

The School District of Sarasota County, FL
Governmental Balance Sheet
January 31, 2023

| | Account Number | Fund Types | | | | | | Memorandum Only | |
|--|----------------|-----------------------|----------------------|-----------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|
| | | General | Debt Service | Capital Projects | Special Revenue | Food Service | Internal Service | 2022-2023 | 2021-2022 |
| ASSETS | | | | | | | | | |
| Cash and Investments | 11XX | 264,960,437.57 | 1,750,384.42 | 250,893,294.68 | 9,169,970.75 | 6,928,812.89 | 56,882,963.80 | 590,585,864.11 | 510,785,834.52 |
| Cash with Fiscal Agent | 1114 | | 25,957,556.29 | 130,477,745.16 | | | | 156,435,301.45 | 23,869,017.27 |
| Accounts Receivable | 1130 | 7,066.37 | | | | | 75,000.00 | 82,066.37 | 124,012.09 |
| Due from Other Funds | 1140 | 365,369.04 | 0.00 | 2,374.71 | 0.00 | | 10,827.72 | 378,571.47 | 373,348.54 |
| Due from Other Agencies | 1220 | 129,353.93 | | 1,337,977.23 | 129,713.73 | | | 1,597,044.89 | 1,506,605.96 |
| Inventory | 1150 | 275,810.72 | | | 90,968.00 | 259,617.63 | | 626,396.35 | 933,965.41 |
| Prepaid Items | 1230 | 1,068,981.11 | | | | | | 1,068,981.11 | 941,991.47 |
| Total Assets | | 266,807,018.74 | 27,707,940.71 | 382,711,391.78 | 9,390,652.48 | 7,188,430.52 | 56,968,791.52 | 750,774,225.75 | 538,534,775.26 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 2120 | 433,646.27 | 1,605,437.50 | 1,113,329.50 | 959,941.73 | 590,745.26 | 12,456.95 | 4,715,557.21 | 6,543,071.13 |
| Payroll Deductions and Withholdings | 2170 | 1,158,647.17 | | | | | 54.16 | 1,158,701.33 | 153,044.33 |
| Estimated Liability Self Insurance | 2270 | | | | | | 12,573,863.06 | 12,573,863.06 | 12,224,506.46 |
| Compensated Absences | 2330 | | | | | | 69,163.44 | 69,163.44 | 96,831.29 |
| Deposits Payable | 2220 | 6,350.00 | | | | | | 6,350.00 | 6,350.00 |
| Due to Other Agencies | 2230 | 4,331,740.32 | | | | | | 4,331,740.32 | 3,350,919.38 |
| Due to Other Funds | 2160 | 72,173.31 | 1,311.49 | 33,002.08 | 260,959.13 | 11,125.46 | | 378,571.47 | 373,348.54 |
| Unearned Revenue | 2410 | | | 1,636,886.32 | 958,074.44 | | | 2,594,960.76 | 3,764,934.75 |
| Total Liabilities | | 6,002,557.07 | 1,606,748.99 | 2,783,217.90 | 2,178,975.30 | 601,870.72 | 12,655,537.61 | 25,828,907.59 | 26,513,005.88 |
| FUND BALANCES | | | | | | | | | |
| Nonspendable | | 1,344,791.83 | | | 90,968.00 | 259,617.63 | | 1,695,377.46 | 1,875,956.88 |
| Restricted | | 9,003,244.00 | 26,101,191.72 | 379,928,173.88 | 7,120,709.18 | 6,326,942.17 | | 428,480,260.95 | 230,279,676.56 |
| Unassigned/Assigned | | 250,456,425.85 | | | | | 44,313,253.91 | 294,769,679.76 | 279,866,135.94 |
| Total Fund Balances | | 260,804,461.68 | 26,101,191.72 | 379,928,173.88 | 7,211,677.18 | 6,586,559.80 | 44,313,253.91 | 724,945,318.17 | 512,021,769.38 |
| Total Liabilities and Fund Balances | | 266,807,018.75 | 27,707,940.71 | 382,711,391.78 | 9,390,652.48 | 7,188,430.52 | 56,968,791.52 | 750,774,225.76 | 538,534,775.26 |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | | General Fund | | | | | | |
|--|-------------------|------------------|-----------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | 392,101.00 | 392,101.00 | 225,203.83 | 57.44% | 182,067.20 | 43,136.63 | 23.69% |
| Federal Through State | 3200 | 3,376,599.00 | 3,376,599.00 | 191,812.44 | 5.68% | 253,421.69 | (61,609.25) | -24.31% |
| State Sources | 3300 | 66,752,936.00 | 66,752,936.00 | 45,465,010.60 | 68.11% | 38,737,379.02 | 6,727,631.58 | 17.37% |
| Local Sources | 3400 | 443,738,622.00 | 443,738,622.00 | 389,413,491.77 | 87.76% | 336,788,821.55 | 52,624,670.22 | 15.63% |
| Total Revenues | | 514,260,258.00 | 514,260,258.00 | 435,295,518.64 | 84.64% | 375,961,689.46 | 59,333,829.18 | 15.78% |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Instruction | 5000 | 351,773,691.00 | 351,773,691.00 | 179,211,598.95 | 50.95% | 155,203,634.34 | 24,007,964.61 | 15.47% |
| Student Support Services | 6100 | 30,525,754.00 | 30,525,754.00 | 16,121,944.96 | 52.81% | 14,111,100.72 | 2,010,844.24 | 14.25% |
| Instructional Media Services | 6200 | 7,795,582.00 | 7,795,582.00 | 2,847,236.11 | 36.52% | 1,907,400.10 | 939,836.01 | 49.27% |
| Instruction and Curriculum Development Services | 6300 | 3,572,705.00 | 3,572,705.00 | 2,066,157.43 | 57.83% | 1,846,221.43 | 219,936.00 | 11.91% |
| Instructional Staff Training Services | 6400 | 1,671,402.00 | 1,671,402.00 | 973,807.84 | 58.26% | 699,473.91 | 274,333.93 | 39.22% |
| Instruction Related Technolgy | 6500 | 6,594,624.00 | 6,594,624.00 | 4,683,991.07 | 71.03% | 3,491,844.28 | 1,192,146.79 | 34.14% |
| Board | 7100 | 2,423,444.00 | 2,423,444.00 | 1,246,476.13 | 51.43% | 1,400,006.36 | (153,530.23) | -10.97% |
| General Administration | 7200 | 2,191,229.00 | 2,191,229.00 | 1,516,669.98 | 69.22% | 1,399,606.15 | 117,063.83 | 8.36% |
| School Administration | 7300 | 24,228,139.00 | 24,228,139.00 | 14,915,129.02 | 61.56% | 12,293,263.21 | 2,621,865.81 | 21.33% |
| Facilities Acquisition and Construction | 7410 | 3,827,970.00 | 3,827,970.00 | 1,875,494.45 | 48.99% | 1,870,460.45 | 5,034.00 | 0.27% |
| Fiscal Services | 7500 | 2,291,683.00 | 2,291,683.00 | 1,334,890.29 | 58.25% | 1,166,576.75 | 168,313.54 | 14.43% |
| Food Services | 7600 | 6,814.00 | 6,814.00 | 136,101.44 | 1997.38% | 2,182.63 | 133,918.81 | 6135.66% |
| Central Services | 7700 | 7,746,397.00 | 7,746,397.00 | 4,312,095.38 | 55.67% | 3,933,330.25 | 378,765.13 | 9.63% |
| Pupil Transportation Services | 7800 | 23,443,301.00 | 23,443,301.00 | 10,313,217.84 | 43.99% | 8,890,160.38 | 1,423,057.46 | 16.01% |
| Operation of Plant | 7900 | 50,990,788.00 | 50,990,788.00 | 31,093,030.83 | 60.98% | 26,562,597.51 | 4,530,433.32 | 17.06% |
| Maintenance of Plant | 8100 | 20,249,029.00 | 20,249,029.00 | 11,635,128.00 | 57.46% | 11,929,594.89 | (294,466.89) | -2.47% |
| Administrative Tech Services | 8200 | 6,867,801.00 | 6,867,801.00 | 5,282,405.62 | 76.92% | 1,758,642.81 | 3,523,762.81 | 200.37% |
| Community Services | 9100 | 3,761,535.00 | 3,761,535.00 | 1,933,255.29 | 51.40% | 1,628,556.08 | 304,699.21 | 18.71% |
| Debt Service | 9200 | | | | | | | |
| Total Expenditures | | 549,961,888.00 | 549,961,888.00 | 291,498,630.63 | 53.00% | 250,094,652.25 | 41,403,978.38 | 16.56% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (35,701,630.00) | (35,701,630.00) | 143,796,888.01 | -402.77% | 125,867,037.21 | 17,929,850.80 | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Other Financing Sources | 3700 | | | | | | | |
| Transfers In | 3600 | 34,842,851.00 | 34,842,851.00 | 17,986,668.14 | 51.62% | 20,497,031.85 | (2,510,363.71) | |
| Transfers Out | 9700 | | | | | | | |
| Total Other Financing Sources (Uses) | | 34,842,851.00 | 34,842,851.00 | 17,986,668.14 | 51.62% | 20,497,031.85 | (2,510,363.71) | |
| Net Change in Fund Balances | | (858,779.00) | (858,779.00) | 161,783,556.15 | | 146,364,069.06 | 15,419,487.09 | 10.54% |
| Fund Balances, Prior Year | 2800 | 99,020,905.00 | 99,020,905.00 | 99,020,905.53 | 100.00% | 95,648,801.23 | 3,372,104.30 | 3.53% |
| Adjustment to Fund Balances | 2891 | | | | | | | |
| Fund Balances, Current Year | 2700 | 98,162,126.00 | 98,162,126.00 | 260,804,461.68 | 265.69% | 242,012,870.29 | 18,791,591.39 | 7.76% |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | | Debt Service | | | | | | |
|--|-------------------|------------------|-----------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | 1,967,816.00 | 1,967,816.00 | 983,907.81 | | 983,907.81 | | |
| Federal Through State | 3200 | | | | | | | |
| State Sources | 3300 | 456,725.00 | 456,725.00 | | | | | |
| Local Sources | 3400 | | | (3,408,895.23) | (7.46) | (5,752,840.78) | 2,343,945.55 | -40.74% |
| Total Revenues | | 2,424,541.00 | 2,424,541.00 | (2,424,987.42) | -100.02% | (4,768,932.97) | 2,343,945.55 | -49.15% |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Instruction | 5000 | | | | | | | |
| Student Support Services | 6100 | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | |
| Instruction Related Technolgy | 6500 | | | | | | | |
| Board | 7100 | | | | | | | |
| General Administration | 7200 | | | | | | | |
| School Administration | 7300 | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | |
| Fiscal Services | 7500 | | | | | | | |
| Food Services | 7600 | | | | | | | |
| Central Services | 7700 | | | | | | | |
| Pupil Transportation Services | 7800 | | | | | | | |
| Operation of Plant | 7900 | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | |
| Community Services | 9100 | | | | | | | |
| Debt Service | 9200 | 33,041,539.00 | 33,041,539.00 | 11,089,638.02 | 33.56% | 11,355,388.79 | (265,750.77) | -2.34% |
| Total Expenditures | | 33,041,539.00 | 33,041,539.00 | 11,089,638.02 | 33.56% | 11,355,388.79 | (265,750.77) | -2.34% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (30,616,998.00) | (30,616,998.00) | (13,514,625.44) | 44.14% | (16,124,321.76) | 2,609,696.32 | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| COPS 2022A Cost of Issuance | 3700 | | | 665,027.15 | | | | |
| Payments to refunded escrow agent | | | | | | | | |
| Transfers In | 3600 | 32,459,636.00 | 32,459,636.00 | 9,736,576.74 | 30.00% | 9,071,902.69 | 664,674.05 | |
| Transfers Out | 9700 | | | | | | | |
| Total Other Financing Sources (Uses) | | 32,459,636.00 | 32,459,636.00 | 10,401,603.89 | 32.04% | 9,071,902.69 | 664,674.05 | |
| Net Change in Fund Balances | | 1,842,638.00 | 1,842,638.00 | (3,113,021.55) | -168.94% | (7,052,419.07) | 3,274,370.37 | -46.43% |
| Fund Balances, Prior Year | 2800 | 31,558,007.00 | 31,558,007.00 | 29,214,213.27 | 92.57% | 30,976,761.85 | (1,762,548.58) | -5.69% |
| Adjustment to Fund Balances | 2891 | | | | | | | |
| Fund Balances, Current Year | 2700 | 33,400,645.00 | 33,400,645.00 | 26,101,191.72 | 78.15% | 23,924,342.78 | 1,511,821.79 | 6.32% |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | Capital Projects | | | | | | | |
|--|-------------------|------------------|------------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | | | | | | | |
| Federal Through State | 3200 | | | | | | | |
| State Sources | 3300 | 6,047,390.00 | 6,047,390.00 | 2,236,627.66 | 36.99% | 1,996,639.56 | 239,988.10 | 12.02% |
| Local Sources | 3400 | 164,743,648.00 | 164,743,648.00 | 144,368,122.43 | 87.63% | 114,583,529.12 | 29,784,593.31 | 25.99% |
| Total Revenues | | 170,791,038.00 | 170,791,038.00 | 146,604,750.09 | 85.84% | 116,580,168.68 | 30,024,581.41 | 25.75% |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Instruction | 5000 | | | | | | | |
| Student Support Services | 6100 | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | |
| Instruction Related Technology | 6500 | | | | | | | |
| Board | 7100 | | | | | | | |
| General Administration | 7200 | | | | | | | |
| School Administration | 7300 | | | | | | | |
| Facilities Acquisition and Construction | 7410 | 287,182,597.00 | 287,182,597.00 | 52,214,010.65 | 18.18% | 42,094,758.33 | 10,119,252.32 | 24.04% |
| Fiscal Services | 7500 | | | | | | | |
| Food Services | 7600 | | | | | | | |
| Central Services | 7700 | | | | | | | |
| Pupil Transportation Services | 7800 | | | | | | | |
| Operation of Plant | 7900 | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | |
| Community Services | 9100 | | | | | | | |
| Debt Service | 9200 | | | | | | | |
| Total Expenditures | | 287,182,597.00 | 287,182,597.00 | 52,214,010.65 | 18.18% | 42,094,758.33 | 10,119,252.32 | 24.04% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (116,391,559.00) | (116,391,559.00) | 94,390,739.44 | -81.10% | 74,485,410.35 | 19,905,329.09 | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Proceeds from Lease | 3710 | 84,000,000.00 | 84,000,000.00 | 144,484,973.85 | | 14,042,225.60 | | |
| Proceeds From COPS Issue | 3731 | 0.00 | 0.00 | 0.00 | | | - | |
| Transfers In | 3600 | 6,812,967.00 | 6,812,967.00 | | | | | |
| Transfers Out | 9700 | (67,302,487.00) | (67,302,487.00) | (27,723,244.88) | 41.19% | (24,617,292.43) | (3,105,952.45) | |
| Total Other Financing Sources (Uses) | | 23,510,480.00 | 23,510,480.00 | 116,761,728.97 | 496.64% | (10,575,066.83) | (3,105,952.45) | |
| Net Change in Fund Balances | | (92,881,079.00) | (92,881,079.00) | 211,152,468.41 | -227.34% | 63,910,343.52 | 16,799,376.64 | 26.29% |
| Fund Balances, Prior Year | 2800 | 168,775,706.00 | 168,775,706.00 | 168,775,705.47 | 100.00% | 126,795,894.83 | 41,979,810.64 | 33.11% |
| Adjustment to Fund Balances | 2891 | | | | | | | |
| Fund Balances, Current Year | 2700 | 75,894,627.00 | 75,894,627.00 | 379,928,173.88 | 500.60% | 190,706,238.35 | 58,779,187.28 | 30.82% |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | | Special Revenue | | | | | | |
|--|-------------------|------------------|----------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | 4,301,394.00 | 4,301,394.00 | 1,109,137.36 | 25.79% | 1,178,798.90 | (69,661.54) | -5.91% |
| Federal Through State | 3200 | 104,643,057.00 | 104,643,057.00 | 26,286,665.39 | 25.12% | 24,589,944.02 | 1,696,721.37 | 6.90% |
| State Sources | 3300 | | | | | | | |
| Local Sources* | 3400 | 9,653,138.00 | 9,653,138.00 | 1,310,007.95 | 13.57% | 730,089.64 | 579,918.31 | 79.43% |
| Total Revenues | | 118,597,589.00 | 118,597,589.00 | 28,705,810.70 | 24.20% | 26,498,832.56 | 2,206,978.14 | 8.33% |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Instruction | 5000 | 44,931,478.00 | 44,931,478.00 | 14,346,902.81 | 31.93% | 12,582,423.33 | 1,764,479.48 | 14.02% |
| Student Support Services | 6100 | 27,866,301.00 | 27,866,301.00 | 5,201,595.22 | 18.67% | 3,690,356.01 | 1,511,239.21 | 40.95% |
| Instructional Media Services | 6200 | 2,422,277.00 | 2,422,277.00 | 705,249.99 | 29.12% | 89,818.43 | 615,431.56 | 685.20% |
| Instruction and Curriculum Development Services | 6300 | 3,568,142.00 | 3,568,142.00 | 686,347.31 | 19.24% | 243,128.03 | 443,219.28 | 182.30% |
| Instructional Staff Training Services | 6400 | 15,020,119.00 | 15,020,119.00 | 3,826,630.64 | 25.48% | 1,877,997.98 | 1,948,632.66 | 103.76% |
| Instruction Related Technolgy | 6500 | 2,693,775.00 | 2,693,775.00 | 450,458.23 | 16.72% | 243,411.32 | 207,046.91 | 85.06% |
| Board | 7100 | - | - | - | - | 60,952.70 | (60,952.70) | -100.00% |
| General Administration | 7200 | 5,157,353.00 | 5,157,353.00 | 735,066.30 | 14.25% | 882,858.92 | (147,792.62) | -16.74% |
| School Administration | 7300 | 1,615,943.00 | 1,615,943.00 | 199,180.75 | 12.33% | 120,243.25 | 78,937.50 | 65.65% |
| Facilities Acquisition and Construction | 7410 | 837,325.00 | 837,325.00 | 35,335.28 | 0.04 | - | 35,335.28 | - |
| Fiscal Services | 7500 | 6,049.00 | 6,049.00 | - | - | - | - | - |
| Food Services | 7600 | 36,058.00 | 36,058.00 | 807,203.39 | - | - | 807,203.39 | - |
| Central Services | 7700 | 1,833,664.00 | 1,833,664.00 | 515,510.91 | 28.11% | 260,113.26 | 255,397.65 | 98.19% |
| Pupil Transportation Services | 7800 | 667,630.00 | 667,630.00 | 34,384.59 | 5.15% | 42,830.91 | (8,446.32) | -19.72% |
| Operation of Plant | 7900 | 205,296.00 | 205,296.00 | 27,121.65 | 13.21% | 134,273.79 | (107,152.14) | -79.80% |
| Maintenance of Plant | 8100 | 928,054.00 | 928,054.00 | 308,043.30 | 33.19% | 350,470.93 | (42,427.63) | -12.11% |
| Administrative Tech Services | 8200 | 930,940.00 | 930,940.00 | 137,620.68 | 14.78% | 38,072.66 | 99,548.02 | 261.47% |
| Community Services* | 9100 | 9,077,185.00 | 9,077,185.00 | 689,159.65 | 7.59% | 930,238.93 | (241,079.28) | -25.92% |
| Debt Service | 9200 | | | | | | | |
| Total Expenditures | | 117,797,589.00 | 117,797,589.00 | 28,705,810.70 | 24.37% | 21,547,190.45 | 7,158,620.25 | 33.22% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 800,000.00 | 800,000.00 | - | | 4,951,642.11 | (4,951,642.11) | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | 3600 | | | | | | | |
| Transfers Out | 9700 | (800,000.00) | (800,000.00) | - | | (4,951,642.11) | 4,951,642.11 | |
| Total Other Financing Sources (Uses) | | (800,000.00) | (800,000.00) | - | | (4,951,642.11) | 4,951,642.11 | |
| Net Change in Fund Balances | | - | - | - | | - | - | |
| Fund Balances, Prior Year* | 2800 | 7,935,456.00 | 7,935,456.00 | 7,211,677.18 | | 6,856,719.43 | 354,957.75 | 5.18% |
| Adjustment to Fund Balances | 2891 | | | | | | | |
| Fund Balances, Current Year | 2700 | 7,935,456.00 | 7,935,456.00 | 7,211,677.18 | | 6,856,719.43 | 354,957.75 | |

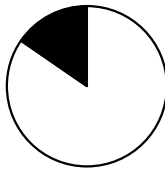
| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | Food Service | | | | | | | |
|--|-------------------|------------------|----------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | | | | | | | |
| Federal Through State | 3200 | 16,967,677.00 | 16,967,677.00 | 8,747,848.34 | 51.56% | 11,605,737.44 | (2,857,889.10) | -24.62% |
| State Sources | 3300 | 155,065.00 | 155,065.00 | 76,425.00 | 0.49 | - | 76,425.00 | |
| Local Sources | 3400 | 5,818,291.00 | 5,818,291.00 | 3,735,960.60 | 64.21% | 1,207,983.22 | 2,527,977.38 | 209.27% |
| Total Revenues | | 22,941,033.00 | 22,941,033.00 | 12,560,233.94 | 54.75% | 12,813,720.66 | (253,486.72) | -1.98% |
| Current: | | | | | | | | |
| Instruction | 5000 | | | | | | | |
| Student Support Services | 6100 | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | |
| Instruction Related Technolgy | 6500 | | | | | | | |
| Board | 7100 | | | | | | | |
| General Administration | 7200 | | | | | | | |
| School Administration | 7300 | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | |
| Fiscal Services | 7500 | | | | | | | |
| Food Services | 7600 | 27,296,646.00 | 27,296,646.00 | 12,311,861.74 | 45.10% | 11,556,864.85 | 754,996.89 | 6.53% |
| Central Services | 7700 | | | | | | | |
| Pupil Transportation Services | 7800 | | | | | | | |
| Operation of Plant | 7900 | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | |
| Community Services | 9100 | | | | | | | |
| Debt Service | 9200 | | | | | | | |
| Total Expenditures | | 27,296,646.00 | 27,296,646.00 | 12,311,861.74 | 45.10% | 11,556,864.85 | 754,996.89 | 6.53% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (4,355,613.00) | (4,355,613.00) | 248,372.20 | -5.70% | 1,256,855.81 | (1,008,483.61) | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | 3600 | 800,000.00 | 800,000.00 | | | | | |
| Transfers Out | 9700 | | | | | | | |
| Total Other Financing Sources (Uses) | | 800,000.00 | 800,000.00 | - | | - | - | |
| Net Change in Fund Balances | | (3,555,613.00) | (3,555,613.00) | 248,372.20 | -6.99% | 1,256,855.81 | (1,008,483.61) | -80.24% |
| Fund Balances, Prior Year | 2800 | 6,338,188.00 | 6,338,188.00 | 6,338,187.60 | 100.00% | 2,560,726.31 | 3,777,461.29 | 147.52% |
| Adjustment to Fund Balances | 2891 | | | | | | | |
| Fund Balances, Current Year | 2700 | 2,782,575.00 | 2,782,575.00 | 6,586,559.80 | 236.71% | 3,817,582.12 | 2,768,977.68 | 72.53% |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual January 31, 2023 | Internal Service Fund | | | | | | | |
|--|-----------------------|------------------|----------------|-----------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | Account Number | Budgeted Amounts | | Actual YTD Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | Original | Current | | | | | |
| REVENUES | | | | | | | | |
| Federal Direct | 3100 | | | | | | | |
| Federal Through State | 3200 | | | | | | | |
| State Sources | 3300 | | | | | | | |
| Local Sources | 3400 | 67,736,721.00 | 67,736,721.00 | 45,490,781.09 | 67.16% | 39,629,051.33 | 5,861,729.76 | 14.79% |
| Total Revenues | | 67,736,721.00 | 67,736,721.00 | 45,490,781.09 | 67.16% | 39,629,051.33 | 5,861,729.76 | 14.79% |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Instruction | 5000 | | | | | | | |
| Student Support Services | 6100 | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | |
| Instruction Related Technolgy | 6500 | | | | | | | |
| Board | 7100 | | | | | | | |
| General Administration | 7200 | | | | | | | |
| School Administration | 7300 | | | | | | | |
| Facilities Acquisition and Construction | 7410 | | | | | | | |
| Fiscal Services | 7500 | | | | | | | |
| Food Services | 7600 | | | | | | | |
| Central Services | 7700 | 69,516,376.00 | 69,516,376.00 | 38,290,007.38 | 55.08% | 34,985,250.64 | 3,304,756.74 | 9.45% |
| Pupil Transportation Services | 7800 | | | | | | | |
| Operation of Plant | 7900 | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | |
| Community Services | 9100 | | | | | | | |
| Debt Service | 9200 | | | | | | | |
| Total Expenditures | | 69,516,376.00 | 69,516,376.00 | 38,290,007.38 | 55.08% | 34,985,250.64 | 3,304,756.74 | 9.45% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (1,779,655.00) | (1,779,655.00) | 7,200,773.71 | -404.62% | 4,643,800.69 | 2,556,973.02 | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | 3600 | | | | | | | |
| Transfers Out | 9700 | (6,812,967.00) | (6,812,967.00) | - | | - | - | |
| Total Other Financing Sources (Uses) | | (6,812,967.00) | (6,812,967.00) | - | | - | - | |
| Change in Net Position | | (8,592,622.00) | (8,592,622.00) | 7,200,773.71 | -83.80% | 4,643,800.69 | 2,556,973.02 | 55.06% |
| Net Position, Prior Year | 2800 | 37,112,482.00 | 37,112,482.00 | 37,112,480.20 | 100.00% | 40,060,215.72 | (2,947,735.52) | -7.36% |
| Adjustment to Net Position | 2891 | | | | | | | |
| Net Position, Current Year | 2700 | 28,519,860.00 | 28,519,860.00 | 44,313,253.91 | 155.38% | 44,704,016.41 | (390,762.50) | -0.87% |

General Fund

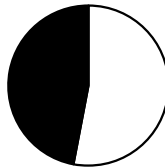
January, 2023

Revenues



| | | |
|--------------------------|---------------------|---------------|
| Collected | \$435,295,519 | 84.64% |
| Uncollected | <u>\$78,964,739</u> | <u>15.36%</u> |
| Estimated Revenue | \$514,260,258 | 100.00% |

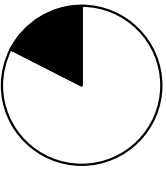
Expenditures



| | | |
|-----------------------|----------------------|---------------|
| Expended | \$291,498,631 | 53.00% |
| Unexpended | <u>\$258,463,257</u> | <u>47.00%</u> |
| Appropriations | \$549,961,888 | 100.00% |

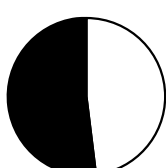
January, 2022

Revenues



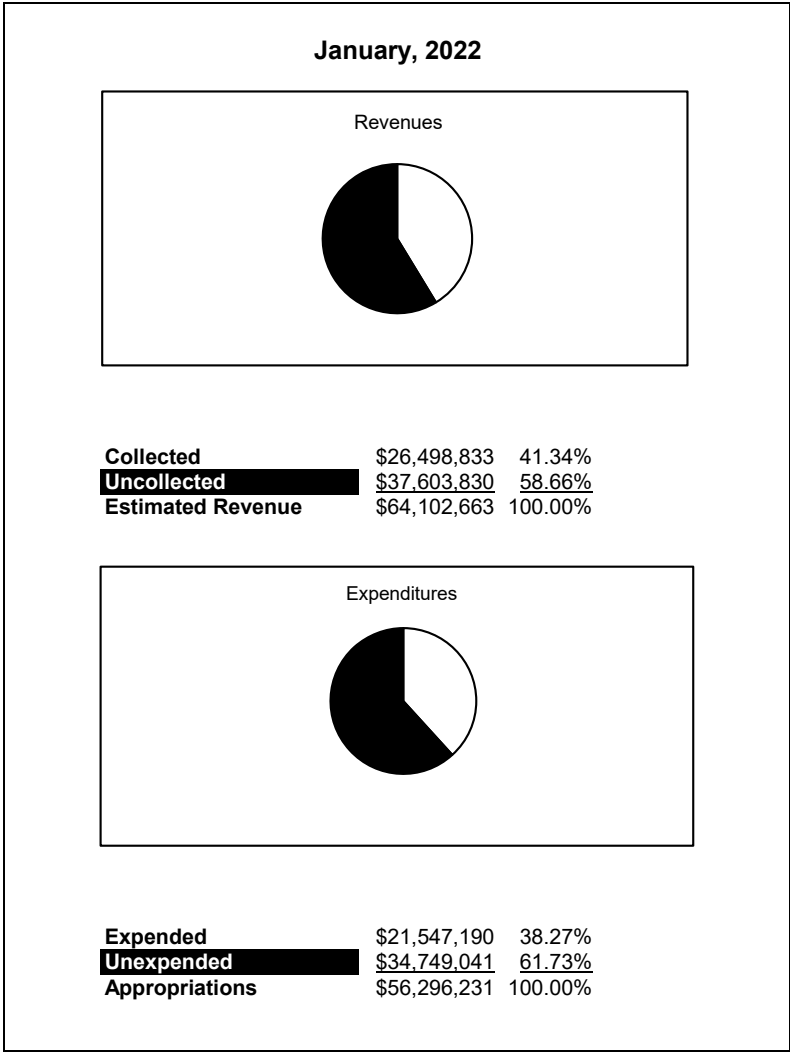
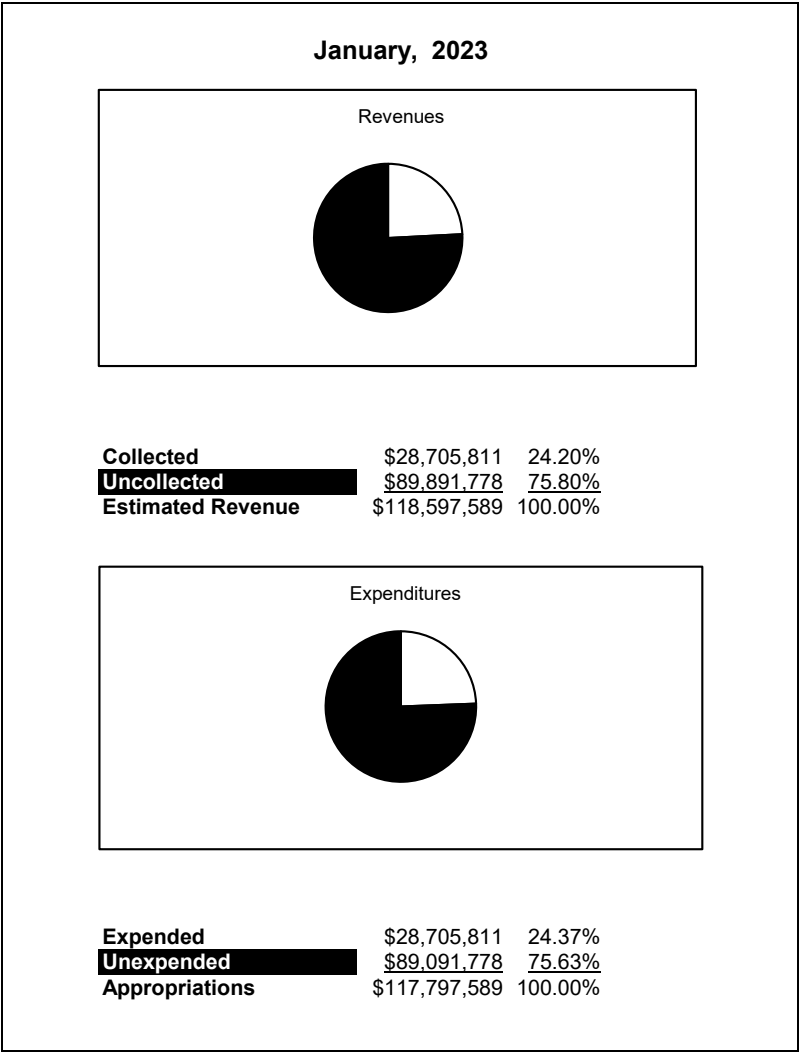
| | | |
|--------------------------|---------------------|---------------|
| Collected | \$375,961,689 | 82.50% |
| Uncollected | <u>\$79,774,953</u> | <u>17.50%</u> |
| Estimated Revenue | \$455,736,642 | 100.00% |

Expenditures



| | | |
|-----------------------|----------------------|---------------|
| Expended | \$250,094,652 | 48.02% |
| Unexpended | <u>\$270,671,498</u> | <u>51.98%</u> |
| Appropriations | \$520,766,150 | 100.00% |

Special Revenue Fund

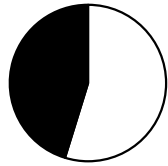


Uncollected and Unexpended are higher due to budgeting Multiple year grants in one year

Food Service Fund

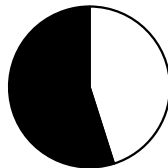
January, 2023

Revenues



| | | |
|--------------------------|---------------------|----------------|
| Collected | \$12,560,234 | 54.75% |
| Uncollected | \$10,380,799 | 45.25% |
| Estimated Revenue | \$22,941,033 | 100.00% |

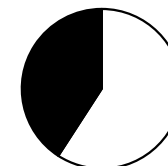
Expenditures



| | | |
|-----------------------|---------------------|----------------|
| Expended | \$12,311,862 | 45.10% |
| Unexpended | \$14,984,784 | 54.90% |
| Appropriations | \$27,296,646 | 100.00% |

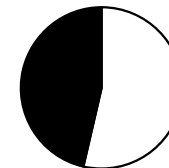
January, 2022

Revenues



| | | |
|--------------------------|---------------------|----------------|
| Collected | \$12,813,721 | 59.13% |
| Uncollected | \$8,855,460 | 40.87% |
| Estimated Revenue | \$21,669,181 | 100.00% |

Expenditures

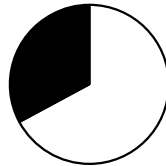


| | | |
|-----------------------|---------------------|----------------|
| Expended | \$11,556,865 | 53.60% |
| Unexpended | \$10,003,787 | 46.40% |
| Appropriations | \$21,560,652 | 100.00% |

Internal Service Fund

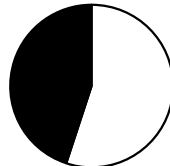
January, 2023

Revenues



| | | |
|--------------------------|---------------------|----------------|
| Collected | \$45,490,781 | 67.16% |
| Uncollected | <u>\$22,245,940</u> | <u>32.84%</u> |
| Estimated Revenue | \$67,736,721 | 100.00% |

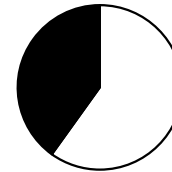
Expenditures



| | | |
|-----------------------|---------------------|----------------|
| Expended | \$38,290,007 | 55.08% |
| Unexpended | <u>\$31,226,369</u> | <u>44.92%</u> |
| Appropriations | \$69,516,376 | 100.00% |

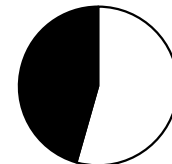
January, 2022

Revenues



| | | |
|--------------------------|---------------------|----------------|
| Collected | \$39,629,051 | 59.95% |
| Uncollected | <u>\$26,475,023</u> | <u>40.05%</u> |
| Estimated Revenue | \$66,104,074 | 100.00% |

Expenditures



| | | |
|-----------------------|---------------------|----------------|
| Expended | \$34,985,251 | 54.42% |
| Unexpended | <u>\$29,302,453</u> | <u>45.58%</u> |
| Appropriations | \$64,287,704 | 100.00% |