

THE SCHOOL DISTRICT OF MANATEE COUNTY



YEAR TO DATE FINANCIAL REPORT

THROUGH THE

PERIOD ENDING APRIL 30, 2022

(UNAUDITED)

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

| | General Fund | Debt Service Funds | Capital Projects Funds | Food Service Fund | Other Special Revenue Funds * | Internal Service Funds | Trust & Agency Funds | Total April 2022 | Total April 2021 |
|--|-----------------------|----------------------|------------------------|----------------------|-------------------------------|------------------------|----------------------|-----------------------|-----------------------|
| Assets | | | | | | | | | |
| Current Assets | | | | | | | | | |
| Cash | \$ 86,165,814 | \$ 11,837,963 | \$ 123,041,019 | \$ 23,701,096 | \$ - | \$ 29,968,413 | \$ 766,567 | \$ 275,480,872 | \$ 201,744,781 |
| Taxes Receivable | - | - | - | - | - | - | - | \$ - | - |
| Accounts Receivable | 698,146 | - | - | - | 398 | 1,487 | 56,101 | 756,132 | 672,118 |
| Due From/(To) | 28,557,874 | - | - | (17,691,154) | (10,866,720) | - | - | - | - |
| Inventory | 683,437 | - | - | 378,438 | - | - | - | 1,061,875 | 1,241,336 |
| Investments | - | 53,101 | - | - | - | - | - | 53,101 | 43,157,680 |
| Other Current Assets | | | | | | | | | |
| Deposits Receivable | - | - | - | - | - | - | - | - | - |
| Prepaid Expense | - | - | - | - | - | - | - | - | - |
| Due From Other Agencies | 2,529,156 | - | 2,549,585 | 3,752,783 | 11,130,510 | - | 51,167 | 20,013,201 | 11,018,276 |
| Total Assets | \$ 118,634,427 | \$ 11,891,064 | \$ 125,590,604 | \$ 10,141,163 | \$ 264,188 | \$ 29,969,900 | \$ 873,835 | \$ 297,365,181 | \$ 257,834,191 |
| Liabilities | | | | | | | | | |
| Current Liabilities | | | | | | | | | |
| Salaries & Wages Payable | 23,533,659 | - | - | - | - | - | - | 23,533,659 | 30,210,888 |
| Payroll Deductions & WH | 8,161,816 | - | - | - | - | - | - | 8,161,816 | 44,072 |
| Accounts Payable | 9,030,639 | - | 213,079 | 551,682 | 264,188 | 325,616 | 163 | 10,385,367 | 11,418,685 |
| Construction Payable | - | - | 88,842 | - | - | - | - | 88,842 | 226,699 |
| Retainage Payable | - | - | - | - | - | - | - | - | - |
| Other Current Liabilities | | | | | | | | | |
| Matured Bond/Interest Payable | - | - | - | - | - | - | - | - | - |
| Accrued Interest Payable | - | - | - | - | - | - | - | - | 1,626 |
| Due To Other Agencies | - | - | - | - | - | - | - | - | - |
| Sales Tax Payable | - | - | - | - | - | - | - | - | 9 |
| Estimated Unpaid Claims | - | - | - | - | - | 9,968,847 | - | 9,968,847 | 8,671,365 |
| Long-Term Liabilities | - | - | - | - | - | - | - | - | - |
| Other Credits | | | | | | | | | |
| Section 1011.13 Loan | - | - | - | - | - | - | - | - | - |
| Unearned Revenue | (2,494) | - | - | - | - | - | - | (2,494) | 19,598 |
| Deferred Revenue | - | - | - | 29,462 | - | - | - | 29,462 | - |
| Total Liabilities | 40,723,620 | - | 301,921 | 581,144 | 264,188 | 10,294,463 | 163 | 52,165,499 | 50,592,942 |
| Fund Balances | | | | | | | | | |
| Revenues Over (Under) Expenditures | 35,650,621 | (311,915) | 31,367,201 | 2,646,571 | - | 5,974,290 | 272,918 | 75,599,686 | 67,149,333 |
| Nonspendable | | | | | | | | | |
| Inventories | 865,221 | - | - | 378,438 | - | - | - | 1,243,659 | 1,085,503 |
| Restricted | | | | | | | | | |
| State Required Carryover | 1,053,168 | - | - | - | - | - | - | 1,053,168 | 435,989 |
| Food Services | - | - | - | 6,535,010 | - | - | - | 6,535,010 | 2,602,139 |
| Debt Service | - | 12,202,979 | - | - | - | - | - | 12,202,979 | 11,100,580 |
| Capital Projects | - | - | 93,921,482 | - | - | - | - | 93,921,482 | 77,873,695 |
| Other Purposes | 11,664,595 | - | - | - | - | 13,701,147 | 600,754 | 25,966,496 | 30,312,002 |
| Assigned | | | | | | | | | |
| Encumbrances | 1,066,290 | - | - | - | - | - | - | 1,066,290 | 1,272,858 |
| School and Local Programs | 3,851,264 | - | - | - | - | - | - | 3,851,264 | 4,604,849 |
| Unassigned | 23,759,648 | - | - | - | - | - | - | 23,759,648 | 10,804,301 |
| Total Fund Balances | 77,910,807 | 11,891,064 | 125,288,683 | 9,560,019 | - | 19,675,437 | 873,672 | 245,199,682 | 207,241,249 |
| Total Liabilities & Fund Balances | \$ 118,634,427 | \$ 11,891,064 | \$ 125,590,604 | \$ 10,141,163 | \$ 264,188 | \$ 29,969,900 | \$ 873,835 | \$ 297,365,181 | \$ 257,834,191 |

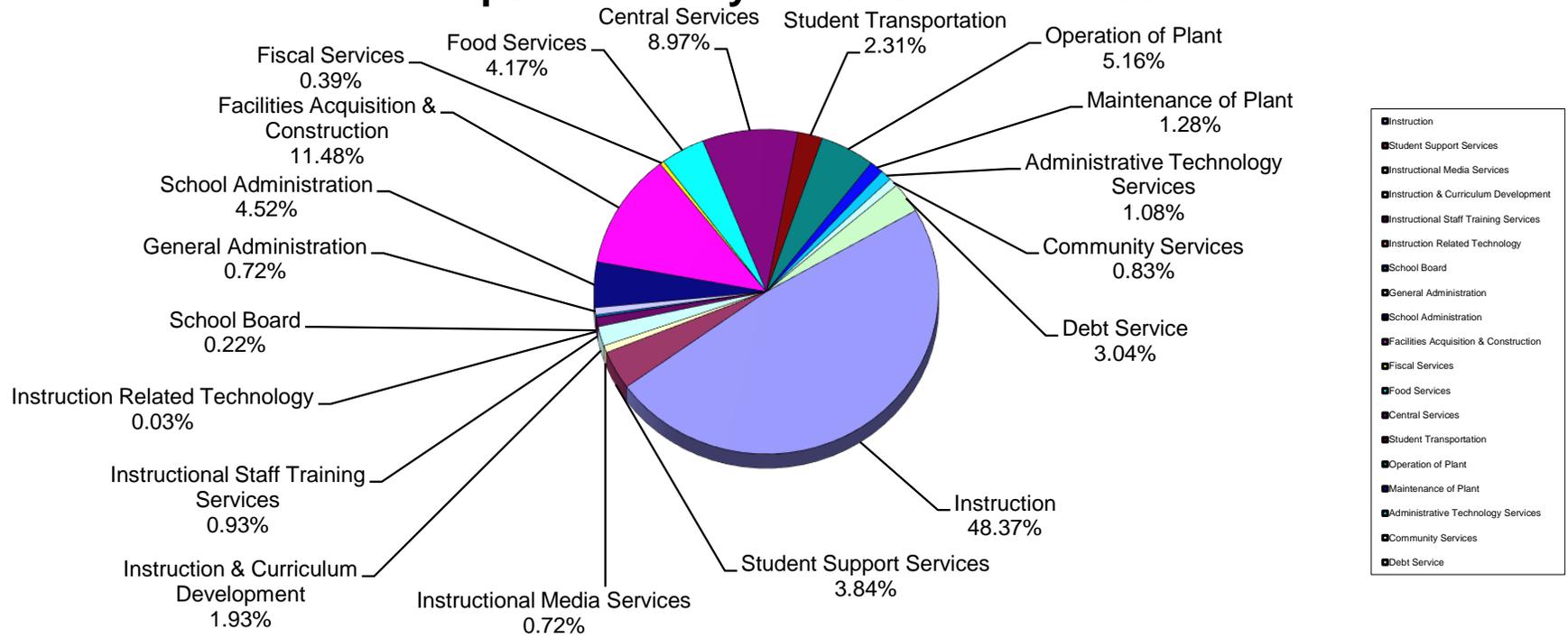
*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended April 30, 2022

| | General Fund | Debt Service Funds | Capital Projects Funds | Food Service Fund | Other Special Revenue Funds* | Internal Service Funds | Trust & Agency Funds | Total April 2022 | Total April 2021 |
|---|----------------------|----------------------|------------------------|---------------------|------------------------------|------------------------|----------------------|-----------------------|-----------------------|
| REVENUES | | | | | | | | | |
| Federal Direct | \$ 569,556 | \$ 948,620 | \$ - | \$ - | \$ 2,515,880 | \$ - | \$ 211,751 | \$ 4,245,807 | \$ 3,330,947 |
| Federal Through State | 1,221,400 | - | - | 25,777,730 | 61,686,733 | - | - | 88,685,863 | 56,367,771 |
| State | 155,775,657 | - | 5,958,776 | 154,966 | - | - | - | 161,889,399 | 170,944,098 |
| Local | 256,051,247 | 368,208 | 120,359,676 | 1,446,413 | - | 44,860,944 | 477,513 | 423,564,001 | 390,404,407 |
| Total Revenues | 413,617,860 | 1,316,828 | 126,318,452 | 27,379,109 | 64,202,613 | 44,860,944 | 689,264 | 678,385,070 | 621,047,223 |
| EXPENDITURES | | | | | | | | | |
| Instruction | 262,375,357 | - | - | - | 29,309,952 | - | 409,095 | 292,094,404 | 279,643,915 |
| Student Support Services | 13,062,681 | - | - | - | 10,144,763 | - | 3,749 | 23,211,193 | 22,422,373 |
| Instructional Media Services | 4,296,631 | - | - | - | 44,136 | - | 3,430 | 4,344,197 | 4,116,699 |
| Instruction & Curriculum Development | 6,038,631 | - | - | - | 5,621,482 | - | - | 11,660,113 | 10,631,695 |
| Instructional Staff Training Services | 1,021,354 | - | - | - | 4,592,543 | - | 72 | 5,613,969 | 5,675,218 |
| Instruction Related Technology | 110,447 | - | - | - | 66,913 | - | - | 177,360 | 172,691 |
| School Board | 1,311,641 | - | - | - | 1,077 | - | - | 1,312,718 | 1,128,160 |
| General Administration | 1,883,042 | - | - | - | 2,449,487 | - | - | 4,332,529 | 3,260,069 |
| School Administration | 26,959,506 | - | - | - | 339,970 | - | - | 27,299,476 | 26,244,960 |
| Facilities Acquisition & Construction | 3,976,473 | - | 65,360,129 | - | 10,765 | - | - | 69,347,367 | 47,846,964 |
| Fiscal Services | 2,293,835 | - | - | - | 69,981 | - | - | 2,363,816 | 2,495,799 |
| Food Services | 169,689 | - | - | 24,732,538 | 280,890 | - | - | 25,183,117 | 20,901,383 |
| Central Services | 9,613,590 | - | - | - | 148,266 | 44,386,654 | - | 54,148,510 | 53,963,326 |
| Student Transportation | 13,686,022 | - | - | - | 259,461 | - | - | 13,945,483 | 12,588,969 |
| Operation of Plant | 30,405,142 | - | - | - | 775,180 | - | - | 31,180,322 | 29,427,506 |
| Maintenance of Plant | 7,639,721 | - | - | - | 101,115 | - | - | 7,740,836 | 7,826,040 |
| Administrative Technology Services | 6,235,080 | - | - | - | 304,770 | - | - | 6,539,850 | 6,247,524 |
| Community Services | 5,025,636 | - | - | - | 1,077 | - | - | 5,026,713 | 4,080,864 |
| Debt Service | 64,546 | 16,509,273 | 1,790,157 | - | - | - | - | 18,363,976 | 16,099,159 |
| Total Expenditures | 396,169,024 | 16,509,273 | 67,150,286 | 24,732,538 | 54,521,828 | 44,386,654 | 416,346 | 603,885,949 | 554,773,314 |
| Excess (Deficiency) of Revenue Over (Under) Expenditures | 17,448,836 | (15,192,445) | 59,168,166 | 2,646,571 | 9,680,785 | 474,290 | 272,918 | 74,499,121 | 66,273,909 |
| Other Financing Sources (Uses) | | | | | | | | | |
| Other Financing Sources | - | - | 1,100,565 | - | - | - | - | 1,100,565 | 875,424 |
| Other Financing Uses | - | - | - | - | - | - | - | - | - |
| Transfers In | 18,201,785 | 14,880,530 | - | - | - | 5,500,000 | - | 38,582,315 | 34,473,588 |
| Transfers Out | - | - | (28,901,530) | - | (9,680,785) | - | - | (38,582,315) | (34,473,588) |
| Total Other Financing Sources (Uses) | 18,201,785 | 14,880,530 | (27,800,965) | - | (9,680,785) | 5,500,000 | - | 1,100,565 | 875,424 |
| Net Change in Fund Balance | 35,650,621 | (311,915) | 31,367,201 | 2,646,571 | - | 5,974,290 | 272,918 | 75,599,686 | 67,149,333 |
| Fund Balances, Beginning | 42,260,186 | 12,202,979 | 93,921,482 | 6,913,448 | - | 13,701,147 | 600,754 | 169,599,996 | 140,091,916 |
| Fund Balances, Ending | \$ 77,910,807 | \$ 11,891,064 | \$ 125,288,683 | \$ 9,560,019 | \$ - | \$ 19,675,437 | \$ 873,672 | \$ 245,199,682 | \$ 207,241,249 |

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

Expenditures by Function - All Funds

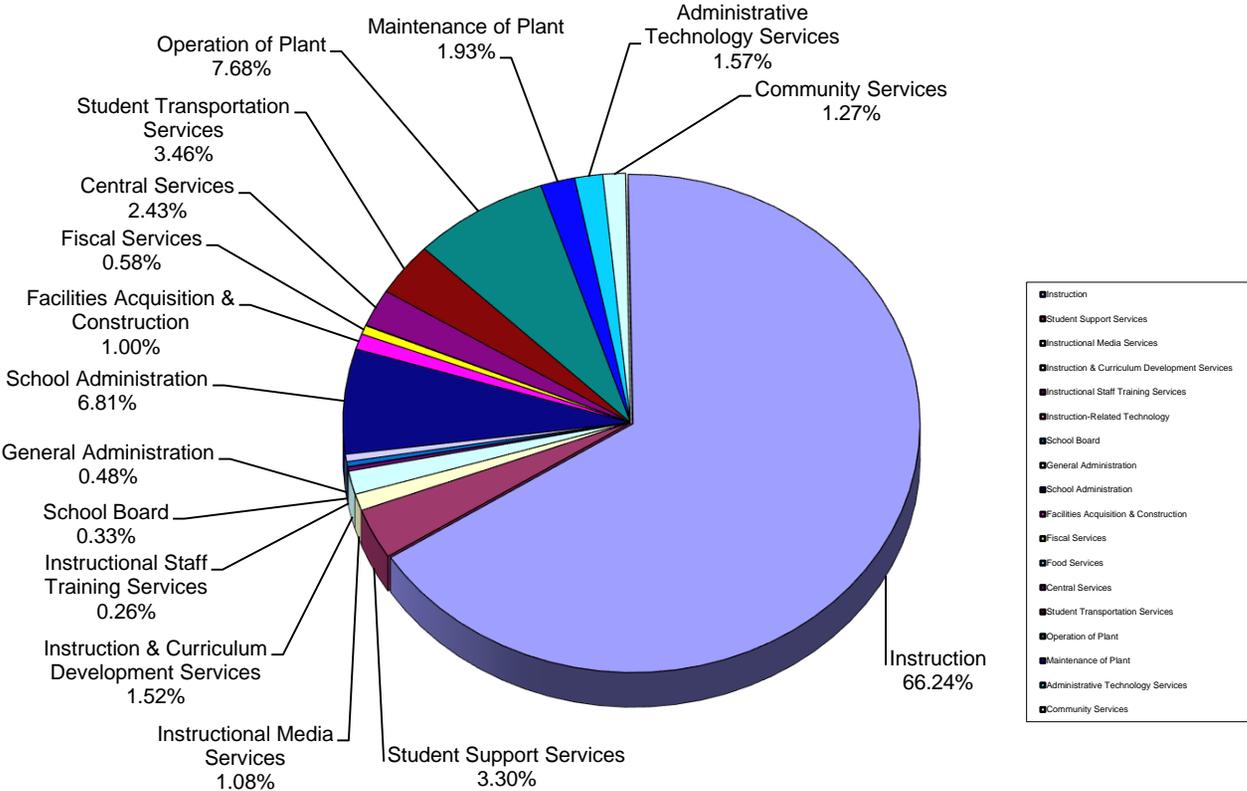


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

For Month Ended April 30, 2022

| | Original Budget | Current Budget | YTD Actual | Variance with Current Budget Positive (Negative) | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|--|----------------------|----------------------|----------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Federal Direct: | | | | | | |
| Reserve Officers Training Corps (ROTC) | \$ 649,841 | \$ 649,841 | \$ 540,162 | \$ (109,679) | 83% | \$ 539,368 |
| Miscellaneous Federal Direct | 4,395 | 31,679 | 29,394 | (2,285) | 93% | 37,829 |
| Total Federal Direct | 654,236 | 681,520 | 569,556 | (111,964) | 84% | 577,197 |
| Federal Through State: | | | | | | |
| Vocational Education Act | - | - | 17,963 | 17,963 | - | 22,000 |
| Medicaid | 2,231,335 | 1,381,335 | 728,010 | (653,325) | 53% | 597,765 |
| Individuals with Disabilities | - | 336,015 | 73,803 | (262,212) | 22% | 184,253 |
| Educational Stabilization K-12 | - | - | (10,990) | (10,990) | - | 1,756,291 |
| Educational Stabilization VPK | - | 660,114 | 412,614 | (247,500) | 63% | - |
| Miscellaneous Federal Through State | - | - | - | - | - | - |
| Total Federal Through State | 2,231,335 | 2,377,464 | 1,221,400 | (1,156,064) | 51% | 2,560,309 |
| State: | | | | | | |
| Florida Education Finance Program (FEFP) | 128,832,657 | 120,076,898 | 102,932,142 | (17,144,756) | 86% | 109,085,016 |
| Workforce Development | 9,465,433 | 9,465,433 | 7,884,129 | (1,581,304) | 83% | 7,887,860 |
| Workforce Education Performance Incentive | 200,000 | 355,000 | 355,000 | - | 100% | 256,000 |
| CO&DS Withheld for Administrative Expenditures | 28,000 | 28,000 | - | (28,000) | 0% | - |
| State License Tax | 340,481 | 340,481 | 283,523 | (56,958) | 83% | 271,319 |
| Discretionary Lottery | - | - | - | - | - | - |
| Categorical Programs: | | | | | | |
| Class Size Reduction Operating Funds | 49,534,825 | 49,960,527 | 41,562,824 | (8,397,703) | 83% | 45,296,420 |
| Florida School Recognition Funds | - | - | - | - | - | - |
| Voluntary Prekindergarten Program | 1,548,720 | 1,596,917 | 1,419,989 | (176,928) | 89% | 1,229,482 |
| Other Miscellaneous State Revenue | 957,800 | 1,322,393 | 1,338,050 | 15,657 | 101% | 1,338,724 |
| Total State | 190,907,916 | 183,145,649 | 155,775,657 | (27,369,992) | 85% | 165,364,821 |
| Local: | | | | | | |
| District School Taxes | 245,462,135 | 245,462,135 | 239,826,098 | (5,636,037) | 98% | 226,966,965 |
| Rent | 100,000 | 100,000 | 98,650 | (1,350) | 99% | 80,538 |
| Interest on Investments | 350,000 | 378,696 | 185,303 | (193,393) | 49% | 177,626 |
| Student and Adult a la Carte | 173,601 | 123,320 | 109,354 | (13,966) | 89% | - |
| Catering/Specials | - | 5,773 | 4,357 | (1,416) | 75% | - |
| Net Increase (Decrease) in Fair Value | - | (106,263) | (106,311) | (48) | 100% | 53,312 |
| Gifts, Grants and Bequests | - | 1,100 | 950 | (150) | 86% | - |
| Vending Sales | - | 129 | 46 | (83) | 36% | 77 |
| Student Fees: | | | | | | |
| Adult Gen Ed Course Fees | - | 95,000 | 41,018 | (53,982) | 43% | 91,538 |
| Post Secondary Vocational Ed Course Fees | 3,651,811 | 2,326,732 | 2,113,939 | (212,793) | 91% | 1,492,449 |
| Continuing Workforce Education Course Fees | 175,000 | 146,959 | 110,077 | (36,882) | 75% | 85,190 |
| Capital Improvement Fees | 143,998 | 143,998 | 133,808 | (10,190) | 93% | 86,369 |
| Post Secondary Lab Fees | - | 1,161,090 | 995,180 | (165,910) | 86% | 787,053 |
| Lifelong Learning Fees | - | 3,280 | 5,650 | 2,370 | 172% | 2,135 |
| GED Testing Fees | - | 25,000 | 8,005 | (16,995) | 32% | 7,469 |
| Other Student Fees | 631,732 | 689,823 | 697,209 | 7,386 | 101% | 531,873 |
| Other Fees: | | | | | | |
| Preschool Program Fees | - | 640,782 | 640,782 | - | 100% | 483,667 |
| School Age Child Care Fees | 4,725,000 | 5,600,000 | 5,075,173 | (524,827) | 91% | 3,808,385 |
| Other Schools, Courses and Classes Fees | 35,000 | 16,772 | 10,064 | (6,708) | 60% | 8,217 |
| Miscellaneous Local: | | | | | | |
| Bus Fees | 37,813 | 37,813 | 8,837 | (28,976) | 23% | 7,147 |
| Transportation Services Rendered for School Acti | 73,961 | 76,671 | 49,999 | (26,672) | 65% | 24,926 |
| Sale of Junk | 128,000 | 128,000 | 89,872 | (38,128) | 70% | 148,210 |
| Receipt of Federal Indirect Cost Rate | 3,630,417 | 3,441,996 | 2,442,062 | (999,934) | 71% | 1,375,936 |
| Other Miscellaneous Local Sources | 1,844,085 | 2,476,234 | 2,119,297 | (356,937) | 86% | 1,738,605 |
| Refund of Prior Year's Expenditures | - | (290,643) | (43,143) | 247,500 | 15% | (4,489,832) |
| Collections for Lost, Damaged and Sold Textbook | - | 9,500 | 9,500 | - | 100% | 1,551 |
| Receipt of Food Service Indirect Costs | 1,630,000 | 1,630,000 | 1,425,471 | (204,529) | 87% | 1,409,047 |
| Total Local | 262,792,553 | 264,323,897 | 256,051,247 | (8,272,650) | 97% | 234,878,453 |
| Total Revenues | 456,586,040 | 450,528,530 | 413,617,860 | (36,910,670) | 92% | 403,380,780 |
| Expenditures (by Function) | | | | | | |
| Current: | | | | | | |
| Instruction | 333,527,763 | 322,791,271 | 262,375,357 | 60,415,914 | 81% | 261,099,111 |
| Student Support Services | 15,544,672 | 15,540,464 | 13,062,681 | 2,477,783 | 84% | 15,692,218 |
| Instructional Media Services | 5,205,492 | 5,150,186 | 4,296,631 | 853,555 | 83% | 4,085,121 |
| Instruction & Curriculum Development Services | 7,059,025 | 7,360,625 | 6,038,631 | 1,321,994 | 82% | 5,800,624 |
| Instructional Staff Training Services | 1,781,061 | 1,569,036 | 1,021,354 | 547,682 | 65% | 1,709,713 |
| Instruction-Related Technology | 118,420 | 121,788 | 110,447 | 11,341 | 91% | 116,453 |
| School Board | 1,762,099 | 1,743,768 | 1,311,641 | 432,127 | 75% | 1,128,160 |
| General Administration | 3,107,286 | 2,785,073 | 1,883,042 | 902,031 | 68% | 1,890,892 |
| School Administration | 33,357,595 | 33,147,941 | 26,959,506 | 6,188,435 | 81% | 26,179,986 |
| Facilities Acquisition & Construction | 4,704,147 | 11,959,689 | 3,976,473 | 7,983,216 | 33% | 4,391,798 |
| Fiscal Services | 3,154,490 | 2,977,077 | 2,293,835 | 683,242 | 77% | 2,445,500 |
| Food Services | 176,262 | 205,939 | 169,689 | 36,250 | 82% | - |
| Central Services | 12,825,362 | 12,210,482 | 9,613,590 | 2,596,892 | 79% | 9,207,466 |
| Student Transportation Services | 17,953,469 | 16,648,103 | 13,686,022 | 2,962,081 | 82% | 12,315,235 |
| Operation of Plant | 39,037,813 | 37,308,848 | 30,405,142 | 6,903,706 | 81% | 28,848,409 |
| Maintenance of Plant | 9,337,710 | 9,475,643 | 7,639,721 | 1,835,922 | 81% | 7,826,040 |
| Administrative Technology Services | 8,427,192 | 7,565,899 | 6,235,080 | 1,330,819 | 82% | 6,183,254 |
| Community Services | 4,784,921 | 5,613,864 | 5,025,636 | 588,228 | 90% | 4,080,864 |
| Debt Service | 280,881 | 70,800 | 64,546 | 6,254 | 91% | 110,842 |
| Total Expenditures | 502,145,660 | 494,246,296 | 396,169,024 | 98,077,272 | 80% | 393,111,686 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (45,559,620) | (43,717,766) | 17,448,836 | 61,166,602 | - | 10,269,094 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In: | | | | | | |
| From Capital Project Funds | 15,561,209 | 16,014,749 | 14,021,000 | (1,993,749) | 88% | 19,325,933 |
| From Special Revenue Funds | 14,971,775 | 10,392,095 | 4,180,785 | (6,211,310) | 40% | - |
| Total Other Financing Sources (Uses) | 30,532,984 | 26,406,844 | 18,201,785 | (8,205,059) | 69% | 19,325,933 |
| Net Change in Fund Balance | (15,026,636) | (17,310,922) | 35,650,621 | 52,961,543 | - | 29,595,027 |
| Fund Balance, Beginning | 39,429,816 | 42,260,186 | 42,260,186 | - | - | 29,018,719 |
| Nonspendable | 865,222 | - | - | - | - | - |
| Restricted | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | 23,537,958 | 24,949,264 | - | - | - | - |
| Fund Balance, Ending | \$ 24,403,180 | \$ 24,949,264 | \$ 77,910,807 | \$ 52,961,543 | - | \$ 58,613,746 |

Expenditures by Function - General Fund



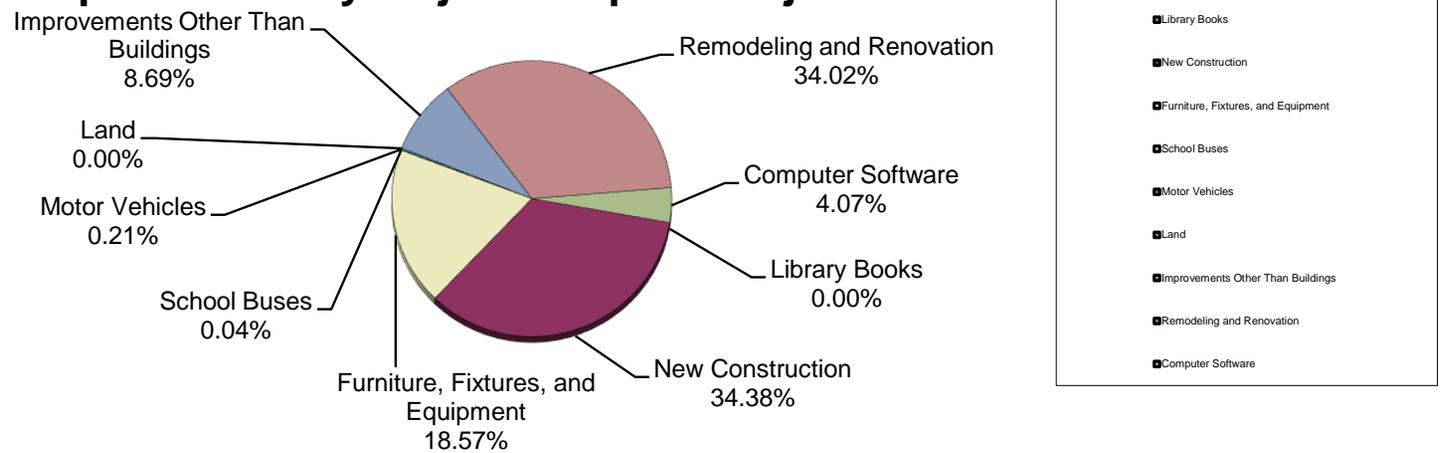
School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended April 30, 2022

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|--|-----------------|----------------|---------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Federal Direct: | | | | | | |
| Miscellaneous Federal Direct | \$ 945,000 | \$ 948,620 | \$ 948,620 | \$ - | 100% | \$ 953,151 |
| Total Federal Direct | 945,000 | 948,620 | 948,620 | - | | 953,151 |
| State: | | | | | | |
| CO&DS Withheld for Bonds | 481,790 | 481,790 | - | (481,790) | 0% | - |
| SBE/COBI Bond Interest | - | - | - | - | | - |
| Total State | 481,790 | 481,790 | - | (481,790) | 0% | - |
| Local: | | | | | | |
| Interest on Investments | - | 450,018 | 431,436 | (18,582) | 96% | 389,156 |
| Net Increase (Decrease) in the Fair Value | 427,530 | 19,605 | (63,228) | (82,833) | -323% | 11,106 |
| Total Local | 427,530 | 469,623 | 368,208 | (101,415) | 78% | 400,262 |
| Total Revenues | 1,854,320 | 1,900,033 | 1,316,828 | (583,205) | 69% | 1,353,413 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Redemption of Principal | 22,100,408 | 18,724,658 | 8,387,454 | 10,337,204 | 45% | 6,725,000 |
| Interest | 9,877,217 | 9,877,217 | 8,109,868 | 1,767,349 | 82% | 8,661,334 |
| Dues and Fees | 17,239 | 16,303 | 11,951 | 4,352 | 73% | 21,500 |
| Other Debt Service | - | - | - | - | | - |
| Total Debt Service | 31,994,864 | 28,618,178 | 16,509,273 | 12,108,905 | 58% | 15,407,834 |
| Total Expenditures | 31,994,864 | 28,618,178 | 16,509,273 | 12,108,905 | 58% | 15,407,834 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (30,140,544) | (26,718,145) | (15,192,445) | 11,525,700 | | (14,054,421) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers In: | | | | | | |
| From Capital Project Funds | 29,247,989 | 25,870,440 | 14,880,530 | (10,989,910) | 58% | 15,147,655 |
| Other Financing Sources | | | | | | |
| Fair Value of Refunding Bonds | - | - | - | - | | - |
| Premium on Refunding Bonds | - | - | - | - | | - |
| Other Financing Sources | - | - | - | - | | - |
| Total Transfers In & Other Financing Sources | 29,247,989 | 25,870,440 | 14,880,530 | (10,989,910) | | 15,147,655 |
| Total Other Financing Sources (Uses) | 29,247,989 | 25,870,440 | 14,880,530 | (10,989,910) | 58% | 15,147,655 |
| Net Change in Fund Balances | (892,555) | (847,705) | (311,915) | 535,790 | | 1,093,234 |
| Fund Balances, Beginning | 12,202,979 | 12,202,979 | 12,202,979 | - | | 11,100,580 |
| Fund Balances, Ending | \$ 11,310,424 | \$ 11,355,274 | \$ 11,891,064 | \$ 535,790 | | \$ 12,193,814 |

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

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|--|----------------------|----------------------|-----------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| State: | | | | | | |
| CO&DS Distributed | \$ 1,293,177 | \$ 1,293,177 | \$ - | \$ (1,293,177) | 0% | \$ - |
| Interest on CO&DS | 54,155 | 54,155 | - | (54,155) | 0% | - |
| Public Education Capital Outlay PECO | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% | 2,000,000 |
| Charter School Cap Outlay PECO | 3,427,342 | 3,868,382 | 3,209,894 | (658,488) | 83% | 2,876,935 |
| Other Miscellaneous State Revenue | 748,882 | 748,882 | 748,882 | - | 100% | 560,220 |
| Total State Sources | 7,523,556 | 7,964,596 | 5,958,776 | (2,005,820) | 75% | 5,437,155 |
| Local: | | | | | | |
| District Capital Taxes | 68,488,318 | 68,488,318 | 66,912,337 | (1,575,981) | 98% | 62,214,674 |
| Local Sales Tax | 38,151,997 | 41,151,997 | 30,484,431 | (10,667,566) | 74% | 24,827,403 |
| Interest on Investments | 193,500 | 193,500 | 56,700 | (136,800) | 29% | 30,206 |
| Other Miscellaneous Local Sources | 79,875 | 79,876 | 55,179 | (24,697) | 69% | 307,652 |
| Impact Fees | 22,689,836 | 30,189,836 | 22,851,029 | (7,338,807) | 76% | 22,043,750 |
| Refund of Prior Year Expense | - | - | - | - | - | - |
| Total Local Sources | 129,603,526 | 140,103,527 | 120,359,676 | (19,743,851) | 86% | 109,423,685 |
| Total Revenues | 137,127,082 | 148,068,123 | 126,318,452 | (21,749,671) | 85% | 114,860,840 |
| EXPENDITURES | | | | | | |
| Capital Outlay: | | | | | | |
| Library Books | - | - | - | - | - | - |
| Audio Visual Materials | - | - | - | - | - | - |
| Buildings and Fixed Equipment | 104,731,117 | 49,528,362 | 22,025,845 | 27,502,517 | 44% | 7,543,548 |
| Furniture, Fixtures, and Equipment | 13,369,707 | 16,100,586 | 11,896,784 | 4,203,802 | 74% | 7,048,812 |
| School Buses | 1,700,146 | 1,700,146 | 27,867 | 1,672,279 | 2% | 730,599 |
| Motor Vehicles | 841,978 | 850,600 | 133,672 | 716,928 | 16% | 230,406 |
| Land | - | - | - | - | - | 43,741 |
| Improvements Other Than Buildings | 4,535,813 | 7,904,516 | 5,568,224 | 2,336,292 | 70% | 2,575,057 |
| Remodeling and Renovation | 127,412,145 | 45,480,386 | 21,795,189 | 23,685,197 | 48% | 22,214,875 |
| Computer Software | 2,871,203 | 2,836,663 | 2,609,075 | 227,588 | 92% | 2,341,951 |
| Total Capital Outlay | 255,462,109 | 124,401,259 | 64,056,656 | 60,344,603 | 51% | 42,728,989 |
| Other Expenses: | | | | | | |
| Charter School Capital Outlay Sales Tax | 2,780,112 | 2,780,112 | 1,303,473 | 1,476,639 | 47% | 726,177 |
| Total Other Expenses | 2,780,112 | 2,780,112 | 1,303,473 | 1,476,639 | 47% | 726,177 |
| Debt Service: | | | | | | |
| Redemption of Principal | 1,900,079 | 1,900,079 | 1,673,073 | 227,006 | 88% | 545,600 |
| Interest | 119,703 | 119,703 | 116,834 | 2,869 | 98% | 34,883 |
| Dues and Fees | - | 250 | 250 | - | 100% | - |
| Total Debt Service | 2,019,782 | 2,020,032 | 1,790,157 | 229,875 | 89% | 580,483 |
| Total Expenditures | 260,262,003 | 129,201,403 | 67,150,286 | 62,051,117 | 52% | 44,035,649 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (123,134,921) | 18,866,720 | 59,168,166 | 40,301,446 | | 70,825,191 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Loans | | | | | | |
| Proceeds of Lease-Purchase Agreements | 100,000,000 | 1,100,565 | 1,100,565 | - | 100% | 875,424 |
| Transfers Out: | | | | | | |
| To General Fund | (15,561,209) | (16,014,749) | (14,021,000) | (1,993,749) | 88% | (19,325,933) |
| To Debt Service | (29,247,989) | (25,870,440) | (14,880,530) | (10,989,910) | 58% | (15,147,655) |
| Total Transfers | (44,809,198) | (41,885,189) | (28,901,530) | (12,983,659) | | (34,473,588) |
| Total Other Financing Sources (Uses) | 55,190,802 | (40,784,624) | (27,800,965) | 12,983,659 | 68% | (33,598,164) |
| Net Change in Fund Balances | (67,944,119) | (21,917,904) | 31,367,201 | 53,285,105 | | 37,227,027 |
| Fund Balances, Beginning | 93,921,482 | 93,921,482 | 93,921,482 | - | | 77,873,695 |
| Fund Balances, Ending | \$ 25,977,363 | \$ 72,003,578 | \$ 125,288,683 | \$ 53,285,105 | | \$ 115,100,722 |

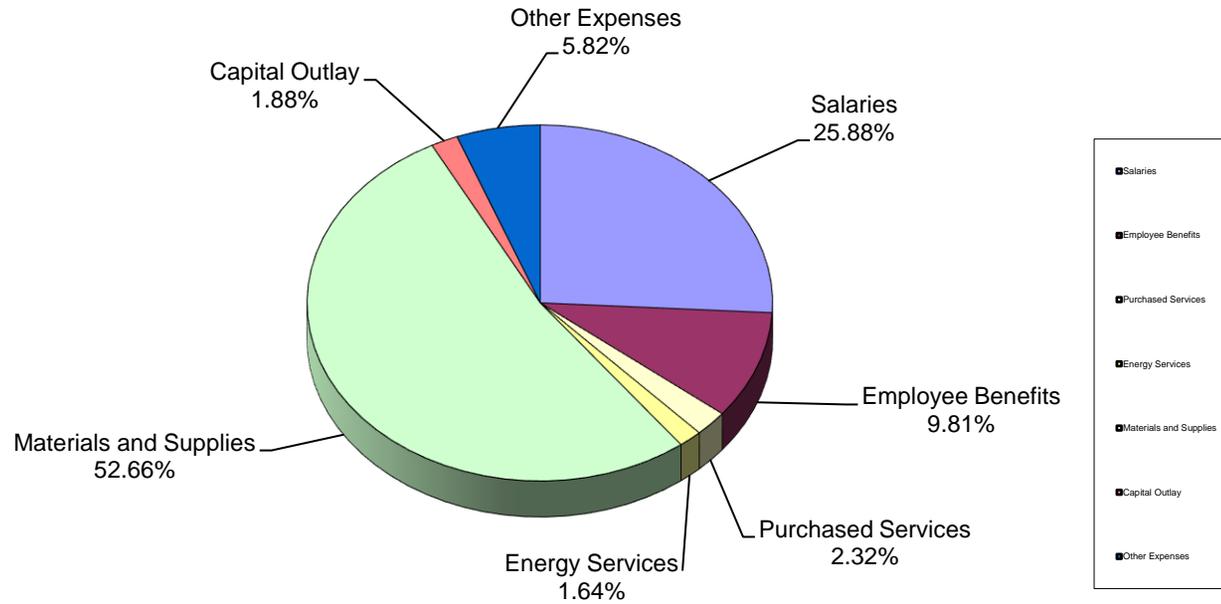
Expenditures by Object - Capital Projects Funds



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

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|------------------------------------|---------------------|---------------------|---------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Federal Through State: | | | | | | |
| Fresh Fruit & Vegetables | \$ 651,560 | \$ 675,079 | \$ 23,519 | \$ (651,560) | 3% | \$ 231,483 |
| School Lunch Reimbursement | 17,700,000 | 19,822,952 | 19,107,577 | (715,375) | 96% | 11,788,984 |
| School Breakfast Reimbursement | 5,300,000 | 5,902,048 | 5,434,323 | (467,725) | 92% | 3,657,480 |
| After-School Snack Reimbursement | 365,000 | 365,000 | - | (365,000) | 0% | 5,230 |
| School Supper Reimbursement | 425,000 | 425,000 | 734,174 | 309,174 | 173% | 1,387,623 |
| USDA Donated Commodities | 1,720,000 | 1,720,000 | - | (1,720,000) | 0% | - |
| Cash in Lieu of Donated | 30,000 | 30,000 | 24,535 | (5,465) | 82% | 95,803 |
| Summer Food Service Program | 725,000 | 725,000 | 405,178 | (319,822) | 56% | 2,262,980 |
| Other Food Service Revenue | - | - | 48,424 | (48,424) | - | - |
| Total Federal Through State | 26,916,560 | 29,665,079 | 25,777,730 | (3,984,197) | 87% | 19,429,583 |
| State: | | | | | | |
| School Breakfast Supplement | 136,000 | 136,000 | 72,569 | (63,431) | 53% | 68,241 |
| School Lunch Supplement | 168,000 | 168,000 | 82,397 | (85,603) | 49% | 73,881 |
| Other Miscellaneous State | - | - | - | - | - | - |
| Total State | 304,000 | 304,000 | 154,966 | (149,034) | 51% | 142,122 |
| Local: | | | | | | |
| Interest on Investments | 10,000 | 10,000 | 24,415 | 14,415 | 244% | 4,320 |
| Student Lunches | - | - | - | - | - | 161,548 |
| Student Breakfasts | - | - | - | - | - | - |
| Adult Breakfast/Lunch | 194,000 | 194,000 | 104,387 | (89,613) | 54% | 103,971 |
| Student/Adult Ala Carte | 2,000,000 | 2,000,000 | 1,226,690 | (773,310) | 61% | 1,061,928 |
| Catering/Special | 48,000 | 48,000 | 16,648 | (31,352) | 35% | 15,024 |
| Other Food Sales | - | - | - | - | - | - |
| Vending Sales | - | - | - | - | - | - |
| Cash Over/(Short) | - | - | 2,876 | 2,876 | - | 1,708 |
| Other Miscellaneous Local Sources | 123,500 | 123,500 | 71,397 | (52,103) | 58% | 74,758 |
| Refund of Prior Year Expense | - | - | - | - | - | (12,242) |
| Total Local | 2,375,500 | 2,375,500 | 1,446,413 | (929,087) | 61% | 1,411,015 |
| Total Revenues | 29,596,060 | 32,344,579 | 27,379,109 | (5,062,318) | 85% | 20,982,720 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Salaries | 10,512,260 | 7,202,678 | 6,401,495 | 801,183 | 89% | 5,943,743 |
| Employee Benefits | - | 2,907,389 | 2,425,767 | 481,622 | 83% | 2,166,456 |
| Purchased Services | - | 956,196 | 574,499 | 381,697 | 60% | 507,515 |
| Energy Services | 4,569,126 | 476,500 | 404,504 | 71,996 | 85% | 361,584 |
| Materials and Supplies | 14,009,000 | 18,350,926 | 13,023,907 | 5,327,019 | 71% | 10,110,624 |
| Capital Outlay | 815,882 | 973,498 | 464,150 | 509,348 | 48% | 390,412 |
| Other Expenses | - | 1,787,600 | 1,438,216 | 349,384 | 80% | 1,421,049 |
| Total Food Service | 29,906,268 | 32,654,787 | 24,732,538 | 7,922,249 | 76% | 20,901,383 |
| Total Expenditures | 29,906,268 | 32,654,787 | 24,732,538 | 7,922,249 | 76% | 20,901,383 |
| Net Change in Fund Balance | (310,208) | (310,208) | 2,646,571 | 2,956,779 | | 81,337 |
| Fund Balance, Beginning | 6,913,448 | 6,913,448 | 6,913,448 | - | | 3,098,520 |
| Fund Balance, Ending | \$ 6,603,240 | \$ 6,603,240 | \$ 9,560,019 | \$ 2,956,779 | | \$ 3,179,857 |

Expenditures by Object - Food Service Fund

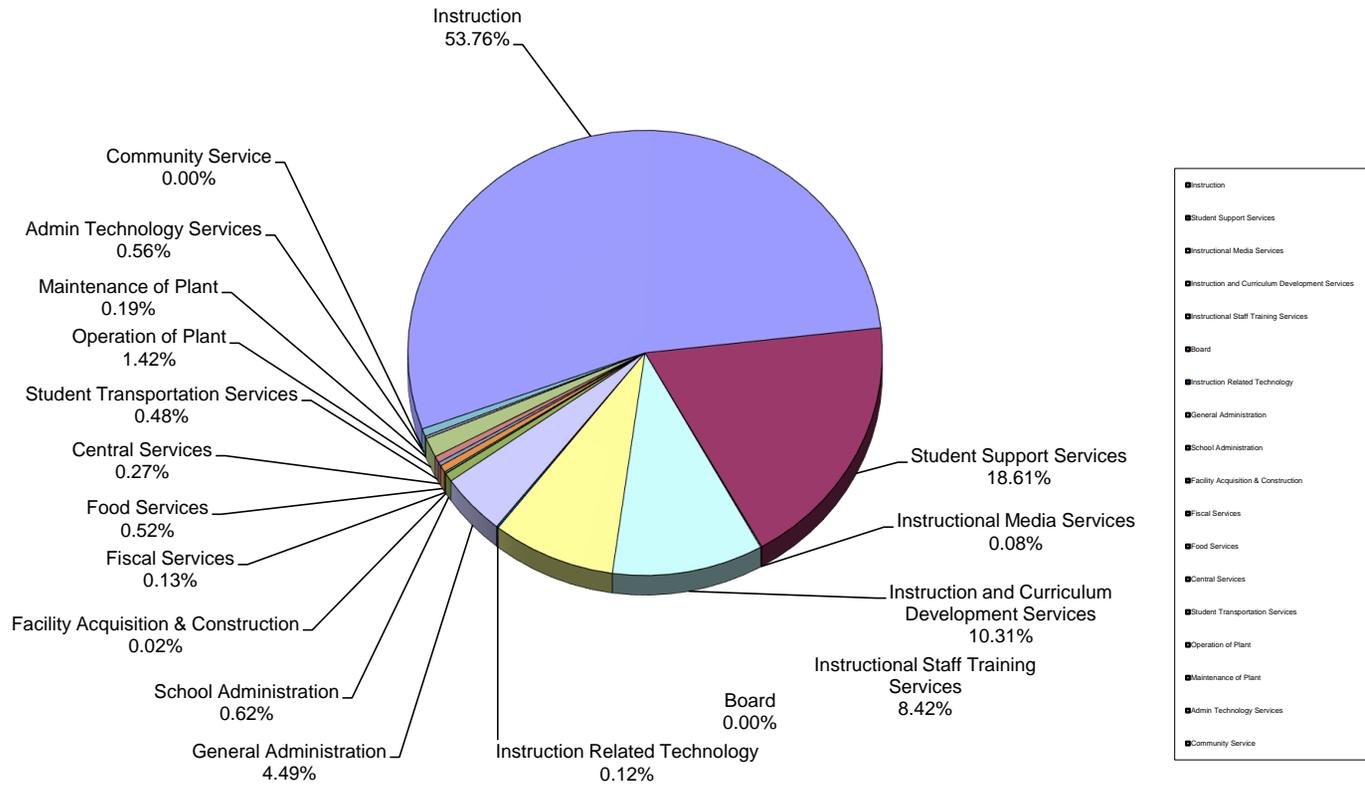


School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended April 30, 2022

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|--|---------------------|---------------------|--------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Federal Direct: | | | | | | |
| Other Federal Direct | \$ - | \$ - | \$ - | \$ - | | \$ - |
| Pell | - | 1,933,996 | 1,896,314 | 37,682 | 98% | 1,469,548 |
| Miscellaneous Federal Direct | - | 646,456 | 619,566 | 26,890 | 96% | 116,210 |
| Total Federal Direct | - | 2,580,452 | 2,515,880 | 64,572 | 97% | 1,585,758 |
| Federal Through State: | | | | | | |
| Career and Technical Education | - | 960,634 | 724,092 | 236,542 | 75% | 479,415 |
| Teacher/Principal Training & Recruiting | - | 1,860,621 | 1,185,668 | 674,953 | 64% | 1,406,260 |
| Adult Migrant Education | - | 311,910 | 266,126 | 45,784 | 85% | 264,701 |
| Eng Lit and Civics Education | - | 101,693 | 95,810 | 5,883 | 94% | 73,004 |
| Individuals with Disabilities Education Act | 13,944,856 | 15,699,086 | 9,419,483 | 6,279,603 | 60% | 9,079,843 |
| Elementary and Secondary Education Act Title I | 12,798,328 | 18,757,191 | 11,481,505 | 7,275,686 | 61% | 11,056,886 |
| Language Instruction Title III | - | 1,124,723 | 963,238 | 161,485 | 86% | 906,091 |
| Adult General Education | - | 580,828 | 475,986 | 104,842 | 82% | 466,344 |
| 21st Century Schools - Title IV | - | 789,804 | 713,188 | 76,616 | 90% | 619,496 |
| Educational Stabilization Funds - K-12 | 39,530,206 | 129,879,768 | 33,348,714 | 96,531,054 | 26% | 8,439,455 |
| Educational Stabilization Funds - Workforce | - | 3,576,871 | 2,849,149 | 727,722 | 80% | 1,078,793 |
| Educational Stabilization Funds - VPK | - | 168,128 | 5,075 | 163,053 | 3% | - |
| Other Federal Through State | - | 120,000 | 158,699 | (38,699) | 132% | 507,591 |
| Total Federal Through State | 66,273,390 | 173,931,257 | 61,686,733 | 112,244,524 | 35% | 34,377,879 |
| Total Revenues | 66,273,390 | 176,511,709 | 64,202,613 | 112,309,096 | 36% | 35,963,637 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Instruction | 26,667,294 | 87,856,230 | 29,309,952 | 58,546,278 | 33% | 18,014,789 |
| Student Support Services | 10,732,492 | 33,763,288 | 10,144,763 | 23,618,525 | 30% | 6,726,404 |
| Instructional Media Services | - | 44,136 | 44,136 | - | 100% | 29,360 |
| Instruction and Curriculum Development Services | 4,468,674 | 9,917,256 | 5,621,482 | 4,295,774 | 57% | 4,831,071 |
| Instructional Staff Training Services | 3,907,814 | 10,847,956 | 4,592,543 | 6,255,413 | 42% | 3,965,505 |
| Board | 526,858 | 1,077 | 1,077 | - | 100% | - |
| Instruction Related Technology | 2,921 | 90,826 | 66,913 | 23,913 | 74% | 56,238 |
| General Administration | 3,188,960 | 8,104,083 | 2,449,487 | 5,654,596 | 30% | 1,369,177 |
| School Administration | - | 391,730 | 339,970 | 51,760 | 87% | 64,974 |
| Facility Acquisition & Construction | - | 10,765 | 10,765 | - | 100% | - |
| Fiscal Services | 172,822 | 727,581 | 69,981 | 657,600 | 10% | 50,299 |
| Food Services | - | 280,890 | 280,890 | - | 100% | - |
| Central Services | 130,705 | 148,981 | 148,266 | 715 | 100% | 2,989 |
| Student Transportation Services | 90,129 | 2,865,465 | 259,461 | 2,606,004 | 9% | 273,734 |
| Operation of Plant | 191,991 | 3,144,808 | 775,180 | 2,369,628 | 25% | 579,097 |
| Maintenance of Plant | 300,000 | 105,387 | 101,115 | 4,272 | 96% | - |
| Admin Technology Services | 920,955 | 2,246,128 | 304,770 | 1,941,358 | 14% | - |
| Community Services | - | 73,027 | 1,077 | 71,950 | 1% | - |
| Total Expenditures | 51,301,615 | 160,619,614 | 54,521,828 | 106,097,786 | 34% | 35,963,637 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 14,971,775 | 15,892,095 | 9,680,785 | 6,211,310 | | - |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers Out: | | | | | | |
| To General Fund | (14,971,775) | (13,392,095) | (7,180,785) | (6,211,310) | 54% | - |
| To Internal Service Fund | - | (2,500,000) | (2,500,000) | - | 100% | - |
| Total Other Financing Sources (Uses) | (14,971,775) | (15,892,095) | (9,680,785) | (6,211,310) | | - |
| Net Change in Fund Balance | - | - | - | - | | - |
| Fund Balance, Beginning | - | - | - | - | | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - | | \$ - |

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

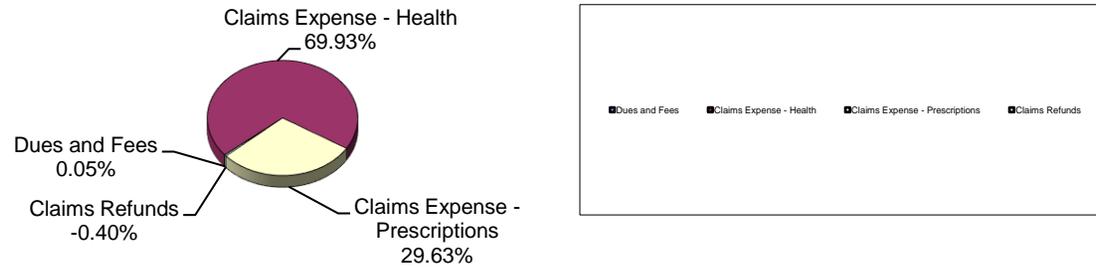
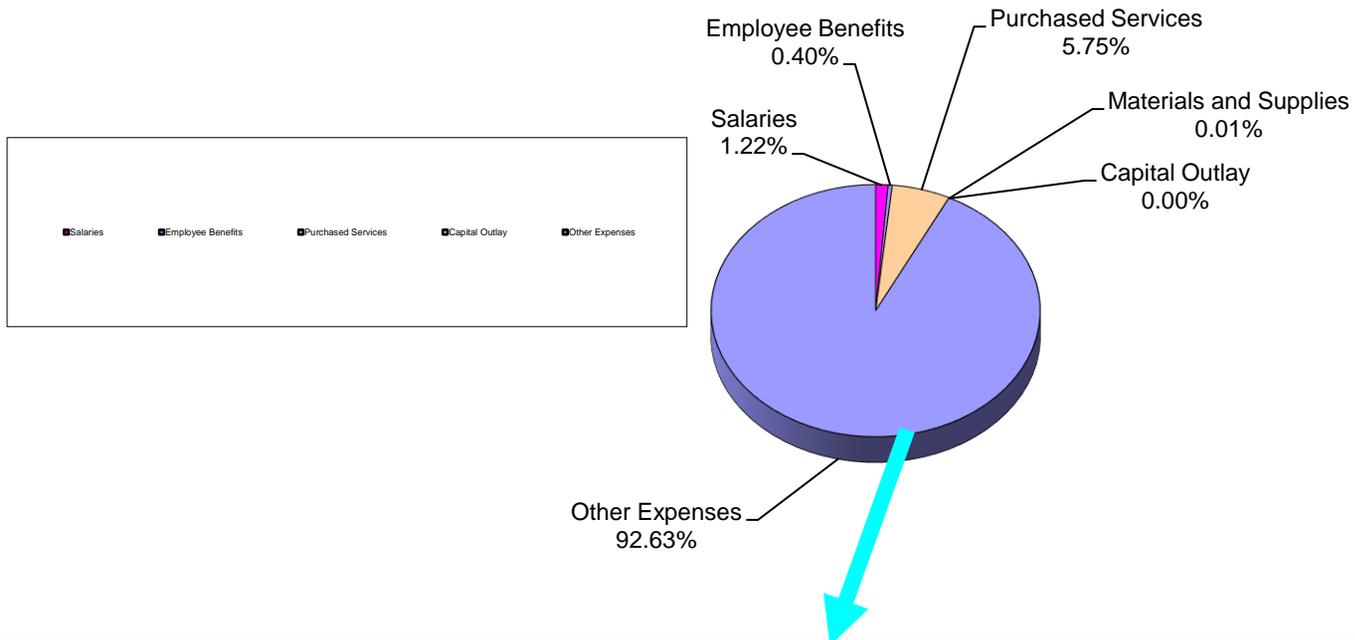
Expenditures by Function - Other Special Revenue Funds



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

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|----------------------------------|---------------------|---------------------|----------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Operating Revenues: | | | | | | |
| Premium - Employer | \$ 47,461,000 | \$ 34,125,000 | \$ 30,341,337 | \$ (3,783,663) | 89% | \$ 27,634,121 |
| Premium - Employee | - | 11,486,000 | 10,639,271 | (846,729) | 93% | 9,245,866 |
| Premium - Retiree | - | 1,450,000 | 1,122,857 | (327,143) | 77% | 1,206,021 |
| Premium - Leave/COBRA | - | 400,000 | 364,477 | (35,523) | 91% | 348,210 |
| Miscellaneous Local Revenue | - | - | - | - | | 200,000 |
| Refund of Prior Year Expenditure | - | - | - | - | | 4,374,746 |
| Total Operating Revenues | 47,461,000 | 47,461,000 | 42,467,942 | (4,993,058) | 89% | 43,008,964 |
| Total Revenues | 47,461,000 | 47,461,000 | 42,467,942 | (4,993,058) | 89% | 43,008,964 |
| EXPENDITURES | | | | | | |
| Operating Expenditures: | | | | | | |
| Salaries | | 638,747 | 515,012 | 123,735 | 81% | 494,548 |
| Employee Benefits | | 402,801 | 167,905 | 234,896 | 42% | 205,941 |
| Purchased Services | 4,669,964 | 3,789,684 | 2,436,463 | 1,353,221 | 64% | 2,447,851 |
| Materials and Supplies | - | 3,500 | 2,441 | 1,059 | 70% | 2,006 |
| Capital Outlay | - | - | - | - | | - |
| Other Expenses: | | | | | | |
| Dues and Fees | - | 40,000 | 19,782 | 20,218 | 49% | 19,120 |
| Subs for ATD | - | - | - | - | | - |
| Claims Expense - Health | 51,098,000 | 39,919,000 | 27,671,943 | 12,247,057 | 69% | 28,703,254 |
| Claims Expense - Prescriptions | - | 14,074,446 | 11,724,032 | 2,350,414 | 83% | 11,146,834 |
| E&O Claims | - | - | - | - | | - |
| Claims Refunds - Health | - | - | - | - | | - |
| Claims Refunds - Prescriptions | - | (95,446) | (156,504) | 61,058 | 164% | (120,996) |
| Total Other Expenses | 51,098,000 | 53,938,000 | 39,259,253 | 14,678,747 | 73% | 39,748,212 |
| Total Expenditures | 55,767,964 | 58,772,732 | 42,381,074 | 16,391,658 | 72% | 42,898,558 |
| Operating Income (Loss) | (8,306,964) | (11,311,732) | 86,868 | 11,398,600 | | 110,406 |
| Transfers In: | | | | | | |
| From Special Revenue | | 5,500,000 | 5,500,000 | - | | - |
| Change in Net Position | (8,306,964) | (5,811,732) | 5,586,868 | 11,398,600 | | 110,406 |
| Net Position, Beginning | 11,678,999 | 11,678,999 | 11,678,999 | - | | 14,614,914 |
| Net Position, Ending | \$ 3,372,035 | \$ 5,867,267 | \$ 17,265,867 | \$ 11,398,600 | | \$ 14,725,320 |

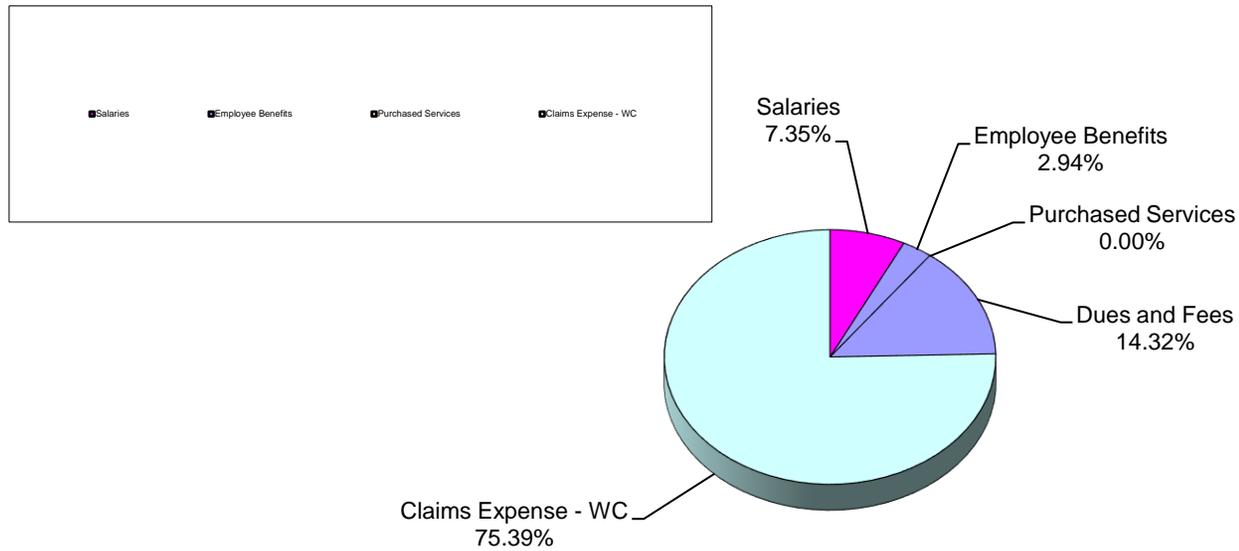
Expenditures by Object - Internal Service Funds - Health



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

| | Original Budget | Current Budget | YTD Actual | Under (Over) Collected/ Expended | % of YTD Actual to Current Budget | YTD Actual April 2021 |
|--------------------------------|---------------------|---------------------|---------------------|--|--|--------------------------|
| REVENUES | | | | | | |
| Operating Revenues: | | | | | | |
| Premium - Employer | \$ 2,605,900 | \$ 2,605,900 | \$ 2,393,002 | \$ (212,898) | 92% | \$ 924,750 |
| Total Operating Revenues | 2,605,900 | 2,605,900 | 2,393,002 | (212,898) | 92% | 924,750 |
| Total Revenues | <u>2,605,900</u> | <u>2,605,900</u> | <u>2,393,002</u> | <u>(212,898)</u> | 92% | <u>924,750</u> |
| EXPENDITURES | | | | | | |
| Operating Expenditures: | | | | | | |
| Salaries | - | 224,835 | 147,470 | 77,365 | 66% | 183,848 |
| Employee Benefits | - | 92,357 | 58,918 | 33,439 | 64% | 65,315 |
| Purchased Services | 623,494 | - | - | - | | - |
| Other Expenses: | | | | | | |
| Dues and Fees | - | 325,000 | 287,228 | 37,772 | 88% | 295,932 |
| Claims Expense - Workers' Comp | 2,000,000 | 2,127,683 | 1,666,439 | 461,244 | 78% | 1,448,518 |
| Claims Refund | - | (149,076) | (154,475) | 5,399 | 104% | (139,300) |
| Total Other Expenses | 2,000,000 | 2,303,607 | 1,799,192 | 504,415 | 78% | 1,605,150 |
| Total Expenditures | <u>2,623,494</u> | <u>2,620,799</u> | <u>2,005,580</u> | <u>615,219</u> | 77% | <u>1,854,313</u> |
| Operating Income (Loss) | <u>(17,594)</u> | <u>(14,899)</u> | <u>387,422</u> | <u>402,321</u> | | <u>(929,563)</u> |
| Change in Net Position | <u>(17,594)</u> | <u>(14,899)</u> | <u>387,422</u> | <u>402,321</u> | | <u>(929,563)</u> |
| Net Position, Beginning | <u>2,022,148</u> | <u>2,022,148</u> | <u>2,022,148</u> | <u>-</u> | | <u>3,731,541</u> |
| Net Position, Ending | <u>\$ 2,004,554</u> | <u>\$ 2,007,249</u> | <u>\$ 2,409,570</u> | <u>\$ 402,321</u> | | <u>\$ 2,801,978</u> |

Expenditures by Object - Internal Service Funds Workers Compensation



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

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>YTD Actual</u> | <u>Under (Over) Collected/ Expended</u> | <u>% of YTD Actual to Current Budget</u> | <u>YTD Actual April 2021</u> |
|-----------------------------------|------------------------|-----------------------|-------------------|---|--|----------------------------------|
| REVENUES | | | | | | |
| Miscellaneous Federal Direct: | | | | | | |
| Federal Direct | \$ 215,000 | \$ 215,000 | \$ 211,751 | \$ (3,249) | 98% | \$ 214,841 |
| Total Federal Direct | 215,000 | 215,000 | 211,751 | (3,249) | 98% | 214,841 |
| Local: | | | | | | |
| Gifts, Grants, & Bequests | - | 2,661 | 2,661 | - | 100% | 30,145 |
| Financial Aid Fees | 287,996 | 297,138 | 267,615 | (29,523) | 90% | 172,738 |
| Other Miscellaneous Local Sources | 115,000 | 207,237 | 207,237 | - | 100% | 154,395 |
| Total Local | 402,996 | 507,036 | 477,513 | (29,523) | 94% | 357,278 |
| Total Revenues | <u>617,996</u> | <u>722,036</u> | <u>689,264</u> | <u>(32,772)</u> | 95% | <u>572,119</u> |
| EXPENDITURES | | | | | | |
| Instruction | 619,280 | 705,609 | 409,095 | 296,514 | 58% | 530,015 |
| Student Support Services | 39,610 | 40,510 | 3,749 | 36,761 | 9% | 3,751 |
| Instructional Staff Training | - | 1,500 | 72 | 1,428 | 5% | - |
| Central Services | 16,023 | 16,284 | 3,430 | 12,854 | 21% | 2,218 |
| Student Transportation Services | - | - | - | - | | - |
| Admin. Technology Services | - | - | - | - | | 64,270 |
| Total Expenditures | <u>674,913</u> | <u>763,903</u> | <u>416,346</u> | <u>347,557</u> | 55% | <u>600,254</u> |
| Change in Net Position | (56,917) | (41,867) | 272,918 | 314,785 | | (28,135) |
| Net Position, Beginning | <u>600,754</u> | <u>600,754</u> | <u>600,754</u> | <u>-</u> | | <u>653,947</u> |
| Net Position, Ending | <u>\$ 543,837</u> | <u>\$ 558,887</u> | <u>\$ 873,672</u> | <u>\$ 314,785</u> | | <u>\$ 625,812</u> |

Expenditures by Function - Trust and Agency Funds

