

The School District of Osceola County

Monthly Financial Report

01/31/2021



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 01/31/2021

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	90,668,881.60	1,130,043.64	140,762,372.74	7,488,515.80	0.00	0.00	13,017,600.57	336,205.20	253,403,619.55
Investments	1160	62,044,458.57	23,455,603.40	251,339,988.82	0.00	0.00	0.00	8,574.91	0.00	336,848,625.70
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00
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	531,381.20	0.00	0.00	0.00	53,885.94	28,875.34	0.00	0.00	614,142.48
Due from Other Agencies	1220	283,773.81	0.00	5,273,458.16	0.00	1,315,790.14	47,019.09	0.00	0.00	6,920,041.20
Inventory	1150	2,780,711.51	0.00	0.00	1,550,526.06	0.00	0.00	0.00	0.00	4,331,237.57
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870,149.67	1,870,149.67
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	3,294,832.92	0.00	3,294,832.92
Total Assets		156,309,311.69	24,585,647.04	397,375,819.72	9,039,041.86	1,369,676.08	75,894.43	16,321,008.40	2,206,354.87	607,282,754.09
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries and Benefits Payable	2110	0.00	0.00	0.00	0.00	31,079.05	18.54	0.00	0.00	31,097.59
Payroll Deductions and Withholdings	2170	5,608,512.73	0.00	0.00	194,920.14	513,407.17	29,618.98	0.00	0.00	6,346,459.02
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	6,968.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,968.10
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	4,362,512.95	665,497.31	5,028,010.26
Accrued Interest Payable	2210	0.00	793.80	0.00	0.00	0.00	0.00	0.00	0.00	793.80
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	2,981,462.60	0.00	0.00	83,796.89	242,043.81	15,260.48	0.00	0.00	3,322,563.78
Due to Other Funds	2160	0.00	0.00	0.00	0.00	583,146.05	30,996.43	0.00	0.00	614,142.48
Deferred Revenue	2410	30,962.34	0.00	0.00	120,022.16	0.00	0.00	0.00	0.00	150,984.50
Total Liabilities		8,627,905.77	793.80	0.00	398,739.19	1,369,676.08	75,894.43	4,362,512.95	665,497.31	15,501,019.53
FUND BALANCES										
Total Fund Balances	2700	147,681,405.92	24,584,853.24	397,375,819.72	8,640,302.67	0.00	0.00	11,958,495.45	1,540,857.56	591,781,734.56
Total Liabilities and Fund Balances		156,309,311.69	24,585,647.04	397,375,819.72	9,039,041.86	1,369,676.08	75,894.43	16,321,008.40	2,206,354.87	607,282,754.09

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	495,000.00	495,000.00	294,550.36	59.51%	
Federal Through State	3200	2,000,000.00	2,000,000.00	198,634.91	9.93%	
State Sources	3300	387,299,423.00	386,761,685.00	226,173,104.71	58.48%	
Local Sources	3400	158,780,813.64	159,298,019.48	134,280,707.26	84.30%	
Total Revenues		548,575,236.64	548,554,704.48	360,946,997.24	65.80%	
EXPENDITURES						
Current:						
Instruction	5000	393,169,941.85	392,760,558.27	195,001,585.93	49.65%	
Pupil Personnel Services	6100	28,013,934.82	28,013,934.82	14,480,939.09	51.69%	
Instructional Media Services	6200	5,035,972.64	5,035,972.64	2,517,678.74	49.99%	
Instruction and Curriculum Development Services	6300	15,759,280.09	15,759,280.09	8,167,830.10	51.83%	
Instructional Staff Training Services	6400	7,284,920.54	7,288,220.54	2,853,106.22	39.15%	
Instruction Related Technology	6500	4,879,849.19	4,879,849.19	1,998,336.99	40.95%	
Board	7100	1,297,603.93	1,297,603.93	967,345.23	74.55%	
General Administration	7200	1,891,261.14	1,891,261.14	1,096,010.86	57.95%	
School Administration	7300	25,931,455.08	25,931,455.08	14,358,765.11	55.37%	
Facilities Acquisition and Construction	7400	11,658,621.14	11,658,621.14	6,316,424.99	54.18%	
Fiscal Services	7500	2,420,539.81	2,497,539.81	1,550,154.94	62.07%	
Food Services	7600	5,835.22	272,835.22	87,345.74	32.01%	
Central Services	7700	8,462,321.44	8,503,009.36	5,071,656.00	59.65%	
Pupil Transportation Services	7800	24,974,345.90	24,994,736.13	11,189,187.75	44.77%	
Operation of Plant	7900	41,071,315.03	41,074,517.03	19,250,378.46	46.87%	
Maintenance of Plant	8100	10,931,475.00	10,939,882.65	5,883,093.77	53.78%	
Administrative Tech Services	8200	4,802,540.17	4,802,540.17	3,245,482.37	67.58%	
Community Services	9100	3,824,486.03	3,824,786.03	1,851,300.46	48.40%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		591,415,699.02	591,426,603.24	295,886,622.75	50.03%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(42,840,462.38)	(42,871,898.76)	65,060,374.49		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	125,000.00	156,436.38	67,664.26		
Transfers In	3600	23,030,390.00	23,030,390.00	4,608,024.20		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		23,155,390.00	23,186,826.38	4,675,688.46		
Net Change in Fund Balances		(19,685,072.38)	(19,685,072.38)	69,736,062.95		
Fund Balances, Prior Year	2800	77,945,342.97	77,945,342.97	77,945,342.97		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	58,260,270.59	58,260,270.59	147,681,405.92		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	2,210,409.00	2,210,409.00	1,121,683.45	50.75%	
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	704,067.20	704,067.20	0.00	0.00%	
Local Sources	3400	1,028,794.32	1,028,794.32	0.00	0.00%	
Total Revenues		3,943,270.52	3,943,270.52	1,121,683.45	28.45%	
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	31,274,058.67	31,895,966.67	11,052,003.21	34.65%	
Total Expenditures		31,274,058.67	31,895,966.67	11,052,003.21	34.65%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(27,330,788.15)	(27,952,696.15)	(9,930,319.76)		
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	29,628,122.40	30,250,030.40	9,916,384.85		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		29,628,122.40	30,250,030.40	9,916,384.85		
Net Change in Fund Balances		2,297,334.25	2,297,334.25	(13,934.91)		
Fund Balances, Prior Year	2800	24,598,788.15	24,598,788.15	24,598,788.15		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	26,896,122.40	26,896,122.40	24,584,853.24		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		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	8,399,013.00	8,399,013.00	3,803,281.00	45.28%	
Local Sources	3400	142,940,454.00	151,465,710.00	98,860,078.34	65.27%	
Total Revenues		151,339,467.00	159,864,723.00	102,663,359.34	64.22%	
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	224,280,143.19	215,692,799.03	26,801,746.51	12.43%	
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	132,725.00	62,495.00	47.09%	
Total Expenditures		224,280,143.19	215,825,524.03	26,864,241.51	12.45%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(72,940,676.19)	(55,960,801.03)	75,799,117.83		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	75,150,000.00	75,150,000.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	(52,658,512.40)	(53,280,420.40)	(14,524,409.05)		
Total Other Financing Sources (Uses)		(52,658,512.40)	21,869,579.60	60,625,590.95		
Net Change in Fund Balances		(125,599,188.59)	(34,091,221.43)	136,424,708.78		
Fund Balances, Prior Year	2800	260,951,110.94	260,951,110.94	260,951,110.94		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	135,351,922.35	226,859,889.51	397,375,819.72		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		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	32,125,402.00	16,606,527.00	8,102,768.80	48.79%	
State Sources	3300	450,000.00	450,000.00	0.00	0.00%	
Local Sources	3400	1,599,341.00	650,700.15	321,533.20	49.41%	
Total Revenues		34,174,743.00	17,707,227.15	8,424,302.00	47.58%	
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	39,370,124.96	27,409,624.96	12,566,171.06	45.85%	
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		39,370,124.96	27,409,624.96	12,566,171.06	45.85%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,195,381.96)	(9,702,397.81)	(4,141,869.06)		
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	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Net Change in Fund Balances		(5,195,381.96)	(9,702,397.81)	(4,141,869.06)		
Fund Balances, Prior Year	2800	12,782,171.73	12,782,171.73	12,782,171.73		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	7,586,789.77	3,079,773.92	8,640,302.67		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	4,335,201.49	4,441,327.23	1,787,729.24	40.25%	
Federal Through State	3200	55,389,353.92	60,027,001.43	21,693,063.77	36.14%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	15,317.72		
Total Revenues		59,724,555.41	64,468,328.66	23,496,110.73	36.45%	
EXPENDITURES						
Current:						
Instruction	5000	38,538,274.19	39,616,828.90	13,303,622.42	33.58%	
Pupil Personnel Services	6100	3,770,331.18	4,901,534.80	1,703,060.62	34.75%	
Instructional Media Services	6200	266,779.71	270,997.59	131,249.97	48.43%	
Instruction and Curriculum Development Services	6300	8,186,167.68	8,780,509.23	4,279,652.53	48.74%	
Instructional Staff Training Services	6400	5,372,653.84	6,909,574.58	2,413,328.23	34.93%	
Instruction Related Technology	6500	118,724.23	122,711.90	71,480.92	58.25%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	1,201,825.05	1,415,666.11	289,120.24	20.42%	
School Administration	7300	7,592.17	13,784.17	4,667.04	33.86%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	5,382.52	5,382.52	0.00	0.00%	
Central Services	7700	648,895.22	676,631.73	169,787.73	25.09%	
Pupil Transportation Services	7800	85,737.08	232,939.89	3,577.15	1.54%	
Operation of Plant	7900	37,980.00	37,980.00	0.00	0.00%	
Maintenance of Plant	8100	52,900.37	51,734.29	23,532.46	45.49%	
Administrative Tech Services	8200	31,312.17	31,758.83	18,871.05	59.42%	
Community Services	9100	1,400,000.00	1,400,294.12	1,084,160.37	77.42%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		59,724,555.41	64,468,328.66	23,496,110.73	36.45%	
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 01/31/2021		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	46,354.89	341,355.89	369,261.44	108.17%	
Federal Through State	3200	17,338,128.01	25,272,781.01	11,607,806.54	45.93%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		17,384,482.90	25,614,136.90	11,977,067.98	46.76%	
EXPENDITURES						
Current:						
Instruction	5000	16,495,164.19	16,390,704.28	6,301,914.45	38.45%	
Pupil Personnel Services	6100	0.00	429,788.15	91,298.49	21.24%	
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	83,839.36	547,540.12	129,870.83	23.72%	
Instructional Staff Training Services	6400	0.00	630,097.03	184,337.38	29.26%	
Instruction Related Technology	6500	0.00	1,507,619.72	852,785.28	56.57%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	622,615.35	756,868.32	120,010.21	15.86%	
School Administration	7300	0.00	825.00	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	387,920.00	387,920.00	100.00%	
Pupil Transportation Services	7800	182,864.00	126,413.17	112,393.17	88.91%	
Operation of Plant	7900	0.00	1,554,955.67	953,046.17	61.29%	
Maintenance of Plant	8100	0.00	0.00	0.00		
Administrative Tech Services	8200	0.00	3,281,405.44	2,843,492.00	86.65%	
Community Services	9100	0.00	0.00	0.00		
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		17,384,482.90	25,614,136.90	11,977,067.98	46.76%	
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 01/31/2021		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	59,654,800.00	59,654,800.00	31,721,899.68	53.18%	
Total Revenues		59,654,800.00	59,654,800.00	31,721,899.68	53.18%	
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	56,579,000.00	58,198,100.00	30,014,349.55	51.57%	
Total Expenditures		56,689,000.00	58,308,100.00	30,014,349.55	51.48%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,965,800.00	1,346,700.00	1,707,550.13		
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		2,965,800.00	1,346,700.00	1,707,550.13		
Net Assets, Prior Year	2800	10,250,945.32	10,250,945.32	10,250,945.32		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	13,216,745.32	11,597,645.32	11,958,495.45		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2021		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	5,031,809.00	5,031,809.00	0.00	0.00%	
Total Revenues		5,031,809.00	5,031,809.00	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	5,031,809.00	5,031,809.00	2,147,536.70	42.68%	
Total Expenditures		5,031,809.00	5,031,809.00	2,147,536.70	42.68%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(2,147,536.70)		
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		0.00	0.00	(2,147,536.70)		
Net Assets, Prior Year	2800	3,688,394.26	3,688,394.26	3,688,394.26		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	3,688,394.26	3,688,394.26	1,540,857.56		

**Investment Summary
January 2021**

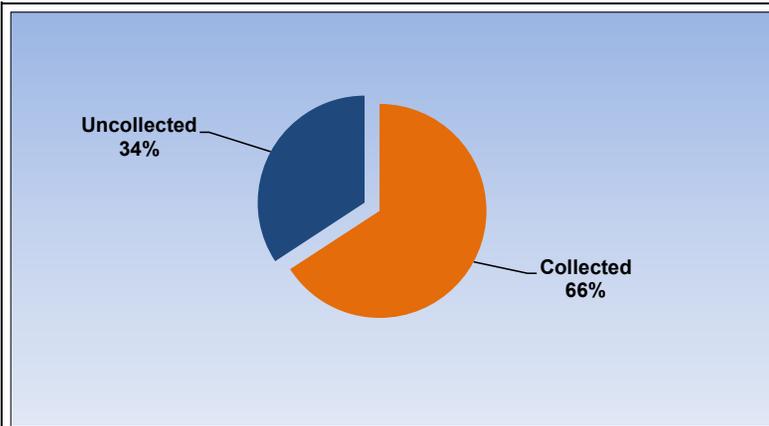
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 83,565,610	0.17%
Florida PALM	\$ 75,703,187	0.11%
Money Market	\$ 979,228	1.27%
Total Cash Equivalents	\$ 160,248,025	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 23,399,602	1.91%
Investment - Surplus	\$ 153,311,425	1.27%
Investment-FIT	\$ 115,579,870	0.38%
SBE Debt Service (CO&DS) Fund	\$ 56,002	1.01%
Total Investments	\$ 336,848,626	
Total/Average - Cash Equivalents and Investments	\$ 497,096,651	0.63%

Average Interest Rates

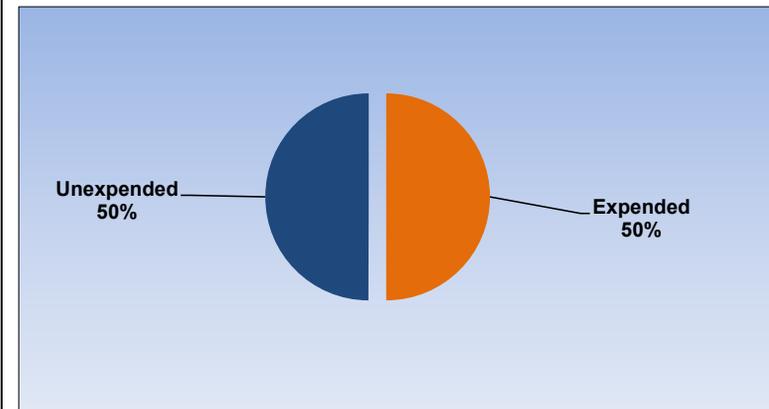


General Fund

January 2021

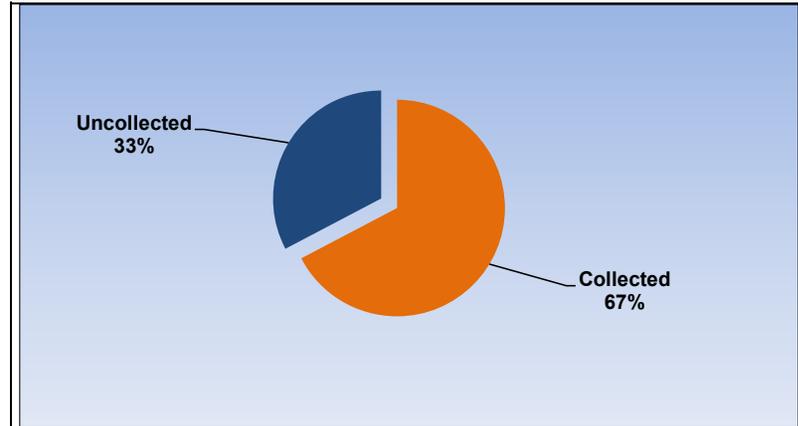


Collected	\$360,946,997	65.80%
Uncollected	\$187,607,707	<u>34.20%</u>
Estimated Revenue	\$548,554,704	100.00%

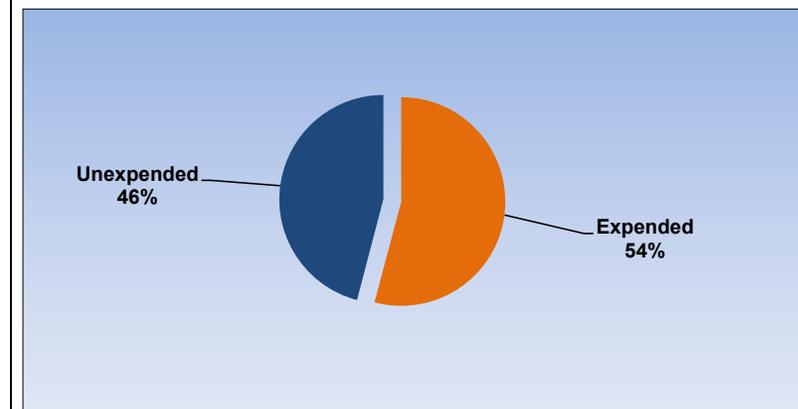


Expended	\$295,886,623	50.03%
Unexpended	\$295,539,980	<u>49.97%</u>
Appropriations	\$591,426,603	100.00%

January 2020



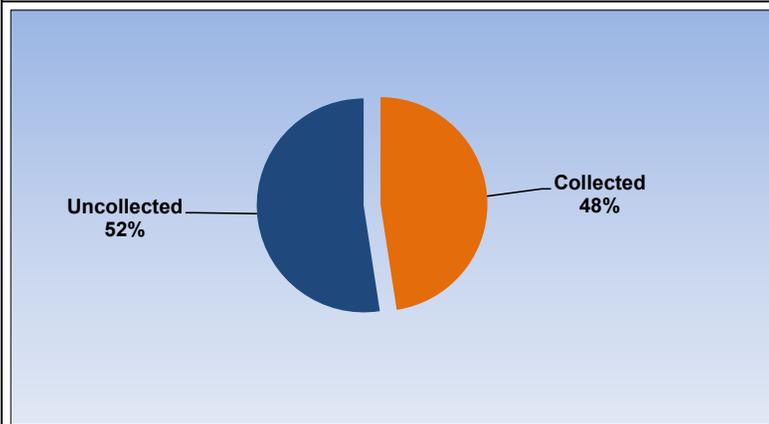
Collected	\$353,324,479	67.31%
Uncollected	\$171,609,597	<u>32.69%</u>
Estimated Revenue	\$524,934,076	100.00%



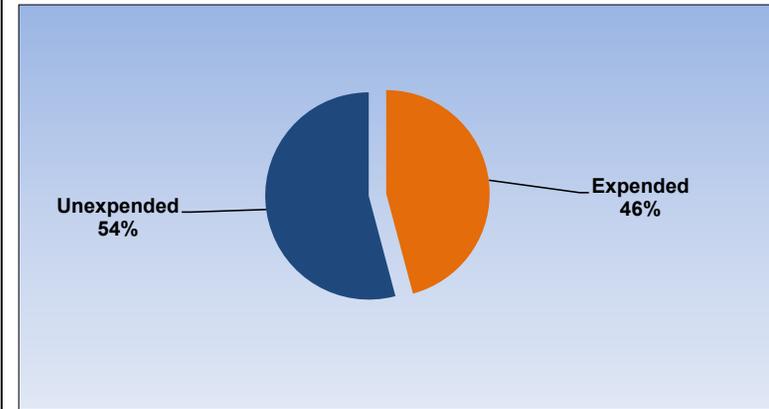
Expended	\$304,634,759	54.12%
Unexpended	\$258,234,090	<u>45.88%</u>
Appropriations	\$562,868,849	100.00%

School Nutrition Services

January 2021

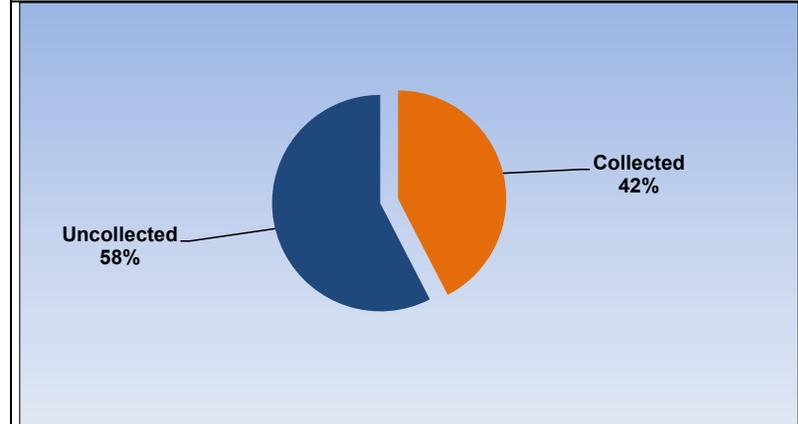


Collected	\$8,424,302	47.58%
Uncollected	\$9,282,925	<u>52.42%</u>
Estimated Revenue	\$17,707,227	100.00%

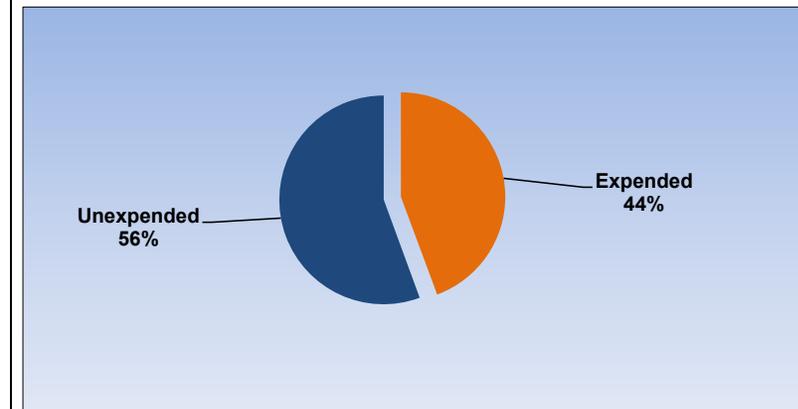


Expended	\$12,566,171	45.85%
Unexpended	\$14,843,454	<u>54.15%</u>
Appropriations	\$27,409,625	100.00%

January 2020



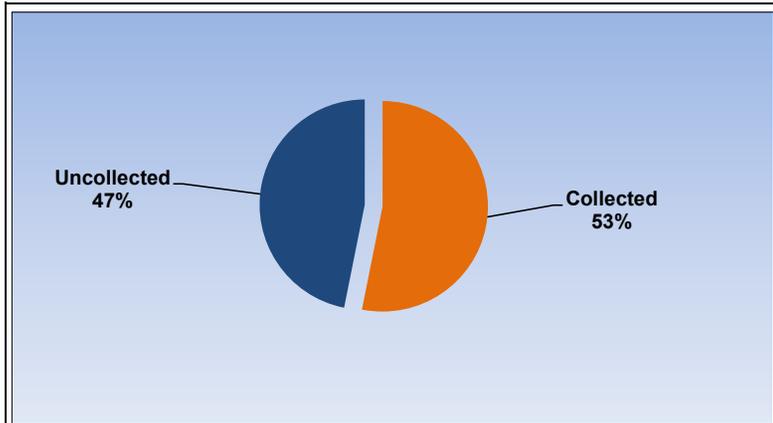
Collected	\$16,224,380	42.42%
Uncollected	\$22,018,922	<u>57.58%</u>
Estimated Revenue	\$38,243,302	100.00%



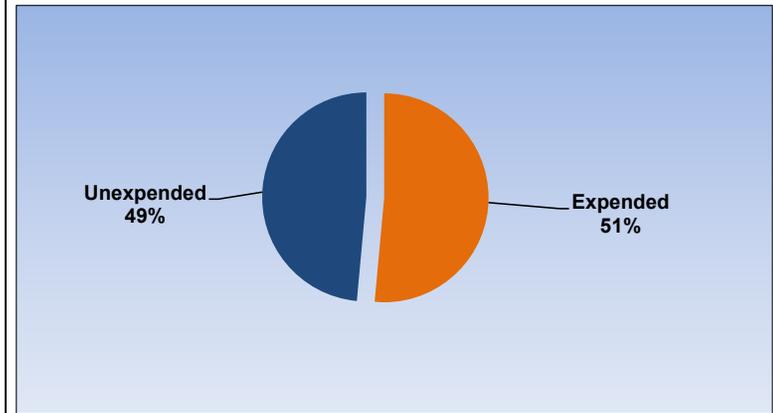
Expended	\$24,234,679	44.37%
Unexpended	\$30,389,984	<u>55.63%</u>
Appropriations	\$54,624,663	100.00%

Health Insurance Fund

January 2021

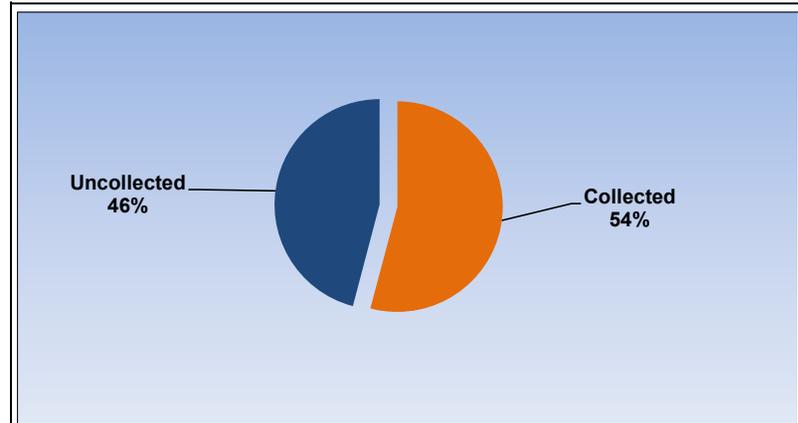


Collected	\$31,721,900	53.18%
Uncollected	\$27,932,900	<u>46.82%</u>
Estimated Revenue	\$59,654,800	100.00%

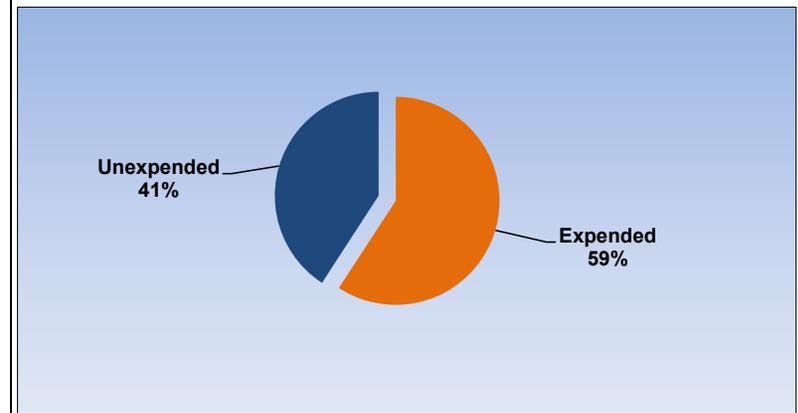


Expended	\$30,014,350	51.48%
Unexpended	\$28,293,750	<u>48.52%</u>
Appropriations	\$58,308,100	100.00%

January 2020



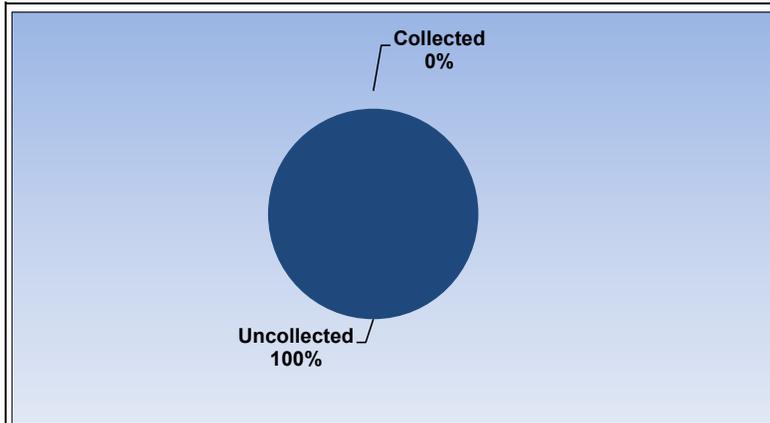
Collected	\$32,585,309	54.13%
Uncollected	\$27,609,491	<u>45.87%</u>
Estimated Revenue	\$60,194,800	100.00%



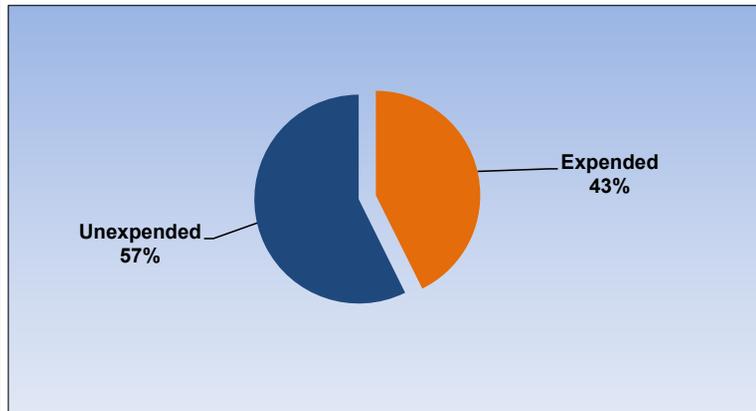
Expended	\$35,752,591	59.19%
Unexpended	\$24,645,673	<u>40.81%</u>
Appropriations	\$60,398,264	100.00%

Property Casualty Loss Fund

January 2021

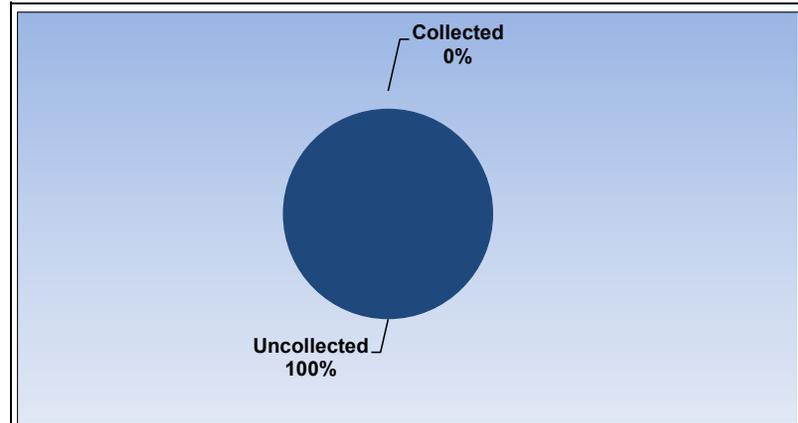


Collected	\$0	0.00%
Uncollected	\$5,031,809	<u>100.00%</u>
Estimated Revenue	\$5,031,809	100.00%

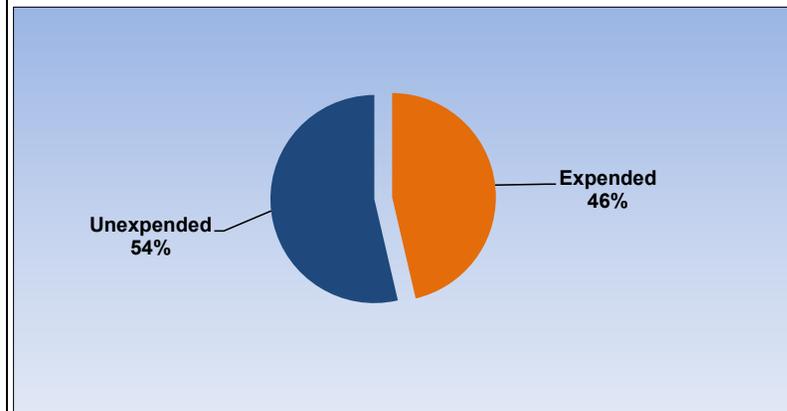


Expended	\$2,147,537	42.68%
Unexpended	\$2,884,272	<u>57.32%</u>
Appropriations	\$5,031,809	100.00%

January 2020



Collected	\$0	0.00%
Uncollected	\$4,940,971	<u>100.00%</u>
Estimated Revenue	\$4,940,971	100.00%



Expended	\$2,278,942	46.36%
Unexpended	\$2,637,029	<u>53.64%</u>
Appropriations	\$4,915,971	100.00%