

The School District of Osceola County

Monthly Financial Report

09/30/2021



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 09/30/2021

Account Number	Fund Types									
	General	Debt Service	Capital Projects	School Nutrition	Other Federal	CARES Act	Health Insurance	Casualty Loss	Total	
	1XX	2XX	3XX	41X	42X	44X	711	712		
ASSETS										
Cash and Cash Equivalents	1110	42,751,434.68	0.00	159,026,897.41	12,220,846.88	0.00	0.00	7,130,112.06	0.00	221,129,291.03
Investments	1160	36,046,150.73	25,340,178.53	258,574,048.40	0.00	0.00	0.00	8,589.55	0.00	319,968,967.21
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	32,109.44	0.00	0.00	0.00	72,083.38	0.00	1,320,756.51	0.00	1,424,949.33
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	5,625,273.75	0.00	0.00	526.92	10,607.19	720,056.57	0.00	0.00	6,356,464.43
Due from Internal Funds	1142	725.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	725.49
Due from Other Agencies	1220	128,452.17	9,983.37	16,233,074.00	0.00	4,881,613.66	401,182.41	0.00	0.00	21,654,305.61
Inventory	1150	2,794,314.83	0.00	0.00	668,749.11	0.00	0.00	0.00	0.00	3,463,063.94
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,421,760.20	1,421,760.20
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41	0.00	3,197,729.41
Total Assets		87,378,461.09	25,350,161.90	433,834,019.81	12,890,122.91	4,964,304.23	1,121,238.98	11,657,187.53	1,421,760.20	578,617,256.65
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries and Benefits Payable	2110	29,150.72	0.00	0.00	15,039.65	28,628.14	11,624.79	0.00	0.00	84,443.30
Payroll Deductions and Withholdings	2170	5,472,557.20	0.00	0.00	204,840.44	471,191.16	107,810.63	0.00	0.00	6,256,399.43
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	852.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852.07
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	4,921,444.98	1,000,029.14	5,921,474.12
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	3,113,551.56	0.00	0.00	94,193.48	237,531.19	63,658.21	0.00	0.00	3,508,934.44
Due to Other Funds	2160	731,190.68	0.00	460,174.66	0.00	4,226,953.74	938,145.35	0.00	0.00	6,356,464.43
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	44,329.44	0.00	0.00	100,364.04	0.00	0.00	0.00	0.00	144,693.48
Total Liabilities		9,391,631.67	0.00	460,174.66	414,437.61	4,964,304.23	1,121,238.98	4,921,444.98	1,000,029.14	22,273,261.27
FUND BALANCES										
Total Fund Balances	2700	77,986,829.42	25,350,161.90	433,373,845.15	12,475,685.30	0.00	0.00	6,735,742.55	421,731.06	556,343,995.38
Total Liabilities and Fund Balances		87,378,461.09	25,350,161.90	433,834,019.81	12,890,122.91	4,964,304.23	1,121,238.98	11,657,187.53	1,421,760.20	578,617,256.65

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	570,000.00	570,000.00	87,214.98	15.30%	
Federal Through State	3200	2,000,000.00	2,000,000.00	71,128.92	3.56%	
State Sources	3300	385,474,479.00	385,473,759.00	93,961,573.21	24.38%	
Local Sources	3400	167,268,986.45	167,495,479.64	1,421,313.22	0.85%	
Total Revenues		555,313,465.45	555,539,238.64	95,541,230.33	17.20%	
EXPENDITURES						
Current:						
Instruction	5000	413,314,966.66	413,916,769.88	69,822,296.72	16.87%	
Pupil Personnel Services	6100	29,047,245.84	29,407,504.64	5,148,152.03	17.51%	
Instructional Media Services	6200	5,158,198.55	4,987,359.51	1,108,906.25	22.23%	
Instruction and Curriculum Development Services	6300	16,618,795.40	16,392,347.46	3,023,832.40	18.45%	
Instructional Staff Training Services	6400	5,843,535.07	5,752,568.46	1,001,215.90	17.40%	
Instruction Related Technology	6500	2,267,906.03	2,280,108.56	521,241.51	22.86%	
Board	7100	1,554,229.45	1,649,628.22	223,934.42	13.57%	
General Administration	7200	2,213,673.98	2,254,422.46	616,843.48	27.36%	
School Administration	7300	26,416,242.84	26,351,813.07	5,899,997.24	22.39%	
Facilities Acquisition and Construction	7400	12,964,956.30	13,157,066.43	3,455,597.90	26.26%	
Fiscal Services	7500	2,585,095.67	2,520,343.46	663,909.13	26.34%	
Food Services	7600	244,719.88	210,081.48	16,455.35	7.83%	
Central Services	7700	8,541,139.63	8,799,917.08	2,193,896.22	24.93%	
Pupil Transportation Services	7800	21,956,144.70	21,361,642.52	3,706,262.41	17.35%	
Operation of Plant	7900	38,226,653.71	38,236,074.04	6,961,274.91	18.21%	
Maintenance of Plant	8100	12,003,860.04	12,028,719.56	2,659,584.35	22.11%	
Administrative Tech Services	8200	5,312,447.12	5,222,611.60	1,291,606.39	24.73%	
Community Services	9100	5,135,438.07	5,102,043.70	825,072.95	16.17%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		609,405,248.94	609,631,022.13	109,140,079.56	17.90%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(54,091,783.49)	(54,091,783.49)	(13,598,849.23)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	100,000.00	100,000.00	28,448.16		
Transfers In	3600	25,442,561.00	25,442,561.00	2,568,950.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		25,542,561.00	25,542,561.00	2,597,398.16		
Net Change in Fund Balances		(28,549,222.49)	(28,549,222.49)	(11,001,451.07)		
Fund Balances, Prior Year	2800	88,988,280.49	88,988,280.49	88,988,280.49		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	60,439,058.00	60,439,058.00	77,986,829.42		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	2,215,107.00	2,215,107.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	630,850.00	630,850.00	0.00	0.00%	
Local Sources	3400	1,042,028.75	1,042,028.75	11,888.42	1.14%	
Total Revenues		3,887,985.75	3,887,985.75	11,888.42	0.31%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
Pupil Personnel Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Pupil Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	39,278,793.97	39,278,793.97	1,011,206.25	2.57%	
Total Expenditures		39,278,793.97	39,278,793.97	1,011,206.25	2.57%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(35,390,808.22)	(35,390,808.22)	(999,317.83)		
OTHER FINANCING SOURCES (USES)						
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	37,670,217.68	37,670,226.71	11,050.79		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		37,670,217.68	37,670,226.71	11,050.79		
Net Change in Fund Balances		2,279,409.46	2,279,418.49	(988,267.04)		
Fund Balances, Prior Year	2800	26,338,428.94	26,338,428.94	26,338,428.94		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	28,617,838.40	28,617,847.43	25,350,161.90		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		Capital Projects Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	8,976,162.00	8,976,162.00	2,115,440.00	23.57%	
Local Sources	3400	168,231,752.00	168,231,752.00	33,233,749.93	19.75%	
Total Revenues		177,207,914.00	177,207,914.00	35,349,189.93	19.95%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
Pupil Personnel Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	237,819,214.43	237,819,214.43	6,490,982.87	2.73%	
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Pupil Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		237,819,214.43	237,819,214.43	6,490,982.87	2.73%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(60,611,300.43)	(60,611,300.43)	28,858,207.06		
OTHER FINANCING SOURCES (USES)						
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	(63,112,787.71)	(63,112,787.71)	(2,580,000.79)		
Total Other Financing Sources (Uses)		(63,112,787.71)	(63,112,787.71)	(2,580,000.79)		
Net Change in Fund Balances		(123,724,088.14)	(123,724,088.14)	26,278,206.27		
Fund Balances, Prior Year	2800	407,095,638.88	407,095,638.88	407,095,638.88		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	283,371,550.74	283,371,550.74	433,373,845.15		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		School Nutrition Services				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	34,426,009.00	34,426,009.00	222,862.97	0.65%	
State Sources	3300	453,306.00	453,306.00	0.00	0.00%	
Local Sources	3400	1,687,419.00	1,687,419.00	133,960.70	7.94%	
Total Revenues		36,566,734.00	36,566,734.00	356,823.67	0.98%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
Pupil Personnel Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	43,641,656.60	43,641,656.60	5,480,125.97	12.56%	
Central Services	7700	0.00	0.00	0.00		
Pupil Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		43,641,656.60	43,641,656.60	5,480,125.97	12.56%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,074,922.60)	(7,074,922.60)	(5,123,302.30)		
OTHER FINANCING SOURCES (USES)						
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		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Net Change in Fund Balances		(7,074,922.60)	(7,074,922.60)	(5,123,302.30)		
Fund Balances, Prior Year	2800	17,598,987.60	17,598,987.60	17,598,987.60		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	10,524,065.00	10,524,065.00	12,475,685.30		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	1,933,250.01	1,933,250.01	570,930.18	29.53%	
Federal Through State	3200	59,932,554.44	59,954,574.05	7,485,438.54	12.49%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		61,865,804.45	61,887,824.06	8,056,368.72	13.02%	
EXPENDITURES						
Current:						
Instruction	5000	37,976,337.18	39,407,838.28	4,806,815.08	12.20%	
Pupil Personnel Services	6100	3,689,593.99	3,759,941.08	573,712.11	15.26%	
Instructional Media Services	6200	168,772.42	160,361.46	22,688.19	14.15%	
Instruction and Curriculum Development Services	6300	10,504,023.64	9,017,324.40	1,559,428.18	17.29%	
Instructional Staff Training Services	6400	5,948,699.24	6,331,628.64	754,588.75	11.92%	
Instruction Related Technology	6500	117,958.13	115,125.34	25,207.55	21.90%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	764,069.94	795,413.21	117,561.74	14.78%	
School Administration	7300	6,454.30	6,454.30	299.10	4.63%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	580,060.94	735,149.54	75,804.56	10.31%	
Pupil Transportation Services	7800	641,388.58	80,487.97	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	36,828.87	45,702.96	11,048.02	24.17%	
Administrative Tech Services	8200	31,323.10	32,102.76	8,559.44	26.66%	
Community Services	9100	1,400,294.12	1,400,294.12	100,656.00	7.19%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		61,865,804.45	61,887,824.06	8,056,368.72	13.02%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES)						
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		
Total Other Financing Sources (Uses)		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 09/30/2021		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	187,601,909.63	190,416,105.02	20,301,676.36	10.66%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		187,601,909.63	190,416,105.02	20,301,676.36	10.66%	
EXPENDITURES						
Current:						
Instruction	5000	170,434,502.20	158,990,433.66	7,367,599.40	4.63%	
Pupil Personnel Services	6100	1,999,653.13	2,249,767.39	387,317.60	17.22%	
Instructional Media Services	6200	1,173,908.27	1,173,908.27	164,959.10	14.05%	
Instruction and Curriculum Development Services	6300	547,584.88	673,919.02	194,092.63	28.80%	
Instructional Staff Training Services	6400	1,884,329.20	2,162,284.90	507,439.18	23.47%	
Instruction Related Technology	6500	9,606,323.52	17,405,910.25	8,862,661.06	50.92%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	542,116.66	1,280,629.05	145,841.94	11.39%	
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.95	1,839,750.95	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	845,650.21	974,750.21	733,353.24	75.23%	
Pupil Transportation Services	7800	86,025.57	1,006,025.57	72,005.57	7.16%	
Operation of Plant	7900	2,189.69	1,217,999.59	880,454.38	72.29%	
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	479,625.35	479,625.35	24,851.45	5.18%	
Community Services	9100	0.00	961,100.81	961,100.81	100.00%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		187,601,909.63	190,416,105.02	20,301,676.36	10.66%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES)						
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		
Total Other Financing Sources (Uses)		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		

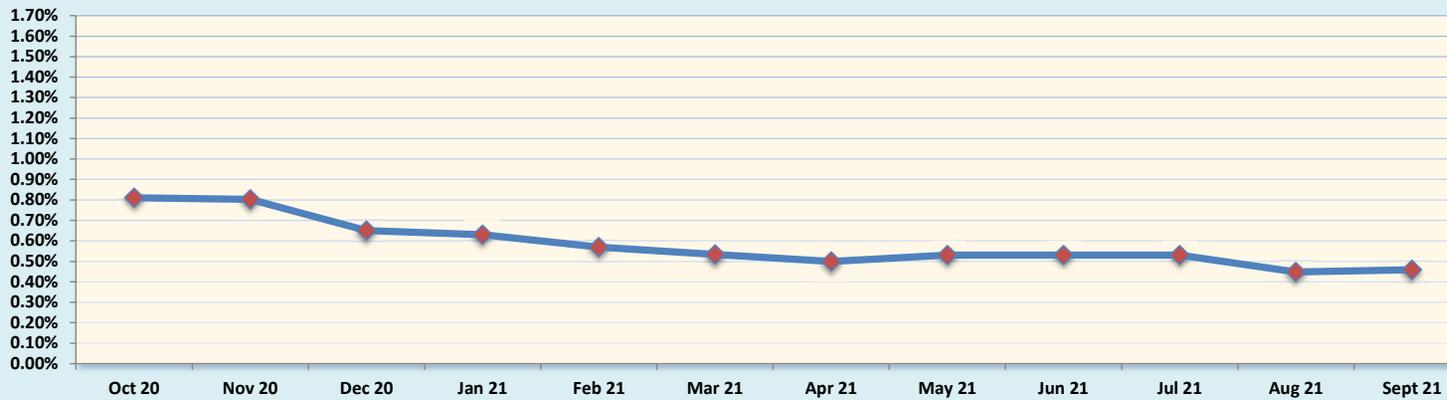
The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		Health Insurance				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	57,550,100.00	57,550,100.00	8,228,610.05	14.30%	
Total Revenues		57,550,100.00	57,550,100.00	8,228,610.05	14.30%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
Pupil Personnel Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	110,000.00	110,000.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Pupil Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	0.00	0.00	0.00		
Proprietary Expenses	9900	56,850,000.00	56,850,000.00	16,171,566.60	28.45%	
Total Expenditures		56,960,000.00	56,960,000.00	16,171,566.60	28.39%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		590,100.00	590,100.00	(7,942,956.55)		
OTHER FINANCING SOURCES (USES)						
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		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Change in Net Assets		590,100.00	590,100.00	(7,942,956.55)		
Net Assets, Prior Year	2800	14,678,699.10	14,678,699.10	14,678,699.10		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	15,268,799.10	15,268,799.10	6,735,742.55		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2021		Casualty Loss				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	6,754,367.00	6,754,367.00	0.00	0.00%	
Total Revenues		6,754,367.00	6,754,367.00	0.00	0.00%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00		
Pupil Personnel Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Pupil Transportation Services	7800	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	0.00	0.00	0.00		
Proprietary Expenses	9900	5,754,367.00	5,754,367.00	1,686,869.30	29.31%	
Total Expenditures		5,754,367.00	5,754,367.00	1,686,869.30	29.31%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,000,000.00	1,000,000.00	(1,686,869.30)		
OTHER FINANCING SOURCES (USES)						
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		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Change in Net Assets		1,000,000.00	1,000,000.00	(1,686,869.30)		
Net Assets, Prior Year	2800	2,108,600.36	2,108,600.36	2,108,600.36		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	3,108,600.36	3,108,600.36	421,731.06		

**Investment Summary
September 2021**

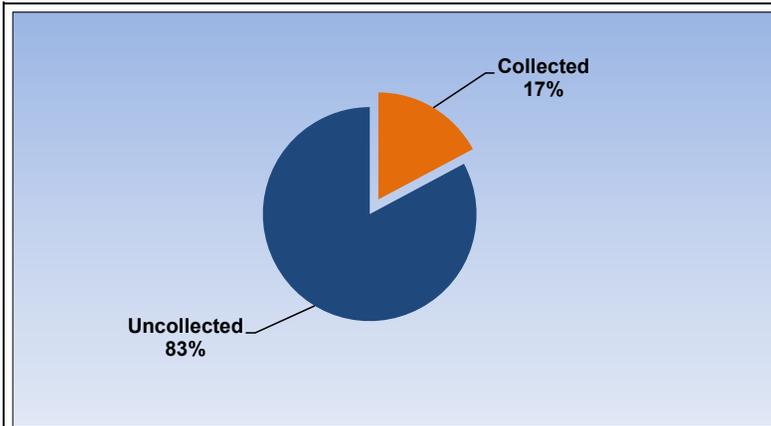
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 106,587,740	0.09%
Florida PALM	\$ 68,208,904	0.05%
Money Market	\$ 36,786	0.78%
Total Cash Equivalents	\$ 174,833,430	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 25,299,080	1.91%
Investment - Surplus	\$ 153,573,079	0.78%
Investment-FIT	\$ 105,805,342	0.40%
SBE Debt Service (CO&DS) Fund	\$ 41,098	1.01%
Total Investments	\$ 319,968,967	
Total/Average - Cash Equivalents and Investments	\$ 494,802,397	0.46%

Average Interest Rates

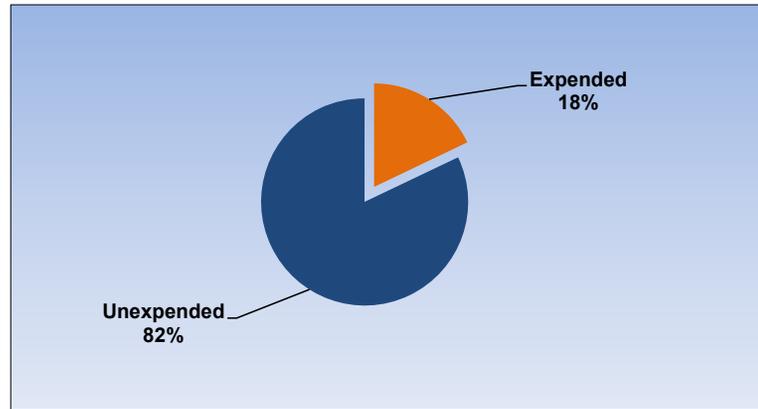


General Fund

September 2021

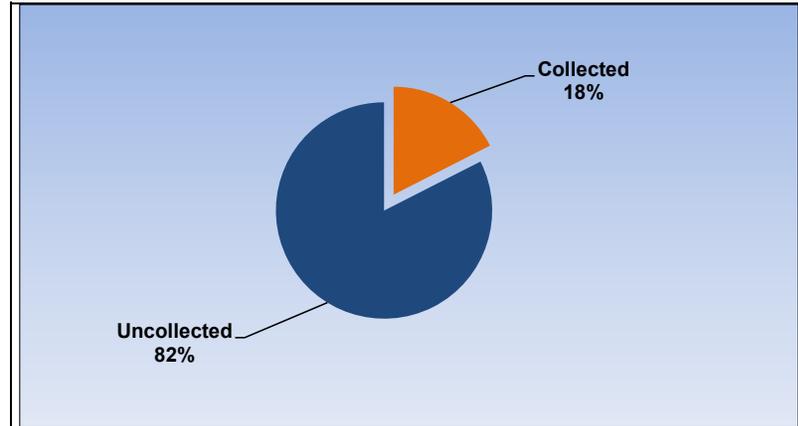


Collected	\$95,541,230	17.20%
Uncollected	\$459,998,009	<u>82.80%</u>
Estimated Revenue	\$555,539,239	100.00%

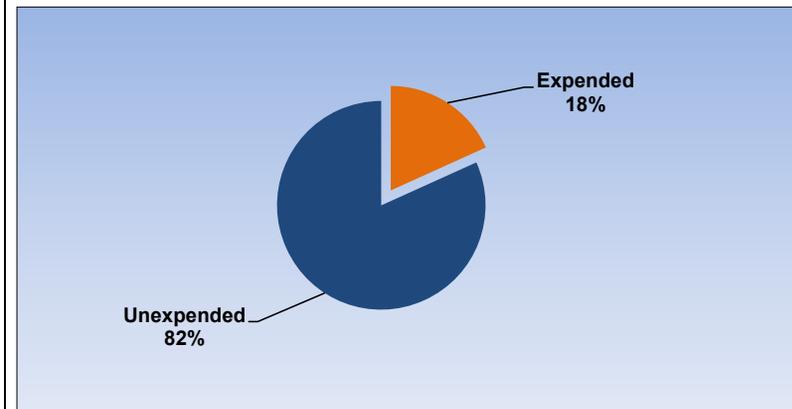


Expended	\$109,140,080	17.90%
Unexpended	\$500,490,942	<u>82.10%</u>
Appropriations	\$609,631,022	100.00%

September 2020



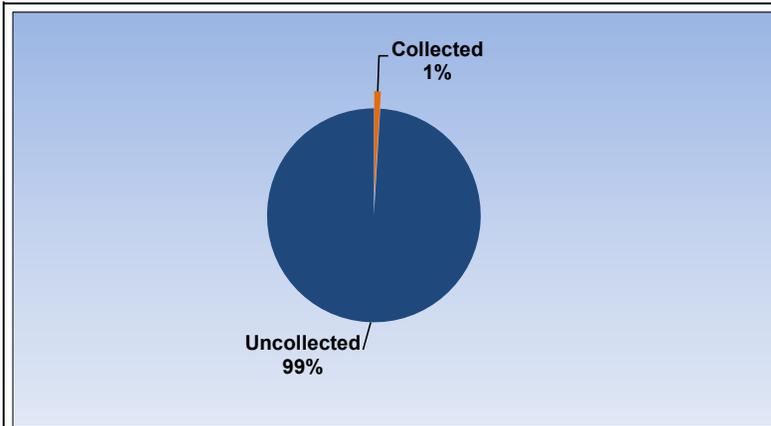
Collected	\$96,062,626	17.52%
Uncollected	\$452,207,874	<u>82.48%</u>
Estimated Revenue	\$548,270,500	100.00%



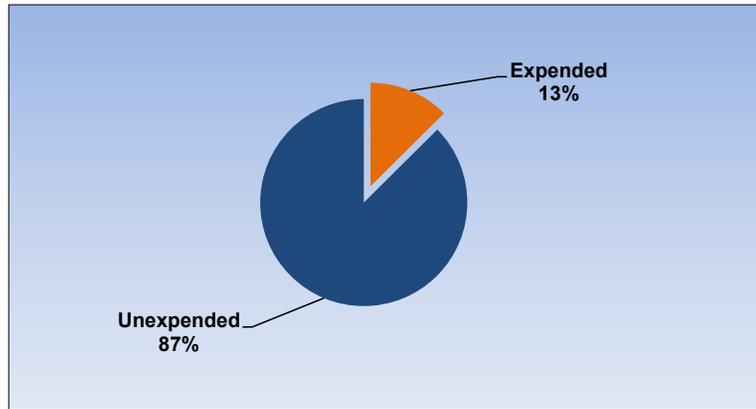
Expended	\$107,810,436	18.24%
Unexpended	\$483,300,526	<u>81.76%</u>
Appropriations	\$591,110,962	100.00%

School Nutrition Services

September 2021

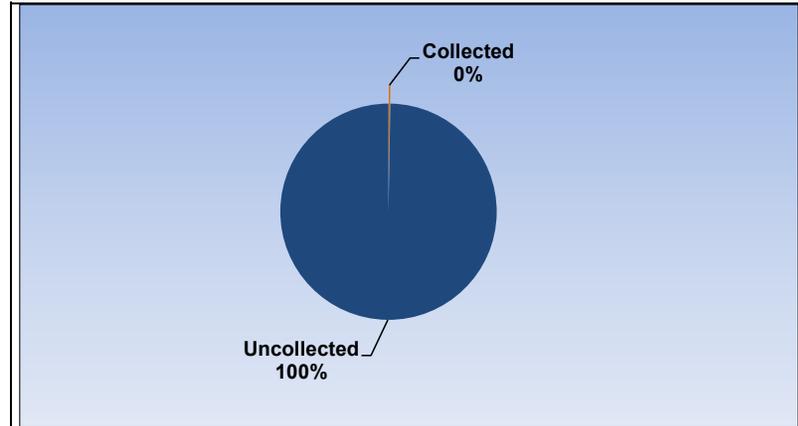


Collected	\$356,824	0.98%
Uncollected	\$36,209,910	<u>99.02%</u>
Estimated Revenue	\$36,566,734	100.00%

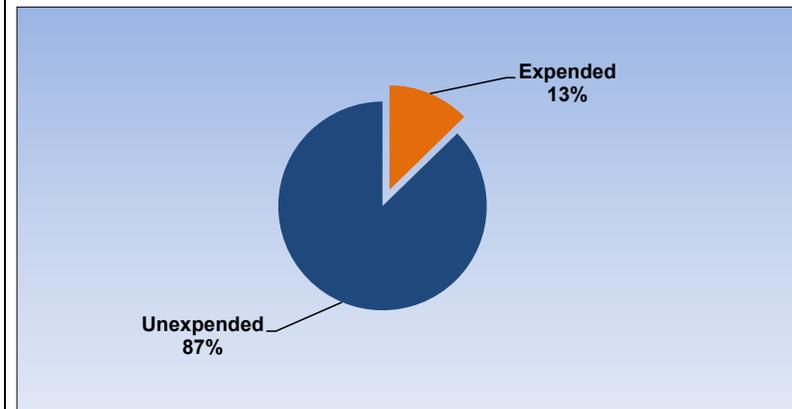


Expended	\$5,480,126	12.56%
Unexpended	\$38,161,531	<u>87.44%</u>
Appropriations	\$43,641,657	100.00%

September 2020



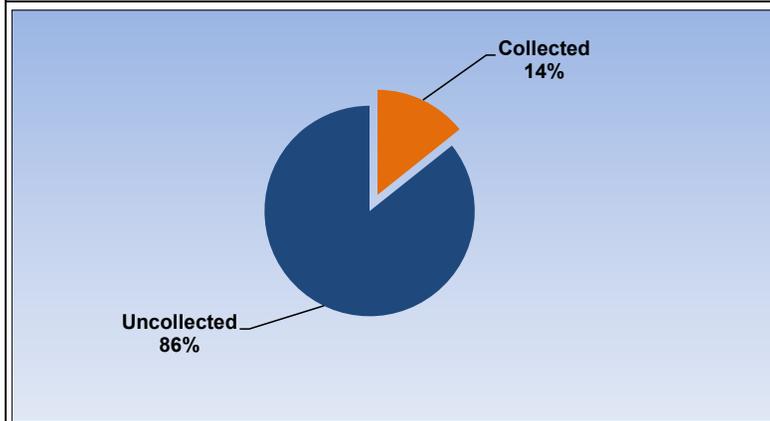
Collected	\$85,827	0.25%
Uncollected	\$34,088,916	<u>99.75%</u>
Estimated Revenue	\$34,174,743	100.00%



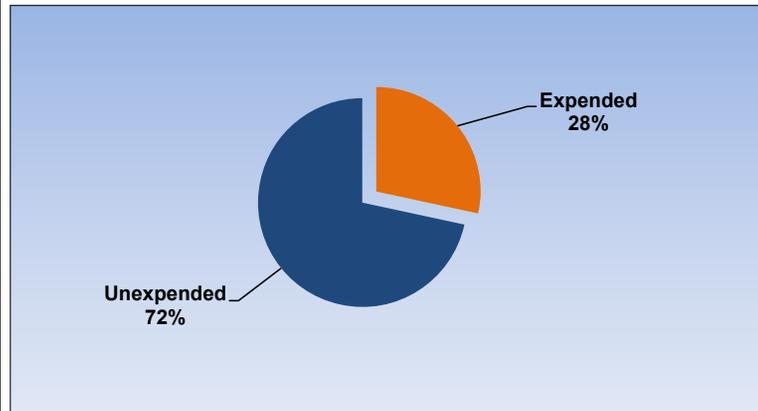
Expended	\$5,009,701	12.72%
Unexpended	\$34,360,424	<u>87.28%</u>
Appropriations	\$39,370,125	100.00%

Health Insurance Fund

September 2021

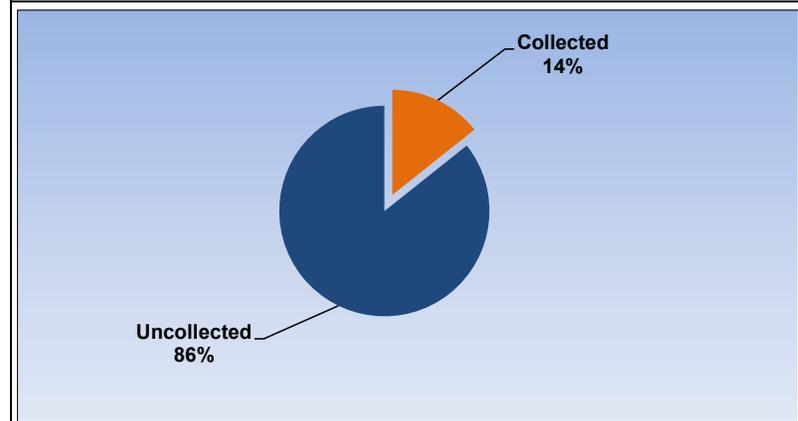


Collected	\$8,228,610	14.30%
Uncollected	\$49,321,490	<u>85.70%</u>
Estimated Revenue	\$57,550,100	100.00%

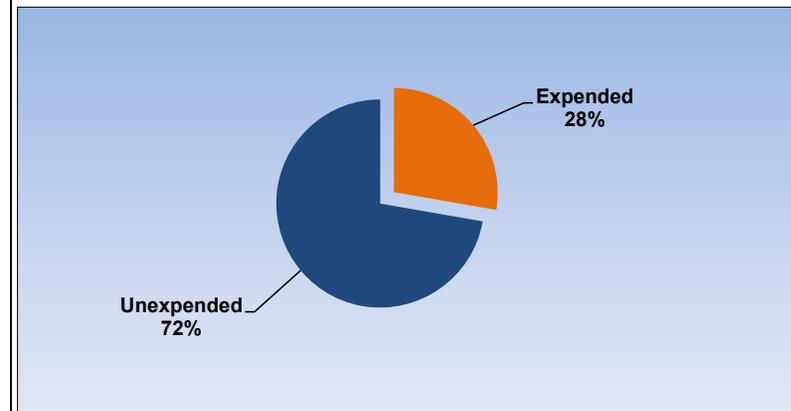


Expended	\$16,171,567	28.39%
Unexpended	\$40,788,433	<u>71.61%</u>
Appropriations	\$56,960,000	100.00%

September 2020



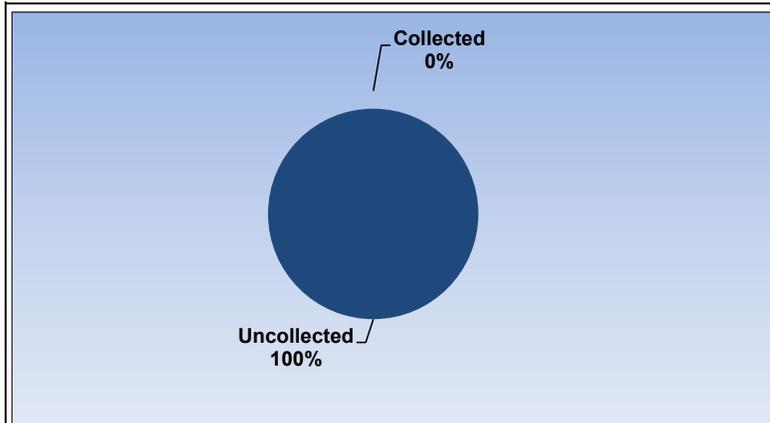
Collected	\$8,546,404	14.33%
Uncollected	\$51,108,396	<u>85.67%</u>
Estimated Revenue	\$59,654,800	100.00%



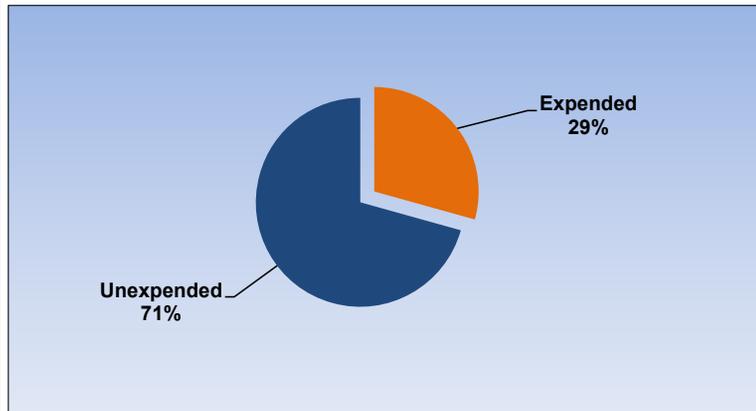
Expended	\$15,724,039	27.74%
Unexpended	\$40,964,961	<u>72.26%</u>
Appropriations	\$56,689,000	100.00%

Property Casualty Loss Fund

September 2021

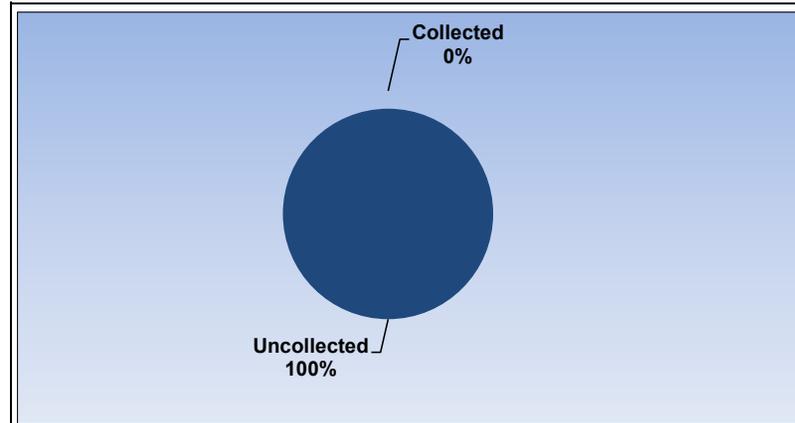


Collected	\$0	0.00%
Uncollected	\$6,754,367	<u>100.00%</u>
Estimated Revenue	\$6,754,367	100.00%

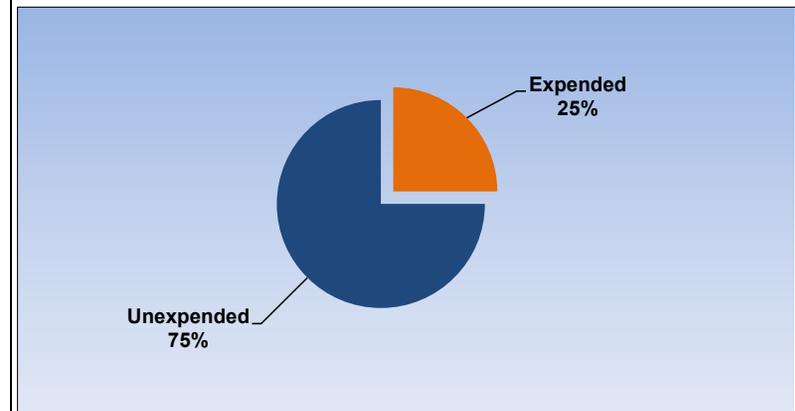


Expended	\$1,686,869	29.31%
Unexpended	\$4,067,498	<u>70.69%</u>
Appropriations	\$5,754,367	100.00%

September 2020



Collected	\$0	0.00%
Uncollected	\$5,031,809	<u>100.00%</u>
Estimated Revenue	\$5,031,809	100.00%



Expended	\$1,257,049	24.98%
Unexpended	\$3,774,760	<u>75.02%</u>
Appropriations	\$5,031,809	100.00%