

Manatee County

FLORIDA



Interim Financial Statements

(UNAUDITED)

April 30, 2023

Manatee County, Florida

Interim Financial Statements

Unaudited

For the Seven Month Period
Ended April 30, 2023

58% Year to Date

Prepared by the Office of the Clerk of the Circuit Court

Angelina "Angel" Colonnese
Clerk of the Circuit Court and Comptroller

**MANATEE COUNTY, FLORIDA
INTERIM FINANCIAL STATEMENTS
FOR THE SEVEN MONTH PERIOD
ENDED April 30, 2023**

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UNAUDITED

Manatee County, Florida
Governmental Activities
Balance Sheet
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Federal and State Grants Fund</u>	<u>Capital Improvements Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Current assets:						
Cash and investments	\$ 185,030	\$ 51,286	\$ 65,268	\$ 217,952	\$ 536,140	\$ 1,055,676
Receivables (net)	3,508	14	15	47	392	3,976
Interfund balances	10,145	-	-	-	(8,382)	1,763
Due from other governmental units	8,449	2,534	2,364	-	19,093	32,440
Prepaid items	9,284	12	-	-	125	9,421
Inventories	364	261	-	-	-	625
Deposits	-	-	-	-	2,550	2,550
Assessments	-	-	-	-	6	6
Total current assets	<u>216,780</u>	<u>54,107</u>	<u>67,647</u>	<u>217,999</u>	<u>549,924</u>	<u>1,106,457</u>
Noncurrent assets:						
Assessments receivable	-	-	-	-	44	44
Total noncurrent assets	-	-	-	-	44	44
Total assets	<u>\$ 216,780</u>	<u>\$ 54,107</u>	<u>\$ 67,647</u>	<u>\$ 217,999</u>	<u>\$ 549,968</u>	<u>\$ 1,106,501</u>
Current liabilities:						
Accounts payable and accrued expenses	\$ 8,330	\$ 1,744	\$ 269	\$ 4,189	\$ 18,441	\$ 32,973
Due to other governmental units	3,793	744	2,802	-	190	7,529
Interest payable	-	-	-	-	-	-
Unearned revenue	38	-	63,505	-	2,159	65,702
Total current liabilities	<u>12,161</u>	<u>2,488</u>	<u>66,576</u>	<u>4,189</u>	<u>20,790</u>	<u>106,204</u>
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	294	294
Deferred lease proceeds	35	-	-	-	-	35
Total deferred inflows of resources	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>329</u>
Total liabilities and deferred inflows of resources	<u>12,196</u>	<u>2,488</u>	<u>66,576</u>	<u>4,189</u>	<u>21,084</u>	<u>106,533</u>
Fund balances:						
Nonspendable	18,030	273	-	-	2,675	20,978
Restricted	804	11,386	125	191,479	460,220	664,014
Committed	8,562	-	-	-	33,401	41,963
Assigned	11,147	39,960	946	22,331	33,721	108,105
Unassigned	166,041	-	-	-	(1,133)	164,908
Total fund balance	<u>204,584</u>	<u>51,619</u>	<u>1,071</u>	<u>213,810</u>	<u>528,884</u>	<u>999,968</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 216,780</u>	<u>\$ 54,107</u>	<u>\$ 67,647</u>	<u>\$ 217,999</u>	<u>\$ 549,968</u>	<u>\$ 1,106,501</u>

Manatee County, Florida
Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balances
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	<u>General</u> <u>Fund</u>	<u>Highway</u> <u>Fund</u>	<u>Federal and</u> <u>State Grants</u> <u>Fund</u>	<u>Capital</u> <u>Improvements</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u>
Expenditures:						
General government	\$ 48,316	\$ -	\$ 169	\$ -	\$ 5,728	\$ 54,213
Public safety	131,717	-	4,535	-	13,279	149,531
Physical environment	1,426	-	-	-	7,355	8,781
Transportation	-	18,938	-	-	41,530	60,468
Economic environment	7,669	-	5,963	-	9,532	23,164
Human services	14,136	-	1,001	-	9,172	24,309
Culture and recreation	938	-	56	-	27,640	28,634
Intergovernmental	-	2,655	-	-	-	2,655
Capital outlay	428	32	-	30,174	718	31,352
Debt service	-	-	-	-	7,384	7,384
Total expenditures	<u>204,630</u>	<u>21,625</u>	<u>11,724</u>	<u>30,174</u>	<u>122,338</u>	<u>390,491</u>
Program Revenues:						
Charges for services						
Planning permits	31	-	-	-	6,741	6,772
Assessment revenue	-	-	-	-	11	11
Emergency medical service charges	8,218	-	-	-	-	8,218
Charges to county departments	9,181	157	-	-	-	9,338
Other charges for services	2,813	443	60	-	4,429	7,745
Fines and forfeitures	256	-	-	-	453	709
Impact fees	-	-	-	-	30,144	30,144
Federal and State grants and contributions	1,072	15	13,375	-	4,859	19,321
Total program revenues	<u>21,571</u>	<u>615</u>	<u>13,435</u>	<u>-</u>	<u>46,637</u>	<u>82,258</u>
Net program expenditures (revenues)	<u>183,059</u>	<u>21,010</u>	<u>(1,711)</u>	<u>30,174</u>	<u>75,701</u>	<u>308,233</u>
General revenues:						
Property taxes	236,287	19,890	-	-	73,294	329,471
Sales tax	24,745	-	-	-	-	24,745
Infrastructure Surtax	-	-	-	-	27,280	27,280
Gasoline taxes	-	16,411	-	-	-	16,411
911 tax	-	-	-	-	1,258	1,258
Tourist development tax	-	-	-	-	16,599	16,599
Payment in lieu of taxes	1,948	-	-	-	-	1,948
Payment in lieu of franchise fees	5,984	-	-	-	-	5,984
State revenue sharing	7,758	-	-	-	-	7,758
Interest income	4,841	1,737	1,780	4,623	13,959	26,940
Other	4,705	62	-	-	7,158	11,925
Transfers in (out)	(38,191)	(3,299)	(3,389)	28,492	12,671	(3,716)
Total general revenues and transfers	<u>248,077</u>	<u>34,801</u>	<u>(1,609)</u>	<u>33,115</u>	<u>152,219</u>	<u>466,603</u>
Net change in fund balances	65,018	13,791	102	2,941	76,518	158,370
Total fund balance - beginning	<u>139,566</u>	<u>37,828</u>	<u>969</u>	<u>210,869</u>	<u>452,366</u>	<u>841,598</u>
Fund balance, April 30	<u>\$ 204,584</u>	<u>\$ 51,619</u>	<u>\$ 1,071</u>	<u>\$ 213,810</u>	<u>\$ 528,884</u>	<u>\$ 999,968</u>

**Manatee County, Florida
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)**

	2023					(Continued)	2023				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	2022 Actual		Adopted Budget	Amended Budget	Actual	% of Amended Budget	2022 Actual
Revenues:											
Taxes	\$ 242,368	\$ 242,368	\$ 238,006	98%	\$ 217,581						
Licenses and permits	950	950	595	63%	542	Physical environment					
Intergovernmental	61,784	61,759	41,407	67%	36,342	Community & Veteran's services	63	63	30	48%	-
Charges for services	35,550	3,550	19,515	550%	18,888	County Administration	-	1,120	527	47%	-
Fines and forfeitures	475	475	392	83%	425	Financial management	-	63	70	111%	-
Interest income	214	214	4,841	2262%	60	Parks and natural resources	1,716	29	226	779%	889
Contributions	1,175	1,185	879	74%	722	Natural resources	-	1,195	573	48%	-
Miscellaneous	3,319	3,325	2,204	66%	2,721	Neighborhood services	-	-	-	-	31
Total revenues	<u>345,835</u>	<u>313,826</u>	<u>307,839</u>		<u>277,281</u>	Total physical environment	<u>1,779</u>	<u>2,470</u>	<u>1,426</u>		<u>920</u>
Expenditures						Economic environment					
Current:						Community & Veteran's services	1,109	952	357	38%	-
General government						County Administration	920	544	145	27%	-
Clerk of Circuit Court	9,402	9,402	5,548	59%	5,025	General government	7,259	7,259	7,073	97%	6,103
County Administration	4,530	4,932	2,787	57%	2,222	Property Management	-	1,283	8	-	-
County Attorney	3,109	3,109	1,921	62%	1,686	Neighborhood services	1	1	69	6900%	288
Court Administrator	1,800	1,808	888	49%	945	Redevelopment & Economic Opportunity	14	14	17	121%	344
Financial management	4,320	5,369	3,084	57%	1,748	Total economic environment	<u>9,303</u>	<u>10,053</u>	<u>7,669</u>		<u>6,735</u>
General government	1,950	1,948	2,053	105%	1,343	Human services					
Guardian ad litem	220	220	45	20%	39	Community & Veteran's services	2,044	1,517	709	47%	-
Human resources	2,202	2,291	1,267	55%	1,083	Neighborhood services	244	266	203	76%	4,502
Information Technology Dept	12,654	16,464	7,525	46%	5,906	Property Management	358	358	164	46%	101
Property Appraiser	6,238	6,252	3,578	57%	3,322	Public safety	20,377	20,810	13,060	63%	8,574
Property Management	17,773	21,974	10,234	47%	8,035	Total human services	<u>23,023</u>	<u>22,951</u>	<u>14,136</u>		<u>13,177</u>
Public Defender	233	233	123	53%	96	Culture & recreation					
State Attorney	360	360	175	49%	178	Community & Veteran's services	157	157	49	31%	-
Supervisor of Elections	2,896	2,825	1,886	67%	1,460	Financial management	-	307	229	75%	-
Tax Collector	12,349	12,349	7,202	58%	6,309	Neighborhood services	48	48	-	-	48
Total general government	<u>80,036</u>	<u>89,536</u>	<u>48,316</u>		<u>39,397</u>	Property Management	1,296	1,296	660	51%	676
Public safety						Total culture & recreation	<u>1,501</u>	<u>1,808</u>	<u>938</u>		<u>724</u>
Community & Veteran's services	4,609	4,609	2,439	53%	-	Capital outlay	2,387	2,757	428	16%	419
Court Administrator	403	403	210	52%	217	Total expenditures	<u>338,194</u>	<u>356,256</u>	<u>204,630</u>		<u>186,514</u>
Financial management	-	394	253	64%	-	Excess of revenues over expenditures	7,641	(42,430)	103,209		90,767
General government	11	11	13	118%	3	Other financing sources (uses):					
Neighborhood services	1,288	1,505	968	64%	3,362	Reserved for contingencies	(23,682)	(21,917)	-	-	-
Parks and natural resources	-	-	40	-	-	Transfers from other funds	4,517	5,650	3,642	64%	2,830
Public safety	38,265	37,671	22,018	58%	18,192	Transfers to other funds	(37,236)	(48,561)	(41,833)	86%	(18,203)
Sheriff	175,589	182,088	105,776	58%	103,368	Total other financing sources (uses)	<u>(56,401)</u>	<u>(64,828)</u>	<u>(38,191)</u>		<u>(15,373)</u>
Total public safety	<u>220,165</u>	<u>226,681</u>	<u>131,717</u>		<u>125,142</u>	Net change in fund balances	(48,760)	(107,258)	65,018		75,394
				(Continued)		Fund balance, October 1	<u>139,566</u>	<u>139,566</u>	<u>139,566</u>		<u>134,273</u>
						Fund balance, April 30	<u>\$ 90,806</u>	<u>\$ 32,308</u>	<u>\$ 204,584</u>		<u>\$ 209,667</u>

Manatee County, Florida
Highway Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	2023				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	
Revenues:					
Taxes	\$ 41,482	\$ 41,482	\$ 33,179	80%	\$ 29,241
Intergovernmental	5,423	5,423	3,313	61%	3,166
Charges for services	811	811	159	20%	208
Interest income	33	33	1,737	5264%	11
Contributions	709	709	15	2%	60
Miscellaneous	385	385	312	81%	367
Total revenues	48,843	48,843	38,715		33,053
Expenditures					
Current:					
Transportation	43,309	35,923	18,970	53%	17,000
Intergovernmental	4,483	4,483	2,655	59%	2,478
Total expenditures	47,792	40,406	21,625		19,478
Excess of revenues over (under) expenditures	1,051	8,437	17,090		13,575
Other financing sources (uses):					
Reserved for contingencies	(2,704)	(2,722)	-		-
Transfers from other funds	5,338	5,338	3,114	58%	3,114
Transfers to other funds	(13,584)	(22,657)	(6,413)	28%	(10,214)
Total other financing sources (uses)	(10,950)	(20,041)	(3,299)		(7,100)
Net change in fund balances	(9,899)	(11,604)	13,791		6,475
Fund balance, October 1	37,828	37,828	37,828		35,902
Fund balance, April 30	\$ 27,929	\$ 26,224	\$ 51,619		\$ 42,377

Manatee County, Florida
Federal and State Grants Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	2023			% of Amended Budget	2022 Actual
	Adopted Budget	Amended Budget	Actual		
Revenues:					
Intergovernmental	\$ 79,655	\$ 95,907	\$ 13,350	14%	\$ 21,208
Charges for services	38	39	25		30
Interest income	64	64	1,780	2781%	9
Miscellaneous	(3)	60	60	100%	45
Total revenues	<u>79,754</u>	<u>96,070</u>	<u>15,215</u>		<u>21,292</u>
Expenditures					
Current:					
General government					
Community & veteran's services	-	231	38	16%	-
General government	44,872	44,469	131	0%	164
Neighborhood services	-	-	-		68
Total general government	<u>44,872</u>	<u>44,700</u>	<u>169</u>		<u>232</u>
Public safety					
Natural Resources	-	2,883	-		-
Neighborhood services	(1)	(1)	(6)		19
Parks & natural resources	597	672	165	25%	186
Public safety	22,292	19,680	1,658	8%	10,407
Sheriff	(1,363)	1,361	2,718	200%	2,601
Total public safety	<u>21,525</u>	<u>24,595</u>	<u>4,535</u>		<u>13,213</u>
Physical environment					
Neighborhood services	-	-	-		11
Parks & natural resources	-	300	-		15
Total physical environment	<u>-</u>	<u>300</u>	<u>-</u>		<u>26</u>
Economic environment					
Community & veteran's services	-	1,403	56	4%	-
Natural Resources	-	1,975	-		-
Parks & natural resources	33	417	83	20%	-
Redevelopment & economic opportunity	11,077	14,051	5,824	41%	6,873
Total economic environment	<u>11,110</u>	<u>17,846</u>	<u>5,963</u>		<u>6,873</u>
Human services					
Community & veteran's services	-	175	33		-
Neighborhood services	1,847	4,838	974	20%	1,106
Redevelopment & economic opportunity	392	392	(6)	-2%	80
Total human services	<u>2,239</u>	<u>5,405</u>	<u>1,001</u>		<u>1,186</u>
Culture and recreation					
Parks & natural resources	714	714	56	8%	6
Total culture and recreation	<u>714</u>	<u>714</u>	<u>56</u>		<u>6</u>
Total expenditures	<u>80,460</u>	<u>93,560</u>	<u>11,724</u>		<u>21,536</u>
Excess of revenues over (under) expenditures	<u>(706)</u>	<u>2,510</u>	<u>3,491</u>		<u>(244)</u>
Other financing sources (uses):					
Transfers from other funds	-	436	261	60%	11
Transfers to other funds	-	(3,650)	(3,650)	100%	(26)
Total other financing sources (uses)	<u>-</u>	<u>(3,214)</u>	<u>(3,389)</u>		<u>(15)</u>
Net change in fund balances	(706)	(704)	102		(259)
Fund balance, October 1	969	969	969		1,325
Fund balance, April 30	<u>\$ 263</u>	<u>\$ 265</u>	<u>\$ 1,071</u>		<u>\$ 1,066</u>

Manatee County, Florida
Business-type Activities
Statement of Net Position
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

<u>Assets</u>	<u>Major Funds</u>			<u>Non-Major Funds</u>			<u>2023 Business-type Totals</u>
	<u>Water and Sewer</u>	<u>Port Authority</u>	<u>Solid Waste</u>	<u>Transit System</u>	<u>Stormwater</u>	<u>Civic Center</u>	
Current assets:							
Cash and cash equivalents	\$ 395,058	\$ 38,413	\$ 17,782	\$ (9,339)	\$ 18,587	\$ 2,885	\$ 463,386
Restricted cash and cash equivalents	48,028	3,192	2,478	-	-	-	53,698
Receivables (net)	20,756	6,737	8,076	7	5	197	35,778
Internal balances	(1,919)	-	156	-	-	-	(1,763)
Due from other governmental units	-	3,495	-	8,732	-	-	12,227
Prepaid items	215	101	317	4	16	-	653
Inventories	4,318	-	-	-	-	3	4,321
Deposits	1,230	675	-	-	75	3	1,983
Total current assets	<u>467,686</u>	<u>52,613</u>	<u>28,809</u>	<u>(596)</u>	<u>18,683</u>	<u>3,088</u>	<u>570,283</u>
Noncurrent assets:							
Restricted cash and cash equivalents	-	-	38,898	-	-	-	38,898
Accounts receivable	-	44,246	-	-	-	-	44,246
Assessments receivable	17	-	-	-	-	-	17
Land and other nondepreciable assets	288,614	78,044	5,239	1,541	34,467	1,417	409,322
Capital assets, net of depreciation	775,348	71,625	20,441	38,375	6,017	1,485	913,291
Total noncurrent assets	<u>1,063,979</u>	<u>193,915</u>	<u>64,578</u>	<u>39,916</u>	<u>40,484</u>	<u>2,902</u>	<u>1,405,774</u>
Total assets	<u>1,531,665</u>	<u>246,528</u>	<u>93,387</u>	<u>39,320</u>	<u>59,167</u>	<u>5,990</u>	<u>1,976,057</u>
Deferred outflows of resources							
Deferred charge on refunding	9	-	-	-	-	-	9
Deferred OPEB outflows	339	49	14	29	25	3	459
Deferred pension outflows	8,031	1,780	1,030	2,205	939	168	14,153
Total deferred outflows of resources	<u>8,379</u>	<u>1,829</u>	<u>1,044</u>	<u>2,234</u>	<u>964</u>	<u>171</u>	<u>14,621</u>
Liabilities							
Current liabilities:							
Accounts payable and accrued expenses	8,381	1,198	13,498	715	724	120	24,636
Interest payable	694	67	-	-	-	-	761
Contracts payable	11,715	1,335	-	-	1,625	-	14,675
Customer deposits	8,741	1	2,525	3	-	942	12,212
Bonds, notes and loans payable	7,335	1,752	-	-	-	-	9,087
Total current liabilities	<u>36,866</u>	<u>4,353</u>	<u>16,023</u>	<u>718</u>	<u>2,349</u>	<u>1,062</u>	<u>61,371</u>
Noncurrent liabilities:							
Compensated absences	3,539	1,006	335	786	441	42	6,149
Other postemployment benefits	2,673	391	111	228	200	21	3,624
Net pension liability	27,061	6,022	3,467	7,461	3,160	582	47,753
Closure liability	-	-	52,009	-	-	-	52,009
Bonds, notes and loans payable (net)	249,715	36,532	-	-	-	-	286,247
Total noncurrent liabilities	<u>282,988</u>	<u>43,951</u>	<u>55,922</u>	<u>8,475</u>	<u>3,801</u>	<u>645</u>	<u>395,782</u>
Total liabilities	<u>319,854</u>	<u>48,304</u>	<u>71,945</u>	<u>9,193</u>	<u>6,150</u>	<u>1,707</u>	<u>457,153</u>
Deferred inflows of resources							
Deferred lease proceeds	-	46,298	-	-	-	-	46,298
Deferred OPEB inflows	1,082	158	45	92	81	9	1,467
Deferred pension inflows	1,017	235	130	291	118	26	1,817
Total deferred inflows of resources	<u>2,099</u>	<u>46,691</u>	<u>175</u>	<u>383</u>	<u>199</u>	<u>35</u>	<u>49,582</u>
Net Position							
Net investment in capital assets	826,493	110,185	25,680	39,907	38,808	2,902	1,043,975
Restricted for:							
Debt service	5,369	3,193	-	-	-	-	8,562
Construction projects	4,220	-	-	-	-	-	4,220
Unrestricted	<u>382,009</u>	<u>39,984</u>	<u>(3,369)</u>	<u>(7,929)</u>	<u>14,974</u>	<u>1,517</u>	<u>427,186</u>
Total net position	<u>\$ 1,218,091</u>	<u>\$ 153,362</u>	<u>\$ 22,311</u>	<u>\$ 31,978</u>	<u>\$ 53,782</u>	<u>\$ 4,419</u>	<u>\$ 1,483,943</u>

Manatee County, Florida
Business-type Activities
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	Major Funds			Non-Major Funds			2023 Business-type Totals
	Water and Sewer	Port Authority	Solid Waste	Transit System	Stormwater	Civic Center	
Operating revenues:							
Charges for services	\$ 100,079	\$ 16,251	\$ 33,680	\$ 198	\$ 1	\$ 1,404	\$ 151,613
Miscellaneous	1,035	1,277	316	84	-	25	2,737
Total operating revenues	<u>101,114</u>	<u>17,528</u>	<u>33,996</u>	<u>282</u>	<u>1</u>	<u>1,429</u>	<u>154,350</u>
Operating expenses:							
Operating expenses	65,699	8,478	38,389	9,906	6,049	1,632	130,153
Depreciation and amortization	19,124	3,678	1,555	2,057	316	149	26,879
Total operating expenses	<u>84,823</u>	<u>12,156</u>	<u>39,944</u>	<u>11,963</u>	<u>6,365</u>	<u>1,781</u>	<u>157,032</u>
Operating income (loss)	<u>16,291</u>	<u>5,372</u>	<u>(5,948)</u>	<u>(11,681)</u>	<u>(6,364)</u>	<u>(352)</u>	<u>(2,682)</u>
Non-operating revenues (expenses):							
Operating grants	-	59	10	3,442	-	-	3,511
Interest income	12,062	1,152	1,752	4	458	70	15,498
Interest expense	(4,980)	(479)	-	-	-	-	(5,459)
Gain (loss) on disposition of assets	58	2	-	(45)	-	-	15
Grant administrative fees	-	(3)	-	-	-	-	(3)
Total non-operating revenues (expenses)	<u>7,140</u>	<u>731</u>	<u>1,762</u>	<u>3,401</u>	<u>458</u>	<u>70</u>	<u>13,562</u>
Income (loss) before contributions, rebates and transfers	23,431	6,103	(4,186)	(8,280)	(5,906)	(282)	10,880
Capital contributions	13,928	3,055	-	6,590	410	-	23,983
Transfers in (out)	(1,379)	261	(7,808)	3,734	7,758	641	3,207
Change in net position	<u>35,980</u>	<u>9,419</u>	<u>(11,994)</u>	<u>2,044</u>	<u>2,262</u>	<u>359</u>	<u>38,070</u>
Total net position - beginning	<u>1,182,111</u>	<u>143,943</u>	<u>34,305</u>	<u>29,934</u>	<u>51,520</u>	<u>4,060</u>	<u>1,445,873</u>
Total net position - ending	<u>\$ 1,218,091</u>	<u>\$ 153,362</u>	<u>\$ 22,311</u>	<u>\$ 31,978</u>	<u>\$ 53,782</u>	<u>\$ 4,419</u>	<u>\$ 1,483,943</u>

Manatee County, Florida
Business-type Activities
Statement of Cash Flows
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	Major Funds			Non-Major Funds			2023 Business-type Totals
	Water and Sewer	Port Authority	Solid Waste	Transit System	Stormwater	Civic Center	
Cash flows from operating activities:							
Cash received from customers	\$ 99,062	\$ 17,123	\$ 32,602	\$ 266	\$ 1	\$ 1,341	\$ 150,395
Cash payments to vendors for goods and services	(26,438)	(3,550)	(25,516)	(1,593)	(1,881)	(951)	(59,929)
Cash payments to employees for services	(17,979)	(3,994)	(2,076)	(5,480)	(2,371)	(574)	(32,474)
Cash payments to other funds	(19,269)	(717)	(1,826)	(5,013)	(1,782)	(294)	(28,901)
Net cash provided (used) by operating activities	<u>35,376</u>	<u>8,862</u>	<u>3,184</u>	<u>(11,820)</u>	<u>(6,033)</u>	<u>(478)</u>	<u>29,091</u>
Cash flows from noncapital financing activities:							
Transfers in (out)	(1,379)	261	(7,808)	3,734	7,758	641	3,207
Operating grants received	3	77	10	5,243	-	-	5,333
Net cash provided (used) by noncapital financing activities	<u>(1,376)</u>	<u>338</u>	<u>(7,798)</u>	<u>8,977</u>	<u>7,758</u>	<u>641</u>	<u>8,540</u>
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets	(37,954)	(11,372)	(105)	(6,841)	(2,731)	(7)	(59,010)
Principal and interest payments on debt	(4,985)	(633)	-	-	-	-	(5,618)
Deposits paid on construction agreements	-	(675)	-	-	-	-	(675)
Proceeds from sale of assets	60	2	-	13	-	-	75
Receipt of contributed capital	13,942	2,065	-	328	410	-	16,745
Grant administrative fees	-	(3)	-	-	-	-	(3)
Debt proceeds	-	52	-	-	-	-	52
Net cash provided (used) by capital and related financing activities	<u>(28,937)</u>	<u>(10,564)</u>	<u>(105)</u>	<u>(6,500)</u>	<u>(2,321)</u>	<u>(7)</u>	<u>(48,434)</u>
Cash flows from investing activities:							
Interest on investments	12,055	1,152	1,751	4	459	71	15,492
Net cash provided by investing activities	<u>12,055</u>	<u>1,152</u>	<u>1,751</u>	<u>4</u>	<u>459</u>	<u>71</u>	<u>15,492</u>
Net increase (decrease) in cash and cash equivalents	17,118	(212)	(2,968)	(9,339)	(137)	227	4,689
Cash and cash equivalents, October 1	<u>425,968</u>	<u>41,817</u>	<u>62,126</u>	<u>-</u>	<u>18,724</u>	<u>2,658</u>	<u>551,293</u>
Cash and cash equivalents, April 30	<u>\$ 443,086</u>	<u>\$ 41,605</u>	<u>\$ 59,158</u>	<u>\$ (9,339)</u>	<u>\$ 18,587</u>	<u>\$ 2,885</u>	<u>\$ 555,982</u>

Manatee County, Florida
Water and Sewer
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	<u>2023</u>			<u>% of</u> <u>Amended</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>
	<u>Adopted</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>		
Operating revenues:					
Charges for services	\$ 163,019	\$ 163,019	\$ 100,079	61%	\$ 95,296
Miscellaneous	<u>1,551</u>	<u>1,551</u>	<u>1,035</u>	67%	<u>1,160</u>
Total operating revenues	<u>164,570</u>	<u>164,570</u>	<u>101,114</u>		<u>96,456</u>
Operating expenses:					
Personal services	35,595	35,405	20,966	59%	18,541
Operating expenses	97,592	93,674	44,733	48%	36,514
Depreciation and amortization	<u>-</u>	<u>-</u>	<u>19,124</u>		<u>15,622</u>
Total operating expenses	<u>133,187</u>	<u>129,079</u>	<u>84,823</u>		<u>70,677</u>
Operating income	<u>31,383</u>	<u>35,491</u>	<u>16,291</u>		<u>25,779</u>
Non-operating revenues (expenses):					
Operating grants	22	(38)	-	0%	9
Interest income	1,392	1,392	12,062	867%	126
Interest expense	(11,479)	(11,479)	(4,980)	43%	(4,357)
Gain (loss) on disposition of assets	<u>(50)</u>	<u>(50)</u>	<u>58</u>		<u>1</u>
Total non-operating revenues (expenses)	<u>(10,115)</u>	<u>(10,175)</u>	<u>7,140</u>		<u>(4,221)</u>
Income before contributions and transfers	21,268	25,316	23,431		21,558
Capital contributions	19,754	19,754	13,928	71%	25,208
Transfers in	-	453	453	100%	19
Transfers out	<u>(2,945)</u>	<u>(3,512)</u>	<u>(1,832)</u>	52%	<u>(1,747)</u>
Change in net position	38,077	42,011	35,980		45,038
Total net position - beginning	<u>1,182,111</u>	<u>1,182,111</u>	<u>1,182,111</u>		<u>1,083,709</u>
Total net position - ending	<u>\$ 1,220,188</u>	<u>\$ 1,224,122</u>	<u>\$ 1,218,091</u>		<u>\$ 1,128,747</u>

Manatee County, Florida
Port Authority
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	2023			% of Amended Budget	2022 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 21,704	\$ 21,704	\$ 16,251	75%	\$ 15,042
Miscellaneous	3,495	3,495	1,277	37%	1,022
Total operating revenues	<u>25,199</u>	<u>25,199</u>	<u>17,528</u>		<u>16,064</u>
Operating expenses:					
Personal services	8,026	8,026	4,577	57%	4,176
Operating expenses	8,149	8,238	3,901	47%	2,896
Depreciation and amortization	-	-	3,678		3,296
Total operating expenses	<u>16,175</u>	<u>16,264</u>	<u>12,156</u>		<u>10,368</u>
Operating income	<u>9,024</u>	<u>8,935</u>	<u>5,372</u>		<u>5,696</u>
Non-operating revenues (expenses):					
Operating grants	1,594	1,595	59		208
Interest income	47	47	1,152	2451%	(16)
Interest expense	(925)	(925)	(479)	52%	(901)
Gain on disposition of assets	-	-	2		2
Grant administrative fees	(26)	(26)	(3)	12%	(35)
Total non-operating revenues (expenses)	<u>690</u>	<u>691</u>	<u>731</u>		<u>(742)</u>
Income before contributions and transfers	9,714	9,626	6,103		4,954
Capital contributions	24,042	27,474	3,055	11%	1,872
Transfers in	447	447	261	58%	447
Change in net position	<u>34,203</u>	<u>37,547</u>	<u>9,419</u>		<u>7,273</u>
Total net position - beginning	<u>143,943</u>	<u>143,943</u>	<u>143,943</u>		<u>131,206</u>
Total net position - ending	<u>\$ 178,146</u>	<u>\$ 181,490</u>	<u>\$ 153,362</u>		<u>\$ 138,479</u>

Manatee County, Florida
Solid Waste
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	<u>2023</u>			<u>% of</u> <u>Amended</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>
	<u>Adopted</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>		
Operating revenues:					
Charges for services	\$ 50,284	\$ 50,284	\$ 33,680	67%	\$ 30,202
Miscellaneous	206	206	316	153%	310
Total operating revenues	<u>50,490</u>	<u>50,490</u>	<u>33,996</u>		<u>30,512</u>
Operating expenses:					
Personal services	4,053	4,043	2,445	60%	2,324
Operating expenses	50,567	50,585	35,944	71%	21,686
Depreciation and amortization	-	-	1,555		1,573
Total operating expenses	<u>54,620</u>	<u>54,628</u>	<u>39,944</u>		<u>25,583</u>
Operating income	<u>(4,130)</u>	<u>(4,138)</u>	<u>(5,948)</u>		<u>4,929</u>
Non-operating revenues (expenses):					
Operating grants	4,620	4,620	10		-
Interest income	82	82	1,752	2137%	13
Interest expense	-	-	-		-
Gain on disposition of assets	-	-	-		21
Total non-operating revenues (expenses)	<u>4,702</u>	<u>4,702</u>	<u>1,762</u>		<u>34</u>
Income before transfers	572	564	(4,186)		4,963
Transfers out	<u>(13,385)</u>	<u>(13,385)</u>	<u>(7,808)</u>	58%	<u>(6,115)</u>
Change in net position	<u>(12,813)</u>	<u>(12,821)</u>	<u>(11,994)</u>		<u>(1,152)</u>
Total net position - beginning	<u>34,305</u>	<u>34,305</u>	<u>34,305</u>		<u>37,462</u>
Total net position - ending	<u>\$ 21,492</u>	<u>\$ 21,484</u>	<u>\$ 22,311</u>		<u>\$ 36,310</u>

**Manatee County, Florida
Transit System
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)**

	2023			% of Amended Budget	2022 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 1,271	\$ 1,271	\$ 198	16%	\$ 576
Miscellaneous	112	112	84	75%	85
Total operating revenues	<u>1,383</u>	<u>1,383</u>	<u>282</u>		<u>661</u>
Operating expenses:					
Personal services	8,916	8,881	6,254	70%	5,224
Operating expenses	15,109	15,107	3,652	24%	3,740
Depreciation and amortization	-	-	2,057		1,934
Total operating expenses	<u>24,025</u>	<u>23,988</u>	<u>11,963</u>		<u>10,898</u>
Operating loss	<u>(22,642)</u>	<u>(22,605)</u>	<u>(11,681)</u>		<u>(10,237)</u>
Non-operating revenues (expenses):					
Operating grants	21,264	21,539	3,442	16%	3,412
Interest income	7	7	4		-
Gain (loss) on disposition of assets	-	-	(45)		8
Total non-operating revenues (expenses)	<u>21,271</u>	<u>21,546</u>	<u>3,401</u>		<u>3,420</u>
Income (loss) before contributions and transfers	(1,371)	(1,059)	(8,280)		(6,817)
Capital contributions	11,212	10,936	6,590	60%	368
Transfers in	6,400	6,400	3,734	58%	3,214
Transfers out	-	-	-		-
Change in net position	<u>16,241</u>	<u>16,277</u>	<u>2,044</u>		<u>(3,235)</u>
Total net position - beginning	<u>29,934</u>	<u>29,934</u>	<u>29,934</u>		<u>33,643</u>
Total net position - ending	<u>\$ 46,175</u>	<u>\$ 46,211</u>	<u>\$ 31,978</u>		<u>\$ 30,408</u>

Manatee County, Florida
Stormwater
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	2023			% of Amended Budget	2022 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 47	\$ 47	\$ 1	2%	\$ 10
Miscellaneous	-	-	-		180
Total operating revenues	<u>47</u>	<u>47</u>	<u>1</u>		<u>190</u>
Operating expenses:					
Personal services	4,147	3,934	2,797	71%	2,161
Operating expenses	5,019	5,011	3,252	65%	2,925
Depreciation and amortization	-	-	316		224
Total operating expenses	<u>9,166</u>	<u>8,945</u>	<u>6,365</u>		<u>5,310</u>
Operating loss	<u>(9,119)</u>	<u>(8,898)</u>	<u>(6,364)</u>		<u>(5,120)</u>
Non-operating revenues (expenses):					
Operating grants	-	-	-		272
Interest income	5	5	458	9160%	-
Total non-operating revenues (expenses)	<u>5</u>	<u>5</u>	<u>458</u>		<u>272</u>
Loss before contributions and transfers	(9,114)	(8,893)	(5,906)		(4,848)
Capital contributions	848	848	410	48%	-
Transfers in	13,300	13,300	7,758	58%	6,030
Change in net position	5,034	5,255	2,262		1,182
Total net position - beginning	<u>51,520</u>	<u>51,520</u>	<u>51,520</u>		<u>49,884</u>
Total net position - ending	<u>\$ 56,554</u>	<u>\$ 56,775</u>	<u>\$ 53,782</u>		<u>\$ 51,066</u>

Manatee County, Florida
Civic Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

	2023			% of Amended Budget	2022 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 1,704	\$ 1,704	\$ 1,404	82%	\$ 1,249
Miscellaneous	43	43	25	58%	23
Total operating revenues	<u>1,747</u>	<u>1,747</u>	<u>1,429</u>		<u>1,272</u>
Operating expenses:					
Personal services	1,047	1,052	657	62%	547
Operating expenses	1,866	2,366	975	41%	706
Depreciation and amortization	-	-	149		148
Total operating expenses	<u>2,913</u>	<u>3,418</u>	<u>1,781</u>		<u>1,401</u>
Operating loss	<u>(1,166)</u>	<u>(1,671)</u>	<u>(352)</u>		<u>(129)</u>
Non-operating revenues (expenses):					
Operating grants	22	22	-		-
Interest income	2	2	70	3500%	-
Total non-operating revenues (expenses)	<u>24</u>	<u>24</u>	<u>70</u>		<u>-</u>
Loss before transfers	<u>(1,142)</u>	<u>(1,647)</u>	<u>(282)</u>		<u>(129)</u>
Transfers in	1,100	1,100	641	58%	466
Change in net position	(42)	(547)	359		337
Total net position - beginning	4,060	4,060	4,060		4,098
Total net position - ending	<u>\$ 4,018</u>	<u>\$ 3,513</u>	<u>\$ 4,419</u>		<u>\$ 4,435</u>

Manatee County, Florida
Public Utilities System and Port Authority
Revenue Bond Coverage
For the Seven Month Periods Ended April 30, 2023 and 2022
(amounts expressed in thousands)

Public Utilities System	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 135,111	\$ 127,158
Interest earned	10,802	184
Less interest earned on construction trust funds	(5,480)	(10)
Operating grants	<u>10</u>	<u>281</u>
Total revenues available for debt service coverage	140,443	127,613
Less operating expenses (excluding depreciation and amortization)	<u>(110,137)</u>	<u>(84,151)</u>
Net revenues available for debt service coverage	<u>\$ 30,306</u>	<u>\$ 43,462</u>
Debt service requirement for seven months	<u>\$ 9,137</u>	<u>\$ 9,143</u>
Public Utilities System debt service coverage	3.32x	4.75x
<hr/>		
Port Authority	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 17,528	\$ 16,064
Interest earned	899	(14)
Operating grants	59	208
State sales tax revenue	<u>261</u>	<u>261</u>
Total revenues available for debt service coverage	18,747	16,519
Less operating expenses (excluding depreciation and amortization)	<u>(8,478)</u>	<u>(7,072)</u>
Net revenues available for debt service coverage	<u>\$ 10,269</u>	<u>\$ 9,447</u>
Seven months of annual debt service requirement	<u>\$ 1,310</u>	<u>\$ 905</u>
Debt service coverage:		
Including state sales tax revenue*	7.84x	10.44x
Excluding state sales tax revenue	7.64x	10.15x

* The Port's bond covenants require net revenues available for debt service to be at least equal to 1.10x of the annual debt service.

Manatee County, Florida
Internal Service Funds
Statement of Net Position
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

<u>Assets</u>	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2023 Total</u>
Current assets:							
Cash and cash equivalents	\$ 3,023	\$ 15,081	\$ 508	\$ 13,402	\$ 37,125	\$ 2,148	\$ 71,287
Receivables (net)	282	9	211	131	404	2	1,039
Due from other governmental units	-	-	-	-	88	-	88
Prepaid items	-	-	91	764	5	303	1,163
Inventory	1,045	482	241	-	-	1	1,769
Deposits	-	-	-	150	-	-	150
Total current assets	<u>4,350</u>	<u>15,572</u>	<u>1,051</u>	<u>14,447</u>	<u>37,622</u>	<u>2,454</u>	<u>75,496</u>
Noncurrent assets:							
Land and other nondepreciable assets	548	4,620	-	-	-	-	5,168
Capital assets	2,136	83,073	565	-	211	1,652	87,637
Less accumulated depreciation	<u>(1,879)</u>	<u>(53,650)</u>	<u>(204)</u>	<u>-</u>	<u>(175)</u>	<u>(1,008)</u>	<u>(56,916)</u>
Total noncurrent assets	<u>805</u>	<u>34,043</u>	<u>361</u>	<u>-</u>	<u>36</u>	<u>644</u>	<u>35,889</u>
Total assets	<u>5,155</u>	<u>49,615</u>	<u>1,412</u>	<u>14,447</u>	<u>37,658</u>	<u>3,098</u>	<u>111,385</u>
Deferred Outflows of Resources							
Deferred OPEB outflows	3	156	3	1	27	-	190
Deferred pension outflows	53	966	228	89	160	49	1,545
Total deferred outflows of resources	<u>56</u>	<u>1,122</u>	<u>231</u>	<u>90</u>	<u>187</u>	<u>49</u>	<u>1,735</u>
Liabilities							
Current liabilities:							
Accounts payable and accrued expenses	610	641	414	109	117	179	2,070
Unearned revenue	-	-	-	-	287	-	287
Lease Liabilities	-	-	16	-	-	-	16
Claims payable	-	-	-	14,173	6,405	-	20,578
Total current liabilities	<u>610</u>	<u>641</u>	<u>430</u>	<u>14,282</u>	<u>6,809</u>	<u>179</u>	<u>22,951</u>
Noncurrent liabilities:							
Compensated absences	32	378	149	35	40	6	640
Lease Liabilities	-	-	224	-	-	-	224
OPEB Liability	22	1,229	27	8	217	1	1,504
Net pension liability	177	3,236	789	312	539	161	5,214
Total noncurrent liabilities	<u>231</u>	<u>4,843</u>	<u>1,189</u>	<u>355</u>	<u>796</u>	<u>168</u>	<u>7,582</u>
Total liabilities	<u>841</u>	<u>5,484</u>	<u>1,619</u>	<u>14,637</u>	<u>7,605</u>	<u>347</u>	<u>30,533</u>
Deferred Inflows of Resources							
Deferred OPEB inflows	9	497	11	3	88	-	608
Deferred pension inflows	6	115	37	16	20	6	200
Total deferred inflows of resources	<u>15</u>	<u>612</u>	<u>48</u>	<u>19</u>	<u>108</u>	<u>6</u>	<u>808</u>
Net Position							
Net investment in capital assets	749	34,043	121	-	36	644	35,593
Unrestricted	3,606	10,598	(145)	(119)	30,096	2,150	46,186
Total net position	<u>\$ 4,355</u>	<u>\$ 44,641</u>	<u>\$ (24)</u>	<u>\$ (119)</u>	<u>\$ 30,132</u>	<u>\$ 2,794</u>	<u>\$ 81,779</u>

Manatee County, Florida
Internal Service Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2023 Total</u>
Operating revenues:							
Charges for services	\$ 4,158	\$ 10,388	\$ 1,381	\$ 5,239	\$ 36,246	\$ 1,721	\$ 59,133
Miscellaneous	-	67	1	96	2,957	-	3,121
Total operating revenues	<u>4,158</u>	<u>10,455</u>	<u>1,382</u>	<u>5,335</u>	<u>39,203</u>	<u>1,721</u>	<u>62,254</u>
Operating expenses:							
Operating expenses	4,098	5,082	2,379	6,239	37,339	1,544	56,681
Depreciation and amortization	42	5,322	16	-	7	144	5,531
Total operating expenses	<u>4,140</u>	<u>10,404</u>	<u>2,395</u>	<u>6,239</u>	<u>37,346</u>	<u>1,688</u>	<u>62,212</u>
Operating income (loss)	<u>18</u>	<u>51</u>	<u>(1,013)</u>	<u>(904)</u>	<u>1,857</u>	<u>33</u>	<u>42</u>
Non-operating revenues (expenses):							
Interest income	90	361	17	327	937	30	1,762
Gain (loss) on disposition of assets	-	224	-	-	-	-	224
Total non-operating revenues (expenses)	<u>90</u>	<u>585</u>	<u>17</u>	<u>327</u>	<u>937</u>	<u>30</u>	<u>1,986</u>
Income (loss) before transfers	<u>108</u>	<u>636</u>	<u>(996)</u>	<u>(577)</u>	<u>2,794</u>	<u>63</u>	<u>2,028</u>
Transfers in (out)	<u>(71)</u>	<u>580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509</u>
Change in net position	<u>37</u>	<u>1,216</u>	<u>(996)</u>	<u>(577)</u>	<u>2,794</u>	<u>63</u>	<u>2,537</u>
Total net position - beginning	<u>4,318</u>	<u>43,425</u>	<u>972</u>	<u>458</u>	<u>27,338</u>	<u>2,731</u>	<u>79,242</u>
Total net position - ending	<u>\$ 4,355</u>	<u>\$ 44,641</u>	<u>\$ (24)</u>	<u>\$ (119)</u>	<u>\$ 30,132</u>	<u>\$ 2,794</u>	<u>\$ 81,779</u>

Manatee County, Florida
Internal Service Funds
Statement of Cash Flows
For the Seven Month Period Ended April 30, 2023
(amounts expressed in thousands)

	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2023 Total</u>
Cash flows from operating activities:							
Cash received from customers and other funds	\$ 4,073	\$ 10,455	\$ 1,309	\$ 5,513	\$ 40,040	\$ 1,721	\$ 63,111
Cash payments to vendors for goods and services	(4,369)	(2,709)	(1,287)	(3,171)	(37,811)	(814)	(50,161)
Cash payments to employees for services	(101)	(1,950)	(628)	(1,766)	(378)	(97)	(4,920)
Cash payments to other funds	(59)	(422)	(126)	(55)	(14)	(88)	(764)
Net cash provided (used) by operating activities	<u>(456)</u>	<u>5,374</u>	<u>(732)</u>	<u>521</u>	<u>1,837</u>	<u>722</u>	<u>7,266</u>
Cash flows from noncapital financing activities:							
Transfers in	(71)	580	-	-	-	-	509
Decrease in advance to other funds	-	-	-	-	-	-	-
Net cash provided by noncapital financing activities	<u>(71)</u>	<u>580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509</u>
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets	(454)	(4,445)	(25)	-	-	(70)	(4,994)
Proceeds from sale of assets	-	287	-	-	-	-	287
Net cash provided (used) by capital and related financing activities	<u>(454)</u>	<u>(4,158)</u>	<u>(25)</u>	<u>-</u>	<u>-</u>	<u>(70)</u>	<u>(4,707)</u>
Cash flows from investing activities:							
Interest on investments	90	360	16	327	936	30	1,759
Net increase in cash and cash equivalents	(891)	2,156	(741)	848	2,773	682	4,827
Cash and cash equivalents, October 1	<u>3,914</u>	<u>12,925</u>	<u>1,249</u>	<u>12,554</u>	<u>34,352</u>	<u>1,466</u>	<u>66,460</u>
Cash and cash equivalents, April 30	<u>\$ 3,023</u>	<u>\$ 15,081</u>	<u>\$ 508</u>	<u>\$ 13,402</u>	<u>\$ 37,125</u>	<u>\$ 2,148</u>	<u>\$ 71,287</u>