

# **The School District of Osceola County**

## **Monthly Financial Report**

**04/30/2023**



The School District of Osceola County  
 Governmental Balance Sheet  
 For the Fiscal Year through 04/30/2023

	Account Number	Fund Types								Total
		General	Debt Service	Capital Projects	School Nutrition	Other Federal	CARES Act	Health Insurance	Casualty Loss	
		1XX	2XX	3XX	41X	42X	44X	711	712	
<b>ASSETS</b>										
Cash and Cash Equivalents	1110	95,534,383.82	1,010,735.16	264,410,986.82	19,439,135.11	0.00	0.00	12,007,610.61	948,984.79	393,351,836.31
Investments	1160	36,692,000.02	27,995,800.77	340,830,961.18	0.00	0.00	0.00	8,399.37	0.00	405,527,161.34
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	74,076.56	0.00	0.00	0.00	0.00	0.00	1,716,651.71	0.00	1,790,728.27
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	9,947,799.72	0.00	0.00	0.00	140,555.80	68,145.82	0.00	0.00	10,156,501.34
Due from Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	91,436.11	0.00	11,928,640.05	0.00	5,564,764.41	6,720,985.61	0.00	0.00	24,305,826.18
Inventory	1150	3,614,317.83	0.00	0.00	819,366.49	0.00	0.00	0.00	0.00	4,433,684.32
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,336,392.16	2,336,392.16
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	3,122,709.63	0.00	3,122,709.63
<b>Total Assets</b>		<b>145,954,014.06</b>	<b>29,006,535.93</b>	<b>617,170,588.05</b>	<b>20,258,501.60</b>	<b>5,705,320.21</b>	<b>6,789,131.43</b>	<b>16,855,371.32</b>	<b>3,285,376.95</b>	<b>845,024,839.55</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES</b>										
Salaries and Benefits Payable	2110	104,728.28	0.00	0.00	15,354.65	0.00	9,975.01	0.00	0.00	130,057.94
Payroll Deductions and Withholdings	2170	5,487,029.14	0.00	0.00	234,582.71	484,775.73	217,512.17	0.00	0.00	6,423,899.75
Accounts Payable	2120	98,769.62	0.00	0.00	0.00	0.00	0.00	619,857.66	0.00	718,627.28
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	7,496.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,496.08
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	5,577,000.00	1,118,640.43	6,695,640.43
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	3,734,332.09	0.00	0.00	121,093.71	287,388.73	1,104,604.66	0.00	0.00	5,247,419.19
Due to Other Funds	2160	0.00	0.00	0.00	0.00	4,699,461.75	5,457,039.59	0.00	0.00	10,156,501.34
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	109,152.33	0.00	1,559.96	107,855.03	233,694.00	0.00	0.00	0.00	452,261.32
<b>Total Liabilities</b>		<b>9,541,507.54</b>	<b>0.00</b>	<b>1,559.96</b>	<b>478,886.10</b>	<b>5,705,320.21</b>	<b>6,789,131.43</b>	<b>6,196,857.66</b>	<b>1,118,640.43</b>	<b>29,831,903.33</b>
<b>FUND BALANCES</b>										
<b>Total Fund Balances</b>	<b>2700</b>	<b>136,412,506.52</b>	<b>29,006,535.93</b>	<b>617,169,028.09</b>	<b>19,779,615.50</b>	<b>0.00</b>	<b>0.00</b>	<b>10,658,513.66</b>	<b>2,166,736.52</b>	<b>815,192,936.22</b>
<b>Total Liabilities and Fund Balances</b>		<b>145,954,014.06</b>	<b>29,006,535.93</b>	<b>617,170,588.05</b>	<b>20,258,501.60</b>	<b>5,705,320.21</b>	<b>6,789,131.43</b>	<b>16,855,371.32</b>	<b>3,285,376.95</b>	<b>845,024,839.55</b>

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	570,000.00	1,107,805.77	756,753.57	68.31%	
Federal Through State	3200	2,000,000.00	1,630,006.00	618,828.29	37.96%	
State Sources	3300	421,934,298.00	409,001,893.25	346,761,286.17	84.78%	
Local Sources	3400	183,045,033.31	186,636,662.72	181,812,174.02	97.42%	
<b>Total Revenues</b>		607,549,331.31	598,376,367.74	529,949,042.05	88.56%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	436,024,156.35	427,021,804.12	312,067,081.08	73.08%	
Pupil Personnel Services	6100	31,982,989.91	31,982,989.91	25,028,470.30	78.26%	
Instructional Media Services	6200	6,139,302.57	6,139,302.57	4,069,805.44	66.29%	
Instruction and Curriculum Development Services	6300	19,659,916.05	19,665,913.35	15,043,335.49	76.49%	
Instructional Staff Training Services	6400	6,150,560.55	6,255,361.55	4,875,497.33	77.94%	
Instruction Related Technology	6500	2,459,084.00	2,459,084.00	1,937,165.01	78.78%	
Board	7100	1,619,858.82	1,619,858.82	1,348,148.75	83.23%	
General Administration	7200	2,244,639.69	2,269,564.69	1,829,657.60	80.62%	
School Administration	7300	27,992,025.35	27,992,025.35	23,614,642.76	84.36%	
Facilities Acquisition and Construction	7400	15,507,198.49	14,463,599.74	11,433,902.99	79.05%	
Fiscal Services	7500	2,629,511.51	2,629,511.51	2,292,789.67	87.19%	
Food Services	7600	446,563.75	446,563.75	424,563.71	95.07%	
Central Services	7700	9,120,529.19	9,169,987.23	8,186,243.07	89.27%	
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	22,705,213.56	78.02%	
Operation of Plant	7900	46,024,039.92	46,175,916.75	39,117,061.23	84.71%	
Maintenance of Plant	8100	12,328,090.46	12,714,019.70	9,120,462.79	71.74%	
Administrative Tech Services	8200	5,820,630.96	5,820,630.96	4,298,352.19	73.85%	
Community Services	9100	5,431,294.63	5,581,294.63	3,291,231.97	58.97%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
<b>Total Expenditures</b>		660,681,611.89	651,508,648.32	490,683,624.94	75.31%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(53,132,280.58)	(53,132,280.58)	39,265,417.11		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	100,000.00	100,000.00	188,914.77		
Transfers In	3600	24,484,224.00	24,484,224.00	9,287,859.74		
Transfers Out	9700	(3,000,000.00)	(3,000,000.00)	0.00		
<b>Total Other Financing Sources (Uses)</b>		21,584,224.00	21,584,224.00	9,476,774.51		
Net Change in Fund Balances		(31,548,056.58)	(31,548,056.58)	48,742,191.62		
Fund Balances, Prior Year	2800	87,670,314.90	87,670,314.90	87,670,314.90		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	56,122,258.32	56,122,258.32	136,412,506.52		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	2,215,107.00	2,215,107.00	2,215,107.00	100.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	566,638.29	566,638.29	0.00	0.00%	
Local Sources	3400	1,052,636.40	1,052,636.40	1,137,512.47	108.06%	
<b>Total Revenues</b>		3,834,381.69	3,834,381.69	3,352,619.47	87.44%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	39,069,323.85	39,069,323.85	20,717,993.29	53.03%	
<b>Total Expenditures</b>		39,069,323.85	39,069,323.85	20,717,993.29	53.03%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(35,234,942.16)	(35,234,942.16)	(17,365,373.82)		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Payment to Escrow Agent	9276	0.00	0.00	0.00		
Transfers In	3600	37,447,033.26	37,447,033.26	18,547,627.54		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		37,447,033.26	37,447,033.26	18,547,627.54		
Net Change in Fund Balances		2,212,091.10	2,212,091.10	1,182,253.72		
Fund Balances, Prior Year	2800	27,824,282.21	27,824,282.21	27,824,282.21		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	30,036,373.31	30,036,373.31	29,006,535.93		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		Capital Projects Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	9,110,000.00	10,153,598.75	7,479,772.55	73.67%	
Local Sources	3400	196,944,371.00	197,979,357.00	187,074,030.20	94.49%	
<b>Total Revenues</b>		206,054,371.00	208,132,955.75	194,553,802.75	93.48%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	452,311,844.50	475,338,295.25	88,185,237.06	18.55%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
<b>Total Expenditures</b>		452,311,844.50	475,338,295.25	88,185,237.06	18.55%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(246,257,473.50)	(267,205,339.50)	106,368,565.69		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	4,500.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	(61,931,257.26)	(61,931,257.26)	(27,835,487.28)		
<b>Total Other Financing Sources (Uses)</b>		(61,931,257.26)	(61,931,257.26)	(27,830,987.28)		
Net Change in Fund Balances		(308,188,730.76)	(329,136,596.76)	78,537,578.41		
Fund Balances, Prior Year	2800	538,631,449.68	538,631,449.68	538,631,449.68		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	230,442,718.92	209,494,852.92	617,169,028.09		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		School Nutrition Services				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	29,737,129.00	29,737,129.00	26,285,639.01	88.39%	
State Sources	3300	445,500.00	445,500.00	444,702.00	99.82%	
Local Sources	3400	2,895,800.00	2,895,800.00	2,052,434.16	70.88%	
<b>Total Revenues</b>		33,078,429.00	33,078,429.00	28,782,775.17	87.01%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	41,744,625.48	41,737,694.12	24,745,584.49	59.29%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	6,931.36	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
<b>Total Expenditures</b>		41,744,625.48	41,744,625.48	24,745,584.49	59.28%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,666,196.48)	(8,666,196.48)	4,037,190.68		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00		
Net Change in Fund Balances		(8,666,196.48)	(8,666,196.48)	4,037,190.68		
Fund Balances, Prior Year	2800	15,742,424.82	15,742,424.82	15,742,424.82		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	7,076,228.34	7,076,228.34	19,779,615.50		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	1,427,939.13	2,639,666.13	1,547,970.59	58.64%	
Federal Through State	3200	59,108,124.08	70,101,845.59	35,428,595.23	50.54%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
<b>Total Revenues</b>		60,536,063.21	72,741,511.72	36,976,565.82	50.83%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	38,132,283.17	45,682,874.94	20,836,353.63	45.61%	
Pupil Personnel Services	6100	2,382,486.60	2,606,401.57	1,517,671.29	58.23%	
Instructional Media Services	6200	36,434.80	122,224.40	5,640.86	4.62%	
Instruction and Curriculum Development Services	6300	10,243,898.69	10,987,735.77	7,717,767.78	70.24%	
Instructional Staff Training Services	6400	6,356,407.80	8,532,564.01	3,654,068.62	42.82%	
Instruction Related Technology	6500	82,029.44	83,390.03	69,948.16	83.88%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	955,269.04	1,505,428.56	1,009,186.38	67.04%	
School Administration	7300	2,321.28	33,819.78	27,909.85	82.53%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	628,123.31	1,242,679.74	729,259.43	58.68%	
Pupil Transportation Services	7800	88,428.24	303,125.17	130,052.65	42.90%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	46,816.95	47,613.67	40,078.55	84.17%	
Administrative Tech Services	8200	31,515.55	31,515.55	20,127.43	63.87%	
Community Services	9100	1,550,048.34	1,562,138.53	1,218,501.19	78.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
<b>Total Expenditures</b>		60,536,063.21	72,741,511.72	36,976,565.82	50.83%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00		
Net Change in Fund Balances		0.00	0.00	0.00		
Fund Balances, Prior Year	2800	0.00	0.00	0.00		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	0.00	0.00	0.00		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	1,383,135.87	1,383,135.87	1,383,135.87	100.00%	
Federal Through State	3200	144,731,534.18	164,051,950.20	46,796,067.71	28.53%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
<b>Total Revenues</b>		146,114,670.05	165,435,086.07	48,179,203.58	29.12%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	90,982,826.50	111,034,718.30	29,593,485.35	26.65%	
Pupil Personnel Services	6100	2,542,867.90	5,591,677.80	1,839,793.89	32.90%	
Instructional Media Services	6200	91,825.96	1,487,594.62	1,128,645.57	75.87%	
Instruction and Curriculum Development Services	6300	2,661,314.38	2,621,266.97	957,293.37	36.52%	
Instructional Staff Training Services	6400	16,491,235.40	15,023,599.40	4,498,577.60	29.94%	
Instruction Related Technology	6500	16,621,192.80	14,973,438.47	4,720,886.04	31.53%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	4,991,101.03	3,813,866.32	1,379,329.28	36.17%	
School Administration	7300	0.00	688,751.81	674,636.19	97.95%	
Facilities Acquisition and Construction	7400	5,140,415.40	5,247,421.48	484,216.87	9.23%	
Fiscal Services	7500	136,903.85	215,202.75	65,202.75	30.30%	
Food Services	7600	0.00	416,492.79	415,685.41	99.81%	
Central Services	7700	2,646,274.08	1,138,070.48	830,062.07	72.94%	
Pupil Transportation Services	7800	1,460,806.14	1,739,065.70	397,574.45	22.86%	
Operation of Plant	7900	2,235,538.05	663,365.22	490,418.12	73.93%	
Maintenance of Plant	8100	12,432.23	137,362.24	137,362.24	100.00%	
Administrative Tech Services	8200	99,936.33	563,022.91	485,865.57	86.30%	
Community Services	9100	0.00	80,168.81	80,168.81	100.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
<b>Total Expenditures</b>		146,114,670.05	165,435,086.07	48,179,203.58	29.12%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00		
Net Change in Fund Balances		0.00	0.00	0.00		
Fund Balances, Prior Year	2800	0.00	0.00	0.00		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	0.00	0.00	0.00		



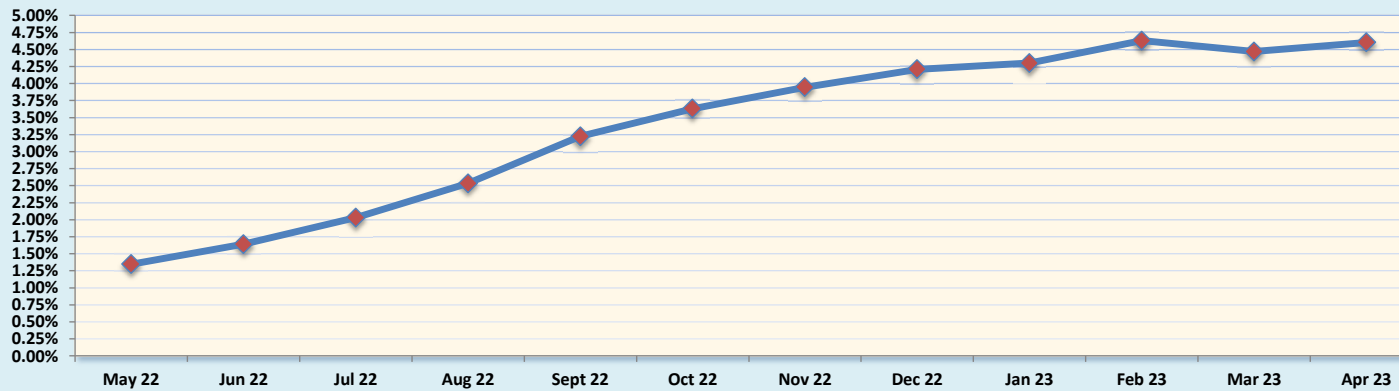
The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		Health Insurance				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	57,050,000.00	57,050,000.00	50,482,208.21	88.49%	
<b>Total Revenues</b>		57,050,000.00	57,050,000.00	50,482,208.21	88.49%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	110,000.00	110,000.00	9,020.62	8.20%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	63,130,000.00	63,130,000.00	53,698,603.10	85.06%	
<b>Total Expenditures</b>		63,240,000.00	63,240,000.00	53,707,623.72	84.93%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(6,190,000.00)	(6,190,000.00)	(3,225,415.51)		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	3,000,000.00	3,000,000.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		3,000,000.00	3,000,000.00	0.00		
Change in Net Assets		(3,190,000.00)	(3,190,000.00)	(3,225,415.51)		
Net Assets, Prior Year	2800	13,883,929.17	13,883,929.17	13,883,929.17		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	10,693,929.17	10,693,929.17	10,658,513.66		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 04/30/2023		Casualty Loss				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
<b>REVENUE</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	7,936,669.00	7,936,669.00	4,300,000.00	54.18%	
<b>Total Revenues</b>		7,936,669.00	7,936,669.00	4,300,000.00	54.18%	
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	7,936,669.00	7,936,669.00	4,014,824.09	50.59%	
<b>Total Expenditures</b>		7,936,669.00	7,936,669.00	4,014,824.09	50.59%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	285,175.91		
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00		
Change in Net Assets		0.00	0.00	285,175.91		
Net Assets, Prior Year	2800	1,881,560.61	1,881,560.61	1,881,560.61		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	1,881,560.61	1,881,560.61	2,166,736.52		

**Investment Summary  
April 2023**

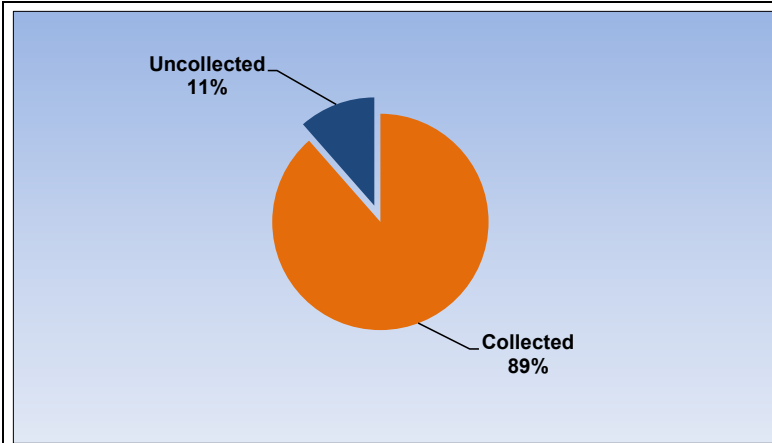
	Amount	Interest Rate
<b><u>Cash Equivalents:</u></b>		
State Board of Administration (SBA) Florida Prime	\$ 242,816,004	5.06%
Florida PALM	\$ 18,725,799	5.00%
Money Market	\$ 1,787,549	4.40%
<b>Total Cash Equivalents</b>	\$ 263,329,352	
<b><u>Investments:</u></b>		
Sinking Fund (QSCB)	\$ 27,966,941	1.91%
Investment - Surplus	\$ 250,711,660	4.40%
Investment - FL Palms	\$ 18,500,000	5.00%
Investment-FIT	\$ 108,319,701	4.62%
SBE Debt Service (CO&DS) Fund	\$ 28,860	1.01%
<b>Total Investments</b>	\$ 405,527,161	
<b>Total/Average - Cash Equivalents and Investments</b>	\$ 668,856,514	4.60%

**Average Interest Rates**

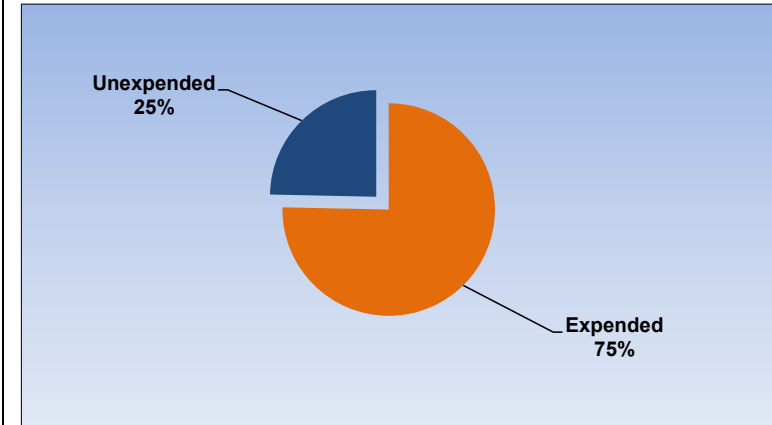


## General Fund

April 2023

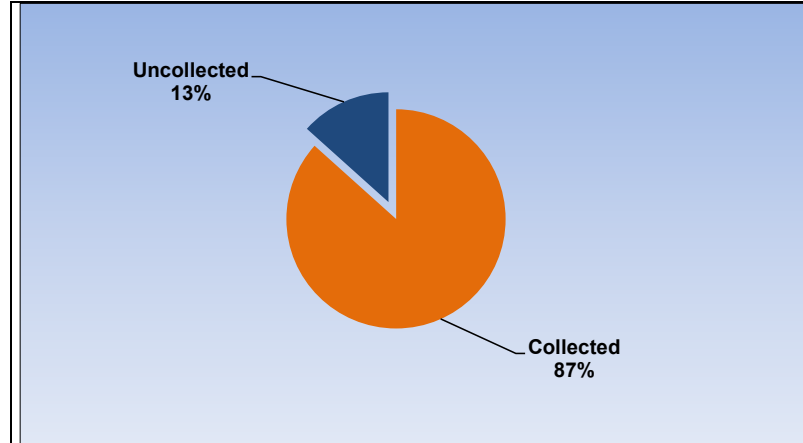


<b>Collected</b>	\$529,949,042	88.56%
<b>Uncollected</b>	\$68,427,326	<u>11.44%</u>
<b>Estimated Revenue</b>	\$598,376,368	100.00%

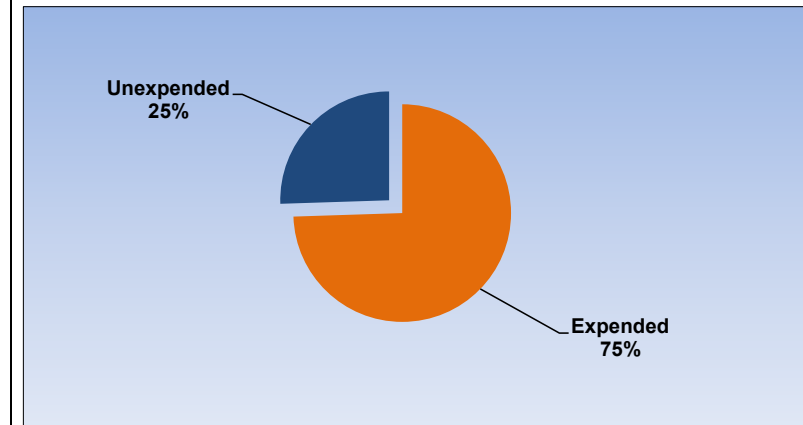


<b>Expended</b>	\$490,683,625	75.31%
<b>Unexpended</b>	\$160,825,023	<u>24.69%</u>
<b>Appropriations</b>	\$651,508,648	100.00%

April 2022



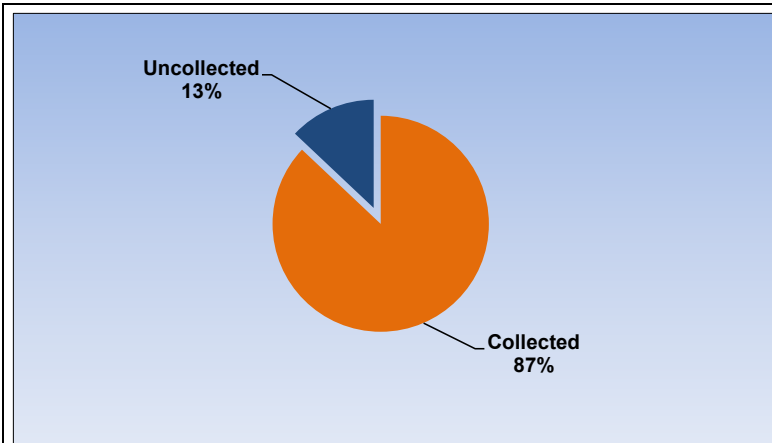
<b>Collected</b>	\$482,962,297	86.65%
<b>Uncollected</b>	\$74,400,379	<u>13.35%</u>
<b>Estimated Revenue</b>	\$557,362,676	100.00%



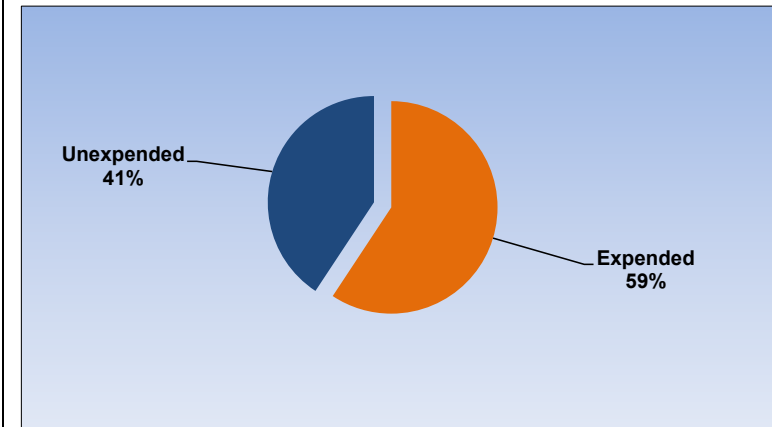
<b>Expended</b>	\$455,598,484	74.51%
<b>Unexpended</b>	\$155,879,384	<u>25.49%</u>
<b>Appropriations</b>	\$611,477,868	100.00%

## School Nutrition Services

April 2023

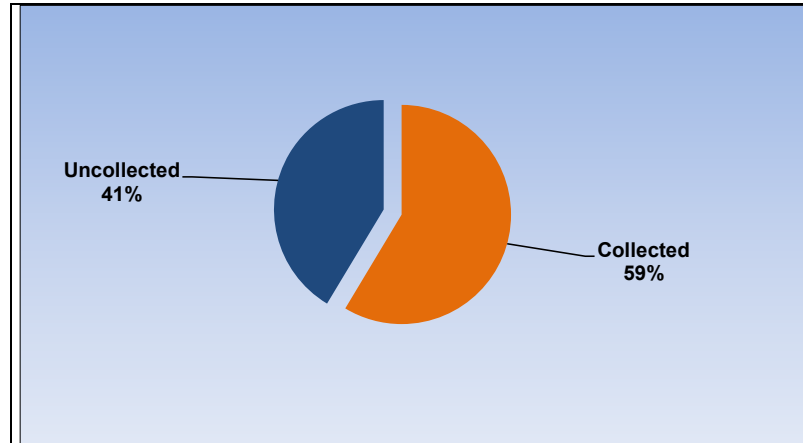


<b>Collected</b>	\$28,782,775	87.01%
<b>Uncollected</b>	\$4,295,654	<u>12.99%</u>
<b>Estimated Revenue</b>	\$33,078,429	100.00%

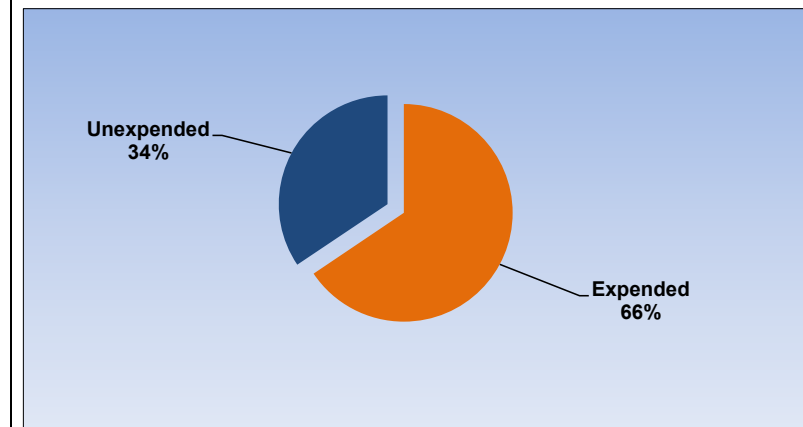


<b>Expended</b>	\$24,745,584	59.28%
<b>Unexpended</b>	\$16,999,041	<u>40.72%</u>
<b>Appropriations</b>	\$41,744,625	100.00%

April 2022



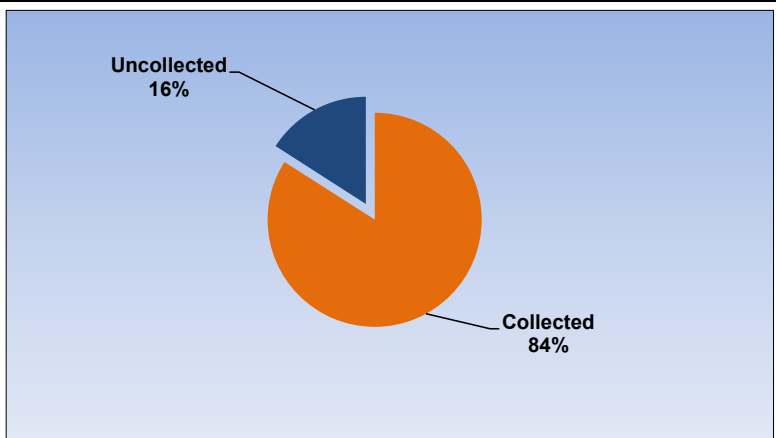
<b>Collected</b>	\$19,685,694	58.61%
<b>Uncollected</b>	\$13,902,268	<u>41.39%</u>
<b>Estimated Revenue</b>	\$33,587,962	100.00%



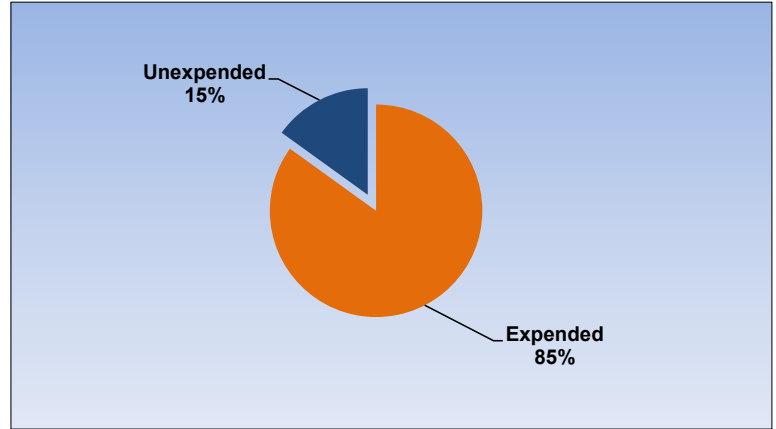
<b>Expended</b>	\$26,513,515	65.61%
<b>Unexpended</b>	\$13,899,821	<u>34.39%</u>
<b>Appropriations</b>	\$40,413,336	100.00%

# Health Insurance Fund

**April 2023**

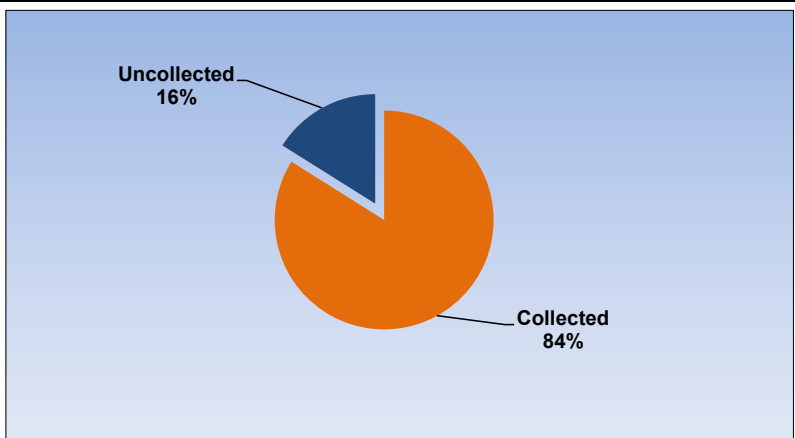


<b>Collected</b>	\$50,482,208	84.07%
<b>Uncollected</b>	\$9,567,792	<u>15.93%</u>
<b>Estimated Revenue</b>	\$60,050,000	100.00%

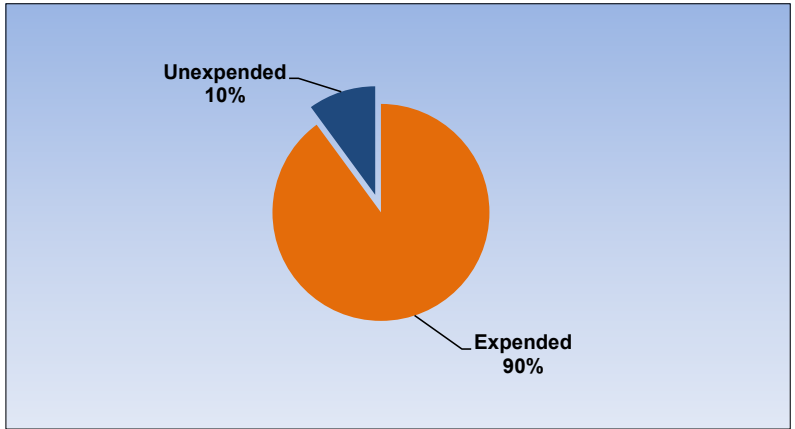


<b>Expended</b>	\$53,707,624	84.93%
<b>Unexpended</b>	\$9,532,376	<u>15.07%</u>
<b>Appropriations</b>	\$63,240,000	100.00%

**April 2022**



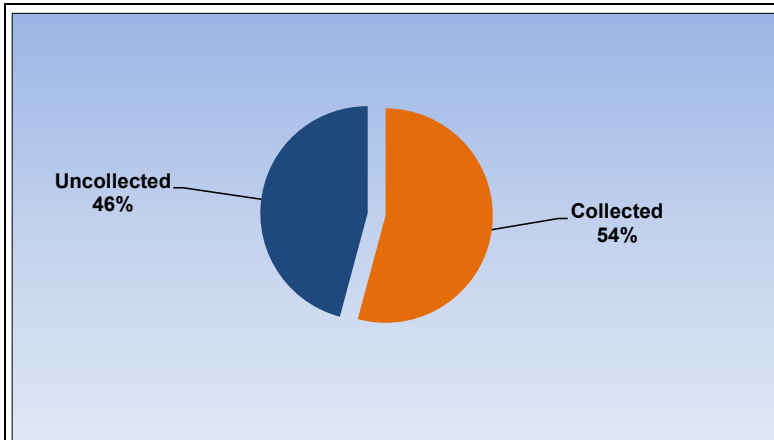
<b>Collected</b>	\$48,295,074	83.92%
<b>Uncollected</b>	\$9,255,026	<u>16.08%</u>
<b>Estimated Revenue</b>	\$57,550,100	100.00%



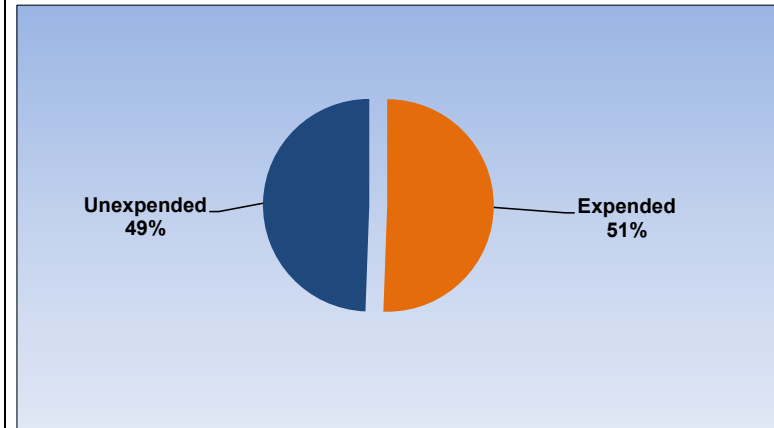
<b>Expended</b>	\$51,231,219	89.94%
<b>Unexpended</b>	\$5,728,781	<u>10.06%</u>
<b>Appropriations</b>	\$56,960,000	100.00%

## Property Casualty Loss Fund

April 2023

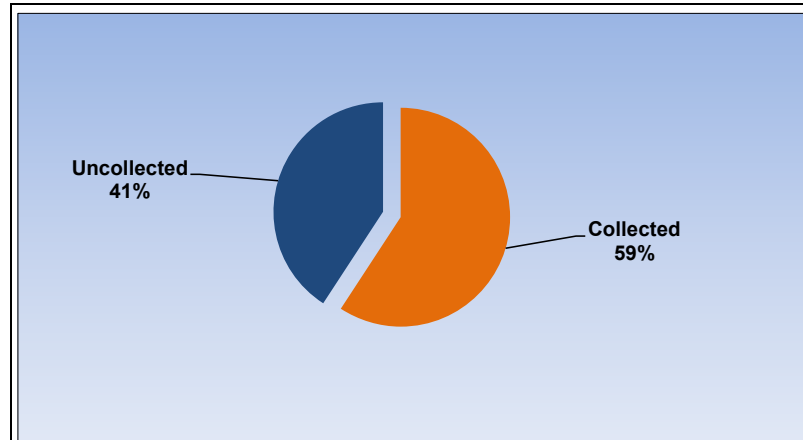


<b>Collected</b>	\$4,300,000	54.18%
<b>Uncollected</b>	\$3,636,669	<u>45.82%</u>
<b>Estimated Revenue</b>	\$7,936,669	100.00%

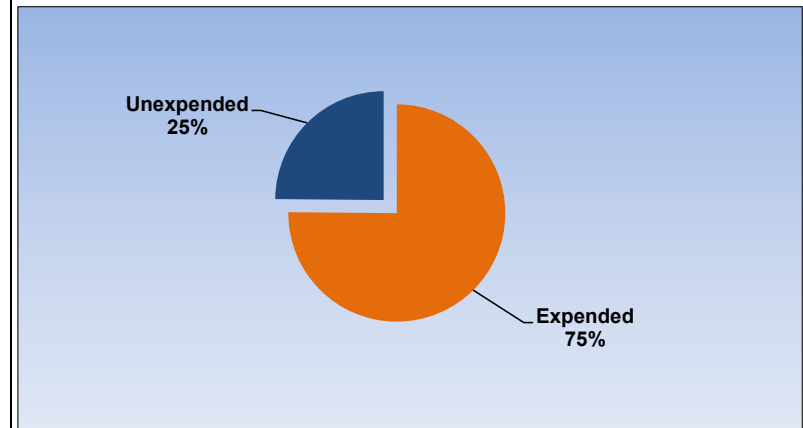


<b>Expended</b>	\$4,014,824	50.59%
<b>Unexpended</b>	\$3,921,845	<u>49.41%</u>
<b>Appropriations</b>	\$7,936,669	100.00%

April 2022



<b>Collected</b>	\$4,000,000	59.22%
<b>Uncollected</b>	\$2,754,367	<u>40.78%</u>
<b>Estimated Revenue</b>	\$6,754,367	100.00%



<b>Expended</b>	\$4,323,816	75.14%
<b>Unexpended</b>	\$1,430,551	<u>24.86%</u>
<b>Appropriations</b>	\$5,754,367	100.00%