

The School District of Osceola County

Monthly Financial Report

01/31/2022



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 01/31/2022

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	103,212,169.89	19,489.39	252,068,869.49	13,529,239.97	0.00	0.00	7,058,733.49	983,027.35	376,871,529.58
Investments	1160	35,891,004.45	25,340,178.53	249,006,971.14	0.00	0.00	0.00	8,491.78	0.00	310,246,645.90
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	5,250.00	0.00	0.00	0.00	0.00	0.00	1,320,598.80	0.00	1,325,848.80
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	27,803,961.72	0.00	58,983.88	0.00	31,686.27	378.34	0.00	0.00	27,895,010.21
Due from Internal Funds	1142	311.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.44
Due from Other Agencies	1220	200,654.02	11,888.42	4,577,109.34	0.00	12,993,726.49	16,179,823.90	0.00	0.00	33,963,202.17
Inventory	1150	2,790,733.85	0.00	0.00	668,749.11	0.00	0.00	0.00	0.00	3,459,482.96
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,090,818.83	2,090,818.83
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		169,904,085.37	25,371,556.34	505,711,933.85	14,197,989.08	13,025,412.76	16,180,202.24	11,585,553.48	3,073,846.18	759,050,579.30
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries and Benefits Payable	2110	55,847.73	0.00	0.00	15,809.89	47,931.46	4,472.97	0.00	0.00	124,062.05
Payroll Deductions and Withholdings	2170	5,049,299.99	0.00	0.00	227,090.43	484,167.53	127,334.89	0.00	0.00	5,887,892.84
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	3,631.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,631.90
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	4,611,617.24	1,000,029.14	5,611,646.38
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	6,836,934.22	0.00	0.00	193,685.04	499,901.44	211,276.77	0.00	0.00	7,741,797.47
Due to Other Funds	2160	48,706.60	0.00	14,093.34	975.00	11,993,412.33	15,837,117.61	705.33	0.00	27,895,010.21
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		12,038,749.88	0.00	14,093.34	537,924.40	13,025,412.76	16,180,202.24	4,612,322.57	1,000,029.14	47,408,734.33
FUND BALANCES										
Total Fund Balances	2700	157,865,335.49	25,371,556.34	505,697,840.51	13,660,064.68	0.00	0.00	6,973,230.91	2,073,817.04	711,641,844.97
Total Liabilities and Fund Balances		169,904,085.37	25,371,556.34	505,711,933.85	14,197,989.08	13,025,412.76	16,180,202.24	11,585,553.48	3,073,846.18	759,050,579.30

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	570,000.00	570,000.00	312,285.15	54.79%	
Federal Through State	3200	2,000,000.00	2,100,000.00	163,267.28	7.77%	
State Sources	3300	385,474,479.00	386,529,683.93	223,020,741.48	57.70%	
Local Sources	3400	167,268,986.45	167,836,341.75	144,469,631.17	86.08%	
Total Revenues		555,313,465.45	557,036,025.68	367,965,925.08	66.06%	
EXPENDITURES						
Current:						
Instruction	5000	413,314,966.66	406,966,858.86	197,088,061.04	48.43%	
Pupil Personnel Services	6100	29,047,245.84	30,543,741.52	15,680,192.30	51.34%	
Instructional Media Services	6200	5,158,198.55	5,603,397.98	2,799,627.36	49.96%	
Instruction and Curriculum Development Services	6300	16,618,795.40	17,178,632.08	8,903,524.60	51.83%	
Instructional Staff Training Services	6400	5,843,535.07	6,099,728.62	2,948,807.92	48.34%	
Instruction Related Technology	6500	2,267,906.03	2,253,470.44	1,225,823.85	54.40%	
Board	7100	1,554,229.45	1,654,759.00	653,445.30	39.49%	
General Administration	7200	2,213,673.98	2,217,510.43	1,292,691.72	58.29%	
School Administration	7300	26,416,242.84	28,340,696.56	14,943,318.27	52.73%	
Facilities Acquisition and Construction	7400	12,964,956.30	13,163,505.35	8,519,217.44	64.72%	
Fiscal Services	7500	2,585,095.67	2,541,768.58	1,479,351.81	58.20%	
Food Services	7600	244,719.88	269,216.29	74,574.14	27.70%	
Central Services	7700	8,541,139.63	8,991,125.75	5,061,644.22	56.30%	
Pupil Transportation Services	7800	21,956,144.70	21,287,698.87	11,962,337.62	56.19%	
Operation of Plant	7900	38,226,653.71	41,455,099.28	21,777,315.31	52.53%	
Maintenance of Plant	8100	12,003,860.04	12,130,695.36	5,941,815.52	48.98%	
Administrative Tech Services	8200	5,312,447.12	5,274,670.51	2,962,676.00	56.17%	
Community Services	9100	5,135,438.07	5,155,233.69	1,940,089.41	37.63%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		609,405,248.94	611,127,809.17	305,254,513.83	49.95%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(54,091,783.49)	(54,091,783.49)	62,711,411.25		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	100,000.00	100,000.00	81,129.75		
Transfers In	3600	25,442,561.00	25,442,561.00	6,084,514.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		25,542,561.00	25,542,561.00	6,165,643.75		
Net Change in Fund Balances		(28,549,222.49)	(28,549,222.49)	68,877,055.00		
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	157,865,335.49		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		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	57,082,248.66	38,436,153.18	67.33%	
Total Expenditures		39,278,793.97	57,082,248.66	38,436,153.18	67.33%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(35,390,808.22)	(53,194,262.91)	(38,424,264.76)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	21,060,000.00	21,060,000.00		
Payment to Escrow Agent	9276	0.00	0.00	0.00		
Transfers In	3600	37,670,217.68	37,086,195.46	16,397,392.16		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		37,670,217.68	58,146,195.46	37,457,392.16		
Net Change in Fund Balances		2,279,409.46	4,951,932.55	(966,872.60)		
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	31,290,361.49	25,371,556.34		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		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	5,022,940.00	55.96%	
Local Sources	3400	168,231,752.00	168,231,752.00	130,704,271.09	77.69%	
Total Revenues		177,207,914.00	177,207,914.00	135,727,211.09	76.59%	
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	238,188,098.73	245,119,215.23	14,653,103.30	5.98%	
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		238,188,098.73	245,119,215.23	14,653,103.30	5.98%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(60,980,184.73)	(67,911,301.23)	121,074,107.79		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	10,000.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	(63,112,787.71)	(62,528,756.46)	(22,481,906.16)		
Total Other Financing Sources (Uses)		(63,112,787.71)	(62,528,756.46)	(22,471,906.16)		
Net Change in Fund Balances		(124,092,972.44)	(130,440,057.69)	98,602,201.63		
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	283,002,666.44	276,655,581.19	505,697,840.51		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		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	32,461,141.00	12,868,624.75	39.64%	
State Sources	3300	453,306.00	400,000.00	0.00	0.00%	
Local Sources	3400	1,687,419.00	726,821.00	344,462.67	47.39%	
Total Revenues		36,566,734.00	33,587,962.00	13,213,087.42	39.34%	
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	40,414,675.04	17,152,010.34	42.44%	
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	40,414,675.04	17,152,010.34	42.44%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,074,922.60)	(6,826,713.04)	(3,938,922.92)		
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)	(6,826,713.04)	(3,938,922.92)		
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	10,772,274.56	13,660,064.68		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		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	755,733.86	39.09%	
Federal Through State	3200	59,932,554.44	61,015,011.51	21,428,391.04	35.12%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		61,865,804.45	62,948,261.52	22,184,124.90	35.24%	
EXPENDITURES						
Current:						
Instruction	5000	37,976,337.18	39,022,375.82	12,473,434.43	31.96%	
Pupil Personnel Services	6100	3,689,593.99	3,819,960.23	1,556,389.70	40.74%	
Instructional Media Services	6200	168,772.42	73,445.99	1,760.33	2.40%	
Instruction and Curriculum Development Services	6300	10,504,023.64	9,266,275.67	4,315,837.12	46.58%	
Instructional Staff Training Services	6400	5,948,699.24	6,928,784.32	2,307,656.79	33.31%	
Instruction Related Technology	6500	117,958.13	115,828.71	64,170.46	55.40%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	764,069.94	1,178,236.95	454,329.94	38.56%	
School Administration	7300	6,454.30	9,439.30	299.10	3.17%	
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	780,335.13	345,699.70	44.30%	
Pupil Transportation Services	7800	641,388.58	274,121.03	14,451.41	5.27%	
Operation of Plant	7900	0.00	0.00	0.00		
Maintenance of Plant	8100	36,828.87	46,468.68	27,157.50	58.44%	
Administrative Tech Services	8200	31,323.10	32,103.23	16,006.34	49.86%	
Community Services	9100	1,400,294.12	1,400,886.46	606,932.08	43.32%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		61,865,804.45	62,948,261.52	22,184,124.90	35.24%	
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 01/31/2022		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	2,590,517.23	2,590,517.23	100.00%	
Federal Through State	3200	187,601,909.63	190,286,635.79	34,353,384.57	18.05%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		187,601,909.63	192,877,153.02	36,943,901.80	19.15%	
EXPENDITURES						
Current:						
Instruction	5000	170,434,502.20	145,401,307.90	15,334,390.41	10.55%	
Pupil Personnel Services	6100	1,999,653.13	2,459,672.79	821,512.35	33.40%	
Instructional Media Services	6200	1,173,908.27	1,371,659.62	606,064.29	44.18%	
Instruction and Curriculum Development Services	6300	547,584.88	1,308,838.71	405,280.92	30.96%	
Instructional Staff Training Services	6400	1,884,329.20	4,295,495.57	1,232,164.48	28.69%	
Instruction Related Technology	6500	9,606,323.52	18,229,031.68	13,017,447.05	71.41%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	542,116.66	6,711,265.20	288,261.29	4.30%	
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.95	6,095,808.36	1,201,050.00	19.70%	
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	845,650.21	4,024,000.21	1,483,229.43	36.86%	
Pupil Transportation Services	7800	86,025.57	245,350.57	144,052.20	58.71%	
Operation of Plant	7900	2,189.69	1,199,995.68	1,199,995.68	100.00%	
Maintenance of Plant	8100	0.00	46,862.78	26,358.10	56.25%	
Administrative Tech Services	8200	479,625.35	526,763.14	222,994.79	42.33%	
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	192,877,153.02	36,943,901.80	19.15%	
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 01/31/2022		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	30,970,703.75	53.82%	
Total Revenues		57,550,100.00	57,550,100.00	30,970,703.75	53.82%	
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	38,676,171.94	68.03%	
Total Expenditures		56,960,000.00	56,960,000.00	38,676,171.94	67.90%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		590,100.00	590,100.00	(7,705,468.19)		
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	(7,705,468.19)		
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	6,973,230.91		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2022		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	3,000,000.00	44.42%	
Total Revenues		6,754,367.00	6,754,367.00	3,000,000.00	44.42%	
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	3,034,783.32	52.74%	
Total Expenditures		5,754,367.00	5,754,367.00	3,034,783.32	52.74%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,000,000.00	1,000,000.00	(34,783.32)		
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	(34,783.32)		
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	2,073,817.04		

**Investment Summary
January 2022**

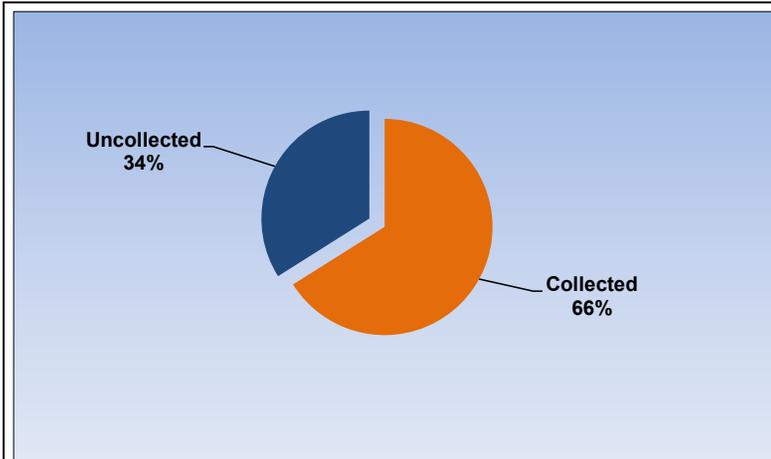
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 161,645,630	0.14%
Florida PALM	\$ 68,167,589	0.05%
Money Market	\$ 845,661	1.14%
Total Cash Equivalents	\$ 230,658,880	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 25,299,080	1.91%
Investment - CO STB	\$ 28,173,144	0.36%
Investment - Surplus	\$ 151,229,379	1.14%
Investment-FIT	\$ 105,503,944	0.36%
SBE Debt Service (CO&DS) Fund	\$ 41,098	1.01%
Total Investments	\$ 310,246,646	
Total/Average - Cash Equivalents and Investments	\$ 540,905,526	0.55%

Average Interest Rates

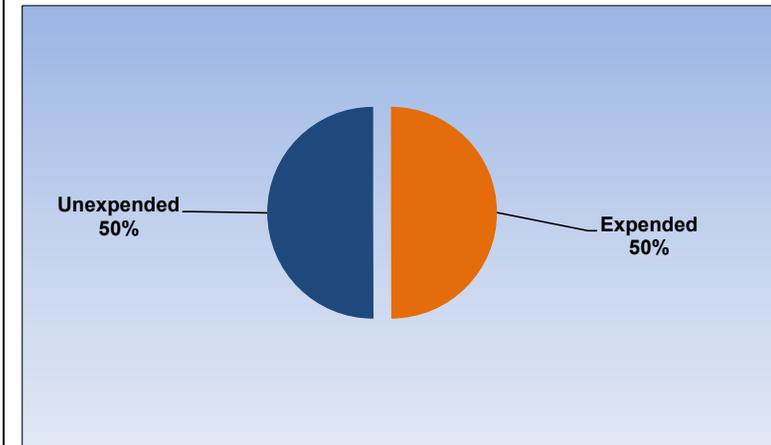


General Fund

January 2022

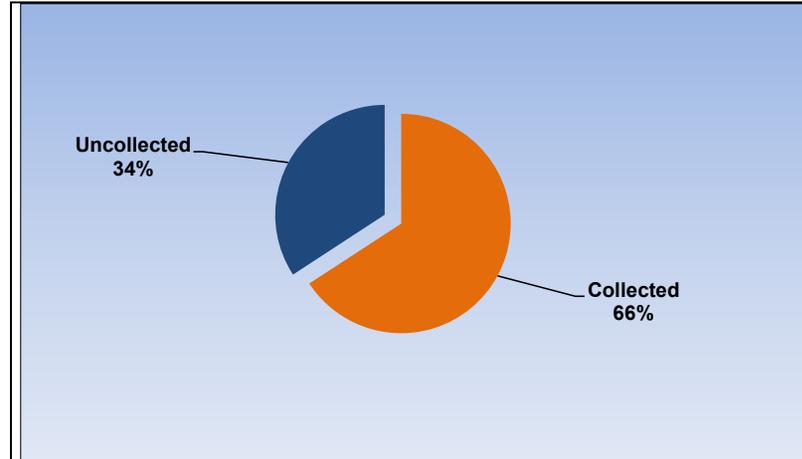


Collected	\$367,965,925	66.06%
Uncollected	\$189,070,101	<u>33.94%</u>
Estimated Revenue	\$557,036,026	100.00%

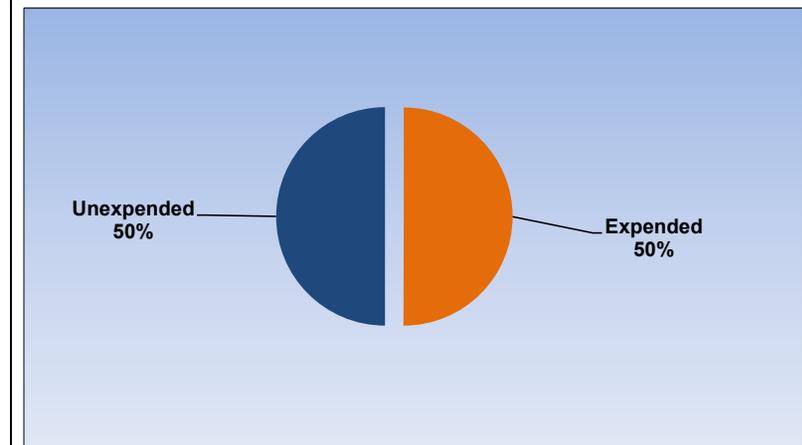


Expended	\$305,254,514	49.95%
Unexpended	\$305,873,295	<u>50.05%</u>
Appropriations	\$611,127,809	100.00%

January 2021



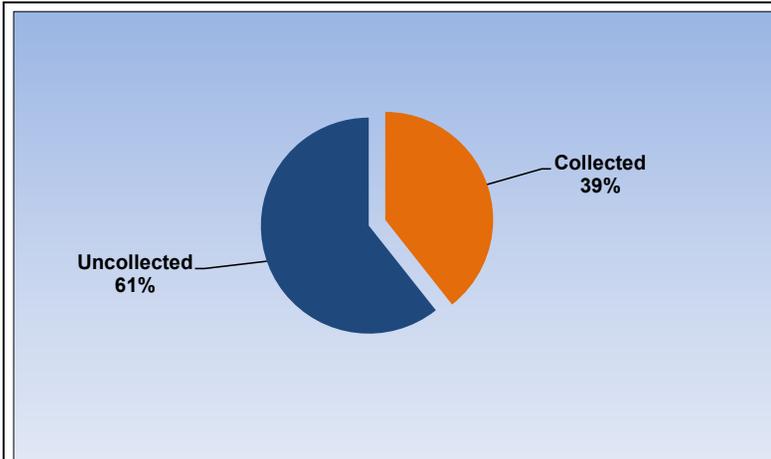
Collected	\$360,946,997	65.80%
Uncollected	\$187,607,707	<u>34.20%</u>
Estimated Revenue	\$548,554,704	100.00%



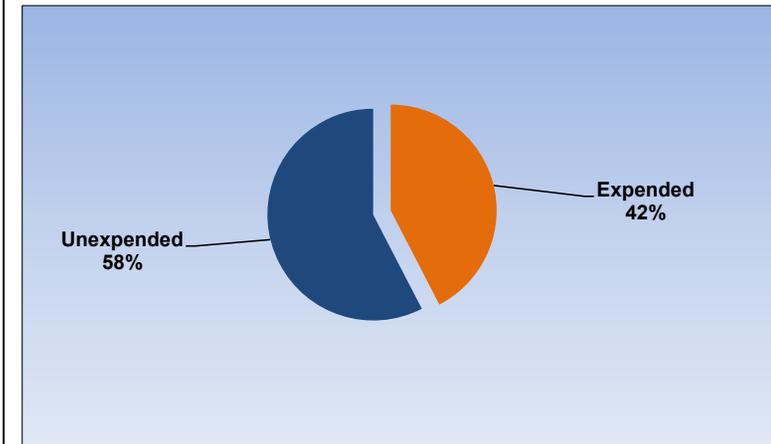
Expended	\$295,886,623	50.03%
Unexpended	\$295,539,980	<u>49.97%</u>
Appropriations	\$591,426,603	100.00%

School Nutrition Services

January 2022

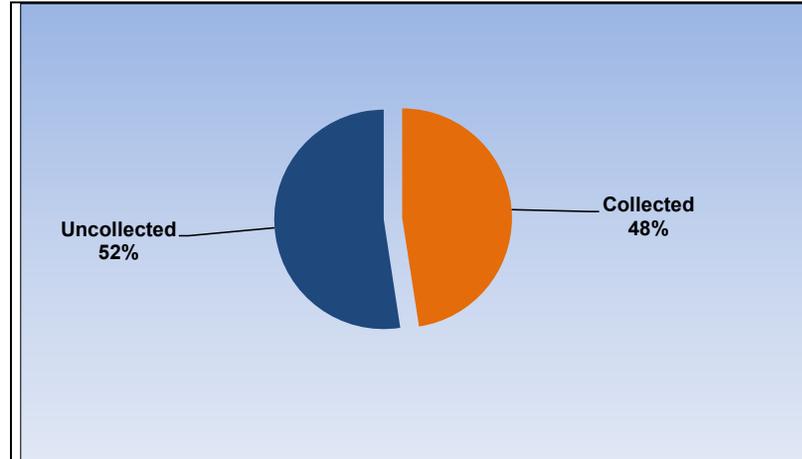


Collected	\$13,213,087	39.34%
Uncollected	\$20,374,875	<u>60.66%</u>
Estimated Revenue	\$33,587,962	100.00%

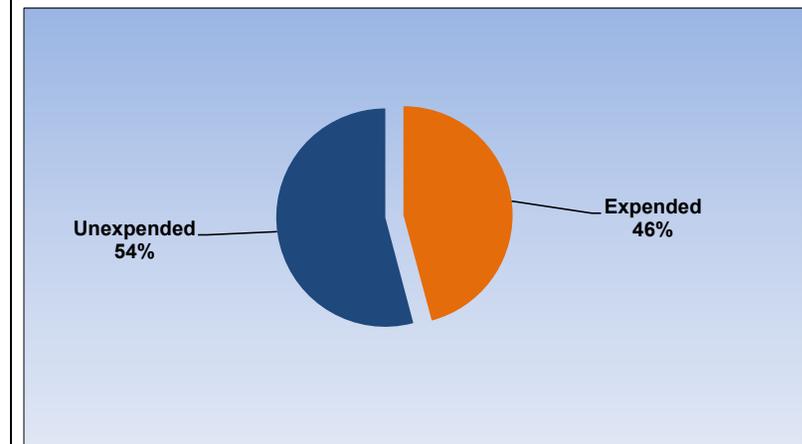


Expended	\$17,152,010	42.44%
Unexpended	\$23,262,665	<u>57.56%</u>
Appropriations	\$40,414,675	100.00%

January 2021



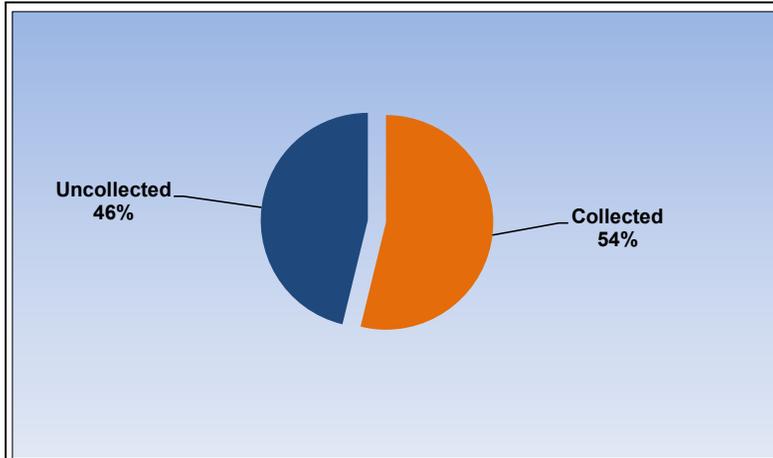
Collected	\$8,424,302	47.58%
Uncollected	\$9,282,925	<u>52.42%</u>
Estimated Revenue	\$17,707,227	100.00%



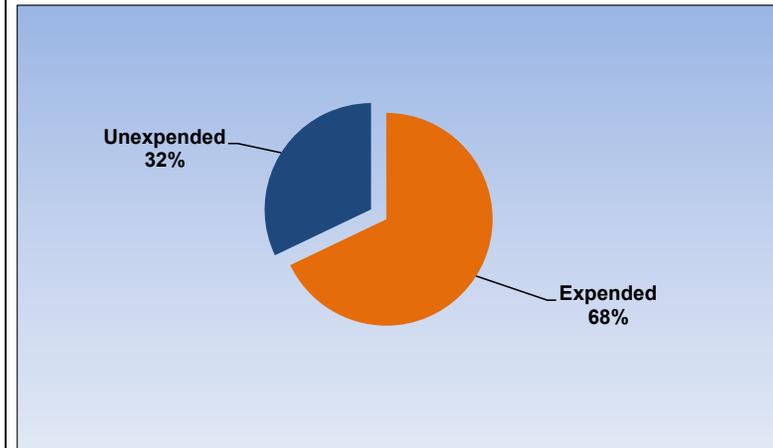
Expended	\$12,566,171	45.85%
Unexpended	\$14,843,454	<u>54.15%</u>
Appropriations	\$27,409,625	100.00%

Health Insurance Fund

January 2022

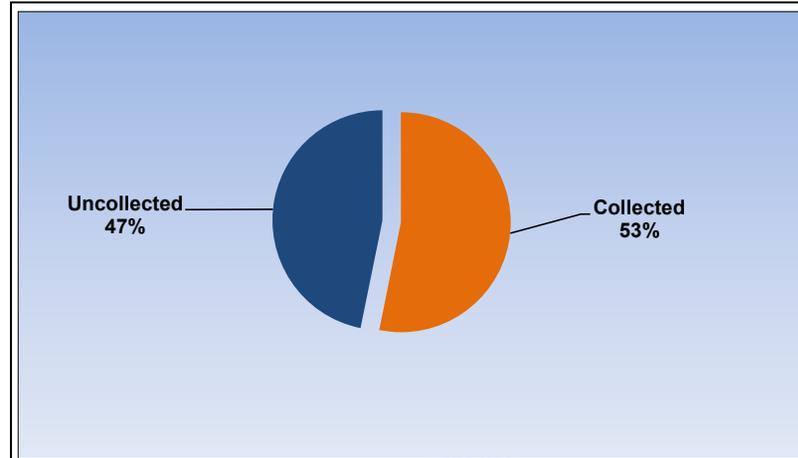


Collected	\$30,970,704	53.82%
Uncollected	\$26,579,396	<u>46.18%</u>
Estimated Revenue	\$57,550,100	100.00%

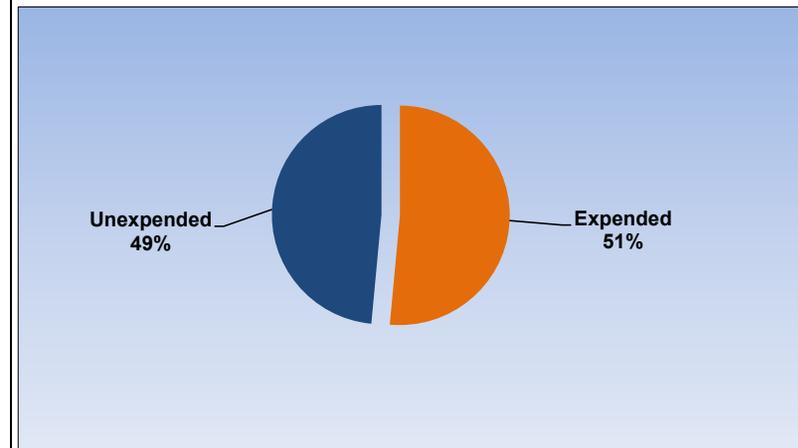


Expended	\$38,676,172	67.90%
Unexpended	\$18,283,828	<u>32.10%</u>
Appropriations	\$56,960,000	100.00%

January 2021



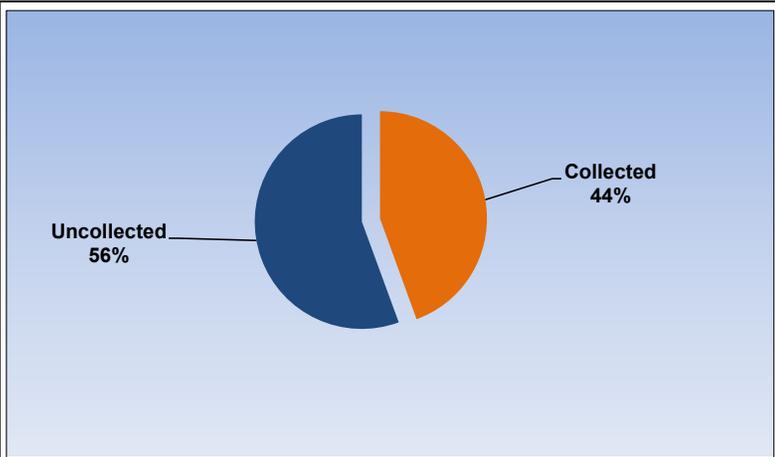
Collected	\$31,721,900	53.18%
Uncollected	\$27,932,900	<u>46.82%</u>
Estimated Revenue	\$59,654,800	100.00%



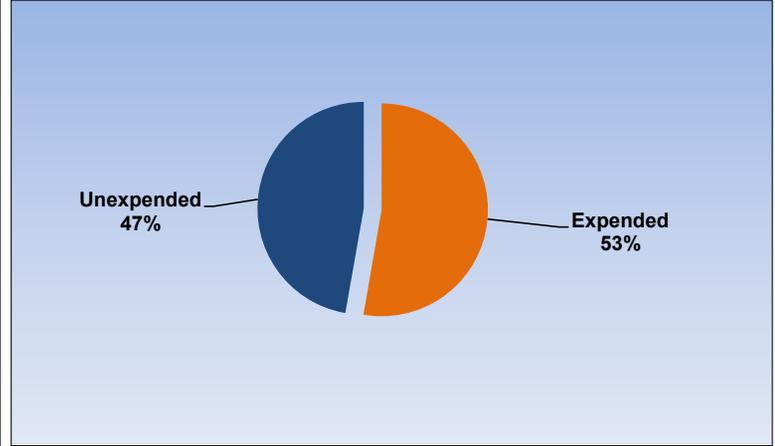
Expended	\$30,014,350	51.48%
Unexpended	\$28,293,750	<u>48.52%</u>
Appropriations	\$58,308,100	100.00%

Property Casualty Loss Fund

January 2022

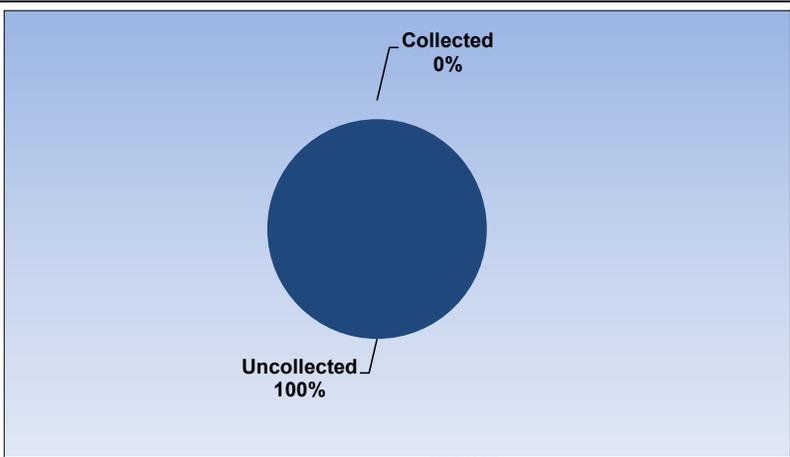


Collected	\$3,000,000	44.42%
Uncollected	\$3,754,367	<u>55.58%</u>
Estimated Revenue	\$6,754,367	100.00%

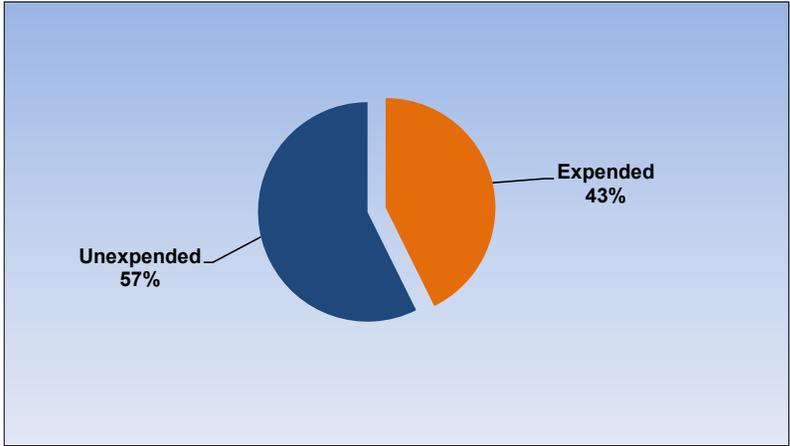


Expended	\$3,034,783	52.74%
Unexpended	\$2,719,584	<u>47.26%</u>
Appropriations	\$5,754,367	100.00%

January 2021



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



Expended	\$2,147,537	42.68%
Unexpended	\$2,884,272	<u>57.32%</u>
Appropriations	\$5,031,809	100.00%