

March 3, 2020

**Manatee County School Board
215 Manatee Avenue West
Bradenton, FL 34205**

Dear Members of the School Board,

The Citizens' Financial Oversight Committee ("CFOC") has completed its review of the revenue, expenses and operating reserves of the one mill increase in the school ad valorem millage pursuant to "Resolution 2017-11" (the "Resolution") for the fiscal year ending June 30, 2019.

Our review included accessing audited financial records of the Manatee County School District (the "District"), compiling and summarizing detailed records into the data included in this report. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations of the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

Except as otherwise set forth herein, it is our finding that tracking and accounting of Resolution Revenue and Resolution Expenditures (as hereinafter defined) were in material compliance with the operating budget established by the District and approved by the Board for the twelve months ending June 30, 2019.

In addition to the CFOCs review of financial records of the District, the CFOC has reviewed certain data to identify relevant outcomes related to the use of the Resolution Revenue (as hereinafter defined) consistent with the stated goals of the Resolution. No preliminary conclusions can be drawn at this time regarding the success of the Resolution in accomplishing its goals. This is primarily attributed to time – a single year of data is not necessarily statistically significant in this circumstance. That said, certain data and analysis being measured at this time are presented in this report. Note that the CFOC has experienced difficulty in acquiring homogenous datasets for comparison of data before and after the commencement of the use of the Resolution Revenue. The CFOC seeks continued cooperation with the District administration and staff in that regard.

It is the CFOC's opinion that all conclusions in this report are based on materially correct data; however, information and representations made by the District are subject to change.

John Horne
Chair, Citizens' Financial Oversight Committee

Creation of the Citizens' Financial Oversight Committee

The Citizens' Financial Oversight Committee ("CFOC") was created through the Manatee County School District School Board's approval and adoption of Resolution 2017-11 on November 14, 2017, and the subsequent vote in favor of the one mill increase in the operating ad valorem millage by the constituents of Manatee County in the Special Election held on March 20, 2018.

More specifically: (a) the ballot summary question language approved in Resolution 2017-11 stated the funds generated by the one mill increase to the operating ad valorem millage would be "...overseen by an independent citizens' committee"; and (b) paragraph 4 of Resolution 2017-11 provided as follows: "Provided the millage increase for Manatee County Schools is approved, a financial oversight committee appointed by the School Board shall issue an annual report to insure proper fiscal stewardship of the funds. In addition, the committee shall identify relevant outcomes and report results to the community.

The School Board appointed the initial members of the committee in 2018 who serve subject to the committee charter approved by the CFOC and the School Board.

Mission of the CFOC

The Mission of the CFOC is to: (i) provide oversight to ensure proper fiscal stewardship of operating funds provided by the one mill increase in the operating ad valorem millage; (ii) identify and measure relevant outcomes from the deployment of the funds from the one mill increase; and (iii) report results to the School Board and the community.

Operation and Organization of the CFOC

In order to facilitate a more productive environment, three sub-committees of the CFOC were formed. All sub-committee recommendations are brought to the CFOC for vote and approval. The sub-committees and their purpose are as follows:

Data Analytics Committee

Research, identify, and gather key measurable and quantifiable Manatee County School data central to the fiscal/student success of the District and funds from the one mill increase. Analyze the collected data and report the analysis to the School Board and the community.

Revenue and Expense Deployment Efficiency Committee

Review and analyze the revenue and expense of the funds from the one mill increase to ensure fiscal stewardship consistent with Resolution 2017-11 and the Special Election.

Communications Transparency Committee

Ensure activities and findings of the CFOC are clearly communicated to the School Board and District stakeholders in a simple, objective manner.

Committee Actions or Recommendations through February 4, 2020

1. In a Board workshop held on February 12, 2019, the CFOC recommended the Board adopt a resolution setting forth principles for maintaining core budget increases consistent with economic conditions and to allow Referendum Revenues to provide incremental increases in budgeted operating expense items represented to voters for such revenues.

School District Response: The School Board took no action

2. The CFOC requested the School District review a capital budget item from the Referendum Revenue in the amount of \$2,200,000 for laboratory improvement and equipment for facilities at Parrish Community High School and other sites. Capital facility improvement expenditures are not qualifying expenditures from Referendum Revenue.

School District Response: The School District concurred with the opinion of the CFOC. The budget item was removed as a Referendum Revenue budget item.

3. The CFOC recommended that the state required 3% of revenue reserve applicable to the Referendum Revenue and cost associated with the tax advancement notes be funded from the Referendum Revenue.

School District Response: The School District concurred with the opinion of the CFOC. The School District placed 3% of the Referendum Revenue in reserve.

4. The School District administration advised the CFOC of an issue with the current accounting system over allocating certain payroll benefit cost categories to Referendum Expenditures.

School District Response: The Administration corrected for the misallocation, thus amounts included in this report are reflective of proper allocations. The Administration has corrected this issue.

5. The CFOC and the Board reviewed a request for the Just for Girls contract school to be included in the allocation of the Referendum Revenue. The CFOC and the Board determined that contract schools were not included in the allocation of Referendum Revenue. The CFOC recommended the Board provide benefits comparable to Referendum amounts where appropriate.

School District Response: The School Board approved additional funding for Just for Girls in October, 2019 from the General Fund - Discretionary.

6. Following a review of Charter School Resolution Expenditures, the CFOC determined certain Charter Schools were not in compliance with Resolution 2017-06/Resolution 2017-11. More specifically, not all Charter Schools were utilizing the Resolution Revenue for Operational Purposes. The CFOC requested the School Board and its legal counsel review the matter and communicate any non-compliance to the applicable Charter Schools

School District Response: The School Board's legal counsel reviewed this matter (see December 17, 2019 letter from Stephen R. Dye, Esq. to Doug Wagner, Deputy Superintendent) and determined the Charter Schools should only use the Resolution Revenue for Operational Purposes consistent with Resolution 2017-06 and Resolution 2017-11. The district administration subsequently communicated with the Charter Schools regarding this matter.

7. The CFOC requested certain questions from a prior 2015 Climate Survey be included in the most recent Climate Survey conducted in 2019 in order to utilize this data to assess results attributable to the Resolution Revenue.

School District Response: The School District included the questions requested by the CFOC in the most recent Climate Survey conducted in 2019.

8. The CFOC requested the School District conduct exit interviews for employees departing the District. The goal of the exit interviews from the CFOC's perspective, amongst other goals, is to determine if there are negative influences external to the Resolution Revenue that may be "chilling" the effect of the Resolution Revenue.

School District Response: The School District has implemented a formal exit interview process.

Financial Review and Analysis

We have completed our review of the Resolution Revenue, Expenditures and operating reserves of the Resolution Revenue. Our review included accessing audited financial records of the District, compiling and summarizing detailed records into the data included in this report. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

Prior reported exceptions of expenditures of a capital nature, allocation of certain payroll benefit costs, and a misallocation of certain overtime pay included in our report for the six months ended December 31, 2018 have been corrected by the District.

Defining Terms

- Resolution Revenue: Revenue generated from the one mill increase in the school ad valorem millage pursuant to Resolution 2017-11.
- Core Revenue: All other general fund revenue
- Resolution Expenditures: Expenditures restricted from the Revenue source of the one mill increase in the school ad valorem pursuant to Resolution 2017-11
- Core Expenditures: All other general fund expenditures

Conclusions

Our review concludes that the financial records of the District represent, in all material respects, proper recording and tracking the of the Resolution Revenue, Resolution Expenditures and operating reserves related to the Resolution Revenue as presented in the following schedules (appendices to this report):

- Resolution Budget vs. Actual Expenditures/Fund Balance by Project for the Year Ended June 31, 2019 (Schedule A)
- Recap of Comparative Income and Expense Data and Analysis of Increase/Decrease for the Initial Year of Resolution Amounts (Schedule B)
- Report of Resolution Budget and Resolution and Core Expenditures for the Years Ended June 30, 2019 and 2018 (Schedule C)
- Recap of STEM Budget vs. Actual Expenditures for the Year Ended June 30, 2019 (Schedule D)

Analysis

Schedule A presents a comparison of budgeted Resolution Expenditures to actual Resolution Expenditures for the fiscal year ending June 30, 2019. Resolution Revenue budgeted but not spent in a given Project accounting category in the fiscal year ended June 30, 2019 was carried forward to the 2019-2020 budget as adjustments restricted to the Project accounting category the funds were originally budgeted for. Similarly, Resolution Expenditures in excess of the budgeted amounts were carried forward to the following fiscal year as adjustments in the 2019-2020 budget. For example, any unspent Resolution Revenue originally budgeted for Instructional Staff in 2018-2019 was carried forward and budgeted for Instructional Staff in 2019-2020.

Schedule B presents comparative revenue and expense information and corresponding year over year change analysis. Total expenditures from the General Fund for the District increased by 13% with Core Expenditures contributing 5% of the increase and Resolution Expenditures contributing 8%.

Resolution Expenditures had a relatively larger contribution to the increase in total District expenditures as compared to Core Expenditures as a result of fiscal year ending June 30, 2019 being the initial year of these restricted increases in operating amounts.

Total revenue for the District also increased 13% with Core Revenue and Resolution Revenue contributing 5% and 8% respectively.

Revenue from the District School Tax increased 23% with Core Revenue and Resolution Revenue contributing 5% and 18% respectively.

Schedule C presents: (i) a more detailed review of budgeted and actual Resolution Expenditures by function for the fiscal year ended June 30, 2019; and (ii) Core Expenditures by function for the fiscal years ended June 30, 2018 and June 30, 2019 (Note Resolution Expenditures commenced in the fiscal year ending June 30, 2019).

Schedule D presents more detailed information regarding the STEM Budget due to the material increase in the STEM budget compared to prior years, and in response to the increased emphasis on STEM by both the District and community.

Discussion and Recommendations

Consistent with the CFOC's prior recommendation regarding maintaining increases in Core Expenditures consistent with economic conditions, the CFOC again recommends the School District consider Core Expenditure increases after accounting for inflation. Should there be a correlation between spending in certain areas and the success of the District, in the case of Instruction, there was likely no Core Expenditure increases net of inflation.

Incremental increases in Resolution Revenue through an increase in tax assessed values alone will not be sufficient to fund the necessary increases in certain Core Expenditure areas.

Example of Core Pay Increases Vs. CPI Increases

**Analysis of MEA Pay Increase Patterns - Effect of Resolution Revenue
School District of Manatee County**

	Budget Year					
	2017/2018		2018/2019		2019/2020	
	Amount by Component	% Increase	Amount by Component	% Increase	Amount by Component	Increase Pay % Increase
Beginning Core Pay*	\$ 47,135		\$ 48,512	-	\$ 49,377	\$ - -
Core increase**	\$ 1,377		\$ 865		\$ 999	\$ 999
Total Core Pay Inc.	\$ 48,512	2.9%	\$ 49,377	1.8%	\$ 50,376	\$ 999 1.8%
Quarter Hour Supplement	N/A	N/A	\$ 1,617	3.3%	\$ 1,649	\$ 32 0.1%
Total Pay	\$ 48,512	2.9%	\$ 55,002	13.4%	\$ 56,753	\$ 1,751 3.2%
CPI Increase-trailing 12 Mo.		1.6%		2.9%		1.6%

*Average Salary

**Assumes 3 Level Increase

Component Percentage of Total Pay

	Budget Year			
	2018/2019		2019/2020	
	Pay Amount by Component	Component % of Total Pay	Pay Amount by Component	Component % of Total
Core Pay	\$ 49,377	89.8%	\$ 50,376	88.8%
Quarter Hour Supplement	\$ 1,617	2.9%	\$ 1,649	2.9%
Total Pay	\$ 55,002	100.0%	\$ 56,753	100.0%

Relevant Outcomes and Results

Pursuant to the Resolution, the CFOC has identified relevant outcomes related to the use of the Resolution Revenue, consistent with the stated goals of the Resolution. In order to measure these outcomes, the CFOC has relied upon representations of the District. There have been persistent limitations to acquiring the information requested from the District. This primarily relates to historical information stored in the previous enterprise management system used by the District that is no longer readily accessible. Where applicable, we have worked with the District to find alternative sources of consistent, reliable data.

No preliminary conclusions can be drawn at this time regarding the success of the Resolution in accomplishing its goals. This part of the CFOC's work still remains very much work in progress. There has been recent improvement in this Committee's ability to receive consistent, reliable, and timely information in a format that is conducive to data analysis; however, concern remains that the tracking of relevant outcomes related to the Resolution is spurred by this Committee, and there is not a strong system in place to measure relevant outcomes of the Resolution as it relates to teacher and staff recruitment and retention.

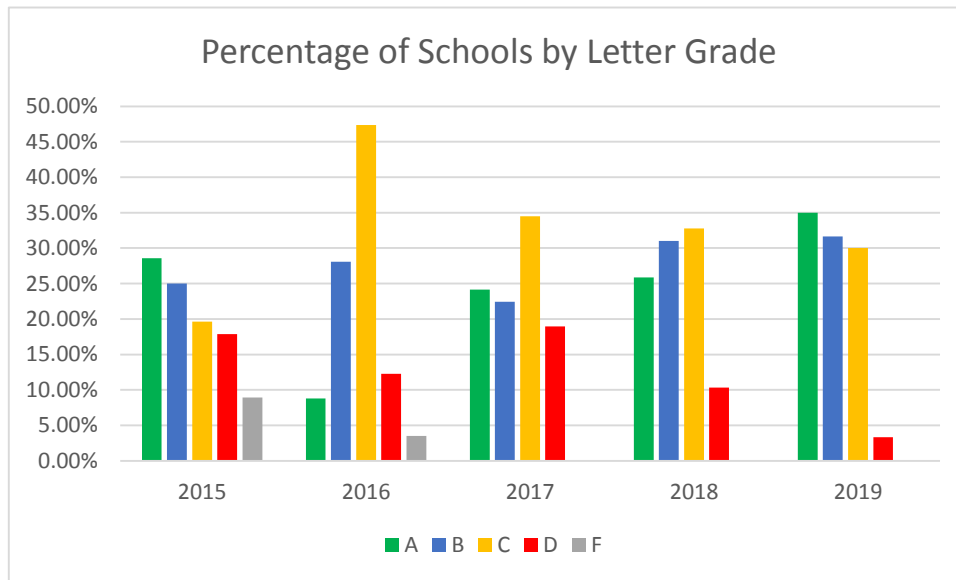
Again, while we want to reiterate no preliminary conclusions can be drawn at this time, the data measured so far has produced mixed results. Student achievement has continued to rise (when using school grade as a proxy for student achievement). The recruitment and retention of teachers and staff with competitive salaries has proven to be a challenging area to measure. Limited historical information is available. More recent information regarding teacher retention has only become available as the result of the hard work and resourcefulness of administrative staff members. So far, data is only available for the 2015-2016, 2016-2017, 2017-2018, and 2018-2019 school years. No conclusion can yet be drawn about the impact of Resolution Revenue on retention. Information related to the expansion of Career and Technical Education and STEM programs supported by the Resolution Revenue is being measured, including the number of programs added as well as student participation in these programs. It is too early to draw any conclusions about the impact of these programs on student achievement.

"To increase student achievement..."

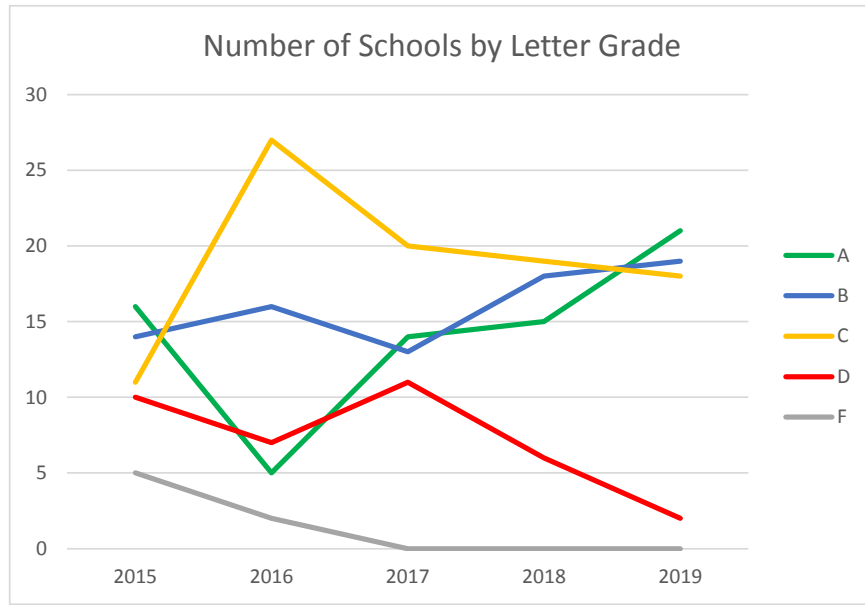
We have examined the grades of each school in the District from 2015 to 2019. Though the District grade itself has remained consistent as a "B" for the last three years (not illustrated in this report), individual school performance has improved. By the end of the 2018-2019 school year, all but two schools were a grade C or above. This information was provided by the Florida Department of Education website. We are assuming that school grades can be used as a proxy for student performance.

Number of Schools by Letter Grade					
School Grade	2015	2016	2017	2018	2019
A	16	5	14	15	21
B	14	16	13	18	19
C	11	27	20	19	18
D	10	7	11	6	2
F	5	2	0	0	0
	56	57	58	58	60

The chart below shows the percentage of schools in the District that were grades A through F from 2015 to 2019.



The graph below organizes the number of schools by letter grade showing a trend line for each letter grade from 2015 to 2019.



The positive trend preceded the Resolution, so we cannot quantify the amount of improvement attributable to the Resolution Revenue. Further, it would be inappropriate to draw any final conclusions about the impact of the Resolution Revenue on student achievement after one year of implementation. This is something that will be tracked for the life of the millage. We feel it is important to show examples of what is being measured to reassure the community that this Committee is fulfilling its obligation under the Resolution.

Other student performance metrics this Committee intends to track include graduation rates and achievement levels as measured by the Florida Department of Education. We are placing special emphasis on performance in Mathematics, as the Resolution specifically allocates funds to STEM programs. We further hope to review the correlation between school grades with other measurable results like teacher vacancies and retention.

“To recruit and retain teachers and staff...”

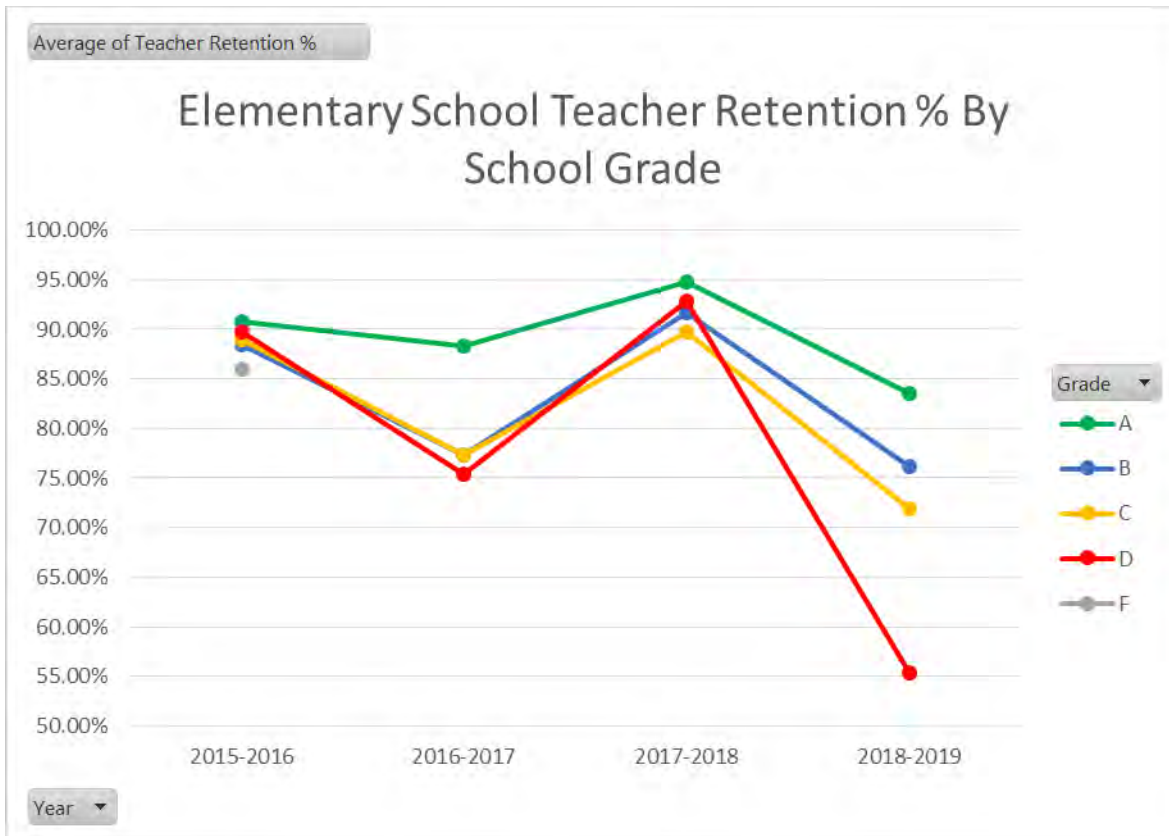
This Committee has worked with the District to try to collect sufficient information to establish a historical baseline. Unlike student achievement, this is an area where we would expect to see immediate results. While the Resolution includes both teachers and staff, we have placed special focus on teachers. Some of the relevant outcomes we have identified include:

- Teacher retention,
- Teacher vacancy rates,
- Number of teacher with advanced degrees,
- Average number of years of teaching experience, and
- Number of first-year teachers versus experienced teachers.

This has been an area of frustration, as much of the historical information is stored in the previous enterprise management system. However, using Excel files of historical teacher rosters, one of the District staff members was able to provide us with some retention information.

Retention Calculation Process: We compared the employee ID numbers on the roster for a given school in June of Year 1 to the entire roster of all District employees in May of Year 2. The reason June of Year 1 was selected as the starting point was to remove any employees that retired or were not retained at the end of the school year of Year 1. The reason it was compared to the all-District employee roster in May of Year 2 was to capture any teachers who changed to a non-teaching role or a position in another school, because we are counting internal transfers and role-changes within the District as being retained.

This is an onerous process, so we are only examining elementary school data for the time being. We currently only have the data for 2015-2016, 2016-2017, 2017-2018, and 2018-2019. We have compared the data to each school's grade as well. In the graph below, you can see the average teacher retention percentage by the school grade. Please note that on the graph, the year on the X-axis indicates Year 2 of the measurement. For example, 2016-2017 shows the percent of teachers retained between June of 2016 and May of 2017.



There are two noteworthy items in this graph. The first is that schools with higher grades tended to have a higher retention percentage. The second interesting point is the spike in retention during the 2017-2018 school year and the dramatic decrease in retention during the 2018-2019 school year. It is important to note that we recognize that retention percentages are going to be more heavily skewed by smaller schools with a lower teacher percentage.

Teacher Population with Advanced Degrees						
Degree	6/7/2017		6/6/2018		2/4/2020	
	Number	Percentage	Number	Percentage	Number	Percentage
Doctorate	56	2.07%	67	2.20%	74	2.47%
Specialist	52	1.93%	63	2.07%	55	1.84%
Master's	1,096	40.61%	1,221	40.18%	1,326	44.27%
Total Advanced Degrees	1,204	44.61%	1,351	44.46%	1,455	48.58%
Bachelor's	1,495	55.39%	1,688	55.54%	1,540	51.42%
Total Teachers	2,699	100.00%	3,039	100.00%	2,995	100.00%

The table above shows the number of teachers in the school district with advanced degrees as well as the percentage of the total teacher population holding those degrees. There is a significant jump in the number of teachers holding advanced degrees after the Resolution was implemented. Not enough information is available to determine if this is due to recruitment of more competitive candidates, or if teachers already employed within the district completed advanced degree certifications during this time. Please note that the time periods when these measurements were taken are not uniform, but the Committee felt it was important to present the information that we have.

“Expand Career and Technical Education and STEM programs to prepare students for the workforce...”

This is an area where extensive data is being collected by the District. Much of this information is internally generated by the District and utilized by District leadership, as opposed to the information being collected only at the request of this Committee. We have reviewed plans outlining the intended use of the Resolution Revenue for these areas and provided feedback where appropriate, and the District has made changes accordingly in response to this feedback.

The relevant outcomes that we are able to measure at this time are the number of programs added and the number of students participating in these programs. Below is a summary of the programs that have been added or are in process:

- Woz program at Palm View K-8 (437 participants)
- Agriculture at Sugg Middle School (176 participants)
- Cybersecurity at Bayshore High School (145 participants)
- Academies at Manatee High School (unknown number of participants)
- 17 new STEM/Inspiring Elementary Engineering programs at various elementary schools (most schools have all students participate in these programs)
- VEX IQ Robotics in all Elementary Schools implemented throughout the 2019-2020 school year (70 teams signed up for the inaugural competition)

As mentioned previously, it is too early to draw any conclusions about the success of these programs. The District has identified the following relevant outcomes that it is measuring:

- Graduation rate,
- Number of Industry certifications earned, and
- On-the-Job Training experience

The degree of planning that has gone into the deployment of Resolution Revenue to expand career and technical education and STEM programs by the District, as well as the identification of relevant outcomes it is measuring gives this Committee a high degree of confidence that we will be able to continue to collect consistent, reliable information on these programs as the information becomes available. It is encouraging that the District administration and staff overseeing these programs proactively identified relevant outcomes that they wanted to measure for their own purposes.

Conclusions

Much more information is required before any definitive conclusions can be drawn. It is vital that the District takes a more hands on approach with measuring the relevant outcomes of the Resolution and using that information to guide their decision making. In order for this Committee to uphold its obligation under the Resolution, we need more consistent, reliable information provided to us in a timely fashion in a format conducive to data analysis. We are grateful for the help of District staff members who have worked hard to get us the information we have thus far, and we must work together to establish a more streamlined, recurring flow of information. This is particularly true for relevant outcomes for teacher and staff recruitment and retention.

CFOC Requests

The CFOC has been requesting coordination with the Administration to establish a meaningful web site to provide timely dissemination of the financial data and results of the Resolution Revenue. After eighteen months, no progress has been made on the issue.

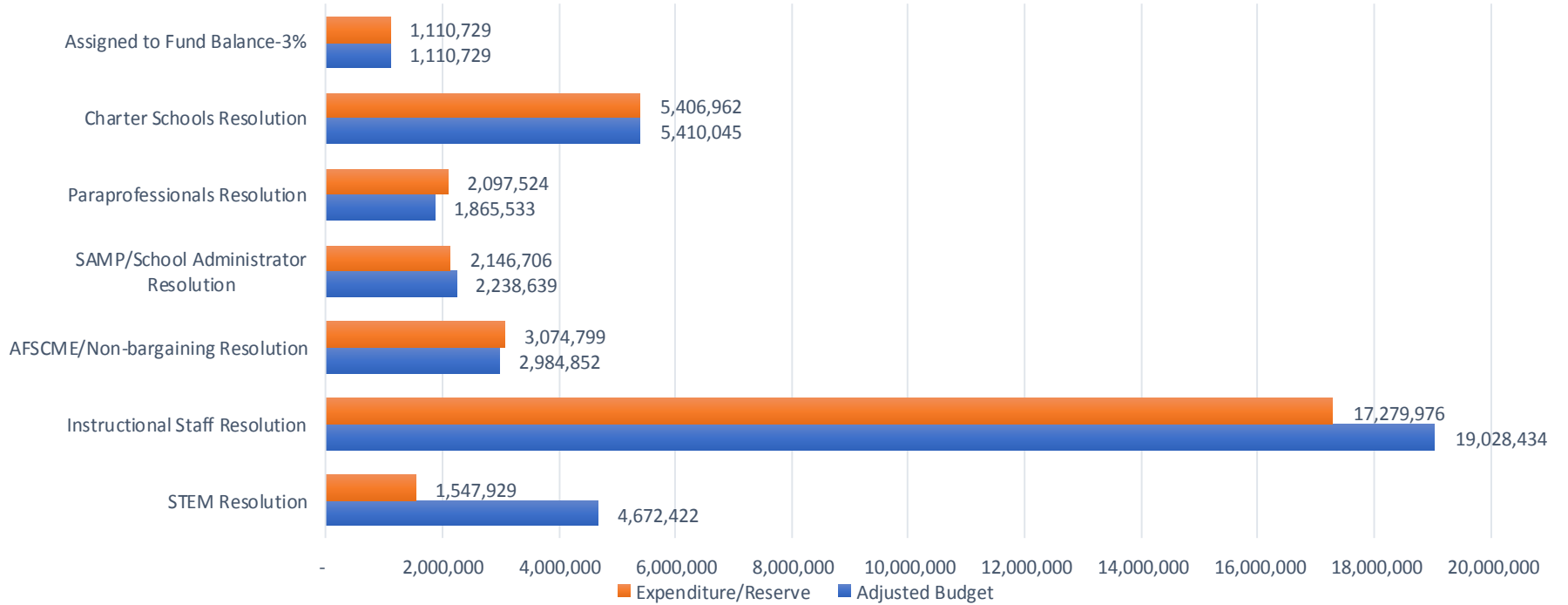
The CFOC further requests continued assistance and cooperation from the District in developing datasets appropriate to measure the results of the Resolution Revenue.

APPENDIX

CFOC ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Schedule A

Resolution Expenditures Budget vs. Actual Expenditures/Fund Balance By Project Year Ended June 30, 2019



Schedule A Continued

Prog Proj Balances										
Year	Prog-Proj	Description	Allocation Percentage	Actuals Collections	Interest Collected	Total Revenue	Expenditures/Fund Balance	Transfers	Encumbered	Balance
2019	14719	STEM Resolution	15.50%	5,738,767.78	44,383.79	4,672,422.32	1,547,929.49	(1,110,729.25)	(501,394.33)	2,623,098.50
2019	14720	Instructional Staff Resolution	51.00%	18,882,397.23	146,037.00	19,028,434.23	17,279,976.40	-	-	1,748,457.83
2019	14721	AFSCME/Non-bargaining Resolution	8%	2,961,944.66	22,907.75	2,984,852.41	3,074,798.87	-	-	(89,946.46)
2019	14722	SAMP/School Administrator Resolution	6%	2,221,458.50	17,180.84	2,238,639.34	2,146,705.75	-	-	91,933.59
2019	14723	Paraprofessionals Resolution	5%	1,851,215.41	14,317.35	1,865,532.76	2,097,523.88	-	-	(231,991.12)
2019	14724	Charter Schools Resolution	14.50%	5,368,524.70	41,520.33	5,410,045.03	5,406,961.99	-	-	3,083.04
2019	14799	3% Assigned to Fund Balance		-	-	1,110,729.25	1,110,729.25	1,110,729.25	-	-
			100.00%	37,024,308.29	286,347.06	37,310,655.35	32,664,625.63	-	(501,394.33)	4,144,635.39

Schedule B

SCHOOL DISTRICT OF MANATEE COUNTY

RECAP OF KEY COMPARATIVE INCOME AND EXPENSE DATA AND ANALYSIS OF INCREASE/DECREASE

June 30, 2019 vs. 2018

INFORMATION FOR INC/DEC ANALYSIS			
EXPENSE ANALYSIS	Resolution	Core	Total
Total Expenses June 30, 2019	\$ 31,553,896	\$ 410,569,073	\$ 442,122,969
Total Expenses June 30, 2018	-	391,371,523	391,371,523
Increase/Decrease	\$ 31,553,896	\$ 19,197,550	\$ 50,751,446
INCOME ANALYSIS			
Total Income June 30, 2019	\$ 31,553,896	\$ 398,680,160	\$ 430,234,056
Total Income June 30, 2018	-	379,074,774	379,074,774
Increase/Decrease	\$ 31,553,896	\$ 19,605,386	\$ 51,159,282
District School Tax June 30, 2019	\$ 31,553,896	\$ 186,850,762	\$ 218,404,658
District School Tax June 30, 2018	-	177,675,400	177,675,400
Increase/Decrease	\$ 31,553,896	\$ 9,175,362	\$ 40,729,258

EXPENSE INCREASE ANALYSIS	Increase Analysis - Actual		
	Resolution	Core	Total
Expense Increase June 30, 2019	\$ 31,553,896	\$ 19,197,550	\$ 50,751,446
% of Total Increase	62%	38%	100%
Contribution to total % Increase	8%	5%	13%

INCOME INCREASE ANALYSIS			
Income Increase/Decrease June 30, 2019	\$ 31,553,896	\$ 19,605,386	\$ 51,159,282
% of Total Increase	62%	38%	100%
Contribution to total % Increase	8%	5%	13%
District School Tax Increase	31,553,896	9,175,362	40,729,258
% of Total Increase	77%	23%	100%
Contribution to total % Increase	18%	5%	23%

Schedule C

School District OF Manatee County Florida

Report of Resolution Revenue Budget and Resolution and Core Expenditures

by District Function and Expense

For the comparative periods ended June 30, 2019 and 2018

Function and Expense	18/19 Original	18/19 Adjusted	Actual Expenditures 6/30/2019 YTD			Actual	Core
	Budget	Budget	Resolution	Core	Total	Expenditures	Expenditure
	Resolution	Resolution	Resolution	Core	Total	6/30/2018 YTD	Increase / (Decrease)
Salary	-	396,923	396,923	8,103,884	8,500,807	7,453,274	650,610
Benefits	-	69,200	138,627	2,846,932	2,985,559	2,710,603	136,329
Other	-	1,331	1,239	764,683	765,922	4,826,874	(4,062,191)
Non Ref exp accounts	-	-	-	4,583,658	4,583,658	7,453,273	(2,869,615)
	-	467,454	536,789	16,299,157	16,835,946	14,990,751	8.73%
Operation of Plant-79000							
Salary	2,983,151	1,606,379	1,058,368	9,044,674	10,103,042	9,473,929	(429,255)
Benefits	-	185,116	329,611	3,078,183	3,407,794	3,115,760	(37,577)
Materials and Supplies	-	92	92	918,271	918,363	799,452	118,819
Non Ref exp accounts	-	-	-	19,141,909	19,141,909	18,739,628	402,281
	2,983,151	1,791,587	1,388,071	32,183,037	33,571,108	32,128,770	0.17%
Maintance of Plant-81000							
Salary	-	193	193	5,098,308	5,098,501	4,704,162	394,145
Benefits	-	34	67	1,603,467	1,603,534	1,500,492	102,975
Other	-	-	-	3,554,845	3,554,845	4,300,468	(745,623)
	-	-	261	10,256,619	10,256,880	10,505,122	-2.37%
Community Service-91000							
Salary	-	-	-	3,939,900	3,939,900	3,306,960	632,940
Benefits	-	(1)	897	1,006,957	1,007,854	554,061	452,896
Other	-	-	-	589,993	589,993	568,025	21,968
	28	(1)	897	5,536,850	5,537,747	4,429,046	25.01%
Total Resolution Function Exp	37,289,420	37,433,495	31,553,988	395,570,586	427,082,408	-	-
All Non-Resolution Function Categories	-	-	-	16,533,510	16,533,510	14,763,619	11.99%
Total Expenses	\$ 37,289,420	\$ 37,433,495	\$ 31,553,988	\$ 412,061,929	\$ 443,615,918	\$ 391,371,522	5.29%

Schedule D

Recap of STEM Budget vs. Actual Expenditures

2018-2019

	Original Budget	Adjusted Budget	Actual Expenditures
Recap of STEM Budget - Actual by Function by Expense			
Basic K-12:			
Salary	\$ 1,100,240	\$ 1,102,176	\$ 799,878
Benefits	306,368	306,907	144,134
Purchased Services	5,234	5,243	8,174
Supplies and Books	1,579,868	1,582,648	99,561
Furniture & Fixtures, Repairs, and Computers	57,125	57,226	30,988
Dues and Personal Services	2,059	2,063	11,359
	\$ 3,050,894	\$ 3,056,263	\$ 1,094,095
Career Education:			
Salary	\$ -	\$ -	\$ 10,972
Benefits	-	-	1,576
Purchased Services and Travel	21,000	\$ 21,037	13,835
Supplies	66,583	66,700	119,896
Furniture & Fixtures, Repairs, and Computers	308,417	308,960	230,814
Dues and Personal Services	18,500	18,533	2825
	\$ 414,500	\$ 415,229	\$ 379,919
Instructional Training:			
Salaries SAMP and Other	\$ 80,000	\$ 80,141	\$ 35,402
Benefits	24,145	24,187	6,199
Purchased Services	6,430	6,441	6,468
Capital Outlay	-	-	23,721
Dues and Personal Services	887	889	2,126
	\$ 111,462	\$ 111,658	\$ 73,916
Equipment Acquisition	\$ 2,200,000	\$ 1,089,271	\$ -
Total STEM	\$ 5,776,856	\$ 4,672,422	\$ 1,547,929