Second Grade	Educational Media Specialist PK-12	8/21/2021	5/31/2022
Bailey	Michael	Braden River High School	Tchr, Emotion/Behavr Disabil	Earth-Space Science 6-12	2/28/2019	10/4/2022
Bailey	Michael	Braden River High School	Tchr, Emotion/Behavr Disabil	English 6-12	2/28/2019	10/4/2021
Bailey	Michael	Braden River High School	Tchr, Emotion/Behavr Disabil	Health K-12	2/28/2019	10/4/2023
Bailey	Michael	Braden River High School	Tchr, Emotion/Behavr Disabil	Mathematics 6-12	2/28/2019	10/4/2021
Bailey	Michael	Braden River High School	Tchr, Emotion/Behavr Disabil	Social Science 6-12	8/27/2018	5/31/2019
Chacon	Anna	Manatee Elementary School	Tchr, Pre-K	PreKindergarten/Primary Education PK-3	9/7/2022	5/31/2023
Cruz	Marilyn	Mills Elementary School	Tchr, Pre-K Handicapped	Elementary Education K-6	11/5/2018	11/5/2019
Cruz	Marilyn	Mills Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 1	11/5/2018	11/5/2019
Cruz	Marilyn	Mills Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 2	11/5/2018	11/5/2020
Kennedy	Ryan	Parrish Community High School	Tchr, VE	English 6-12	3/6/2021	2/12/2022
Luther	Latece	Lincoln Memorial Middle School	Tchr, Physical Educ, MS	Exceptional Student Education K-12	8/13/2021	5/31/2022
Gibson	Joseph	Haile Middle School	Tchr, Art, MS	Engineering and Technology Education	8/3/2020	5/31/2021
Hair	Robbin	Samoset Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	8/8/2019	5/31/2020
Grant	Kimberly	Moody Elementary School	Tchr, Music, ES	Music K-12	10/10/2022	5/31/2023
Bomar	Brittani	Kinnan Elementary School	Tchr, Fifth Grade	Exceptional Student Education K-12	7/28/2020	5/31/2021
Campos	Brittnee	Palm View K-8 School	Tchr, Fourth Grade	Elementary Education K-6	9/15/2021	5/31/2023
Searls	Darvin	Sable Acad Behavioral Learning	Tchr, Exceptional Student Educ	Exceptional Student Education K-12	10/20/2020	10/8/2021
Trefil	Elsa	Williams Elementary School	Tchr, VE	Elementary Education K-6	3/1/2019	10/12/2019
Cobb	Sylvia	Buffalo Creek Middle School	Tchr, Intellctual Disabilities	Elementary Education K-6	9/10/2020	9/10/2021
Wines	Marcia	Southeast High School	Tchr, Language Arts, HS	English 6-12	1/10/2019	12/12/2019
Rivers	Santiego	Lincoln Memorial Middle School	Tchr, Dropout Prevention, MS	Exceptional Student Education K-12	8/27/2018	5/31/2019
Greene	Nailah	Bayshore Elementary School	Tchr, First Grade	Elementary Education K-6	8/10/2018	5/31/2019
King	Christopher	Haile Middle School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	2/28/2019	10/3/2019
Yueng-Nieves	Kathryn	Freedom Elementary School	Tchr, Pre-K Handicapped	Elementary Education K-6	3/1/2019	10/5/2019
Silva	John	Bayshore High School	Tchr, Science, HS	Middle Grades General Science 5-9	8/31/2018	5/31/2019
Pellicone	Jessica	Samoset Elementary School	Tchr, Art, ES	Engineering and Technology Education	10/17/2018	3/20/2019
Walton	Ronald	Blackburn Elementary School	Tchr, Second Grade	Elementary Education K-6	2/22/2022	5/31/2022
John	Melissa	Williams Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	9/15/2021	5/31/2022
Miller	Angela	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 1	10/8/2020	10/5/2021
Miller	Angela	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 2	10/8/2020	10/5/2022
Wilson	Lynndsey	Sugg Middle School	Tchr, VE	Middle Grades English 5-9	10/17/2018	10/3/2021
Wilson	Lynndsey	Sugg Middle School	Tchr, VE	Middle Grades Mathematics 5-9	10/17/2018	10/23/2020
Wilson	Lynndsey	Sugg Middle School	Tchr, VE	Middle Grades General Science 5-9	10/17/2018	10/3/2022
Wilson	Lynndsey	Sugg Middle School	Tchr, VE	Middle Grades Social Science 5-9	10/17/2018	10/3/2020
Garrity	Patrick	King Middle School	Tchr, Dropout Prevention, MS	Business Education 6-12	2/28/2019	10/15/2019
Butcher	John	Sugg Middle School	Tchr, ESOL Resource	Middle Grades English 5-9	10/26/2020	10/8/2021
Mercado	Giovanna	Daughtrey Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	10/23/2019	7/13/2018
Tate	Kiara	Southeast High School	Tchr, Other Classroom	English 6-12	8/10/2018	5/31/2019
Turi	Amanda	Palm View K-8 School	Tchr, VE	Elementary Education K-6	10/17/2018	10/3/2019
Devlin	Brittany	Jain Middle School	Tchr, Science, MS	Gifted Endorsement Class 1	8/20/2018	8/1/2019
Devlin	Brittany	Jain Middle School	Tchr, Science, MS	Gifted Endorsement Class 2	8/20/2018	5/30/2020

Devlin	Brittany	Jain Middle School	Tchr, Science, MS	Gifted Endorsement Class 3	8/20/2018	5/30/2021
Storm	Megan	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	3/6/2021	2/12/2022
Keiper	Keala	Samoset Elementary School	Tchr, Kindergarten	Elementary Education K-6	8/21/2021	5/31/2022
Keiper	Keala	Samoset Elementary School	Tchr, Kindergarten	Exceptional Student Education K-12	8/21/2021	5/31/2022
Galiardo	Stacey	Palmetto Elementary School	Tchr, Combination, ES Grds	Exceptional Student Education K-12	7/31/2020	5/31/2021
Frank	Anna	Blackburn Elementary School	Tchr, VE	Elementary Education K-6	9/12/2022	5/31/2023
Frank	Anna	Blackburn Elementary School	Tchr, VE	Exceptional Student Education K-12	9/12/2022	5/31/2024
Mullins	Robert	Palm View K-8 School	Tchr, Technology	Engineering and Technology Education	8/4/2020	5/31/2021
Thill	Katherine	Freedom Elementary School	Tchr, Fourth Grade	Elementary Education K-6	2/28/2019	3/2/2019
Crowe	Maribel	Horizons Academy	Tchr, Emotion/Behavr Disabil	Exceptional Student Education K-12	9/26/2020	5/31/2021
Deppen	Julie	Willis Elementary School	Tchr, Third Grade	Middle Grades English 5-9	10/4/2018	5/31/2019
Sutton	Sierra	Palmetto Elementary School	Tchr, Fourth Grade	Exceptional Student Education K-12	8/10/2020	5/31/2021
Frech	Aaron	Sugg Middle School	Tchr, Social Studies, MS	Elementary Education K-6	8/14/2018	6/30/2018
Guerrero	Eduardo	Sugg Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	1/5/2021	12/10/2021
Mendez	Jessica	Braden River High School	Tchr, Intellctual Disabilities	Exceptional Student Education K-12	9/18/2022	5/31/2023
Shreve	Heather	Rogers Garden-Bullock ES	Tchr, Physical Educ, ES	Elementary Education K-6	10/6/2021	9/13/2022
Bennett	Robert	Bayshore High School	Tchr, VE	Elementary Education K-6	8/9/2019	5/31/2021
Bennett	Robert	Bayshore High School	Tchr, VE	Autism Endorsement Year 1	8/9/2019	5/31/2021
Bennett	Robert	Bayshore High School	Tchr, VE	Autism Endorsement Year 2	8/9/2019	5/31/2022
Russell	Jennifer	Johnson K-8 Sch of Int Studies	Tchr, Gifted	Gifted Endorsement Class 1	10/7/2020	10/5/2021
Russell	Jennifer	Johnson K-8 Sch of Int Studies	Tchr, Gifted	Gifted Endorsement Class 2	10/7/2020	10/5/2022
Russell	Jennifer	Johnson K-8 Sch of Int Studies	Tchr, Gifted	Gifted Endorsement Class 3	10/7/2020	10/5/2023
Munive	Daniel	Bayshore Elementary School	Tchr, Third Grade	Exceptional Student Education K-12	11/12/2019	5/31/2021
Baity	Reggie	Johnson K-8 Sch of Int Studies	Tchr, Emotion/Behavr Disabil	Elementary Education K-6	9/22/2021	5/31/2022
Culton	Christopher	Parrish Community High School	Tchr, Physical Educ, HS	Biology 6-12	2/28/2019	3/4/2021
Culton	Christopher	Parrish Community High School	Tchr, Physical Educ, HS	English 6-12	2/28/2019	3/4/2020
Culton	Christopher	Parrish Community High School	Tchr, Physical Educ, HS	Mathematics 6-12	2/28/2019	3/4/2022
Leonard	Angela	Buffalo Creek Middle School	Tchr, Gifted	Gifted Endorsement Class 1	10/17/2018	5/31/2019
Leonard	Angela	Buffalo Creek Middle School	Tchr, Gifted	Gifted Endorsement Class 2	10/17/2018	5/31/2020
Leonard	Angela	Buffalo Creek Middle School	Tchr, Gifted	Gifted Endorsement Class 3	10/17/2018	5/31/2021
Freeman	Brea	Lee Middle School	Tchr, Autism Spectrum Disorder	PreKindergarten/Primary Education PK-3	1/13/2022	1/4/2023
Highley	Tamara	Access to Education	Tchr, Exceptional Student Educ	Elementary Education K-6	1/30/2020	2/7/2021
Dehetre	Kimberly	Braden River High School	Tchr, Science, HS	Earth-Space Science 6-12	2/28/2019	2/1/2020
Koehlinger	Melissa	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	10/17/2018	10/3/2020
Westendorf	Michelle	Miller Elementary School	Tchr, First Grade	Exceptional Student Education K-12	2/6/2021	1/11/2022
Woughter	Cari	Manatee Elementary School	Tchr, Fifth Grade	PreKindergarten Disabilities Endorsement	10/19/2018	10/19/2019
Goodyear	Calaina	Sugg Middle School	Tchr, Social Studies, MS	Exceptional Student Education K-12	3/5/2020	5/31/2020
Royer	Madison	Palmetto High School	Tchr, Science, HS	Biology 6-12	8/18/2022	5/31/2023
Aguado	Sarah	Moody Elementary School	Tchr, VE/SC	Elementary Education K-6	8/28/2020	5/31/2021
Alberry	Erika	Rogers Garden-Bullock ES	Tchr, VE/SC	Elementary Education K-6	1/23/2019	11/9/2019
Davies	Jenna	Parrish Community High School	Tchr, Other Classroom	Biology 6-12	8/10/2018	5/31/2019
Balsai	Gina	Samoset Elementary School	Tchr, First Grade	PreKindergarten Disabilities Endorsement	8/1/2019	5/30/2020
Martinez	Stephanie	Willis Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	8/7/2020	5/31/2021
Sharbono	Christian	Johnson K-8 Sch of Int Studies	Tchr, Emotion/Behavr Disabil	Elementary Education K-6	9/1/2021	5/31/2022
Sharbono	Christian	Johnson K-8 Sch of Int Studies	Tchr, Emotion/Behavr Disabil	Physical Education K-12	10/16/2019	10/16/2020
Benjoud	Omar	Southeast High School	Tchr, VE	Exceptional Student Education K-12	10/9/2019	5/31/2022
Marchese	Llsa	Buffalo Creek Middle School	Tchr, VE	Exceptional Student Education K-12	8/17/2022	5/31/2023
Dorman	Brianne	Sea Breeze Elementary School	Tchr, First Grade	Exceptional Student Education K-12	9/15/2021	9/15/2022
Vasquez	Andrea	Braden River High School	Tchr, World Language, HS	Elementary Education K-6	6/9/2020	5/31/2021
Hincapie-Lopez	Diana	Abel Elementary School	Tchr, Pre-K Integrated	PreKindergarten/Primary Education PK-3	8/6/2019	5/31/2021
Gardner	Kelly	Lakewood Ranch High School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	7/23/2020	5/31/2021
Gardner	Kelly	Lakewood Ranch High School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	7/23/2020	5/31/2022
Rogers	Kharma	Access to Education	Tchr, Exceptional Student Educ	Elementary Education K-6	8/9/2019	5/31/2022
Mainer	Angela	Buffalo Creek Middle School	Tchr, Business Technology	Elementary Education K-6	8/2/2019	5/1/2020
Tretolo	Stephanie	Bashaw Elementary School	Tchr, Fourth Grade	Music K-12	8/20/2020	11/15/2021
Schonberger	Gina	Harvey Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	9/24/2021	5/31/2022
Patalano	Hailey	Parrish Community High School	Tchr, Art, HS	Drama 6-12	7/1/2019	5/31/2021
Rodgers	Susan	Sugg Middle School	Tchr, Reading, MS	Middle Grades English 5-9	5/12/2020	6/10/2020
Rodgers	Susan	Sugg Middle School	Tchr, Reading, MS	Middle Grades Mathematics 5-9	6/9/2020	5/31/2021
Rodgers	Susan	Sugg Middle School	Tchr, Reading, MS	Middle Grades General Science 5-9	6/9/2020	5/31/2022
Rodgers	Susan	Sugg Middle School	Tchr, Reading, MS	Middle Grades Social Science 5-9	6/9/2020	5/31/2023
Cendan	Alexander	Blackburn Elementary School	Tchr, Intellctual Disabilities	Exceptional Student Education K-12	10/7/2021	9/24/2022
Strom	Cary	Sable Acad Behavioral Learning	Tchr, Exceptional Student Educ	English 6-12	1/8/2020	10/7/2019
Mezzina	Sabrina	King Middle School	Tchr, VE	Elementary Education K-6	10/10/2019	10/1/2021
Ramirez	Maria	Palma Sola Elementary School	Tchr, VE/SC	Elementary Education K-6	7/15/2019	5/31/2021
Nicot	Gloria	Nolan Middle School	Tchr, Intellctual Disabilities	Elementary Education K-6	8/27/2020	5/31/2021
Nicot	Gloria	Nolan Middle School	Tchr, Intellctual Disabilities	Autism Endorsement Year 1	8/27/2020	5/31/2021
Nicot	Gloria	Nolan Middle School	Tchr, Intellctual Disabilities	Autism Endorsement Year 2	8/27/2020	5/31/2022
Steinberg	Brittney	Bayshore Elementary School	Tchr, Kindergarten	Autism Endorsement Year 1	8/30/2019	5/1/2020
Steinberg	Brittney	Bayshore Elementary School	Tchr, Kindergarten	Autism Endorsement Year 2	8/30/2019	5/1/2021
Huffman	Julia	Daughtrey Elementary School	Tchr, Third Grade	Elementary Education K-6	9/27/2021	5/31/2020
Bishop	Meghan	Southeast High School	Tchr, Science, HS	Middle Grades General Science 5-9	1/8/2020	10/7/2020
Day	Christina	Braden River Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades Mathematics 5-9	10/16/2019	10/16/2021
Day	Christina	Braden River Middle School	Tchr, Emotion/Behavr Disabil	Middle Grades General Science 5-9	10/16/2019	10/16/2022
Jones	Cary	Parrish Community High School	Tchr, Technology	Exceptional Student Education K-12	10/7/2021	10/4/2022
Henry	Louis	Lakewood Ranch High School	Tchr, World Language, HS	Middle Grades Mathematics 5-9	8/3/2020	1/3/2021
Rosario	Wilfredo	Sable Acad Behavioral Learning	Tchr, Physical Educ, MS	Exceptional Student Education K-12	8/3/2020	5/31/2021
Smith	Samantha	Horizons Academy	Tchr, Reading, HS	Exceptional Student Education K-12	9/13/2020	5/31/2021
Buchek	Tiffany	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	3/11/2020	2/28/2023
Buchek	Tiffany	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	3/11/2020	2/28/2021
Buchek	Tiffany	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	3/11/2020	2/28/2022

Mauk	Kyle	Tillman Elementary School	Tchr, Physical Educ, ES	Elementary Education K-6	12/2/2019	12/2/2020
Mauk	Kyle	Tillman Elementary School	Tchr, Physical Educ, ES	Exceptional Student Education K-12	12/2/2019	12/2/2021
Hodge	Toni Ann	Willis Elementary School	Tchr, Fourth Grade	Autism Endorsement Year 1	1/13/2022	12/13/2022
Hodge	Toni Ann	Willis Elementary School	Tchr, Fourth Grade	Autism Endorsement Year 2	1/13/2022	12/13/2023
Hammer	Lisa	Bayshore Elementary School	Tchr, First Grade	Educational Media Specialist PK-12	9/24/2021	1/10/2022
Hammer	Lisa	Bayshore Elementary School	Tchr, First Grade	Elementary Education K-6	1/10/2021	1/10/2022
Carpenter	Ashley	Harvey Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	8/3/2020	5/31/2021
Collins	Alison	Sea Breeze Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	8/16/2022	5/31/2023
Collins	Alison	Sea Breeze Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	8/16/2022	5/31/2023
Darland	Deborah	Southeast High School	Tchr, VE	Elementary Education K-6	2/15/2022	5/31/2022
Davis	Michael	Southeast High School	Tchr, Reading, HS	Readinbg K-12	9/18/2022	5/31/2023
Swinkels	Katherine	Southeast High School	Tchr, Science, HS	Middle Grades General Science 5-9	9/13/2020	5/31/2021
Suchy	Michael	Manatee High School	Tchr, Physical Educ, HS	Physical Education K-12	10/27/2021	10/12/2022
Matyasi	Matthew	Johnson K-8 Sch of Int Studies	Tchr, Science, MS	Middle Grades General Science 5-9	8/27/2020	10/2/2021
Corbran	Caitlyn	Parrish Community High School	Tchr, Agriculture/Nat Resrcs	Middle Grades General Science 5-9	3/10/2021	5/31/2021
Campbell	Emily	Gullett Elementary School	Tchr, Second Grade	Elementary Education K-6	10/22/2020	9/22/2021
DiSante	Sommer	Sugg Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	10/26/2020	10/8/2021
Emerick	Hannah	Sugg Middle School	Tchr, Language Arts, MS	English 6-12	2/3/2021	1/12/2022
Bracciano	Kathryn	Manatee High School	Tchr, Science, HS	Middle Grades General Science 5-9	7/20/2020	5/31/2021
Sabo	Benjamin	Johnson K-8 Sch of Int Studies	Tchr, Technology	Engineering and Technology Education	10/11/2022	10/11/2022
Reeves	Patricia	Braden River Middle School	Tchr, Social Studies, MS	Middle Grades Mathematics 5-9	8/18/2020	5/31/2021
Keats	Michelle	Freedom Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	7/19/2020	5/31/2021
Zachary	Cassidy	Freedom Elementary School	Tchr, VE	Exceptional Student Education K-12	9/13/2020	5/31/2020
Ngo	Jacqueline	Johnson K-8 Sch of Int Studies	Tchr, First Grade	World Language – Spanish K-12	7/30/2020	5/31/2021
Shelby	Hannah	Harvey Elementary School	Tchr, First Grade	Music K-12	1/21/2022	1/10/2023
Ferrell	Savannah	Lee Middle School	Tchr, Reading, MS	Readinbg K-12	8/17/2022	5/31/2023
Nolin	Suzanne	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Elementary Education K-6	12/13/2021	12/13/2022
Nolin	Suzanne	Lakewood Ranch High School	Tchr, Intellctual Disabilities	Exceptional Student Education K-12	12/13/2021	12/13/2023
Galati	Natasha	King Middle School	Tchr, Autism Spectrum Disorder	Exceptional Student Education K-12	8/3/2020	5/31/2021
Muntz	Steve	Southeast High School	Tchr, Mathematics, HS	Mathematics 6-12	9/14/2020	5/31/2021
Wilkes	Bernard	Lakewood Ranch High School	Tchr, Social Studies, HS	Social Science 6-12	10/27/2021	10/21/2022
Molchany	Megan	Nolan Middle School	Tchr, Autism Spectrum Disorder	Middle Grades English 5-9	9/17/2020	5/31/2021
Klaput	Joseph	Haile Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	9/17/2020	5/31/2021
Coberly	Wendy	Bashaw Elementary School	Tchr, Pre-K Integrated	PreKindergarten/Primary Education PK-3	9/6/2022	5/31/2023
Russell	Jessica	Jain Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	11/4/2020	10/30/2021
Webb	James	Palmetto High School	Tchr, Social Studies, HS	Social Science 6-12	9/12/2021	5/31/2022
Dowling	Jennifer	Braden River Middle School	Tchr, Mathematics, MS	Elementary Education K-6	8/17/2021	5/31/2022
Green	Phillip	Prine Elementary School	Tchr, Third Grade	Elementary Education K-6	10/7/2021	6/30/2024
Simpson	Miquela	Abel Elementary School	Tchr, Autism Spectrum Disorder	Exceptional Student Education K-12	8/20/2021	5/31/2022
Simpson	Miquela	Abel Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	8/20/2021	5/31/2023
Simpson	Miquela	Abel Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	8/20/2021	5/31/2024
Price	Kavious	Manatee High School	Tchr, VE	Exceptional Student Education K-12	12/2/2022	11/28/2023
Murphy	Jack	Buffalo Creek Middle School	Tchr, Social Studies, MS	Social Science 6-12	10/27/2021	10/7/2022
Weingold	Kevin	Buffalo Creek Middle School	Tchr, VE/SC	Exceptional Student Education K-12	10/8/2021	10/7/2022
Geldmaker	Stephanie	Freedom Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	8/18/2021	5/31/2022
Geldmaker	Stephanie	Freedom Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	8/18/2021	5/31/2022
Geldmaker	Stephanie	Freedom Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	8/18/2021	5/31/2023
Wright	Kimberly	Horizons Academy	Tchr, Resource	Mathematics 6-12	9/10/2021	5/31/2022
Brod	Leah	Oneco Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	9/1/2021	5/31/2022
Brod	Leah	Oneco Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	9/1/2021	5/31/2022
Brod	Leah	Oneco Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	9/1/2021	5/31/2023
Boardman	Kerri	Braden River Elementary School	Tchr, VE/SC	Elementary Education K-6	9/27/2021	9/27/2021
Garner	Alex	Palmetto High School	Tchr, Technology	Mathematics 6-12	1/21/2022	1/10/2023
Garner	Alex	Palmetto High School	Tchr, Technology	Business Education 6-12	1/21/2022	1/10/2023
Bock	Jessie	Gullett Elementary School	Tchr, Kindergarten	Elementary Education K-6	8/31/2022	5/31/2023
Wright	Rebecca	Buffalo Creek Middle School	Tchr, Physical Educ, MS	Physical Education K-12	10/14/2021	9/30/2022
Morris	Barbara	Horizons Academy	Tchr, Social Studies, HS	Exceptional Student Education K-12	9/3/2021	6/30/2022
Collier	Robert	Lakewood Ranch High School	Tchr, Technology	Engineering and Technology Education	8/18/2022	5/31/2023
Baucom	Ellen	Harvey Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	9/12/2021	5/31/2022
Baucom	Ellen	Harvey Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	9/12/2021	5/31/2023
Coleman	Brittney	Tara Elementary School	Tchr, Second Grade	Exceptional Student Education K-12	6/30/2022	2/7/2023
McGarry	Hunter	Tillman Elementary School	Tchr, VE	Elementary Education K-6	9/8/2021	5/31/2022
McGarry	Hunter	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 1	9/8/2021	5/31/2022
McGarry	Hunter	Tillman Elementary School	Tchr, VE	Autism Endorsement Year 2	9/8/2021	5/31/2023
Hebert	Kristy	Parrish Community High School	Tchr, Emotion/Behavr Disabil	Exceptional Student Education K-12	2/3/2022	5/31/2022
Howard	Joshua	Parrish Community High School	Tchr, Language Arts, HS	English 6-12	11/14/2022	5/30/2023
Henriquez Mendoza	Daniela	Palmetto Elementary School	Tchr, Kindergarten	PreKindergarten/Primary Education PK-3	9/6/2022	5/31/2023
Dickens	Heather	Bashaw Elementary School	Tchr, Fifth Grade	PreKindergarten/Primary Education PK-3	6/16/2022	9/30/2022
Boyd	Stephanie	Jain Middle School	Tchr, Social Studies, MS	Middle Grades English 5-9	10/21/2021	10/5/2022
Diss	Amy	Braden River Middle School	Tchr, Family & Cnsumr Sciences	Middle Grades Mathematics 5-9	11/19/2021	11/29/2022
Erhardt	Bruce	Palm View K-8 School	Tchr, Social Studies, MS	Middle Grades General Science 5-9	10/10/2022	5/31/2023
Shillinglaw	Beth	Williams Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	11/16/2021	11/1/2022
Krell	Samantha	Lakewood Ranch High School	Tchr, Language Arts, HS	Social Science 6-12	10/27/2021	10/21/2022
Snowden	Rachel	Manatee Elementary School	Tchr, First Grade	Elementary Education K-6	11/3/2021	11/15/2022
Lejarzar	Gary	Tillman Elementary School	Tchr, Fifth Grade	Elementary Education K-6	12/13/2022	5/31/2023
Ansbro	Emily	Palmetto High School	Tchr, Language Arts, HS	English 6-12	2/18/2022	2/7/2023
Hunter	Hannah	Willis Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	12/8/2022	5/31/2025
Hunter	Hannah	Willis Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 1	12/8/2022	5/31/2023
Hunter	Hannah	Willis Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	12/8/2022	5/31/2024
Hrubes	Jill	Palmetto Elementary School	Tchr, Pre-K Handicapped	PreKindergarten/Primary Education PK-3	10/8/2022	5/31/2023
Hrubes	Jill	Palmetto Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 1	12/2/2022	5/31/2024

Hrubes	Jill	Palmetto Elementary School	Tchr, Pre-K Handicapped	Autism Endorsement Year 2	12/2/2022	5/31/2024
Pena	Alexandra	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	8/29/2022	5/31/2024
Pena	Alexandra	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Exceptional Student Education K-12	8/29/2022	5/31/2023
Pena	Alexandra	Braden River Elementary School	Tchr, Autism Spectrum Disorder	Autism Endorsement Year 2	8/29/2022	5/31/2023
Gobbo	Gabriella	Abel Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	8/30/2022	5/31/2023
Negroni	Ivette	Manatee Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	9/7/2022	5/31/2023
Ehresmann-Dryer	Gail	Stewart Elementary School	Tchr, Emotion/Behavr Disabil	Elementary Education K-6	8/19/2022	5/31/2023
Robinson	Tamya	Lincoln Memorial Middle School	Tchr, Technology	Engineering and Technology Education	9/26/2022	9/26/2023
Sosso	Alexa	King Middle School	Tchr, Mathematics, MS	Middle Grades Mathematics 5-9	9/18/2022	5/31/2023
CARDER	ARIADNE	Rogers Garden-Bullock ES	Tchr, Kindergarten	World Language – Spanish K-12	8/8/2022	5/31/2023
DiStefano	Anthony	Palm View K-8 School	Tchr, Science, MS	Middle Grades General Science 5-9	10/10/2022	5/31/2023
Epstein	Nancy	Southeast High School	Tchr, Reading, HS	Readinbg K-12	9/18/2022	5/31/2023
Bartlett	Keary	Witt Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	8/11/2022	5/31/2023
Miller	Craig	King Middle School	Tchr, Autism Spectrum Disorder	Elementary Education K-6	12/12/2022	11/28/2023
Beebe	Patricia	Jain Middle School	Tchr, Science, MS	Exceptional Student Education K-12	8/30/2022	5/31/2023
Leupold	Jessica	Lakewood Ranch High School	Tchr, Health, HS	Health K-12	9/14/2022	5/31/2023
Kozuch	Samantha	Palmetto High School	Tchr, Physical Educ, HS	Health K-12	8/16/2022	5/31/2023
Hamilton	Sabrina	Manatee Elementary School	Tchr, Fourth Grade	Elementary Education K-6	9/7/2022	5/31/2023
Bock	Michael	Braden River High School	Tchr, Mathematics, HS	Mathematics 6-12	9/27/2022	5/31/2023
Kempp	Cayley	Kinnan Elementary School	Tchr, Pre-K Handicapped	Exceptional Student Education K-12	8/31/2022	5/31/2023
Jackman	Jeremy	Manatee Elementary School	Tchr, Fifth Grade	Elementary Education K-6	9/7/2022	5/31/2023
Byrd	Angelik	Horizons Academy	Tchr, VE	Exceptional Student Education K-12	9/19/2022	5/31/2023
Zuluaga	Diana	Rogers Garden-Bullock ES	Tchr, Second Grade	Elementary Education K-6	9/12/2022	5/31/2023
Clark	Cayla	Rogers Garden-Bullock ES	Tchr, Second Grade	Elementary Education K-6	12/9/2022	5/31/2023
Washington	Paula	Manatee Elementary School	Tchr, Third Grade	Elementary Education K-6	12/2/2022	11/28/2023
Reynolds	Jennifer	Manatee High School	Tchr, Science, HS	Gifted Endorsement Class 1	12/12/2019	5/31/2020
Reynolds	Jennifer	Manatee High School	Tchr, Science, HS	Gifted Endorsement Class 2	12/12/2019	5/31/2021
Reynolds	Jennifer	Manatee High School	Tchr, Science, HS	Gifted Endorsement Class 3	12/12/2019	5/31/2022
Daly	Stefania	Lee Middle School	Tchr, Business Technology	Business Education 6-12	9/18/2022	5/31/2023
Childers	Kelly	Bayshore High School	Tchr, VE	Elementary Education K-6	1/21/2021	1/21/2022
Dillahay	Olivia	Tara Elementary School	Tchr, VE/SC	Exceptional Student Education K-12	2/28/2019	3/1/2020
Timmons	Brett	Southeast High School	Tchr, Other Classroom	English 6-12	6/23/2018	9/18/2020
Timmons	Brett	Southeast High School	Tchr, Other Classroom	Middle Grades General Science 5-9	6/23/2018	9/18/2018
Timmons	Brett	Southeast High School	Tchr, Other Classroom	Social Science 6-12	6/23/2018	9/18/2019
Maddox	Annette	Rogers Garden-Bullock ES	Tchr, Intellctual Disabilities	Elementary Education K-6	2/28/2019	2/6/2006
Phillips	Dianne	Williams Elementary School	Tchr, Pre-K Handicapped	Elementary Education K-6	10/26/2021	8/1/2022
Motlow-Newhall	Melanie	Blackburn Elementary School	Tchr, Intellctual Disabilities	Elementary Education K-6	10/26/2020	10/8/2021
Routhier	Charles	Bayshore High School	Tchr, Business Technology	Business Education 6-12	1/21/2021	5/31/2021

OOF ESOL BM 1.24.2023						
Last Name	**First Name**	**Department**	**Current Jobcode Title**	**Descr**	**Eff Date**	**Due Date**
Facer	Rebecca	Tillman Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	12/2/2022	8/1/2024
Carper	Sydni	Parrish Community High School	Tchr, Reading, HS	ESOL End. Class 1	10/7/2022	8/1/2024
Jeffcoat	Sarah	Daughtrey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	10/4/2022	8/1/2024
Blalock	Michael	Parrish Community High School	Tchr, Science, HS	ESOL End. Class 1	10/4/2022	8/1/2024
Crowe	Taylor	Ballard Elementary School	Tchr, First Grade	ESOL End. Class 1	9/22/2022	8/1/2024
Lopez-Pacheco	Brittaney	Gullett Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/19/2022	8/1/2024
Riley	Terry	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/19/2022	8/1/2024
Hammond	Sarah	Williams Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/19/2022	8/1/2024
Gilbank	Kristen	Willis Elementary School	Tchr, First Grade	ESOL End. Class 1	9/19/2022	8/1/2024
King	Jennifer	Abel Elementary School	Tchr, VE/SC	ESOL End. Class 3	9/18/2022	8/1/2024
Nelson	Jacquelyn	Abel Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Jacox	Brianna	Abel Elementary School	Tchr, First Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Pugh	Lauren	Bayshore Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Wolfe	Jaisa	Bayshore Elementary School	Tchr, First Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Summers	Megan	Bayshore Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Case	Denise	Braden River Elementary School	Tchr, Dual Language, ES	ESOL End. Class 1	9/18/2022	8/1/2024
Moore	Monica	Braden River High School	Tchr, Other Classroom	ESOL End. Class 3	9/18/2022	8/1/2024
Palkovich	Emily	Daughtrey Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Blanco	Elizabeth	Oneco Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/18/2022	8/1/2024
Lashway	Brianna	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/18/2022	8/1/2024
Charbonneau	Kimberly	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/18/2022	8/1/2024
Guyre	Brendan	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/18/2022	8/1/2024
Wylie	Frances	Ballard Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/16/2022	8/1/2024
Boender	Jill	Miller Elementary School	Tchr, First Grade	ESOL End. Class 1	9/16/2022	8/1/2024
Durham	Destiny	Palma Sola Elementary School	Tchr, First Grade	ESOL End. Class 1	9/16/2022	8/1/2024
Marello	Amanda	Miller Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/14/2022	8/1/2024
Kanz	Lyndsey	Harvey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/13/2022	8/1/2024
Fields	Vincent	Manatee Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/13/2022	8/1/2024
Spencer	Melissa	Myakka Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/13/2022	8/1/2024
Ruch	Jacquelyn	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	9/9/2022	8/1/2024
Furman	Claire	Manatee Elementary School	Tchr, First Grade	ESOL End. Class 1	9/7/2022	8/1/2024
Danko	Olivia	Bashaw Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/6/2022	8/1/2024
Prucnell	Jennifer	Bashaw Elementary School	Tchr, Kindergarten	ESOL End. Class 1	9/6/2022	8/1/2024
McNary	Amanda	Johnson K-8 Sch of Int Studies	Tchr, Fourth Grade	ESOL End. Class 1	9/1/2022	8/1/2024
Shenning	DeeAnah	King Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	9/1/2022	8/1/2024
McClintock	Lyndsie	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/31/2022	8/1/2024
Wade	Victoria	Miller Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/30/2022	8/1/2024
Jacox	Megan	Willis Elementary School	Tchr, First Grade	ESOL End. Class 1	8/30/2022	8/1/2024
Klecka	Nicole	Willis Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/30/2022	8/1/2024
Van Horn	Brenda	Palm View K-8 School	Tchr, Third Grade	ESOL End. Class 1	8/19/2022	8/1/2024
Boyle	Lauren	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/19/2022	8/1/2024
Lenard	Rachel	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/18/2022	8/1/2021
Bellew	Vanessa	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/11/2022	8/1/2024
Cobb	Lucieann	Sugg Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/8/2022	8/1/2024
Dolan	Savanah	Williams Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/8/2022	8/1/2024
Deligiannis	Maria	Manatee Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/1/2022	8/1/2024
Earl	Lauren	Blackburn Elementary School	Tchr, Third Grade	ESOL End. Class 1	3/3/2022	8/1/2020
Howard	Kelly	Palmetto Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	2/22/2022	8/1/2024
Li	Stephanie	Sea Breeze Elementary School	Tchr, Second Grade	ESOL End. Class 1	1/27/2022	1/24/2024
Guzman Colon	Wenik	Lee Middle School	Tchr, World Language, MS	ESOL End. Class 1	1/25/2022	8/1/2022
Steiner-Woods	Michelle	Ballard Elementary School	Tchr, Second Grade	ESOL End. Class 1	1/21/2022	1/24/2024
Smith	Gracyn	Moody Elementary School	Tchr, Third Grade	ESOL End. Class 1	1/21/2022	8/1/2024
Walters	Molli	Myakka Elementary School	Tchr, Kindergarten	ESOL End. Class 1	1/19/2022	1/9/2024
Brown	Robin	Bayshore Elementary School	Tchr, Third Grade	ESOL End. Class 1	1/13/2022	1/23/2024
Wyatt	Sarah	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	ESOL End. Class 1	1/13/2022	1/9/2024
Bernal	Laura	Manatee Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	1/13/2022	8/1/2023
Tinl	Maleah	Palm View K-8 School	Tchr, Language Arts, MS	ESOL End. Class 1	1/13/2022	1/10/2024
George	Jenna	Palm View K-8 School	Tchr, Second Grade	ESOL End. Class 1	1/10/2022	8/1/2023
Townsend	Emily	Rogers Garden-Bullock ES	Tchr, Autism Spectrum Disorder	ESOL End. Class 4	1/9/2022	2/20/2020
Holgado Castro	Sandra	Johnson K-8 Sch of Int Studies	Tchr, ESOL Resource	ESOL End. Class 4	1/4/2022	1/4/2022
Sartori Amsberry	Phoebe	Sea Breeze Elementary School	Tchr, Music, ES	ESOL End. Class 4	12/15/2021	8/1/2021
Clark	Megan	Witt Elementary School	Tchr, Kindergarten	ESOL End. Class 1	12/15/2021	8/5/2019
Thornton	Joshua	Bashaw Elementary School	Tchr, Physical Educ, ES	ESOL End. Class 4	12/8/2021	10/27/2020

Adams	Mariah	Bayshore Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	12/6/2021	8/1/2023
Kilguss	Sarah	Freedom Elementary School	Tchr, Second Grade	ESOL End. Class 1	12/2/2021	8/1/2023
Myers	William	Tillman Elementary School	Tchr, Autism Spectrum Disorder	ESOL End. Class 5	11/27/2021	8/19/2017
Williams	Jaime	Harvey Elementary School	Tchr, Second Grade	ESOL End. Class 1	11/17/2021	8/1/2023
Peace	Elizabeth	Sea Breeze Elementary School	Tchr, VE	ESOL End. Class 1	11/9/2021	8/1/2023
Kammou	Hadda	Moody Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	11/3/2021	8/1/2023
Moreno-Hernandez	Diana	Oneco Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	10/27/2021	8/1/2023
Vanderford	Michael	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	10/21/2021	8/1/2023
Flesche	Kathryn	McNeal Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	10/21/2021	8/1/2023
Light	Michelle	Williams Elementary School	Tchr, First Grade	ESOL End. Class 1	10/19/2021	8/1/2023
Olsen	Kaitlynn	Gullett Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	10/18/2021	8/1/2023
Chanelo Rodriguez	Edith	Blackburn Elementary School	Tchr, Kindergarten	ESOL End. Class 1	10/15/2021	8/1/2023
Arsalai	Sadaf	Jain Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	10/15/2021	8/1/2023
Collado	Evelyn	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	10/7/2021	10/4/2023
Nonova	Albena	Lee Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	10/7/2021	10/4/2023
Walter	Tess	Samoset Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	10/6/2021	10/4/2023
Weems	Kristen	Myakka Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/28/2021	8/1/2022
Melby	Caroline	Myakka Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/28/2021	8/1/2023
Griffon	Joy	Oneco Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/27/2021	8/1/2022
Akers	Jennifer	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/21/2021	8/1/2023
Kozlowski	Eric	Sea Breeze Elementary School	Tchr, Resource	ESOL End. Class 1	9/20/2021	8/1/2023
Darnell	Amanda	Abel Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Messer	Kathleen	Braden River Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Williams	Jarrett	Gullett Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Scirrotto	Ronda	Moody Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Van Dyke	Carolyn	Oneco Elementary School	Tchr, Resource	ESOL End. Class 1	9/12/2021	8/1/2023
Jordan	Andrea	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	9/12/2021	8/1/2023
Warren	David	Sea Breeze Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Botros	Carrie	Willis Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/12/2021	8/1/2023
Tollers	Stephanie	Johnson K-8 Sch of Int Studies	Tchr, First Grade	ESOL End. Class 1	9/11/2021	8/1/2023
Martinetti	Megan	Johnson K-8 Sch of Int Studies	Tchr, Second Grade	ESOL End. Class 1	9/11/2021	8/1/2023
Radaszewski	Anthony	Williams Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/11/2021	8/1/2023
Byrne	Adrianna	Moody Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/10/2021	8/1/2023
Hyde	Katherine	Parrish Community High School	Tchr, Physical Educ, HS	ESOL End. Class 3	9/10/2021	8/1/2023
Anioce	Swenson	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/9/2021	8/1/2023
Kerchner	Lisa	Tillman Elementary School	Tchr, First Grade	ESOL End. Class 1	9/9/2021	8/1/2023
Meyer	Mary	Manatee High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/7/2021	8/1/2023
Callahan	Heather	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/3/2021	8/1/2023
Chrisman	LeAnn	Miller Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/2/2021	8/1/2023
LaBrake	Makenzie	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	ESOL End. Class 1	9/1/2021	8/1/2023
Romain	Kenicka	Oneco Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/1/2021	8/1/2023
Clark	Shawna	Samoset Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/1/2021	8/1/2023
Feliciano	Sarah	Tillman Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/29/2021	8/1/2023
Bono	Noelle	Braden River Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/27/2021	8/1/2023
Cullen	Alexis	Kinnan Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/24/2021	8/1/2023
Farrell	Sarah	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/24/2021	8/1/2023
Riffle	Jennifer	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/23/2021	8/1/2023
Madigan	Patrick	Johnson K-8 Sch of Int Studies	Tchr, Language Arts, MS	ESOL End. Class 1	8/23/2021	8/1/2023
Montijo	Jennifer	Manatee Elementary School	Tchr, VE	ESOL End. Class 1	8/23/2021	8/1/2023
Mazelin	Caitlin	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/23/2021	8/1/2023
Milazzo	Lauren	Gullett Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/21/2021	8/1/2023
Kolomiychenko	Vyacheslav	Moody Elementary School	Tchr, Combination, ES Grds	ESOL End. Class 1	8/21/2021	8/1/2023
Sawyer	Teri	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/20/2021	8/1/2023
Hogue	Rebekah	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/20/2021	8/1/2023
Hogue	Kenneth	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/20/2021	8/1/2023
Baialardo	Sonny	Stewart Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/20/2021	8/1/2023
Fidura	Monica	Manatee Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/19/2021	8/1/2023
Nobile	Selina	Bayshore Elementary School	Tchr, First Grade	ESOL End. Class 1	8/18/2021	8/1/2023
Mynatt	Jessica	Lee Middle School	Tchr, Science, MS	ESOL End. Class 1	8/18/2021	8/1/2023
Tobias	Kayla	Abel Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/17/2021	8/1/2023
Tympanick	Katherine	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/16/2021	8/1/2023
Kincaid	Natalie	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	8/16/2021	8/1/2023
Cole	Emily	McNeal Elementary School	Tchr, First Grade	ESOL End. Class 1	8/16/2021	8/1/2023
Crowley	Alicia	Sea Breeze Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/16/2021	8/1/2023
Beck	Karen	Bayshore Elementary School	Tchr, Reading, ES	ESOL End. Class 1	8/12/2021	8/1/2023

Alvarez	Daniel	Johnson K-8 Sch of Int Studies	Tchr, Fifth Grade	ESOL End. Class 1	8/2/2021	8/1/2023
Assha	Paola	Buffalo Creek Middle School	Tchr, Science, MS	ESOL End. Class 1	3/11/2021	8/1/2012
Douglas	Kelli	Palmetto High School	Tchr, Mathematics, HS	ESOL End. Class 1	3/10/2021	8/1/2012
Delgado Vazquez	Mirla	Daughtrey Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	3/9/2021	8/1/2015
Anderson	Hunter	Manatee High School	Tchr, Language Arts, HS	ESOL End. Class 1	3/9/2021	8/1/2012
Barber	Coleman	Sea Breeze Elementary School	Tchr, Third Grade	ESOL End. Class 1	3/9/2021	8/1/2023
Nelson	Stacie	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	3/8/2021	8/1/2017
Gimmi	Alexander	Lakewood Ranch High School	Tchr, Reading, HS	ESOL End. Class 1	3/6/2021	8/1/2022
Murphy	Trista	Miller Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	3/5/2021	8/1/2022
Murphy	Matthew	Prine Elementary School	Tchr, Second Grade	ESOL End. Class 1	3/5/2021	8/1/2022
Lund	Ashley	Manatee Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	3/3/2021	8/1/2021
Williams	Bradley	Parrish Community High School	Tchr, Science, HS	ESOL End. Class 1	3/2/2021	8/1/2021
Jaimes	Maria	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	3/1/2021	8/1/2021
Eidson	Kaehla	Braden River Elementary School	Tchr, Kindergarten	ESOL End. Class 1	2/24/2021	8/1/2021
Smith	Christina	Bayshore Elementary School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	1/21/2021	8/1/2022
Walker	Michael	Access to Education	Tchr, Exceptional Student Educ	ESOL End. Class 1	1/19/2021	8/1/2021
Daspit	Katie	Samoset Elementary School	Tchr, Other Classroom	ESOL End. Class 1	12/17/2020	8/1/2022
Childress	Ashley	Mills Elementary School	Tchr, Third Grade	ESOL End. Class 1	11/17/2020	8/1/2022
Ramon	Samantha	Daughtrey Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	11/2/2020	11/2/2022
Sasso	Kristina	Prine Elementary School	Tchr, Second Grade	ESOL End. Class 1	10/29/2020	8/1/2022
Anderson	Jessica	Gullett Elementary School	Tchr, First Grade	ESOL End. Class 1	10/27/2020	8/1/2022
Bryant	Andre	Braden River Middle School	Tchr, Mathematics, MS	ESOL End. Class 1	10/23/2020	8/1/2022
Garber	Valerie	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	10/9/2020	8/1/2022
Deans	Sara	Palm View K-8 School	Tchr, Second Grade	ESOL End. Class 1	10/9/2020	8/1/2022
Fairley	Johni	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/29/2020	8/1/2022
Angstadt	Sandy	Miller Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/25/2020	8/1/2022
Tackett	Laura	Williams Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/25/2020	8/1/2022
Coetzee	Nicolette	Lakewood Ranch High School	Tchr, Social Studies, HS	ESOL End. Class 1	9/18/2020	8/1/2022
Gallien	Sabrina	Haile Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	9/14/2020	8/1/2022
Walter	Maddison	Samoset Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/13/2020	8/1/2022
Barz	Katherine	Ballard Elementary School	Tchr, Pre-K Integrated	ESOL End. Class 1	9/4/2020	8/1/2022
Thomas	Tanya	Access to Education	Tchr, Exceptional Student Educ	ESOL End. Class 1	8/30/2020	8/1/2021
Perry	Sarah	Bayshore High School	Tchr, VE	ESOL End. Class 3	8/20/2020	8/1/2023
Vicens	Sarah	Oneco Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/19/2020	8/1/2022
Abend	Tristan	Jain Middle School	Tchr, Reading, MS	ESOL End. Class 1	8/17/2020	8/1/2022
Gomes	Lisa	Kinnan Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/17/2020	8/1/2022
Campbell	Patricia	McNeal Elementary School	Tchr, VE/SC	ESOL End. Class 1	8/13/2020	8/1/2022
Highers	Jamie	Miller Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/7/2020	8/1/2022
Jimenez	Katty	Tillman Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/7/2020	8/1/2022
Wetherington	Joy	Willis Elementary School	Tchr, First Grade	ESOL End. Class 1	8/7/2020	8/1/2022
Collins	Jessica	Buffalo Creek Middle School	Tchr, Social Studies, MS	ESOL End. Class 1	8/6/2020	8/1/2022
Morales-Correa	Meagan	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/3/2020	8/1/2022
Vines	Janet	Palm View K-8 School	Tchr, Fifth Grade	ESOL End. Class 1	8/3/2020	8/1/2022
Collins	Asia	Tillman Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/3/2020	8/1/2022
Richardson	Madison	Buffalo Creek Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	7/31/2020	8/1/2022
Thompson	Monique	Freedom Elementary School	Tchr, First Grade	ESOL End. Class 1	7/31/2020	8/1/2022
Austin	Taylor	Moody Elementary School	Tchr, Second Grade	ESOL End. Class 1	7/28/2020	8/1/2022
Lavigne	Jamie	Abel Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/22/2020	8/1/2022
Lubbers	Jess	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	7/22/2020	8/1/2022
Page	Anita	Manatee Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/22/2020	8/1/2022
Walker	Kaylee	Rogers Garden-Bullock ES	Tchr, Fourth Grade	ESOL End. Class 1	7/21/2020	8/1/2022
Lockhart	Megan	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	7/19/2020	8/1/2022
Kelly	Debra	Oneco Elementary School	Tchr, Second Grade	ESOL End. Class 1	7/19/2020	8/1/2022
De Jesus	Ninotchka	Bayshore High School	Tchr, ESOL Resource	ESOL End. Class 1	6/29/2020	8/1/2019
Steiner	Kati	Oneco Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/4/2020	8/1/2021
Perez Valdez	Ruth	King Middle School	Tchr, ESOL Resource	ESOL End. Class 1	5/17/2020	8/1/2019
Lima	Fernanda	Prine Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	2/10/2020	8/1/2017
Brooks	Josiah	Witt Elementary School	Tchr, Music, ES	ESOL End. Class 3	2/6/2020	8/1/2021
DePatie	Alison	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	1/28/2020	8/1/2021
Heasley	Cherie	Rogers Garden-Bullock ES	Tchr, Fourth Grade	ESOL End. Class 1	1/22/2020	8/1/2021
Haushalter	Dawn	Lakewood Ranch High School	Tchr, ESOL Resource	ESOL End. Class 1	1/21/2020	8/1/2021
Addair	Caressa	Palm View K-8 School	Tchr, VE/SC	ESOL End. Class 1	1/15/2020	8/1/2021
Moore	Peggy	Buffalo Creek Middle School	Tchr, Social Studies, MS	ESOL End. Class 1	1/8/2020	8/1/2020
Riccio	Christine	Buffalo Creek Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	11/12/2019	8/1/2021
Autrey	Stacy	Freedom Elementary School	Tchr, Kindergarten	ESOL End. Class 1	10/31/2019	8/1/2021

Bickford	Heidemarie	Haile Middle School	Tchr, Reading, MS	ESOL End. Class 1	10/30/2019	8/1/2021
Winsor	Sara	Harvey Elementary School	Tchr, First Grade	ESOL End. Class 1	10/11/2019	8/1/2021
Gould	Allicia	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/19/2019	8/1/2021
Post	Kristy	Sugg Middle School	Tchr, Reading, MS	ESOL End. Class 1	9/9/2019	8/1/2020
Baxter	Maurice	Manatee Elementary School	Tchr, VE/SC	ESOL End. Class 1	9/6/2019	8/1/2012
Pawlik	Lauren	Gullett Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/29/2019	8/1/2021
Gibson	Dana	McNeal Elementary School	Tchr, Gifted	ESOL End. Class 1	8/29/2019	8/1/2018
Schabel	Kaytlynn	Prine Elementary School	Tchr, First Grade	ESOL End. Class 1	8/29/2019	8/1/2021
Mitchell	Raven	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	8/23/2019	8/1/2021
Rodgers	Laura	Daughtrey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/15/2019	8/1/2021
Thomas	Katrina	Sea Breeze Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/15/2019	8/1/2021
Fallgren	Regina	Tara Elementary School	Tchr, Gifted	ESOL End. Class 1	8/13/2019	8/1/2020
Dominguez	Olivia	Oneco Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/12/2019	8/1/2021
Bagley	Katie	Prine Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/12/2019	8/1/2021
McCray	Juliette	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/7/2019	8/1/2021
Cardozo	Chelsea	Ballard Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/5/2019	8/1/2021
Hardin	Kerri	Ballard Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/5/2019	8/1/2021
Schroeder	Claire	Daughtrey Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/5/2019	8/1/2021
Cartwright	Elizabeth	Southeast High School	Tchr, Reading, HS	ESOL End. Class 1	8/5/2019	8/1/2021
Vogt	Samantha	Kinnan Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/25/2019	8/1/2021
Boswell	Courtney	Willis Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/24/2019	8/1/2017
Baker	Matthew	Manatee High School	Tchr, Reading, HS	ESOL End. Class 1	7/22/2019	8/1/2021
Alvarado	Olga	Palmetto Elementary School	Tchr, First Grade	ESOL End. Class 1	7/22/2019	8/1/2021
Best	Rebecca	Palmetto High School	Tchr, Language Arts, HS	ESOL End. Class 1	7/22/2019	8/1/2021
Werneke	Teresa	Ballard Elementary School	Tchr, Second Grade	ESOL End. Class 1	7/18/2019	8/1/2021
Lentzke	Rose	Bayshore High School	Tchr, Reading, HS	ESOL End. Class 1	7/18/2019	8/1/2021
Barringer	Jeanne	Miller Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	7/18/2019	8/1/2021
Murphy	Bonnie	Miller Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/17/2019	8/1/2022
Haacke	Karen	Rogers Garden-Bullock ES	Tchr, First Grade	ESOL End. Class 1	7/17/2019	8/1/2021
Navarra	Samara	Harvey Elementary School	Tchr, Second Grade	ESOL End. Class 1	7/16/2019	8/1/2021
Slattery	Jennifer	Oneco Elementary School	Tchr, Kindergarten	ESOL End. Class 1	7/16/2019	8/1/2021
Wilson	Paige	Bayshore Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/15/2019	8/1/2021
Stollar	Megan	Miller Elementary School	Tchr, First Grade	ESOL End. Class 1	7/12/2019	8/1/2021
Schultes	Ashley	Mills Elementary School	Tchr, Third Grade	ESOL End. Class 1	7/12/2019	8/1/2021
Ferreira	Rebecca	Moody Elementary School	Tchr, First Grade	ESOL End. Class 1	7/12/2019	8/1/2020
Ortega	Tabitha	Palmetto Elementary School	Tchr, First Grade	ESOL End. Class 1	7/12/2019	8/1/2021
Davidson	Spirit	Ballard Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	7/11/2019	8/1/2021
Lehman	Tracie	Braden River Elementary School	Tchr, Combination, ES Grds	ESOL End. Class 1	7/10/2019	8/1/2021
Ralston	Tammy	Braden River High School	Tchr, VE	ESOL End. Class 1	7/2/2019	1/20/2006
Chmielewski	Brenda	Manatee High School	Tchr, Reading, HS	ESOL End. Class 1	7/2/2019	8/1/2018
Babakarkhil	Sakhi	Samoset Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	7/2/2019	8/1/2021
Kingsley	Dana	Johnson K-8 Sch of Int Studies	Tchr, Kindergarten	ESOL End. Class 1	7/1/2019	8/1/2021
Miller	Cory	Horizons Academy	Tchr, Science, MS	ESOL End. Class 1	6/28/2019	6/1/2015
Carroll	Laura	Horizons Academy	Tchr, Reading, HS	ESOL End. Class 1	6/28/2019	1/1/2017
Kanai	Kazuki	Kinnan Elementary School	Tchr, ESOL Resource	ESOL End. Class 1	6/28/2019	7/1/2010
Krakowski	Michelle	Oneco Elementary School	Tchr, First Grade	ESOL End. Class 1	6/28/2019	8/1/2021
Galletta	Kimberly	Gullett Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/27/2019	4/24/2020
D'Urso	Maureen	Palmetto High School	Tchr, VE	ESOL End. Class 1	6/27/2019	4/19/2011
Seiler	Tracy	Witt Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/27/2019	5/17/2021
Cannon	Angela	Witt Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/27/2019	8/1/2017
Lyons	Kathleen	Johnson K-8 Sch of Int Studies	Tchr, Third Grade	ESOL End. Class 1	6/26/2019	7/1/2012
Gomez Ojeda	Arelys	Prine Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/25/2019	8/1/2021
Lane	Barbara	Freedom Elementary School	Tchr, Pre-K Integrated	ESOL End. Class 1	6/24/2019	8/1/2021
Harshaw	Samantha	Lee Middle School	Tchr, Reading, MS	ESOL End. Class 1	6/24/2019	8/1/2021
Ajani-Smith	Leonilla	Access to Education	Tchr, Exceptional Student Educ	ESOL End. Class 1	6/21/2019	8/1/2015
Chabak	Donna	Bashaw Elementary School	Tchr, Intellctual Disabilities	ESOL End. Class 1	6/21/2019	8/1/2018
Ramos Chesnik	Claudia	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/21/2019	8/1/2019
Gleason	Katie	Palm View K-8 School	Tchr, First Grade	ESOL End. Class 1	6/21/2019	12/14/2015
Bixler	Kathleen	Rogers Garden-Bullock ES	Tchr, Second Grade	ESOL End. Class 1	6/21/2019	8/1/2019
Candelora Baker	Nicole	Samoset Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/21/2019	7/1/2020
Dawson	Dianne	Samoset Elementary School	Tchr, First Grade	ESOL End. Class 1	6/20/2019	8/1/2021
Rulhe	Heather	Bayshore Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/19/2019	8/1/2018
Avila- Mangual	Adrianne	Lee Middle School	Tchr, Resource	ESOL End. Class 1	6/19/2019	8/1/2016
Coston	William	Lincoln Memorial Middle School	Tchr, Intellctual Disabilities	ESOL End. Class 1	6/19/2019	8/1/2019
Morris	Amy	Miller Elementary School	Tchr, VE	ESOL End. Class 1	6/19/2019	10/25/2007

Neri	Anna	Miller Elementary School	Tchr, Combination, ES Grds	ESOL End. Class 1	6/19/2019	8/1/2017
Holmes	Harold	Oneco Elementary School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	6/19/2019	8/1/2016
Wagstaff	Michele	Prine Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/19/2019	8/1/2019
Mason	Debra	Tillman Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/19/2019	8/1/2014
Frederick	Donna	Sugg Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	6/18/2019	8/1/2021
Holbrook	Colleen	Miller Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/17/2019	7/1/2013
Boyd	Malinda	Miller Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/17/2019	8/1/2019
McCarron	Aurora	Sea Breeze Elementary School	Tchr, VE/SC	ESOL End. Class 1	6/14/2019	8/1/2020
Russin	Laura	Braden River High School	Tchr, ESOL Resource	ESOL End. Class 1	6/13/2019	8/21/1997
Givens	Phyllis	Manatee Elementary School	Tchr, First Grade	ESOL End. Class 1	6/13/2019	8/1/2019
Garcia	Frances	Blackburn Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/12/2019	8/1/2019
Scott-Atbashian	Larissa	Blackburn Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/12/2019	8/1/2017
Clark	Julie	Blackburn Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/12/2019	8/1/2018
Rambo	Christopher	Gullett Elementary School	Tchr, First Grade	ESOL End. Class 1	6/12/2019	8/1/2014
Wardell	Amy	Gullett Elementary School	Tchr, Physical Educ, ES	ESOL End. Class 1	6/12/2019	12/3/2002
Rueping	Melissa	Gullett Elementary School	Tchr, First Grade	ESOL End. Class 1	6/12/2019	8/1/2016
Devriendt	Erin	Gullett Elementary School	Tchr, First Grade	ESOL End. Class 1	6/12/2019	8/1/2016
Overby	Molly	Gullett Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/12/2019	6/18/1998
Rumbaugh	Meghan	Gullett Elementary School	Tchr, First Grade	ESOL End. Class 1	6/12/2019	8/1/2019
Shea	Julie	Gullett Elementary School	Tchr, VE/SC	ESOL End. Class 1	6/12/2019	8/1/2019
Parlor	Paula	Witt Elementary School	Sub - Teacher 1st Grade	ESOL End. Class 1	6/12/2019	8/1/2019
Urban	Tiffany	Ballard Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/11/2019	8/1/2019
Baker	Sarah	Freedom Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/11/2019	8/1/2015
Noll	Adrienne	Freedom Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/11/2019	8/1/2018
Peterson	Lisa	Freedom Elementary School	Tchr, VE/SC	ESOL End. Class 1	6/11/2019	8/1/2020
Kudelko	David	Gullett Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/11/2019	8/1/2016
Hubley	Jennifer	Willis Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/11/2019	8/1/2019
Frisbie	Jason	Willis Elementary School	Tchr, Physical Educ, ES	ESOL End. Class 1	6/11/2019	8/1/2018
Collett	Dana	Willis Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/11/2019	8/1/2019
Lynch	Sarah	Stewart Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/10/2019	4/26/2006
Wright	Kelly	Tara Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/10/2019	8/1/2017
Anderson	Megan	Tara Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/10/2019	8/1/2019
Boone	Jennie	Witt Elementary School	Tchr, First Grade	ESOL End. Class 1	6/10/2019	8/1/2021
Phillips	Kristen	Harvey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/7/2019	7/1/2010
Waldrop	Stephanie	Mills Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/7/2019	7/1/2015
Sirota	Leigh	Mills Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	6/7/2019	8/1/2018
Smith	Jennifer	Mills Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/7/2019	7/1/2018
Cline	Ka	Myakka Elementary School	Tchr, Music, ES	ESOL End. Class 1	6/7/2019	8/1/2017
Severo	Pamela	Palm View K-8 School	Tchr, Third Grade	ESOL End. Class 1	6/7/2019	8/1/2020
Mueller	Megan	Palmetto Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/7/2019	8/1/2017
Nickerson	Susan	Palmetto Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/7/2019	2/11/2012
Miller	Melanie	Palmetto Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/7/2019	8/1/2019
Keenan	Cara	McNeal Elementary School	Tchr, VE	ESOL End. Class 1	6/5/2019	7/1/2013
Peters	Tina	McNeal Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/5/2019	8/1/2019
Ingham	Gwyneth	McNeal Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/5/2019	7/1/2014
Gulbrandsen	Angela	McNeal Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/5/2019	8/1/2019
Camarda	Heather	Kinnan Elementary School	Tchr, First Grade	ESOL End. Class 1	6/4/2019	8/1/2018
Jandula	Sommer	Kinnan Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/4/2019	8/1/2018
Merrill	Kendra	Kinnan Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/4/2019	8/1/2019
Comegno	Iris	Braden River Elementary School	Tchr, Kindergarten	ESOL End. Class 1	6/3/2019	8/1/2018
Cochran	Elizabeth	Braden River Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/3/2019	8/1/2019
Williams	Hannah	Daughtrey Elementary School	Tchr, Second Grade	ESOL End. Class 1	6/3/2019	8/1/2017
Balatoni	Albana	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	6/3/2019	8/1/2018
Padilla	Marisol	Daughtrey Elementary School	Tchr, Third Grade	ESOL End. Class 1	6/3/2019	8/1/2018
Ventling	Olivia	Daughtrey Elementary School	Tchr, First Grade	ESOL End. Class 1	6/3/2019	8/1/2019
Nunemaker	Jessica	Manatee Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	6/3/2019	8/1/2018
Walker	Angela	Moody Elementary School	Tchr, Second Grade	ESOL End. Class 1	5/24/2019	8/1/2021
Moeller	Renee	Bashaw Elementary School	Tchr, First Grade	ESOL End. Class 1	5/22/2019	8/1/2019
Luck	Michelle	Lee Middle School	Tchr, Science, MS	ESOL End. Class 1	5/22/2019	8/1/2019
Graczyk	Alycia	Prine Elementary School	Tchr, Second Grade	ESOL End. Class 1	5/22/2019	8/1/2019
Hayes	Ellie	Sea Breeze Elementary School	Tchr, Resource	ESOL End. Class 1	5/22/2019	4/20/2009
Mcclone	Jillian	Bashaw Elementary School	Tchr, First Grade	ESOL End. Class 1	5/17/2019	5/8/2016
Anderson	Heather	Jain Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	5/17/2019	6/12/2014
Kelly	Ann	Haile Middle School	Tchr, Reading, MS	ESOL End. Class 1	5/15/2019	8/1/2018
Winston	Lora	Haile Middle School	Tchr, Social Studies, MS	ESOL End. Class 1	5/15/2019	8/4/2017

Lovewell	Chad	Haile Middle School	Tchr, Reading, MS	ESOL End. Class 1	5/15/2019	6/7/2012
Phillips	Erika	Johnson K-8 Sch of Int Studies	Tchr, World Language, MS	ESOL End. Class 1	5/15/2019	5/30/2004
Hinton	Renee	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/14/2019	6/24/2005
Baker	Pamela	King Middle School	Tchr, Gifted	ESOL End. Class 1	5/14/2019	3/13/2016
Palmiere	Kelly	Braden River Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	5/13/2019	5/2/2003
Bowers	Ann	Braden River Middle School	Tchr, VE	ESOL End. Class 1	5/13/2019	8/1/2012
Fluellen-Reitwiesner	Regina	Jain Middle School	Tchr, VE	ESOL End. Class 1	5/13/2019	12/5/2016
Perkins	Sonja	Johnson K-8 Sch of Int Studies	Tchr, Science, MS	ESOL End. Class 1	5/13/2019	5/23/1998
Grant	Jennifer	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/13/2019	12/14/2015
Hustedt	Linda	Lee Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	5/13/2019	8/1/2019
Dacosta	Maria	Sea Breeze Elementary School	Tchr, Physical Educ, ES	ESOL End. Class 1	5/13/2019	12/6/2000
Mckenzie	Stephanie	Bayshore Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	5/9/2019	8/1/2019
Tillett	Julie	Palmetto High School	Tchr, Agriculture/Nat Resrcs	ESOL End. Class 1	5/9/2019	6/1/2001
Norman-Webb	Michelle	Southeast High School	Tchr, Music, HS	ESOL End. Class 1	5/9/2019	1/19/2011
Melo Espinosa	Saharai	Southeast High School	Tchr, World Language, HS	ESOL End. Class 1	5/9/2019	8/1/2019
Odell	Keltie	Manatee High School	Tchr, Business Technology	ESOL End. Class 1	5/8/2019	8/1/2007
Babroski	Angela	Manatee High School	Tchr, Dance, HS	ESOL End. Class 1	5/8/2019	8/1/2009
Gilbert	William	Manatee High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/8/2019	8/1/2018
Lamar	Amber	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/7/2019	8/1/2019
Boggs	Olivia	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/7/2019	8/1/2019
Barquero Diaz	Lillian	Bayshore High School	Tchr, ESOL Resource	ESOL End. Class 1	5/7/2019	2/20/2013
Hart	Vera	Braden River High School	Tchr, Language Arts, HS	ESOL End. Class 1	5/7/2019	8/1/2016
Dain	Allison	Braden River High School	Tchr, Reading, HS	ESOL End. Class 1	5/7/2019	5/27/2014
Aadson	Tatyana	Manatee High School	Tchr, World Language, HS	ESOL End. Class 1	5/7/2019	8/1/2007
Paternostro	Nicole	Parrish Community High School	Tchr, Other Classroom	ESOL End. Class 1	5/7/2019	8/1/2019
Small	Tyler	Parrish Community High School	Tchr, Reading, HS	ESOL End. Class 1	5/7/2019	8/1/2019
Cummins	Anthony	Parrish Community High School	Tchr, Reading, HS	ESOL End. Class 1	4/3/2019	8/1/2013
Bizek	Sara	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	4/3/2019	8/1/2013
Saavedra	Amy	Moody Elementary School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	3/13/2019	8/1/2021
Cromartie-Pindell	Doris	Daughtrey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	2/28/2019	8/1/2019
Gardini	Elizabeth	Abel Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	2/4/2019	8/1/2020
Stevens	Samantha	Kinnan Elementary School	Tchr, Third Grade	ESOL End. Class 1	1/30/2019	8/1/2017
Jones	Kimberly	Oneco Elementary School	Tchr, Third Grade	ESOL End. Class 1	1/30/2019	8/1/2019
Jackson	Brandi	Sugg Middle School	Tchr, Mathematics, MS	ESOL End. Class 1	12/19/2018	8/1/2021
Harvin-Peterson	Susan	Lincoln Memorial Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	12/14/2018	8/1/2018
Springer	Stephanie	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	12/12/2018	8/1/2020
Clark	William	Palm View K-8 School	Tchr, Third Grade	ESOL End. Class 1	11/13/2018	8/1/2020
Torregrosa	Chelsea	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	11/7/2018	8/1/2020
Cruz De Diego	Maria	Ballard Elementary School	Tchr, Third Grade	ESOL End. Class 1	10/31/2018	8/1/2020
Chalmers	Wendi	Haile Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	10/22/2018	8/1/2019
Pope	Misty	Nolan Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	10/11/2018	8/1/2015
Santiago	Loida	Palmetto High School	Tchr, Reading, HS	ESOL End. Class 1	10/10/2018	8/1/2020
Ruiz	Justin	Tillman Elementary School	Tchr, First Grade	ESOL End. Class 1	10/4/2018	8/1/2020
Schmitz	Lucas	Palma Sola Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	9/24/2018	8/1/2020
Tschiember	Darlene	Palmetto Elementary School	Tchr, Second Grade	ESOL End. Class 1	9/24/2018	8/1/2020
Barnhard	Amy	Freedom Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	9/20/2018	8/1/2020
Wikstrom	Kristin	Lakewood Ranch High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/20/2018	8/1/2020
Pena	Olga	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/18/2018	8/1/2017
Denny	Rachel	Samoset Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/10/2018	8/1/2020
Roche	Rita	Moody Elementary School	Tchr, Kindergarten	ESOL End. Class 1	9/7/2018	8/1/2020
Tucker	Janele	Daughtrey Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/5/2018	8/1/2020
VanSkiver	Wendy	Gullett Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/5/2018	8/1/2020
Brondyke	Sarah	Gullett Elementary School	Tchr, Third Grade	ESOL End. Class 1	9/5/2018	8/1/2020
Hirshman	Emily	Horizons Academy	Tchr, ESE, Department Chair	ESOL End. Class 1	9/5/2018	8/1/2020
Winfield	Meigan	King Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	9/5/2018	8/1/2020
Walker	Tasha	Mills Elementary School	Tchr, VE/SC	ESOL End. Class 5	9/5/2018	8/1/2022
Stanford	Allyson	Parrish Community High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/5/2018	8/1/2020
Watts	Ali	Sea Breeze Elementary School	Tchr, First Grade	ESOL End. Class 1	9/5/2018	8/1/2020
Zinzi	Nathan	Southeast High School	Tchr, Language Arts, HS	ESOL End. Class 1	9/5/2018	8/1/2020
Reed	Melissa	Daughtrey Elementary School	Tchr, Kindergarten	ESOL End. Class 1	9/4/2018	8/1/2020
Peters	David	Harvey Elementary School	Tchr, VE	ESOL End. Class 1	8/31/2018	8/1/2020
Saldivar	Kristin	Oneco Elementary School	Tchr, Fourth Grade	ESOL End. Class 1	8/31/2018	8/1/2020
Sneed	Nicole	Samoset Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/31/2018	8/1/2020
Salem Tomaselli	Sarah Elizabeth	Samoset Elementary School	Tchr, Resource	ESOL End. Class 1	8/31/2018	8/1/2020
Bernhardt	Michelle	Daughtrey Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/30/2018	8/1/2020

Sandberg	Sarah	Manatee High School	Tchr, VE	ESOL End. Class 1	8/29/2018	8/1/2020
Bean	Sophie	King Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/27/2018	8/1/2020
Llamas	Jacqueline	Braden River Middle School	Tchr, Social Studies, MS	ESOL End. Class 1	8/24/2018	8/1/2020
McGoldrick	Alyssa	Samoset Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/24/2018	8/1/2020
Brooks	Lisa	Willis Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/24/2018	8/1/2020
Fontaine	Francine	King Middle School	Tchr, Emotion/Behavr Disabil	ESOL End. Class 1	8/23/2018	8/1/2020
Petrucci	Laura	Moody Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/22/2018	8/1/2020
Pinckney	Lesley	Prine Elementary School	Tchr, Kindergarten	ESOL End. Class 1	8/22/2018	8/1/2020
Gump	Tracey	Abel Elementary School	Tchr, VE	ESOL End. Class 1	8/21/2018	8/1/2020
Pond	Kelli	Ballard Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/21/2018	8/1/2020
Hughes	Holley	Bashaw Elementary School	Tchr, Third Grade	ESOL End. Class 1	8/21/2018	8/1/2019
Erby	Lisa	Bayshore High School	Tchr, Language Arts, HS	ESOL End. Class 1	8/21/2018	8/1/2019
Haun	Sarah	Blackburn Elementary School	Tchr, Reading, ES	ESOL End. Class 1	8/21/2018	8/1/2020
Hosker	Jeanne	Buffalo Creek Middle School	Tchr, Language Arts, MS	ESOL End. Class 1	8/21/2018	8/1/2019
Carenza	Kimberly	Haile Middle School	Tchr, VE	ESOL End. Class 1	8/21/2018	8/1/2019
BURKHART	BRITTNEY	Moody Elementary School	Tchr, Fifth Grade	ESOL End. Class 1	8/21/2018	8/1/2020
Hale	Anne	Moody Elementary School	Tchr, Second Grade	ESOL End. Class 1	8/21/2018	8/1/2020
Connolly	Karen	Williams Elementary School	Tchr, Pre-K Handicapped	ESOL End. Class 1	8/14/2018	8/1/2020
Thomas	Sheree	Lee Middle School	Tchr, Reading, MS	ESOL End. Class 1	8/1/2018	8/1/2018

OOF Reading BM 1.24.2023						
Last Name	**First Name**	**Department**	**Current Jobcode Title**	**Descr**	**Eff Date**	**Due Date**
Goodwin	Emily	Abel Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Reyes	Claudia	Oneco Elementary School	Tchr, ESOL Resource	Reading Endorsement Class 1	11/20/2020	11/1/2021
Shaw	Linda	Rogers Garden-Bullock ES	Tchr, Kindergarten	Reading Endorsement Class 1	11/20/2020	11/1/2021
Phillips	Ashley	Rogers Garden-Bullock ES	Tchr, Kindergarten	Reading Endorsement Class 1	11/20/2020	11/1/2021
Miraglia	Ariana	Rogers Garden-Bullock ES	Tchr, Third Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Humphrey	Rebecca	Samoset Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Stoddart	Donna	Samoset Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Platt	Dawn	Samoset Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Crowley	Susan	Samoset Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/20/2020	11/1/2021
Bue	Jennifer	Samoset Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/20/2020	11/1/2021
Sheehan	Randi	Miller Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Crosby	Lauren	Prine Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Babakarkhil	Jessica	Prine Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Arms	Monica	Prine Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Kerney	Kaitlinn	Prine Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Allen	Brigitte	Rogers Garden-Bullock ES	Tchr, Second Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Bulfin	Cheryl	Witt Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Bice	Cheryl	Witt Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Brack	Elizabeth	Witt Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Trivedi	Palak	Witt Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Houston	Amanda	Witt Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/19/2020	11/1/2021
Wilder	Kim	Witt Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Burke	Catherine	Witt Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Shilling	Michelle	Witt Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Cadle	Mryia	Witt Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/19/2020	11/1/2021
Spence	Lesley	Witt Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/19/2020	11/1/2021
Cardenas	Cynthia	Abel Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Pollard	Sharran	Oneco Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Chapelle	Nequita	Palma Sola Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Garcia	Rebecca	Palma Sola Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Rosario	Paula	Palmetto Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Averso	Dylan	Palmetto Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
Lagasse	Elizabeth	Palmetto Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/18/2020	11/1/2021
Ballenger	Byron	Palmetto Elementary School	Tchr, Physical Educ, ES	Reading Endorsement Class 1	11/18/2020	11/1/2021
Ujvari	Adrienn	Palmetto Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/18/2020	11/1/2021
White	Charlie	Rogers Garden-Bullock ES	Tchr, Kindergarten	Reading Endorsement Class 1	11/18/2020	11/1/2021
Dominis	Jenny	Miller Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/17/2020	11/1/2021
Andersen	Leslie	Mills Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/17/2020	11/1/2021
Keen	Christine	Myakka Elementary School	Tchr, Pre-K Handicapped	Reading Endorsement Class 1	11/17/2020	11/1/2021
Sutherland	Angela	Myakka Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/17/2020	11/1/2021
Brendel	Bobbi	Oneco Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/17/2020	11/1/2021
Gruwell	Lorena	Oneco Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/17/2020	11/1/2021
Holt	Jessica	Palma Sola Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/17/2020	11/1/2021
Engram	Lisa	Manatee Elementary School	Tchr, Resource	Reading Endorsement Class 1	11/13/2020	11/1/2021
Lardas	Stephan	Manatee Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Vazquez	Jessica	Manatee Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Chapman	Kristen	McNeal Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Laport	Lisa	McNeal Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Freeman	Stacy	McNeal Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Hughes	Angela	McNeal Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Germer	Jeannine	McNeal Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Dubendorf	Michelle	McNeal Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Samson	Jodi	McNeal Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Gregory	Sara	McNeal Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/13/2020	11/1/2021
Swartling	Melinda	McNeal Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Bertrand	Amanda	McNeal Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Smith	Elizabeth	McNeal Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Berninger	Andrea	McNeal Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
France	Brijet	Miller Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Beckner	Tracy	Miller Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Compton	Kathryn	Miller Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/13/2020	11/1/2019
Brady	Deborah	Miller Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Lindenauer	Lourdes	Miller Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/13/2020	11/1/2021
Furman	Jan	Daughtrey Elementary School	Tchr, VE	Reading Endorsement Class 1	11/10/2020	11/1/2021
Sanborn	Kelli	Freedom Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Watts	Ruth	Freedom Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Galbraith	Jessica	Freedom Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Wilson	Ariane	Freedom Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/10/2020	11/1/2021
Wilson	Eugena	Freedom Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021

Engelberger	Kristie	Freedom Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Carson	Ashley	Freedom Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/10/2020	11/1/2021
Rogers	Christina	Freedom Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/10/2020	11/1/2021
Kiker	Kari	Freedom Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Mcdaniel	Rebecca	Gullett Elementary School	Tchr, Gifted	Reading Endorsement Class 1	11/10/2020	11/1/2021
Holloway	Jackie	Gullett Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Turner	Rhonda	Gullett Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Harp	Sarah	Gullett Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Whitfield	Kelli	Gullett Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Gyure	Adrienne	Gullett Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Peterson	Hope	Gullett Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Enrique	Samantha	Gullett Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Miller	Ashlee	Gullett Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Gil	Katherine	Gullett Elementary School	Tchr, Kindergarten	Reading Endorsement Class 1	11/10/2020	11/1/2021
Byrne	Karin	Gullett Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Peebles	Elizabeth	Kinnan Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Hixson	Yovary	Kinnan Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/10/2020	11/1/2021
Bishop	Kathleen	Blackburn Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/9/2020	11/1/2020
Gray	Donna	Blackburn Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Earnest	Megan	Braden River Elementary School	Tchr, Second Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Bertsch	Alison	Braden River Elementary School	Tchr, First Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Walker	Amber	Braden River Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Cappiello	Xiomara	Braden River Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Kil	Wendy	Braden River Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Keller	Erika	Daughtrey Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Lewis	Jenna	Gullett Elementary School	Tchr, Fourth Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Rzepa	Michele	Harvey Elementary School	Tchr, Third Grade	Reading Endorsement Class 1	11/9/2020	11/1/2021
Wetherson	Mitchell	Bayshore Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/6/2020	11/1/2021
Bednarz	Jewell	Abel Elementary School	Tchr, VE	Reading Endorsement Class 1	11/5/2020	11/1/2019
Kerwin	Sandra	Johnson K-8 Sch of Int Studies	Tchr, Kindergarten	Reading Endorsement Class 1	11/5/2020	11/1/2021
Murphy	Judy	Johnson K-8 Sch of Int Studies	Tchr, First Grade	Reading Endorsement Class 2	11/5/2020	11/1/2021
Newsome	Gwendolyn	Palm View K-8 School	Tchr, First Grade	Reading Endorsement Class 1	11/5/2020	11/1/2021
Leverenz-Pikulski	Debra	Palm View K-8 School	Tchr, First Grade	Reading Endorsement Class 1	11/5/2020	11/1/2021
French	Sharon	Samoset Elementary School	Tchr, Fifth Grade	Reading Endorsement Class 1	11/5/2020	11/1/2021
Mccoy	Vivian	Braden River Middle School	Tchr, Mathematics, MS	Reading Endorsement Class 1	9/29/2020	9/21/2021
Spisak	Stephen	Buffalo Creek Middle School	Tchr, Social Studies, MS	Reading Endorsement Class 1	7/23/2020	5/31/2021

AGENDA ITEM NO. 12.5

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the Firms Selected for Continuing Contract Professional Services-Small Projects, No Financial Impact

Executive Summary
The School District utilizes continuing professional service contracts for small projects, defined as projects that are less than $4,000,000.00 in construction costs or less than $500,000.00 for professional services as required by statutory language included in s. 255.103, F.S. and s. 287.055, F.S.

A cross-functional selection process to award continuing contracts for the following disciplines was held on January 10, 2023:

Asbestos Consulting, Civil Engineers, Electrical & Mechanical Engineers, Environmental Engineering/Ecological Consultants, Geotechnical/Soil Material Testing, Ground Penetrating Radar, Land Planners, Moisture Control, Plan Review/Permits & Inspections Services, Real Estate Appraisers, Roofing Consultants, Structural Engineers, Test & Balance

The purpose of the requested action is to approve the recommendations of the Evaluation Committee per the attached list. Additional firms may be added by the District as needed.

This contract will be for three (3) years from the date of Board Approval, with two (2) one (1) year optional renewals.

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

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

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

Recommendation
The Superintendent recommends approval of the firms selected for Continuing Contract Professional Services-Small Projects, no financial impact.

Financial Impact
There is no financial impact.

Contact
Submitting Departments: Construction Services and Purchasing Department
Initiated By: Joe Ranaldi and Ruth Gruett

Attachments:
TABULATION for posting with Location

CONTINUING CONTRACTS EVALUATION

REQUEST FOR QUALIFICATIONS CONTINUING CONTRACTS PROFESSIONAL SERVICES-SMALL PROJECTS, SDMC No. 2023-05

CONTRACT PERIOD: JANUAURY 24, 2023 THROUGH DEMEBER 31, 2025

BOARD APPROVAL ON JANUARY 24, 2023

Evaluation Committee approved to award a continuing contract to the highlighted firms

REQUEST FOR QUALIFICATIONS CONTINUING CONTRACTS PROFESSIONAL SERVICES-SMALL PROJECTS

Submittals Due: NOVEMBER 14, 2022 at 12:00 p.m.

Evaluation: December 12, 2022 at 9:30 a.m.

Asbestos Consulting

Responding Firm	Rank
Tierra, Inc-Hillsborough County	1
Ardaman & Associates-Sarasota County	2
AirQuest Environmental, Inc- Polk County	3
Pennoni Associates Inc-Pinellas County	4
Universal Engineering Sciences, LLC- Sarasota County	5
OHC Environmental Engineering, Inc-Hillsborough County	6
Partner Assessment Corporation-Seminole County	7
Terracon Consultants, Inc-Sarasota County	8

Civil Engineers

Responding Firm	Rank
Stantec Consulting Services-Sarasota County	1
George F. Young, Inc-Manatee County	2
ZNS Engineering, LC-Manatee County	3
TranSystems/(Formally SEPI Engineering & Construction, Inc. d/b/a F	4
The Osborn Engineering Company-Pinellas County	5
BGE, Inc- Sarasota County	6
Colliers Engineering & Design, Inc-Hillsborough County	7
Pennoni Associates Inc_Pinellas County	8

Electrical & Mechanical Engineers

Responding Firm	Rank
Engineering Matrix, Inc-Pinellas County	1
Long & Associates Architects/Engineers, Inc-Hillsborough County	2
TLC Engineering Solutions-Sarasota County	3
ME3 Consulting Engineers, LLC -Sarasota County	4
SGM Engineering, Inc-Hillsbough County	5
The Osborn Engineering Company-Pinellas County	6
Phoenix Engineering Group, Inc-Hillsborough County	7
OCI Associates, Inc-Orange/Lee County	8
Diversified Technology Consultants-Sarasota County	9
McKim & Creed, Inc_Pinellas County	10
KPI Engineering, Inc-Hillsborough County	11
Matern Professional Engineering, Inc-Lee County	12
ATP Engineering South, PL-Sarasota County	13
Setty & Associates International, PLL-Hillsborogh County	14
BCER Engineering, Inc.-Pinellas County	15

REQUEST FOR QUALIFICATIONS CONTINUING CONTRACTS PROFESSIONAL SERVICES-SMALL PROJECTS

Submittals Due: NOVEMBER 14, 2022 at 12:00 p.m.

Evaluation: December 12, 2022 at 9:30 a.m.

Environmental Engineering/Ecological Consultants

Responding Firm	Rank
Stantec Consulting Services-Sarasota County	1
Universal Engineering Sciences, LLC- Sarasota County	2
OHC Environmental Engineering, Inc-Hillsborough County	3
Ardaman & Associates-Sarasota County	4
GHD Services-Hillsborough County	5
AirQuest Environmental, Inc- Polk County	6
Pennoni Associates Inc_Pinellas County	7
Colliers Engineering & Design, Inc-Hillsborough County	8
BGE, Inc- Sarasota County	9
Bio-Tech Consulting-Hillsborough County	10
Terracon Consultants, Inc-Sarasota County	11
NOVA Engineering and Environmental, LLC- Hillsborough County	12

Geotechnical/Soil Material Testing

Responding Firm	Rank
Universal Engineering Sciences, LLC- Sarasota County	1
RADISE International, LC-Pasco County	2
Tierra, Inc-Hillsborough County	3
Ardaman & Associates-Sarasota County	4
Terracon Consultants, Inc-Sarasota County	5
GHD Services-Hillsborough County	6
NOVA Engineering and Environmental, LLC- Hillsborough County	7
Colliers Engineering & Design, Inc-Hillsborough County	8
OHC Environmental Engineering, Inc-Hillsborough County	9

Ground Penetrating Radar

Responding Firm	Rank
Tierra, Inc-Hillsborough County	1
Ardaman & Associates-Sarasota County	2
George F. Young, Inc-Manatee County	3
GHD Services-Hillsborough County	4
Colliers Engineering & Design, Inc-Hillsborough County	5
NOVA Engineering and Environmental, LLC- Hillsborough County	6

REQUEST FOR QUALIFICATIONS CONTINUING CONTRACTS PROFESSIONAL SERVICES-SMALL PROJECTS

Submittals Due: NOVEMBER 14, 2022 at 12:00 p.m.

Evaluation: December 12, 2022 at 9:30 a.m.

Land Planners

Responding Firm	Rank
Stantec Consulting Services-Sarasota County	1
ZNS Engineering, LC-Manatee County	2
Pennoni Associates Inc_Pinellas County	3

Moisture Control

Responding Firm	Rank
PBA Design Group, Inc-Hillsborough County	1
Construction Moisture Consulting, Inc-Hillsborough County	2
AirQuest Environmental, Inc-Polk County	3

Plan Review/Permits & Inspections Services

Responding Firm	Rank
Universal Engineering Sciences, LLC- Sarasota County	1
Bureau Veritas North America, Inc-Osceola County	2
GHD Services-Hillsborough County	3
ZNS Engineering, LC-Manatee County	4
TranSystems/(Formally SEPI Engineering & Construction, Inc. d/b/a Fo	5
NOVA Engineering and Environmental, LLC- Hillsborough County	6
Diversified Technology Consultants-Sarasota County	7
Pennoni Associates Inc_Pinellas County	8

Real Estate Appraisers

Responding Firm	Rank
No Bids	

Roofing Consultants

Responding Firm	Rank
REI Engineers/ Roof Engineering Associates, Inc-Pinellas County	1
C.B. Goldsmith and Associates, Inc-Pinellas County	2
Construction Moisture Consulting, Inc-Hillsborough County	3
Raymond Engineering -Georgia Inc.-Orange County	4
ADG Architecture LLC-Lee County	5
PBA Design Group, Inc-Hillsborough County	6
Amtech Solutions-Hillsborough County	7
RG Architects, P.A-Lee County	8
NOVA Engineering and Environmental, LLC- Hillsborough County	9
Universal Engineering Sciences, LLC- Sarasota County	10
Terracon Consultants, Inc-Sarasota County	11

REQUEST FOR QUALIFICATIONS CONTINUING CONTRACTS PROFESSIONAL SERVICES-SMALL PROJECTS

Submittals Due: NOVEMBER 14, 2022 at 12:00 p.m.

Evaluation: December 12, 2022 at 9:30 a.m.

Structural Engineers

Responding Firm	Rank
Long & Associates Architects/Engineers, Inc-Hillsborough County	1
TLC Engineering Solutions-Sarasota County	2
George F. Young, Inc-Manatee County	3
The Osborn Engineering Company-Pinellas County	4
Pennoni Associates Inc_Pinellas County	5
Snell Engineering Consultants-Sarasota County	6
GHD Services-Hillsborough County	7
Amtech Solutions-Hillsborough County	8

Test & Balance

Responding Firm	Rank
No Bids	

Firms highlighted in yellow will be awarded a continuing contract. Firms not highlighed were not awarded. Additional firms maybe added if vetted and determine qualified by team.

"Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes."

AGENDA ITEM NO. 12.6

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of Manatee High School - Grandstands and Parking Improvements - Change Order 3 Final to the Agreement Between Owner and Creative Contractors, Inc.; Reducing the Construction Manager's (CM) Contract, in the Amount of $222,349.10

Executive Summary
The purpose of the requested action is to approve Change Order 3 Final to the Agreement between Owner and Creative Contractors, Inc., which will reduce the Construction Manager's (CM) contract by the amount of $222,349.10. Change Order 3 Final is to reconcile the Contract and deduct the unexpected Unforeseen Conditions Fund in order to close out the project.

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

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

Recommendation
The Superintendent recommends approval of Manatee High School - Grandstands and Parking Improvements - Change Order 3 Final to the agreement between Owner and Creative Contractors, Inc.; Reducing the Construction Manager's (CM) contract, in the amount of $222,349.10.

Financial Impact
The amount of Change Order 3 Final is a reduction in the amount of $222,349.10. The revised Guaranteed Maximum Price is $2,495,719.80 and is included in the current total budget of $3,000,000.00. This project is funded by Sales Tax Proceeds.

Contact
Submitting Department: Construction Services
Initiated By: William Horton

Attachments:
MHS Grandstands and Parking Summary Sheet
MHS Grandstands & Parking - Changer Order #3 Final

Manatee High School Grandstands and Parking Renovation 2021

PROJECT DIRECTOR: John Williams

ARCHITECT/ENGINEER:	Williamson Dacar & Associates, Inc.	Currently on the District's Continuing Contracts List
CONSTRUCTION MANAGER:	Creative Contractors, Inc.	Currently on the District's Continuing Contracts List
BUILDING OFFICIAL:	DMK Associates, Inc.	Currently on the District's Continuing Contracts List

PROJECT BUDGET: $3,000,000.00 (01/26/21) Original Project Budget

HISTORY: Manatee High School was reconstructed beginning in 1997. The school contains 2753 student stations and is located on a site of approximately 32 acres. In June 2020 a structural analysis of the football stadium grandstand seating was conducted by Maintenance and Operations. This assessment resulted in the recommendation of a capital project which was funded and approved by the Board on October 27, 2020. The District purchased lots adjacent to Manatee High School between 2007 and 2010 for future campus expansion.

SCOPE: The project will include, but is not limited to, the evaluation, design and renovation of the football stadium grandstand seating and the evaluation, design and construction of two new parking lots on the west side of the campus.

INCLUDED IN DOE APPROVED EDUCATIONAL PLANT SURVEY: Yes

INCLUDED IN 5-YEAR WORK PLAN: Yes

ARCHITECT/ENGINEER				
ITEM	**$$**	**Date**	**Board Action**	**Notes**
Auth to Neg:	$0.00	October 27, 2020	Approved	Currently on the District's Continuing Contracts List
Agreement:	$228,695.00	January 26, 2021	Approved	Architectural / Engineering Services
Phase III Plans:	$0.00	June 22, 2021	Approved	Construction Documents
TOTAL	$228,695.00			

CONSTRUCTION MANAGER				
ITEM	**$$**	**Date**	**Board Action**	**Notes**
Auth to Neg:	$0.00	October 27, 2020	Approved	Currently on the District's Continuing Contracts List
Agreement:	$9,126.00	February 9, 2021	Approved	Pre-Construction Services
Amendment 1:	$2,413,514.00	June 22, 2021	Approved	Guaranteed Maximum Price (GMP)
Substantial Completion:	$0.00	March 8, 2022	Approved	Substantial Completion 12/16/21
Amendment 2:	$502,092.00	April 12, 2022	Approved	Amendment 2 Guaranteed Maximum Price (GMP)
Change Order 1:	($195,355.00)	December 13, 2022	Approved	Direct Materials Purchase
Change Order 2:	($11,308.10)	December 13, 2022	Approved	Sales Tax Savings
Change Order 3:	($222,349.10)	January 24, 2023	Pending	Final Change Order
TOTAL	$2,495,719.80			

BUILDING OFFICIAL				
ITEM	**$$**	**Date**	**Board Action**	**Notes**
Auth to Neg:	$0.00	October 27, 2020	Approved	Currently on the District's Continuing Contracts List
Agreement:	$ 33,000.00	April 01,2021	Not Required	Currently on the District's Continuing Contracts List
TOTAL	$ 33,000.00			

OTHER BOARD WORK				
ITEM	**$$**	**Date**	**Board Action**	**Notes**
Easements:	$0	Date		
Utility Connections:	$0	Date		
Utility Agreements:	$0	Date		
Interlocal Agrmts:	$0	Date		
TOTAL	$0.00			

SCHOOL BOARD OF MANATEE COUNTY
Department of Construction Services
Change Order

PROJECT: Manatee HS Grandstands & Parking Improvments
Project # 3951531100

TO: (Contrac Creative Contractors, Inc.
852 62nd Street Circle East, #103
Bradenton, Florida 34205

CHANGE ORDER NUMBER: Three (3) Final

CHANGE ORDER DATE:

ARCHITECT'S PROJECT NO: 2102-03

CONTRACT FOR: General Construction

CONTRACT DATE: February 9, 2021

You are directed to make the following changes in this Contract:

Existing Unforseen Condions Fund amount	($61,621.54)
Return Balance of unused Funds	($160,727.56)

Total of Summary	($222,349.10)

Not valid until signed by both the Owner and Architect.
Signature of the Contractor indicates his agreement herewith, including any adjustment in the Contract Sum or Time.

The original (Contract Sum)(Guaranteed Maximum Price) was.....	$	9,126.00
Net Changes by previously authorized Change Orders and/or Amendments.....	$	2,708,942.90
The (Contract Sum)(Guaranteed Maximum Price) prior to the Change Order was.....	$	2,718,068.90
The (Contract Sum)(Guaranteed Maximum Price) will be (decreased) by this Change Order.....		($222,349.10)
The new (Contract Sum)(Guaranteed Maximum Price) including this Change Order will be.....	$	2,495,719.80
The Contract time will be (increased)(decreased)(unchanged) by.....		(0) Days
The date of Substantial Completion as of the date of the Change Order is.....		TBD

Williamson Design Associates	Creative Contractors, Inc.	School Board of Manatee County
Architectural Firm	Construction Manager	Owner
15500 Lightwave Dr. Suite #106	852 62nd St. Circle East	1 Matzke Way
Clearwater, Fl. 33760	Bradenton, FL 34208	Bradenton, FL 34208
By:	By: Jerry Simonski	By:
Date: 12/6/22	Date:	Date:

AGENDA ITEM NO. 12.7

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval for the Braden River High School Journalism Students to Attend the Columbia Scholastic Press Association Convention in New York, New York, March 15-18, 2023, No Financial Impact

Executive Summary
Ten Braden River High School Journalism students and their advisor will attend one of the most prestigious Journalism Conventions in the United States. Students will have the opportunity to learn from America's foremost professional journalists and leading journalism advisors. Students will also be in contact with other high school journalism students across the United States and collaborate with them on future projects.

The Columbia Scholastic Press Association Spring Journalism Convention is an annual gathering of high school journalists and advisors. The association partners to prepare hundreds of practical and professional learning sessions, from high-profile keynotes to specific, problem-solving breakouts, hands-on workshops and discussion groups.

The exposure for the students in this event greatly increases their likelihood of gaining exposure for the opportunity for college scholarships and thus helping them reach the goal of a college education. Experiences gained by our students may be brought back and shared with students at Braden River High School and throughout the district.

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

Ready For Life | Goal 8
Expand acceleration opportunities for all middle and high school students

Recommendation
The Superintendent recommends approval for the Braden River High School Journalism students to attend the Columbia Scholastic Press Association Convention in New York, New York, March 15-18, 2023, no financial impact.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Secondary Education
Initiated By: Willie Clark

Attachments:
Field Trip | BRHS CSPA Spring Convention, New York, New York 3.15_3.18.2023

Manatee County School District
Field Trip Request Form – Mandatory Form

(To be attached to the Field Trip Coordinator's Travel Authorization with the associated Expense Worksheet)

Today's Date: 12-13-22 Field Trip Date: 3/15/23 - 3/18/23 School: Braden River High School

Date / Time of Departure from school: March 15

Date / Departure time from field trip location: March 18

Arrival time back at school: _____

Field Trip Coordinator Jessica Reed

Trip Destination – Name: CSPA Spring Convention

Address: Columbia University
620 Morningside Dr. New York NY 10027

Phone: _____ Website: _____

Brief Description/Educational Purpose of the Trip:
Journalism students learn about writing, photography and design by attending sessions and submitting work for critique.

Field Trip Type:

- Type "A" (single or partial day trip in pre-approved category)
- Type "B" * (single or partial day trip that requires District pre-approval)
- Type "C"* (all overnight or out of state trips require additional approvals as defined in the signature section below

* Must submit to District Office for required pre-approval. See Page 5 of the School District Field Trip Handbook for timelines. Note that water-related field trips and Educational Tour Groups are Type "B." Please provide as much information as possible in this regard to expedite approval.

Group Going: Journalism - Yearbook # of Students: 10

# of Chaperones: 2

Type of Transportation:

____ School Bus (bus requisition 20 days prior to trip)
____ Special Needs Bus Is Required
____ District Vans/Cars
____ Walking
If Walking, define route: _____
_____
Are there sidewalks and pedestrian crossings? _____
____ Charter Bus from Purchasing Department Approved List (Contact Purchasing)
____ Rental Vehicle
____ Educational Tour Group Name: _____ provided Contact Info: _____
✓ Other No District transportation Parents drop off & pick up at airport

The following information must be included for non-District transportation providers:

Name of Transportation Provider: Delta Airlines, NY Public Transit
Address of Transportation Provider: _____
Phone # Transportation Provider: _____
Year, Type, & Make of Vehicles: _____

Proof of personal automobile liability insurance, copy of driver's license and proof of successful completion of defensive driving course through Staff Development must be attached for all drivers.

15

Funding/Costs _____ Internal Account# 55100
Transportation Cost $4000 (est) Admission Fee $1859 Cost per
Other Cost $2000 (hotel) student $1200
Total cost of the trip _____
Misc. Theatre, Food, ground transportation, etc.
How Trip is Funded:

___ Discretionary ✓ Students Pay ___ District
✓ Internal Accounts ___ Other

I have read the Field Trip Handbook and fully understand and accept my responsibilities as Field Trip Coordinator.

Signature of Field Trip Coordinator — *Date* 12-13-22

Principal Signature/Date (Initial Approval of Request)

Signature of Sponsor/Date

Signature Depart./Team Chair/Date

Final Principal Signature/Date (Acknowledgement that Field Trip Checklist form has been returned two days prior to Field Trip)

Signature Activities Dir.(H.S.)/Date

Type "B" and "C" Signature Approvals Below

Willie Clark
Willie Clark (Dec 21 202 10:05 EST)

Executive Director of School Management (Required for Type "B" and "C" Field Trips)

William Kelley (Dec 21, 2022 10:11 EST)

Director of Risk Management (Required for Type "B" and "C" Field Trips)

Deputy Superintendent of Instructional Services (Required for Type "C" Field Trips)

Superintendent (Required for Out-of-State Field Trips. International Field Trips require Board approval)

After receiving all necessary approvals for the Field Trip, complete the Field Trip Procedures Checklist (Appendix B) and return all documentation to the Principal at least two days prior to the trip.

MIS 41-01012, Expires 5/20/2016
School Management

AGENDA ITEM NO. 12.8

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval to Submit the 2022- 2023 Class Size Reduction Compliance Plan to the Florida Department of Education, No Financial Impact

Executive Summary
Pursuant to Section 1003.03, Florida Statutes (F.S.), each school district shall submit a brief explanation of each school not in compliance with class size requirements for the October 2023 Full-Time Equivalent (FTE) student survey.

Each year, on or before the October student membership survey, class size maximums shall be satisfied. Prior to this, we are required to submit a Compliance Plan to address each school that did not make class size prior. A copy of the Class Size Reduction Compliance Plan that will be submitted to the Florida Department of Education is attached.

The District will continue to use an advanced reporting tool from our student system (FOCUS) to closely track and monitor class size. The District will also employ additional co-teaching, as appropriate.

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

Ready To Learn | Goal 1
Refine the elementary instructional model to strengthen the focus on foundational literacy skills in meeting each student's needs

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

Recommendation
The Superintendent recommends approval to submit the 2022- 2023 Class Size Reduction Compliance Plan to The Florida Department of Education, no financial impact.

Financial Impact
There is no financial Impact.

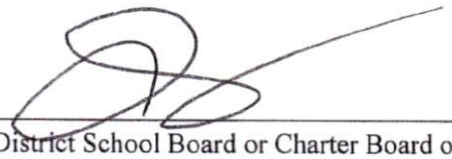
Contact
Submitting Department: Student Demographics
Initiated By: Don Sauer

Attachments:
2022-2023 Class Size Reduction Compliance Plan

Attachment 4

2022-23 Class Size Reduction Compliance Plan

For each school not in compliance with class size requirements pursuant to section 1003.03, F.S., this template may be used to submit a brief explanation of the school's plan to meet class size requirements for the 2023 October FTE student survey. In order to participate in the restoration calculation authorized in s. 1003.03(4)(e), F.S., plans must be submitted by February 1, 2023. Class size reduction implementation strategies listed in ss. 1003.03(3) and (5), F.S., may be considered, in addition to strategies not listed in statute, in order to meet class size requirements. This template may be duplicated as necessary to accommodate the number of schools for which plans are being submitted. The compliance plan must be certified by the school board or the charter school's board of directors. The signature below acknowledges your approval of the compliance plan.



Signature of District School Board or Charter Board of Directors Chair or Designee Approving Plan

Pending Board Approval 1/24/23

District Name: Manatee County District Number 041

School Name: Samoset Elementary School School Number: 0421

Summary of School's Plan: Samoset Elementary (a traditional, choice school) was over 5 students in PK-3. The district will continue to monitor staffing plan and resources to bring the school into compliance.

School Name: Barbara A Harvey Elementary School School Number: 0857

Summary of School's Plan: Barbara A Harvey (a traditional , choice school) was over 2 students in PK-3. This school is located in an area of continued growth in Manatee County. The district will monitor the growth and adjust the formula for staffing to bring the school into compliance.

School Name _____ School Number _____

Summary of School's Plan _____

AGENDA ITEM NO. 12.9

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval to Accept and Expend the Agreement Between the School Board of Manatee County and the Manatee County Government to Provide a Driver Education Program Under the Dori Slosberg Driver Education Safety Trust Fund for the 2022-2023 School Year, in the Amount of $217, 201.00

Executive Summary
In the 2002 Legislative Session, Representative Irv Slosberg introduced a bill, which was passed by the Legislature, allowing school districts to petition county commissioners to pass a county ordinance to add $3.00 surcharge to all civil traffic violations. Funds generated must be used to pay the direct educational expenses of driver education in county, public and private schools. Manatee County will provide funding from the Dori Slosberg Education Safety Trust Fund Grant in the amount of $217,201.00, for the driver enhancement services provided by the School Board of Manatee County during the contract period of October 1, 2022, through September 30, 2023.

By providing students with the driver education program, they will form knowledge, skills in good driving habits, and become a responsible driver in our community.

A copy of the 2022-2023 Student Driver Education Program Agreement is attached for review.

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

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

Recommendation
The Superintendent recommends approval to apply, accept, and expend the agreement between the School Board of Manatee County and the Manatee County Government to provide a Driver Education Program Under the Dori Slosberg Driver Education Safety Trust Fund for the 2022-2023 school year, in the amount of $217, 201.00.

Financial Impact
There will be no cost to the General Fund. The School District will receive funds over a one-year period through the grant.

Contact
Submitting Department: Secondary Education
Initiated By: Willie Clark

Attachments:
2022-2023 Slosberg Grant Drivers Ed Program

INTERLOCAL AGREEMENT
regarding
PUBLIC SERVICES—STUDENT DRIVER EDUCATION PROGRAM

MANATEE COUNTY, FLORIDA
SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

This Interlocal Agreement ("Interlocal Agreement" or "Agreement") is made and entered into as of the 1st day of October, 2022, by and between **Manatee County**, a political subdivision of the State of Florida, hereinafter referred to as the "County", and the **School Board of Manatee County**, a corporate body created and existing under the laws of the State of Florida, hereinafter referred to as the "School Board".

RECITALS

WHEREAS, the County is a political subdivision of the State of Florida empowered to provide social support services to disadvantaged or at-risk residents of Manatee County, Florida, and to promote the general health, safety, and welfare of the public; and

WHEREAS, the School Board is a Florida school board empowered to provide public education services to the residents of Manatee County, Florida, and to provide certain services to promote the general health, safety, and welfare of the public; and

WHEREAS, Section 163.01, *Florida Statutes,* the "Florida Interlocal Cooperation Act", permits the County and the School Board to enter into this Interlocal Agreement to exercise the powers, privileges, and authority which they share in common and which each might exercise separately, in order to make the most efficient use of their common powers; and

WHEREAS, it is in the best interest of the health, safety, and welfare of the residents of Manatee County, Florida, and serves a valid public purpose, for the County and the School Board to enter into this Agreement to provide funding for the "Program" of services, as further defined herein, to be provided by the School Board to residents of Manatee County.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the County and the School Board agree as follows:

Article 1
AUTHORITY

This Interlocal Agreement is entered into pursuant to the powers and authority granted to the parties hereto under the Constitution and laws of the State of Florida, including expressly (but not limited to) Section 1 of Article VIII, and Article IX of the Constitution of the State of Florida,

Chapters 125 and 1000 of Florida Statutes and Section 163.01 of Florida Statutes.

Article 2
PUBLIC SERVICES

2.1 Performance of Public Services. Commencing October 1, 2022, the School Board shall provide the Program of public services as follows:

a. Scope of Service. The School Board shall provide the program of public services, *i e* student driver education program as more specifically described in **Attachment "A"**, which shall be hereinafter referred to as the "Program."

b. Contract Documents. The School Board shall comply with the following attachments which are attached and incorporated into this Agreement:

Attachment "A" - Program Description
Attachment "B" – Payments and Supporting Documentation
Attachment "C" - Special Conditions
Attachment "D" - Insurance Certificate

In the event of a conflict between the terms and conditions provided in the body of this Agreement and any attachment or exhibit hereto, the provisions contained within the body of this Agreement shall prevail unless the term or provision in the attachment or exhibit specifically states that it shall prevail.

c. Compliance with Laws; Non-Discrimination. The performance of this Agreement shall be in compliance with all applicable laws, orders, and codes of federal, state, and local governments and the Americans with Disabilities Act. Additionally, the School Board covenants and agrees that no person shall on the grounds of race, creed, color, disability, national origin, sex, age, political affiliation, or beliefs be excluded from participation in the Program, be denied the benefits of employment by the School Board, or be subjected to discrimination under any service or activity funded in whole or in part with funds made available by the County in any manner that is in violation of any provision of the Constitutions of the United States or the State of Florida, or any applicable code, rules or laws.

d. Licenses. The School Board shall obtain any licenses required to provide the Program and maintain full compliance with any licensure requirements. Copies of reports provided to or by any licensing or regulatory agency shall be made available upon request by the County's representative.

e. Subcontractors. A part of the consideration provided by the County hereunder is based upon the need to establish and maintain a fiscally sound public entity to provide the Program to serve the interests and welfare of the residents of Manatee County. Therefore, the School Board agrees that the Program shall be provided by volunteers or employees of the School Board, and not by subcontractors. Nothing herein shall preclude employment of personnel through a lease or similar arrangement with the approval of the County's representative, or contracts or

leases for materials, supplies, facilities, and other support services for the Program.

f. Health Insurance Portability and Accountability Act (HIPAA). To the extent the School Board is defined as a Covered Entity by the Health Insurance Portability and Accountability Act of 1996, as amended (HIPAA), the School Board shall carry out its obligations under this Agreement in compliance with the record security and privacy regulations established by HIPAA to protect the privacy of any personally identifiable Protected Health Information (PHI) that is collected, processed or learned as a result of its performance of the Program of public services provided hereunder. In conformity therewith, the School Board shall:

i. Not use or further disclose PHI except as permitted under this Agreement or as required by law;

ii. Use appropriate safeguards to prevent use or disclosure of PHI except as permitted by this Agreement;

iii. Mitigate, to the extent practicable, any harmful effect that is known to the School Board of a use or disclosure of PHI by the School Board except as permitted by this Agreement;

iv. Report to the County any use or disclosure of PHI not provided for by this Agreement of which the School Board becomes aware;

v. Make its internal practices, books, and records relating to the use and disclosure of PHI available to the Secretary of Department of Health and Human Services for purposes of determining compliance with HIPAA by the County or the School Board;

vi. Take appropriate disciplinary actions against employees and agents who violate HIPAA regulations;

vii. Ensure all relevant employees and agents are instructed in HIPAA compliance prior to performing services related to PHI records, and assume all expenses for such training; and

viii. Compel employees and agents to sign acknowledgments of receipt of, and understanding of, all rules and regulations related to HIPAA.

Notwithstanding any other provision of this Agreement, the School Board shall hold harmless and indemnify the County from any civil or administrative action, fine, or penalty resulting from a breach of patient privacy or violation of HIPAA by the School Board, its agents or employees. In addition to the foregoing, to the extent the School Board is a HIPAA Covered Entity or Business Associate (as defined in HIPAA), the School Board shall enter into a HIPAA business associate agreement with any Business Associate that will have access to PHI, and shall provide the County, upon the County's request, copies of same.

g. Other Conditions and Obligations.

i. The School Board shall use its best efforts to attend and participate in meetings regarding County funding, as requested by the County's representative.

ii. The funds paid to the School Board by the County are not for the benefit of any individual but are provided to assist the School Board in developing and maintaining the Program of public services deemed beneficial to the health, safety, and welfare of the community. Matters contained in this Agreement such as target populations, client eligibility, and unit of service costs whether covering all or a portion of the School Board's cost of providing the Program, are provided to apportion payment to the School Board and represent the minimum level of service the School Board must provide during the term of this Agreement.

iii. Payment of County funds for this program is for the actual expenses associated with the Program, and only for Program services actually rendered by the School Board. The parties acknowledge that payment for part of the cost of the Program may be available from other governmental or third-party sources. If the School Board receives such revenues which then exceed the actual Program costs, the School Board shall notify the County's representative and shall coordinate the appropriate refund of County funds or reduction in County payments.

iv. With respect to Program files and/or individual Client files documenting services:

a. The County's representative shall have the option of reviewing the contents of the files.

b. The School Board shall make the following information available during all site visits:

1. Client Consent. The School Board shall present a signed Consent Form (as described in this Article) prior to any client file information being reviewed. For minors, a parent or guardian signature is required. Records presented without a signed consent will be considered unavailable to use as documentation for proof of services rendered.

2. Client Eligibility. The School Board shall maintain Program records that provide evidence of Client eligibility including the Client's date of birth and residential address of the Client within Manatee County. Post office boxes shall not be considered residential addresses. For minors, a parent or

guardian must provide the evidence of child's birthdate and residency.

3. Program Services Documentation. The School Board shall maintain sufficient records to document units of service provided in accordance with Attachment A of this Agreement.

v. The County's representative may request, and the School Board shall provide, additional information for the County's periodic review, School Board payment requests, site visits, annual monitoring, and other Agreement-related tasks.

vi. The County's representative shall have the authority to approve the final format of the requested documentation referenced in this Agreement and its Attachments.

vii. Because the services provided by the School Board are funded in whole or in part by the County, the School Board agrees to require each Client receiving services (or legal guardian of Client where applicable) to execute a Consent Form.

a. The Consent Form shall contain an acknowledgment of the Client or guardian that he/she understands that the County's representative may request access to any or all School Board records relating to the Program and/or the delivery of Services for the purposes of evaluating or monitoring the Program or delivery of Service to the Client, and that he/she consents to the release of records for these purposes.

b. The Consent Form shall be drafted by the School Board and shall be subject to review and approval by the County's representative prior to use.

c. The County's representative may waive this requirement for group educational and similar programs.

h. Records; Audits.

i. The School Board shall maintain records, accounts, property records, and personnel records in accordance with generally accepted accounting principles, as deemed necessary by the County to assure proper accounting of funds and compliance with the provisions of this Agreement.

ii. The School Board shall provide the County's representative with all necessary information, records, and contracts required by this Agreement as requested by the County's representative for monitoring

and evaluation of services within three (3) business days following the date of such request, or as otherwise agreed upon by the County's representative. The School Board's information shall be made available to the County for audit, inspection, or copying during normal business hours and as often as County may deem necessary, except for Client records protected by Client confidentiality rules or regulations established by state or federal law. In cases where Client confidentiality applies, the School Board shall provide requested records in a fashion which maintains confidentiality. The County shall have the right to obtain and inspect any audit pertaining to the performance of this Agreement or the School Board made by any local, state or federal agency. The School Board and the County shall retain all of their records and supporting documents related to this Agreement and the Program in accordance with all applicable laws, rules and regulations, including but not limited to Florida's Public Records Law, Chapter 119, Florida Statutes.

IF THE VENDOR HAS QUESTIONS REGARDING THE APPLICABILITY OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 941-708-8770, PUBLICRECORDS@MANATEESCHOOLS.NET, PUBLIC RECORDS CUSTODIAN, 215 MANATEE AVENUE WEST, BRADENTON, FLORIDA, 34205

iii. The submission of documentation by the School Board shall serve as its certification and representation that the information contained therein is true and correct. The School Board recognizes that the County has relied upon or will rely upon records provided by the School Board in making its determination to provide funds to the School Board in the manner provided in this Agreement. If at any time the County determines that the information submitted is not true and correct, the County may immediately terminate this Agreement and seek to recover any funds paid to the School Board.

iv. All forms referenced in this Agreement not attached herein shall be provided or approved by the County's representative and shall be completed and submitted by the School Board to the County as requested.

2.2 County Funding of Services. Subject to the School Board performing each of its obligations under this Interlocal Agreement, commencing October 1, 2022, the County shall provide funding to the School Board in an amount not to exceed $217,201.00 over the term of this

Agreement, for costs associated with the Program in accordance with this Interlocal Agreement. Payment of such funds shall be made on a reimbursement basis in accordance with Attachment B.

a. **Limitation of Costs and Payments.** The School Board shall be paid by the County in accordance with Attachment B for the Program. No agent or employee of the County may authorize an increase in the above amount. Any increase in total compensation must be authorized in writing pursuant to a written amendment to this Agreement approved by the Board of County Commissioners.

b. **Withholding of Payments.** If the School Board fails to comply with the terms of this Agreement, the County Administrator, County representative, or other designee may, upon written notification to the School Board, withhold payment until the School Board complies. The notice shall specify the manner in which the School Board has failed to comply. In the event the School Board does not correct and cure such failure to comply within thirty (30) days of receipt of such notice, the County may exercise its right of termination pursuant to Article 3, and pursue all remedies available pursuant to Article 4.2.

2.3 Annual Appropriation. The County's obligation pursuant to Section 2.2 shall be contingent upon and subject to the Board of County Commissioners budgeting and appropriating legally available funds.

2.4 Indemnification, Legal Relationship, and Third Parties.

a. **Scope of Liability.** The School Board and the County agree that each party will be liable for the negligent acts or omissions of its own employees only and will be responsible for worker's compensation coverage and claims only of its own employees.

b. **Employees.** The parties are not partners, joint ventures, or joint employers, and the employees of each party shall not be considered or treated as employees of the other for any purpose. The relationship of the School Board to the County shall be that of an independent contractor. Nothing herein contained shall be construed as vesting or delegating to the School Board or any of the officers, employees, personnel, agents, or subcontractors of the School Board, any rights, interest, or status as an employee of the County. The County shall not be liable to any person, firm, or corporation that is employed by, contracts with, or provides goods or services to the School Board in connection with the Program, or for debts or claims accruing to such parties. The School Board shall promptly pay, discharge or promptly take such action as may be necessary and reasonable to settle such debts or claims.

c. **Indemnification.** Each party, as a political subdivision as defined by Florida Statute § 768.28, shall indemnify the other party and hold it harmless as to any claim, judgment, or damage award whatsoever arising out of or related to that indemnifying party's own negligent or wrongful acts or omissions, to the extent permitted by law, and subject to the dollar limitations set forth in Florida Statutes § 768.28. The parties understand that pursuant to Florida Statutes § 768.28(19), no party is entitled to be indemnified or held harmless by another party for its own negligent or wrongful acts or omissions. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity may be applicable, and each party claims all

of the privileges and immunities and other benefits and protections afforded by Florida Statutes § 163.01(9). The parties to this Agreement do not intend that this Agreement benefit any third party, and nothing herein should be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

2.5 Insurance.

a. Coverage Requirements. Without limiting any obligation or liability of the School Board, the School Board shall, at its sole expense, procure, maintain, and keep in full force for as long as this Agreement is in effect, the following types and limits of insurance:

1. **Commercial General Liability Insurance.** Coverage shall be afforded under a per occurrence policy form, and include policy limits not less than:

- $ 1,000,000 Single Limit Per Occurrence
- $ 2,000,000 Aggregate
- $ 1,000,000 Products/Completed Operations Aggregate
- $ 1,000,000 Personal and Advertising Injury Liability
- $ 50,000 Fire Damage Liability
- $ 5,000 in Medical Expenses, and
- $ 1,000,000 Third Party Property Damage

This policy shall contain severability of interests provisions and shall contain no special limitation(s) on the scope of protection afforded to the County, its officials, employees, or volunteers.

2. **Automobile Liability Insurance.** Coverage shall be afforded under a per occurrence policy form including coverage for all owned, hired, and non-owned vehicles for bodily injury and property damage of not less than:

- $1,000,000 Combined Single Limit; OR
- $500,000 Bodily Injury and $ 500,000 Property Damage
- $10,000 Personal Injury Protection (No Fault)
- $500,000 Hired, Non-Owned Liability
- $10,000 Medical Payments

This policy shall contain severability of interests provisions. This coverage shall contain no special limitation(s) on the scope of protection afforded to the County, its officials, employees, or volunteers.

3. **Workers' Compensation Insurance.** Statutory workers' compensation coverage shall apply to all employees in compliance with the laws and statutes of the State of Florida, or of the State in which the work is being conducted, and the federal government. The insurer shall agree to waive all rights of subrogation against the County, its officials, employees, and volunteers for losses arising from services provided by the School Board on behalf of the County. Should 'leased employees' be retained for any part of the project or service, the employee leasing agency

shall provide evidence of Workers' Compensation coverage and Employer's Liability coverage for all personnel on the Program site and in compliance with the above Workers' Compensation requirements.

4. **Employers' Liability Insurance.** Coverage limits of not less than:

- $100,000 Bodily Injury by Accident (Each Accident)
- $100,00 Bodily Injury by Disease (Each Employee)
- $500,000 Bodily Injury by Disease (Policy Aggregate)

b. Additional Insurance Terms and Conditions.

1. The School Board may satisfy the requirements of this Section through its own self-insurance program maintained in accordance with Florida Statutes 768.28

2. The School Board shall furnish to the County evidence of the above insurance in the form of a Certificate of Insurance with all applicable endorsements, or if utilizing its self-insurance program for part or all of the coverage(s), it may submit a letter of coverage signed by the Risk Manager.

3. All such policies, except Worker's Compensation and Employer's Liability, shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an additional insured for the coverages.

4. The School Board understands and agrees that the stipulated coverages listed herein shall not be construed as a limitation of any potential liability to the County or to others, and the County's failure to request evidence of such insurance coverage shall not be construed as a waiver of the School Board's obligation to provide and maintain the insurance coverage specified.

5. The School Board understands and agrees that the County does not waive its immunity, and nothing herein shall be interpreted as a waiver of the County's rights, including the limitation of waiver of immunity, as set forth in Section 768.28, Florida Statutes, or any other statutes, and the County expressly reserves these rights to the full extent allowed by law.

6. Upon the insurance policies' renewal dates, the School Board shall furnish to the County a Certificate(s) of Insurance (using an industry-accepted certificate form, signed by the issuer, with applicable endorsements, and containing the Agreement number, and title or description) evidencing the coverage set forth and naming "Manatee County, a Political Subdivision of the State of Florida" as an additional insured. Workers' Compensation and Employer's Liability insurances are excluded from the additional insured endorsement.

7. The School Board is solely responsible for all insurance premiums and policy deductibles.

8. The School Board waives all subrogation rights against the County for all losses or damages whether suit is brought during the period of this agreement or not.

9. It is the School Board's responsibility to ensure that its agents, representatives, and subcontractors if any, comply with the insurance requirements set forth herein. The School Board shall include its agents, representatives, and subcontractors working at the Program site locations as insureds under its policies or they shall furnish to the County separate certificates with endorsements for each.

10. Fifteen (15) days written notice shall be provided to the County's Risk Manager, as defined below, of any cancellation, non-renewal, termination, material change, or reduction in coverage of any insurance policies required in this Agreement. Notice shall reference this Agreement number and title or description.

County Attorney's Office
Division of Risk Management
Attn: Risk Manager
1112 Manatee Ave. West, Suite 969, Bradenton, FL 34203
(941) 745-3750
claims@mymanatee.org

11. The County reserves the right to modify the insurance requirements through written notice to the School Board, to the extent reasonably deemed necessary to protect the County from loss damage or liability for the acts, errors and omissions of School Board.

Article 3
TERM AND TERMINATION.

3.1 Effective Date. This Interlocal Agreement shall take effect in accordance with Sections 5.8 and 5.10.

3.2 Termination. Unless terminated for cause in accordance with applicable law, or renewed pursuant to Section 3.3, this Interlocal Agreement shall terminate on September 30, 2023.

3.3 Renewal. Subject to the approval by the County's Board of County Commissioners and the School Board's governing board, the School Board and the County may renew this Interlocal Agreement for one additional year on an annual basis.

Article 4
AMENDMENTS; ENFORCEMENT

4.1 Amendments Generally. This Interlocal Agreement may be amended, and its material provisions may be waived, only by a written instrument expressly approved for the County by the Board of County Commissioners and for the School Board by the School Board's governing board, and only if properly executed by all the parties hereto.

4.2. Enforcement. In the event the County determines the School Board has not fulfilled the obligations contained in this Agreement, the County may require reimbursement for any or all

funds paid to the School Board. The School Board shall reimburse the County the requested sum upon receipt of such request; if the School Board fails to return the funds, the County may take any and all necessary legal measures to recover such funds, including without limitation any and all remedies available at law or in equity.

Article 5
MISCELLANEOUS PROVISIONS

5.1 Validity. After consultation with their respective legal counsel, the County and the School Board each represent and warrant to the other its respective authority and power under Florida law to enter into this Agreement, acknowledge the validity and enforceability of this Agreement, and waive any future right of defense based on claim of illegality, invalidity or unenforceability of any nature. The School Board and the County each hereby represent, warrant, and covenant to and with the other (i) that this Agreement has been validly approved by its respective governing body at a duly held public meeting, and (ii) that this Agreement constitutes a legal, valid and binding contract enforceable against the respective party in accordance with the terms hereof (assuming the due authorization, execution, and delivery hereof by the other party hereto).

5.2 No General Obligation. Notwithstanding any other provisions of this Interlocal Agreement, the obligations undertaken by the parties hereto shall not be construed to be or constitute general obligations, debts, or liabilities of the School Board, the County or the State of Florida or any political subdivision thereof within the meaning of the Constitution and laws of the State of Florida, but shall be payable solely in the manner and to the extent provided in or contemplated by the respective authorizing instruments and this Agreement.

5.3 Force Majeure. No party shall be liable for any failure to perform, or delay in the performance of, any obligation under this Interlocal Agreement if such failure is caused directly by hurricane, tornado, fire, earthquake, civil commotion or failure or disruption of utility services, or other like cause beyond the reasonable control of the party obliged to perform. In accordance with applicable law, the School Board shall not be compensated for any period in which Program services are suspended or discontinued as a result of such an event.

5.4 Ambiguities. Both parties have been allowed equal input regarding the terms and wording of this Agreement and have had the benefit of consultation with legal counsel prior to its execution, such that all language herein shall be construed equally against the parties, and no language shall be construed strictly against its drafter.

5.5 Headings; Pronouns. The headings or captions of sections or paragraphs used in this Agreement are for convenience of reference only and are not intended to define or limit their contents, nor are they to affect the construction of or to be taken into consideration in interpreting this Agreement. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine and neuter, singular or plural, as the identities of the party or parties, personal representatives, subcontractors, successors or assigns may require.

5.6 Severability. The provisions of this Agreement are declared by the parties to be severable.

5.7 Governing Law; Venue. This Agreement shall be governed by and construed in accordance with laws of the State of Florida, and venue for any action arising out of or related to this Interlocal Agreement shall be in the Circuit Court for the Twelfth Judicial Circuit of the State of Florida in and for Manatee County.

5.8 Full Agreement; Filing with Clerk of Circuit Court. This Interlocal Agreement contains the entire agreement of the parties with respect to the matters addressed herein. Previous agreements and understandings of the parties, with respect to such matters, are null and void and of no effect. As required by Section 163.01(11), Florida Statutes, this Agreement and all amendments thereto shall be filed with the Clerk to the Circuit Court for Manatee County, Florida (the "Clerk"). The School Board is responsible for filing this Agreement with the Clerk within thirty (30) days after its execution by both parties and shall pay any and all costs related to same.

5.9 Non-Assignability. The School Board may not assign, transfer, or encumber this Agreement or any right or interest in this Agreement.

5.10 Representatives. Within thirty (30) days from the date of execution of this Agreement by both parties, the School Board shall provide the County with a list of representatives authorized to act on behalf of the School Board under this Agreement, in addition to the designated representative identified in Attachment C The list of authorized representatives shall be approved by the School Board's superintendent. The Director of the County's Neighborhood Services Department, or such other employee as may be designated in writing by the County Administrator, shall serve as the County's representative, and is authorized to interpret this Agreement and designate such additional employees as may be required to monitor the School Board's performance, provide technical assistance, and assume other administrative duties associated with the implementation of this Agreement. Disputes over any provision not satisfactorily resolved with the County's representative shall be referred to the County Administrator or his or her designee.

5.11 Disclaimer of Third-Party Beneficiaries. This Agreement is solely for the benefit of the parties hereto, and no right, privilege, or cause of action shall be reason hereof accrue upon, to, or for the benefit of any third party, including without limitation any subcontractors of the School Board and any providers of promotional, advertising or other services or goods, purchased by the School Board. Nothing in this Agreement is intended or shall be construed to confer upon or give any person, corporation, partnership, trust, private entity, agency or other governmental entity any right, privilege, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof.

5.12 Notices. All notices, elections, requests and other communications hereunder shall be in writing and shall be deemed given in the following circumstances: when personally delivered; or three (3) business days after being deposited in the United States Mail, postage prepaid, certified or registered; or the next business day after being deposited with a recognized overnight mail or courier delivery service; or when transmitted by facsimile or telecopy transmission, with receipt

acknowledged upon transmission; and addressed as follows (or to such other person or at such other address, of which any party hereto shall give written notice as provided herein):

If to County:
Manatee County Administrator
Manatee County Administration Center
1112 Manatee Avenue, Suite 920
Bradenton, Florida 34205
Facsimile: (941)745-3790

With copies to:
Director of Manatee County Community and Veterans Services
Manatee County Administration Center
1112 Manatee Avenue, Suite 510
Bradenton, Florida 34205

and

Manatee County Attorney's Office
1112 Manatee Avenue West, Suite 969
Bradenton, Florida 34205
Attention: County Attorney
Facsimile: (941)749-3089

If to School Board:
Superintendent of Schools
School Board of Manatee County
215 Manatee Avenue West
Bradenton, FL 34205
(941)708-8770 (Phone)

With a copy to:
School Board Attorney
School Board of Manatee County, Florida
215 Manatee Avenue West
Bradenton, FL 34205
(941)708-8770 (Phone)

In all cases, notices shall be deemed delivered to a party only upon delivery of copies to the persons indicated above in the same manner as for the party being notified.

5.13 **Effective Date.** This Agreement shall be effective upon the filing of a fully executed copy of this Agreement with the Clerk pursuant to Section 5.8.

5.14 **Authority to Execute; Electronic Signatures.** Each of the parties hereto covenants to the other party that it has lawful authority to enter into this Agreement and that the person who has executed this Agreement on the party's behalf has been duly authorized and empowered by the party to do so. This Agreement may be executed by electronic signature in accordance with Florida law.

[signature page to follow]

WHEREFORE, the County and the School Board have executed this Interlocal Agreement as of the date and year first above written.

MANATEE COUNTY, FLORIDA
By: Board of County Commissioners

By:_____
Chairperson

ATTEST: Angelina Colonneso,
Clerk of the Circuit Court and
Comptroller

By: _____
Deputy Clerk

THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

By:_____
Chairman

ATTEST:

By:_____
Superintendent

APPROVED AS TO LEGAL FORM
AND SUFFICIENCY

By: _____
Attorney for the School Board

ATTACHMENT A
PROGRAM DESCRIPTION

1. PROGRAM DESCRIPTION:

   a. The School Board shall enhance current driver education program services by providing driver education courses to introduce traffic laws and defensive driving techniques as described in the Florida Driving Manual, testing of traffic laws in conjunction with assessment of student driving skills by using the State of Florida Driving Skills Test, and issue operator driver license waivers for student operator licenses on Saturdays during the school year (August-May), and throughout the summer (June and July), hereinafter referred to as the "Program".

2. TARGET POPULATION:

   a. This Program shall serve currently enrolled public and charter school students of Manatee County, ages fifteen (15) to eighteen (18) years old with a Manatee County Student ID number, and who are residents of Manatee County. Each student as defined in this paragraph is referred to as "Client" throughout this Agreement and its attachments.

3. LOCATION/HOURS OF PROGRAM:

   a. The Program will be provided at the following location(s):

      i. Saturdays – Southeast High School, 1200 37th Ave E, Bradenton, FL 34208

      ii. Summers – Manatee High School, 902 33rd St Ct W, Bradenton, FL 34205

   b. The Program will be provided at the following time(s):

      i. During the School Year on Saturdays beginning in October 2022 through May 2023, and from August 2023 through September 2023, except for state-recognized holidays.

      ii. During the Summer, specifically all weekdays during June 2023 and July 2023, except for state recognized holidays.

   c. Other locations and times may be requested by the School Board in writing. Changes are not approved until the County Representative has approved them in writing.

4. UNIT OF SERVICE: A unit of service shall be defined throughout this Agreement and its attachments as one calendar day of Program operation attended by at least one eligible Client.

5. AUTHORIZED PROGRAM PURCHASES: The School Board is authorized only to make the following purchases for the Program, so long as such purchases are used for direct educational purposes: Two (2) Driver Education Dual Assist Vehicles; and one (1) Student Driving simulator.

6. RESULTS:
   a. Program results, approved by the County, shall be tracked and verified by the School Board and submitted quarterly in accordance with Attachment C.

      i. Result/Target Statement: Of the five hundred (500) eligible Clients participating in the Program, the County anticipates serving four hundred (400) Clients who, by participating in the Program, will know Florida driving laws, operate a vehicle safely and without distraction, and obtain their Florida Driver License.

      ii. Milestones and Verifications: The following Milestones/Verifications are used to track the progress of Clients working through the Program with the intention of achieving the stated Result.

         1. Milestone/Verification:

            a. Client fully engaged in program and determined readiness to proceed to practice behind the wheel training.

            b. Client has completed a mock test to determine readiness based on a pass/fail, as noted by instructor on the Client's individual record.

         2. Milestone/Verification:

            a. Client continued to improve and gain knowledge in Florida driving laws.

            b. Client demonstrated understanding of Florida driving laws, noted by instructor on the Client's individual record.

         3. Milestone/Verification:

            a. Client learned how to safely operate a motor vehicle.

            b. Completion of at least ninety (90) minutes of behind-the-wheel training tracked in Client's individual record.

         4. Milestone/Verification:

            a. Client became a licensed Florida driver.

            b. Passed Florida driver test with evidence in Client's individual record.

   b. Modification to results, targets, verification, and milestones may be requested by School Board in writing and shall include a logical analysis of the reason for modification. Changes are not considered approved until the County Representative approves them in writing.

ATTACHMENT B
PROGRAM PAYMENTS

The School Board shall be paid by the County a total amount not to exceed $217,201.00 for the Program provided during the time period of this Agreement, as specified below:

1. Units of Service:

    a. The School Board shall provide thirty-three (33) units of service, during the term of the Agreement.

2. Unit Rate:

    a. The School Board shall be paid by the County in the amount not to exceed $142,201.00 for all units of service provided in accordance with Article 2 of the Agreement and Attachment A.

        i. $4,309.13 for each unit of service.

    b. The School Board shall be paid by the County in an amount not to exceed $75,000.00 for the following:

        i. $30,000 for each individual driver education dual-assist vehicles, up to two (2).

        ii. $15,000 for one (1) student driving simulator.

3. Supporting Documentation:

    a. Payment Request Form:

        i. The School Board shall complete and submit a Payment Request Form (provided below) and the County approved monthly unit tracking form as instructed by the County representative and retain verification on-site for review upon request by the County.

        ii. In submitting its monthly Payment Request Form, the School Board shall provide purchase order documentation for authorized Program purchases and receipt for full payment and confirmation of receipt of equipment, if any.

    b. Monthly Unit Tracking Form:

        i. The School Board shall create and provide each month, along with its Payment Request Form, a Monthly Unit Tracking Form. The format of the Monthly Unit Tracking Form must be approved by the County's representative prior to use and contain the following information:

1. Name of Agency and Program;

2. Month and year service was rendered;

3. Dates of each unit of service provided;

4. Number of clients served per unit of service; and

5. Total number of units of service performed during the monthly reporting period.

ii. Once the proposed Monthly Unit Tracking Form prepared by the School Board has been approved by the County's representative, the School Board shall complete same and submit to the County on a monthly basis, in conjunction with its monthly Payment Request Form.

iii. Documents, forms, and information referenced in this Attachment B shall be submitted to the County monthly as instructed by the County representative by electronic means, including, without limitation, by way of posting to a secure website or by electronic email.

The processing of payments may be delayed due to submittal of inaccurate Monthly Unit Tracking Forms.

4. Cumulative Payment Cap:

   a. The School Board shall be paid monthly for the actual number of units of service it has provided and documented.

   b. The total of all payments shall not, at any point in time, exceed the cumulative amounts listed below:

Oct 31, 2022	$ 11,850	Apr 30, 2023	$ 82,950
Nov 30, 2022	$ 23,700	May 31, 2023	$ 94,800
Dec 31, 2022	$ 35,550	Jun 30, 2023	$ 106,650
Jan 31, 2023	$ 47,400	Jul 31, 2023	$ 118,500
Feb 28, 2023	$ 59,250	Aug 31, 2023	$ 130,350
Mar 31, 2023	$ 71,100	Sep 30, 2023	$ 142,201

5. Submission Date: The School Board's monthly Payment Request Forms and Monthly Unit Tracking forms, as described herein, should be submitted to the County by the fifteenth (15^{th}) of each month. The School Board's payment requests are processed in the order they are received by the County. Once processed by the Manatee County Neighborhood Services Department, the Clerk of the Court has forty-five (45) days to process the payment.

6. Final Payment Request: The School Board shall have until thirty (30) days after the Agreement's expiration or termination to submit to the County a final and complete Payment Request Form unless extended by the County's Representative for good cause. The County shall not be responsible for the payment of any charges, claims, or demands the School Board fails to submit to the County through a Payment Request Form by the thirtieth (30^{th}) day after the Agreement's expiration or termination.

Correction of Errors in Payment Requests: The School Board hereby authorizes County through County's Representative to correct any errors identified by County's Representative in Payment Requests submitted by School Board with written notice of same by County's Representative for the sole purposes of preventing delay in payment processing.

MANATEE COUNTY BOARD OF COUNTY COMMISSIONERS
PAYMENT REQUEST FORM
October 1, 2022 – September 30, 2023 ("Term")

AGENCY: MANATEE COUNTY SCHOOL BOARD

AGENCY REMITTANCE ADDRESS (Enter address for sending payments)

[obtain and enter this information]

PROJECT NUMBER: 104-0015009-582000

PROGRAM: Driver Education Program

PAYMENT REQUEST FOR MONTH OF: _____

SECTION 1: AGENCY PAYMENT REQUEST

(1) Program Component	(2) Request this Period	(3) Total Funding	(4) Requested Year-To-Date	(5) Balance of Funds
Education Services	$	$142,201	$	$
Equipment Purchases	$	$ 75,000	$	$
TOTAL	$	$ 217,201	$	$

SECTION 2: CLIENT SERVICES

(6) Unit Cost	(7) Unit Contract Total	(8) Y-T-D Total Prior	(9) Total This Period	(10) Total Y-T-D	(11) % of Plan Achieved	(12) % of Time Elapsed
$ 4,309.13	33				%	%

SECTION 3: SUPPORTING DOCUMENTATION
Attach: Documentation as required in Attachment B, Payments.

Prepared By: _____ Date: _____

I attest that the information presented in this Payment Request is true and accurate to the best of my knowledge. The School Board recognizes that the County has relied upon or will rely upon, the information provided herein by the School Board in making its determination to provide funds to the School Board, and if at any time, the County determines that the information submitted is not true and correct, the County may immediately terminate the Agreement and seek to recover any funds paid to the School Board.

Authorized Signature: _____ Date: _____

Submit with unit tracking report and supporting documentation.

DO NOT WRITE BELOW THIS LINE

Community & Veterans
Services Contract Manager: _____ Date: _____

ATTACHMENT C
SPECIAL CONDITIONS

1. Reporting Deliverables: The School Board shall submit the following reports:

   a. The School Board shall submit the following reports quarterly as instructed by the County Representative through electronic mail or other electronic means, including, without limitation, by way of posting to a secure website, and retain verification on site for review upon request by the County:

Quarterly Report Due Dates				
Quarter 1 (Oct-Dec)		**Quarter 2 (Jan-Mar)**	**Quarter 3 (Apr-Jun)**	**Quarter 4 (Jul-Sep)**
Due: Jan 30, 2023		**Due: Apr 30, 2023**	**Due: Jul 30, 2023**	**Due: Oct 30, 2023**
Title		**Requirement/Description**		
i.	Program Revenue & Expenditure Report	The School Board shall report quarterly all actual program revenue (by source) and actual expenditures (by line item).		
ii.	Program Results Report	The School Board shall track and report Program result(s) and target(s) for the Clients served during the term of this Agreement (updated each quarter).		
iii.	Children's Services Demographics Report	The School Board shall provide a report on unduplicated Clients receiving services during the term of this Agreement (updated each quarter reporting new clients only) to include the following demographics: Gender, race, age, and zip code.		
iv.	Additional Information Report	Any anticipated difficulties meeting contractual requirements pursuant to the Agreement by the end of the quarter, all names and positions/titles of direct staff for the Program and changes in staffing during the quarter (including vacancies or changes which affect the Program), anticipated program schedule for the next quarter, total number of unduplicated Clients served for the quarter, total number of unduplicated Clients served to date for the Term of the Agreement, Client ID with attendance and total behind-the-wheel hours completed to date.		

2. Documentation: The School Board shall submit the following documentation as indicated:

Other Documents Required		
Title		**Requirement/Description**
a.	Insurance	The School Board shall submit the following, in accordance with Section 2.5 of this Agreement: 1. Certificate of Commercial General Liability Insurance, Automobile Liability Insurance, Workers' Compensation Insurance and Employers' Liability Insurance.

		2. The School Board shall, not less than the day prior to expiration of any existing policy, provide County with evidence of a binder proving continuation of coverage and a new certificate of insurance as reasonably soon as possible.
b.	Financial Audit	Financial audit or compilation shall be submitted in accordance with Section 2.1(h) of this Agreement.
c.	Consent Form	In accordance with Section 2.1(g) of this Agreement, the School Board shall submit an example of the Consent Form to the County representative to be used for the Program. The sample must be submitted within 30 days of this Agreement's execution and approved by the County representative prior to start of the Program.
D.	Licenses required for the **program** to legally operate	Copies of licenses necessary to operate the Program are due to the County's Representative before any payments by the County to the School Board shall be made. Copies of license renewals are due upon receipt from the licensing entity. Other documents requested by the County's Representative. (See Section 2.1(d))

3. Site Inspections: The School Board shall permit the County, its officers, agents and employees to conduct periodic site inspections, scheduled or unscheduled, of all locations utilized to provide Program services to verify compliance with this Agreement. The School Board's officers, employees and volunteers shall cooperate with County representatives to assure such site inspections provide the County with the access and information needed to verify the School Board's compliance.

4. Remedies: If the School Board fails to comply with the terms of this Agreement, including, but not limited to, timely submission of required documentation, the processing of payments may be delayed or this Agreement may be terminated. Required documentation includes, but is not limited to: financial audit, compilation and/or review; licenses; tax-exempt status; bylaws; Consent Form; Certificate(s) of Insurance; Payment Request Form, Monthly Unit Tracking Form, Additional Information Form; and Quarterly Reports.

5. School Board's Representative: The person listed here is the School Board's Representative:

	Cynthia Saunders
	Superintendent of Schools
Mailing Address:	215 Manatee Ave West
	Bradenton, FL 34205
Physical Address:	215 Manatee Ave West
	Bradenton, FL 34205
Phone Number:	(941) 708-8770
Email Address:	csaunders@manateeschools.net

ATTACHMENT D
INSURANCE CERTIFICATE

[insert district's insurance certificate]

AGENDA ITEM NO. 15.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the Annual Comprehensive Financial Report (ACFR) and All Official Parts Thereof for the Fiscal Year Ended June 30, 2022

Executive Summary
The Governmental Accounting Standards Board has stated every governmental entity, including school entities, should prepare and publish an Annual Comprehensive Financial Report (ACFR). The ACFR serves as the school system's official annual report and contains introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and statistical data. The ACFR provides useful information for taxpayers, rating agencies and investors, resulting in a positive impact on debt issuance.

The purpose of the financial statements is to report on the financial position and operations of the school system (including its blended component units) and provide an overview of the discretely presented component units. The ACFR enables school business officials to educate the school board and the public about the status of a school system's finances.

The District received the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for its 2021 ACFR. This nationally recognized award is designed to facilitate the development of clear and complete financial reports. The key reasons to apply are credibility, savings, transparency and improvement.

A copy of the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022 is attached.

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

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

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

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

Financial Impact
The application fee for the ASBO Certificate of Excellence program has been included in the Finance Department's budgeted funds for the 2022-2023 fiscal year.

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:

Annual Comprehensive Financial Report

The School District of
Manatee County, Florida
For the Fiscal Year Ended June 30, 2022













Inspiring our Students to Learn, Dream and Achieve

Annual Comprehensive Financial Report

The School District of Manatee County, Florida

For the Fiscal Year Ended June 30, 2022

Prepared by the
Finance Department

School District of Manatee County
215 Manatee Avenue West
Bradenton, Florida 34205
www.manatee.k12.fl.us

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2022

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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

December 14, 2022

Dear Chair, Members of the School Board of Manatee County, Florida, and Citizens of Manatee County:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the School Board of Manatee County, Florida (District) for the fiscal year ended June 30, 2022. State law requires all school districts publish within 9 months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with auditing standards generally accepted in the United States by an independent certified public accountant.

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. 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.

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.

Independent Audit

The Florida Auditor General has independently audited the District's financial statements for the fiscal year ended June 30, 2022. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The report on the basic financial statements by the Florida Auditor General is included in the financial section of the ACFR. The independent auditor concluded there is a reasonable basis for rendering an unmodified opinion that, based on the audit and reports of other auditors, the District's financial statements are fairly presented in all material respects, in conformity with GAAP.

The independent audit of the financial statements of the District was part of a broader, federally mandated "Single Audit" designed to meet the special needs of Federal grantor agencies. The District is required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act of 1996 and the United States Office of Management and Budget Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements but also the audited government's internal controls and compliance with the legal requirements with special emphasis on internal controls and legal requirements involving the administration of Federal awards. Information related to this Single Audit, including the Schedule of Expenditures of Federal Awards, findings and questioned costs, summary of prior audit findings, and the report of independent auditor on the internal control over compliance and on compliance with applicable requirements, are included in the Single Audit section.

The ACFR includes all funds of the District, the Manatee School Board Leasing Corporation, and 12 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.

The ACFR is presented in three sections as follows:

1. The Introductory Section, which contains the Letter of Transmittal, List of Principal Officials, and an Organizational Chart of the District.

2. The Financial Section, which includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), basic financial statements, notes to the financial statements, and other supplemental information.

   The basic financial statements and notes provide an overview of the District's financial position and operating results. The other supplemental information provides more detailed information relative to the basic financial statements, which includes combining statements for non-major governmental funds, combining statements for each fund type, budget to actual statements for all governmental funds, and combining statements for the discretely presented component units. The MD&A immediately follows the report of independent auditor and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements the letter of transmittal and should be read in conjunction with it.

3. The Statistical Section presents on a multi-year basis, selected social and economic data, financial trends, and the fiscal capacity of the District.

Reports and schedules required by *Governmental Auditing Standards* and United States Office of Management and Budget (OMB) follow the three sections identified above.

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 429,851 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 52 sites; including 31 elementary schools, 9 middle schools, 7 high schools, 2 K-8 combination schools, 1 alternative education school, 1 ESE center, 1 post-secondary school (operated at 2 school sites) and 2 virtual schools. The District also managed 12 contract sites: including 4 Department of Juvenile Justice sites, and authorized operating contracts with 12 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 50,680 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 General Fund Balance has grown from $14.4 million on June 30, 2014 to $50.4 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 $47,500 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 nonspendable, $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 11.1 percent of revenues. The District provided financial

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

Catherine Miley
Director of Finance

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA

SCHOOL BOARD MEMBERS

Rev. James Golden, Chair
Member from District 5
Member since November 2018
Current term expires November 2022

Mr. Charlie Kennedy
Member from District 2
Member since November 2014
Current term expires November 2022

Ms. Gina Messenger, Vice-Chair
Member from District 1
Member since November 2016
Current term expires November 2024

Ms. Mary Foreman
Member from District 3
Member since November 2020
Current term expires November 2024

Mr. Wesley Chad Choate, III
Member from District 4
Member since August 2021 (Appointed by Governor to fill vacant seat)
Current term expires November 2022

School District of Manatee County, Florida

List of Principal Officials – Appointed

Cynthia Saunders, Superintendent

Dr. Daniel Evans, Deputy Superintendent of Instruction

Doug Wagner, Deputy Superintendent of Operations

Tim Bargeron, Deputy Superintendent of Business Services

Willie Clark, Executive Director, Secondary Education

Cathy Miley Hayden, Finance Director

Vacant, Chief Human Resources Officer

Scott Hansen, Chief Technology Officer

Community

School Board

Cynthia Saunders
Superintendent

Tim Bargeron
Deputy Superintendent of Business Services

- **Cathy Miley Hayden** — Finance Director
- **Gina Maliniak** — Budget Director
- **Ruth Gruett** — Purchasing Director

Doug Wagner
Deputy Superintendent of Operations

- **Paul Damico** — Chief of Safety and Security
  - **Patrick Bartholomew** — Safety and Security Director
- **Scott Hansen** — Chief Technology Officer
  - **Steve Wright** — Site Support Services Director
  - **Vince Hoaglin** — Infrastructure Services Director
  - **Don Sauer** — Student Information Services Director
- **Joe Ranaldi** — Chief Operations Officer
  - **Todd Henson** — Maint. & Operations Director
  - **William Horton** — Construction Services Director
  - **Jaime Warrington** — Transportation Director
  - **Regina Thoma** — Food Services Director
- **Dr. Paul Gansemer** — Executive Director of Adult, Career, Technical Education
  - **Dr. Valerie Viands** — MTC Director
- **Vacant** — Chief of HR
  - **Wendy Mungillo** — Personnel Director

Kevin Chapman
Executive Director of Administration

- **Mike Barber** — Communications Director

Mitchell Teitelbaum
General Counsel & Office of OPS

- **Bill Kelley** — Risk Management Director

Dr. Daniel Evans
Deputy Superintendent of Instruction

- **Dr. Annette Codelia** — Executive Director of Elementary Education
- **Vacant** — Executive Director of Elementary Education
- **Willie Clark** — Executive Director of Secondary Education
- **Dr. Robin Thompson** — Interim Exec. Dir. of Curriculum & Professional Learning
  - **Dr. Melinda Lundy** — Prof. Learning Director
  - **Evan McCarthy** — Assessment and Research Director
  - **Dr. Stephanie Callaway** — Elementary Curriculum Director
  - **Dr. Laurie Breslin** — Secondary Curriculum Director
  - **Dr. Robin Thompson** — Early Learning Director
- **Genelle Yost** — Executive Director of Pupil Personnel Services
  - **Nicole Cox** — ESE Director
  - **George Schrier** — Student Services, DOP and Alt. Education Director
  - **Latrina Singleton** — Federal Programs Director
  - **Debra Estes** — ESOL, Migrant Director

School District of Manatee County

2021-22 Org Chart

06-30-2022

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

School District of Manatee County

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021.

The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

William A. Sutter
President

David J. Lewis
Executive Director

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AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Manatee County District School Board, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Manatee County District School Board, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general and major special revenue funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the school internal funds, which represent 10 percent, 1 percent, 0 percent, 14 percent, 6 percent, and 6 percent, respectively, of the assets, liabilities, deferred inflows of resources, net position and fund balance, revenues, and expenditures of the aggregate remaining fund information. In addition, we did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units columns. The financial statements of the school internal funds and the aggregate discretely presented component units were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those financial statements, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the ***Auditor's Responsibilities for the Audit of the Financial Statements*** section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **Management's Discussion and Analysis**, the **Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios**, **Schedule of District's Proportionate Share of Net Pension Liability Florida Retirement System (FRS) Defined Benefit Pension Plan**, **Schedule of District's Proportionate Share of Net Pension Liability Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan**, **Schedule of District Contributions Florida Retirement System (FRS) Defined Benefit Pension Plan**, and **Schedule of District Contributions Retiree Health Insurance Subsidy (HIS) Program Defined Pension Plan**, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules and the accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules and the accompanying **SCHEDULE OF**

EXPENDITURES OF FEDERAL AWARDS, are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 14, 2022
Audit Report No. 2023-065

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 $764,465,869 (net position). Of this amount, $201,301,530 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: Net Pension Liability $142,380,945 and Deferred Inflows of Resources related to Pensions of $165,793,019.

- The District's total net position increased by $109,527,741 or 16.72 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 $206,212,791, an increase of $45,636,744 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.

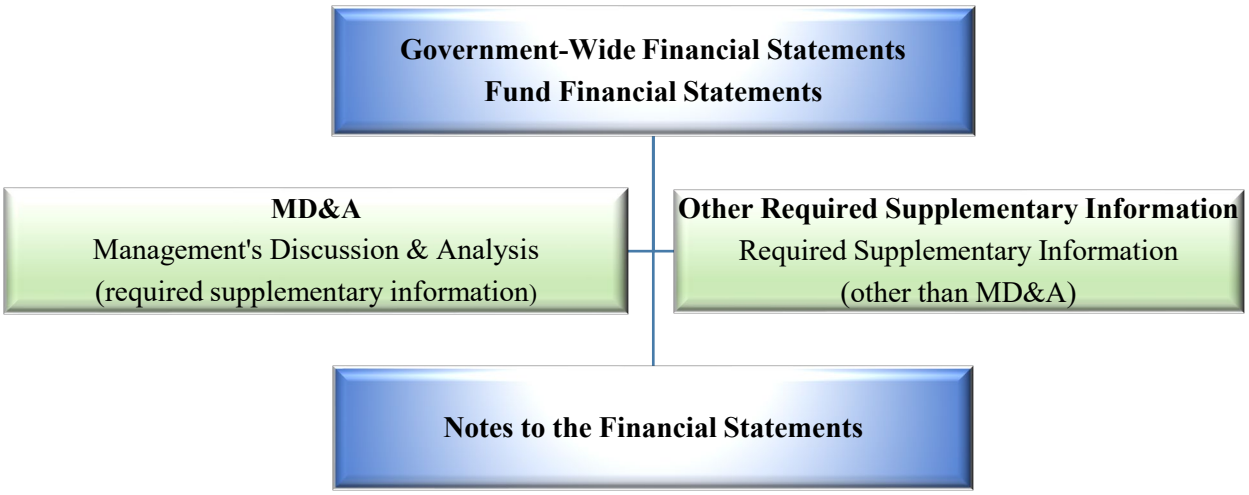
Overview of the Financial Statements

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 other charter school, the State College of Florida Collegiate School, operates under another governmental agency and therefore, is not included as a discretely presented component unit.

Charter schools are public schools that operate under a performance contract, or a "charter" which frees them from many regulations created for traditional public schools while holding them accountable for academic and financial results. The charter contract between each charter school's governing board and the District details the school's mission, program, goals, students served, methods of assessment and ways to measure success. The length of time for which charters are granted varies by each school authorized.

Charter schools are created when a legal entity applies to the District; the District reviews the application, if the application is approved, the applicants form a governing board that negotiates a contract with the District School board; and the applicants and the District agree upon a charter or contract. The District then becomes the sponsor of the charter school. The negotiated contract outlines expectations of both parties regarding the school's academic and financial performance.

A charter school is statutorily required to (s.1002.33(9), F.S.):

- Be nonsectarian in its programs, admission policies, employment practices, and operations;
- Be accountable to the school district for its performance;
- Not charge tuition or fees;
- Comply with all applicable state and local health, safety, and civil rights requirements;
- Not discriminate 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 pages 21 through 23 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 pages 24 through 36 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 pages 37 through 39 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 pages 40 through 41 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43 through 86 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's progress in funding its obligation to provide Other Postemployment Benefits (OPEB) to its employees and supplementary information concerning the District's proportionate share of net pension liability and contributions to the defined benefit pension plan. The required supplementary information can be found on pages 87 through 89 of this report.

Other Supplemental Information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to financial statements. Combining and individual fund statements and schedules can be found on pages 91 through 136 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 $764.5 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:

Net Position, End of Year

	Governmental Activities		Difference Increase (Decrease)	Percentage Change
	June 30, 2022	June 30, 2021		
Current and other assets	$ 274,376,043	$ 242,021,825	$ 32,354,218	13.37%
Capital assets, net	1,022,891,769	998,693,636	24,198,133	2.42%
Total assets	1,297,267,812	1,240,715,461	56,552,351	4.56%
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)	-10.72%
Deferred outflows related to pensions	102,348,850	125,377,650	(23,028,800)	-18.37%
Total deferred outflows of resources	112,509,145	136,861,549	(24,352,404)	-17.79%
Total assets and deferred outflows of resources	$ 1,409,776,957	$ 1,377,577,010	32,199,947	2.34%
Current and other liabilities	$ 40,678,196	$ 56,493,050	(15,814,854)	-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	477,014,109	710,759,791	(233,745,682)	-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	645,311,088	722,638,882	(77,327,794)	-10.70%
Net Position				
Net Investment in Capital Assets	794,572,362	751,474,636	43,097,726	5.74%
Restricted	171,195,037	136,197,636	34,997,401	25.70%
Unrestricted (Deficit)	(201,301,530)	(232,734,144)	31,432,614	-13.51%
Total net position	764,465,869	654,938,128	109,527,741	16.72%
Total liabilities, deferred inflows of resources, and net position	$ 1,409,776,957	$ 1,377,577,010	32,199,947	2.34%

The District's total net position was more on June 30, 2022, than the previous fiscal year, increasing $109.5 million or 16.72 percent to $764.5 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 $32.4 million, or 13.37 percent due primarily to increases in Cash and Cash Equivalents, and Due from Other Agencies.

The largest portion of the District's net position of $794.6 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, $171.2 million, represents resources that are subject to external restrictions on how they may be used. The unrestricted net position, a deficit amount of $201.3 million, was in part, the result of accruing net pension liabilities and related deferred inflows and outflows of resources.

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 (Decrease)	Percentage Change
	June 30, 2022	June 30, 2021		
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	69,048,580	64,261,360	4,787,220	7.45%
Sales Taxes	45,130,466	36,684,612	8,445,854	23.02%
Grants and Contributions, not Restricted to Specific Programs	278,452,650	253,086,864	25,365,786	10.02%
Unrestricted Investment Earnings	856,946	721,042	135,904	18.85%
Miscellaneous	44,264,355	34,180,655	10,083,700	29.50%
Total Revenues	$ 735,538,045	$ 664,446,929	$ 71,091,116	10.70%
Functions/Program Expenses:				
Instruction	335,539,870	348,946,876	(13,407,006)	-3.84%
Student Support Services	25,715,166	28,234,875	(2,519,709)	-8.92%
Instructional Media Services	4,870,842	5,326,031	(455,189)	-8.55%
Instruction and Curriculum Development Services	13,542,051	14,411,847	(869,796)	-6.04%
Instructional Staff Training Services	6,679,972	7,609,873	(929,901)	-12.22%
Instruction Related Technology	199,201	194,021	5,180	2.67%
School Board	1,485,777	1,611,354	(125,577)	-7.79%
General Administration	5,639,287	4,385,667	1,253,620	28.58%
School Administration	31,141,144	34,715,244	(3,574,100)	-10.30%
Facilities Services	62,973,391	70,132,828	(7,159,437)	-10.21%
Fiscal Services	2,734,180	3,258,915	(524,735)	-16.10%
Food Services	31,471,494	27,378,401	4,093,093	14.95%
Central Services	10,398,774	11,489,995	(1,091,221)	-9.50%
Student Transportation Services	15,919,674	15,980,600	(60,926)	-0.38%
Operation of Plant	38,693,481	37,497,250	1,196,231	3.19%
Maintenance of Plant	8,926,521	10,381,312	(1,454,791)	-14.01%
Administrative Technology Services	7,527,179	8,144,900	(617,721)	-7.58%
Community Services	13,732,705	10,929,810	2,802,895	25.64%
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	$ 626,010,304	$ 650,260,175	$ (24,249,871)	-3.73%
Increase in Net Position	109,527,741	14,186,754	95,340,987	672.04%
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	$ 764,465,869	$ 654,938,128	$ 109,527,741	16.72%

The District's revenues increased by 10.7 percent to $735.5 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 3.7 percent to $626.0 million. Approximately 87.0 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 13.0 percent of total costs.

The total revenues surpassed expenses, increasing the net position by $109.5 million. Key components of this change are as follows:

- Property taxes for all governmental activities increased by $17.8 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.

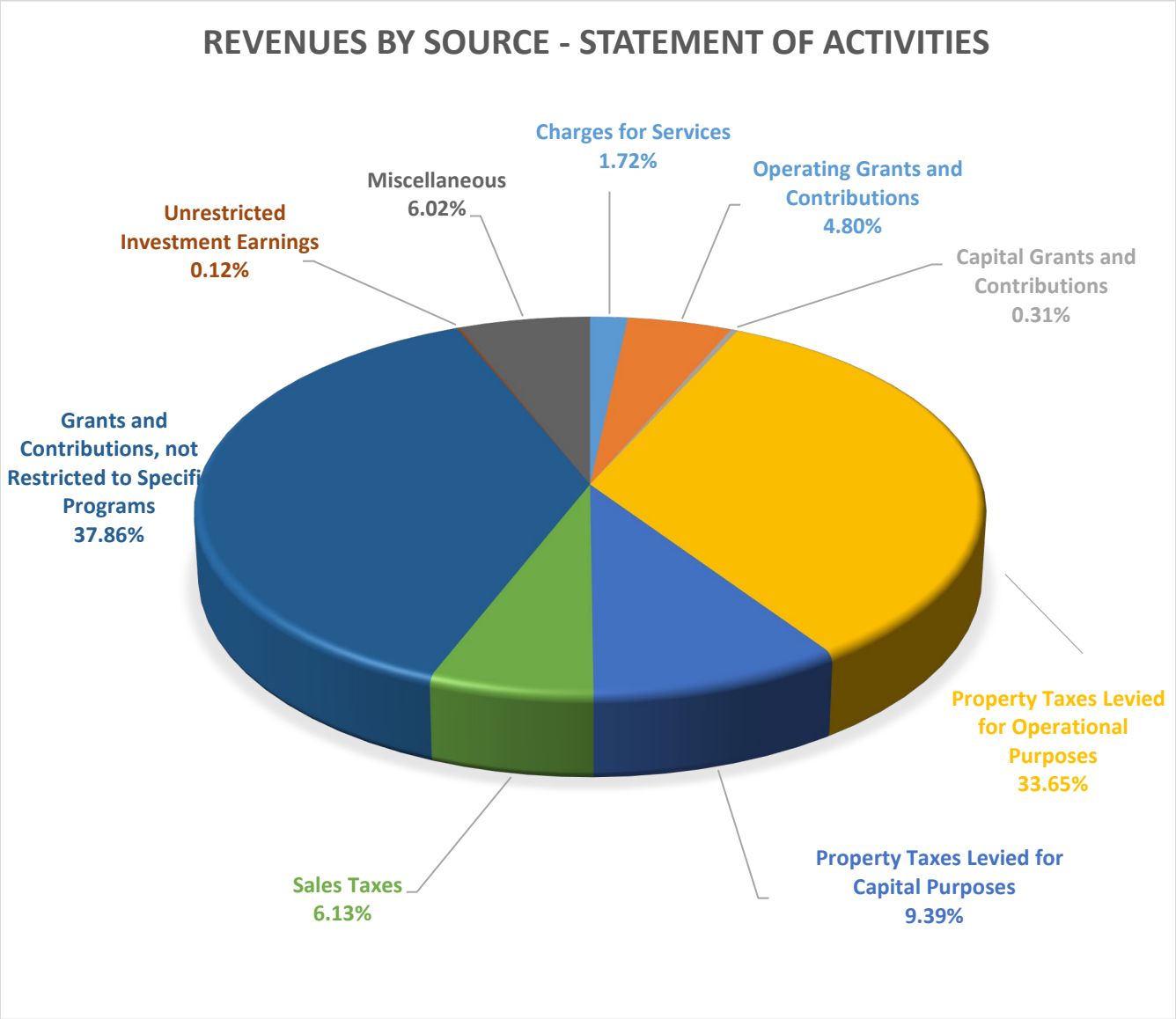
- Sales Tax revenue collections increased by $8.4 million.

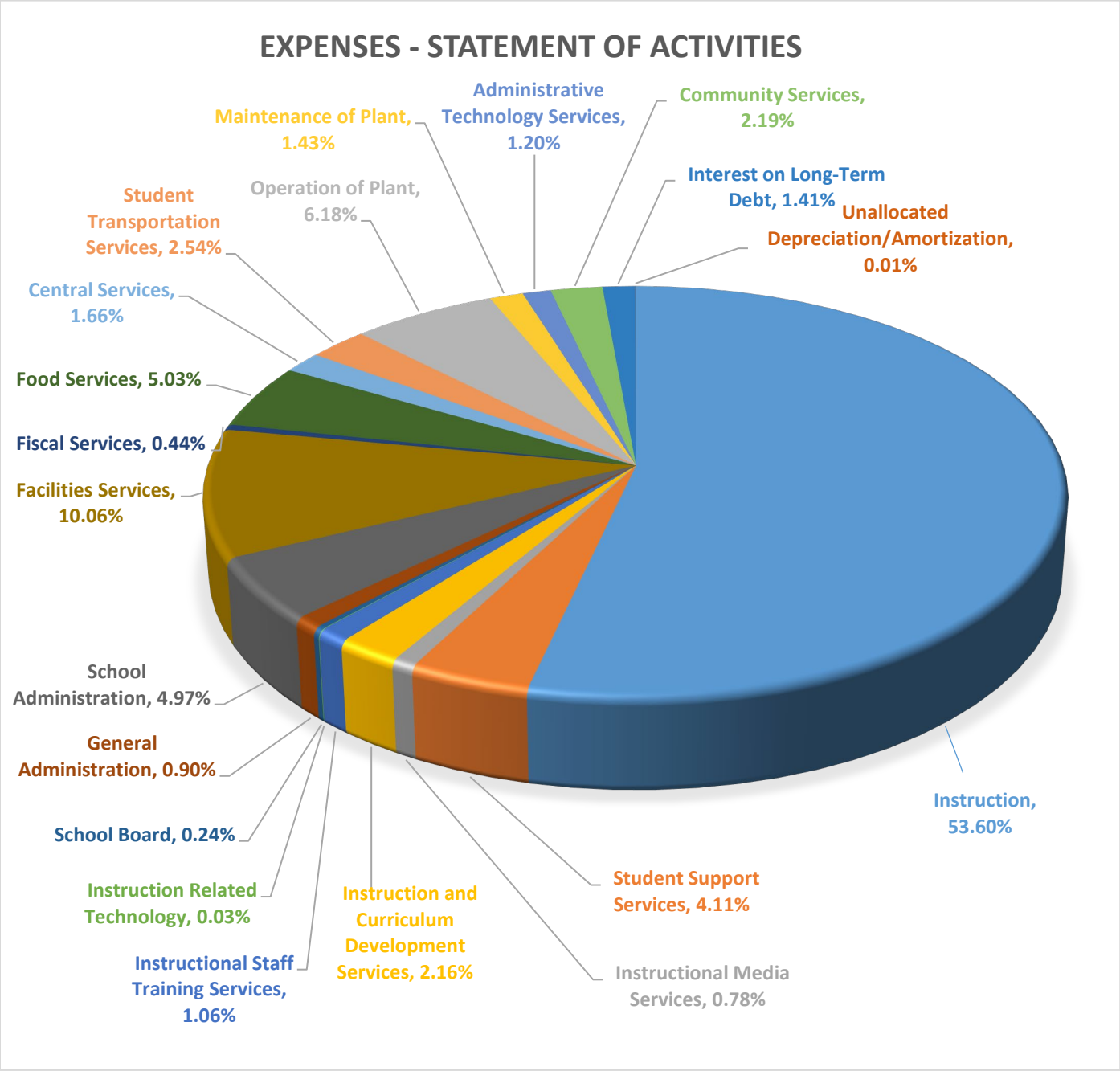
- Grant and contributions not restricted to specific programs revenue increased $25.4 million due to increased grant awards and amounts.

- 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 $20.6 million, mainly due to a decrease in the District's share of net pension expense and a decrease in depreciable assets. The decrease in depreciable assets is due to the increase of new construction projects. These projects will not begin to depreciate until substantially completed.


REVENUES BY SOURCE - STATEMENT OF ACTIVITIES
Charges for Services
1.72%
Operating Grants and Contributions
4.80%
Capital Grants and Contributions
0.31%
Miscellaneous
6.02%
Unrestricted Investment Earnings
0.12%
Grants and Contributions, not Restricted to Specifi Programs
37.86%
Property Taxes Levied for Operational Purposes
33.65%
Property Taxes Levied for Capital Purposes
9.39%
Sales Taxes
6.13%


EXPENSES - STATEMENT OF ACTIVITIES
Maintenance of Plant, 1.43%
Administrative Technology Services, 1.20%
Community Services, 2.19%
Operation of Plant, 6.18%
Interest on Long-Term Debt, 1.41%
Student Transportation Services, 2.54%
Unallocated Depreciation/Amortization, 0.01%
Central Services, 1.66%
Food Services, 5.03%
Fiscal Services, 0.44%
Facilities Services, 10.06%
School Administration, 4.97%
General Administration, 0.90%
School Board, 0.24%
Instruction Related Technology, 0.03%
Instructional Staff Training Services, 1.06%
Instruction and Curriculum Development Services, 2.16%
Instructional Media Services, 0.78%
Student Support Services, 4.11%
Instruction, 53.60%

Financial Analysis of the Government's Funds

Major Governmental Funds

The General Fund is the chief operating fund of the District. Presented below is an overall analysis of the General Fund as compared to the prior year.

Changes in General Fund Activity
For End of Year

Categories	June 30, 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	864,873	$ (173,237)
Restricted	6,950,507	12,718,111	(5,767,604)
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 $42,746,193 or 9.4 percent of total General Fund revenues, while total fund balance was $50,388,336 or 11.1 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, $6,950,507.

The fund balance of the District's General Fund increased by $8,128,150. This increase is primarily due to an increase in Ad Valorem Tax revenue.

The Special Revenue – Federal Education Stabilization Fund – is used to report revenues and expenditures for federal awards and includes Elementary and Secondary Emergency Relief funds (ESSER), other CARES Act Relief Funding (including Governor's Emergency Education Relief) and Emergency Connectivity Fund. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Debt Service - Other Debt Service Fund is used to account for the payment of principal, interest, and related costs on the sales tax bond issues, certificates of participation issues and other

debt issues. The 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 – Section 1011.71(2), F.S., Local Capital Improvement Tax Fund is used to account for the financial resources generated by the local capital improvement tax levied under Section 1011.71(2), Florida Statutes. The fund balance at June 30,2022, which was restricted for capital projects, was $32,425,659. This was an increase of $18,130,763 over the prior fiscal year's fund balance of $14,294,896. The increase in fund balance is attributed to a reduction in transfers out for debt service and an increase in revenue.

The Capital Projects - Other Capital Projects Fund is used to account for the financial resources generated by various sources. Included in this fund are sales tax revenues and impact fee revenues and other miscellaneous capital outlay funded projects. The fund balance for this fund at the current fiscal year end, which was restricted for capital projects, was $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 2021-2022 fiscal year, the District amended its General Fund budget several times, which resulted in a decrease in total budgeted revenues of $30,175, or .01 percent. At the same time, final appropriations are less than the original budgeted amounts by $20,106,387. Budget revisions occurred primarily from changes in estimated State funding levels and corresponding adjustments to planned expenditures to ensure maintenance of an adequate fund balance. The majority decrease in planned expenditures are attributed to the Family Empowerment and McKay Scholarship funds and the transfer of Manatee Technical College funds to the Capital Funds for the building construction project. The original budget projected a $15 million net decrease in fund balance, with an ending fund balance of $27.2 million. At fiscal year-end, the District's final budget showed a $5.1 million net decrease in fund balance, with final budgeted fund balance of $37.1 million, an increase of $9.9 million.

The variance between the final General Fund budgeted amounts and actuals is due to the use of non-recurring revenue related to COVID-19 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 $1.2 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 page 35.

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, 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 $26.7 million, offset by deductions in capital assets of $2.5 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	19,370,607	16,516,553	2,854,054	17.28%
Motor Vehicles	7,054,859	8,510,724	(1,455,865)	-17.11%
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 $213,739,775.

Long-Term Debt

Principal Balance	Governmental Activities June 30, 2022	June 30, 2021	Difference Increase (Decrease)	Percentage Change
Bonds Payable	$ 107,180,000	$ 114,615,000	$ (7,435,000)	-6.49%
Installment-Purchases Payable	3,324,775	3,934,717	(609,942)	-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 million or 12.1 percent.

Overall, General Fund operating revenues are projected to increase by 12 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 $17.3 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 $46.9 million, a $1.8 million increase or 4 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 four 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.

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

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and Cash Equivalents	$ 224,205,316	$ 23,309,689
Cash and Cash Equivalents with Fiscal Agent	10,987,908	-
Investments	196,080	116,275
Accounts Receivable	2,353,316	435,369
Due from Related Parties	-	275,604
Due from Other Agencies	23,093,217	1,547,130
Deposits Receivable	-	66,123
Inventories	1,289,775	-
Prepaid Items	-	540,826
Restricted Investments	12,250,431	4,667,333
Capital Assets:		
Non-depreciable	84,681,902	26,982,268
Depreciable (Net)	938,209,867	73,777,934
Total Assets	1,297,267,812	131,718,551
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charges on Refunding	5,345,349	181,908
Other Postemployment Benefits	4,814,946	-
Pensions	102,348,850	4,619,594
Total Deferred Outflows of Resources	112,509,145	4,801,502
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 1,409,776,957	$ 136,520,053
LIABILITIES		
Salaries and Wages Payable	$ 11,322,483	$ 2,837,019
Payroll Deductions and Withholdings Payable	5,593,654	-
Accounts Payable	5,125,675	3,021,159
Claims Payable	696,282	-
Construction Contracts Payable	3,985,410	-
Construction Contracts Payable - Retainage	3,999	-
Sales Tax Payable	594	-
Due to Other Agencies	-	3,511
Due to Related Parties	-	288,262
Matured Debt Payable	9,325,000	-
Matured Interest Payable	1,661,408	-
Accrued Interest Payable	1,369,470	7,562
Unearned Revenue	1,594,221	8,528
Long-Term Liabilities:		
Portion Due or Payable Within One Year:		
Notes Payable	-	2,394,821
Installment-Purchases Payable	1,558,215	-
Leases Payable	-	1,494,967
Bonds Payable	7,741,000	136,080
Certificates of Participation Payable	9,700,000	-
Early Retirement Plan Payable	17,928	-
Estimated Insurance Claims Payable	6,152,000	-
Net Pension Liability	488,039	13,191
Compensated Absences Payable	3,422,784	113,937
Portion Due or Payable After One Year:		
Notes Payable	-	33,702,369
Installment-Purchases Payable	1,766,560	-
Leases Payable	-	32,756,099
Bonds Payable	111,282,447	33,714,680
Certificates of Participation Payable	97,627,125	-
Early Retirement Plan Payable	21,551	-
Estimated Insurance Claims Payable	6,883,286	-
Other Postemployment Benefits Payable	17,487,904	-
Net Pension Liability	141,892,906	3,760,769
Compensated Absences Payable	30,294,168	278,680
Total Liabilities	477,014,109	114,531,634
DEFERRED INFLOWS OF RESOURCES		
Other Post Employment Benefits	2,503,960	-
Pensions	165,793,019	5,067,719
Total Deferred Inflows of Resources	168,296,979	5,067,719
NET POSITION		
Net Investment in Capital Assets	794,572,362	2,575,262
Restricted for:		
State Required Carryover Programs	845,487	-
Food Service	12,771,125	1,008,031
Debt Service	10,519,799	2,090,577
Capital Projects	134,343,894	6,539,810
Other Purposes	12,714,732	1,089,225
Unrestricted	(201,301,530)	3,617,795
Total Net Position	764,465,869	16,920,700
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 1,409,776,957	$ 136,520,053

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Instruction	$ 335,539,870	$ 4,647,247	$ -	$ -
Student Support Services	25,715,166	-	-	-
Instructional Media Services	4,870,842	-	-	-
Instruction and Curriculum Development Services	13,542,051	-	-	-
Instructional Staff Training Services	6,679,972	-	-	-
Instruction-Related Technology	199,201	-	-	-
School Board	1,485,777	-	-	-
General Administration	5,639,287	-	-	-
School Administration	31,141,144	-	-	-
Facilities Services	62,973,391	128,593	-	1,834,626
Fiscal Services	2,734,180	-	-	-
Food Services	31,471,494	1,479,892	35,343,531	-
Central Services	10,398,774	489,758	-	-
Student Transportation Services	15,919,674	-	-	-
Operation of Plant	38,693,481	-	-	-
Maintenance of Plant	8,926,521	119,704	-	-
Administrative Technology Services	7,527,179	-	-	-
Community Services	13,732,705	5,784,983	-	-
Interest on Long-Term Debt	8,810,312	-	-	472,583
Unallocated Depreciation/Amortization*	9,283	-	-	-
Total Primary Government	$ 626,010,304	$ 12,650,177	$ 35,343,531	$ 2,307,209
Component Units:				
Charter Schools	$ 77,107,643	$ 2,759,480	$ 6,232,774	$ 3,427,407

* This amount excludes the depreciation and amortization that is included in the direct expenses of the various functions.

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

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
Functions/Programs	**Governmental Activities**	**Component Units**
Primary Government:		
Governmental Activities:		
Instruction	$ (330,892,623)	$ -
Student Support Services	(25,715,166)	-
Instructional Media Services	(4,870,842)	-
Instruction and Curriculum Development Services	(13,542,051)	-
Instructional Staff Training Services	(6,679,972)	-
Instruction-Related Technology	(199,201)	-
School Board	(1,485,777)	-
General Administration	(5,639,287)	-
School Administration	(31,141,144)	-
Facilities Services	(61,010,172)	-
Fiscal Services	(2,734,180)	-
Food Services	5,351,929	-
Central Services	(9,909,016)	-
Student Transportation Services	(15,919,674)	-
Operation of Plant	(38,693,481)	-
Maintenance of Plant	(8,806,817)	-
Administrative Technology Services	(7,527,179)	-
Community Services	(7,947,722)	-
Interest on Long-Term Debt	(8,337,729)	-
Unallocated Depreciation/Amortization	(9,283)	-
Total Primary Government	(575,709,387)	-
Component Units:		
Charter Schools	-	(64,687,982)
General Revenues:		
Taxes:		
Property Taxes, Levied for Operational Purposes	247,484,131	-
Property Taxes, Levied for Capital Projects	69,048,580	-
Sales Taxes	45,130,466	-
Grants and Contributions, not Restricted to Specific Programs	278,452,650	63,849,346
Unrestricted Investment Earnings (Loss)	856,946	(10,200)
Miscellaneous	44,264,355	4,000,694
Special Item	-	2,179,608
Total General Revenues and Special Item	685,237,128	70,019,448
Changes in Net Position	109,527,741	5,331,466
Net Position - Beginning	654,938,128	11,783,718
Adjustment to Beginning Net Position	-	(194,484)
Restated Net Position - Beginning	654,938,128	11,589,234
Net Position - Ending	$ 764,465,869	$ 16,920,700

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	Debt Service: Other Debt Service Fund	Capital Projects: Section 1011.71(2), F.S., Local Capital Improvement Tax Fund	Capital Projects: Other Capital Projects Fund	Special Revenue: Federal Education Stabilization Fund
ASSETS					
Cash and Cash Equivalents	$ 58,749,297	$ -	$ 33,198,286	$ 89,489,616	$ -
Cash and Cash Equivalents with Fiscal Agent	-	10,987,908	-	-	-
Investments	-	-	-	-	-
Accounts Receivable	2,330,686	-	-	-	-
Due from Other Funds	6,239,072	-	-	-	-
Due from Other Agencies	3,385,994	-	10,286	8,896,327	4,244,665
Inventories	691,636	-	-	-	-
Restricted Investments	-	-	-	-	-
TOTAL ASSETS	$ 71,396,685	$ 10,987,908	$ 33,208,572	$ 98,385,943	$ 4,244,665
LIABILITIES					
Liabilities:					
Salaries and Wages Payable	$ 11,322,483	$ -	$ -	$ -	$ -
Payroll Deductions and Withholdings Payable	5,593,654	-	-	-	-
Accounts Payable	2,541,610	1,500	770,716	899,058	139,497
Construction Contracts Payable	-	-	12,197	3,973,213	-
Construction Contracts Payable - Retainage	-	-	-	3,999	-
Sales Tax Payable	594	-	-	-	-
Due to Other Funds	-	-	-	-	2,094,290
Matured Debt Payable	-	9,325,000	-	-	-
Matured Interest Payable	-	1,661,408	-	-	-
Unearned Revenue	1,550,008	-		-	-
Total Liabilities	21,008,349	10,987,908	782,913	4,876,270	2,233,787
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	-	1,215,764	2,010,878
Total Deferred Inflows of Resources	-	-	-	1,215,764	2,010,878
FUND BALANCES					
Nonspendable					
Inventories	691,636	-	-	-	-
Restricted					
State Required Carryover Programs	845,487	-	-	-	-
Local Sales Tax and Other Tax Levy	2,029,558	-	-	-	-
Food Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	32,425,659	92,293,909	-
Grants	920,525	-	-	-	-
Other Purposes	3,154,937	-		-	-
Assigned					
Encumbrances	1,192,246	-	-	-	-
Local Sales Tax and Other Tax Levy	1,381,951	-	-	-	-
School and Local Programs	3,908,728	-	-	-	-
Unassigned	36,263,268	-	-	-	-
Total Fund Balance	50,388,336	-	32,425,659	92,293,909	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 71,396,685	$ 10,987,908	$ 33,208,572	$ 98,385,943	$ 4,244,665

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

Nonmajor Governmental Funds	Total Governmental Funds
$ 18,315,221	$ 199,752,420
-	10,987,908
196,080	196,080
16,414	2,347,100
-	6,239,072
6,555,945	23,093,217
598,139	1,289,775
12,250,431	12,250,431
$ 37,932,230	$ 256,156,003
$ -	$ 11,322,483
-	5,593,654
756,490	5,108,871
-	3,985,410
-	3,999
-	594
4,144,782	6,239,072
-	9,325,000
-	1,661,408
44,213	1,594,221
4,945,485	44,834,712
1,881,858	5,108,500
1,881,858	5,108,500
598,139	1,289,775
-	845,487
-	2,029,558
12,336,359	12,336,359
11,889,269	11,889,269
526,417	125,245,985
-	920,525
5,754,703	8,909,640
-	1,192,246
-	1,381,951
-	3,908,728
-	36,263,268
31,104,887	206,212,791
$ 37,932,230	$ 256,156,003



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SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total Fund Balance - Governmental Funds		$ 206,212,791
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		1,022,891,769
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:		
Installment-Purchases Payable	$ (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.		5,108,500
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 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	102,348,850	
Deferred inflows of resources related to pensions	(165,793,019)	(205,825,114)
Total Net Position - Governmental Activities		$ 764,465,869

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

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

		Debt Service	Capital Projects		Special Revenue
	General Fund	Other Debt Service Fund	Section 1011.71(2), F.S., Local Capital Improvement Tax Fund	Other Capital Projects Fund	Federal Education Stabilization Fund
REVENUES					
Federal Direct Sources:					
Reserve Officers Training Corps (ROTC)	$ 702,807	$ -	$ -	$ -	$ -
Other Federal Direct Sources	46,893	-	-	-	-
Miscellaneous Federal Direct	-	-	-	-	-
Total Federal Direct Sources	749,700	-	-	-	-
Federal Through State and Local Sources:					
Career and Technical Education	22,000	-	-	-	-
Medicaid	1,180,005	-	-	-	-
Individuals with Disabilities	317,977	-	-	-	-
Educational Stabilization K-12	6,710	-	-	-	42,281,294
Educational Stabilization Workforce	-	-	-	-	3,399,515
Educational Stabilization VPK	412,614	-	-	-	55,885
Food Service	-	-	-	-	-
Other Federal Through State Sources	-	-	-	-	-
Total Federal Through State and Local Sources	1,939,306	-	-	-	45,736,694
State Sources:					
Florida Education Finance Program (FEFP)	123,364,892	-	-	-	-
Categorical/Earmarked Programs	62,018,044	-	-	-	-
CO&DS Withheld for Bond Administrative Expenses	29,169	-	-	-	-
CO&DS Withheld for SBE/COBI Bond	-	-	-	-	-
CO&DS Distribution	-	-	-	-	-
Public Education Capital Outlay	-	-	-	-	-
Charter School Capital Outlay	-	-	-	3,895,369	-
Other State Sources	1,726,838	-	-	227,361	-
Total State Sources	187,138,943	-	-	4,122,730	-
Local Sources:					
Ad Valorem Taxes	247,484,131	-	69,048,580	-	-
Sales Taxes	-	-	-	45,130,466	-
Food Service	-	-	-	-	-
Interest Income	250,966	863	-	166,366	-
Impact Fees	-	-	-	31,150,906	-
Other Local Sources	17,833,395	-	28,979	70,575	-
Total Local Sources	265,568,492	863	69,077,559	76,518,313	-
Total Revenues	$ 455,396,441	$ 863	$ 69,077,559	$ 80,641,043	$ 45,736,694

Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 702,807
2,058,754	2,105,647
1,667,250	1,667,250
3,726,004	4,475,704
1,163,794	1,185,794
-	1,180,005
11,329,946	11,647,923
-	42,288,004
-	3,399,515
-	468,499
35,082,022	35,082,022
20,515,399	20,515,399
68,091,161	115,767,161
-	123,364,892
-	62,018,044
-	29,169
472,543	472,543
1,442,884	1,442,884
119,704	119,704
-	3,895,369
323,805	2,278,004
2,358,936	193,620,609
-	316,532,711
-	45,130,466
1,479,891	1,479,891
448,502	866,697
-	31,150,906
8,768,955	26,701,904
10,697,348	421,862,575
$ 84,873,449	$ 735,726,049

(Continued)

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

		Debt Service	Capital Projects		Special Revenue
	General Fund	Other Debt Service Fund	Section 1011.71(2), F.S., Local Capital Improvement Tax Fund	Other Capital Projects Fund	Federal Education Stabilization Fund
(Continued)					
EXPENDITURES					
Current:					
Instruction	$ 301,302,466	$ -	$ -	$ -	$ 20,845,606
Student Support Services	15,040,187	-	-	-	9,006,635
Instructional Media Services	4,887,865	-	-	-	44,137
Instruction and Curriculum Development Services	7,187,656	-	-	-	144,690
Instructional Staff Training Services	1,216,101	-	-	-	1,038,530
Instruction-Related Technology	121,211	-	-	-	1,077
School Board	1,541,080	-	-	-	1,077
General Administration	2,328,824	-	-	-	1,822,043
School Administration	31,552,070	-	-	-	339,970
Facilities Services	5,284,781	-	20,291,370	8,409,329	10,765
Fiscal Services	2,771,429	-	-	-	45,801
Food Services	-	-	-	-	280,890
Central Services	10,562,664	-	-	-	144,251
Student Transportation Services	15,830,787	-	-	-	340,990
Operation of Plant	38,158,603	-	-	-	783,817
Maintenance of Plant	8,978,815	-	-	-	101,499
Administrative Technology Services	7,294,610	-	-	-	367,394
Community Services	5,922,718	-	-	-	1,077
Capital Outlay:					-
Facilities Acquisition and Construction	-	-	823,674	40,156,237	-
Charter School Capital Outlay Sales Tax	-	-	-	2,481,379	-
Other Capital Outlay	1,146,457	-	3,431,339	1,908,164	735,660
Debt Service:					
Principal	-	17,712,454	451,704	1,258,803	-
Interest and Fiscal Charges	67,046	8,779,342	25,122	94,830	-
Total Expenditures	461,195,370	26,491,796	25,023,209	54,308,742	36,055,909
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,798,929)	(26,490,933)	44,054,350	26,332,301	9,680,785
OTHER FINANCING SOURCES (USES)					
Inception of Installment-Purchases Agreements	-	-	-	1,100,565	-
Transfers In	20,731,449	25,231,809	-	6,804,370	-
Transfers Out	(6,804,370)	-	(25,923,587)	(16,498,015)	(9,680,785)
Total Other Financing Sources (Uses)	13,927,079	25,231,809	(25,923,587)	(8,593,080)	(9,680,785)
Net Change in Fund Balances	8,128,150	(1,259,124)	18,130,763	17,739,221	-
Fund Balances, Beginning	42,260,186	1,259,124	14,294,896	74,554,688	-
Fund Balances, Ending	$ 50,388,336	$ -	$ 32,425,659	$ 92,293,909	$ -

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

Nonmajor Governmental Funds	Total Governmental Funds
$ 19,809,158	$ 341,957,230
2,435,168	26,481,990
-	4,932,002
6,779,728	14,112,074
4,684,890	6,939,521
78,646	200,934
-	1,542,157
1,590,673	5,741,540
-	31,892,040
-	33,996,245
37,995	2,855,225
31,006,703	31,287,593
6,878	10,713,793
36,718	16,208,495
-	38,942,420
9,088	9,089,402
-	7,662,004
8,050,085	13,973,880
6,119,704	47,099,615
-	2,481,379
478,211	7,699,831
375,000	19,797,961
1,116,199	10,082,539
82,614,844	685,689,870
2,258,605	50,036,179
-	1,100,565
639,129	53,406,757
-	(58,906,757)
639,129	(4,399,435)
2,897,734	45,636,744
28,207,153	160,576,047
$ 31,104,887	$ 206,212,791



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SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds		$ 45,636,744
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.		
Capital Outlays	$ 56,100,836	
Less Depreciation Expense	(31,822,914)	24,277,922
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.		(79,789)
Installment-Purchases proceeds provide current financial resources to the governmental funds, but issuance of Installment-Purchases payables increase long-term liabilities in the Statement of Net Position.		(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 Installment-Purchases Payable	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 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.		30,157,309
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.		2,359,618
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		$ 109,527,741

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	General Fund			
	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Federal Direct Sources:				
Reserve Officers Training Corps (ROTC)	$ 649,841	$ 702,807	$ 702,807	$ -
Other Federal Direct Sources	4,395	46,893	46,893	-
Total Federal Direct Sources	654,236	749,700	749,700	-
Federal Through State and Local Sources:				
Career and Technical Education	-	22,000	22,000	-
Medicaid	2,231,335	1,182,141	1,180,005	(2,136)
Individuals with Disabilities	-	328,846	317,977	(10,869)
Educational Stabilization K-12	-	17,700	6,710	(10,990)
Educational Stabilization VPK	-	660,114	412,614	(247,500)
Total Federal Through State and Local Sources	2,231,335	2,210,801	1,939,306	(271,495)
State Sources:				
Florida Education Finance Program (FEFP)	128,832,657	123,364,892	123,364,892	-
Categorical/Earmarked Programs	49,534,825	62,018,044	62,018,044	-
CO&DS Withheld for Bond Administrative Expenses	28,000	29,169	29,169	-
Other State Sources	12,512,434	1,465,979	1,726,838	260,859
Total State Sources	190,907,916	186,878,084	187,138,943	260,859
Local Sources:				
Ad Valorem Taxes	245,462,135	247,484,131	247,484,131	-
Interest Income	350,000	250,966	250,966	-
Other Local Sources	16,980,418	18,982,183	17,833,395	(1,148,788)
Total Local Sources	262,792,553	266,717,280	265,568,492	(1,148,788)
Total Revenues	$ 456,586,040	$ 456,555,865	$ 455,396,441	$ (1,159,424)

(Continued)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	General Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
(Continued)				
EXPENDITURES				
Current:				
Instruction	$ 333,527,762	$ 315,635,682	$ 301,302,466	$ 14,333,216
Student Support Services	15,544,672	15,384,858	15,040,187	344,671
Instructional Media Services	5,205,492	4,982,039	4,887,865	94,174
Instruction and Curriculum Development Services	7,059,025	7,598,765	7,187,656	411,109
Instructional Staff Training Services	1,781,061	1,406,224	1,216,101	190,123
Instruction-Related Technology	118,420	121,783	121,211	572
School Board	1,762,099	1,634,091	1,541,080	93,011
General Administration	3,107,286	2,689,953	2,328,824	361,129
School Administration	33,357,595	32,405,404	31,552,070	853,334
Facilities Services	4,704,147	5,284,781	5,284,781	-
Fiscal Services	3,154,490	2,829,916	2,771,429	58,487
Food Services	176,262	-	-	-
Central Services	12,825,362	11,715,777	10,562,664	1,153,113
Student Transportation Services	17,953,469	16,220,467	15,830,787	389,680
Operation of Plant	39,037,813	39,645,649	38,158,603	1,487,046
Maintenance of Plant	9,337,710	9,223,170	8,978,815	244,355
Administrative Technology Services	8,427,192	7,525,728	7,294,610	231,118
Community Services	4,784,922	6,165,777	5,922,718	243,059
Capital Outlay:				
Facilities Acquisition and Construction	-	18,960	-	18,960
Other Capital Outlay	-	1,483,203	1,146,457	336,746
Total Capital Outlay	-	1,502,163	1,146,457	355,706
Debt Service:				
Interest and Fiscal Charges	280,881	67,046	67,046	-
Total Debt Service	280,881	67,046	67,046	-
Total Expenditures	502,145,660	482,039,273	461,195,370	20,843,903
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,559,620)	(25,483,408)	(5,798,929)	19,684,479
OTHER FINANCING SOURCES (USES)				
Transfers In	30,532,984	27,154,785	20,731,449	(6,423,336)
Transfers Out		(6,804,370)	(6,804,370)	-
Total Other Financing Sources	30,532,984	20,350,415	13,927,079	(6,423,336)
Net Change in Fund Balance	(15,026,636)	(5,132,993)	8,128,150	13,261,143
Fund Balance, Beginning	42,260,186	42,260,186	42,260,186	-
Fund Balance, Ending	$ 27,233,550	$ 37,127,193	$ 50,388,336	$ 13,261,143

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL REVENUE - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2022

	Federal Education Stabilization Fund			
	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Federal Through State and Local Sources:				
Educational Stabilization K-12	$ 39,530,206	$ 132,879,768	$ 42,281,294	$ (90,598,474)
Educational Stabilization Workforce	-	990,071	3,399,515	2,409,444
Educational Stabilization VPK	-	168,128	55,885	(112,243)
Total Federal Through State and Local Sources	39,530,206	134,037,967	45,736,694	(88,301,273)
Total Revenues	39,530,206	134,037,967	45,736,694	(88,301,273)
EXPENDITURES				
Current:				
Instruction	16,064,365	63,527,134	20,845,606	42,681,528
Student Support Services	9,332,302	30,952,980	9,006,635	21,946,345
Instructional Media Services	-	44,137	44,137	-
Instruction and Curriculum Development:	5,565	1,992,138	144,690	1,847,448
Instructional Staff Training Services	440,267	4,799,531	1,038,530	3,761,001
Instruction Related Technology	-	1,077	1,077	-
School Board:	526,858	1,077	1,077	-
General Administration	1,789,269	6,145,592	1,822,043	4,323,549
School Administration	-	390,197	339,970	50,227
Facilities Services	-	10,765	10,765	-
Fiscal Services	172,822	594,756	45,801	548,955
Food Services	-	280,890	280,890	-
Central Services	124,705	144,251	144,251	-
Student Transportation Services	25,000	2,713,020	340,990	2,372,030
Operation of Plant	191,991	3,222,579	783,817	2,438,762
Maintenance of Plant	300,000	101,499	101,499	-
Administrative Technology Services	920,955	1,286,128	367,394	918,734
Community Services	-	73,077	1,077	72,000
Capital Outlay:				
Other Capital Outlay	-	1,865,045	735,660	1,129,385
Total Expenditures	29,894,099	118,145,873	36,055,909	82,089,964
Excess (Deficiency) of Revenues Over Expenditures	9,636,107	15,892,094	9,680,785	(6,211,309)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(9,636,107)	(15,892,095)	(9,680,785)	(6,211,310)
Total Other Financing Sources (Uses)	-	-	(9,680,785)	(6,211,310)
Net Change in Fund Balance	9,636,107	15,892,094	-	(6,211,309)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	$ 9,636,107	$ 15,892,094	$ -	$ (6,211,309)

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Governmental Activities - Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 24,452,896
Accounts Receivable	6,216
Total Assets	24,459,112
LIABILITIES	
Current Liabilities:	
Accounts Payable	16,804
Claims Payable	696,282
Estimated Insurance Claims Payable	6,152,000
Total Current Liabilities	6,865,086
Noncurrent Liabilities:	
Estimated Insurance Claims Payable	6,883,286
Total Liabilities	13,748,372
NET POSITION	
Unrestricted	10,710,740
Total Net Position	$ 10,710,740

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Governmental Activities - Internal Service Funds
OPERATING REVENUES	
Premium Revenues	$ 51,939,674
Total Operating Revenues	51,939,674
OPERATING EXPENSES	
Salaries	791,956
Employee Benefits	268,501
Purchased Services	2,489,827
Materials and Supplies	2,436
Insurance Claims	56,175,129
Insurance Premiums	383,023
Other Expenses	319,209
Total Operating Expenses	60,430,081
Operating Loss	(8,490,407)
OTHER FINANCING SOURCES	
Transfers In	5,500,000
Total Other Financing Sources	5,500,000
Change in Net Position	(2,990,407)
Total Net Position, Beginning	13,701,147
Total Net Position, Ending	$ 10,710,740

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Premiums	$ 51,936,996
Cash Payments to Suppliers for Goods and Services	(5,754,582)
Cash Payments to Employees for Services	(1,060,457)
Cash Payments for Insurance Claims	(53,108,690)
Cash Payment for Premiums and Other Fees	(702,232)
Net Cash Used in Operating Activities	(8,688,965)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	5,500,000
Net Cash Provided by Noncapital Financing Activities	5,500,000
Net Change in Cash	(3,188,965)
Cash and Cash Equivalents, Beginning	27,641,861
Cash and Cash Equivalents, Ending	$ 24,452,896
Reconciliation of Operating Loss to Net Cash Used in Operating Activities:	
Operating Loss	$ (8,490,407)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities:	
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(2,678)
Increase in Accounts Payable	16,804
Decrease in Claims Payable	(3,279,123)
Increase in Estimated Insurance Claims Payable	3,066,439
Total Adjustments	(198,558)
Net Cash Used in Operating Activities	$ (8,688,965)

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

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

	Private-Purpose Trust Funds
ASSETS	
Cash and Cash Equivalents	$ 834,855
Accounts Receivable	62,343
Due From Other Agencies	51,167
Total Assets	948,365
LIABILITIES	
Accounts Payable	3,209
Total Liabilities	3,209
NET POSITION	
Restricted for Scholarships and Other Purposes	$ 945,156

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

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Private-Purpose Trust Funds
ADDITIONS	
Contributions:	
Financial Aid Fees	$ 256,884
Gifts, Grants, and Bequests	2,661
Miscellaneous	520,159
Total Additions	779,704
DEDUCTIONS	
Purchased Services	1,284
Materials and Supplies	7,564
Miscellaneous	426,454
Total Deductions	435,302
Change in Net Position	344,402
Net Position, July 1, 2021	600,754
Net Position, June 30, 2022	$ 945,156

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



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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 Unit. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, the blended component units are appropriately presented as funds of the District. The Manatee School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note II.K.1. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

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.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the proprietary funds and fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental

funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – the primary operating fund of the District to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary education.

- Debt Service – Other Debt Service Fund – to account for the accumulation of resources for and the payment of debt principal, interest, and related costs on the sales tax revenue bond, certificates of participation, and other debt service.

- Capital Projects – Section 1011.71(2), F.S., Local Capital Improvement Tax Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases, and debt service payments on revenue anticipation notes and certificates of participation.

- Capital Projects – Other Capital Projects Fund – to account for various financial resources (e.g., certificates of participation, capital outlay sales tax, impact fees, sales tax revenue bonds, etc.) to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

- Internal Service Funds – to account for the District's individual self-insurance programs.

- Private-Purpose Trust Funds – to account for financial fees and other moneys for which principal and income benefit individuals or private organizations.

During operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 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 installment-purchases 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.

F. Budgetary Information

Budgetary Basis of Accounting

The Board follows procedures established by State law and SBE rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student support services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the Annual Financial Report
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, liquid investments with original maturities of 3 months or less from the date of acquisition, except that short-term investments in the fiduciary funds are not considered to be cash equivalents. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, FL PALM, FL CLASS, FL FIT, and First American Treasury Obligations Funds.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by the Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed with the SBA debt service accounts for investment of debt service moneys, certain amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commisison Rule 2a7-like external iinvestment pool, and FL PALM are similar to money market funds in which shares are owned in the fund rather than in the underlying investments. These investments are reported at fair value, which is amortized cost.

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.

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

Description	Estimated Useful Lives
Improvements Other Than Buildings	10 - 20 years
Buildings and Fixed Equipment	10 - 60 years
Furniture, Fixtures, and Equipment	4 - 15 years
Motor Vehicles	5 - 10 years
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 assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has three items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes. The deferred charge on refunding reported in the government-wide statement of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position and balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to various Federal and State grants and will be recognized as an inflow of resources in the period that the amounts become available.

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.

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.

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.

B. Investments

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

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	28 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) (1)	163 Day Average	43,057,681
Florida Fixed Income Trust - Cash Pool (FL-FIT MILLAGE) (1)	33 Day Average	16,532,411
Florida Cooperative Liquid Assets Securities System (FLCLASS) (1)	34 Day Average	50,764,050
Bank of America (1)	78 Days Average	30,056
Bank of America	284 Days Average	151,513
SouthState Bank N.A (1)	78 Days Average	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**

(1) These investments are reported as cash equivalents for financial statement reporting purposes.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in SBA debt service accounts are valued using Level 1 inputs.

Certain investments are measured at fair value using the net asset value per share (or its equivalent) practical expedient or amortized cost, which approximates fair value. These amounts have not been classified in the fair value hierarchy. The District invests in these types of investments to obtain competitive market returns while ensuring the safety and liquidity of the portfolio. These types of investments may be redeemed without advance notice and there are no unfunded commitments for further investment. There are currently no limitations as to the frequency of redemptions.

		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 (3)	11,365,220	-	11,365,220	-
United States Treasury - Certificate of Indebtedness (3)	548,967	-	548,967	-
United States Securities (3)	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)	38,833			
Certificates of Deposit (BofA, N.A)	151,513			
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 held under trust agreements in connection with the Certificates of Participation, Series 2015 ($4,103,174.00), Series 2010 QSCB ($7,807), Series, 2016A ($3,502,750), and Series 2017 ($3,381,984) are reported as cash and cash equivalents with fiscal agent, except for $7,807 which is reported as restricted investments (see Note II.K).

(3) At June 30, 2022, investments held under trust agreements in connection with the Series 2010A Qualified School Construction Bonds ($11,365,220, $548,967, and $190,964) and investments held under trust and scholarship agreements ($137,473) are reported as restricted investments (see note II.K).

A reconciliation of cash and investments as shown in the statement of net position follows:

	Total
Cash on Hand and Carrying Amount of Deposits	$ 10,651,604
Carrying Amount of Investments	237,822,986
Cash on Hand and Carrying Amount of Investments	$ 248,474,590

	Government-wide	Fiduciary	Total
Cash and Cash Equivalents	$224,205,316	$ 834,855	$ 225,040,171
Cash and Cash Equivalents with Fiscal Agent	10,987,908	-	10,987,908
Investments	196,080	-	196,080
Restricted Investments	12,250,431	-	12,250,431
	$247,639,735	$ 834,855	$ 248,474,590

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
- 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.

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	Capital Projects - Local Capital Improvement Fund	Special Revenue - Federal Education Stabilization Fund	Other Governmental Funds	Total
Federal and State Sources						
Grants and Entitlements	$ 138,819	$ 1,310,226	$ -	$ 4,244,665	$ 1,669,479	$ 7,363,189
Interest on CO&DS	-	-	-	-	1,456,081	1,456,081
Local Sources						
Ad Valorem Taxes	106,861	5,197,231	10,286	-	-	5,314,378
Impact Fees	-	2,388,870	-	-	-	2,388,870
Sales Tax Revenue	-	-	-	-	-	-
Other	3,140,314	-	-	-	3,430,385	6,570,699
	$ 3,385,994	**$ 8,896,327**	**$ 10,286**	**$ 4,244,665**	**$ 6,555,945**	**$ 23,093,217**

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 (1)	50,893,579	8,752,870	3,389,484	56,256,965
Motor Vehicles	28,318,993	259,613	2,396,885	26,181,721
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 (1)	364,126,055	22,864,199	169,265	386,820,989
Furniture, Fixtures, and Equipment	34,377,026	5,454,407	3,309,695	36,521,738
Motor Vehicles	19,808,269	1,715,478	2,396,885	19,126,862
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**

(1) Capital assets disclosed in Property Under Capital Lease in fiscal year 2020-2021 are disclosed in Furniture, Fixtures and Equipment in fiscal year 2021-2022 due to implementation of GASB Statement No. 87.

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:

	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 $25,418,307 for the fiscal year ended June 30, 2022.

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:

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	25,418,307	-
Total	**$ 80,114,077**	**$ 159,475,135**

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $25,418,307 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)
2027	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.

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, 2022, 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 $4,739,002 for the fiscal year ended June 30, 2022.

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, 2020, and updated procedures were used to determine the net pension liability as of June 30, 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 0.0148 percent from its proportionate share of 0.8052 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	4,739,002	-
Total	**$ 22,234,773**	**$ 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 $4,739,002 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**

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.

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 July 1, 2021, and updated procedures were used to determine the OPEB liability as of June 30, 2022.

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:

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
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**

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-2021.
- 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% Decrease	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:

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)
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**

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., effective January 1, 2022, 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. In plan year 2021, Florida Blue, Inc., administered the District's health and hospitalization program. 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.

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. Installment-Purchases Payable

The classes and amount of property being acquired under installment-purchase agreements are as follows:

Asset Description	Asset Balances
Computer & Office Equipment	$ 5,253,154

The amortization of assets recorded under furniture, fixtures and equipment is included with depreciation expense in the accompanying financial statements.

Future minimum installment-purchase obligations and the present value of the minimum installment-purchase 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 no interst to 9.09 percent.

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.

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
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 5.0 percent.

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

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	12,714,009	11,110,000	1,604,009
2028-2031	53,479,069	51,260,000	2,219,069
Total Minimum Lease Payments	**$ 117,044,944**	103,235,000	**$ 13,809,944**
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	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	2.0-5.0	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	11,843,447			
Total Bonds Payable	**$ 119,023,447**			

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.

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
2028-2031	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	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**

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					
Installment-Purchases Payable	$ 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	88,740,407	287,694,128	142,380,945	488,039
Compensated Absences Payable	34,766,564	2,426,664	3,476,276	33,716,952	3,422,784
Total Governmental Activities	**$ 654,266,741**	**$ 151,607,624**	**$ 369,538,452**	**$ 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.

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	-	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 2022-23 fiscal year.

L. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2021-22 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.

2. Property Taxes

The following is a summary of millage, and taxes levied on the 2021 tax roll for the 2021-22 fiscal year; taxes budgeted are stated at 96 percent of the actual tax roll levy to allow for early payment discounts and uncollectable amounts.

General Fund	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		9,680,785
Other Nonmajor	639,129	-
Internal Service	5,500,000	-
Total	**$ 58,906,757**	**$ 58,906,757**

The transfers into the General Fund from the Capital Projects Funds – Other Capital Projects, Local Capital Improvement Tax, and Special Revenue Fund-Federal Education Stabilization were for capital outlay to charter schools, reimbursing the General Fund for maintenance, repairs and equipment costs, and payment of premiums for property and casualty insurance. The transfer from General Fund to Capital Projects – Other Capital Projects Fund was for a capital construction project.

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

The transfers from Special Revenue-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.

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.

IV. SUBSEQUENT EVENTS

A. Tax Anticipation Note

The Board authorized the issuance of a tax anticipation note (Note) in the amount of $50 million. The proceeds will be used for operating expenses for the fiscal year ending June 30, 2023. The closing of the Note took place on October 27, 2022 and the Note is to mature on June 30, 2023. The stated interest rate is 3.88 percent.

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

	2018	2019	2020	2021	2022
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 payroll	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
2018	3.87%
2019	3.50%
2020	2.21%
2021	2.16%
2022	3.54%

As of June 30, 2022, 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.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District's Proportionate Share of Net Pension Liability
Florida Retirement System (FRS) Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	Plan Sponsor Measurement Date June 30,	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	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: In 2021, decreased 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: In 2021, the municipal bond rate used to determine total pension liability decreased from 2.21% to 2.16%

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of District Contributions
Florida Retirement System (FRS) Defined Benefit Pension Plan

District Fiscal Year Ending June 30,	FRS Contractually Required Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Employee Payroll	FRS Contributions as a Percentage of Covered Payroll
2022	$ 25,418,307	$ 25,418,307	$ -	$ 285,459,262	8.90%
2021	22,907,254	22,907,254	-	279,889,083	8.18%
2020	18,630,210	18,630,210	-	279,565,211	6.66%
2019	17,175,569	17,175,569	-	261,204,830	6.58%
2018	14,832,480	14,832,480	-	235,532,656	6.30%
2017	13,298,480	13,298,480	-	225,356,536	5.90%
2016	13,056,836	13,056,836	-	227,455,559	5.74%
2015	13,541,853	13,541,853	-	217,014,659	6.24%
2014	12,181,918	12,181,918	-	208,553,332	5.84%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. 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	$ 4,739,002	$ 4,739,002	$ -	$ 285,459,262	1.66%
2021	4,646,193	4,646,193	-	279,889,083	1.66%
2020	4,639,856	4,639,856	-	279,565,211	1.66%
2019	4,333,826	4,333,826	-	261,204,830	1.66%
2018	3,909,833	3,909,833	-	235,532,656	1.66%
2017	3,738,311	3,738,311	-	225,356,536	1.66%
2016	3,774,082	3,774,082	-	227,455,559	1.66%
2015	2,732,933	2,732,933	-	217,014,659	1.26%
2014	2,404,476	2,404,476	-	208,553,332	1.20%

Notes:
1) The District implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. Information for prior years is not available.



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Nonmajor Governmental Funds

Special Revenue Funds

The Special Revenue Funds account for certain revenues derived from the State of Florida, Federal government, and other local and private sources that are required to finance designated activities. Activities included within the fund are as follows:

Food Services Fund - To account for and report on activities of the food service program in serving breakfast and lunch at the schools.

Federal Contracted Programs Fund - To account for and report on activities of various Federal programs according to the specifications and requirements of each funding source.

Miscellaneous Special Revenue Fund - Miscellaneous funds 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.

Debt Service Funds

The Debt Service Funds account for the payment of principal and interest on long-term debt.

ARRA Economic Stimulus Fund - To account for the accumulation of resources for and the payment of sinking fund interest and related costs on the Certificates of Participation, Series 2010A Qualified School Construction Bonds.

State Board of Education Bonds Fund - To account for and report on the payment of principal, interest, and related costs of the school bonds issued by the State Board of Education on behalf of the District. These bonds are payable from the District's portion of the State-assessed motor vehicle license tax.

Capital Projects Funds

The Capital Projects Funds are used to account for the financing and acquisition or construction of major capital facilities, such as new school buildings or additions to existing buildings, or for major renovation projects. Specific funding sources included herein are:

Public Education Capital Outlay Fund - To account for and report on funds received from the State for the construction and maintenance of schools.

Capital Outlay & Debt Service Fund - To account for and report on the excess dollars received through the State's Capital Outlay and Debt Service program used for construction and maintenance of schools.

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

		Special Revenue Funds			
	Total Nonmajor Governmental Funds	Total Nonmajor Special Revenue Funds	Food Services Fund	Federal Contracted Programs Fund	Miscellaneous Special Revenue Fund
ASSETS					
Cash and Cash Equivalents	$ 18,315,221	$ 17,727,845	$ 12,130,153	$ -	$ 5,597,692
Investments	196,080	151,513	-	-	151,513
Accounts Receivable	16,414	16,414	-	398	16,016
Due from Other Agencies	6,555,945	3,806,944	376,559	3,430,385	-
Inventories	598,139	598,139	434,766	-	163,373
Restricted Investments	12,250,431	137,473	-	-	137,473
Total Assets	$ 37,932,230	$ 22,438,328	$ 12,941,478	3,430,783	6,066,067
LIABILITIES					
Accounts Payable	$ 756,490	$ 756,490	$ 126,140	533,278	97,072
Due to Other Funds	4,144,782	2,948,424	-	2,897,505	50,919
Unearned Revenue	44,213	44,213	44,213	-	-
Total Liabilities	4,945,485	3,749,127	170,353	3,430,783	147,991
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	1,881,858	-	-	-	-
Total Deferred Inflows of Resources	1,881,858	-	-	-	-
FUND BALANCES					
Nonspendable					
Inventories	598,139	598,139	434,766	-	163,373
Restricted					
Food Services	12,336,359	12,336,359	12,336,359	-	-
Debt Service	11,889,269	-	-	-	-
Capital Projects	526,417	-	-	-	-
Other Purposes	5,754,703	5,754,703	-	-	5,754,703
Total Fund Balances	31,104,887	18,689,201	12,771,125	-	5,918,076
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 37,932,230	$ 22,438,328	$ 12,941,478	$ 3,430,783	$ 6,066,067

Debt Service Funds			Capital Projects Funds		
Total Nonmajor Debt Service Funds	ARRA Economic Stimulus Fund	State Board of Education Bonds Fund	Total Nonmajor Capital Projects Funds	Public Education Capital Outlay Fund	Capital Outlay & Debt Service Fund
$ -	$ -	$ -	$ 587,376	$ 587,376	$ -
44,567	-	44,567	-	-	-
-	-	-	-	-	-
-	-	-	2,749,001	1,292,920	1,456,081
-	-	-	-	-	-
12,112,958	12,112,958	-	-	-	-
$ 12,157,525	$ 12,112,958	$ 44,567	$ 3,336,377	$ 1,880,296	$ 1,456,081
$ -	$ -	$ -	$ -	$ -	$ -
268,256	268,256	-	928,102	-	928,102
-	-	-	-	-	-
268,256	268,256	-	928,102	-	928,102
-	-	-	1,881,858	1,880,296	1,562
-	-	-	1,881,858	1,880,296	1,562
-	-	-	-	-	-
-	-	-	-	-	-
11,889,269	11,844,702	44,567	-	-	-
-	-	-	526,417	-	526,417
-	-	-	-	-	-
11,889,269	11,844,702	44,567	526,417	-	526,417
$ 12,157,525	$ 12,112,958	$ 44,567	$ 3,336,377	$ 1,880,296	$ 1,456,081

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

		Special Revenue Funds			
	Total Nonmajor Governmental Funds	Total Nonmajor Special Revenue Funds	Food Services Fund	Federal Contracted Programs Fund	Miscellaneous Special Revenue Fund
REVENUES					
Federal Direct Sources:					
Other Federal Direct Sources	$ 2,058,754	$ 2,058,754	$ -	$ 2,058,754	$ -
Miscellaneous Federal Direct	1,667,250	718,630	-	718,630	-
Total Federal Direct Sources	3,726,004	2,777,384	-	2,777,384	-
Federal Through State and Local Sources:					
Career and Technical Education	1,163,794	1,163,794	-	1,163,794	-
Individuals with Disabilities	11,329,946	11,329,946	-	11,329,946	-
Food Service	35,082,022	35,082,022	35,082,022	-	-
Other Federal Through State Sources	20,515,399	20,515,399	-	20,515,399	-
Total Federal Through State and Local Sources	68,091,161	68,091,161	35,082,022	33,009,139	-
State Sources:					
CO&DS Withheld for SBE/COBI Bond	472,543	-	-	-	-
CO&DS Distribution	1,442,884	-	-	-	-
Public Education Capital Outlay	119,704	-	-	-	-
Other State Sources	323,805	309,933	309,933	-	-
Total State Sources	2,358,936	309,933	309,933	-	-
Local Sources:					
Food Service	1,479,891	1,479,891	1,479,891	-	-
Interest Income	448,502	74,418	74,418	-	-
Other Local Sources	8,768,955	8,768,955	78,746	-	8,690,209
Total Local Sources	10,697,348	10,323,264	1,633,055	-	8,690,209
Total Revenues	$ 84,873,449	$ 81,501,742	$ 37,025,010	$ 35,786,523	$ 8,690,209

Debt Service Funds			Capital Projects Funds		
Total Nonmajor Debt Service Funds	ARRA Economic Stimulus Fund	State Board of Education Bonds Fund	Total Nonmajor Capital Projects Funds	Public Education Capital Outlay Fund	Capital Outlay & Debt Service Fund
$ -	$ -	$ -	$ -	$ -	$ -
948,620	948,620	-	-	-	-
948,620	948,620	-	-	-	-
-	-	-	-	-	-
-	-	-	-		-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
472,543	-	472,543	-	-	-
-	-	-	1,442,884	-	1,442,884
-	-	-	119,704	119,704	-
39	-	39	13,833	-	13,833
472,582	-	472,582	1,576,421	119,704	1,456,717
-	-	-	-	-	-
374,084	374,084	-	-	-	-
-	-	-	-	-	-
374,084	374,084	-	-	-	-
$ 1,795,286	$ 1,322,704	$ 472,582	$ 1,576,421	$ 119,704	$ 1,456,717

(Continued)

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

		Special Revenue Funds			
	Total Nonmajor Governmental Funds	Total Nonmajor Special Revenue Funds	Food Services Fund	Federal Contracted Programs Fund	Miscellaneous Special Revenue Fund
EXPENDITURES					
Current:					
Instruction	$ 19,809,158	$ 19,809,158	$ -	$ 19,809,158	$ -
Student Support Services	2,435,168	2,435,168	-	2,435,168	-
Instruction and Curriculum Development Services	6,779,728	6,779,728	-	6,779,728	-
Instructional Staff Training Services	4,684,890	4,684,890	-	4,684,890	-
Instruction Related Technology	78,646	78,646	-	78,646	-
General Administration	1,590,673	1,590,673	-	1,590,673	-
Fiscal Services	37,995	37,995	-	37,995	-
Food Services	31,006,703	31,006,703	31,006,703	-	-
Central Services	6,878	6,878	-	6,878	-
Student Transportation Services	36,718	36,718	-	36,718	-
Maintenance of Plant	9,088	9,088	-	9,088	-
Community Services	8,050,085	8,050,085	-	-	8,050,085
Capital Outlay:					
Facilities Acquisition and Construction	6,119,704	-	-	-	-
Other Capital Outlay	478,211	478,211	160,630	317,581	-
Debt Service:					
Principal	375,000	-	-	-	-
Interest and Fiscal Charges	1,116,199	-	-	-	-
Total Expenditures	82,614,844	75,003,941	31,167,333	35,786,523	8,050,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,258,605	6,497,801	5,857,677	-	640,124
OTHER FINANCING SOURCES (USES)					
Transfers In	639,129	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	639,129	-	-	-	-
Net Change in Fund Balances	2,897,734	6,497,801	5,857,677	-	640,124
Fund Balances, Beginning	28,207,153	12,191,400	6,913,448	-	5,277,952
Fund Balances, Ending	$ 31,104,887	$ 18,689,201	$ 12,771,125	$ -	$ 5,918,076

Debt Service Funds			Capital Projects Funds		
Total Nonmajor Debt Service Funds	ARRA Economic Stimulus Fund	State Board of Education Bonds Fund	Total Nonmajor Capital Projects Funds	Public Education Capital Outlay Fund	Capital Outlay & Debt Service Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,119,704	119,704	6,000,000
-	-	-	-	-	-
375,000	-	375,000	-	-	-
1,114,001	1,007,885	106,116	2,198	-	2,198
1,489,001	1,007,885	481,116	6,121,902	119,704	6,002,198
306,285	314,819	(8,534)	(4,545,481)	-	(4,545,481)
639,129	639,129	-	-	-	-
-	-	-	-	-	-
639,129	639,129	-	-	-	-
945,414	953,948	(8,534)	(4,545,481)	-	(4,545,481)
10,943,855	10,890,754	53,101	5,071,898	-	5,071,898
$ 11,889,269	$ 11,844,702	$ 44,567	$ 526,417	$ -	$ 526,417



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Special Revenue Funds

The Special Revenue Funds account for certain revenues derived from the State of Florida, Federal government, and other local and private sources that are required to finance designated activities. Activities within the funds are as follows:

Nonmajor Special Revenue Funds

Food Services Fund - To account for and report on activities of the food service program in serving breakfast and lunch at the schools.

Federal Contracted Programs Fund - To account for and report on activities of various Federal programs according to the specifications and requirements of each funding source.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE - FOOD SERVICES FUND
For the Fiscal Year Ended June 30, 2022

	Food Services Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Federal Through State Sources:				
Food Service	$ 26,916,560	$ 29,665,079	$ 35,082,022	$ 5,416,943
Total Federal Through State Sources	26,916,560	29,665,079	35,082,022	5,416,943
State Sources:				
Other State Sources	304,000	304,000	309,933	5,933
Total State Sources	304,000	304,000	309,933	5,933
Local Sources:				
Food Service	2,242,000	2,242,000	1,479,891	(762,109)
Interest Income	10,000	10,000	74,418	64,418
Other Local Sources	123,500	123,500	78,746	(44,754)
Total Local Sources	2,375,500	2,375,500	1,633,055	(742,445)
Total Revenues	29,596,060	32,344,579	37,025,010	4,680,431
EXPENDITURES				
Current:				
Food Services	29,576,623	32,283,413	31,006,703	1,276,710
Capital Outlay:				
Other Capital Outlay	329,645	371,374	160,630	210,744
Total Capital Outlay	329,645	371,374	160,630	210,744
Total Expenditures	29,906,268	32,654,787	31,167,333	1,487,454
Net Change in Fund Balance	(310,208)	(310,208)	5,857,677	6,167,885
Fund Balance, Beginning	6,913,448	6,913,448	6,913,448	-
Fund Balance, Ending	$ 6,603,240	$ 6,603,240	$ 12,771,125	$ 6,167,885

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE - FEDERAL CONTRACTED PROGRAMS FUND
For the Fiscal Year Ended June 30, 2022

	Federal Contracted Programs Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Federal Direct Sources:				
Other Federal Direct Sources	$ -	$ 2,065,522	$ 2,058,754	$ (6,768)
Miscellaneous Federal Direct Sources	-	646,456	718,630	72,174
Total Federal Direct Sources	-	2,711,978	2,777,384	65,406
Federal Through State and Local Sources:				
Career and Technical Education		960,634	1,163,794	203,160
Adult General Education	-	625,828	575,964	(49,864)
English Literacy and Civics Education	-	101,693	106,394	4,701
Adult Migrant Education	-	311,910	307,537	(4,373)
Teacher/Principal Training and Recruiting	-	1,948,171	1,418,954	(529,217)
Individuals with Disabilities	13,944,856	16,239,475	11,329,946	(4,909,529)
Elementary and Secondary Education	12,798,328	18,583,850	15,988,301	(2,595,549)
Language Instruction Title III	-	1,343,004	1,138,701	(204,303)
Twenty-First Century Schools	-	789,804	807,131	17,327
Miscellaneous Federal Through State and Local Sources	-	120,000	172,417	52,417
Total Federal Through State and Local Sources	26,743,184	41,024,369	33,009,139	(8,015,230)
Total Revenues	26,743,184	43,736,347	35,786,523	(7,949,824)
EXPENDITURES				
Current:				
Instruction	15,891,160	24,399,675	19,809,158	4,590,517
Student Support Services	1,400,190	2,792,496	2,435,168	357,328
Instruction and Curriculum Development:	4,463,109	8,049,826	6,779,728	1,270,098
Instructional Staff Training Services	3,467,547	5,994,797	4,684,890	1,309,907
Instruction Related Technology	2,921	90,233	78,646	11,587
General Administration	1,399,691	1,915,709	1,590,673	325,036
Fiscal Services	-	37,995	37,995	-
Central Services	6,000	9,013	6,878	2,135
Student Transportation Services	65,129	119,934	36,718	83,216
Administrative Technology Services	-	9,088	9,088	-
Capital Outlay:				
Other Capital Outlay	47,437	317,581	317,581	-
Total Expenditures	26,743,184	43,736,347	35,786,523	7,949,824
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	$ -	$ -	$ -	$ -



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Debt Service Funds

The Debt Service Funds are used to account for the payment of principal and interest on long-term debt.

Major Debt Service Funds

Other Debt Service Fund - To account for and report on the payment of principal, interest, and related costs on the sales tax bond issues, certificates of participation issues, and other debt issues.

Nonmajor Debt Service Funds

ARRA Economic Stimulus Fund - To account for the accumulation of resources for and the payment of sinking fund interest and related costs on the Certificates of Participation, Series 2010A Qualified School Construction Bonds.

State Board of Education Bonds Fund - To account for and report on the payment of principal, interest, and related costs on the school bonds issued by the State Board of Education on behalf of the District. These bonds are payable from the District's portion of the State-assessed motor vehicle license tax.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - OTHER DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2022

	Other Debt Service Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Local Sources:				
Interest Income	$ 37,530	$ 37,580	$ 863	$ (36,717)
Total Local Sources	37,530	37,580	863	(36,717)
				-
Total Revenues	37,530	37,580	863	(36,717)
EXPENDITURES				
Debt Service:				
Principal	21,088,204	17,712,454	17,712,454	-
Interest and Fiscal Charges	8,779,780	8,779,342	8,779,342	-
Total Expenditures	29,867,984	26,491,796	26,491,796	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,830,454)	(26,454,216)	(26,490,933)	(36,717)
OTHER FINANCING SOURCES				
Transfers In	28,608,859	25,231,809	25,231,809	-
Total Other Financing Sources	28,608,859	25,231,809	25,231,809	-
Net Change in Fund Balance	(1,221,595)	(1,222,407)	(1,259,124)	(36,717)
Fund Balance, Beginning	1,259,124	1,259,124	1,259,124	-
Fund Balance, Ending	$ 37,529	$ 36,717	$ -	$ (36,717)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - ARRA ECONOMIC STIMULUS FUND
For the Fiscal Year Ended June 30, 2022

	ARRA Economic Stimulus Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Federal Direct Sources:				
Miscellaneous Federal Direct	$ 945,000	$ 948,620	$ 948,620	$ -
Total Federal Direct Sources	945,000	948,620	948,620	-
Local Sources:				
Interest Income	390,000	432,042	374,084	(57,958)
Total Local Sources	390,000	432,042	374,084	(57,958)
Total Revenues	1,335,000	1,380,662	1,322,704	(57,958)
EXPENDITURES				
Debt Service:				
Principal	637,204	637,204	-	637,204
Interest and Fiscal Charges	1,007,886	1,007,885	1,007,885	-
Total Expenditures	1,645,090	1,645,089	1,007,885	637,204
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,090)	(264,427)	314,819	579,246
OTHER FINANCING SOURCES				
Transfers In	639,130	639,129	639,129	-
Total Other Financing Sources	639,130	639,129	639,129	-
Net Change in Fund Balance	329,040	374,702	953,948	579,246
Fund Balance, Beginning	10,890,754	10,890,754	10,890,754	-
Fund Balance, Ending	$ 11,219,794	$ 11,265,456	$ 11,844,702	$ 579,246

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - STATE BOARD OF EDUCATION BONDS FUND
For the Fiscal Year Ended June 30, 2022

	State Board of Education Bonds Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
State Sources:				
CO&DS Withheld for SBE/COBI Bond	$ 481,790	$ 481,750	$ 472,543	$ (9,207)
Other State Sources	-	40	39	(1)
Total State Sources	481,790	481,790	472,582	(9,208)
Total Revenues	481,790	481,790	472,582	(9,208)
EXPENDITURES				
Debt Service:				
Principal	375,000	375,000	375,000	-
Interest and Fiscal Charges	106,790	106,790	106,116	674
Total Expenditures	481,790	481,790	481,116	674
Net Change in Fund Balance	-	-	(8,534)	(8,534)
Fund Balance, Beginning	53,101	53,101	53,101	-
Fund Balance, Ending	$ 53,101	$ 53,101	$ 44,567	$ (8,534)

Capital Projects Funds

The Capital Projects Funds are used to account for the financing and acquisition or construction of major capital facilities, such as new school buildings, additions to existing buildings, or major renovation projects. Specific funding sources included herein are:

Major Capital Projects Funds

Section 1011.71(2), F.S., Local Capital Improvement Tax Fund - To account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, and debt service payments on revenue anticipation notes and certificates of participation.

Other Capital Projects Fund - To account for and report on funds received from various sources designated for construction remodeling and renovation, expansion of schools and ancillary facilities, and maintenance of schools. Those various sources include sales tax funds collected through a voter approved sales tax referendum; funds received through the issuance of certificates of participation; impact fees levied by the county and city which are transferred to the District through an interlocal agreement; and local capital improvement funds not required to be accounted for separately.

Nonmajor Capital Projects Funds

Public Education Capital Outlay Fund - To account for and report on funds received from the State for the construction and maintenance of schools.

Capital Outlay & Debt Service Fund - To account for and report on the excess dollars received through the State's Capital Outlay & Debt Service program used for construction and maintenance of schools.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS - SECTION 1011.71(2), F.S., LOCAL CAPITAL IMPROVEMENT TAX FUND
For the Fiscal Year Ended June 30, 2022

	Section 1011.71(2), F.S., Local Capital Improvement Tax Fund			
	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Local Sources:				
Ad Valorem Taxes	$ 68,488,318	$ 69,048,580	$ 69,048,580	$ -
Other Local Sources	-	28,979	28,979	-
Total Local Sources	68,488,318	69,077,559	69,077,559	-
Total Revenues	68,488,318	69,077,559	69,077,559	-
EXPENDITURES				
Current:				
Facilities Services	38,958,626	32,546,317	20,291,370	12,254,947
Capital Outlay:				
Facilities Acquisition and Construction	3,758,524	823,674	823,674	-
Other Capital Outlay	6,589,143	5,984,705	3,431,339	2,553,366
Debt Service:				
Principal	641,276	641,276	451,704	189,572
Interest and Fiscal Charges	24,873	25,122	25,122	-
Total Debt Service	666,149	666,398	476,826	189,572
Total Expenditures	49,972,442	40,021,094	25,023,209	14,997,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,515,876	29,056,465	44,054,350	(14,997,885)
OTHER FINANCING USES				
Transfers Out	(28,748,489)	(26,085,937)	(25,923,587)	(162,350)
Total Other Financing Uses	(28,748,489)	(26,085,937)	(25,923,587)	(162,350)
Net Change in Fund Balance	(10,232,613)	2,970,528	18,130,763	15,160,235
Fund Balance, Beginning	14,294,896	14,294,896	14,294,896	-
Fund Balance, Ending	$ 4,062,283	$ 17,265,424	$ 32,425,659	$ 15,160,235

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS - OTHER CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2022

	Other Capital Projects Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
State Sources:				
Charter School Capital Outlay	$ 3,427,342	$ 3,895,369	$ 3,895,369	$ -
Other State Sources	748,882	227,361	227,361	-
Total State Sources	4,176,224	4,122,730	4,122,730	-
Local Sources:				
Sales Taxes	38,151,997	45,130,466	45,130,466	-
Interest Income	193,500	193,500	166,366	(27,134)
Impact Fees	22,689,836	31,150,906	31,150,906	-
Other Local Sources	79,875	81,793	70,575	(11,218)
Total Local Sources	61,115,208	76,556,665	76,518,313	(38,352)
Total Revenues	65,291,432	80,679,395	80,641,043	(38,352)
EXPENDITURES				
Current:				
Facilities Services	8,371,318	8,527,864	8,409,329	118,535
Capital Outlay:				
Facilities Acquisition and Construction	187,789,116	40,306,237	40,156,237	150,000
Charter School Capital Outlay Sales Tax	2,780,112	2,779,842	2,481,379	298,463
Other Capital Outlay:	1,995,381	2,134,350	1,908,164	226,186
Debt Service:				
Principal	1,258,803	1,258,803	1,258,803	-
Interest and Fiscal Charges	94,830	94,830	94,830	-
Total Debt Service	1,353,633	1,353,633	1,353,633	-
Total Expenditures	202,289,560	55,101,926	54,308,742	793,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,998,128)	25,577,469	26,332,301	754,832
OTHER FINANCING SOURCES (USES)				
Inception of Installment-Purchases	-	1,100,565	1,100,565	-
Certificates of Participation Issued	100,000,000	-	-	-
Transfers In	-	6,804,370	6,804,370	-
Transfers Out	(16,060,709)	(16,547,691)	(16,498,015)	49,676
Total Other Financing Sources (Uses)	83,939,291	(8,642,756)	(8,593,080)	49,676
Net Change in Fund Balance	(53,058,837)	16,934,713	17,739,221	804,508
Fund Balance, Beginning	74,554,688	74,554,688	74,554,688	-
Fund Balance, Ending	$ 21,495,851	$ 91,489,401	$ 92,293,909	$ 804,508

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS - PUBLIC EDUCATION CAPITAL OUTLAY FUND
For the Fiscal Year Ended June 30, 2022

	Public Education Capital Outlay Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
State Sources:				
Public Education Capital Outlay	$ 2,000,000	$ 119,704	$ 119,704	$ -
Total State Sources	2,000,000	119,704	119,704	-
Total Revenues	2,000,000	119,704	119,704	-
EXPENDITURES				
Current:				
Capital Outlay:				
Facilities Acquisition and Construction:	2,000,000	119,704	119,704	-
				-
Total Expenditures	2,000,000	119,704	119,704	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	$ -	$ -	$ -	$ -

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS - CAPITAL OUTLAY & DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2022

	Capital Outlay & Debt Service Fund			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
State Sources:				
CO&DS Distribution	$ 1,293,177	$ 1,442,884	$ 1,442,884	$ -
Other State Sources	54,155	54,155	13,833	(40,322)
Total State Sources	1,347,332	1,497,039	1,456,717	(40,322)
Total Revenues	1,347,332	1,497,039	1,456,717	(40,322)
EXPENDITURES				
Capital Outlay:				
Facilities Acquisition & Construction:	6,000,000	6,000,000	6,000,000	-
Debt Service:				
Interest and Fiscal Charges	-	2,199	2,198	1
Total Expenditures	6,000,000	6,002,199	6,002,198	1
Net Change in Fund Balance	(4,652,668)	(4,505,160)	(4,545,481)	(40,321)
Fund Balance, Beginning	5,071,898	5,071,898	5,071,898	-
Fund Balance, Ending	$ 419,230	$ 566,738	$ 526,417	$ 40,321



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Internal Service Funds

Internal Service Funds are nonmajor proprietary funds reported as governmental activities. They are used to account for the self-insurance activities of the school district. The following funds are included in the Internal Service Funds:

Self Insurance - Health and Life - To account for and report on funds received for and used to pay for healthcare and life insurance claims under the District's self-insured health and life program.

Self Insurance - Casualty, Liability, and Workers' Compensation - To account for and report on funds received for and used to pay for claims under the District's self-insured property, casualty, liability, and workers' compensation program.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PROPRIETARY FUNDS - ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Governmental Activities			
	Proprietary Funds - Internal Service Funds			
	Self-Insurance		Totals	
	Health and Life	Casualty, Liability, and Workers' Compensation	2022	2021
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 15,286,624	$ 9,166,272	$ 24,452,896	$ 27,641,861
Accounts Receivable	6,216	-	6,216	3,538
Total Assets	15,292,840	9,166,272	24,459,112	27,645,399
LIABILITIES				
Current Liabilities:				
Accounts Payable	-	16,804	16,804	-
Claims Payable	696,282	-	696,282	3,975,405
Estimated Insurance Claims Payable	6,152,000	-	6,152,000	3,130,000
Total Current Liabilities	6,848,282	16,804	6,865,086	7,105,405
Long-Term Liabilities:				
Estimated Insurance Claims Payable	-	6,883,286	6,883,286	6,838,847
Total Liabilities	6,848,282	6,900,090	13,748,372	13,944,252
NET POSITION				
Unrestricted	$ 8,444,558	$ 2,266,182	$ 10,710,740	$ 13,701,147

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PROPRIETARY FUNDS - ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2022
(With Comparative Totals for the Fiscal Year Ended June 30, 2021)

	Governmental Activities			
	Proprietary Funds - Internal Service Funds			
	Self-Insurance		Totals	
	Health and Life	Casualty, Liability, and Workers' Compensation	2022	2021
OPERATING REVENUES				
Premium Revenues	$ 49,055,403	$ 2,884,271	$ 51,939,674	$ 52,284,804
Total Operating Revenues	49,055,403	2,884,271	51,939,674	52,284,804
OPERATING EXPENSES				
Salaries	612,736	179,220	791,956	807,812
Employee Benefits	197,492	71,009	268,501	312,899
Purchased Services	2,489,827	-	2,489,827	2,563,337
Materials & Supplies	2,436	-	2,436	2,006
Insurance Claims	54,084,548	2,090,581	56,175,129	52,533,264
Insurance Premiums	383,023	-	383,023	376,682
Other Expenses	19,782	299,427	319,209	334,112
Total Operating Expenses	57,789,844	2,640,237	60,430,081	56,930,112
Operating Income (Loss)	(8,734,441)	244,034	(8,490,407)	(4,645,308)
OTHER FINANCING SOURCES				
Transfers In	5,500,000	-	5,500,000	-
Total Other Financing Sources	5,500,000	-	5,500,000	-
Change in Net Position	(3,234,441)	244,034	(2,990,407)	(4,645,308)
Total Net Position, Beginning	11,678,999	2,022,148	13,701,147	18,346,455
Total Net Position, Ending	$ 8,444,558	$ 2,266,182	$ 10,710,740	$ 13,701,147

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PROPRIETARY FUNDS - ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2022
(With Comparative Totals for the Fiscal Year Ended June 30, 2021)

	Governmental Activities			
	Proprietary Funds - Internal Service Funds			
	Self-Insurance		Totals	
	Health and Life	Casualty, Liability, and Workers' Compensation	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Premiums	$ 49,052,725	$ 2,884,271	$ 51,936,996	$ 52,330,378
Cash Payments to Suppliers for Goods and Services	(5,771,386)	16,804	(5,754,582)	(2,495,960)
Cash Payments to Employees for Services	(810,228)	(250,229)	(1,060,457)	(1,120,711)
Cash Payments for Insurance Claims	(51,062,548)	(2,046,142)	(53,108,690)	(51,235,782)
Cash Payments for Premiums and Other Fees	(402,805)	(299,427)	(702,232)	(710,794)
Net Cash Provided (Used) by Operating Activities	(8,994,242)	305,277	(8,688,965)	(3,232,869)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	5,500,000	-	5,500,000	-
Net Cash Provided (Used) by Noncapital Financing Activities	5,500,000	-	5,500,000	-
Net Change in Cash	(3,494,242)	305,277	(3,188,965)	(3,232,869)
Cash and Cash Equivalents, Beginning	18,780,866	8,860,995	27,641,861	30,874,730
Cash and Cash Equivalents, Ending	$ 15,286,624	$ 9,166,272	$ 24,452,896	$ 27,641,861
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ (8,734,441)	$ 244,034	$ (8,490,407)	$ (4,645,308)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(2,678)	-	(2,678)	45,574
Increase (Decrease) in Accounts Payable	-	16,804	16,804	(72,612)
Increase (Decrease) in Claims Payable	(3,279,123)	-	(3,279,123)	141,995
Increase (Decrease) in Estimated Insurance Claims Payable	3,022,000	44,439	3,066,439	1,297,482
Total Adjustments	(259,801)	61,243	(198,558)	1,412,439
Net Cash Provided (Used) by Operating Activities	$ (8,994,242)	$ 305,277	$ (8,688,965)	$ (3,232,869)

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District on behalf of outside related organizations or on behalf of other funds within the District.

The Private-Purpose Trust Fund serves to account for financial aid trust fund fees and other moneys for which principal and income benefit individuals or private organizations. They include:

The Donations Trust Fund accounts for employee and public donations held by the District to be used to assist homeless students enrolled in Manatee County schools.

The Financial Aid Fee Trust Fund accounts for the collection of financial aid fees at Manatee Technical Institute. These fees provide scholarships for students meeting the criteria for the award.

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

	Total Private-Purpose Trust Funds	Donations Trust Fund	Financial Aid Fee Trust Fund
ASSETS			
Cash and Cash Equivalents	$ 834,855	$ 240,847	$ 594,008
Accounts Receivable	62,343	-	62,343
Due from Other Agencies	51,167	-	51,167
Total Assets	948,365	240,847	707,518
LIABILITIES			
Accounts Payable	3,209	3,209	-
Total Liabilities	3,209	3,209	-
NET POSITION			
Restricted for Scholarships and Other Purposes	$ 945,156	$ 237,638	$ 707,518

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Total Private-Purpose Trust Funds	Donations Trust Fund	Financial Aid Fee Trust Fund
Additions:			
Contributions:			
Financial Aid Fees	$ 256,884	$ 9,142	$ 247,742
Gifts, Grants, and Bequests	2,661	2,661	-
Miscellaneous	520,159	520,159	-
Total Additions	779,704	531,962	247,742
Deductions:			
Purchased Services	1,284	1,284	-
Materials and Supplies	7,564	7,564	-
Miscellaneous	426,454	344,289	82,165
Total Deductions	435,302	353,137	82,165
Changes in Net Position	344,402	178,825	165,577
Net Position July 1, 2021	600,754	58,813	541,941
Net Position, June 30, 2022	$ 945,156	$ 237,638	$ 707,518



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Discretely Presented Component Units

The component units' columns in the basic financial statements, pages 21 through 23, include the financial data of the District's discretely presented component units.

Nonmajor Discretely Presented Component Units

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 Middle Academy for Leadership, Arts & Communication, Inc.; and Parrish Charter Academy, Inc. are charter schools and separate not-for-profit corporations organized pursuant to Chapter 617, F.S., the Florida Not For Profit Corporation Act, and Section 1002.33, F.S.. 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 a limited liability corporations pursuant to Chapter 608, F.S., the Florida Limited Liability Company Act, and Section 1002.23, F.S. The charter schools operate under charters 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.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2022

	Imagine School at Lakewood Ranch	Imagine Charter School at North Manatee	Manatee Charter School	Manatee School for the Arts	Manatee School of Arts and Sciences, Inc.	Oasis Middle School, Inc.	Palmetto Charter School, Inc.
ASSETS							
Cash and Cash Equivalents	$ 337,721	$ 4,978,108	$ 460,065	$ 7,775,648	$ 304,149	$ 433,924	$ 902,301
Investments	-	-	-	-	-	-	116,275
Accounts Receivable	2,006	1,643	7,637	-	10,771	-	232,703
Due from Related Parties	-	-	6,346	-	-	-	-
Due from Other Agencies	380,766	-	97,815	862,387	23,180	18,561	-
Deposits Receivable	-	-	5,485	14,202	-	-	2,473
Prepaid Items	72,661	71,941	21,503	14,070	18,574	-	42,522
Restricted Investments	-	-	-	-	-	-	-
Capital Assets (net of accumulated Depreciation):							
Land	-	1,380,613	-	5,837,631	250,252	-	400,000
Construction in Progress	-	1,393,899	-	-	-	-	1,578,771
Improvements Other Than Building	506,185	176,989	681,104	-	-	-	41,929
Buildings and Fixed Equipment	-	8,629,700	-	12,226,344	807,445	1,966,937	5,056,234
Furniture, Fixtures, and Equipment	24,596	35,792	83,379	1,484,477	137,136	53,332	167,330
Motor Vehicles	209,724	229,274	-	1,696,022	-	25,356	73,508
Lease Assets	10,943,328	-	9,687,098	-	10,637	-	-
Computer Hardware and Software	-	-	174,092	-	-	-	125,827
Other Capital Assets	-	-	-	-	-	-	302
Total Assets	12,476,987	16,897,959	11,224,524	29,910,781	1,562,144	2,498,110	8,740,175
DEFERRED OUTFLOWS OF RESOURCES							
Deferred charges on refunding	-	-	-	-	-	-	-
Pensions	-	-	-	-	-	-	648,742
Total Deferred Outflows of Resources	-	-	-	-	-	-	648,742
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 12,476,987	$ 16,897,959	$ 11,224,524	$ 29,910,781	$ 1,562,144	$ 2,498,110	$ 9,388,917
LIABILITIES							
Salaries and Wages Payable	$ 271,773	$ 329,773	$ 225,537	$ 1,151,043	$ 192,637	$ 46,501	$ -
Accounts Payable	448,719	395,737	330,276	85,216	2,480	141,095	343,382
Due to Other Agencies	-	-	-	-	-	-	-
Due to Related Parties	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Long-Term Liabilities:							
Portion Due or Payable Within One Year:							
Notes Payable	230,817	65,651	-	-	52,550	56,239	189,820
Leases Payable	354,861	-	354,720	-	2,484	-	-
Bonds Payable	-	-	-	136,080	-	-	-
Net Pension Liability	-	-	-	-	-	-	-
Compensated Absences Payable	-	-	23,674	-	-	-	-
Other Long Term Liabilities							
Portion Due or Payable After One Year:							
Notes Payable	155,317	83,546	-	-	85,242	1,194,493	6,410,856
Leases Payable	10,588,467	-	11,264,678	-	9,299	-	-
Bonds Payable	-	16,451,636	-	17,263,044	-	-	-
Net Pension Liability	-	-	-	-	-	-	-
Compensated Absences Payable	-	-	7,891	-	-	-	-
Total Liabilities	12,049,954	17,326,343	12,206,776	18,635,383	344,692	1,438,328	6,944,058
DEFERRED INFLOWS OF RESOURCES							
Pensions	-	-	-	-	-	-	913,002
Total Deferred Inflows of Resources	-	-	-	-	-	-	913,002
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	12,049,954	17,326,343	12,206,776	18,635,383	344,692	1,438,328	7,857,060
NET POSITION							
Net Investment in Capital Assets	545,604	(4,801,786)	(993,725)	3,845,350	1,057,041	794,893	1,675,018
Restricted for:							
Food Service	-	-	-	-	-	-	-
Debt Service	-	988,327	-	-	-	-	-
Capital Projects	-	2,787,576	-	-	187,151	-	-
Other Purposes	-	-	4,567	1,081,860	2,798	-	-
Unrestricted	(118,571)	597,499	6,906	6,348,188	(29,538)	264,889	(143,161)
Total Net Position	427,033	(428,384)	(982,252)	11,275,398	1,217,452	1,059,782	1,531,857
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 12,476,987	$ 16,897,959	$ 11,224,524	$ 29,910,781	$ 1,562,144	$ 2,498,110	$ 9,388,917

Parrish Charter Academy, Inc.	Team Success A School of Excellence, Inc.	Visible Men Academy, Inc	William Monroe Rowlett Academy for Arts & Communication, Inc.	William Monroe Rowlett Middle Academy for Leadership, Arts & Communications, Inc.	Total Component Units
$ 1,158,549	$ 3,344,772	$ 787,957	$ 2,087,763	$ 738,732	$ 23,309,689
-	-	-	-	-	116,275
-	-	45,173	1,753	133,683	435,369
-	-	-	233,455	35,803	275,604
23,520	126,327	14,574	-	-	1,547,130
5,000	-	9,868	22,930	6,165	66,123
-	37,007	10,884	155,736	95,928	540,826
-	4,667,333	-	-	-	4,667,333
300,000	50,000	96,527	579,132	454,235	9,348,390
292,877	14,302,916	-	-	65,415	17,633,878
225,598	-	202,188	67,269	-	1,901,262
-	3,400,844	-	-	2,111,973	34,199,477
163,724	277,377	67,828	64,724	426,434	2,986,129
11,667	40,779	38,835	-	-	2,325,165
6,666,472	4,393,847	135,377	87,553	141,368	32,065,680
-	-	-	-	-	299,919
-	-	-	-	-	302
8,847,407	30,641,202	1,409,211	3,300,315	4,209,736	131,718,551
-	181,908	-	-	-	181,908
-	-	-	1,726,985	2,243,867	4,619,594
-	181,908	-	1,726,985	2,243,867	4,801,502
$ 8,847,407	$ 30,823,110	$ 1,409,211	$ 5,027,300	$ 6,453,603	$ 136,520,053
$ 163,600	$ 424,621	$ 31,534	$ -	$ -	$ 2,837,019
65,200	-	39,175	699,273	470,606	3,021,159
-	-	3,511	-	-	3,511
-	-	-	54,561	233,701	288,262
-	-	-	2,299	5,263	7,562
-	-	-	-	8,528	8,528
1,508,277	226,250	-	-	65,217	2,394,821
12,892	601,837	65,664	75,417	27,092	1,494,967
-	-	-	-	-	136,080
-	-	-	8,341	4,850	13,191
-	-	-	62,788	27,475	113,937
182,899	23,773,750	-	-	1,816,266	33,702,369
6,905,275	3,795,502	69,713	4,533	118,632	32,756,099
-	-	-	-	-	33,714,680
-	-	-	2,377,039	1,383,730	3,760,769
-	-	-	188,364	82,425	278,680
8,838,143	28,821,960	209,597	3,472,615	4,243,785	114,531,634
-	-	-	2,686,376	1,468,341	5,067,719
-	-	-	2,686,376	1,468,341	5,067,719
8,838,143	28,821,960	209,597	6,158,991	5,712,126	119,599,353
(721,403)	(1,034,501)	405,378	631,175	1,172,218	2,575,262
100,267	-	-	658,233	249,531	1,008,031
-	1,102,250	-	-	-	2,090,577
-	3,565,083	-	-	-	6,539,810
-	-	-	-	-	1,089,225
630,400	(1,631,682)	794,236	(2,421,099)	(680,272)	3,617,795
9,264	2,001,150	1,199,614	(1,131,691)	741,477	16,920,700
$ 8,847,407	$ 30,823,110	$ 1,409,211	$ 5,027,300	$ 6,453,603	$ 136,520,053

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Component Units: Total Component Units
Charter Schools					
Governmental Activities:					
Instruction	$ 36,590,576	$ 66,898	$ 2,388,100	$ -	$ (34,135,578)
Student Support Services	2,026,514	-	272,492	-	(1,754,022)
Instructional Media Services	392,368	-	-	-	(392,368)
Instruction and Curriculum Development Services	336,743	-	65,409	-	(271,334)
Instructional Staff Training Services	298,847	-	4,158	-	(294,689)
Instruction-Related Technology	570,044	-	121,520	-	(448,524)
School Board	295,426	-	-	-	(295,426)
General Administration	1,568,001	-	-	-	(1,568,001)
School Administration	10,999,792	-	255,702	-	(10,744,090)
Facilities Services	448,927	-	-	-	(448,927)
Fiscal Services	1,377,706	-	-	-	(1,377,706)
Food Services	2,941,955	1,378,523	2,325,391	-	761,959
Central Services	285,324	-	8,105	-	(277,219)
Student Transportation Services	2,552,672	-	-	-	(2,552,672)
Operation of Plant	7,044,467	-	759,792	2,247,421	(4,037,254)
Maintenance of Plant	706,627	-	6,824	-	(699,803)
Community Services	1,568,597	1,314,059	25,281	2,779	(226,478)
Interest on Long-Term Debt	4,363,721	-	-	1,177,207	(3,186,514)
Unallocated Depreciation/Amortization*	2,739,336	-	-	-	(2,739,336)
Total Component Units	$ 77,107,643	$ 2,759,480	$ 6,232,774	$ 3,427,407	(64,687,982)

General Revenues:	
Grants and Contributions Not Restricted to Specific Programs	63,849,346
Unrestricted Investment Earnings (Loss)	(10,200)
Miscellaneous	4,000,694
Special Item	2,179,608
Total General Revenues and Special Item	70,019,448
Changes in Net Position	5,331,466
Net Position - Beginning	11,783,718
Adjustment to Beginning Net Position (1)	(194,484)
Restated Net Position - Beginning	11,589,234
Net Position - Ending	$ 16,920,700

*This amount exceeds the depreciation and amortization that is included in the direct expense of the various funds.

(1) The Charter School's Net Position has been restated to recognize a prior period adjustment made to depreciation of capital assets.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Imagine - East Manatee County, LLC - d/b/a Imagine School at Lakewood Ranch

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Imagine School at Lakewood Ranch
Charter School					
Governmental Activities:					
Instruction	$ 2,342,742	$ 32,233	$ 349,030	$ -	$ (1,961,479)
Student Support Services	46,731	-	5,920	-	(40,811)
Instructional Media Services	5,597	-	-	-	(5,597)
Instruction and Curriculum Development Services	67,214	-	-	-	(67,214)
Instruction-Related Technology	94,216	-	24,640	-	(69,576)
School Board	10,000	-	-	-	(10,000)
General Administration	552,526	-	-	-	(552,526)
School Administration	544,993	-	65,046	-	(479,947)
Fiscal Services	16,880	-	-	-	(16,880)
Food Services	50,579	-	-	-	(50,579)
Central Services	726	-	-	-	(726)
Student Transportation Services	82,404	-	-	-	(82,404)
Operation of Plant	296,290	-	49,965	-	(246,325)
Maintenance of Plant	136,938	-	6,824	-	(130,114)
Community Services	111,418	82,351	-	-	(29,067)
Interest on Long-Term Debt	576,406	-	-	264,222	(312,184)
Unallocated Depreciation/Amortization	387,316	-	-	-	(387,316)
Total Charter School	$ 5,322,976	$ 114,584	$ 501,425	$ 264,222	(4,442,745)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					3,948,954
Miscellaneous					795,031
Total General Revenues					4,743,985
Changes in Net Position					301,240
Net Position - Beginning					125,793
Net Position - Ending					$ 427,033

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Imagine - Manatee County, LLC d/b/a Imagine Charter School at North Manatee

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Imagine Charter School at North Manatee
Charter School					
Governmental Activities:					
Instruction	$ 2,754,926	$ 34,665	$ 190,635	$ -	$ (2,529,626)
Student Support Services	12,649	-	-	-	(12,649)
Instructional Media Services	48,461	-	-	-	(48,461)
Instruction and Curriculum Development Services	84,587	-	60,000	-	(24,587)
Instructional Staff Training Services	7,076	-	-	-	(7,076)
Instruction-Related Technology	114,952	-	50,000	-	(64,952)
School Board	9,950	-	-	-	(9,950)
General Administration	780,526	-	-	-	(780,526)
School Administration	461,084	-	52,298	-	(408,786)
Fiscal Services	84,260	-	-	-	(84,260)
Food Services	122,357	-	-	-	(122,357)
Central Services	2,238	-	-	-	(2,238)
Student Transportation Services	265,376	-	-	-	(265,376)
Operation of Plant	331,761	-	-	-	(331,761)
Maintenance of Plant	151,930	-	-	-	(151,930)
Community Services	77,484	53,790	-	-	(23,694)
Interest on Long-Term Debt	911,499	-	-	324,764	(586,735)
Unallocated Depreciation/Amortization	309,788	-	-	-	(309,788)
Total Charter School	$ 6,530,904	$ 88,455	$ 352,933	$ 324,764	(5,764,752)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					5,638,460
Total General Revenues					5,638,460
Changes in Net Position					(126,292)
Net Position - Beginning					(302,092)
Net Position - Ending					$ (428,384)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

The Lee Foundation, Inc. - d/b/a Manatee Charter School

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Manatee Charter School
Charter School					
Governmental Activities:					
Instruction	$ 2,606,472	$ -	$ 351,637	$ -	$ (2,254,835)
Student Support Services	343,119	-	113,184	-	(229,935)
Instructional Staff Training Services	16,668	-	3,000	-	(13,668)
Instruction-Related Technology	60,596	-	-	-	(60,596)
School Board	15,167	-	-	-	(15,167)
School Administration	566,954	-	42,616	-	(524,338)
Fiscal Services	51,770	-	-	-	(51,770)
Food Services	274,638	752	274,638	-	752
Central Services	132,988	-	8,105	-	(124,883)
Operation of Plant	945,643	-	135,605	-	(810,038)
Maintenance of Plant	165,234	-	-	-	(165,234)
Community Services	77,637	46,885	25,281	-	(5,471)
Interest on Long-Term Debt	776,481	-	-	588,221	(188,260)
Total Charter School	$ 6,033,367	$ 47,637	$ 954,066	$ 588,221	(4,443,443)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					4,695,752
Unrestricted Investment Earnings					1,871
Miscellaneous					81,345
Total General Revenues					4,778,968
Changes in Net Position					335,525
Net Position - Beginning					(1,317,777)
Net Position - Ending					$ (982,252)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Renaissance Arts and Education, Inc. d/b/a Manatee School for the Arts

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Manatee School for the Arts
Charter School					
Governmental Activities:					
Instruction	$ 8,717,020	$ -	$ 434,648	$ -	$ (8,282,372)
Student Support Services	438,190	-	-	-	(438,190)
Instructional Media Services	33,798	-	-	-	(33,798)
Instructional Staff Training Services	8,065	-	-	-	(8,065)
Instruction-Related Technology	161,202	-	-	-	(161,202)
School Board	21,000	-	-	-	(21,000)
School Administration	2,097,292	-	-	-	(2,097,292)
Facilities Services	10,554	-	-	-	(10,554)
Fiscal Services	175,600	-	-	-	(175,600)
Food Services	843,985	151,332	1,005,309	-	312,656
Student Transportation Services	1,361,823	-	-	-	(1,361,823)
Operation of Plant	1,270,920	-	264,849	980,621	(25,450)
Maintenance of Plant	174,980	-	-	-	(174,980)
Community Services	363,536	374,670	-	-	11,134
Interest on Long-Term Debt	1,099,355	-	-	-	(1,099,355)
Unallocated Depreciation/Amortization	1,287,183	-	-	-	(1,287,183)
Total Charter School	18,064,503	526,002	1,704,806	980,621	(14,853,074)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					13,514,363
Miscellaneous					2,784,431
Special Item					1,981,827
Total General Revenues and Special Item					18,280,621
Changes in Net Position					3,427,547
Net Position - Beginning					8,042,335
Adjustment to Beginning Net Position (1)					(194,484)
Restated Net Position					7,847,851
Net Position - Ending					$ 11,275,398

(1) The Charter School's Net Position has been restated to recognize a prior period adjustment made to depreciation of capital assets.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Manatee School of Arts and Sciences, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Manatee School of Arts and Sciences, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 839,100	$ -	$ -	$ -	$ (839,100)
Student Support Services	1,339	-	-	-	(1,339)
School Board	47,107	-	-	-	(47,107)
General Administration	34,680	-	-	-	(34,680)
School Administration	329,235	-	-	-	(329,235)
Operation of Plant	134,902	-	-	-	(134,902)
Maintenance of Plant	4,386	-	-	-	(4,386)
Community Services	2,724	-	-	2,779	55
Interest on Long-Term Debt	7,682	-	-	-	(7,682)
Total Charter School	$ 1,401,155	$ -	$ -	$ 2,779	(1,398,376)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					1,104,607
Unrestricted Investment Earnings					58
Miscellaneous					78,497
Total General Revenues					1,183,162
Changes in Net Position					(215,214)
Net Position - Beginning					1,432,666
Net Position - Ending					$ 1,217,452

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Oasis Middle School, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Oasis Middle School, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 436,208	$ -	$ 118,729	$ -	$ (317,479)
School Board	22,822	-	-	-	(22,822)
General Administration	26,910	-	-	-	(26,910)
School Administration	191,978	-	-	-	(191,978)
Fiscal Services	24,274	-	-	-	(24,274)
Student Transportation Services	78,258	-	-	-	(78,258)
Operation of Plant	127,995	-	-	-	(127,995)
Interest on Long-Term Debt	61,037	-	-	-	(61,037)
Total Charter School	$ 969,482	$ -	$ 118,729	$ -	(850,753)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					662,319
Total General Revenues					662,319
Changes in Net Position					(188,434)
Net Position - Beginning					1,248,216
Net Position - Ending					$ 1,059,782

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Palmetto Charter School, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Palmetto Charter School, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 1,906,572	$ -	$ -	$ -	$ (1,906,572)
Instructional Staff Training Services	69,800	-	-	-	(69,800)
School Administration	703,707	-	-	-	(703,707)
Operation of Plant	205,546	-	-	191,692	(13,854)
Community Services	283,841	104,932	-	-	(178,909)
Interest on Long-Term Debt	202,692	-	-	-	(202,692)
Total Charter School	$ 3,372,158	$ 104,932	$ -	$ 191,692	(3,075,534)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					3,252,284
Unrestricted Investment Earnings (Loss)					(12,129)
Total General Revenues					3,240,155
Changes in Net Position					164,621
Net Position - Beginning					1,367,236
Net Position - Ending					$ 1,531,857

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Parrish Charter Academy, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Parrish Charter Academy, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 1,729,481	$ -	$ 4,657	-	$ (1,724,824)
Instruction and Curriculum Development Services	177,436	-	5,409	-	(172,027)
Instruction-Related Technology	14,736	-	-	-	(14,736)
School Board	61,832	-	-	-	(61,832)
General Administration	73,261	-	-	-	(73,261)
School Administration	405,221	-	-	-	(405,221)
Fiscal Services	607,463	-	-	-	(607,463)
Food Services	228,981	829	328,419	-	100,267
Central Services	49,725	-	-	-	(49,725)
Student Transportation Services	62,810	-	-	-	(62,810)
Operation of Plant	671,286	-	-	259,686	(411,600)
Community Services	102,223	155,150	-	-	52,927
Interest on Long-Term Debt	600,502	-	-	-	(600,502)
Total Charter School	$ 4,784,957	$ 155,979	$ 338,485	$ 259,686	(4,030,807)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					4,153,960
Miscellaneous					59,907
Special Item					197,781
Total General Revenues and Special Item					4,411,648
Changes in Net Position					380,841
Net Position - Beginning					(371,577)
Net Position - Ending					$ 9,264

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Team Success A School of Excellence, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Team Success A School of Excellence, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 4,749,962	$ -	$ 883,857	$ -	$ (3,866,105)
Student Support Services	464,925	-	153,388	-	(311,537)
School Board	64,935	-	-	-	(64,935)
General Administration	37,269	-	-	-	(37,269)
School Administration	4,249,926	-	95,742	-	(4,154,184)
Facilities Services	438,373	-	-	-	(438,373)
Fiscal Services	46,508	-	-	-	(46,508)
Food Services	717,025	-	717,025	-	-
Student Transportation Services	69,367	-	-	-	(69,367)
Operation of Plant	1,574,121	-	300,000	767,683	(506,438)
Unallocated Interest on Long-Term Debt	656,548	-	-	-	(656,548)
Total Charter School	$ 13,068,959	$ -	$ 2,150,012	$ 767,683	(10,151,264)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					10,532,053
Total General Revenues					10,532,053
Changes in Net Position					380,789
Net Position - Beginning					1,620,361
Net Position - Ending					$ 2,001,150

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

Visible Men Academy, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Visible Men Academy, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 739,586	$ -	$ 54,907	$ -	$ (684,679)
Student Support Services	26,387	-	-	-	(26,387)
Instruction and Curriculum Development Services	7,506	-	-	-	(7,506)
Instructional Staff Training Services	1,158	-	1,158	-	-
Instruction-Related Technology	48,040	-	46,880	-	(1,160)
School Board	42,613	-	-	-	(42,613)
General Administration	44,083	-	-	-	(44,083)
School Administration	282,343	-	-	-	(282,343)
Fiscal Services	115,958	-	-	-	(115,958)
Food Services	22,846	-	-	-	(22,846)
Central Services	356	-	-	-	(356)
Student Transportation Services	16,467	-	-	-	(16,467)
Operation of Plant	234,793	-	9,373	47,739	(177,681)
Maintenance of Plant	23,528	-	-	-	(23,528)
Community Services	290,049	-	-	-	(290,049)
Interest on Long-Term Debt	9,901	-	-	-	(9,901)
Unallocated Depreciation/Amortization	98,501	-	-	-	(98,501)
Total Charter School	$ 2,004,115	$ -	$ 112,318	$ 47,739	(1,844,058)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					1,915,832
Miscellaneous					186,587
Total General Revenues					2,102,419
Changes in Net Position					258,361
Net Position - Beginning					941,253
Net Position - Ending					$ 1,199,614

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

William Monroe Rowlett Academy for Arts & Communication, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	William Rowlett Academy for Arts & Communication, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 5,876,275	$ -	$ -	$ -	$ (5,876,275)
Student Support Services	296,665	-	-	-	(296,665)
Instructional Media Services	110,188	-	-	-	(110,188)
Instructional Staff Training Services	178,418	-	-	-	(178,418)
Instruction-Related Technology	76,302	-	-	-	(76,302)
School Administration	499,924	-	-	-	(499,924)
Fiscal Services	137,000	-	-	-	(137,000)
Food Services	398,574	712,194	-	-	313,620
Central Services	60,763	-	-	-	(60,763)
Student Transportation Services	308,115	-	-	-	(308,115)
Operation of Plant	505,995	-	-	-	(505,995)
Maintenance of Plant	11,833	-	-	-	(11,833)
Community Services	177,328	313,280	-	-	135,952
Total Charter School	$ 8,637,380	$ 1,025,474	$ -	$ -	(7,611,906)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					8,187,889
Total General Revenues					8,187,889
Changes in Net Position					575,983
Net Position - Beginning					(1,707,674)
Net Position - Ending					$ (1,131,691)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

William Monroe Rowlett Middle Academy for Leadership, Arts & Communication, Inc.

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	William Rowlett Middle Academy for Leadership, Arts & Communication, Inc.
Charter School					
Governmental Activities:					
Instruction	$ 3,892,232	$ -	$ -	$ -	$ (3,892,232)
Student Support Services	396,509	-	-	-	(396,509)
Instructional Media Services	194,324	-	-	-	(194,324)
Instructional Staff Training Services	17,662	-	-	-	(17,662)
General Administration	18,746	-	-	-	(18,746)
School Administration	667,135	-	-	-	(667,135)
Fiscal Services	117,993	-	-	-	(117,993)
Food Services	282,970	513,416	-	-	230,446
Central Services	38,528	-	-	-	(38,528)
Student Transportation Services	308,052	-	-	-	(308,052)
Operation of Plant	745,215	-	-	-	(745,215)
Maintenance of Plant	37,798	-	-	-	(37,798)
Community Services	82,357	183,001	-	-	100,644
Interest on Long-Term Debt	118,166	-	-	-	(118,166)
Total Charter School	$ 6,917,687	$ 696,417	$ -	$ -	(6,221,270)
General Revenues:					
Grants and Contributions Not Restricted to Specific Programs					6,242,873
Miscellaneous					14,896
Total General Revenues					6,257,769
Changes in Net Position					36,499
Net Position - Beginning					704,978
Net Position - Ending					$ 741,477

STATISTICAL SECTION

This part of the School District of Manatee County, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the School Board's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	138
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	153
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future. The District has no legal debt limit, and therefore, legal debt limit information is not reported in these schedules.	159
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	164
Operating Information These schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	166

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended				
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Governmental Activities:					
Net Investment in Capital Assets	$ 637,582,482	$ 639,460,250	$ 644,883,556	$ 660,374,668	$ 538,676,767
Restricted	15,682,746	29,316,956	41,177,665	46,436,593	205,478,056
Unrestricted	(46,887,580)	(21,195,798)	(152,113,137)	(137,002,536)	(145,961,707)
Total Primary Government Net Position	$ 606,377,648	$ 647,581,408	$ 533,948,084	$ 569,808,725	$ 598,193,116

Note: The District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement 68 effective for fiscal year ended June 30, 2015. Fiscal years prior to 2015 have not been restated for implementation of GASB 68.

Note: The District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement 75 effective for fiscal year ended June 30, 2018. Fiscal years prior to 2018 have not been restated for implementation of GASB 75.

Source: District Records

Fiscal Year Ended				
June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
$ 616,037,356	$ 718,608,486	$ 739,261,921	$ 751,474,636	$ 794,572,362
157,776,020	91,871,541	100,516,038	136,197,636	171,195,037
(153,582,134)	(157,757,820)	(206,601,571)	(232,734,144)	(201,301,530)
$ 620,231,242	$ 652,722,207	$ 633,176,388	$ 654,938,128	$ 764,465,869

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended			
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Expenses:				
Governmental Activities:				
Instruction	$ 226,022,460	$ 224,645,414	$ 242,559,984	$ 252,033,744
Student Support Services	17,401,246	18,180,242	17,897,004	18,028,665
Instructional Media Services	3,239,160	3,519,549	4,167,346	3,905,835
Instruction and Curriculum Development Services	8,842,606	9,231,904	8,883,331	10,570,509
Instructional Staff Training Services	3,379,849	4,957,065	5,877,894	5,430,234
Instruction-Related Technology	778,574	186,190	592,642	46,919
School Board	1,405,121	1,244,180	1,052,935	817,629
General Administration	1,858,188	2,425,875	2,532,599	2,785,198
School Administration	21,194,566	20,488,409	22,225,141	23,274,561
Facilities Services	30,060,205	30,104,598	35,818,641	37,922,654
Fiscal Services	1,837,224	1,914,647	2,018,689	1,977,509
Food Services	21,952,880	22,715,726	23,945,709	25,710,911
Central Services	6,482,263	5,335,331	6,279,091	11,960,112
Student Transportation Services	12,883,165	12,718,714	12,471,794	12,495,737
Operation of Plant	31,042,205	28,774,914	28,032,655	28,634,346
Maintenance of Plant	8,761,931	8,594,159	9,069,078	8,888,260
Administrative Technology Services	4,496,417	4,743,166	4,977,450	6,022,660
Community Services	89,943	2,676,475	3,443,556	3,649,393
Unallocated Interest on Long-Term Debt	13,218,507	11,664,723	10,627,676	9,042,582
Unallocated Depreciation/Amortization	447,606	37,285	18,803	23,182
Total Governmental Activities	415,394,116	414,158,566	442,492,018	463,220,640
Program Revenues:				
Governmental Activities:				
Charges for Services				
Food Services	6,016,084	5,596,217	4,993,388	5,040,973
Other	3,328,715	6,477,087	8,020,290	8,809,491
Operating Grants and Contributions	16,664,882	18,649,998	19,851,990	21,630,789
Capital Grants and Contributions	1,819,463	1,793,458	1,849,548	1,857,788
Total Primary Government Program Revenues	27,829,144	32,516,760	34,715,216	37,339,041
Net (Expense)/Revenue				
Total Primary Government Net Expense	$ (387,564,972)	$ (381,641,806)	$ (407,776,802)	$ (425,881,599)

Source: District Records

Fiscal Year Ended					
June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
$ 261,700,571	$ 258,445,015	$ 309,050,436	$ 343,838,480	$ 348,946,876	$ 335,539,870
18,560,266	17,973,608	22,658,321	27,950,645	28,234,875	25,715,166
3,956,593	3,641,225	4,633,350	5,363,767	5,326,031	4,870,842
11,933,839	10,258,447	13,193,966	13,834,209	14,411,847	13,542,051
6,258,506	6,541,783	7,207,763	8,071,269	7,609,873	6,679,972
1,356,836	888,187	655,460	203,367	194,021	199,201
1,014,501	1,275,781	1,167,264	1,304,100	1,611,354	1,485,777
2,669,390	3,093,377	3,160,643	3,574,577	4,385,667	5,639,287
24,981,310	23,411,531	28,748,049	32,950,523	34,715,244	31,141,144
42,351,772	53,305,196	59,126,271	65,481,914	70,132,828	62,973,391
2,404,317	2,035,396	2,882,282	3,460,433	3,258,915	2,734,180
25,991,762	26,930,304	28,954,537	30,694,260	27,378,401	31,471,494
8,275,008	5,876,197	10,369,381	11,209,223	11,489,995	10,398,774
13,865,576	14,554,879	17,368,652	18,019,584	15,980,600	15,919,674
29,565,984	31,242,909	34,030,078	35,418,946	37,497,250	38,693,481
9,896,369	10,123,890	11,273,575	10,929,205	10,381,312	8,926,521
6,617,813	7,743,778	8,757,262	9,989,141	8,144,900	7,527,179
4,266,622	4,285,472	5,765,260	5,688,647	10,929,810	13,732,705
12,774,042	11,283,879	11,413,661	10,110,631	9,617,417	8,810,312
22,996	227,239	3,660	11,585	12,959	9,283
488,464,073	493,138,093	580,419,871	638,104,506	650,260,175	626,010,304
5,023,054	4,399,329	5,152,570	4,202,265	1,514,515	1,479,892
10,090,426	9,696,165	10,734,301	4,875,242	8,000,015	11,170,285
21,799,044	22,811,786	22,515,144	22,075,489	27,472,240	35,343,531
1,908,702	1,928,213	1,935,298	2,530,791	4,091,177	2,307,209
38,821,226	38,835,493	40,337,313	33,683,787	41,077,947	50,300,917
$ (449,642,847)	$ (454,302,600)	$ (540,082,558)	$ (604,420,719)	$ (609,182,228)	$ (575,709,387)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended			
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Net (Expense)/Revenue				
Total Primary Government Net Expense	$ (387,564,972)	$ (381,641,806)	$ (407,776,802)	$ (425,881,599)
General Revenues and Other Changes in Net Position:				
Governmental Activities:				
Taxes:				
Property taxes, Levied for Operational Purposes[a]	146,608,480	151,957,182	158,614,689	170,841,398
Property Taxes, Levied for Capital Projects[a]	36,129,914	36,369,098	40,494,409	44,435,342
Local Sales Taxes	23,520,704	28,815,045	28,209,372	30,062,884
Grants and Contributions Not Restricted	186,166,826	203,720,310	210,197,838	210,821,583
Unrestricted Investment Earnings	838,465	77,687	354,605	706,695
Miscellaneous	5,846,112	4,189,884	5,404,855	4,486,941
Gain on Disposal of Capital Assets	-	946,211	-	387,397
Total Primary Government	399,110,501	426,075,417	443,275,768	461,742,240
Changes in Net Position				
Total Primary Government	$ 11,545,529	$ 44,433,611	$ 35,498,966	$ 35,860,641

[a] Changes in property tax revenues are a product of underlying changes in property values and tax rates. See schedules 8-11.

Source: District Records

Fiscal Year Ended					
June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
$ (449,642,847)	$ (454,302,600)	$ (540,082,558)	$ (604,420,719)	$ (609,182,228)	$ (575,709,387)
172,944,705	177,675,400	218,404,658	227,345,430	234,434,449	247,484,131
47,865,648	52,170,890	56,186,483	60,516,116	64,261,360	69,048,580
30,278,920	30,599,625	31,128,377	31,282,122	36,684,612	45,130,466
215,726,629	220,941,589	228,504,699	236,416,986	253,086,864	278,452,650
1,834,486	4,212,826	5,312,645	3,094,904	721,042	856,946
9,376,850	19,703,523	33,088,526	26,219,342	34,180,655	44,264,355
-	88,704	-	-	-	-
478,027,238	505,392,557	572,625,388	584,874,900	623,368,982	685,237,128
$ 28,384,391	$ 51,089,957	$ 32,542,830	$ (19,545,819)	$ 14,186,754	$ 109,527,741

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended				
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
General Fund					
Nonspendable					
Inventories	$ 731,800	$ 708,654	$ 743,221	$ 738,001	$ 680,710
SBA Fund B	218,736	22,069	-	-	-
Restricted					
State Required Carryover Programs	180,838	1,513,821	1,488,150	1,780,584	6,759,806
Local Sales Tax and Other Tax Levy	-	-	-	-	-
Grants	-	1,100,482	921,821	255,885	-
Other Purposes	-	-	-	-	-
Assigned					
Encumbrances	-	-	-	-	-
Local Sales Tax and Other Tax Levy	-	-	-	-	-
School and Local Programs	-	973,008	2,877,127	4,815,340	5,294,697
Unassigned	(8,634,431)	10,093,347	11,317,831	8,599,308	12,826,861
Total General Fund	$ (7,503,057)	$ 14,411,381	$ 17,348,150	$ 16,189,118	$ 25,562,074
All Other Governmental Funds					
Nonspendable					
Inventories and Prepaids	$ 866,360	$ 317,889	$ 246,630	$ -	$ -
SBA Fund B	164,793	37,041	-	-	-
Restricted					
Food Services	3,929,626	6,212,882	7,116,416	7,138,240	7,912,726
Debt Service	3,847,802	5,360,215	6,489,657	7,730,042	8,849,336
Capital Projects	11,574,021	18,865,645	27,859,088	32,372,981	182,015,378
Other Purposes	-	-	-	-	-
Total All Other Governmental Funds [a]	$ 20,382,602	$ 30,793,672	$ 41,711,791	$ 47,241,263	$ 198,777,440

[a] The fluctuations in total fund balances are primarily due to the timing of debt issues.

Source: District Records

Fiscal Year Ended					
June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
$ 647,626	$ 621,256	$ 589,122	$ 864,873	$ 691,636
-	-	-	-	-
8,955,032	16,751,415	11,747,589	1,053,168	845,487
-	-	-	2,881,210	2,029,558
-	-	-	145,866	920,525
-	-	-	8,637,867	3,154,937
-	-	-	1,066,290	1,192,246
-	-	-	1,285,841	1,381,951
4,840,580	5,765,591	5,877,706	2,565,422	3,908,728
15,797,588	16,076,634	10,804,302	23,759,649	36,263,268
$ 30,240,826	$ 39,214,896	$ 29,018,719	$ 42,260,186	$ 50,388,336
$ -	$ 600,127	$ 496,381	$ 681,937	$ 598,139
-	-	-	-	-
8,003,926	6,672,865	2,602,139	6,535,010	12,336,359
10,034,528	9,900,546	11,100,580	12,202,979	11,889,269
129,225,235	61,842,669	77,873,695	93,921,482	125,245,985
-	-	-	4,974,453	5,754,703
$ 147,263,689	$ 79,016,207	$ 92,072,795	$ 118,315,861	$ 155,824,455

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended			
	2013	2014	2015	2016
Federal Direct Sources:				
Reserve Officers Training Corps (ROTC)	$ 424,278	$ 575,779	$ 514,685	$ 539,649
Other Federal Direct Sources	906,606	2,721,640	2,604,138	2,288,736
Miscellaneous Federal Direct	3,429,073	1,264,155	967,799	1,024,430
Total Federal Direct Sources	4,759,957	4,561,574	4,086,622	3,852,815
Federal Through State and Local Sources:				
Vocational Education Acts	684,975	564,511	703,142	832,832
Food Service	15,278,644	16,695,907	18,269,983	19,572,394
Donated Foods and Cash in Lieu of Donated Foods	1,090,670	1,652,487	1,287,600	1,753,239
Race-to-the-Top	1,539,748	2,706,282	676,404	62,265
Medicaid	1,522,142	1,929,923	967,992	2,536,281
Educational Stabilization K-12	-	-	-	-
Educational Stabilization Workforce	-	-	-	-
Educational Stabilization VPK	-	-	-	-
Other Federal Through State Sources	25,078,676	23,118,259	28,550,136	29,173,138
Other Federal Through Local Sources	1,500	-	-	-
Total Federal Through State and Local Sources	45,196,355	46,667,369	50,455,257	53,930,149
State Sources:				
Florida Education Finance Program (FEFP)	87,122,510	103,880,937	105,901,217	106,171,607
Workforce Development	8,742,656	9,296,931	9,563,822	9,624,628
Categorical	51,067,872	51,316,301	52,625,677	51,956,172
District Discretionary Lottery Funds	-	462,613	170,525	-
School Recognition	2,095,390	1,501,341	2,461,552	1,908,465
Mobile Home License Tax	332,958	336,176	337,552	340,752
Voluntary Pre-Kindergarten Program	1,222,565	1,597,903	1,929,689	1,790,079
CO&DS Distribution	186,215	172,396	235,396	383,710
CO&DS Withheld for SBE/COBI Bonds	1,606,315	1,594,289	1,585,659	1,445,620
CO&DS Withheld for Bond Administrative Expenses	26,933	26,772	27,142	28,183
Public Education Capital Outlay	-	-	827,659	740,035
Charter School Capital Outlay	1,358,013	1,936,103	1,743,616	1,215,646
Food Services	295,568	-	-	-
State Grants and Other State Sources	637,865	813,041	775,648	1,662,335
Total State Sources	154,694,860	172,934,803	178,185,154	177,267,232
Local Sources:				
Ad Valorem Taxes	182,738,394	189,499,853	199,109,098	215,276,740
Food Service	6,000,544	5,596,217	4,990,498	5,040,973
Sales Taxes	23,520,704	28,815,045	28,209,373	30,062,884
Interest Income	838,464	296,773	354,607	560,616
Impact Fees	-	153,480	-	47,644
Net Increase (Decrease) in Fair Value of Investments	-	-	-	146,079
Other Local Sources	8,545,988	9,056,827	11,847,274	13,205,042
Total Local Sources	221,644,094	233,418,195	244,510,850	264,339,978
Total Revenues	$ 426,295,266	$ 457,581,941	$ 477,237,883	$ 499,390,174

Source: District Records

Fiscal Year Ended					
2017	2018	2019	2020	2021	2022
$ 550,661	$ 540,210	$ 571,186	$ 649,841	$ 704,314	$ 702,807
2,394,180	2,314,181	2,031,849	2,491,503	1,782,123	2,105,647
1,011,615	1,001,493	974,548	1,592,371	1,040,830	1,667,250
3,956,456	3,855,884	3,577,583	4,733,715	3,527,267	4,475,704
729,053	30,000	655,414	413,792	693,613	1,185,794
19,578,983	21,308,921	20,469,530	21,773,856	28,050,243	35,082,022
1,905,449	1,955,958	1,745,335	-	-	-
2,600	-	-	-	-	-
1,665,922	1,928,601	1,380,787	2,231,335	1,666,885	1,180,005
-	-	-	-	11,999,812	42,288,004
-	-	-	-	1,632,026	3,399,515
-	-	-	-	-	468,499
29,036,870	30,634,623	33,053,451	31,532,994	31,960,111	32,163,322
-	-	-	-	-	-
52,918,877	55,858,103	57,304,517	55,951,977	76,002,690	115,767,161
110,775,250	112,617,761	113,512,932	123,838,026	129,100,470	123,364,892
9,653,242	9,373,925	9,465,433	9,465,433	9,465,433	9,460,558
53,364,352	52,740,895	53,345,373	53,604,335	54,611,701	50,320,297
809,867	86,023	165,406	49,689	-	-
904,182	2,048,850	2,176,166	2,193,119	-	-
338,933	338,155	391,621	340,481	347,499	368,305
1,612,212	1,634,843	1,521,041	2,134,504	1,891,057	1,868,884
382,582	1,454,148	1,224,242	1,293,177	1,356,739	1,442,884
1,466,684	413,739	645,993	591,731	486,602	472,543
28,161	28,445	28,481	28,704	28,072	29,169
1,111,704	689,756	690,873	-	-	119,704
1,610,007	953,552	3,150,075	3,333,614	3,427,353	3,895,369
-	-	-	-	-	-
1,624,361	4,278,746	6,446,278	2,904,539	2,216,737	2,278,004
183,681,537	186,658,838	192,763,914	199,777,352	202,931,663	193,620,609
220,810,354	229,846,291	274,591,141	287,491,212	298,695,809	316,532,711
4,994,781	4,398,387	5,152,570	4,165,299	1,504,674	1,479,891
30,278,920	30,599,626	31,128,377	31,282,122	36,684,612	45,130,466
1,756,159	4,032,865	5,098,554	2,860,864	650,566	866,697
6,892,715	13,546,047	17,236,868	21,759,271	29,073,369	31,150,906
78,328	179,960	214,091	239,188	13,409	-
13,603,873	14,503,912	24,428,429	9,734,966	19,814,659	26,701,904
278,415,130	297,107,088	357,850,030	357,532,922	386,437,098	421,862,575
$ 518,972,000	$ 543,479,913	$ 611,496,044	$ 617,995,966	$ 668,898,718	$ 735,726,049

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended			
	2013	2014	2015	2016
Expenditures:				
Current:				
Instruction	$ 228,743,209	$ 227,279,854	$ 247,226,992	$ 260,712,412
Student Support Services	17,517,473	18,360,200	18,396,052	18,944,434
Instructional Media Services	3,295,487	3,533,494	4,102,303	4,138,120
Instruction and Curriculum Development Services	9,067,510	9,333,608	9,274,420	11,201,010
Instructional Staff Training Services	3,275,218	4,864,983	5,859,552	5,493,690
Instruction-Related Technology	781,864	189,028	592,642	46,919
School Board	1,560,043	1,336,453	1,092,272	855,187
General Administration	1,873,127	2,479,203	2,628,479	2,993,141
School Administration	21,568,922	20,761,037	23,326,317	24,571,559
Facilities Services	6,827,292	6,122,922	12,675,995	15,472,906
Fiscal Services	1,813,466	1,931,355	2,051,315	2,147,875
Food Services	21,954,420	22,892,878	23,811,556	25,719,583
Central Services	6,530,711	5,493,306	6,494,031	12,350,544
Student Transportation Services	13,114,916	13,073,986	12,713,423	13,046,653
Operation of Plant	31,463,482	29,478,855	28,376,595	29,217,678
Maintenance of Plant	8,785,541	8,779,822	9,194,873	9,122,054
Administrative Technology Services	4,565,389	4,815,676	5,153,758	6,317,131
Community Services	116,793	2,674,306	3,524,656	3,796,746
Charter School Local Capital Improvement	-	-	-	-
Capital Outlay:				
Facilities Acquisition and Construction	12,022,264	1,142,319	312,796	3,668,099
Charter School Capital Outlay Sales Tax				
Other Capital Outlay	5,456,341	1,357,860	3,931,864	8,983,510
Debt Service:				
Principal	27,295,000	31,996,652	26,475,413	27,330,322
Interest and Fiscal Charges	13,673,727	12,155,040	10,895,436	9,937,318
Total Expenditures	$ 441,302,195	$ 430,052,837	$ 458,110,740	$ 496,066,891
Debt Service as a Percentage of Noncapital Expenditures	10.70%	11.52%	8.97%	8.35%

Source: District Records

Fiscal Year Ended						
2017	2018	2019	2020	2021	2022
$ 256,276,353	$ 268,449,355	$ 301,021,419	$ 316,831,230	$ 326,108,313	$ 341,957,230
18,108,941	19,255,350	22,002,527	25,152,482	25,832,266	26,481,990
3,846,097	3,881,008	4,455,325	4,795,102	4,735,073	4,932,002
11,684,663	10,962,161	12,960,528	12,289,274	12,954,000	14,112,074
6,093,475	6,620,196	6,902,455	7,218,930	6,821,000	6,939,521
1,356,817	888,187	655,219	195,609	188,110	200,934
965,144	1,347,879	1,122,166	1,168,954	1,501,137	1,542,157
2,571,338	3,401,175	3,125,457	3,295,424	4,070,090	5,741,540
24,506,044	25,177,258	28,108,048	29,671,174	31,159,565	31,892,040
17,387,540	16,381,810	34,036,642	31,526,007	34,477,799	33,996,245
2,291,640	2,203,165	2,767,677	3,066,574	2,953,161	2,855,225
25,061,536	26,565,667	28,211,836	28,752,728	25,925,624	31,287,593
8,053,662	6,228,289	10,242,494	9,947,070	10,208,219	10,713,793
13,701,260	15,148,530	17,048,246	16,507,103	14,822,041	16,208,495
29,519,729	31,986,144	33,564,937	33,593,934	36,005,313	38,942,420
9,672,310	10,360,261	10,899,225	9,968,808	9,579,487	9,089,402
6,507,623	8,194,976	8,681,984	9,364,223	7,444,604	7,662,004
4,060,662	4,429,046	5,537,747	5,167,440	10,506,585	13,973,880
-	2,717,067	-	-	-	-
17,202,727	66,429,306	101,762,760	21,879,104	33,144,926	47,099,615
				2,026,902	2,481,379
14,495,483	21,610,211	6,867,802	13,231,609	8,799,528	7,699,831
28,522,680	28,542,609	20,517,108	19,749,182	21,462,234	19,797,961
11,786,744	13,718,404	12,412,606	11,768,019	10,846,858	10,082,539
$ 513,672,468	$ 594,498,054	$ 672,904,208	$ 615,139,980	$ 641,572,835	$ 685,689,870
9.13%	9.10%	6.20%	5.75%	5.41%	4.75%

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(UNAUDITED)

	Fiscal Year Ended			
	2013	2014	2015	2016
Excess of Revenues over (under) Expenditures	$ (15,006,929)	$ 27,529,104	$ 19,127,143	$ 3,323,283
Other Financing Sources (Uses)				
Bonds Issued	-	-	-	-
Loss Recoveries	33,075	16,701	-	-
Inception of Capital Leases	-	-	-	-
Inception of Installment Purchases				
Refunding Bonds/COPs Issued	-	-	2,769,000	38,470,000
Premium on Refunding of Bonds	-	-	263,323	-
Premiums on Long-Term Debt Issued	-	-	-	-
Capital Lease Agreement	-	429,703	-	425,826
Payment to Refunding Bonds/COPs Escrow Agent	-	-	(3,089,758)	(38,236,066)
Proceeds from Sales of Capital Assets	550,000	4,350,000	750,000	387,397
Transfers In	53,365,787	57,083,413	50,213,085	49,722,423
Transfers Out	(53,365,787)	(57,083,413)	(56,177,905)	(49,722,423)
Total Other Financing Sources (Uses)	583,075	4,796,404	(5,272,255)	1,047,157
Net Change in Fund Balance	$ (14,423,854)	$ 32,325,508	$ 13,854,888	$ 4,370,440

Fiscal Year Ended					
2017	2018	2019	2020	2021	2022
$ 5,299,532	$ (51,018,141)	$ (61,408,164)	$ 2,855,986	$ 27,325,883	$ 50,036,179
131,785,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,583,664	-
				-	1,100,565
37,609,000	55,890,000	744,000	1,037,000	-	-
7,725,358	-	117,632	180,609	-	-
19,260,513	-	-	-	-	-
912,829	665,886	677,063	-	-	-
(43,887,159)	(55,694,429)	(853,943)	(1,213,184)	-	-
2,204,060	3,321,685	1,450,000	-	-	-
49,352,172	56,148,961	46,514,739	52,077,904	51,666,006	53,406,757
(49,352,172)	(56,148,961)	(46,514,739)	(52,077,904)	(51,666,006)	(58,906,757)
155,609,601	4,183,142	2,134,752	4,425	4,583,664	(4,399,435)
$ 160,909,133	$ (46,834,999)	$ (59,273,412)	$ 2,860,411	$ 31,909,547	$ 45,636,744

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SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Just Value: Real Property	Just Value: Personal Property	Just Value: Central Assessed	Less: Exemptions	Total School Taxable Value	Total Direct Rate
2021-2022	$ 78,207,126,900	$ 3,784,856,655	$ 8,933,050	$ 8,182,369,584	$ 47,666,050,988	6.8760
2020-2021	52,057,131,591	3,687,915,638	10,560,886	7,251,861,078	44,398,287,814	6.9720
2019-2020	49,354,143,540	3,544,713,849	9,171,688	6,866,037,268	41,780,543,525	7.1350
2018-2019	45,873,929,443	3,398,172,723	9,478,608	6,499,216,631	38,766,742,392	7.3310
2017-2018	45,930,429,514	3,283,760,529	9,471,191	6,464,230,674	35,999,618,456	6.6080
2016-2017	39,458,732,427	3,106,498,488	8,385,758	9,458,967,439	33,114,649,234	6.9200
2015-2016	35,990,421,239	3,095,531,886	7,971,396	8,477,293,975	30,616,630,546	7.2670
2014-2015	31,747,370,491	2,961,644,950	7,992,261	6,784,230,192	27,932,777,510	7.3760
2013-2014	28,598,236,142	2,724,593,216	8,008,955	5,458,863,540	25,871,974,773	7.5720
2012-2013	27,271,851,487	2,724,131,670	7,509,299	5,117,126,987	24,886,365,469	7.5890

Note: Net Taxable Assessed Values are net Taxable Values after deducting allowable statutory exemptions.

Source: Florida Department of Revenue

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(per $1,000 Assessed Valuation)
(UNAUDITED)

	Fiscal Year Ended			
	2012-2013	2013-2014	2014-2015	2015-2016
District School Board:				
Required Local Effort	5.3410	5.3240	5.1280	5.0190
Discretionary Local	0.7480	0.7480	0.7480	0.7480
Capital Improvement	1.5000	1.5000	1.5000	1.5000
Total District School Board	7.5890	7.5720	7.3760	7.2670
Other County-Wide:				
Board of County Commissioners	6.4326	6.4326	6.4326	6.4326
Unincorporated Municipal Service Tax	0.6109	0.6109	0.6109	0.6109
County-Wide Special Districts	0.5608	0.5498	0.5274	0.5104
Total Other County-Wide	7.6043	7.5933	7.5709	7.5539
Total County-Wide	15.1933	15.1653	14.9469	14.8209
Municipalities:				
Anna Maria	2.0500	2.0500	2.0500	2.0500
Bradenton	5.4356	5.8976	5.8976	5.8976
Bradenton Beach	2.3329	2.3329	2.3329	2.3329
Holmes Beach	1.7500	1.7500	1.7500	2.2500
Longboat Key	1.9436	2.1320	3.2993	3.2286
Palmetto	5.2171	5.7171	5.7171	5.9671
Total Municapalities	18.7292	19.8796	21.0469	21.7262

Property is assessed as of January 1st and taxes on those assessments are levied according to the tax rate in effect during that tax year and become due on November 1st. Therefore, assessments and tax levies applicable to a certain tax year are collected in the fiscal year ending during the following calendar year.

Source: Manatee County Property Appraiser

	Fiscal Year Ended					
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
District School Board:						
Required Local Effort	4.6720	4.3600	4.0830	3.8870	3.7240	3.6280
Discretionary Local	0.7480	0.7480	1.7480	1.7480	1.7480	1.7480
Capital Improvement	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Total District School Board	6.9200	6.6080	7.3310	7.1350	6.9720	6.8760
Other County-Wide:						
Board of County Commissioners	6.4326	6.4326	6.4326	6.4326	6.4326	6.3826
Unincorporated Municipal Service Tax	0.6109	0.6109	0.6109	0.6109	0.6109	0.6109
County-Wide Special Districts	0.5061	0.4804	0.4949	0.4795	0.4663	0.4926
Total Other County-Wide	7.5496	7.5239	7.5384	7.5230	7.5098	7.4861
Total County-Wide	14.4696	14.1319	14.8694	14.6580	14.4818	14.3621
Municipalities:						
Anna Maria	2.0500	2.0500	2.0500	2.0500	2.0500	2.0500
Bradenton	5.8976	5.8976	5.8976	5.8976	5.8976	5.8976
Bradenton Beach	2.3329	2.3329	2.3329	2.3329	2.3329	2.3329
Holmes Beach	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
Longboat Key	3.1515	3.0748	3.0373	2.9466	3.3574	3.2384
Palmetto	5.9671	5.9671	5.9671	5.9671	5.9671	5.9671
Total Municipalities	21.6491	21.5724	21.5349	21.4442	21.8550	21.7360

Source: Manatee County Property Appraiser

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PRINCIPAL PROPERTY TAX PAYERS
September 30, 2021 and Nine Years Ago [1]
(Amounts Expressed in Thousands)
(UNAUDITED)

	For the Year Ended September 30					
	2021-2022			2012-2013		
Taxpayer	Rank	Taxable Value (in thousands)	Percentage of Total Taxable Value [2]	Rank	Taxable Value (in thousands)	Percentage of Total Taxable Value [1]
Florida Power & Light Co. - Plant	1	$ 1,229,316	2.74%	1	$ 765,491	3.22%
Tropicana Products, Inc.	2	323,335	0.72%	2	372,856	1.57%
Mosaic Fertilizer, LLC	3	208,802	0.46%	7	104,247	0.44%
Peace River Electric Coop, Inc.	4	136,780	0.30%	8	89,460	0.38%
Manatee Memorial Hospital LP	5	134,038	0.30%	4	115,351	0.49%
Gulfstream Natural Gas System LLC	6	126,734	0.28%	3	195,205	0.82%
Gulf Coast Factory Shops	7	111,450	0.25%	6	115,109	0.48%
Publix Super Markets, Inc.	8	92,288	0.21%	-	-	-
93 FLRPT LLC	9	88,263	0.20%	-	-	-
IMG Academy LLC	10	87,674	0.20%	-	-	-
Verizon Florida, Inc/Frontier Florida LLC		-	-	5	117,450	0.49%
Wal-Mart Stores Inc.		-	-	9	67,467	0.28%
HCA Health Services of Florida		-	-	10	52,179	0.22%
Total		$ 2,538,680	5.66%		$ 1,994,815	8.39%

[1] Manatee County's fiscal year ends September 30th. June 30th year end information is not available from the County.
[2] Percent of total taxable value is calculated using total school taxable value from Schedule 8.

Source: Manatee County Annual Comprehensive Financial Report

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of The Levy		Collections In Subsequent Years (1)	Total Collections to Date	
		Amount (1)	Percentage of Levy		Amount (1)	Percentage of Levy
2022	$ 328,162,533	$ 316,058,394	96.31%	$ -	$ 316,058,394	96.31%
2021	309,957,923	298,411,731	96.27%	506,766	298,918,497	96.44%
2020	298,101,730	287,630,908	96.49%	310,207	287,941,115	96.59%
2019	284,196,769	274,393,270	96.55%	256,097	274,649,367	96.64%
2018	237,884,607	229,598,848	96.52%	100,227	229,699,075	96.56%
2017	229,325,697	221,040,158	96.39%	270,897	221,311,055	96.51%
2016	222,703,404	215,050,457	96.56%	226,283	215,276,740	96.67%
2015	206,282,880	194,849,908	94.46%	335,140	195,185,048	94.62%
2014	196,145,025	189,060,242	96.39%	243,210	189,303,452	96.51%
2013	189,012,670	182,738,394	96.68%	176,736	182,915,130	96.77%

Note: Property Taxes become due and payable on November 1st of each year. A four percent (4%) discount is allowed if taxes are paid in November, with the discounts declining by one percent (1%) each month thereafter. Accordingly, taxes collected will never be 100% of the tax levy. Taxes become delinquent on April 1st of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1st of each year. Accordingly, the majority of taxes are collected in the fiscal year levied.

(1) Net of allowable discounts

Sources: Manatee County Tax Collector and District Records

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
HISTORICAL SALES SURTAX COLLECTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended June 30	Actual Sales Tax Revenues Received by the School Board	Debt Service Payment	Debt Service Coverage
2022	$ 45,130,466	$ 13,975,271	3.23
2021	36,684,612	12,512,125	2.93
2020	31,282,122	12,549,550	2.49
2019	31,128,377	12,553,150	2.48
2018	30,599,626	21,928,368	1.40
2017	30,278,920	16,148,497	1.88
2016	30,062,884	15,471,164	1.94
2015	28,209,372	15,468,243	1.82
2014	26,436,232	15,277,296	1.73
2013	24,379,569	14,855,596	1.64

Source: District Records

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PUBLIC EDUCATION CAPITAL OUTLAY AND CAPITAL OUTLAY & DEBT SERVICE FUNDS
REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Public Education Capital Outlay Fund			Capital Outlay & Debt Service Fund
	New Construction	Maintenance	Total	
2021-2022	$ 119,704	$ -	$ 119,704	$ 1,456,717
2020-2021	2,000,000	-	2,000,000	1,387,809
2019-2020	-	-	-	1,349,311
2018-2019	-	690,873	690,873	1,259,432
2017-2018	-	689,756	689,756	436,905
2016-2017	-	1,111,704	1,111,704	413,457
2015-2016	-	740,035	740,035	383,710
2014-2015	-	827,659	827,659	223,524
2013-2014	-	-	-	163,843
2012-2013	-	-	-	169,279

Source: District Records

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	State Board of Education Bonds	Certificates Of Participation	District Revenue Bonds	Notes Payable	Installment-Purchases and Leases Payable*	Total Primary Government (A)	Percentage of Personal Income (B)	Per Capita (B)
2021-2022	2,147,139	107,327,125	116,876,308	-	3,324,775	229,675,347	N/A	559
2020-2021	2,235,000 (1)	113,887,454 (1)	112,380,000 (1)	-	3,934,717	232,437,171	1.079%	583
2019-2020	2,781,000 (1)	126,552,454 (1)	119,105,000 (1)	-	1,080,963	249,519,417	1.273%	644
2018-2019	3,238,000 (1)	138,822,454 (1)	125,570,000 (1)	-	1,607,469	269,237,923	1.439%	713
2017-2018	3,838,000 (1)	152,193,454 (1)	131,785,000 (1)	-	1,362,514	289,178,968	1.635%	784
2016-2017	5,094,000 (1)	160,003,454 (1)	147,110,000 (1)	-	1,181,940	313,389,394	1.888%	876
2015-2016	6,421,000 (1)	174,713,454 (1)	30,370,000 (1)	-	560,791	212,065,245	1.353%	607
2014-2015	7,549,000 (1)	183,938,455 (1)	45,145,000 (1)	-	257,638	236,890,093	1.647%	698
2013-2014	8,975,000 (1)	194,628,455 (1)	59,640,000 (1)	-	338,051	263,581,506	1.830%	789
2012-2013	10,120,000 (1)	206,553,455 (1)	73,475,000 (1)	5,000,000	-	295,148,455	2.052%	894

Note: The District does not have any business-type activities outstanding debt.
(1) Amount excludes premiums and discounts.
NA - Information not yet available
*The District implemented the provision of Gonvernmental Accounting Standards Board Statement No. 87 effective for fiscal year ended June 30, 2022.

Sources:
(A) District Records
(B) Total Primary Government Debt divided by Personal Income and Population from Schedule 18.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022
(UNAUDITED)

	Debt Outstanding		Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
School District of Manatee County				
Bonds Payable	$ 119,023,447	(b)	100.00%	$ 119,023,447
Certificates of Participation	107,327,125	(b)	100.00%	107,327,125
Installment-Purchases Payable	3,324,775		100.00%	3,324,775
Total General Bonded Debt				229,675,347
Less Revenue Bond Payable	(105,320,000)		100.00%	(105,320,000)
Total Net General Bonded Direct Debt				124,355,347
Overlapping Debt: (a)				
City of Anna Maria	1,097,345		100.00%	1,097,345
City of Bradenton	22,314,323		100.00%	22,314,323
Town of Longboat Key	63,596,512		100.00%	63,596,512
City of Palmetto	3,074,288		100.00%	3,074,288
Manatee County	241,855		100.00%	241,855
Total Overlapping Debt				90,324,323
Total Direct and Overlapping Debt				$ 214,679,670

(a) Information was obtained from the September 30, 2021, financial statements of each respective governmental entity. Since the geographic boundaries of each governmental entity is within the geographic boundaries for which the District serves, 100 percent of the debt has been included.

(b) Amount includes premiums and discounts.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
COMPARATIVE RATIOS OF BONDED DEBT
AND CERTIFICATES OF PARTICIPATION
TO TAXABLE ASSESSED VALUATION AND PER CAPITA INDEBTEDNESS
AS OF JUNE 30, 2022
(UNAUDITED)

Population (2022)	429,851
Total taxable valuation (2022 Fiscal Year)	$47,666,050,988
Direct non-general obligation debt and certificates of participation at June 30, 2022	$ 124,355,347
(a) As a percent of taxable valuation	0.26%
(b) Per capita	$ 289.30

Sources: District Records
Population obtained from World Population Review

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
ANTICIPATED CAPITAL OUTLAY MILLAGE LEVY
REQUIRED TO COVER CERTIFICATES OF PARTICIPATION PAYMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Taxable Assessed Value	Annual Lease Payment	Millage Levy to Provide 1.00x Coverage [a]
2021-2022	$ 47,666,050,988	$ 13,975,271	0.309 mills
2020-2021	44,398,287,814	16,401,499	0.389 mills
2019-2020	41,780,543,525	16,403,642	0.413 mills
2018-2019	38,766,742,392	17,930,958	0.487 mills
2017-2018	35,999,618,456	17,114,391	0.500 mills
2016-2017	33,114,649,234	18,574,408	0.590 mills
2015-2016	30,616,630,546	18,786,423	0.646 mills
2014-2015	27,932,777,510	18,928,666	0.713 mills
2013-2014	25,871,974,773	20,610,364	0.839 mills
2012-2013	24,886,365,469	18,935,551	0.801 mills

[a] Millage rate calculated using 95 percent of the school taxable valuation.

Note: Lease-Purchase arrangements financed by Certificates of Participation are not considered general obligation debt as no specific property tax levy has been pledged.

Sources: District Records
Schedule 8

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(UNAUDITED)

Calendar Year	Population [1]	Personal Income (in thousands) [1]	Per Capita Income [1]	Unemployment Rate [1]
2021	411,209	N/A	N/A	3.90%
2020	398,503	$21,545,679	$52,395	6.90%
2019	387,414	$19,605,227	$48,618	3.10%
2018	377,826	$18,707,402	$47,378	3.40%
2017	368,782	$17,689,898	$45,880	3.90%
2016	357,591	$16,598,277	$44,158	4.60%
2015	349,334	$15,668,920	$43,121	5.00%
2014	339,545	$14,384,591	$40,895	5.70%
2013	333,880	$14,404,101	$42,104	6.80%
2012	330,302	$14,383,271	$43,077	9.00%

Sources:
N/A Not available
(1) Office of Economic & Demographic Research, State of Florida

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
September 30, 2021 and Nine Years Ago [1]
(UNAUDITED)

	For the Year Ended September 30					
	2021			2012		
Employer	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Manatee County School Board	5,632	1	3.13%	5,200	1	4.05%
Publix	3,200	2	1.78%	881	8	0.69%
Beall's Inc.	2,336	3	1.30%	1,701	3	1.32%
Manatee County Government	2,032	4	1.13%	1,703	2	1.33%
Manatee Memorial Hospital	1,651	5	0.92%	1,445	4	1.12%
Blake Medical Center	1,471	6	0.82%	1,100	6	0.86%
Manatee County Sheriff's Department	1,237	7	0.69%	1,095	7	0.85%
Tropicana Products, Inc.	1,000	8	0.56%	1,200	5	0.93%
IMG Academies	1,000	9	0.56%	493	10	0.38%
State College of Florida, Manatee-Sarasota	900	10	0.50%	-	-	-
Pierce Manufacturing	-	-	-	569	9	0.44%
Total - Principal Employers	20,459		11.39%	15,387		11.97%

[1]Manatee County's fiscal year ends September 30th. June 30th year end information is not available from the County.

Source: Manatee County Annual Comprehensive Financial Report

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHEDULE OF SELECTED OPERATING INFORMATION
GRADES K - 12
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Number of Schools	Number of Classroom Instructors	Unweighted Full-Time Equivalent Students	Average General Fund Expenditures Per Student
2021-2022	54	3,773	50,680	$ 9,100
2020-2021	53	3,734	48,826	9,571
2019-2020	53	3,770	49,436	9,453
2018-2019	50	3,545	48,853	9,063
2017-2018	54	3,534	48,454	8,021
2016-2017	53	3,414	48,284	7,692
2015-2016	54	3,467	47,644	7,899
2014-2015	53	3,193	46,931	7,497
2013-2014	53	3,071	45,890	7,175
2012-2013	53	2,861	45,150	7,256

Sources: Florida Department of Education and District Records

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHOOL BUILDING INFORMATION AND FULL-TIME EQUIVALENT ENROLLMENT DATA
LAST TEN FISCAL YEARS
(UNAUDITED)

	Placed in Service (1)	Square Footage (2)	Portables	Full-Time Equivalent Enrollment Data 2012-2013	2013-2014	2014-2015
Elementary Schools						
Anna Maria Elementary	1949	56,252	2	253.08	264.81	264.20
Ballard Elementary	1922	74,982	-	418.76	461.43	466.65
Bayshore Elementary (3)	1958	116,808	3	762.18	725.33	750.48
Manatee Elementary	1926	108,487	3	399.50	454.66	500.27
Miller Elementary (3)	1951	97,809	-	749.79	756.30	800.09
Myakka City Elementary	1915	72,196	-	258.80	253.27	246.20
Oneco Elementary	1922	97,491	5	536.01	535.28	513.50
Orange Ridge Elementary	1958	-	-	692.41	668.17	707.28
Rogers Garden-Bullock Elementary	2016	81,566	7	-	-	-
Palm View Elementary	1926	107,017	-	410.50	429.22	361.06
Palma Sola Elementary	1961	100,847	3	548.35	577.97	565.08
Palmetto Elementary	1961	92,277	-	694.12	670.00	653.75
Prine Elementary	1961	118,396	6	773.54	847.65	849.43
Daughtrey Elementary (3)	1964	103,968	-	828.45	767.40	757.96
Samoset Elementary	1926	84,676	1	606.93	588.10	539.43
Tillman Elementary	1964	96,659	-	417.12	485.09	535.73
Blackburn Elementary	1970	104,807	1	404.72	433.61	435.46
Wakeland Elementary	1973	74,766	1	519.03	512.43	486.61
Moody Elementary	1974	87,142	8	661.98	631.88	647.57
Abel Elementary	1973	79,574	2	528.14	507.63	533.09
Stewart Elementary	1973	81,641	-	491.25	434.99	416.12
Bashaw Elementary	1985	102,985	1	614.14	619.07	590.49
Braden River Elementary	1988	90,924	5	553.75	603.96	658.49
Sea Breeze Elementary	1990	101,853	-	570.79	597.11	604.33
Tara Elementary	1991	106,838	5	577.43	570.21	578.75
Witt Elementary	1993	119,066	3	589.22	603.73	638.87
Kinnan Elementary	2001	108,579	8	661.50	671.15	629.27
Rowlett Elementary	2001	124,250	6	879.50	897.21	-
McNeal Elementary	2003	122,175	-	711.06	702.46	749.64
Freedom Elementary	2003	135,270	9	741.01	749.75	776.30
Mills Elementary	2004	137,386	15	996.90	1,041.41	1,112.65
Willis Elementary	2005	123,300	3	707.99	720.57	720.01
Williams Elementary	2007	110,749	7	735.88	810.32	882.67
Gullett Elementary	2007	116,416	6	571.00	547.25	653.89
Harvey Elementary	2020	99,061	-	-	-	-
Total Elementary				20,090.04	20,351.90	19,848.98
Middle Schools						
Lincoln Middle	1944	146,871	4	599.91	564.73	528.12
Sugg Middle	1974	141,841	14	822.52	810.98	763.63
Harllee Middle	1974	130,538	2	497.66	460.56	410.34
King Middle (3)	1978	167,422	4	1,090.35	1,065.28	1,123.52
Braden River Middle	1990	158,844	8	968.58	954.42	983.39
Johnson Middle	1992	134,295	2	588.50	490.53	484.80
Haile Middle	1995	157,622	8	987.83	1,055.74	1,057.37
Lee Middle	2000	146,043	3	952.30	974.84	1,022.01
Nolan Middle	2004	140,823	5	982.50	1,085.82	1,115.69
Buffalo Creek Middle	2007	150,365	5	902.18	971.05	1,093.87
Jain Middle	2020	147,396	-	-	-	-
Total Middle Schools				8,392.33	8,433.95	8,582.74
High Schools						
Bayshore High	1959	280,418	4	1,305.71	1,345.35	1,447.32
Manatee High	1926	355,173	5	2,332.86	2,356.58	2,289.28
Palmetto High	1956	313,525	7	1,731.27	1,860.16	2,017.04
Southeast High	1960	379,803	9	1,269.70	1,244.24	1,369.93
Lakewood Ranch High	1996	336,676	27	1,871.97	1,999.03	2,163.40
Braden River High	2005	298,936	13	1,870.48	1,845.87	1,900.03
Parrish Community High	2020	290,433	-	-	-	-
Total High Schools				10,381.99	10,651.23	11,187.00

	Full-Time Equivalent Enrollment Data						
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Elementary Schools							
Anna Maria Elementary	269.51	268.81	266.80	249.56	214.65	194.82	195.12
Ballard Elementary	436.76	486.77	458.20	429.06	411.30	395.94	358.10
Bayshore Elementary	778.88	779.74	762.62	712.73	713.20	699.11	679.86
Manatee Elementary	489.69	557.00	464.57	399.89	382.59	531.60	543.06
Miller Elementary	780.32	746.19	744.63	708.53	649.96	589.41	613.74
Myakka City Elementary	241.52	257.55	262.04	250.12	241.27	318.59	292.66
Oneco Elementary	540.14	617.81	602.41	617.12	585.64	509.21	579.66
Orange Ridge Elementary	704.58	-	-	-	-	-	-
Rogers Garden-Bullock Elementary	-	573.39	539.57	499.60	540.13	525.53	479.96
Palm View Elementary	337.85	365.94	362.83	357.90	512.13	741.72	808.03
Palma Sola Elementary	571.05	571.26	581.05	595.83	589.20	452.40	427.12
Palmetto Elementary	673.22	708.56	675.69	695.28	613.53	629.15	557.60
Prine Elementary	798.69	799.95	780.51	768.81	728.27	719.50	719.98
Daughtrey Elementary	734.93	787.52	740.45	725.09	676.14	755.42	769.08
Samoset Elementary	513.90	598.29	627.01	591.25	582.94	590.78	570.71
Tillman Elementary	544.10	506.68	531.35	601.39	654.17	554.86	567.05
Blackburn Elementary	421.24	465.28	458.96	471.20	470.66	443.15	502.22
Wakeland Elementary	485.47	492.32	402.42	453.51	-	-	-
Moody Elementary	645.33	657.93	633.92	619.01	594.10	559.03	589.69
Abel Elementary	553.78	550.25	535.90	509.73	459.35	447.94	445.25
Stewart Elementary	403.15	401.82	392.05	392.96	402.26	373.05	361.17
Bashaw Elementary	541.45	559.91	582.75	590.00	587.39	604.01	649.33
Braden River Elementary	666.99	682.37	652.06	620.24	561.72	517.48	527.85
Sea Breeze Elementary	572.67	589.47	570.24	596.10	517.84	499.44	492.85
Tara Elementary	610.27	647.33	686.57	699.08	716.20	565.44	545.13
Witt Elementary	684.62	706.04	708.18	758.12	718.42	658.13	649.97
Kinnan Elementary	560.85	535.59	560.02	597.94	606.22	550.61	498.90
Rowlett Elementary	-	-	-	-	-	-	-
McNeal Elementary	760.66	767.95	756.20	758.03	759.00	622.61	653.77
Freedom Elementary	768.91	787.64	780.50	731.74	674.82	550.13	553.49
Mills Elementary	1,161.95	1,183.38	1,227.07	1,237.84	886.67	806.46	740.62
Willis Elementary	746.87	771.69	775.89	774.28	739.88	682.61	746.51
Williams Elementary	903.83	908.56	899.67	836.20	700.59	706.82	691.05
Gullett Elementary	769.33	857.17	967.94	1,075.25	1,190.37	1,104.52	1,293.67
G. D. Rogers Garden Elementary	258.99	-	-	-	-	-	-
Harvey Elementary	-	-	-	-	517.11	678.98	902.24
Total Elementary Schools	19,931.50	20,190.16	19,990.07	19,923.39	19,197.72	18,578.45	19,005.44
Middle Schools							
Lincoln Middle	532.55	476.84	476.05	-	-	318.28	300.64
Sugg Middle	698.84	691.70	786.59	818.43	998.19	1,021.35	1,002.70
Harllee Middle	453.43	204.22	-	-	-	-	-
King Middle	1,093.00	1,081.62	1,097.07	1,104.39	1,077.94	948.39	897.37
Braden River Middle	985.84	1,090.88	1,139.19	1,065.82	931.13	941.73	911.06
Johnson Middle	486.59	551.74	519.09	499.88	934.60	879.79	856.91
Haile Middle	1,071.54	1,130.78	1,202.03	1,225.66	879.27	775.36	774.33
Lee Middle	972.26	1,075.74	1,086.95	1,057.51	1,009.52	859.08	776.93
Nolan Middle	1,146.05	1,092.18	1,157.89	1,155.28	964.47	874.40	761.08
Buffalo Creek Middle	1,037.83	993.26	1,016.62	1,225.30	1,364.66	1,269.33	1,246.02
Jain Middle	-	-	-	-	687.02	830.02	1,049.02
Total Middle Schools	8,477.93	8,388.96	8,481.48	8,152.27	8,846.80	8,717.73	8,576.06
High Schools							
Bayshore High	1,407.00	1,467.83	1,537.31	1,468.64	1,430.81	1,379.58	1,342.13
Manatee High	2,221.62	2,215.11	2,218.41	2,180.62	2,108.26	2,098.78	1,962.79
Palmetto High	2,047.57	2,165.31	2,148.50	2,184.50	2,023.38	1,999.02	1,905.77
Southeast High	1,534.10	1,606.24	1,624.02	1,631.13	1,659.68	1,723.46	1,665.65
Lakewood Ranch High	2,181.77	2,247.89	2,250.20	2,280.98	2,242.04	2,242.70	2,240.71
Braden River High	1,992.93	2,125.27	2,099.70	1,953.92	1,795.31	1,713.04	1,666.67
Parrish Community High	-	-	-	-	543.44	1,060.21	1,655.22
Total High Schools	11,384.99	11,827.65	11,878.14	11,699.79	11,802.92	12,216.79	12,438.94

(Continued)

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
SCHOOL BUILDING INFORMATION AND FULL-TIME EQUIVALENT ENROLLMENT DATA
LAST TEN FISCAL YEARS
(UNAUDITED)

	Place in Service (1)	Square Footage (2)	Portables	Full-Time Equivalent Enrollment Data 2012-2013	2013-2014	2014-2015
Specialty Schools						
Manasota ARC (Access to Education)	N/A	N/A	N/A	32.00	34.50	-
Community High	2000	-	-	250.48	88.85	126.64
Horizons Academy	1999	59,708	2	437.65	396.42	284.54
Manatee Technical Institute (4)	1963	356,897	1	26.07	-	-
Total Specialty Schools				746.20	519.77	411.18
Charter Schools						
Manatee School of Arts and Sciences, Inc.	N/A	N/A	N/A	142.50	133.10	135.38
Team Success formerly PAL Academy Charter	N/A	N/A	N/A	324.00	341.24	392.04
Manatee School for the Arts	N/A	N/A	N/A	1,566.76	1,598.01	1,694.80
Center Academy (Bradenton Charter School)	N/A	N/A	N/A	95.50	-	-
Oasis Middle School, Inc.	N/A	N/A	N/A	92.50	101.20	110.15
Imagine Charter School at North Manatee	N/A	N/A	N/A	457.59	543.91	474.23
Imagine Charter School at Lakewood Ranch	N/A	N/A	N/A	502.16	443.77	372.66
Manatee Charter School	N/A	N/A	N/A	483.96	669.29	715.52
Palmetto Charter School, Inc.	N/A	N/A	N/A	363.01	362.82	364.17
Parrish Charter School	N/A	N/A	N/A	-	-	-
William Monroe Rowlett Academy	N/A	N/A	N/A	-	-	894.45
William Monroe Rowlett Middle	N/A	N/A	N/A	-	-	-
State College of Florida College Charter	N/A	N/A	N/A	330.30	436.80	485.45
Just for Girls Academy, Inc.	N/A	N/A	N/A	85.00	92.77	108.40
Lincoln Memorial Academy	N/A	N/A	N/A	-	-	-
Visible Men Academy, Inc.	N/A	N/A	N/A	-	62.58	95.64
Total Charter Schools				4,443.28	4,785.49	5,842.89
Other Programs						
Juvenile Detention Center	N/A	N/A	N/A	58.64	33.48	42.50
Hospital Homebound Instruction	N/A	N/A	N/A	12.36	11.05	7.72
Easter Seals	N/A	N/A	N/A	34.50	25.96	24.00
Practical and Cultural Education - PACE	N/A	N/A	N/A	63.75	59.59	63.43
Just for Girls Academy, Inc.	N/A	N/A	N/A	-	-	-
Just for Girls, Inc.	N/A	N/A	N/A	47.45	43.66	47.33
Manatee Glens	N/A	N/A	N/A	28.47	26.91	6.55
Pinnacle Academy, Inc.	N/A	N/A	N/A	16.00	12.98	13.00
Florida Sheriff's Youth Ranch	N/A	N/A	N/A	17.42	19.14	-
McKay Scholarships	N/A	N/A	N/A	389.00	445.91	508.70
Palmetto Youth Academy	N/A	N/A	N/A	51.39	45.85	57.71
Premier Behavioral Solutions (Manatee Palms)	N/A	N/A	N/A	59.30	60.10	-
Y Technical High School	N/A	N/A	N/A	200.93	201.28	-
Duette Elementary	1931	7204	1	17.50	16.00	18.00
e-TECH Virtual	N/A	N/A	N/A	-	-	-
Sable	N/A	N/A	N/A	-	-	-
Family Empowerment Scholarships	N/A	N/A	N/A	-	-	-
Miscellaneous	N/A	N/A	N/A	99.89	145.54	269.01
Total Other Programs				1,096.60	1,147.45	1,057.95
Total District				45,150.44	45,889.79	46,930.74

(1) - Original date that the school was placed in service. This date does not reflect additions, renovations, replacements or remodeling.
(2) - Square footage is current including portables
(3) - Total Replacement of Existing Facilities: Bayshore (2003), Miller (2007), and Daughtrey (2007) Elementaries, King Middle School (2006), and Horizons Academy (2007).
(4) - Manatee Technical Institute has four campuses- Main, West, North and East.
N/A - Information Not Applicable

Source: District Records

	Full-Time Equivalent Enrollment Data						
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Specialty Schools							
Manasota ARC (Access to Education)	40.25	42.91	46.94	46.59	47.55	44.52	42.99
Community High	-	-	-	-	-	-	-
Horizons Academy	414.34	271.64	186.01	257.81	351.65	367.08	355.53
Manatee Technical Institute (4)	12.36	-	-	-	0.46	0.16	0.10
Total Specialty Schools	466.95	314.55	232.95	304.40	399.66	411.76	398.62
Charter Schools							
Manatee School of Arts and Sciences	140.29	148.54	155.75	169.04	147.25	138.57	115.00
Team Success formerly PAL Academy Charter Mid	491.61	561.44	688.11	775.24	902.39	994.27	1,159.68
Manatee School for the Arts	1,907.76	1,972.01	2,034.35	2,079.90	1,974.74	1,819.08	1,848.93
Center Academy (Bradenton Charter School)	-	-	-	-	-	-	-
Oasis Middle School	110.09	125.83	118.69	116.46	115.53	97.61	72.05
Imagine Charter School - North Manatee	516.93	530.56	565.86	571.29	550.24	579.80	613.72
Imagine Charter School - Lakewood Ranch	389.29	402.86	456.00	477.58	456.82	460.42	499.27
Manatee Charter School	756.19	718.77	433.05	410.49	423.70	438.57	489.93
Palmetto Charter	363.92	363.34	362.81	362.19	363.84	361.36	362.02
Parrish Charter School	-	-	-	-	224.64	337.88	490.66
William Monroe Rowlett Academy	903.63	932.56	917.96	499.74	918.10	917.04	916.13
William Monroe Rowlett Middle	-	-	297.18	917.60	642.57	664.10	663.98
State College of Florida College Charter	493.53	505.50	497.46	512.02	502.90	492.46	488.47
Just for Girls Academy, Inc.	109.14	84.16	-	-	-	-	-
Lincoln Memorial Academy	-	-	-	478.14	440.33	-	-
Visible Men Academy	115.13	92.96	99.02	98.04	102.01	82.61	72.16
Total Charter Schools	6,297.51	6,438.53	6,626.24	7,467.73	7,765.06	7,383.77	7,792.00
Other Programs							
Juvenile Detention Center	59.40	37.48	70.81	88.89	86.73	53.41	52.00
Hospital Homebound Instruction	4.89	3.77	3.39	2.44	2.88	5.38	4.08
Easter Seals	21.47	36.45	37.50	41.42	43.49	31.55	21.65
Practical and Cultural Education - PACE	68.47	69.97	68.67	67.22	73.69	72.19	75.61
Just for Girls Academy, Inc.	-	-	80.76	79.05	82.13	75.69	46.10
Just for Girls, Inc.	49.75	43.27	39.12	35.02	45.02	41.29	36.31
Pinnacle Academy, Inc.	12.50	15.50	0.45	5.01	1.50	4.00	2.28
Florida Sheriff's Youth Ranch	-	-	-	-	-	-	
McKay Scholarships	552.76	606.50	641.00	685.50	671.50	705.00	693.00
Palmetto Youth Academy	67.48	57.30	61.09	49.12	28.64	-	-
Premier Behavioral Solutions (Manatee Palms)	-	-	-	-	-	-	-
Y Technical High School	-	-	-	-	-	-	-
Duette Elementary	11.00	-	-	-	-	-	-
e-TECH Virtual	127.26	127.12	108.38	89.18	56.82	63.22	-
Sable	19.51	14.80	11.91	16.79	19.85	13.42	13.55
Family Empowerment Scholarships	-	-	-	-	-	313.50	1,307.50
Miscellaneous	90.59	111.61	122.42	145.39	312.03	138.54	216.46
Total Other Programs	1,085.08	1,123.77	1,245.50	1,305.03	1,424.28	1,517.19	2,468.54
Total District	47,643.96	48,283.62	48,454.38	48,852.61	49,436.44	48,825.69	50,679.60

(1) - Original date that the school was placed in service. This date does not reflect additions, renovations, replacements or remodeling.
(2) - Square footage is current including portables
(3) - Total Replacement of Existing Facilities:
Bayshore (2003), Miller (2007), and Daughtrey
(4) - Manatee Technical Institute has four campuses- Main, West, North and East.
N/A - Information Not Applicable

Source: District Records

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
NUMBER OF PERSONNEL
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	(A) Instructional	(B) Administrative	(C) Support Services	Total	Ratio of Students to Instructional Personnel	Ratio of Instructional Personnel to Administrators
2021-2022	3,773	259	2,520	6,552	13.43	14.57
2020-2021	3,734	255	2,575	6,564	13.08	14.64
2019-2020	3,770	372	2,645	6,787	13.11	10.13
2018-2019	3,545	362	2,508	6,415	13.78	9.79
2017-2018	3,534	316	2,419	6,269	13.71	11.18
2016-2017	3,414	313	2,195	5,922	14.14	10.91
2015-2016	3,467	227	2,403	6,097	13.74	15.27
2014-2015	3,193	190	2,198	5,581	14.70	16.81
2013-2014	3,071	197	2,141	5,409	14.94	15.59
2012-2013	2,861	210	2,287	5,358	15.78	13.62

Note: Full-Time Employees funded out of the General Fund.

A. Classroom Teachers, Guidance/Psychologists, Exceptional Education Teachers, Media Specialists Other Professional Instructional Staff

B. Principals, Assistant Principals, Superintendent, Assistant Superintendent, Executive Directors Directors, Managers, Coordinators

C. Paraprofessional, Bus Drivers, Monitors, Maintenance, Clerical, etc.

Sources: District Records, Schedule 19
Florida Department of Education

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
TEACHERS BASE SALARIES
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Minimum Salary[a]	Maximum Salary[a]	County Average Salary[b]	Statewide Average Salary[b]
2021-2022	$ 47,500	$ 74,547	$ 50,517	$ 51,599
2020-2021	46,439	74,235	51,102	51,167
2019-2020	40,504	74,235	49,739	49,269
2018-2019	40,399	74,130	48,472	48,486
2017-2018	40,397	74,128	46,919	48,168
2016-2017	38,287	65,187	45,778	47,858
2015-2016	38,285	65,185	47,569	48,179
2014-2015	38,000	64,700	47,387	47,950
2013-2014	37,843	60,375	47,673	47,780
2012-2013	37,843	60,375	45,745	46,583

[a] - 10 Month Teachers with Bachelor's Degree

[b] - Averages include all degree levels

Sources: District Records
Florida Department of 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
Clustered				
Child Nutrition Cluster				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	22002	$ -	$ 6,987,179
National School Lunch Program	10.555	22001, 22003	-	26,804,703
COVID-19 - National School Lunch Program	COVID-19, 10.555	22001, 22003	-	48,424
Total National School Lunch Program	10.555		-	26,853,127
Summer Food Service Program for Children	10.559	21006, 21007, 22006, 22007	-	405,178
Fresh Fruit and Vegetable Program	10.582	22004	-	23,519
Total Child Nutrition Cluster			-	34,269,003
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	267	-	429,398
Total Special Education Cluster			201,041	11,728,230
Child Care and Development Fund Cluster				
United States Department of Health and Human Services:				
Early Learning Coalition of Manatee County:				
Child Care and Development Block Grant	COVID-19, 93.575	EL312	-	45,193
Not Clustered				
United States Department of Agriculture				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A 4195	-	813,019
United States 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 Federal Communications Commission				
Emergency Connectivity Program	32.009	N/A	-	2,028,378
United States Department of Education				
School Safety National Activities	84.184	190300	-	666,980
Education Stabilization Fund:				
Higher Education Emergency Relief Fund - Student Aid Portion	COVID-19, 84.425E	N/A		1,764,460
Higher Education Emergency Relief Fund - Institutional Portion	COVID-19, 84.425F	N/A		1,472,756
Florida Department of Education:				
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	11,238	333,257
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124, 128	3,223,782	28,988,547
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	132,892	13,051,575
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth Fund	COVID-19, 84.425W	122		44,448
Total Education Stabilization Fund			3,367,912	45,655,043
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 and Academic Enrichment Program	84.424	241	69,479	695,355
Total United States Department of Education			4,793,856	67,717,113
Total Expenditures of Federal Awards			$ 4,994,897	$ 119,721,684

The accompanying notes are an integral part of this Schedule.

Notes:

(1) Basis of Presentation - The Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Manatee County District School Board under programs of the Federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, 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.

(5) COVID-19 National School Lunch Program. The District incurred $48,424 in expenditures for the National School Lunch Program grant in the 2019-20 fiscal year.

FLORIDA DEPARTMENT OF EDUCATION
AFFIDAVIT ON IMPACT FEES

STATE OF FLORIDA

MANTEE COUNTY SCHOOL DISTRICT

To the best of my knowledge, I hereby declare that all impact fees collected and expended by my school district, or on its behalf for fiscal year 2021-22, were in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct or improve specific infrastructure needs.

NAME OF AFFIANT Tim Bargeron (*please print*)

SIGNATURE OF AFFIANT _____

TITLE Deputy Superintendent of Business Services (*CFO or equivalent*)

Sworn to and subscribed before me this 15th day of August ,2022

_____
SIGNATURE OF NOTARY PUBLIC, STATE OF FLORIDA

LISA A. ENDRISS
(Print, Type, or Stamp Commissioned Name of Notary Public)

LISA A. ENDRISS
MY COMMISSION # HH 241904
EXPIRES: July 15, 2026

(Check one)
☑ Affiant personally known to notary

Or

☐ Affiant produced identification

Type of Identification Produced: _____

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AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Manatee County District School Board as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 14, 2022, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the school internal funds and the aggregate discretely presented component units, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material

misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 14, 2022
Audit Report No. 2023-065

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Manatee County District School Board's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2022. The District's major Federal programs are identified in **SECTION I – SUMMARY OF AUDITOR'S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*; and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the ***Auditor's Responsibilities for the Audit of Compliance*** section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each

major Federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The District's basic financial statements include the operations of Manatee Charter School; Renaissance Arts and Education, Inc. D/B/A Manatee School for the Arts; and Team Success A School Of Excellence, Inc. (Charter Schools) as part of the reported aggregate discretely presented component units on the accompanying basic financial statements. The Charter Schools expended $2,054,690 in Federal awards, which is not included in the District's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** during the fiscal year ended June 30, 2022. Our compliance audit, described in the ***Opinion on Each Major Federal Program*** section of our report, did not include the operations of the Charter Schools because, pursuant to Section 218.39(1)(e), Florida Statutes, the Charter Schools engaged other auditors to perform an audit in accordance with Uniform Guidance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's Federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not

for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the ***Auditor's Responsibilities for the Audit of Compliance*** section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 14, 2022
Audit Report No. 2023-065

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major Federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major Federal programs:	

Assistance Listing Numbers:	Name of Federal Program or Cluster:
32.009	Emergency Connectivity Fund
84.010	Title I Grants to Local Educational Agencies
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs:	$3,000,000
Auditee qualified as low risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters are reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters are reported.

PRIOR AUDIT FOLLOW-UP

There were no prior financial statement or Federal award findings requiring follow-up.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The District did not have prior audit findings required to be reported under 2 CFR 200.511.

AGENDA ITEM NO. 15.2

School Board of Manatee County
January 24, 2023 - Regular Board Meeting
Action Item

Title
Approval of the District's School Internal Accounts Audit Report as of and for the Year Ended June 30, 2022

Executive Summary
A copy of School Internal Accounts Audit Report and Management Letter has been prepared by the District's External Auditor, Cherry Bekaert LLP, and attached for review. Also included for review are the schools' audit responses to the Management letter.

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

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

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

Recommendation
The Superintendent recommends approval of the School Internal Accounts Audit Report as of June 30, 2022.

Financial Impact
There is no financial impact.

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers

Attachments:
School District of Manatee County - Internal Accounts 06-30-2022 Audit FS - Client2
School District of Manatee County - Internal Accounts 06-30-2022 Audit Mgmt. Ltr. - Client 1 - All Audit responses

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA MISCELLANEOUS SPECIAL REVENUE FUND (School Internal Accounts)

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

As of and for the Year Ended June 30, 2022

And Reports of Independent Auditor

Cherry Bekaert LLP
CPAs & Advisors

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND (SCHOOL INTERNAL ACCOUNTS)
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Cherry Bekaert LLP
Your Guide Forward

Report of Independent Auditor

To the Honorable Members of the School Board
School District of Manatee County, Florida
Bradenton, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the School District of Manatee County, Florida's (the "District") Miscellaneous Special Revenue Fund (the "School Internal Accounts") as of and for the year ended June 30, 2022, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School Internal Accounts as of June 30, 2022, and the changes its in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the School Internal Accounts and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in its financial position or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the School Internal Accounts' financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Cherry Bekaert LLP

Tampa, Florida
November 9, 2022

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
BALANCE SHEET

JUNE 30, 2022

ASSETS		
Cash and cash equivalents	$	5,597,693
Accounts receivable		16,015
Investments		151,513
Inventory		163,373
Restricted Investments		137,473
Total Assets	$	6,066,067
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	147,991
Total Liabilities		147,991
Fund Balance:		
Nonspendable		163,373
Restricted for student organizations		5,754,703
Total Fund Balance		5,918,076
Total Liabilities and Fund Balance	$	6,066,067

The accompanying notes to the financial statements are an integral part of these statements.

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 2022

Revenue:	
Student organization activities	$ 8,690,209
Total Revenue	8,690,209
Expenditures:	
Student organization activities	8,050,085
Total Expenditures	8,050,085
Excess of Revenues Over Expenditures	640,124
Net change in fund balance	640,124
Fund balance, beginning of year	5,277,952
Fund balance, ending of year	$ 5,918,076

The accompanying notes to the financial statements are an integral part of these statements.

Note 1—Summary of significant accounting policies

Reporting Entity – The School District of Manatee County, Florida's (the "District") Miscellaneous Special Revenue Fund (the "School Internal Accounts") is comprised of individual accounts of the 52 public schools and centers located within the geographical boundaries of the Manatee County School District (the "Schools").

The governing body of the District is the Manatee County District School Board and is composed of five elected members. The appointed Superintendent of the Schools is the executive officer of the District. The District is part of the state of Florida system of public education under the general direction and control of the state Board of Education.

The School Internal Accounts are included as a special revenue fund in the District's annual financial report. The accompanying financial statements present only the School Internal Accounts and are not intended to present fairly the financial position and results of operation of the District in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Measurement Focus and Basis of Accounting –The District accounts for its School Internal Accounts as a special revenue fund. This fund is organized into sub-funds to account for each school in the District. The School Internal Accounts at the individual school level recognize cash receipts and cash disbursements using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Revenues are considered to be 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. Expenditures are recorded when a liability is incurred.

Cash and Cash Equivalents – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the state Board of Administration in Florida PRIME created by Section 218.405, Florida Statutes, and with the Florida Fixed Income Trust ("FL FIT"). The District maintains common cash and investment pools for the use of all funds. The Florida PRIME investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. Certificates of deposit and amounts with Florida PRIME are reported at amortized cost, which approximates fair value. Amounts in FL FIT are measured at fair market value, which approximates fair value.

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.

Investments and Restricted Investments – Investments consist of certificates of deposit with maturities over three months, and equities portfolios held by two schools. Certificates of deposit are reported at amortized cost, which approximates fair value. Equities portfolios are measured at fair value based on quoted prices. Investments classified as restricted represent the corpus and accumulated gains of donor restricted contributions and investments not expected to be used during the owning school's next fiscal year. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments. As of June 30, 2022, the School Internal Accounts had $151,513 in unrestricted funds of the District with maturities over three months, which are reported as investments, and $137,473 in funds of the District in equities portfolios, which are reported as restricted investments.

Inventories – Inventories consist of expendable supplies held for consumption in the course of operations. Inventories are stated at cost on the first-in, first-out basis. The costs of inventories are recorded as expenditures when used rather than purchased.

Note 1—Summary of significant accounting policies (continued)

Fund Balance – 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. 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.

Note 2—Investments

As of June 30, 2022, the School Internal Accounts had the following investments and maturities. As described in Note 1, short-term investments with original maturities of three months or less are reported on the balance sheet as cash equivalents:

Short Term Investments (Cash Equivalents)	**Maturities**	**Fair Value**
Florida PRIME	28 Days Average	$ 109,413
Florida Fixed Income Trust ("FL FIT")	33 Days Average	168,726
Certificates of Deposit - Short Term	78 Days Average	38,833
Total short term investments (cash equivalents)		$ 316,972

Unrestricted Long Term Investments	**Maturities**	**Fair Value**
Certificates of Deposit - Long Term	284 Days Average	151,513
Total long term investments		$ 151,513

Restricted Investments	**Maturities**	**Fair Value**
Equities	N/A	$ 137,473
Total restricted investments		$ 137,473

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 become due.

Florida PRIME, FL FIT, and the certificates of deposit use a 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.

Note 2—Investments (continued)

For Florida PRIME, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the monies 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 the board can invest monies 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 or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

Credit Risk – 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 Standard & Poor's 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)
- Interest-Bearing Time Deposit or Savings Accounts
- Repurchase Agreements
- Commercial Paper of any United States company that is rated, at the time of purchase, Prime 1 by Moody's and A-1 by Standard & Poor's (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 or SP-1 by Standard & Poor's for short-term debt
- Money Market Mutual Funds rated AAAm by Standard & Poor's or the equivalent by another NRSRO
- Short-Term Bonds rated AAf or better by Standard & Poor's or the equivalent by another NRSRO
- Intergovernmental Investment Pools rated AAAm/AAf by Standard & Poor's or the equivalent by another NRSRO

The School Internal Accounts' investment in Florida PRIME was rated AAAm by Standard & Poor's.

The School Internal Accounts' investment in FL FIT was rated AAAf/S1 by Fitch Ratings.

Note 2—Investments (continued)

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, must be immediately placed for safekeeping in a secured vault.

The District's investment policy requires all investment securities purchased by the District shall be held by third party custodians and be properly designated as an asset of the District. All investments, except for investments in Florida PRIME and all local government investment pools, will be held in third party custodial accounts in the District's name.

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.

Fair Value Disclosures – The District categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset:

Level 1 – Inputs are quoted prices in active markets for identical assets;

Level 2 – Inputs are significant other observable inputs; and

Level 3 – Inputs are significant unobservable inputs.

The School Internal Accounts' investments in equities are Level 1 inputs.

The investments in Florida Prime, certificates of deposits, and FL FIT have not been classified in the fair value hierarchy. All investments may be redeemed without advance notice and there are no limitations as to the frequency of redemptions for any investment pools; however, Florida PRIME has the ability to impose restrictions on withdrawals should a material event occur. Detailed information on the withdrawal restrictions that may be imposed and Florida PRIME's responsibilities should such an event occur are described in Section 218.409(8)(a), Florida Statutes. The District has no unfunded commitments to invest in any investment pool.

SUPPLEMENTARY INFORMATION

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
COMBINING SCHEDULE OF CHANGES IN TOTAL FUND BALANCE BY SCHOOL

YEAR ENDED JUNE 30, 2022

	Fund Balance July 1, 2021	Revenues	Expenditures	Fund Balance June 30, 2022
Elementary Schools:				
Abel Elementary School	$ 63,026	$ 66,619	$ 67,188	$ 62,457
Anna Maria Elementary School	42,487	24,326	30,901	35,912
Ballard Elementary School	41,035	21,632	13,571	49,096
Bashaw Elementary School	211,605	109,710	110,162	211,153
Bayshore Elementary School	41,390	74,591	42,203	73,778
Blackburn Elementary School	28,884	47,247	43,972	32,159
Braden River Elementary School	59,149	79,225	72,220	66,154
Daughtrey Elementary School	20,596	57,844	40,613	37,827
Freedom Elementary School	97,956	61,864	80,553	79,267
Gullett Elementary School	125,136	211,448	266,054	70,530
Harvey Elementary School	47,316	275,914	225,958	97,272
Kinnan Elementary School	45,704	61,085	45,756	61,033
Manatee Elementary School	41,347	33,067	38,591	35,823
McNeal Elementary School	39,407	55,624	50,926	44,105
Miller Elementary School	45,127	96,081	56,667	84,541
Mills Elementary School	109,735	182,896	175,048	117,583
Moody Elementary School	25,570	27,692	21,795	31,467
Myakka Elementary School	29,203	56,106	56,750	28,559
Oneco Elementary School	28,816	25,570	18,712	35,674
Palma Sola Elementary School	28,624	47,790	37,486	38,928
Palmetto Elementary School	38,505	21,670	24,439	35,736
Prine Elementary School	22,787	81,499	73,919	30,367
Rogers Garden Elementary School	18,797	28,847	24,561	23,083
Samoset Elementary School	32,375	54,215	53,578	33,012
Sea Breeze Elementary School	47,838	75,550	31,626	91,762
Stewart Elementary School	71,786	66,171	45,347	92,610
Tara Elementary School	79,094	90,310	102,225	67,179
Tillman Elementary School	20,747	15,162	13,772	22,137
Williams Elementary School	87,420	180,442	140,387	127,475
Willis Elementary School	37,474	52,909	39,227	51,156
Witt Elementary School	90,255	55,112	62,397	82,970
Total	1,719,191	2,338,218	2,106,604	1,950,805

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
COMBINING SCHEDULE OF CHANGES IN TOTAL FUND BALANCE BY SCHOOL

YEAR ENDED JUNE 30, 2022

	Fund Balance July 1, 2021	Revenues	Expenditures	Fund Balance June 30, 2022
Middle Schools:				
Braden River Middle School	$ 190,119	$ 161,292	$ 169,659	$ 181,752
Buffalo Creek Middle School	137,027	187,949	194,697	130,279
Haile Middle School	127,854	143,807	144,130	127,531
Harllee Middle School	3,345	787	26	4,106
Johnson K-8 International School	64,455	99,729	89,331	74,853
King Middle School	70,928	98,497	87,764	81,661
Lee Middle School	47,527	104,523	103,227	48,823
Lincoln Memorial Middle School .	10,195	50,153	49,163	11,185
Lincoln Administrative Services	15,717	7,229	7,451	15,495
Mona Jain Middle School	33,768	208,819	163,670	78,917
Nolan Middle School	118,999	247,085	234,777	131,307
Palm View K-8 School	25,490	72,511	66,909	31,092
Sugg Middle School	64,596	124,994	133,639	55,951
Total	910,020	1,507,375	1,444,443	972,952
High Schools:				
Bayshore High School	$ 175,213	$ 305,129	$ 302,178	$ 178,164
Braden River High School	171,250	670,541	660,040	181,751
Horizons High School	12,649	10,017	9,411	13,255
Lakewood Ranch High School	569,880	890,947	823,677	637,150
Manatee High School	692,928	626,622	754,055	565,495
Palmetto High School	136,803	612,031	550,745	198,089
Parrish Community High School	168,710	590,132	457,006	301,836
Southeast High School	230,865	424,056	396,366	258,555
Total	2,158,298	4,129,475	3,953,478	2,334,295
Other:				
Manatee Technical College	$ 490,443	$715,141	$545,560	$ 660,024
Total	490,443	715,141	545,560	660,024
Grand Total	$ 5,277,952	$ 8,690,209	$ 8,050,085	$ 5,918,076

Cherry Bekaert LLP
Your Guide Forward

Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Members of the School Board
School District of Manatee County
Bradenton, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the School District of Manatee County, Florida's (the "District"), Miscellaneous Special Revenue Fund (the "School Internal Accounts"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 9, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Internal Accounts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekaert LLP

Tampa, Florida
November 9, 2022

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA MISCELLANEOUS SPECIAL REVENUE FUND (School Internal Accounts)

MANAGEMENT LETTER

For the Year Ended June 30, 2022

Cherry Bekaert LLP
CPAs & Advisors

Cherry Bekaert LLP
Your Guide Forward

To the School Board of Manatee County, Florida
and Management of Manatee County Public Schools
Bradenton, Florida

In planning and performing our audit of the financial statements of the School District of Manatee County, Florida (the "District"), Miscellaneous Special Revenue Fund (the "School Internal Accounts") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be control deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses

The appendices that accompany this letter summarize our comments and suggestions. Appendix A provides a Summary of School Findings by Type and Appendix B provides our comments related to Specific School Findings.

We wish to thank the District's finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

This communication is intended solely for the information and use of management, the School Board of Manatee County, others within the School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Cherry Bekaert LLP

Tampa, Florida
November 9, 2022

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
APPENDIX A – SUMMARY OF SCHOOL FINDINGS BY TYPE

YEAR ENDED JUNE 30, 2022

Finding Related to the District

One finding applied to the District. As such, this finding is not reported at individual schools:

Purchasing Cards

- *Internal Accounts Purchasing Cards Guide not updated* – The Monthly Statements section of the Internal Accounts Purchasing Card Guide does not reflect current policies and procedures.

Individual School Findings

The following schedule summarizes our findings for each school by type, which are categorized under Receipts or Disbursements. Below is a listing of the column headings on the schedule and a description of the relevant criteria listed in the District's School Internal Accounts Policies and Procedures Manual:

Receipts

- *Report of Monies Collected (the "RMC") not properly completed* – A RMC is the supporting document for the Official Receipt and should be completed in each instance. It should be prepared in duplicate indicating the purpose of the collection, organization, names, teacher receipt numbers, if issued, and amounts. In addition, the date when monies were physically received needs to be documented.
- *Not properly logged on Log of Receipts (the "LOR")* – All funds received in the school office must be posted to the LOR. The LOR is to be filled out by the person turning in the monies. The bookkeeper/secretary signs (initials) and notes the receipt date and number.
- *Monies not turned in timely* – Collections made outside the school office must be turned in to the school office no later than the next business day.
- *Not deposited in bank timely* – Funds collected must be deposited within five (5) working days after initial physical receipt.
- *Fundraising reports incomplete* – The Request for Fundraising Projects form must be approved by the principal prior to the start of fundraising activities and the Financial Report on Fundraising Projects form must be filed with the principal's office at the close of each fund raising activity.
- *Other* – Certain findings were only at a single school. The other findings noted during receipts testing were 1) a related fund raising invoice was not recorded or paid, and 2) dates on the RMC and LOR were altered with white-out.

Disbursements

- *Pre-authorization not properly documented* – Approval for purchases must be documented with a Pre-authorization for Purchases or a Purchase Order, which includes the principal's approval of the commitment.
- *Sales tax not paid* – Sales of school material and supplies are taxable regardless of who sold them. Items sold at schools, including fundraiser items and school store, are generally subject to sales tax.
- *Other* – Certain findings were only at a single school. The other findings noted during disbursements testing were 1) a check was signed by an unauthorized person, 2) check requisition forms were missing, 3) designated general ledger account numbers were not recorded on pre-authorization forms, and 4) fundraising project reports related to disbursements were missing.

THE SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
MISCELLANEOUS SPECIAL REVENUE FUND
APPENDIX A – SUMMARY OF SCHOOL FINDINGS BY TYPE (CONTINUED)

YEAR ENDED JUNE 30, 2022

	Receipts						Disbursements			Total
School	RMC not properly completed	Not properly logged on LOR	Monies not turned in timely	Not deposited timely	Fundraising reports incomplete	Other	Pre-authorization not properly documented	Sales tax not paid	Other	Total All Findings
Abel Elementary										0
Anna Maria Elementary										0
Ballard Elementary					1			1		2
Bashaw Elementary							1			1
Bayshore Elementary						1				1
Bayshore High					1			2		3
Blackburn Elementary										0
Braden River Elementary										0
Braden River High								1		1
Braden River Middle										0
Buffalo Creek Middle								1		1
Daughtrey Elementary							4			4
Freedom Elementary							2	1		3
Gullett Elementary								1		1
Haile Middle										0
Harllee Center		2							1	3
Harvey Elementary										0
Horizons Academy										0
Jain Middle								1		1
Johnson K-8								1		1
King Middle								1		1
Kinnan Elementary										0
Lakewood Ranch High										0
Lee Middle								1		1
Lincoln Memorial Middle								1		1
Manatee Elementary										0
Manatee High										0
Manatee Technical College										0
McNeal Elementary										0
Miller Elementary					1					1
Mills Elementary										0
Moody Elementary	2		2	2	1		4		5	16
Myakka Elementary										0
Nolan Middle								1		1
Oneco Elementary		4					2	1		7
Palm View K-8							1			1
Palma Sola Elementary										0
Palmetto Elementary			4	1						5
Palmetto High	1		1	1	1		1	1		6
Parrish Community High										0
R.H. Prine Elementary					2		3	1	1	7
Rogers' Garden Elementary										0
Samoset Elementary										0
Sea Breeze Elementary					1				1	2
Southeast High					1		1			2
Stewart Elementary										0
Sugg Middle								1		1
Tara Elementary										0
Tillman Elementary										0
Williams Elementary					1					1
Willis Elementary						5				5
Witt Elementary								1		1
Total All Schools	**3**	**6**	**7**	**4**	**10**	**6**	**19**	**18**	**8**	**81**

Abel Elementary School

- None.

Anna Maria Elementary School

- None.

Ballard Elementary School

- Monies collected for receipt #102 were not accompanied by a properly completed Financial Report on Fundraising Projects form. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

- Items purchased on disbursement #111221 were funded by activity dues collected from students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Bashaw Elementary School

- The Pre-authorization for Purchases form for check #20213 is dated after the invoice date and is unsigned. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Bayshore Elementary School

- Per notes on the Financial Report on Fundraising Projects form for receipt #347 and review of the GL detail as of 6/30/2022, the school did not accrue for or pay an invoice for fundraiser goods sold, nor record an encumbrance when goods were purchased. School Board Policy (Internal Accounts Handbook, 4.5 G) states that invoices should be paid on a timely basis. School Board Policy (Internal Accounts Handbook, 4.11 B) states that every effort shall be made to secure an original invoice as proof of purchase or services rendered.

Bayshore High School

- Monies collected for receipt #1785 were not accompanied by properly completed fundraising forms. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

- Items purchased on disbursements #20391 and #20486 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Blackburn Elementary School

- None.

Braden River Elementary School

- None.

Braden River High School

- Items purchased on disbursement #20890 were funded by activity dues collected from students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Braden River Middle School

- None.

Buffalo Creek Middle School

- Per notes on the Financial Report on Fundraising Projects form for disbursement #13122 and per the related invoice, sales tax was not paid. Items purchased were candy and drinks which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Daughtrey Elementary School

- The vendor receipts for disbursements #93021 and #43022 were dated before the Pre-authorization for Purchases forms. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

- No Pre-authorization for Purchases forms were provided for checks #20054 and #20057. Vendor invoices were dated before the signed check request approval dates. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Freedom Elementary School

- Per notes on the Financial Report on Fundraising Projects form for receipt #875 sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Freedom Elementary School (continued)

- The Pre-authorization for Purchases form for check #20164 is dated after the invoice date and is unsigned. The Pre-authorization for Purchases form for check #20168 is dated after the invoice date. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Gullett Elementary School

- Per notes on the Financial Report on Fundraising Projects form for disbursement #3312022 sales tax was not paid. The related invoice and P-card statement show that sales tax was collected by the vendor then refunded to the school. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Haile Middle School

- None.

Harllee Center

- Monies collected for receipts #13 and #16 were not posted to the Log of Receipts. School Board Policy (Internal Accounts Handbook, 2.3 II.B) states that all funds received in the school office must be posted to the Log of Receipts.

- Check #20004 was signed by a person not listed on the bank account signature card. School Board Policy (Internal Accounts Handbook, 4.1 A) states that all checks must contain two authorized signatures as prescribed by the principal.

Harvey Elementary School

- None.

Horizons Academy

- None.

Jain Middle School

- Per notes on the Financial Report on Fundraising Projects form for disbursement #20412 and per the related invoice, sales tax was not paid. Items purchased were candy which is taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Johnson K-8 International Studies

- Per the invoice for disbursement #3312022 sales tax was not paid on items purchased for concession stand resale. Items included candy and drinks which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax.

King Middle School

- Items purchased on disbursement #20295 were for resale to students. The related invoice shows that sales tax was not paid. The school remitted the required sales tax to the District after 6/30/2022. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Kinnan Elementary School

- None.

Lakewood Ranch High School

- None.

Lee Middle School

- Items purchased on disbursement #20150 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Lincoln Memorial Middle School

- Items purchased on disbursements #101521 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Manatee Elementary School

- None.

Manatee High School

- None.

Manatee Technical College

- None.

McNeal Elementary School

- None.

Miller Elementary School

- Monies collected for receipt #422 were not accompanied by a properly completed Financial Report on Fundraising Projects form. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

Mills Elementary School

- None.

Moody Elementary School

- For receipts #149 and #168 the Report of Monies Collected forms for the items selected were not provided. Auditor is unable to determine whether the receipts were turned in to the bookkeeper by the next business day, or deposited timely. This constitutes three discrepancies for each receipt. School Board Policy (Internal Accounts Handbook 2.2) states that all collections remitted to the bookkeeper must be accompanied by an approved collection form. School Board Policy (Internal Accounts Handbook, 2.1 IV.B) states that collections must be turned in no later than the next business day. School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds collected must be deposited within five working days.

- Receipt #168 was not accompanied by a properly completed Financial Report on Fundraising Projects form. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

- The Pre-authorization for Purchases form for disbursement #9302021 was filled out but unsigned. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

- The signed Pre-authorization for Purchases form for disbursement #1312022 was not provided. Auditor is also unable to determine that the disbursement was correctly posted to the general ledger. This constitutes two discrepancies. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made. School Board Policy (Internal Accounts Handbook, 1.3 and 1.4) establishes a specific chart of accounts for posting all transactions.

- The signed Pre-authorization for Purchases forms and the signed Check Requisition forms for checks #20054 and #20056 were not provided. Auditor is also unable to determine that the checks were correctly posted to the general ledger. This constitutes three discrepancies for each check. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made. School Board Policy (4.11 C) states that the check requisition form should be attached to the check voucher. School Board Policy (Internal Accounts Handbook, 1.3 and 1.4) establishes a specific chart of accounts for posting all transactions.

Myakka Elementary

- None.

Nolan Middle School

- Per notes on the Financial Report on Fundraising Projects form for disbursement #22822 and per the related invoice, sales tax was not paid. Items purchased were candy which is taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Oneco Elementary School

- The bookkeeper's Log of Receipts was not provided for receipts #220, #225, #226, and #229. Auditor is unable to determine whether receipts were recorded on the Log of Receipts. However each receipt was posted in the GL on the same date as the Report of Monies collected, supporting the assertion that funds were remitted timely. School Board Policy (Internal Accounts Handbook, 2.3 II B) states that all funds received in the school office must be posted to the Log of Receipts.

- The Pre-authorization for Purchases forms for disbursement #83121 and check #20012 were dated after the related invoice dates. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

- Per notes on the Financial Report on Fundraising Projects form for check #20012 and per the related invoice, sales tax was not paid. Items sold were plants which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Palm View K-8

- The Pre-authorization for Purchases form for check #20085 is dated after the invoice dates. This disbursement paid multiple invoices. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Palma Sola Elementary School

- None.

Palmetto Elementary School

- Per the dates on the receipt book pages, monies collected for receipts #178, #183, #199, and #225 were not remitted to the bookkeeper timely. Auditor notes that the related Receipts of Money Collected forms had later dates which corresponded to the dates recorded on the Log of Receipts, when funds were remitted to the bookkeeper. School Board Policy (Internal Accounts Handbook, 2.1 IV.B) states that collections must be turned in no later than the next business day.

Palmetto Elementary School (continued)

- Monies collected for receipt #183 were not deposited timely, due to the sponsor not remitting the receipt timely to the bookkeeper. School Board Policy (Internal Accounts Handbook, 2.1 IV.B). School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds collected must be deposited within five working days.

Palmetto High School

- For receipt #1558 the Report of Monies Collected form for the item selected could not be located. Auditor is unable to determine whether the receipt was turned in to the bookkeeper by the next business day, or deposited timely. This constitutes three discrepancies. School Board Policy (Internal Accounts Handbook 2.2) states that all collections remitted to the bookkeeper must be accompanied by an approved collection form. School Board Policy (Internal Accounts Handbook, 2.1 IV.B) states that collections must be turned in no later than the next business day. School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds collected must be deposited within five working days.

- Monies collected for receipt #1558 were not accompanied by properly completed fundraising forms. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

- The Pre-authorization for Purchases form and related purchase order #0351-288 for check #20983 are dated after the invoice date. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

- Items purchased on disbursement #20983 and related purchase order #0351-288 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Parrish Community High School

- None.

R.H. Prine Elementary School

- Monies collected for receipts #359 and #368, and for disbursement #20054, were not accompanied by properly completed fundraising forms. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

R.H. Prine Elementary School (continued)

- Per notes on the Financial Report on Fundraising Projects form for disbursement #20051 and per the related invoice, sales tax was not paid. Items purchased were holiday wreaths for resale which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

- The Pre-authorization for Purchases forms for disbursements #20052 and 20054 were dated after the invoice dates. The Pre-authorization for Purchases form for disbursement #20053 was dated after the p-card expenditure date. School Board Policy (Internal Accounts Handbook, 3.2 A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Rogers Garden Elementary School

- None.

Samoset Elementary School

- None.

Sea Breeze Elementary School

- Receipt #285 and disbursement #20059 were not accompanied by properly completed Financial Report on Fundraising Projects forms. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

Southeast High School

- Monies collected for receipt #1850 were not accompanied by properly completed fundraising forms. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

- The Pre-authorization for Purchases form for disbursement #113021 is signed by the principal, but does not show the amount authorized to spend. School Board Policy (Internal Accounts Handbook, 4.9 D) states that the Pre-authorization for Purchase form must contain amount authorized to spend.

Stewart Elementary School

- None

Sugg Middle School

- Per notes on the Financial Report on Fundraising Projects form for disbursement #20222 and per the related invoice, sales tax was not paid. Items sold were plants which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2 H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5 G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Tara Elementary School

- None

Tillman Elementary School

- None

Williams Elementary School

- Monies collected for receipt #273 were not accompanied by a properly completed Request for Fundraising Projects form. The form was prepared but not signed by the principal. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Projects form approved by the principal before the activity begins and a Financial Report on Fundraising Projects form filed at the close of the activity.

Willis Elementary School

- For receipts #225 and 251, the dates on the Report of Monies Collected and Log of Receipts forms were erased and altered with no explanation. For receipt #229, the date on the Report of Monies Collected form was erased and altered with no explanation. Auditor followed up with the school and District, verifying that the revised dates were correct. School Board Policy (Internal Accounts Handbook 2.3 I) prohibits erasures or alterations on receipt forms and provides procedures for making corrections.

Witt Elementary School

- Items purchased on disbursement #20117 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2 D) states that sales of school material and supplies are taxable regardless of by who sold.

Ballard Elementary

912 18th Street W.

Bradenton, Fl 34205

Ph: 941-708-8400 Fax: 941-708-8408

Principal: Rudy Keezer

10/24/22

To whom it concerns,

Ballard has reviewed the comments/findings for the 21-22 school year and appreciate your feedback. The following adjustments will be made:

1) We will do our best to have an organized way to transition from outgoing senior secretary to the incoming senior secretary and go over where important forms are located such as the fundraising request and recap form. This will be started this year by having a folder with each grade level or club/sponsor who does a fundraiser.
2) We now understand that tax needs to be collected and we will request that vendors charge us a tax where a profit from a fundraiser is expected.

Sincerely,

Rudy Keezer

Ballard Elementary

Principal

Cell 813-470-0505

Email keezerr@manateeschools.net

Bashaw Elementary School
3513 Morgan Johnson Road
Bradenton, Florida 34208

(941) 741-3307
www.manateeschools.net/Bashaw

James F Dougherty III, Principal

Maria Gil, Asst. Principal

October 26, 2022

We agree with the findings. The findings were related to Senior Secretary not sure of the procedures for reimbursement of the Bookfair. We have ensured that Mrs. Hall is aware of pre-authorization timeliness requirements.

If you have any further questions or concerns, please fell free to contact me.

Sincerely,

James F. Dougherty, III M.Ed.
Principal

Bayshore Elementary School

6120 26th Street West

Bradenton, Florida 34207

Phone: 941.751.7000 - **Fax:** 941.753.0802

October 21, 2022

Cherry Bekaert Advisory LLC
800 North Magnolia Avenue, Suite 1300
Orlando, FL 32803

ATTN: Natalie Spradling

RE: Audit Response

In reference to the audit performed by Natalie Sprading, CPA CFE of Cherry Bekaert Advisory LLC for the 2021 – 2022 school year of Bayshore Elementary School:

The finding related to cash receipt #347 and the vendor not being paid in a timely manner was due to the fact that an invoice was not received until 9/13/22. Upon receipt the invoice was promptly paid.

The Bookkeeper had to contact the company numerous times to request an invoice be sent for payment. Documentation of this is on file.

It was not until Saturday, September 10, 2022 that the Bookkeeper received an email from the vendor. It seems that the Representative could not receive her commission for the year, without receiving our payment. Suddenly this became important enough for her to finally contact the Bookkeeper and send an invoice.

Had it not been for the Bookkeeper continuously reaching out to them, this company would have never realized an invoice had never been sent to the school, nor paid.

We will continue as always to follow set policies and procedures in the handling of Bayshore Elementary School's Internal Accounts.

Sincerely,

Bernadette Pletcher
Principal

Bayshore High School
5401 34th Street West
Bradenton, Florida 34210
941-751-7004

Wendell Butler, Jr.
Principal

October 26, 2022

Dear Natalie Spradling,

For the audit finding 2021-2022 related to cash receipt #1785.

All future donations will complete a fundraising form.

For the two audit findings 2021-2022 check # 20391

and check # 20486.

All future uniform purchases sold to students will include sales tax.

Sincerely,

Margarita Garnica

Bookkeeper

Bayshore High School

Wendell Butler, Jr

Principal

Bayshore High School

Braden River High School

6545 State Rd 70 East, Bradenton, FL 34203 (941)751-8230 Fax:(941)751-8250
Principal Carl Auckerman

WE ARE BR

October 25, 2022

Cheery Bekaert Advisory LLC

800 N Michigan Ave Suite 1300

Orlando, Fl 32803

This letter serves as a response to our recent audit at Braden River High School. We have taken the comments into consideration and have implemented the following:

- **Items purchased on disbursement #20890 were funded by activity dues collected from students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2D) states that sales of school material and supplies are taxable regardless of by who sold. –** Due to the cost break offered from the vendor for uniforms at the time of season gear orders, the order was combined and processed as one large order. The uniforms were purchased by the students and retained by the students. BHRS and the Athletic department will no longer combine uniforms with season gear order(s) to ensure sales tax is properly applied to the quotes. Additionally, payment will be sent to the district for the sales tax due.

Braden River High School appreciates your time and effort in reviewing our financial records.

Sincerely,

Carl Auckerman, Principal

BUFFALO CREEK
MIDDLE SCHOOL

7320 69th Street East
Palmetto, Florida
34221

Phone: 941-721-2260
Fax: 941-721-2275

Principal
Bradley Scarbrough

Assistant Principals
Kimone Cooper
Carrie Rainwater

School Coordinator
Jason Dudczak

Cherry Bekaert Advisory LLC
Attn: Natalie Spradling,

Regarding our Internal Accounts Audit for the 21-22 school year, we had one finding that will be addressed. The district is now providing a training next month for this issue. I will be attending this for full knowledge of tax guidelines in the district.

Thank you,
Nancy Fetzner

Bradley Scarbrough

Blanche H. Daughtrey Elementary

Changing Lives, One At a Time

Shelby Bench, Principal

Jennifer Caldwell, Assistant Principal
Melissa McCullough, Assistant Principal

RESPONSE TO MANAGEMENT LETTER

Natalie Spradling, CPA CFE
Cherry Bekaert Advisory LLC

The prior discrepancies were made under the supervision of the previous Secretary/Bookkeeper. Moving forward the bookkeeper will fill out all Pre-Authorizations prior to purchase of items as stated in the Internal Accounts handbook. I will make sure that all district guidelines are being properly practiced, followed and executed.

If under any circumstances there is any confusion regarding procedures, all avenues will be sought for clarification and proper execution.

Shelby Bench
Principal
Blanche H. Daughtrey Elementary

515 63rd Avenue East • Bradenton, Florida • 34203 • 941-751-7023
http://www.edline.net/pages/sdmcdaughtreyes

Freedom Elementary

Home of the Falcons

Dr. Guy Grimes
Principal

9515 State Road 64 East
Bradenton, FL 34212
941-708-4990
941-708-4919 Fax

Michele Danowski
Assistant Principal

10/25/2022

Cherry Bekaert Advisory LLC

Attn: Natalie Spradling, CPA CFE

We agree with the findings. We have ensured that the current staff is aware of the Pre-Authorization Dates and that every Pre-Authorization form is to be signed according to the Internal Accounts Handbook. Also, the current staff is aware of sales tax to be paid on Fundraising items per the Financial Report on Fundraising in the Internal Account Handbook.

Sincerely,

Dr. Guy Grimes
Principal

B. D. Gullett Elementary

12125 44th Avenue East, Bradenton, FL 34211
Phone (941) 727-2067, Fax (941) 727-2094
Todd Richardson, Principal
Julie Gierhart, Assistant Principal

October 25, 2022

Natalie Spradling, CPA CFE
Senior Associate
Cherry Bekaert Advisory LLC

This is regarding the audit finding.

> Per notes on the Financial Report on Fundraising Projects form for disbursement #3312022 sales tax was not paid. The related invoice and P-card statement show that sales tax was collected by the vendor then refunded to the school. School Board Policy (Internal Accounts Handbook, 8.2.H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5.G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

The Senior Secretary/Bookkeeper will be attending a training on November 15 for Internal Accounts Fundraiser and Sales Tax Training for better understanding regarding payment for sales tax.

Sincerely,

Todd Richardson
Principal

Ann Davis
Senior Secretary/Bookkeeper

Harllee Center

6423 9th Street E

Bradenton, FL 34203

10/24/2022

To whom it concerns,

We have reviewed the comments/findings for 21/22 school year for Harllee Center and the following adjustments will be made in this current year:

- A log of receipts will be used for all incoming receipts.
- Mr. Allen has been added as a Bank Signer to avoid any issues in the future.

Thank you!

Roy Shaw

Administrator

Harllee Center

shawr@manateeschools.net

Dr. Mona Jain Middle School

Angela Hodges Lindsey, Founding Principal
Bethany Gerber, Assistant Principal
Jason Dudczak, Assistant Principal

To: Cherry Bekaert Advisory LLC

Attn: Natalie Spradling, CPA CFE

From: Angela Hodges Lindsey

Regarding: Audit finding related to cash disbursements

In response to the audit finding regarding cash disbursement # 20412 for a fundraising school project.

We will determine whether taxes should be paid on item for resale prior to fundraiser starting when filling out the Fundraiser Request Form. Will also attend the district training on Fundraising and Sales Tax to learn more about state and district guidelines and procedures.

Sincerely,

Angela Hodges Lindsey

Principal

12205 44th Avenue East • Bradenton, Florida 34211
941-727-4747

L.R. Johnson K-8
School of International Studies

Principal, Anthony Losada

Assistant Principal, Adrienne Vos
Assistant Principal, Dr. Lisandra Tayloe

October 26, 2022

To whom it may concern:

L.R. Johnson K-8 School agrees with the audit findings:

- Per the invoice for disbursement #3312022 sales tax was not paid on items purchased for concession stand resale. Items included candy and drinks which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.5.G) states that items sold at schools are generally subject to sales tax.

Due diligence will be made going forward to ensure sales tax is paid in accordance with the School Board Policy (Internal Accounts Handbook).

Sincerely,

Anthony Losada
Principal, LR Johnson K8 School

2121 26th Ave East, Bradenton, Florida 34208

Phone: (941) 741-3344 Fax: (941) 741-3345

Martha B. King Middle School
600 75th St N.W.
Bradenton, FL 34209
941-798-6820

Mike Mullen, Assistant Principal

Michelle Clark, Assistant Principal

Jason Spahn, Assistant Principal

Thursday October 27, 2022

Natalie Spradling,

This letter is to inform you I am aware of the finding on our 2021-2022 Internal Accounts Audit. The Bookkeeper has explained to me that after realizing the original purchase had not been charged tax a check was remitted to correct the error. We will practice more diligence to avoid future mistakes.

Respectfully,

Michael P. Mullen

Principal

Our Mission

The mission of Martha B. King Middle School is to prepare the King Community for the challenge and the demands of the 21st Century by facilitating the acquisition of the knowledge, skills, and experiences to reach individual potential.

Electa Arcotte Lee Magnet Middle School

4000 53rd Avenue West
Bradenton, FL 34210
Phone: 941-727-6500 / Fax: 941-727-6513

Shelly DeCesare, Principal
Dr. Tamara Cornwell, Asst. Principal
Dr. Terrance Marshall, Asst. Principal

October 24, 2022

We are in receipt of the comments from Cherry Bekaert Advisory, LLC communication email received on October 24, 2022, regarding Lee Middle School internal accounts for year ending June 30, 2022.

Our response to their comment is as follows:

- Items purchased on disbursement #20150 were for resale to students. The related invoice shows that sales tax was not paid. School Board Policy (Internal Accounts Handbook, 8.2.D) states that sales of school material and supplies are taxable regardless of by who sold.

Our response:
The vendors were notified and going forward will apply the sales tax to all current and future orders.

We would like to thank the School District of Manatee County as well as Cherry Bekaert Advisory, LLC for their recommendations on helping us improve our accounting practices.

Sincerely,

Ginger Collins
Former Principal at Lee Middle School (July 2021 - June 2022)

Current Principal of Lee Middle School in Lieu of former principal Ginger Collins

LINCOLN MEMORIAL MIDDLE TROJANS

305 17th St. E., Palmetto, FL 34221
941.721.6840
ManateeSchools.net/lincoln

October 31, 2022

Dear Sir or Madam:

Ms. Bell and I have reviewed the concerns raised in the "Management Letter" sent by your office with respect to the 2021-22 Internal Accounts. I understand there are two areas which must be addressed involving cash receipts and cash disbursements.

With respect to the first issue involving cash receipts, the funds in question were collected and secured by administration at the event that evening. The deposit delay was attributed to the weekend falling between the event and the return of staff after a scheduled absence.

The second issue involving the collection of tax on purchases made by students has also been remediated. Ms. Bell has reached out to Internal Accounts regarding appropriate procedures, and she also registered for a professional development course that will review tax collection requirements for school bookkeepers.

Please let me know if additional information is needed with respect to your findings.

Thank you for your assistance.

Sincerely,

Ronnie King
Principal

MANATEE HIGH SCHOOL
Sharon Scarbrough, Principal

902 33rd Street Court West
Bradenton, FL 34205
Telephone (941)714-7300
FAX (941)741-3443

October 24, 2022

Natalie Spradling, CPA CFE
Cherry Bekaert LLP
800 N. Magnolia Ave. Suite 1300
Orlando, FL 32803

This letter serves as a response to our recent audit at Manatee High School for the year ended June 30, 2022. We accept the findings of the October 2022 Management Letter provided.

We want to congratulate our bookkeeper, Silvestre Martinez, as well as Kelly Green and Eileen Trace for their diligent work in ensuring our bookkeeping office worked to no audit findings through diligent and thorough work.

Manatee High School appreciates your time and effort in reviewing our financial records.

Respectfully,

Sharon Scarbrough
Principal

The mission of the Manatee County School District is to inspire our students with a passion for learning, empowered to pursue their dreams confidently and creatively while contributing to our community, nation and world.

Jessie P. Miller Elementary School

601 43rd Street West
Bradenton, Florida
34209
Telephone (941) 741-3300

Mrs. Debbie Riley, Principal

Mrs. Kimberly DeLeo, Assistant Principal

October 27, 2022

As Principal of Jessie P. Miller Elementary, I am verifying the communication for the management comments for the recent audit. I attempted to contact the previous bookkeeper that is no longer employed with the School District of Manatee County, Shannon Perry. There was no answer or return communication from Shannon. Paperwork and supporting documentation are completed for all fundraisers. I have looked through all records from the 2021-2022 school year, and I am unable to find the supporting documentation for Penguin Patch – the school Christmas shop event. Going forward, I have met with my current bookkeeper to review procedures that are required for every fundraiser.

- Monies collected for receipt number 422 were not accompanied by a properly completed Financial Report on Fundraising Projects form. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Project Form approved by the principal before the activity begins and a Fundraising Financial Report Recap Form filed at the close of the activity.

With Respect,

Debra Riley

Principal

H.S. Moody Elementary School

5425 38th Avenue West, Bradenton, FL 34209
Phone: (941) 741-3170 Fax: (941) 741-3555

Natalie Jadid, Principal
Krista Francies, Assistant Principal

Administrative Response to Findings

Finding 1: For receipts #149 and 168 the Report of Monies Collected forms for the items selected were not provided. Auditor is unable to determine whether the receipts were turned in to the bookkeeper by the next business day, or deposited timely. This constitutes three discrepancies for each receipt. School Board Policy (Internal Accounts Handbook 2.2) states that all collections remitted to the bookkeeper must be accompanied by an approved collection form. School Board Policy (Internal Accounts Handbook, 2.1 IV.B) states that collections must be turned in no later than the next business day. School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds collected must be deposited within five working days.

Response 1: RMC forms were not collected by the previous bookkeeper for several receipts. The current staff have been informed and are aware that all money turned into the bookkeeper requires an RMC form.

Finding 2: Receipt #168 was not accompanied by a properly completed Fundraising Financial Report Recap form. School Board Policy (Internal Accounts Handbook 5.3 A and 5.3 D) states that fund raising activities must have a Request for Fundraising Project form approved by the principal before the activity begins and a Fundraising Financial Report Recap form filed at the close of the activity.

Response 2: Financial Recap Forms will be completed for all fundraisers and this should not be an issue going forward.

Finding 3: The Pre-authorization for Purchases form for disbursement #9302021 was filled out but unsigned. School Board Policy (Internal Accounts Handbook, 3.2.A) states that a signed commitment from the principal or designee must be on file before any purchase is made.

Response 3: Pre Authorizations for Purchases will be filled out prior to the purchase and signed by the principal before any orders are placed. If a check is going to be printed a signed Check Requisition will be done. The previous administrator is no longer at the school.

Finding 4: The signed Pre-authorization for Purchases form for disbursement #1312022 was not provided. Auditor is also unable to determine that the disbursement was correctly posted to the general ledger. This constitutes two discrepancies. School Board Policy (Internal Accounts Handbook, 3.2.A) states that a signed commitment from the principal or designee must be on file before any purchase is made. School Board Policy (Internal Accounts Handbook, 1.3 and 1.4) establishes a specific chart of accounts for posting all transactions.

Response 4: Pre Authorizations for Purchases will be filled out prior to the purchase and signed by the principal before any orders are placed. If a check is going to be printed a signed Check Requisition will be done.

Finding 5: The signed Pre-authorization for Purchases forms and the signed Check Requisition forms for checks #20054 and 20056 were not provided. Auditor is also unable to determine that the checks were correctly posted to the general ledger. This constitutes three discrepancies for each check. School Board Policy (Internal Accounts Handbook, 3.2.A) states that a signed commitment from the principal or designee must be on file before any purchase is made. School Board Policy (4.11 C) states that the check requisition form should be attached to the check voucher. School Board Policy (Internal Accounts Handbook, 1.3 and 1.4) establishes a specific chart of accounts for posting all transactions.

Response 5: Pre Authorizations for Purchases will be filled out prior to the purchase and signed by the principal before any orders are placed. If a check is going to be printed a signed Check Requisition will be done.

Overall Response: Continued training and district support for a new Senor Secretary and Bookkeeper will alleviate these findings moving forward.

Natalie Jadid

R. Dan Nolan Middle School

6615 Greenbrook Blvd.
Bradenton, FL 34202
Phone: 941-751-8200 / Fax: 941-751-8210

Mr. Scott Cooper, Principal
Ms. Lori Jones, Asst. Principal
Dr. Minetha Brown, Asst. Principal

Cherry Bekaert Advisory LLC

10/25/2022

Attn: Natalie Spradling, CPA CFE

In response to the finding related to the cash disbursement, I the bookkeeper, have been updated what the policy and procedures are with sales tax relating to food and the giving and selling of it. This item was not in direct sales however because it was given with the gram, I've been notified that sales tax should have been paid.
We will ensure that this does not happen in the future with food items and fundraisers by seeking appropriate training from the district regarding this finding.

Thank you,

Jennifer Polson

Jennifer Polson, Sr. Secretary Bookkeeper

Scott Cooper, Principal

Oneco Elementary School
5214 22nd Street Court East, Bradenton, FL 34203
Phone (941) 751-7018 • Fax (941) 753-0926

One Team, One Goal!

October 28, 2022

To whom it may concern:

We agree with the findings. The findings are related to the previous staff who are no longer working at Oneco Elementary School. We have ensured that the current staff is trained and aware of the log of receipt book, having pre-authorization paperwork filled out prior to invoice dates and charging tax for any items sold in a fundraiser.

Sincerely,

Nicole Williams
Principal

PALM VIEW K–8
PANTHERS
A WOZ ED CAREER PATHWAY SCHOOL

6025 Bayshore Rd
Palmetto, Fl. 34221
Phone 941 723-4812
Fax (941) 723-4532
manateeschools net/palmview

October 25, 2022

Cherry Bekaert Advisory LLC

Attn: Natalie Spradling, CPA CFE

From the recent audit of the statement of fiduciary assets of Palm View K-8's Internal Accounts Funds as of and for the year ended June 30, 2022, please accept this letter as confirmation that we received and understand the finding and procedures for Pre-authorization for purchasing. Moving forward, we will ensure all purchases will have all pre-authorizations signed by principal before purchases. Thank you for your recent audit and information. If there are any further questions or needs on our end, please let me know.

Sincerely,

Kaththea Johnson, Principal

Palm View K-8

PALMETTO ELEMENTARY SCHOOL

Home of the Tigers

October 26, 2022

To: Cherry Bekaert Advisory, LLC

Attn: Natalie Spradling, CPA CFE

Per the dates on the receipt book pages, monies collected for receipts #178, 183, 199, and 225 were not remitted to the bookkeeper timely. Auditor notes that the related Receipts of Money Collected forms had later dates which corresponded to the dates recorded on the Log of Receipts when funds were remitted to the bookkeeper. School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds must be turned in no later than the next business day.

Staff was reminded that compliance with School Board Policy (Internal Accounts Handbook, 2.1 IV.C), requires remit all monies collected to the bookkeeper within one business day of the funds being collected. We will ensure all monies are deposited in a timely manner.

Monies collected for receipt #183 were not deposited timely. School Board Policy (Internal Accounts Handbook, 2.1 IV.B). School Board Policy (Internal Accounts Handbook, 2.1 IV.C) states that funds collected must be deposited within five working days. The deposit was remitted to the bookkeeper in the afternoon on September 13, 2021 and the Brinks truck had already picked up the deposits for the day.

Sincerely,

Billie-Jo Tyne Fintel
Principal | Palmetto Elementary

1540 10th Street West, Palmetto, Florida 34221
Phone 941.723.4822 Fax 941.723.4607

Palmetto High School

1200 17th Street West
Palmetto, Florida 34221

"Home of the Tigers"

Phone 941-723-4848
FAX 941-723-4952

10/25/2022

To whom it may concern:

My name is Nancy, I am the current bookkeeper at Palmetto High School. We had a change in bookkeeper in May of 2022. There were a couple of findings in the 2021/2022 audit.

We had a change in bookkeepers after cash receipt #1558. The forms were misplaced by the previous bookkeeper. I have searched for the missing forms, but I was not able to locate them. WE, the principal, Bookkeepers, and Senior secretaries are aware that the form is required and are taking the correct steps to assure we have them completed and filed properly going forward. With receipt 1558, I was unable to find the receipt of monies collected nor was I able to verify if this was deposited within the 5 business days. This was also misplaced by the previous bookkeeper. I will, going forward, be aware of any deposit with no receipt of monies collected and will be sure to get it from the sponsor in a timely manner.

With receipt # 1558, I was unable to find any paperwork for requesting a fundraising or a financial report to recap the fundraiser. I do not know what the previous bookkeeper did with the forms. I have learned the proper steps to the fundraiser and with future fundraisers, I will be sure to have all the paperwork in order and filed in the proper place.

There was also a discrepancy in check # 20983. I was unable to find proof that sales tax was paid on the resale of PE uniforms. I am now aware that sales tax is paid on these items. Since we found out that we had not paid the taxes, I have already sent a check to Pay those owed taxes on the PE uniforms from 2021. I now going forward will pay the taxes owed on the items that require me to do so.

Also with check # 20983, the preauthorization form is dated after the order was placed, I was unable to find any supporting document to see when authorization was given for this order as this was also from the previous bookkeeper, but I am aware of the proper procedural steps in the authorization and order, going forward, I will be aware of not ordering things until proper paperwork is completed and signed by the designated signee,

Thank you,

Nancy Santos

Bookkeeper

Principal

R.H. Prine Elementary

3801 Southern Parkway West ~ Bradenton, FL 34205
Telephone: 941-751-7006 ~ Fax: 941-753-0924

Mr. Greg Sander, *Principal*
sanderg@manateeschools.net

Mr. Scott Flynn, *Assistant Principal*
flynns@manateeschools.net

10/25/2022

Internal Account Audit Findings 2021-2022

- Monies collected for receipts #359 and #368, and for disbursement #20054, Hoodie/Sweatshirt fundraiser and Bookfair Fundraiser. I Submitted Request for Fundraising Project and Pre Authorization Forms both signed by the Principal. A Financial Recap was not done at the end of the fundraisers or at least could not be found. Instruction has been given to staff when given a Request form that once fundraiser is finished a Recap must be filled out and signed.
- Disbursement #20051 sales tax was not paid. I have sent a check to the School Board and a sales tax recap sheet paying the 7% sales tax on invoice plus the profit made. We are using the same vendor this year and have already made the phone call to him to include the sales tax on the invoice. I am aware that we owe sales tax for fundraiser items being sold.
- Pre Authorization for purchases and disbursements for #20052, 20053 and 20054. I am aware that all purchases and disbursements are to have pre authorization before purchasing and disbursing. This should not be an issue in the future.
- I will follow up with staff and administration to reinforce policies. I am new to Prine Elementary but not new to the Senior Secretary position. Procedures will be better going forward.

Sincerely,

Lynda Hicks
Senior Secretary

Principal
Greg Sander

Sea Breeze Elementary

Home of the Sea Hawks

Mrs. Aliki Bovoletis
Principal

Mr. Todd Blackmore
Assistant Principal

OUR MISSION:
Sea Breeze Elementary School strives to maintain high expectations and promote academic excellence for all students by creating a positive school climate which respects and values diversity and nurtures self-esteem.

3601 71st St W
Bradenton, FL 34209
(941)741-3190

October 28th, 2022

To Whom it May Concern:

We have had administrative and senior secretary changes this year at Sea Breeze Elementary. We will continue to organize and go over where important forms are located such as the fundraising request and recap forms. Starting this year by having a folder with each grade level or club/sponsor who does a fundraiser. Moving forward all staff will be trained in correct procedures and documentation for fundraising.

Sincerely,

Aliki Bovoletis

Southeast High School

Bradenton, October 27, 2022

To: Natalie Spradling, CPA CFE

Ref: Audit 2022 – Finding related to Cash Disbursements/Cash Receipts

We have had a change in bookkeepers this year. We have ensured that the current staff is aware of Fundraising requirements and will ensure that all forms are completed including principal's approval prior to fundraising starting.

The current staff is aware that Pre-Authorization requirements must include the principal's signature, date, amount authorized to spend and understand the requirements of fundraising and the form required.

We will take proper actions to make sure situations like these do not happen again.

Let me know if I can be of further assistance.

Ginger Collins
Principal

Marcos Araujo
Bookkeeper

W.D. SUGG MIDDLE SCHOOL

"Home of the Cyclones"

3801 59th Street West
Bradenton, FL 34209
PHONE: (941) 741-3157
FAX: (941) 741-3514

Ann McDonald, Principal

October 25, 2022

To whom it may concern:

Sugg Middle School agrees with the audit findings:

- Per notes on the Financial Report on Fundraising Projects form for disbursement #20222 and per the related invoice, sales tax was not paid. Items sold were plants which are taxable under state law. School Board Policy (Internal Accounts Handbook, 8.2.H) states that tangible personal property sold to students is taxable, including items sold for fund raising purposes. School Board Policy (Internal Accounts Handbook, 8.5.G) states that items sold at schools are generally subject to sales tax, including fundraiser items.

Due diligence will be made going forward to ensure sales tax is paid in accordance with the School Board Policy (Internal Accounts Handbook).

Sincerely,

A. McDonald

Ann McDonald,

Principal, W.D. Sugg Middle School



Annie Lucy Williams Elementary School
3404 Fort Hamer Road Parrish, FL 34219

Andrea Keezer, Principal

Rachael Blanchard, Assistant Principal
Phone (941) 776-4040 • Fax (941) 776-4080

Cherry Bekaert Advisory LLC

Attn: Natalie Spradling,

In response to the finding related to missing a signature on the fundraising form, I will make sure to abide by the policy of making sure the Principal signs on all Pre-Authorizations and Fundraiser forms relating to money we take in at our school.

I will make sure that this does not happen again in the future by double checking for signatures as I submit Fundraising forms.

Thank you,

Alison Cooper
Senior Secretary, Bookkeeper

Andrea Keezer
Principal

ROBERT E. WILLIS ELEMENTARY

14705 The Masters Ave., Bradenton, FL 34202
Phone (941) 316-8245, Fax (941) 316-8259

Dear Audit Committee,

I met with my senior secretary, Mrs. Badgley and we discussed the audit findings below:

Receipt #229

I spoke with Mrs. Badgley about the importance of carefully checking to make sure dates are correct going forward. She agreed, that this was human error and she will work hard on being more detail oriented.

Receipt #225

I spoke with Mrs. Badgley about going forward to make sure any changes made on receipts will be initialed before making the deposit. She understands and will make that change.

Receipt #251

In the future, Mrs. Badgley understands that she is not allowed to use white out if there are errors. She will save the old receipt and create a new receipt to create a new one.

Thank you for bringing these errors to our attention.

Sincerely,
Kathy Price, Principal

Gene Witt Elementary

200 Rye Road East
Bradenton, Florida 34212
Phone (941) 741-3628 - Fax (941) 741-3630

October 24th, 2022

Cherry Bekaert Advisory LLC
Attn: Natalie Spradling, CPA CFE

This letter is regarding the audit finding for Witt Elementary. This finding was for Check #20117 dated 12/08/2021 for $253.60 to Raymond Geddes Company for purchase of school store items for resale where tax was not paid.

Items for the school store are ordered by our teacher that runs the school store (via phone with Raymond Geddes) and an invoice is sent to the bookkeeper within 30 days for payment. This teacher was not aware that tax should be paid and an oversight by the bookkeeper was made when paying the invoice.

A discussion was held with the teacher that orders the items so that she can make sure that Raymond Geddes is aware that the school should be paying tax for these items when ordered.

A discussion was held with the Senior Secretary/Bookkeeper to make sure each invoice from Raymond Geddes or other vendors we order school store items from includes tax when these items are for resale. Training is also being held by Internal Accounts on this procedure which the Senior Secretary/Bookkeeper will be attending on November 17th, 2022.

Sincerely,

Connie Dixon
Principal, Gene Witt Elementary

AGENDA ITEM NO. 16.1

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Approval of Auditor Report from Carr, Riggs & Ingram (CRI)

Executive Summary
On November 2, 2022, the Audit Committee approved of sending forward the Sales Surtax Report from the Internal Auditor, Carr, Riggs & Ingram (CRI), to the School Board.

During the January 13, 2023 School Board Workshop, Dr. Susan Agruso, Audit Committee Chair, provided an update to the Board and discussed the Sales Surtax Report.

The Board will consider approval of the Report.

Recommendation
Motion and approval of the auditor report from Carr, Riggs & Ingram (CRI).

Financial Impact
There is no financial impact.

Contact
Submitting Department: School Board

Attachments:
Sales Surtax Report

School Board of Manatee County

Sales Surtax Report

June 30, 2022

DRAFT



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CPAs and Advisors

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October 25, 2022

Audit Committee and School Board of
Manatee County
215 Manatee Ave. W.
Bradenton, FL 34205

Pursuant to the approved 2021/2022 internal audit plan, we hereby submit the 2022 Sales Surtax Audit. We will be presenting this report to the Audit Committee at the next scheduled meeting on November 2, 2022.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations and testing results related to our Sales Surtax Audit.
Background	This provides an overview of resolutions that impact the Sales Surtax audit and an overview on previous Sales Surtax Audit findings and recommendations.
Objectives, Scope, and Methodology	The audit objectives and focus are expanded upon in this section as well as period of review and areas evaluated in our review.
Testing	This section documents the testing performed and results of the areas reviewed during the audit.

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We would like to thank all those involved in assisting the Internal Auditors in connection with the Sales Surtax Audit.

Respectfully Submitted,

Carr, Riggs & Ingram, LLC
Internal Auditor

Executive Summary

Resolution 2016-03 (Exhibit A) adopted by the Board on 6/14/16 and approved by the voters on 11/8/16 provided for the extension of the sales surtax from 1/1/18 to 12/31/32, and charged the Audit Committee ("AC") with the "review of the collection and proper use of the funds raised through implementation of the sales surtax". Resolution 2016-10 (Exhibit B) further confirmed the appointment of the Audit Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statues.

Resolution 2016-10 requires the Audit Committee to report to the School Board and state whether in its opinion the actual revenues recorded are in agreement with the sales tax remittances received from the State of Florida and the expenditures recorded are in agreement with Resolution 2016-03 and the Project List, as amended, and to provide a listing of exceptions noted. At the request of the Audit Committee, Carr, Riggs & Ingram LLC (CRI) performed procedures to verify the recorded transactions and to obtain other information that the Committee needs to complete its report. CRI performed the following procedures to review the revenue received and expenditures charged to the Sales Surtax Funds during the June 30, 2022 fiscal year:

- Documented beginning and ending balances for fiscal year 2022 of the Sales Surtax Fund.
- Traced all revenue and interest received from Sales Surtax Proceeds from the General Ledger to supporting bank statements
- Tested a selection of expenditures through invoices and journal entries charged to each project and program.
- Reviewed reasonableness of project and program descriptions related to resolution qualifications.
- Tested a selection Charter School Sales Tax Block Grant Expenditures.

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Fund balances and revenues were adequate to support expenditures for the fiscal year ended June 30, 2022. Interest received from Sales Tax Proceeds were properly recorded and supported for the fiscal year ended June 30, 2022. The $26,949,291.01 in expenditures tested of the $47,427,726 made by the School District of Manatee County for the fiscal year ended June 30, 2022, were properly supported by appropriate documentation. Below is the Sales Surtax Fund statement for the fiscal year 2022:

Fund 39192 - Sales Surtax Fund		Fiscal Year Ended June 30, 2022
Additions		
	Sales Tax Proceeds	45,130,466
	Interest	97,041
	Other Misc. Local Sources	1,353
Total Additions		**45,228,860**
Expenditures		
	Projects and Programs	44,946,347
	Charter Schools Block Grant	2,481,379
Total Expenditures		**47,427,726**
EXCESS/(DEFICIENCY) OF REVENUE OVER EXPENSE		**(2,198,866)**
Other Financing Sources (Uses)		
	Capital Lease Proceeds	1,100,565
	Transfer to Debt Service Fund	(12,502,500)
Total Other Financing Sources		**(11,401,935)**
Change in Fund Balance		**(13,600,800)**
Fund Balance - Beginning of Period		**48,073,141**
Fund Balance - End of Period		**34,472,340**

The following should be noted:

- Projects and programs were in compliance with requirements of the Sales Surtax Resolution with the exception of the Matzke Transportation Office Renovations. The Audit Committee noted that the project does not qualify for the use of Sales Surtax Funds and recommended that Management apply other funding sources to the project.

- The current year Bond Interest and Principal payment of $12,502,500 was recorded in the Sales Tax Fund as a transfer out to the Debt Service Fund.

- There was also $1,100,565 shown as Sources (Uses) of Funds in the Sales Surtax fund for Capital Lease Proceeds for Computer Expenditures for the initial capitalization of the assets. Using GASB 87 guidance, the entire lease is recorded as an other financing source during the first year and then is converted to a long-term liability for the government wide statements. Subsequent principal and lease payments are then booked as expenses.

Critical	Such an issue would be expected to receive immediate attention from Management, but must not exceed 30 days to remedy from the final Audit Report date.
High	Such an issue would be expected to receive urgent corrective action by Management, and must be completed within 60 days of final Audit Report date.
Moderate	Such an issue would be expected to receive corrective action from Management, and must be completed within 90 days of final Audit Report date.
Low	Such an issue does not warrant immediate attention but requires corrective action by Management, and must be completed within 120 days of final Audit Report date.

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BACKGROUND

School Board Resolution 2016-03 (Exhibit A) approved on June 14, 2016 stated the language of the ballot question to be put to the voters should include:

> "Shall the Manatee County School Board extend the existing countywide one-half cent sales surtax for fifteen additional years, beginning January, 1, 2018, to through December 31, 2032, charging its Audit Committee with the oversight of the surtax, 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."

Resolution 2016-10 (Exhibit B) further confirmed the appointment of the Audit Committee as the Citizens' Oversight Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statues.

OBJECTIVE

Pursuant to Resolution 2016-03 the Board charged the Audit Committee with the review of the collection and proper use of the funds raised through implementation of the sales surtax. Resolution 2016-10 further confirmed the appointment of the Audit Committee as the Citizens' Oversight Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statues. The Audit Committee requested CRI to perform procedures to verify the recorded transactions and to obtain other information that the Committee needs to complete its report.

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SCOPE

The scope of the audit included revenue and expenditures associated with Sales Surtax Funds for 2021/2022 Fiscal Year (July 1, 2021 through June 30, 2022).

METHODOLOGY

To evaluate the collection and proper use of funds raised through sales surtax, CRI performed the following:

- Documented beginning and ending balances for fiscal year 2022 of the Sales Surtax Fund.
- Traced all revenue and interest received from Sales Surtax Proceeds from the General Ledger to supporting bank statements.
- Tested a selection of expenditures through invoices and journal entries charged to each project and program.
- Reviewed reasonableness of project and program descriptions related to resolution qualifications.
- Tested a selection of Charter School Sales Tax Block Grant Expenditures.

TESTING

Revenue Sales Surtax Fund Balance

CRI documented the fund statement for fiscal year 2022 (Exhibit C) to display the changes in fund balances based on additions and expenditures. The Fund balance and revenues were adequate to support expenditures for the fiscal year ended June 30, 2022. The Sales Surtax Fund balance at the start of fiscal year 2022 was $48,073,141 and at the end of the fiscal year it was $34,472,340, with $45,228,860 in additions (Interest and Sales Tax Proceeds), $47,427,935 in expenditures, with other financing sources of -$11,401,935.

The Expense by Fund Schedule (Exhibit E) displays the source of funds for the various projects funded with Sales Surtax Fund 39192. This shows that there are additional funding sources beyond the Sales Surtax for the various Projects and Programs.

Sales Surtax Fund Revenues

Revenues
Sales Surtax Fund
39192

		Fiscal Year Ended 6/30/2022
Sales Tax Collected	$	45,130,466
Interest Earned	$	97,041
Other Misc. Local Source	$	1,353
Total	**$**	**45,228,860**

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CRI traced all revenue from the G/L to supporting statements from the State Board of Administration (SBA) Account CRI also traced the total G/L revenue to the Capital Quarterly Report as of 6/30/22. All G/L entries for revenue received through the Florida Department of Revenue for sales tax proceeds (39192) were properly recorded and supported.

CRI obtained the SBA Average Daily Balance and Interest Allocation Worksheets for all months to determine if interest received from the SBA Agency Account was properly allocated. CRI also traced the deposits for sales tax proceeds to the SBA Average Daily Balance and Interest Allocation Worksheet to ensure the deposits were included in the calculation of the Average Balance. All deposits were properly recognized and interest was correctly calculated and applied to the Sales Surtax Fund.

Expenditures

We obtained a detail report of expenditures based on the Projects and Programs listed in the Capital Quarterly Report (Exhibit D) and selected samples for our testing. The sample size of 62 Expenditures (both Journal Entries and AP Invoices) was based on the total Amount for each Project as follows:

Project Amount under $1,000,000 – 1
Project Amount $1,000,001 to $5,000,000 – 3
Project Amount $5,000,001 and greater - 5

CRI selected and tested 62 expenditures and obtained supporting documentation for the expenditures. Below is the breakdown by Project/Program with Amount Tested from Each Project/Program:

Project/Program Name	Count in Sample	Amount Tested
Bayshore HS Track/PressBox	3	$546,213.55
Braden River Middle Renovation	5	$1,643,907.64
King Middle Covered Walks	1	$28,300.30
MHS TV Studio	2	$26,610.00
Matzke Trans Office Renovation	1	$3,078.86
MHS Grandstands and Parking	6	$3,190,762.61
Oneco Elementary Renovation	1	$280.80
Palmetto HS Drainage Improveme	1	$52,292.71
Palmetto HS Renovation	1	$18,970.00
Seabreeze ES Drainage	1	$10,525.36
Seabreeze Roof Replacement	1	$57,458.00
Security Fencing Phase II	6	$1,799,977.18
Southeast High Track Resurface	1	$18,750.00
Sugg Middle Replacement	5	$2,271,455.36
Witt Elementary Add/Reno	3	$837,604.88
Project Totals	**38**	**$10,506,187.25**
5200 HP 3PAR	1	$101,698.15
Adobe Liscenses	1	$46,900.00
Blackboard Enterprise	1	$42,000.00
Central Computer Purchase	3	$202,098.30
Computer Lease-Refresh Schools	1	$881,963.32
Destiny Follett Enterprise	1	$120,561.58
Focus	1	$61,922.50
HP Computer Lease Phase II	2	$1,375,706.40
Microsoft Enrollment for Educ	1	$76,941.80
LightSpeed Content Filter-UTD	1	$165,200.00
MYSDMC ClassLink Portal	1	$123,760.00
Peoplesoft ERP	3	$189,698.44
S/S Emrgency Notification Sys	1	$113,336.08
School Phone System Upgrade	3	$253,063.19
Schoology Enterprise Learning	1	$185,760.00
Program Totals	**22**	**$3,940,609.76**
2017 Series Sales Tax Bond Payment	2	$12,502,500.00
Other Sources (Uses) Totals	**2**	**$12,502,500.00**
Total Tested	**62**	**$26,949,297.01**

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We reviewed each invoice and verified that the amounts matched the amounts entered in PeopleSoft and further reviewed the documentation for indication that the correct project was charged and that the charges appeared appropriate. No exceptions were noted.

Project and Program Descriptions and Sales Surtax Qualifications

CRI reviewed the project and program descriptions as it related to the sales surtax qualifications to assess how each project was identified as appropriately funded by the Sales Surtax Funds (Exhibit F). In addition to using the descriptions, CRI discussed with management how they determined if Projects were appropriate for the use of sales tax collections stated in the Resolution. CRI also referenced the District Attorney Opinion (Exhibit H) as it relates to technology programs.

Project and Program qualifications were discussed with the Audit Committee at the November 2. 2022 Audit Committee Meeting. The Audit Committee noted that the Matzke Transportation Office Renovations project does not qualify for the use of Sales Surtax Funds and recommended that Management apply other funding sources to the project.

Charter School Capital Outlay Sales Tax Block Grant

Sales Tax Block Grant Fund applications are submitted by charter schools to the District for review and approval. The application contains the purpose and narrative for the use of funds along with the amount. After applications are approved, charter schools are provided with an approval email. During the 2021/2022 fiscal year, all Charter School Sales Tax funds were provided to the charter schools on a cost reimbursement basis. The charter schools submitted Quarterly Reports for the expended funds with supporting documentation which are reviewed by the Accounting Department to ensure use of funds agrees with the purposes submitted on the applications. Funds are then reimbursed to the charter schools after approval by the Accounting Department.

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CRI was provided with the Charter School Block Grant Funds Tracker (Exhibit G) for the 2021/2022 school year. The document contains the amounts awarded for each school, list of expenditures that were approved, and columns for receipts and balance not used for each quarter. The tracker also documents the amount of carry forward awards unused from the previous year. Again, funds are provided on a cost reimbursement basis, therefore these funds are available for future use but were not provided to the charter schools. We performed expenditure testing for funds used by Charter Schools during the 2021/2022 school year. We based our test on the Charter School Block Grant Funds Tracker.

Expenditure Testing

Of the $2,932,557 in approved funds for the 2021/2022 school year, per the tracking spreadsheet provided by the District, $2,252,292.87 were used by the Charter Schools for the 2021/2022 school year. Therefore $680,264.13 in expenditures approved for the charter schools during the current school year were not used during the 2021/2022 school year, and also $66,682 not yet used from the 2020/2021 school year. As these are reimbursable, the District confirmed that these amounts carry over to the 2022/2023 school year for future use as noted on the tracking spreadsheet for the next

school year. The funds have not been provided to the schools and will only be provided when receipts of use are provided to the District.

We selected 6 Charter Schools and tested $1,878,543 in approved funds. Out of this amount, one (1) school did not use the approved amounts totaling $142,981.63 which will carry over to the next school year. We obtained the Quarterly Reports and supporting invoices and other documentation submitted by the Charter Schools to the District to determine if the amount tracked and approved by the District matches the application, approval of the applications, expenditures match the amounts tracked by the District, expenditures are properly reported to the District, expenditures match those stated on the application, and if the expenditures qualify per the Sales Surtax Referendum.

Florida Statute 1013.62 Charter School Capital Outlay Funding (Exhibit I) is used by the Accounting Department as guidance in the approval of expenditure purposes submitted by the Charter Schools. For example, Charter Schools may use Sales Surtax Funds for debt servicing or mortgage payments, which include principal and interest, to acquire land and build structures for the respective schools. During the previous Sales Surtax Audit, in order to confirm that the use of Sales Surtax Funds for debt servicing are allowable, District Management reached out to the Board Attorney for a legal opinion. Per the Board Attorney, there is nothing prohibiting use of the discretionary Sales Surtax Funds for debt service on capital project built after the Sales Surtax extension was approved. Resolution 2016-03 (Exhibit A) for the Sales Surtax extension was adopted by the Board on 6/14/16 and approved by the voters on 11/8/16 and provided for the extension of the Sales Surtax from 1/1/18 to 12/31/32. Charter Schools that used Sales Surtax Funds for debt servicing for the 2021/2022 school year were for capital projects that started after the extension was adopted and approved.

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Exhibit A – School Board Resolution 2016-03

Exhibit B – School Board Resolution 2016-10

Exhibit C – Fund Statements 392

Exhibit D – Capital Quarterly Reports 6.30.2022

Exhibit E – Sales Tax Projects- Expenditures from all Funds

Exhibit F – Project Summaries

Exhibit G – Sales Tax Block Grant Tracker

Exhibit H – Attorney Opinion

Exhibit I - Florida Statute 1013.62 Charter School Capital Outlay Funding

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SCHOOL BOARD OF MANATEE COUNTY
RESOLUTION 2016-03

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY, SUBMITTING TO THE VOTERS OF MANATEE COUNTY AN EXTENSION OF THE EXISTING ONE-HALF CENT SALES SURTAX FOR SCHOOL CAPITAL OUTLAY EXPENDITURES; PROVIDING FOR FINDINGS OF FACT; PROVIDING FOR SUBMISSION TO THE VOTERS OF MANATEE COUNTY A REFERENDUM QUESTION FOR THE EXTENSION OF THE EXISTING ONE HALF CENT SALES SURTAX FOR ACQUISITION, RENOVATION AND CONSTRUCTION OF EDUCATIONAL FACILITIES SET FORTH IN THE DISTRICT'S CAPITAL OUTLAY PLAN; PROVIDING FOR LIMITATION OF THE USE OF THE SURTAX TO STATUTORILY AUTHORIZED PROJECTS AND RELATED COSTS; PROVIDING FOR CREATION OF A CITIZENS' OVERSIGHT COMMITTEE

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WHEREAS, in 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax ending on December 31, 2017, which discretionary sales surtax has been used for authorized school capital outlay projects, and has been an important component of financing fixed capital expenditures or fixed capital costs for the Manatee County School District.

WHEREAS, Section 212.055(6), Florida Statutes (2015), provides that the School Board in each county may levy a discretionary sale surtax not to exceed one half cent, pursuant to resolution conditioned to take effect only upon approval of a majority vote of the electors of the county voting in a referendum.

WHEREAS, there is an existing need to provide a financing source for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities throughout Manatee County which have a useful life expectancy of five (5) or more years and for land acquisitions, land improvement, design and engineering costs related thereto. Further financing is needed to pay for the costs of retrofitting and providing for technology implementation including hardware and software for the various sites within the school district.

WHEREAS, the School Board of Manatee County deems it in the best interests of the school children of Manatee County to seek extension of the existing one half cent sales surtax for school capital outlay and related costs.

WHEREAS, the School Board has designed a tentative Ten Year Capital Outlay Plan for use of the surtax proceeds, combined with all other available revenue resources, for 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 (5) or more years, and for the land acquisition, land improvement, design, and engineering costs, and for the costs of retrofitting and providing for technology implementation including hardware and software for the various sites within the school district. The capital outlay plan is attached hereto as Exhibit A.

WHEREAS, surtax revenues may be used for the purpose of servicing bond indebtedness to finance projects authorized by the law and any interest accrued thereto may be held in trust to finance such projects; provided, however, neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.

WHEREAS, the surtax revenues shall be collected by the Florida Department of Revenue pursuant to the law and shall be distributed to the School Board in accordance with the provisions of Florida law.

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WHEREAS, as section 212.055(6), Florida Statutes (2015) provides that the matter shall be placed on the ballot by the governing body of the county, the School Board does request the Board of County Commissioners to place this matter on the ballot in the November 8, 2016, election.

NOW, THEREFORE, BE IT RESOLVED, by the School Board of Manatee County, that pursuant to section 212.055(6), Florida Statutes (2015), the School Board of Manatee County, Florida, does herby adopt this Resolution submitting to the voters of Manatee County, a referendum question, the effect of which shall be to extend the effective date of the 2002 one half cent sales surtax Resolution from January 1, 2003, to January 1, 2018, and ending on December 31, 2032, but only upon approval of a majority vote of the electors of Manatee County, Florida, voting in a referendum to be held on November 8, 2016.

BE IT FURTHER RESOLVED, that the School Board shall annually review and adopt a Ten Year Capital Outlay Plan, revised as needed based on changing local needs as dictated by student enrollment growth, facilities condition, educational requirements and construction costs, and based on the 15 year sales tax proceeds, along with other revenue sources.

BE IT FURTHER RESOLVED, that upon approval of the extension of the one-half cent sales surtax, the School Board shall charge its Audit Committee with review of the collection and proper use of the funds raised through implementation of the sales surtax. The members of the Audit Committee shall not be affiliated with or employed by any business or occupation that would have a direct or indirect financial benefit from any project partially or fully funded by the surtax collections.

BE IT FURTHER RESOLVED, that the title and language of the ballot question shall be as follows:

EXTENDING THE EXISTING SCHOOL ONE HALF CENT SALES SURTAX FOR CAPITAL OUTLAY OF EDUCATIONAL FACILITIES

Shall the Manatee County School Board extend the existing countywide one half cent sales surtax for fifteen additional years, from January, 1, 2018, to ending on December 31, 2032, charging its Audit Committee with the oversight of the surtax, 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.

_____For the one half cent sales tax

_____Against the one half cent sales tax

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BE IT FURTHER RESOLVED, that the Chairman and the Superintendent of Schools are authorized to request the Board of County Commissioners to place this matter on the ballot for the general election to be held November 8, 2016, and to perform such other routine and ministerial actions necessary to implement such submission of the question to the voters.

AND BE IT FURTHER RESOLVED that the Chairman and the Superintendent of Schools are empowered to make scrivener's revisions which may be necessary or required to accomplish the purposed of this Resolution including revisions mandated by the Supervisor of Elections, without further action by the School Board.

Notwithstanding the foregoing, the freeze on non-capital local school property taxes previously required under Section 212.055(6)(d), Florida Statutes (2003), is not extended by this Resolution since this section has been repealed by the legislature.

IN TESTIMONY WHEREOF, in regular session, the members of the School Board have hereunto subscribed their names and have caused the Official Seal of the School Board of Manatee County, Florida, to be hereunto affixed, in the County of Manatee, Florida, on this 14th day of June, 2016.

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Attest:

Dr. Diana Greene
Superintendent

SCHOOL BOARD OF MANATEE COUNTY

Karen Carpenter
Chairman

Exhibit A

SCHOOL DISTRICT OF MANATEE COUNTY
10 YEAR PROJECTED CAPITAL OUTLAY

						Anticipated Revenue					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
TYPE	FUND	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING BAL		10,000,000	(82,102,497)	(95,564,345)	(105,242,516)	(73,292,982)	(31,663,091)	(38,086,581)	(42,591,721)	(17,267,487)	29,740,479
PECO	341	1,151,539	1,364,798	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659
CO & DS	360	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408
MILLAGE	37X	48,365,772	51,437,952	54,930,811	56,029,427	57,150,016	58,293,016	59,458,876	60,648,054	61,861,015	63,098,235
SALES TAX	392	31,731,708	32,366,342	33,013,669	33,673,942	34,347,421	35,034,370	35,735,057	36,449,758	37,178,753	37,922,328
FUEL TAX	391	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CHARTER SCH C/O	396	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
IMPACT FEES	397	9,750,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
PROCEEDS FROM CAPITAL LEASE											
MISC/INTEREST											
TOTAL ESTIMATED REVENUE		103,145,427	18,213,003	9,001,202	1,081,921	34,825,522	78,285,362	73,728,419	71,127,158	98,393,348	147,382,110
BUDGET ESTIMATED EXPENDITURES											
New Construction		80,000,000	20,000,000	20,000,000	-	-	50,000,000	50,000,000	20,000,000	-	-
District Wide-Cooling & Heating		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
District Wide-Roof Repair/Replace		10,000,000	10,000,000	10,000,000	10,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
District Wide - Grounds (Play Grounds, Tracks)		1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	500,000	500,000	500,000	500,000	500,000
District Wide-Finishes (Paint, Carpet/Flooring)		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
District Wide-Traffic/Parking		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	600,000	600,000	600,000	600,000	600,000
District Wide-Safety & Security		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
District Wide-Property Acquisitions			2,000,000								
District Wide-Property Renovations		20,000,000	20,000,000	20,000,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000
District Wide - Annual Maintenance		3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	3,312,242	3,378,487	3,446,057	3,514,978	3,585,278
District Wide - Technology		11,511,963	11,876,963	14,136,963	10,903,630	6,778,780	7,778,780	7,478,780	9,300,123	9,300,123	9,300,123
Transportation - Buses		2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Vehicle Maintenance-Vehicle Purchases		750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Misc Equip											
UNINSURED PROPERTY		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
X-SCHOOLS FF&E, Music & Band Uniforms		650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
X-Special School Maint Projects		1,151,539	1,364,798	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659
X-Construction Dept		1,100,000	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489	1,238,779	1,263,554	1,288,825	1,314,602
X-Maintenance Dept		7,140,000	7,282,800	7,428,456	7,577,025	7,728,566	7,883,137	8,040,800	8,201,616	8,365,648	8,532,961
X-Charter School Capital Outlay		1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
X-Property Insurance		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Debt Service		32,484,422	18,210,786	18,078,000	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636
TOTAL ESTIMATED EXPENDITURES		185,247,924	113,777,347	114,243,718	74,374,903	66,488,612	116,371,943	116,320,141	88,394,645	68,652,869	68,916,258
FUND BALANCE		(82,102,497)	(95,564,345)	(105,242,516)	(73,292,982)	(31,663,091)	(38,086,581)	(42,591,721)	(17,267,487)	29,740,479	78,465,852

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Exhibit A

SCHOOL DISTRICT OF MANATEE COUNTY
10 YEAR PROJECTED CAPITAL OUTLAY

						Anticipated Revenue					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
TYPE	FUND	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING BAL		10,000,000	13,397,503	(9,264,345)	(28,142,516)	(5,392,982)	27,036,909	11,413,419	(2,291,721)	13,832,513	51,640,479
PECO	341	1,151,539	1,364,798	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659
CO & DS	360	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408	271,408
MILLAGE	37X	48,365,772	51,437,952	54,930,811	56,029,427	57,150,016	58,293,016	59,458,876	60,648,054	61,861,015	63,098,235
SALES TAX	392	31,731,708	32,366,342	33,013,669	33,673,942	34,347,421	35,034,370	35,735,057	36,449,758	37,178,753	37,922,328
FUEL TAX	391	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CHARTER SCH C/O	396	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
IMPACT FEES	397	9,750,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
PROCEEDS FROM NEW DEBT		100,000,000									
MISC/INTEREST											
TOTAL ESTIMATED REVENUE		203,145,427	113,713,003	95,301,202	78,181,921	102,725,522	136,985,362	123,228,419	111,427,158	129,493,348	169,282,110
BUDGET ESTIMATED EXPENDITURES											
New Construction		80,000,000	20,000,000	20,000,000	-	-	50,000,000	50,000,000	20,000,000	-	-
District Wide-Cooling & Heating		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
District Wide-Roof Repair/Replace		10,000,000	10,000,000	10,000,000	10,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
District Wide - Grounds (Play Grounds, Tracks)		1,460,000	1,460,000	1,460,000	1,460,000	1,460,000	500,000	500,000	500,000	500,000	500,000
District Wide-Finishes (Paint, Carpet/Flooring)		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
District Wide-Traffic/Parking		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	600,000	600,000	600,000	600,000	600,000
District Wide-Safety & Security		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
District Wide-Property Acquisitions			2,000,000								
District Wide-Property Renovations		20,000,000	20,000,000	20,000,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000	3,170,000
District Wide - Annual Maintenance		3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	3,312,242	3,378,487	3,446,057	3,514,978	3,585,278
District Wide - Technology		11,511,963	11,876,963	14,136,963	10,903,630	6,778,780	7,778,780	7,478,780	9,300,123	9,300,123	9,300,123
Transportation - Buses		2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Vehicle Maintenance-Vehicle Purchases		750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Misc Equip											
UNINSURED PROPERTY		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
X-SCHOOLS FF&E, Music & Band Uniforms		650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
X-Special School Maint Projects		1,151,539	1,364,798	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659	1,474,659
X-Construction Dept		1,100,000	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489	1,238,779	1,263,554	1,288,825	1,314,602
X-Maintenance Dept		7,140,000	7,282,800	7,428,456	7,577,025	7,728,566	7,883,137	8,040,800	8,201,616	8,365,648	8,532,961
X-Charter School Capital Outlay		1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
X-Property Insurance		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
New Debt Service		4,500,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000
Debt Service		32,484,422	18,210,786	18,078,000	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636	18,038,636
TOTAL ESTIMATED EXPENDITURES		189,747,924	122,977,347	123,443,718	83,574,903	75,688,612	125,571,943	125,520,141	97,594,645	77,852,869	78,116,258
FUND BALANCE		13,397,503	(9,264,344.51)	(28,142,515.84)	(5,392,982.15)	27,036,909.36	11,413,418.87	(2,291,721.27)	13,832,513.09	51,640,479.15	91,165,851.55

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THE SCHOOL BOARD OF MANATEE
COUNTY, FLORIDA
RESOLUTION 2016-10

A RESOLUTION OF THE SCHOOL BOARD OF MANATEE COUNTY PROVIDING DIRECTION ON THE USE AND COLLECTION OF THE ONE HALF CENT SALES SURTAX FUNDS AUTHORIZED IN THE NOVEMBER 8, 2016, GENERAL ELECTION; CHARGING THE STANDING AUDIT COMMITTEE OF THE SCHOOL BOARD WITH FURTHER DIRECTION ON ITS ROLE AS CITIZENS' OVERSIGHT COMMITTEE; PROVIDING REVIEW OF THE COLLECTION AND PROPER USE OF THE FUNDS RAISED THROUGH THE ONE HALF CENT SALES SURTAX FOR SCHOOL CAPITAL OUTLAY EXPENDITURES; PROVIDING FOR FINDINGS OF FACT; PROVIDING DIRECTION TO THE AUDIT COMMITTEE AS CITIZENS' OVERSIGHT COMMITTEE ON BEHALF OF THE SCHOOL BOARD OF THE ONE HALF CENT SALES SURTAX; PROVIDING FOR PERIODIC REPORTING BY THE AUDIT COMMITTEE TO THE SCHOOL BOARD ON THE USE OF THE SALES TAX PROCEEDS; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, on June 14, 2016, the School Board of Manatee County (School Board) adopted Resolution 2016-03 authorizing submission to the voters of Manatee County the question of whether the current one half cent discretionary sales surtax should be extended in accordance with Section 212.055(6), Florida Statutes (2015); and

WHEREAS, said extension of one half cent discretionary sales surtax will be submitted to the voters of Manatee County at the general election scheduled for November 8, 2016; and

WHEREAS, the School Board recognizes the responsibility it holds relating to the proper collection and use of the sales surtax and the need to be good stewards of the public funds entrusted to the School Board for use of the students and school system: and

WHEREAS, in Resolution 2016-03, the School Board has charged its Audit Committee to act as a Citizens' Oversight Committee with the review of the collection and proper use of the funds to be raised following implementation of the one-half cent sales surtax; and

WHEREAS, the School Board deems it desirable to provide its Audit Committee with sufficient detail in its direction to carry out the tasks associated with its role of providing oversight of the collection and proper use of the funds raised through the one half cent sales surtax.

NOW, THEREFORE, be it resolved by the School Board of Manatee County, Florida, the following:

1. The School Board hereby confirms the appointment of its Audit Committee as the Citizens' Oversight Committee to provide oversight of the use and collection of the one half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statutes. The Audit Committee's oversight is to include the Project List, prepared by the Administration to enumerate those projects which will be paid for from the half cent sales surtax. The Project List may be amended periodically by the School Board in the ordinary course of business. Attached hereto and incorporated herein as Exhibit A is the 3 Year Capital Outlook as of the effective date of this Resolution. This exhibit is deemed the Project List but may be amended periodically over the life of the sales surtax in accordance with regular practices.

2. Annually, and within four months after the end of the District's fiscal year, the Finance Department will prepare and submit a report to the Audit Committee that includes the following:

   - Sales surtax fund balance at the beginning of the fiscal year, sales surtax remittances from the State of Florida, sales surtax expenditures during the year, and sales surtax fund balance at the end of the fiscal year.
   - Actual revenues and expenses related to the half cent sales surtax compared to the annual budget, including a description of variances.
   - An identification and documentation of any amendments to the Project List approved by the School Board during the year under review.
   - For all half cent sales surtax expenditures, an assertion that each expenditure is in agreement with Resolution 2016-03 and the Project List, as amended.

3. The Audit Committee shall have the authority to ask for and receive all records and documentation showing the collection and use of the surtax proceeds, to engage the District Internal Auditor to perform audit procedures to verify the recorded transactions, to obtain other information that the Audit Committee will need to complete its report, and to consult with School Board counsel if necessary.
4. The Audit Committee will report to the School Board on the results of its review of the Finance Department's report and the District's accounting records. The Audit Committee will state whether in its opinion the actual revenues recorded are in agreement with the sales tax remittances received from the State of Florida and the expenditures recorded are in agreement with Resolution 2016-03 and the Project List, as amended, and will provide a listing of any exceptions noted.
5. The Audit Committee, its members and in all its proceedings will continue to be governed by and comply with all applicable laws and School Board policies including, without limitation, Chapter 286, Florida Statutes, Florida Government in

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the Sunshine Law, Chapter 119, Florida Statutes, Florida Public Records Law, Chapter 112, Florida Statutes, and the Florida Public Ethics Code.

6. This resolution shall become effective upon its adoption by the School Board of Manatee County, Florida, and approval of the extension of the existing one half cent sales surtax for school capital outlay expenditures by the voters of Manatee County, Florida.

SCHOOL BOARD OF MANATEE COUNTY

Attest:

Dr. Diana Greene
Superintendent
Date: October 14, 2016

Karen Carpenter
Chair
Date: October 14, 2016

Attachment:

Exhibit A - 3 Year Capital

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Exhibit C -
Fund Statement

Fund 39192 - Sales Surtax Fund	
	Fiscal Year Ended June 30, 2022
Additions	
Sales Tax Proceeds	45,130,466
Interest	97,041
Other Misc. Local Sources	1,353
Total Additions	**45,228,860**
Expenditures	
Projects and Programs	44,946,347
Charter Schools Block Grant	2,481,379
Total Expenditures	**47,427,726**
EXCESS/(DEFICIENCY) OF REVENUE OVER EXPENSE	**(2,198,866)**
Other Financing Sources (Uses)	
Capital Lease Proceeds	1,100,565
Transfer to Debt Service Fund	(12,502,500)
Total Other Financing Sources	**(11,401,935)**
Change in Fund Balance	**(13,600,800)**
Fund Balance - Beginning of Period	**48,073,141**
Fund Balance - End of Period	**34,472,340**

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Exhibit D
Capital Quarterly Report

School District of Manatee County
Statement of Revenues, Expenditures and Changes in Fund Balance
Capital Outlay Funds
For the Period Ending June 30, 2022

	Original Budget	Current Budget	YTD Actuals	Capital Outlay & Debt Service	PECO Construction	Local Capital Improvement	COPS 2021	Fuel Tax	Sales Tax	Capital Outlay Other	Charter School Capital Outlay	Impact Fees	Educational Facilities Security Grants
REVENUES													
CO&DS Distributed	$ 1,293,177.00	$ 1,442,884.22	$ 1,442,884.22	$ 1,442,884.22	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest on Undistributed CO&D	54,155.00	54,155.00	13,833.17	13,833.17	-	-	-	-	-	-	-	-	-
Public Education Capital Outlay	2,000,000.00	119,704.00	119,704.00	-	119,704.00	-	-	-	-	-	-	-	-
Charter School Capital Outlay	3,427,342.00	3,895,369.00	3,895,369.00	-	-	-	-	-	-	-	3,895,369.00	-	-
Other Miscellaneous State Revenue	748,882.14	227,361.27	227,361.27	-	-	-	-	-	-	-	-	-	227,361.27
STATE SOURCES	7,523,556.14	5,739,473.49	5,699,151.66	1,456,717.39	119,704.00	-	-	-	-	-	3,895,369.00	-	227,361.27
District Local Capital Improve	68,488,318.00	69,048,579.94	69,048,579.94	-	-	69,048,579.94	-	-	-	-	-	-	-
School District Local Sales Tax	38,151,997.00	45,130,465.85	45,130,465.85	-	-	-	-	-	45,130,465.85	-	-	-	-
Interest on Investments	193,500.00	193,500.00	166,365.76	-	-	-	-	-	97,041.27	-	-	69,324.49	-
Other Misc. Local Sources	79,875.00	110,772.40	99,554.36	-	-	28,979.42	-	68,656.96	1,353.07	-	-	564.91	-
Impact Fees	22,689,836.00	31,150,905.95	31,150,905.95	-	-	-	-	-	-	-	-	31,150,905.95	-
LOCAL SOURCES	129,603,526.00	145,634,224.14	145,595,871.86	-	-	69,077,559.36	-	68,656.96	45,228,860.19	-	-	31,220,795.35	-
TOTAL REVENUES	137,127,082.14	151,373,697.63	151,295,023.52	1,456,717.39	119,704.00	69,077,559.36	-	68,656.96	45,228,860.19	-	3,895,369.00	31,220,795.35	227,361.27
EXPENDITURES													
Land	-	150,000.00	-	-	-	-	-	-	-	-	-	-	-
Building & Fixed Equipment	104,731,116.96	30,315,477.83	30,315,477.83	6,000,000.00	119,704.00	-	140,025.41	-	17,522,177.48	22,050.00	-	6,511,520.94	-
Capitalized FF&E	607,399.99	251,133.84	97,444.72	-	-	92,063.68	-	-	5,381.04	-	-	-	-
Non-Capitalized FF&E	2,869,356.77	2,860,574.81	2,011,183.73	-	-	1,021,829.64	-	-	985,894.21	-	-	3,459.88	-
Capitalized Computer Hardware	4,820,000.00	4,698,831.20	4,464,380.43	-	-	2,561,597.42	-	-	1,902,783.01	-	-	-	-
Non-Capitalized Computer Hardware	2,194,253.91	3,304,878.89	3,194,363.48	-	-	468,414.64	-	-	2,496,449.97	-	-	229,498.87	-
Tech FF&E Capitalized	540,000.00	540,000.00	540,000.00	-	-	540,000.00	-	-	-	-	-	-	-
Tech FF&E Non Capitalized	2,338,696.47	2,833,380.46	2,674,143.09	-	-	2,352,319.11	-	-	213,789.80	-	-	108,034.18	-
Buses	1,700,146.00	1,641,421.52	27,866.75	-	-	27,866.75	-	-	-	-	-	-	-
Other Motor Vehicles	841,978.10	987,667.64	209,810.75	-	-	209,810.75	-	-	-	-	-	-	-
Capitalized Improvements other than Building	2,609,135.71	4,832,019.24	5,015,924.65	-	-	-	-	-	5,015,924.65	-	-	-	-
Non-Capitalized Improvements other than Building	1,926,677.77	1,533,089.80	1,426,067.50	-	-	33,433.17	(183,905.41)	-	1,576,539.74	-	-	-	-
Capitalized Remodeling & Renovation	92,207,387.30	11,952,117.64	11,875,234.53	-	-	823,674.21	(76,883.11)	-	11,001,227.99	-	-	-	127,215.44
Non-Capitalized Remodeling & Renovation	35,204,756.30	27,705,594.60	16,451,256.17	-	-	16,415,373.36	-	-	35,882.81	-	-	-	-
Capitalized Software	75,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Non-Capitalized Software	2,796,202.52	2,836,662.55	2,836,662.55	-	-	-	-	-	2,836,662.55	-	-	-	-
Charter School Capital Outlay Sales Tax	2,780,112.26	2,779,842.26	2,481,379.13	-	-	-	-	-	2,481,379.13	-	-	-	-
FACILITIES ACQUISITION & CONSTR	258,242,220.06	99,222,692.28	83,621,195.31	6,000,000.00	119,704.00	24,546,382.73	(120,763.11)	-	46,074,092.38	22,050.00	-	6,852,513.87	127,215.44
Redemption of Principal	1,900,079.23	1,900,079.23	1,710,507.23	-	-	451,704.48	-	-	1,258,802.75	-	-	-	-
Interest	119,702.95	119,702.95	119,702.95	-	-	24,872.33	-	-	94,830.62	-	-	-	-
Dues and Fees	-	2,448.93	2,448.93	2,198.93	-	250.00	-	-	-	-	-	-	-
DEBT SERVICE	2,019,782.18	2,022,231.11	1,832,659.11	2,198.93	-	476,826.81	-	-	1,353,633.37	-	-	-	-
TOTAL EXPENDITURES	260,262,002.24	101,244,923.39	85,453,854.42	6,002,198.93	119,704.00	25,023,209.54	(120,763.11)	-	47,427,725.75	22,050.00	-	6,852,513.87	127,215.44
EXCESS/(DEFICIENCY) OF REVENUE OVER EXP	(123,134,920.10)	50,128,774.24	65,841,169.10	(4,545,481.54)	-	44,054,349.82	120,763.11	68,656.96	(2,198,865.56)	(22,050.00)	3,895,369.00	24,368,281.48	100,145.83
OTHER FINANCING SOURCES (USES)													
Capital Lease	-	1,100,565.12	1,100,565.12	-	-	-	-	-	1,100,565.12	-	-	-	-
Certificates of Participation	100,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	6,804,370.13	6,804,370.13	-	-	-	-	-	-	6,804,370.13	-	-	-
Transfers to Debt Service Fund	(29,247,989.00)	(25,870,938.27)	(25,870,938.27)	-	-	(13,368,438.27)	-	-	(12,502,500.00)	-	-	-	-
Transfers to General Fund	(15,561,209.14)	(16,762,690.06)	(16,550,663.56)	-	-	(12,555,148.73)	-	-	-	-	(3,895,369.00)	-	(100,145.83)
TOTAL OTHER FINANCING SOURCES (USES)	55,190,801.86	(34,728,693.08)	(34,516,666.58)	-	-	(25,923,587.00)	-	-	(11,401,934.88)	6,804,370.13	(3,895,369.00)	-	(100,145.83)
TOTAL CHANGE IN FUND BALANCE	(67,944,118.24)	15,400,081.16	31,324,502.52	(4,545,481.54)	-	18,130,762.82	120,763.11	68,656.96	(13,600,800.44)	6,782,320.13	-	24,368,281.48	-
Beginning Fund Balance	93,921,481.66	93,921,481.66	93,921,481.66	5,071,898.05	-	14,294,895.80	(261,056.45)	-	48,073,140.82	-	-	26,742,603.44	-
Ending Fund Balance	**$ 25,977,363.42**	**$ 109,321,562.82**	**$ 125,245,984.18**	**$ 526,416.51**	**$ -**	**$ 32,425,658.62**	**$ (140,293.34)**	**68,656.96**	**$ 34,472,340.38**	**$ 6,782,320.13**	**$ -**	**$ 51,110,884.92**	**$ -**

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School District of Manatee County
Statement of Revenues, Expenditures and Changes in Fund Balance
Sales Tax Fund
For the Period Ending June 30, 2022

	Original Budget	Current Budget	YTD Actuals	Original Budget to Current Budget Variance	Current Budget to Actual Variance
REVENUE					
School District Local Sales Tax	$ 38,151,997.00	$ 45,130,465.85	$ 45,130,465.85	$ 6,978,468.85	$ -
Interest on Investments	108,000.00	108,000.00	97,041.27	-	(10,958.73)
Other Miscellaneous Local Sources	-	1,353.07	1,353.07	1,353.07	-
TOTAL REVENUE	**38,259,997.00**	**45,239,818.92**	**45,228,860.19**	**6,979,821.92**	**(10,958.73)**
EXPENDITURES					
Capital Projects:					
Bayshore High Press Box/Track Resurface	896,381.60	1,378,154.09	1,378,154.09	481,772.49	-
Braden River Middle School Addition/Renov	10,741,971.71	9,120,536.72	9,120,536.72	(1,621,434.99)	-
King Middle Covered Walks	427,805.00	319,022.00	319,022.00	(108,783.00)	-
Manatee High School TV Studio	200,000.00	15,255.00	15,255.00	(184,745.00)	-
Manatee High School Grandstands	-	2,638,501.57	2,638,501.57	2,638,501.57	-
Matzke Transportation Office Renovations	-	20,627.81	20,627.81	20,627.81	-
MTC Firing Range	2,000,000.00	-	-	(2,000,000.00)	-
Oneco Elementary Renovation	1,500,000.00	561.60	561.60	(1,499,438.40)	-
Palm View Gym Addition	12,775.00	-	-	(12,775.00)	-
Palmetto HS Drainage Press box	188,056.97	61,099.19	61,099.19	(126,957.78)	-
Palmetto HS Renovation	9,998,409.97	440,785.25	440,785.25	(9,557,624.72)	-
Seabreeze ES Drainage	406,892.14	405,690.87	405,690.87	(1,201.27)	-
Seabreeze Roof Replacement	3,300,000.00	136,496.11	136,496.11	(3,163,503.89)	-
Security Fencing Phase II	-	1,576,539.74	1,576,539.74	1,576,539.74	-
Southeast High School Track Resurface	690,000.00	213,456.93	213,456.93	(476,543.07)	-
Sugg Middle Replacement	13,921,058.41	17,109,514.53	17,109,514.53	3,188,456.12	-
Witt Elementary Add/Reno	3,408,989.52	2,920,576.31	2,920,576.31	(488,413.21)	-
Other Projects:					
Charter Schools Capital Outlay Sales Tax Grant	2,780,112.26	2,779,842.26	2,481,379.13	(270.00)	298,463.13
Technology Projects:					
Adobe Licenses	-	46,900.00	46,900.00	46,900.00	-
Blackboard Enterprise	182,000.00	181,238.48	181,238.48	(761.52)	-
Central Computer Purchase	1,528,394.90	1,505,378.06	1,395,884.85	(23,016.84)	109,493.21
Computer Lease	1,248,294.70	2,348,859.82	2,348,859.82	1,100,565.12	-
Destiny Follet Enterprise	125,000.00	120,561.58	120,561.58	(4,438.42)	-
Emergency Notification System	232,564.00	230,277.58	221,235.58	(2,286.42)	9,042.00
Focus	278,945.14	278,945.14	278,945.14	-	-
HP 3 Par Lease	105,338.67	105,338.67	105,338.67	-	-
LightSpeed Content Filter	165,200.00	165,200.00	165,200.00	-	-
Microsoft Enrollment for Education	413,904.72	413,904.72	413,904.72	-	-
MYSDMC ClassLink Portal	124,755.00	124,755.00	124,755.00	-	-
Peoplesoft ERP	1,319,397.66	1,319,397.63	1,319,397.63	(0.03)	-
School Board Agenda Software	75,000.00	-	-	(75,000.00)	-
Schoology Enterprise Learning	187,000.00	185,760.00	185,760.00	(1,240.00)	-
School Phone System Upgrade	1,915,000.00	1,907,733.00	1,681,547.43	(7,267.00)	226,185.57
TOTAL EXPENDITURES	58,373,247.37	48,070,909.66	47,427,725.75	(10,302,337.71)	643,183.91
EXCESS/(DEFICIENCY) OF REVENUE OVER EXPENSE	(20,113,250.37)	(2,831,090.74)	(2,198,865.56)	17,282,159.63	(632,225.18)
OTHER FINANCING SOURCES (USES)					
Capital Lease Proceeds	-	1,100,565.12	1,100,565.12	1,100,565.12	-
Transfer to Debt Service Fund	(12,504,500.00)	(12,504,500.00)	(12,502,500.00)	-	(2,000.00)
TOTAL OTHER FINANCING SOURCES (USES)	(12,504,500.00)	(11,403,934.88)	(11,401,934.88)	1,100,565.12	(2,000.00)
CHANGE IN FUND BALANCE	(32,617,750.37)	(14,235,025.62)	(13,600,800.44)	18,382,724.75	(634,225.18)
Beginning Fund Balance	48,073,140.82	48,073,140.82	48,073,140.82	-	-
Ending Fund Balance	**$ 15,455,390.45**	**$ 33,838,115.20**	**$ 34,472,340.38**	**$ 18,382,724.75**	**$ (634,225.18)**

Sales Tax Budget Amendments (Change in Unappropriated Fund Balance)

Revenue Estimate (Inc) Dec		
Revenue		(6,978,468.85)
Miscellaneous		(1,353.07)
Projects		
Adobe Licenses	New	46,900.00
Blackboard Enterprise	Budget to actual expense	(761.52)
Bayshore High School	Revise Track/Pressbox project	519,175.00
Charter School Sales Tax Grant	Budget to actual expense	(270.00)
Central Computer Purchase	Budget to actual expense	(23,016.84)
Destiny Follet	Budget to actual expense	(4,438.42)
Emergency Notification Sys	Budget to actual expense	(2,286.42)
Manatee High School Grandstand	Moved from COPS funded	2,638,501.57
Matzke Office Renovations	New	20,627.81
Palm View Gym Addition	Move to Impact Fees	(12,775.00)
Peoplesoft ERP	Budget to actual expense	(0.03)
School Board Agenda Software	No longer needed	(75,000.00)
Schoology Enterprise Learning	Budget to actual expense	(1,240.00)
School Phone System	Budget to actual expense	(7,267.00)
Seabreeze El Drainage	Close	(1,201.27)
Security Fencing	Moved from COPS funded	1,576,539.74
Sugg Project	Moved from 22/23	3,188,456.12
YE Project Roll Forward Budgets		(19,264,846.57)
		(18,382,724.75)

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School Board of Manatee County
Statement of Revenues, Expenditures and Changes in Fund Balance
Impact Fees
For the Period Ending June 30, 2022

	Original Budget	Current Budget	YTD Actuals	Original Budget to Current Budget Variance	Current Budget to Actual Variance
REVENUE					
Interest on Investments	$ 85,500.00	$ 85,500.00	$ 69,324.49	$ -	$ (16,175.51)
Impact Fees	22,689,836.00	31,150,905.95	31,150,905.95	8,461,069.95	-
Other Miscellaneous Local Sources	-	564.91	564.91	564.91	-
TOTAL REVENUE	**22,775,336.00**	**31,236,970.86**	**31,220,795.35**	**8,461,634.86**	**(16,175.51)**
EXPENDITURES					
Capital Projects:					
Barbara Harvey Elementary School	120,935.49	98,720.34	98,720.34	(22,215.15)	-
Braden River Middle School Addition	2,211,300.00	1,611,252.00	1,611,252.00	(600,048.00)	-
Buffalo Creek 2story addition	7,998,632.27	598,075.50	598,075.50	(7,400,556.77)	-
Freedom Elementary Wing Addition	3,932,400.00	4,035.00	4,035.00	(3,928,365.00)	-
Haille Middle School Addition	4,878,400.00	-	-	(4,878,400.00)	-
Lakewood Ranch Addition	12,823,522.29	615,312.84	615,312.84	(12,208,209.45)	-
New K-8 School East County	1,500,000.00	1,500,000.00	-	-	1,500,000.00
Palm View Gym Addition	471,911.15	287,577.63	287,577.63	(184,333.52)	-
Parrish Community High School	173,574.81	173,263.78	173,263.78	(311.03)	-
Sugg Middle Replacement	4,497,097.74	3,356,938.74	3,356,938.74	(1,140,159.00)	-
Tara Elementary Addition	3,760,800.00	-	-	(3,760,800.00)	-
Tillman FSC to Classrooms	41,906.40	35,381.34	35,381.34	(6,525.06)	-
Willis Elementary Addition	44,707.15	33,637.59	33,637.59	(11,069.56)	-
Witt Elementary Add/Reno	52,167.08	38,319.11	38,319.11	(13,847.97)	-
Land Acquisition	1,050,000.00	150,000.00	-	(900,000.00)	150,000.00
TOTAL EXPENDITURES	43,557,354.38	8,502,513.87	6,852,513.87	(35,054,840.51)	1,650,000.00
CHANGE IN FUND BALANCE	(20,782,018.38)	22,734,456.99	24,368,281.48	43,516,475.37	(1,633,824.49)
Beginning Fund Balance	26,742,603.44	26,742,603.44	26,742,603.44	-	-
Ending Fund Balance	**$ 5,960,585.06**	**$ 49,477,060.43**	**$ 51,110,884.92**	**$ 43,516,475.37**	**$ (1,633,824.49)**

Impact Fee Budget Amendments (Change in Unappropriated Fund Balance)

Revenue Estimate (Inc) Dec		
Impact Fees		(8,461,069.95)
Other		(564.91)
Projects		
Palm View Gym Addition	Moved from Sales Tax	(184,333.52)

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Exhibit E - Sales Tax Projects- Expenditures from all Funds

	37000	36001	39121	39192	39197	
	Local Capital Improvement	**PECO Construction**	**CO & DS / COPS**	**Sales Tax Proceeds**	**Impact Fees**	**Total**
Capital Projects						
Bayshore HS Track/PressBox				1,378,154.09		1,378,154.09
Braden River Middle Renovation				9,120,536.72	1,611,252.00	10,731,788.72
King Middle Covered Walks				319,022.00		319,022.00
Manatee High School TV Studio				15,255.00		15,255.00
Manatee High School Grandstands			(183,905.41)	2,638,501.57		2,454,596.16
Matzke Transportation Office Renovations				20,627.81		20,627.81
Oneco Elementary Renovation				561.60		561.60
Palmetto HS Drainage Press box				61,099.19		61,099.19
Palmetto HS Renovation				440,785.25		440,785.25
Seabreeze ES Drainage				405,690.87		405,690.87
Seabreeze Roof Replacement				136,496.11		136,496.11
Security Fencing Phase II			(76,883.11)	1,576,539.74		1,499,656.63
Southeast High School Track Resurface			-	213,456.93		213,456.93
Sugg Middle Replacement		6,000,000.00		17,109,514.53	3,356,938.74	26,466,453.27
Witt Elementary Add/Reno				2,920,576.31	38,319.11	2,958,895.42
Other Projects						-
Charter Schools Capital Outlay Sales Tax Grant				2,481,379.13		2,481,379.13
Technology Projects						-
Adobe Liscenses				46,900.00		46,900.00
Blackboard Enterprise				181,238.48		181,238.48
Central Computer Purchase				1,395,884.85		1,395,884.85
Computer Lease				2,348,859.82		2,348,859.82
Destiny Follett Enterprise				120,561.58		120,561.58
Emergency Notification System	540,000.00			221,235.58		761,235.58
Focus				278,945.14		278,945.14
HP 3 Par Lease				105,338.67		105,338.67
LightSpeed Content Filter-UTD				165,200.00		165,200.00
Microsoft Enrollment for Education				413,904.72		413,904.72
MYSDMC ClassLink Portal				124,755.00		124,755.00
Peoplesoft ERP				1,319,397.63		1,319,397.63
Schoology Enterprise Learning				185,760.00		185,760.00
School Phone System Upgrade	744,698.42			1,681,547.43		2,426,245.85
Other Financing Sources						-
Transfer to Debt Service Fund				(12,502,500.00)		(12,502,500.00)
Total	**1,284,698.42**			**34,925,225.75**	**5,006,509.85**	**46,955,645.50**
				1,100,565.12	Capital Lease Proceeds (see Capital Quarterly Report)	
		Net		**36,025,790.87**	Agrees to Capital Quarterly Report Total Expenditures Plus Total Other Financing Sources	

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Project/Program Number	Project/Program Name	Project and Program Descriptions	Resolution 2016-03 Qualifications
3951520092	Bayshore HS Track/PressBox	The scope of work will include, but is not limited to, the installation of a rubberized surface on the new asphalt athletic track and adding two press boxes at the baseball and softball fields.	Improve student safety and achievement
3951539870	Braden River Middle School Renovations & Addition Project	The scope of the work will include a campus-wide heating ventilation/air conditioning (HVAC) renovation which includes new ductwork, HVAC equipment, HVAC controls, lighting, fire alarm, phone system, ceilings, flooring, painting, exterior doors and hardware, and partial casework; reconfiguring the front office and media center for increased efficiency and security; renovating the science labs to science technology labs; expanding the cafeteria and modifying the serving line walls; and possibly construction of a new 6 classroom wing addition.	Renovate existing schools
3951575975	King Middle School Covered Walkways	The project is for the construction of covered walkways to assist with school drop off and dismissal, and will include, but is not limited to, new footings, framing, metal roof panels and electrical lighting at multiple locations.	Improve student safety and achievement
3951531102	Manatee High School TV Studio	The project will include, but is not limited to, the renovation of the existing Manatee High School CCTV Studio 618, and Studio Control Booth in Building #6. The work includes removing the existing Control Booth and constructing a new Control Booth, moving Studio Lighting Switches to the new Control Booth location, removing existing deteriorated wall panels, repairing and painting walls, and recircuiting electrical outlets.	Renovate existing schools
3951531100	Manatee High School - Grandstands and Parking Renovation	The project includes, but is not limited to, the evaluation, design and renovation of the football stadium grandstand seating and the evaluation, design and construction of two new parking lots on the west side of the campus.	Renovate existing schools
3951531145	Matzke Transportation Office Renovations	Convert three offices (6-118, 6-116, and 6-115) into the Bus Dispatch Office with space for four cubicles. Add a transaction window into the new Bus Dispatch Office for bus drivers to interact with the Dispatchers from the Reception Area 6-100. Add wall and door across north Reception Area 6-100 to control access from Reception Area to north corridor. Add wall and door across east Reception Area 6-100 to control access from Reception Area to east corridor. Combine Material Storage 6-101A and Secretarial Space 6-101 to create one room with space for four cubicles to create the new Customer Service Office, add corridor through office 6-114; reduce size of office 6-114. Add a transaction window into the new Customer Service Office from the Reception Area 6-100. The office renovation will require power, data, and telephone for each workstation. Lighting will require rearrangement or LED replacement in affected areas. A/C will require reconfiguring in affected areas. Additionally, a T&B will be required. Fire alarm and fire sprinklers will require reconfiguration in affected areas. Added corridor doors will require mag locks, card readers, and fire alarm connections. New flooring, wall paint and ceiling tiles in affected areas. Provide all other services to complete the project.	Renovate existing schools
3951531861	Oneco Elementary School Renovation Project	The scope of work will include , but is not limited to: Complete Renovation of the existing facility, demolish of select structures, minor non-student station capacity buildings, replacing mechanical systems and associated piping, replace plumbing systems and associated piping, building envelope improvements including window, door and insulation system, improve Technology infrastructure, improve Campus Safety/Security, replace Life Safety Systems including fire alarm, site improvements including stormwater and improve on-site traffic queuing.	Renovate existing schools

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Project/Program Number	Project/Program Name	Project and Program Descriptions	Resolution 2016-03 Qualifications
3951531830	Palmetto HS Campus Drainage Improvements	Per the Board workshop on January 17, 2020, the scope for the "Immediate Plan" was established to be: regrade slopes, lower the drainage inlets and re-sod 12 courtyard areas at Buildings 5, 6, 7, 8, 13, 14, 15 and 17; modify the stadium side pond on the west by excavating the littoral shelf, making the pond deeper and lowering the water levels, and reconstruct the westerly ponds to meet the Southwest Florida Water Management (SWFWMD) requirements; provide a drainage inlet and regrade area adjacent to the football home concession stand; reduce impervious paving and add drainage at the Central Energy Plant; and add concrete at edge of restrooms at Buildings 6, 7 and 8.	Renovate existing schools
3951575990	Palmetto HS Renovation	The scope of work may include, but is not limited to, replacement of buildings 6, 7, 8, 9, and possibly part of all of the cafeteria/building 5. Additional needs of the project could include the baseball pressbox and restrooms, tennis court remediation, IT fiber loop, painting needed areas, resealing and restriping the parking lots, and slight renovations to the admin building.	Renovate existing schools
3951500002	Seabreeze ES Drainage	The scope of work includes, but is not limited to, drainage improvements to the existing school courtyards to meet current condition needs and updated Building Code Requirements in order to address stormwater and drainage issues.	Improve student safety and achievement
3951575965	Seabreeze Roof Replacement Project	The scope of this project includes, but is not limited to, a complete re-roof (roof over) of all of the existing buildings on the Sea Breeze Elementary campus to meet all wind loads and code requirements applicable for the location of the school. This will include a complete design build scope, new steel or aluminum roof system, new lightning protection system and all required upgrades to MEP systems that may be required.	Renovate existing schools
3951500005	Security Fencing Phase 2	The project is for the security fencing needs at thirty-three (33) school district sites and will include, but is not limited to, providing fencing which will direct the public to one main entry on the campus and secures the students behind a fence barrier during school hours. Additionally, existing four foot (4') high chain link fence will be replaced with six foot (6') high chain link fence. The (33) district sites are: Abel Elementary School, Bayshore Elementary School, Blackburn Elementary School, Lincoln Charter School (District owned buildings), Moody Elementary School, Oneco Elementary School, Prine Elementary School, Rowlett Charter School (District owned buildings), Samoset Elementary School, Sea Breeze Elementary School, Harvey Elementary School, Bashaw Elementary School, Braden River Middle School, Gullet Elementary School, Haile Middle School, Harllee Center, Jain Middle School, Johnston K-8 School, Kinnan Elementary School, Manatee Elementary School, Manatee High School, Manatee Technical College - SR 70, Miller Elementary School, Myakka City Elementary School, Parrish Community High School, Stewart Elementary School, Willis Elementary School, Witt Elementary School, Matzke Support Center, Parent Information Center, Professional Support Center, School Support Center / District Offices, and Wakeland Support Center.	Improve student safety
3951520093	Southeast High School Track Resurfacing	The scope of work will include, but is not limited to, Track asphalt and base removal and replacement, drainage improvements inside track interior, coordination on relocating a portion of existing fence and bleachers, extend run out for 100m start, provide pole vault runway and landing area, replace high jump area, replace long and triple jump area, the installation of a rubberized surface on the new asphalt athletic track.	Improve student safety and achievement

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Project/Program Number	Project/Program Name	Project and Program Descriptions	Resolution 2016-03 Qualifications
3951539850	Sugg Middle School Replacement	The scope of the work consists of the construction of a two (2) story brick veneer prototype containing 1,165 student stations and all improvements required for a dynamic, state of the art learning environment for grades six through eight, in addition to the demolition of the existing facility, bus loop, administrative, teacher and pedestrian parking and auxiliary outdoor facilities. Exhibits A through F, further defining the scope of work, is attached hereto and incorporated herin by reference.	Build new schools
3951539820	Witt Elementary Add/Reno	The scope of work will include various building upgrades, enhanced traffic and parking, additional playfield areas, roof replacement, and update heating ventilation/air conditioning, as well as construct a new classroom wing addition. These items include additional vehicle quering onsite, drainage modifications, development of the adjacent parcel for additions and playfield space, and an enlarge classroom wing addition.	Improve student safety and achievement
39087	2017 Sales Tax Bond Principal and Interest Redemption	Principal and Interest Owed for Bond, paid out of Sales Surtax Proceeds Fund (this was paid from Sales Surtax and then Reimbursed)	N/A
34095	5200 HP 3PAR	Leasing agreement for the purchase of an upgraded Hewlett Packard 3PAR Storage System. The current 3PAR Storage System is currently at 80% capacity of maximum storage. To prepare for new PeopleSoft Enterprise System, the District will upgrade from the current 7200 3PAR model to the 8200 3PAR giving the District the needed storage capacity.	Purchase technology
34017	Adobe Licenses	Adobe Enterprise Licenses for Students	Purchase Technology
34013	Blackboard Enterprise	Countywide - Enterprise WEB Platform and Mass Communication System	Purchase Technology
35177	Central Computer Purchase	District Wide Annual Computer Refresh	Purchase technology
40004	Charter School Capital Outlay Grant	Provide Charter Schools with funds from Sales Surtax.	Provide Charter Schools with Funds to be used as noted in Resolution 2016-03.
34100/34102	Computer Lease-Refresh Schools HP Computer Lease Phase II Note: These are combined on the Capital Quarterly Report	12,000 Student Chromebooks - Year 2 Lease and 21 Schools (teacher/admin laptops)	Purchase technology
34015	Destiny Follett Enterprise	Enterprise Library, Textbook, Resource Manager System	Purchase technology

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Project/Program Number	Project/Program Name	Project and Program Descriptions	Resolution 2016-03 Qualifications
34012	Focus	Enterprise Student Information System	Purchase technology
34010	Microsoft Enrollment for Educ	Annual Microsoft Software Enterprise Agreement (Schools/Departments) – Staff/Students	Purchase technology
34011	LightSpeed Content Filter-UTD	Enterprise Staff and Student Content Filter - CIPA Compliance Requirement	Purchase technology
34006	MYSDMC Classlink Portal	Enterprise Signle Sign-On Platform	Purchase technology
34019	PeopleSoft ERP	Enterprise Resource Planning - Business Financial, Payroll and Human Resource System	Purchase technology
38911	S/S Emergency Notification Sys	Alyssa Law/Alert – Centegix Crisis Alert – Required by Florida Statute to be implemented in ALL schools. Staff/Students	Purchase technology
35158	School Phone System Upgrade	Enterprise VOIP Phone System Upgrade	Purchase technology
34014	Schoology Enterprise Learning	Enterprise Learning Management System - eLearning	Purchase technology

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Exhibit G - 2021/2022 Charter School Block Grant Expenditure Tracker

CC	SCHOOL	19/20 Carry Forward	20/21 Carry Forward	21/22 Approved	Revised	Total Approved (Current and Prior)	Prior Year Receipts Received	Current Year Receipts Received 21/22	Approved Funds Remaining	Project Descriptions
2101	Manatee School of Arts/Sciences		66,682.00			66,682.00			66,682.00	Covered walkway for transition between building and shaded play areas. Application was for 50,000 sent email. Will send update when back in the office
2101	Manatee School of Arts/Sciences			74,937.00		74,937.00		-	74,937.00	Protective shade over playground
2102	Team Success *			409,183.00		409,183.00		409,183.00	-	Capitalized remodeling and renovations for newly acquired South Campus expansion of Charter School, Buildings and Fixed Equipment
2104	Manatee School for the Arts *			776,810.00	(270.00)	776,540.00		776,540.00	-	Permanent modular classrooms, design and engineering costs, technology implementation, fencing, and parking expansion
2120	Rowlett Middle Academy		-	304,855.00		304,855.00		102,053.50	202,801.50	A/C installation and maintenance, car-rider loop improvements, feasibility study for new campus design/reconstruction, and architectural planning for new campus design
2121	Manatee Charter *			263,977.00		263,977.00		263,977.00	-	Covered walkway canopy for students
2122	Oasis		20,102.77	-		20,102.77	20,102.77		-	Addition and "improvements" requested more information and function change, 2nd email 9/16/20, Corrected to use funds for mortgage on building
2122	Oasis		-	55,820.00		55,820.00		-	55,820.00	Fixed capital expenditures toward the cost associated with mortgage on the school's facility
2123	Imagine North Manatee			222,239.00		222,239.00		222,239.00	-	Improvement of school facilities
2124	Imagine Lakewood Ranch *			179,915.00		179,915.00		179,915.00	-	Replace awnings and AC units
2131	Palmetto Charter		-	143,264.00		143,264.00		143,264.00	-	Mortgage and principal payments
2141	State College of Florida Collegiate School *	154,074.00	-			154,074.00	154,074.00		-	New Construction for restrooms
2141	State College of Florida Collegiate School *		166,168.00	-		166,168.00	166,168.00		-	Continued construction for remodeling and renovation of classrooms in building 19
2141	State College of Florida Collegiate School *		-	198,613.00		198,613.00		55,631.37	142,981.63	Student Restroom
2161	Visible Men Academy *		40,191.49	-		40,191.49	40,191.49		-	Wireless network repairs, intercom sys , new fencing, plumbing repairs, floor renovation (also wants to appeal portable decision) security cameras, computers, VPK playground
2161	Visible Men Academy *			50,045.00		50,045.00		50,045.00	-	Lease of Facilities
2171	Rowlett Elem		2,894.00	-		2,894.00	2,894.00		-	I Pads
2171	Rowlett Elem	-	-	49,175.00	-	49,175.00		49,175.00	-	I pads
2181	Parrish Charter Academy			203,724.00		203,724.00		-	203,724.00	Building Rent
	Total	**154,074.00**	**296,038.26**	**2,932,557.00**	**(270.00)**	**3,382,399.26**	**383,430.26**	**2,252,022.87**	**746,946.13**	

* Selected for Testing

Prior Year and Current Year Receipts Received	**2,635,453.13**
Less 19/20 Carry Forward SCFCS (previously distributed)	**154,074.00**
	2,481,379.13

Matches Actual YTD per 6.30.22 Capital Quarterly Report

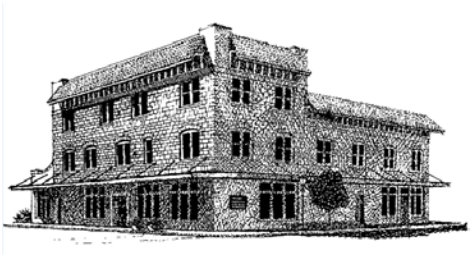
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A FULL SERVICE LAW FIRM SINCE 1920

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MEMORANDUM

TO: School Board Members, Superintendent Saunders

FROM: Stephen R. Dye, Esq.

DATE: December 15, 2020

RE: Sales Surtax use of funds for technology

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Questions presented:

Did Resolution 2016-03 (and the successful ballot referendum) require that technology purchases made by the District with sales surtax monies be limited to "student related/directed expenditures"?

Short Answer:

Resolution 2016-03 did not establish a requirement that technology purchased utilizing the sales surtax be only for student related/directed expenditures.

Discussion:

On June 14, 2016 the Manatee School Board approved Resolution 2016-03 extending the existing one-half cent discretionary sales surtax authorized in 2002 for an additional fifteen years ending December 31, 2032. The Resolution also charged the School Board's Audit Committee with oversight of the surtax. The Resolution stated that funds were directed to be used for capital expenditures to reduce overcrowding, reduce portable classrooms, renovating existing schools, build new schools where needed, purchase technology and improve student safety and achievement. The Audit Committee, after several discussions on the intent of the use of the sales tax dollars with regard to technology, concluded or at least had concern that in their opinion the purchase of technology was conditional and must be "student directed expenditures" based on certain promotional documentation promoting passage of the surtax. While an argument can be

made that a person may interpret the promotional materials for the proposed extension of the surtax (to fund capital expenditures, reduce overcrowding, reduce portable classrooms, renovating existing schools, build new schools where needed, purchase technology and improve student safety and achievement) that there was a theme to the items listed it's the plain language of the Resolution and Referendum ballot question that controls what was actually approved, not promotional materials and media. The Board carefully debates and reviews the language in its Resolutions and the Ballot Referendum and if it was the Board's true intent to qualify technology purchases in some manner, that limitation would have been put in the language of the Resolution and Referendum and it's not. Moreover, looking at the plain language of the Resolution again, the fifth Whereas clause states an intent that the funds be used for the cost of retrofitting and providing for technology implementation including hardware and software for the various sites within the School District. Again no limitation that the funds be just used only for classrooms or some other direct nexus to student use.

Conclusion:

Resolution 2016-03 did not establish a requirement that technology purchased utilizing the sales surtax funds be limited to only student directed expenditures or any other conditional language. In reaching this conclusion, I reviewed Resolution 2016-03, Resolution R-16-109, Resolution 2016-10, the email from former Chairperson of the Audit Committee, Mary Forman to Lorri Kidder, CPA dated October 28, 2020, as well as the attachments: sales surtax promotional flyer; District Facebook post 11-7-2016; and a Bradenton Herald article regarding the surtax.

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Exhibit I

2021 Florida Statutes (Including 2021B Session)

Title XLVIII EARLY LEARNING-20 EDUCATION CODE

Chapter 1013 EDUCATIONAL FACILITIES

Entire Chapter

SECTION 62

Charter schools capital outlay funding.

1013.62 Charter schools capital outlay funding.—

[1](1) For the 2021-2022 fiscal year, charter school capital outlay funding shall consist of state funds appropriated in the 2021-2022 General Appropriations Act. Beginning in fiscal year 2022-2023, charter school capital outlay funding shall consist of state funds when such funds are appropriated in the General Appropriations Act and revenue resulting from the discretionary millage authorized in s. 1011.71(2) if the amount of state funds appropriated for charter school capital outlay in any fiscal year is less than the average charter school capital outlay funds per unweighted full-time equivalent student for the 2018-2019 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year, and adjusted by changes in the Consumer Price Index issued by the United States Department of Labor from the previous fiscal year. Nothing in this subsection prohibits a school district from distributing to charter schools funds resulting from the discretionary millage authorized in s. 1011.71(2).

(a) To be eligible to receive capital outlay funds, a charter school must:

1.a. Have been in operation for 2 or more years;

b. Be governed by a governing board established in the state for 2 or more years which operates both charter schools and conversion charter schools within the state;

c. Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;

d. Have been accredited by a regional accrediting association as defined by State Board of Education rule;

e. Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to s. 1002.33(15)(b); or

f. Be operated by a hope operator pursuant to s. 1002.333.

2. Have an annual audit that does not reveal any of the financial emergency conditions provided in s. 218.503(1) for the most recent fiscal year for which such audit results are available.

3. Have satisfactory student achievement based on state accountability standards applicable to the charter school.

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4. Have received final approval from its sponsor pursuant to s. 1002.33 for operation during that fiscal year.

5. Serve students in facilities that are not provided by the charter school's sponsor.

(b) A charter school is not eligible to receive capital outlay funds if it was created by the conversion of a public school and operates in facilities provided by the charter school's sponsor for a nominal fee, or at no charge, or if it is directly or indirectly operated by the school district.

(2) The department shall use the following calculation methodology to allocate state funds appropriated in the General Appropriations Act to eligible charter schools:

(a) Eligible charter schools shall be grouped into categories based on their student populations according to the following criteria:

1. Seventy-five percent or greater who are eligible for free or reduced-price school meals under the National School Lunch Program or, for schools operating programs under the Community Eligibility Provision of the Healthy, Hunger-Free Kids Act of 2010, an equivalent percentage of the student population eligible for free and reduced-price meals as determined by applying the multiplier authorized under the National School Lunch Act, 42 U.S.C. s. 1759a(a)(1)(F)(vii), to the number of students reported for direct certification.

2. Twenty-five percent or greater with disabilities as defined in state board rule and consistent with the requirements of the Individuals with Disabilities Education Act.

(b) If an eligible charter school does not meet the criteria for either category under paragraph (a), its FTE shall be provided as the base amount of funding and shall be assigned a weight of 1.0. An eligible charter school that meets the criteria under subparagraph (a)1. or subparagraph (a)2. shall be provided an additional 25 percent above the base funding amount, and the total FTE shall be multiplied by a weight of 1.25. An eligible charter school that meets the criteria under both subparagraphs (a)1. and (a)2. shall be provided an additional 50 percent above the base funding amount, and the FTE for that school shall be multiplied by a weight of 1.5.

(c) The state appropriation for charter school capital outlay shall be divided by the total weighted FTE for all eligible charter schools to determine the base charter school per weighted FTE allocation amount. The per weighted FTE allocation amount shall be multiplied by the weighted FTE to determine each charter school's capital outlay allocation.

(d) The department shall calculate the eligible charter school funding allocations. Funds shall be allocated using full-time equivalent membership from the second and third enrollment surveys and free and reduced-price school lunch data. The department shall recalculate the allocations periodically based on the receipt of revised information, on a schedule established by the Commissioner of Education.

(e) The department shall distribute capital outlay funds monthly, beginning in the first quarter of the fiscal year, based on one-twelfth of the amount the department reasonably expects the charter school to receive during that fiscal year. The commissioner shall adjust subsequent distributions as necessary to reflect each charter school's recalculated allocation.

(3) If the school board levies the discretionary millage authorized in s. 1011.71(2), and the state funds appropriated for charter school capital outlay in any fiscal year are less than the average charter school

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capital outlay funds per unweighted full-time equivalent student for the 2018-2019 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year, and adjusted by changes in the Consumer Price Index issued by the United States Department of Labor from the previous fiscal year, the department shall use the following calculation methodology to determine the amount of revenue that a school district must distribute to each eligible charter school:

(a) Reduce the total discretionary millage revenue by the school district's annual debt service obligation incurred as of March 1, 2017, which has not been subsequently retired, and any amount of participation requirement pursuant to s. 1013.64(2)(a)8. that is being satisfied by revenues raised by the discretionary millage.

(b) Divide the school district's adjusted discretionary millage revenue by the district's total capital outlay full-time equivalent membership and the total number of unweighted full-time equivalent students of each eligible charter school to determine a capital outlay allocation per full-time equivalent student.

(c) Multiply the capital outlay allocation per full-time equivalent student by the total number of full-time equivalent students of each eligible charter school to determine the capital outlay allocation for each charter school.

(d) If applicable, reduce the capital outlay allocation identified in paragraph (c) by the total amount of state funds allocated to each eligible charter school in subsection (2) to determine the maximum calculated capital outlay allocation.

(e) School districts shall distribute capital outlay funds to charter schools no later than February 1 of each year, as required by this subsection, based on the amount of funds received by the district school board. School districts shall distribute any remaining capital outlay funds, as required by this subsection, upon the receipt of such funds until the total amount calculated pursuant to this subsection is distributed.

By October 1 of each year, each school district shall certify to the department the amount of debt service and participation requirement that complies with the requirement of paragraph (a) and can be reduced from the total discretionary millage revenue. The Auditor General shall verify compliance with the requirements of paragraph (a) and s. 1011.71(2)(e) during scheduled operational audits of school districts.

(4) A charter school's governing body may use charter school capital outlay funds for the following purposes:

(a) Purchase of real property.

(b) Construction of school facilities.

(c) Purchase, lease-purchase, or lease of permanent or relocatable school facilities.

(d) Purchase of vehicles to transport students to and from the charter school.

(e) Renovation, repair, and maintenance of school facilities that the charter school owns or is purchasing through a lease-purchase or long-term lease of 5 years or longer.

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(f) Payment of the cost of premiums for property and casualty insurance necessary to insure the school facilities.

(g) Purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.

(h) Purchase, lease-purchase, or lease of computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support schoolwide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreement.

(i) Payment of the cost of the opening day collection for the library media center of a new school.

Conversion charter schools may use capital outlay funds received through the reduction in the administrative fee provided in s. 1002.33(20) for renovation, repair, and maintenance of school facilities that are owned by the sponsor.

(5) If a charter school is nonrenewed or terminated, any unencumbered funds and all equipment and property purchased with district public funds shall revert to the ownership of the district school board, as provided for in s. 1002.33(8)(d) and (e). In the case of a charter lab school, any unencumbered funds and all equipment and property purchased with university public funds shall revert to the ownership of the state university that issued the charter. The reversion of such equipment, property, and furnishings shall focus on recoverable assets, but not on intangible or irrecoverable costs such as rental or leasing fees, normal maintenance, and limited renovations. The reversion of all property secured with public funds is subject to the complete satisfaction of all lawful liens or encumbrances. If there are additional local issues such as the shared use of facilities or partial ownership of facilities or property, these issues shall be agreed to in the charter contract prior to the expenditure of funds.

(6) The Commissioner of Education shall specify procedures for submitting and approving requests for funding under this section and procedures for documenting expenditures.

(7) The annual legislative budget request of the Department of Education shall include a request for capital outlay funding for charter schools. The request shall be based on the projected number of students to be served in charter schools who meet the eligibility requirements of this section.

History.—s. 859, ch. 2002-387; s. 4, ch. 2003-393; s. 8, ch. 2006-27; s. 39, ch. 2009-59; s. 35, ch. 2010-154; s. 14, ch. 2016-237; s. 31, ch. 2017-116; s. 45, ch. 2018-6; s. 134, ch. 2019-3; ss. 5, 6, ch. 2020-114; s. 17, ch. 2021-35; ss. 4, 5, ch. 2021-37.

[1]**Note.**— A. Section 4, ch. 2021-37, amended subsection (1) "[i]n order to implement Specific Appropriation 19 of the 2021-2022 General Appropriations Act."

B. Section 5, ch. 2021-37, provides that "[t]he amendments to s. 1013.62(1), Florida Statutes, by this act expire July 1, 2022, and the text of that subsection shall revert to that in existence on June 30, 2020, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which

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expire pursuant to this section." Effective July 1, 2022, subsection (1), as amended by s. 17, ch. 2021-35, and s. 5, ch. 2021-37, will read:

(1) For the 2018-2019 fiscal year, charter school capital outlay funding shall consist of state funds appropriated in the 2018-2019 General Appropriations Act. Beginning in fiscal year 2019-2020, charter school capital outlay funding shall consist of state funds when such funds are appropriated in the General Appropriations Act and revenue resulting from the discretionary millage authorized in s. 1011.71(2) if the amount of state funds appropriated for charter school capital outlay in any fiscal year is less than the average charter school capital outlay funds per unweighted full-time equivalent student for the 2018-2019 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year, and adjusted by changes in the Consumer Price Index issued by the United States Department of Labor from the previous fiscal year. Nothing in this subsection prohibits a school district from distributing to charter schools funds resulting from the discretionary millage authorized in s. 1011.71(2).

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b. Be governed by a governing board established in the state for 2 or more years which operates both charter schools and conversion charter schools within the state;

c. Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;

d. Have been accredited by a regional accrediting association as defined by State Board of Education rule;

e. Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to s. 1002.33(15)(b); or

f. Be operated by a hope operator pursuant to s. 1002.333.

2. Have an annual audit that does not reveal any of the financial emergency conditions provided in s. 218.503(1) for the most recent fiscal year for which such audit results are available.

3. Have satisfactory student achievement based on state accountability standards applicable to the charter school.

4. Have received final approval from its sponsor pursuant to s. 1002.33 for operation during that fiscal year.

5. Serve students in facilities that are not provided by the charter school's sponsor.

(b) A charter school is not eligible to receive capital outlay funds if it was created by the conversion of a public school and operates in facilities provided by the charter school's sponsor for a nominal fee, or at no charge, or if it is directly or indirectly operated by the school district.

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AGENDA ITEM NO. 16.2

School Board of Manatee County
January 24, 2023 - Regular Board Meeting

Title
Board Approval of the Agreement between the School Board of Manatee County and the Florida School Boards Association (FSBA) for Consulting Services - *updated January 20, 2023*

Executive Summary
During the January 10, 2023 School Board Meeting, the Board approved of the Florida School Boards Association (FSBA) as the selected consulting firm for the superintendent search. The Board requested that the agreement come before the Board.

The Board will review and consider approval of the agreement with FSBA.

~~Accompanying meeting materials were not available at the time of publication of the agenda and may be supplemented if such materials become available in accordance with F.S. Section 120.525.~~

Contact
Submitting Department: School Board

Attachments:
2023- FSBA SS Services Contract - added January 20, 2023

Florida School Boards Association
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Professional Services Agreement

The School Board of Manatee County, Florida, ("**School Board"**) does hereby retain the services of **Florida School Boards Association, Inc.,** with an address of 203 South Monroe Street, Tallahassee, Florida 32301, (hereinafter called **"FSBA")** to furnish professional services.

WHEREAS, pursuant to the terms and conditions of this Agreement the **School Board** desires to engage **FSBA**, and **FSBA** desires to be engaged by the **School Board**, to render professional services in connection with assisting the **School Board** in its search for a new Superintendent.

NOW THEREFORE, in consideration of the mutual promises and agreements set forth herein, it is agreed by and between the **School Board** and **FSBA** as follows:

1. **Description of Services. FSBA** shall perform the following services:

FSBA will provide the Board consulting services to select an effective Superintendent who will collaborate with the **School Board** as to the future direction and priorities of the School District. **FSBA** will guide and assist the **School Board** through a pre-search activities identifying District criteria and priorities in relation to the needs of the district and the qualities desired in a Superintendent; assist the **School Board** with development of recruitment materials, application procedures, and an advertisement plan; develop a plan for receiving applications and how they will be processed; conduct reference checks through legal counsel, and determine a process for selecting candidates for the interview phase; and assist the Board as applicable in other items that lead to the selection of a final candidate for Superintendent and negotiation of contract with chosen candidate.

FSBA and its sub-consultants will perform all services specified above, except as provided otherwise herein. All intellectual property, work product, outcomes, or processes specially developed for the delivery of services described above shall be the property of the **School Board**.

2. **Term of Agreement.** The term of this Agreement shall be from the date last signed by both parties until December 31, 2023 or the selection of a Superintendent by the School Board if earlier, unless terminated as provided herein. At the completion of this engagement, **FSBA** will have no further responsibility to the **School Board**.

3. **Termination.** Either party may terminate this Agreement upon breach by the other party of any material provision of this Agreement, provided such breach continues for fifteen (15) days after receipt by the breaching party of written notice of such breach from the non-breaching party. **FSBA** shall be paid for services performed and completed under this Agreement up to the date of termination only.

4. **Compensation and Payment.** Based on the completion of services described in paragraph 1 above, **FSBA** shall receive payment as listed below:

A fixed fee of $35,000.00 shall be paid for the services provided. Additionally, any travel and on-site expenses related to the services being provided shall be paid by the **School Board**. Travel expenses shall only be incurred as authorized by School Board and as provided for by section 112.061, Florida Statutes. The School Board shall also be responsible for costs associated with comprehensive background searches on finalist candidates.

School Board's payment will be made pursuant to the provisions of the Local Government Prompt Payment Act after receipt of **FSBA's** invoice and completion of services. The Local Government Prompt Payment Act requires the **School Board** to pay a correct and undisputed invoice within forty-five (45) days of the **School Board's Accounts Payable Department's** receipt of said invoice.

5. **Independent Consultant**. **FSBA** certifies that it is an independent **Consultant** and shall not employ, contract with, or otherwise use the services of any officer or employee of the **School Board**. **FSBA** certifies that its owner, officers, directors or agents, or members of their immediate family, do not have an employee relationship or other material interest with the **School Board**, its members or staff.

6. **Insurance. FSBA** shall, throughout the performance of its services pursuant to this Agreement, maintain and provide to the School Board the following insurance coverage:

Professional Liability Insurance. The professional liability insurance shall provide protection from negligent act, errors, and omissions of FSBA from and in connection with the performance of work under the Agreement. The policy shall provide coverage for negligent acts or omissions of FSBA in a minimum amount of $1,000,000.00 per claim. The policy shall contain a maximum deductible of $1,000.00 per claim.

7. **Governing Law and Venue**. This Agreement, and all extensions, supplements and modifications thereto, and all questions relating to its validity, interpretation, performance or enforcement shall be governed by and construed in accordance with the laws of the state of Florida. Venue for any legal disputes, legal proceedings or actions arising out of or in connection with this Agreement shall be brought in the circuit courts of Leon County, Florida. The parties shall not violate the code of ethics for public officers and employees, Chapter 112, Florida Statutes.

8. **Modification.** No change or modification of this Agreement shall be valid or enforceable unless the same shall be in writing and signed by both of the parties hereto.

9. **Assignability**. This contract is for the professional services of **FSBA** and may not be assigned by **FSBA** in any fashion, whether by operation of law, or by conveyance of any type without the prior written consent of the **School Board** which consent the **School Board** may withhold in its sole discretion.

10. **No Taxes.** The **School Board** is not obligated and does not agree to pay any federal, state, or local tax as a result of this Agreement.

11. **Public Records Act/Chapter 119 Requirements. FSBA** agrees to comply with the Florida Public Records Act (Chapter 119, Florida Statutes) to the fullest extent applicable, and shall, if this engagement is one for which services are provided, by doing the following:

(a) FSBA and its sub-consultants shall keep and maintain public records that ordinarily and necessarily would be required by the School Board in order to perform the service.

(b) FSBA and its sub-consultants shall provide the public with access to such public records on the same terms and conditions that the School Board would provide the records and at a cost that does not exceed that provided in Chapter 119, Florida Statutes or as otherwise provided by law;

(c) FSBA and its sub-consultants shall ensure that public records that are exempt or that are confidential and exempt from the public records disclosure requirements are not disclosed except as authorized by law; and

(d) FSBA and its sub-consultants shall meet all requirements for retaining public records.

12. Confidentiality. Unless otherwise required by law, any reports, data or other similar information given to or prepared or assembled by **FSBA** under this Agreement which the **School Board** requests to be kept as confidential shall not be made available to any individual or organization by **FSBA** without prior written approval of the **School Board**. The parties hereto acknowledge the applicability of Chapter 119, Florida Statutes, to this Agreement.

13. No Waiver. Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable.

14. Non-Discrimination. The parties shall not discriminate against any employee or participant in the performance of the duties, responsibilities and obligations under this Agreement because of race, color, religion, gender, age, marital status, disability, political or religious beliefs, national or ethnic origin.

15. Access to and Retention of Documentation. The **School Board**, the United States Department of Education, the Comptroller General of the United States, the Florida Department of Education or any of their duly authorized representatives shall have access to any books, documents, papers, and records of **FSBA** which are directly pertinent to work and services to be performed under this Agreement for the purpose of audit, examination, excerpting and transcribing. The parties will retain all such required records, and records required under any state or federal rules, regulations or laws respecting audit, for a period of five years after the **School Board** has made final payment and all services have been performed under this Agreement.

16. Debarment. By signing this Agreement, **FSBA** certifies, to the best of its knowledge and belief, that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency.

(b) Have not, within the preceding five-year period, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.

(c) Are not presently indicted or otherwise criminally charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in the preceding paragraph (b).

(d) Have not within the preceding five-year period had one or more public transactions (federal, state or local) terminated for cause or default.

FSBA agrees to notify **School Board** within thirty (30) days after the occurrence of any of the events, actions, debarments, proposals, declarations, exclusions, convictions, judgments, indictments, information, or terminations as described in paragraphs 18(a) – (d) above, with respect to **FSBA** or its principals.

17. Severability. In the event any of the provisions of this Agreement are determined by a court of competent jurisdiction to be illegal or unenforceable, then such unenforceable or unlawful provision shall be excised from this Agreement, and the remainder of this Agreement shall continue in full force and effect. Notwithstanding the foregoing, if the result of the deletion of such provision shall materially and adversely affect the rights of a party, such party may elect, at its option, to terminate this Agreement in its entirety.

18. Waiver. No consent or waiver, express or implied, by either party to this Agreement to or of any breach or default by another in the performance of any obligations shall be deemed or construed to be consent to, or waiver of, any other breach or default by that party. Except as otherwise provided in this Agreement, failure on

the part of any party to complain of any act or failure to act by another party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver of the rights of that party.

19. **No Third-Party Beneficiaries**. There are no third-party beneficiaries created or entitled by this Agreement and only the specific parties hereto shall have any rights or standing to enforce this Agreement or any provision thereof.

20. **No Partnership or Joint Venture.** It is understood and agreed that nothing contained in this Agreement shall be deemed or construed as creating a partnership or joint venture between the School Board, FSBA or any other party, or cause either party to be responsible in any way for the debts and obligations of the other party.

21. **Mediation.** Prior to initiating any litigation related to this Agreement, the parties agree to submit the dispute to nonbinding mediation by a mediator who is certified in Florida in an effort to resolve the dispute in an expedient manner. Each party shall bear their own attorney's fees and costs incurred by such mediation.

22. **Waiver of Jury Trial.** The parties expressly waive the right to a jury trial for any claims or disputes arising out of, and in connection with, this Agreement and the performance of services in accordance with this Agreement.

23. **Entire Agreement.** This Agreement represents the entire understanding between the parties and supersedes all prior agreements, whether written or oral, relating to the subject matter hereof. In the event any terms contained in any attachments, exhibits, subsequent purchase order (or similar document) sent or received in connection with this Agreement are inconsistent with the terms of this Agreement, the terms of this Agreement shall prevail.

24. **Notices.** All notices shall be in writing, and all payments shall be by check, and may be served by (a) depositing the same in the United States mail addressed to the party to be notified, postpaid, and registered or certified with return receipt requested, (b) transmitting by facsimile to the numbers set forth below for each party, or (c) delivering the same in person to such party by (i) personal delivery or (ii) overnight courier. Notice deposited in the mail shall be deemed to have been given on the third day next following the date postmarked on the envelope containing such notice, or when actually received, whichever is earlier. Notice given in any manner shall be effective only if and when received by the party to be notified. All notices to be given to the parties shall be sent to or delivered at the addresses or facsimile numbers set forth below:

School Board:

Attention: Cynthia Saunders
Superintendent
The School Board of Manatee County
215 Manatee Avenue West
Bradenton, FL 34205
Telephone: (941) 708-8770
saundersc@manateeschools.net

FSBA
Attention: Andrea Messina
Chief Executive Officer
Florida School Boards Association, Inc.
203 S. Monroe Street
Tallahassee, Florida 32301
Telephone: (850) 414-2578
Fax: (850) 414-2585

messina@fsba.org

By giving the other party at least fifteen (15) days written notice, each party shall have the right to change its address and specify as its new address any other address in the United States of America.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first set forth above.

Witnesses:

THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

_____
Witness:_____

By: _____
Chad Choate, III
Chair

_____
Witness:_____

Date: _____, 2023

_____
Witness:_____

By:_____
Cynthia Saunders
Superintendent

_____
Witness:_____

Date:_____, 2023

FLORIDA SCHOOL BOARDS ASSOCIATION, INC.

_____
Witness:_____

By: _____
Andrea D. Messina
Chief Executive Officer

_____
Witness:_____

Date:_____, 2023

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Witnesses:

THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

Witness: _____

By: _____
Chad Choate, III
Chair

Witness: _____

Date: _____, 2023

Witness: _____

By: _____
Cynthia Saunders
Superintendent

Witness: _____

Date: _____, 2023

FLORIDA SCHOOL BOARDS ASSOCIATION, INC.

Witness: 1/18/2023

By: _____
Andrea D. Messina
Chief Executive Officer

Witness: 1/18/2023

Date: 1-18-2023, 2023