

The School District of Osceola County

Monthly Financial Report

09/30/2019



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 09/30/2019

	Account Number	Fund Types							Total
		General	Debt Service	Capital Projects	School Nutrition	Other Federal	Health Insurance	Casualty Loss	
		1XX	2XX	3XX	41X	42X	711	712	
ASSETS									
Cash and Cash Equivalents	1110	36,986,278.23	0.00	152,808,383.33	3,124,122.38	517,429.81	4,479,640.51	2,248,235.22	200,164,089.48
Investments	1160	17,604,016.12	14,871,667.13	82,820,771.49	12,070,250.51	0.00	13,931.45	0.00	127,380,636.70
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	0.00	653.73	0.00	653.73
Interest Receivable	1170	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	9,604,799.07	0.00	0.00	0.00	4,495.23	810,000.00	0.00	10,419,294.30
Due from Other Agencies	1220	1,410,287.42	0.00	0.00	75,000.00	9,282,232.99	0.00	0.00	10,767,520.41
Inventory	1150	2,255,666.32	0.00	0.00	763,956.34	0.00	0.00	0.00	3,019,622.66
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	1,596,501.03	1,596,501.03
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	3,369,514.67	0.00	3,369,514.67
Total Assets		67,861,047.16	14,871,667.13	235,629,154.82	16,033,329.23	9,804,158.03	8,673,740.36	3,844,736.25	356,717,832.98
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Salaries and Benefits Payable	2110	38,382.73	0.00	0.00	2,763.19	18,631.49	0.00	0.00	59,777.41
Payroll Deductions and Withholdings	2170	5,745,542.06	0.00	0.00	231,646.01	488,249.73	0.00	0.00	6,465,437.80
Accounts Payable	2120	295,727.14	0.00	0.00	0.00	0.00	0.00	0.00	295,727.14
Judgments Payable	2130	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
Construction Contracts Payable-Retained	2150	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
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	831.72	0.00	0.00	0.00	0.00	0.00	0.00	831.72
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	5,085,437.06	474,978.48	5,560,415.54
Accrued Interest Payable	2210	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
Due to Other Agencies	2230	2,787,129.84	0.00	10,039,375.00	90,822.24	206,494.05	0.00	0.00	13,123,821.13
Due to Other Funds	2160	4,718.06	0.00	503,813.99	0.00	9,090,782.76	820,000.00	0.00	10,419,314.81
Deferred Revenue	2410	24,131.91	0.00	0.00	111,018.47	0.00	0.00	0.00	135,150.38
Total Liabilities		8,896,463.46	0.00	10,543,188.99	436,249.91	9,804,158.03	5,905,437.06	474,978.48	36,060,475.93
FUND BALANCES									
Total Fund Balances	2700	58,964,583.70	14,871,667.13	225,085,965.83	15,597,079.32	0.00	2,768,303.30	3,369,757.77	320,657,357.05
Total Liabilities and Fund Balances		67,861,047.16	14,871,667.13	235,629,154.82	16,033,329.23	9,804,158.03	8,673,740.36	3,844,736.25	356,717,832.98

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	480,933.00	490,933.00	104,024.55	21.19%	
Federal Through State	3200	2,500,000.00	2,500,000.00	19,190.32	0.77%	
State Sources	3300	381,120,390.00	381,121,583.00	99,178,642.14	26.02%	
Local Sources	3400	153,172,216.45	153,274,212.45	2,481,903.41	1.62%	
Total Revenues		537,273,539.45	537,386,728.45	101,783,760.42	18.94%	
EXPENDITURES						
Current:						
Instruction	5000	380,287,678.27	380,314,654.26	72,978,406.65	19.19%	
Pupil Personnel Services	6100	28,370,895.06	28,370,895.06	5,260,732.80	18.54%	
Instructional Media Services	6200	5,324,640.06	5,324,640.06	907,423.24	17.04%	
Instruction and Curriculum Development Services	6300	15,218,383.16	15,218,383.16	2,907,884.20	19.11%	
Instructional Staff Training Services	6400	6,625,922.47	6,625,922.47	1,520,033.33	22.94%	
Instruction Related Technology	6500	4,945,699.92	4,945,699.92	1,229,195.65	24.85%	
Board	7100	1,309,687.47	1,309,687.47	215,915.30	16.49%	
General Administration	7200	1,890,132.84	1,890,132.84	560,048.84	29.63%	
School Administration	7300	25,475,065.99	25,475,065.99	5,955,465.43	23.38%	
Facilities Acquisition and Construction	7400	5,692,138.42	5,692,138.42	1,261,315.88	22.16%	
Fiscal Services	7500	2,428,968.38	2,428,968.38	687,540.83	28.31%	
Food Services	7600	221,096.21	290,080.22	50,198.16	17.30%	
Central Services	7700	8,669,691.81	8,669,924.81	2,356,305.61	27.18%	
Pupil Transportation Services	7800	24,899,794.10	24,899,794.10	4,367,584.23	17.54%	
Operation of Plant	7900	39,123,883.37	39,123,883.37	7,505,897.03	19.18%	
Maintenance of Plant	8100	11,195,790.27	11,205,790.27	2,427,706.04	21.66%	
Administrative Tech Services	8200	6,061,528.75	6,068,524.75	2,259,837.74	37.24%	
Community Services	9100	6,542,832.84	6,542,832.84	892,806.71	13.65%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		574,283,829.39	574,397,018.39	113,344,297.67	19.73%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(37,010,289.94)	(37,010,289.94)	(11,560,537.25)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	125,000.00	125,000.00	61,850.17		
Transfers In	3600	16,192,264.00	16,192,264.00	1,512,081.70		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		16,317,264.00	16,317,264.00	1,573,931.87		
Net Change in Fund Balances		(20,693,025.94)	(20,693,025.94)	(9,986,605.38)		
Fund Balances, Prior Year	2800	68,951,189.08	68,951,189.08	68,951,189.08		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	48,258,163.14	48,258,163.14	58,964,583.70		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	2,186,919.00	2,186,919.00	1,101,681.00	50.38%	
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	690,104.50	690,104.50	0.00	0.00%	
Local Sources	3400	1,036,580.50	1,036,580.50	514,255.50	49.61%	
Total Revenues		3,913,604.00	3,913,604.00	1,615,936.50	41.29%	
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	31,381,072.27	31,381,072.27	6,952,476.50	22.15%	
Total Expenditures		31,381,072.27	31,381,072.27	6,952,476.50	22.15%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(27,467,468.27)	(27,467,468.27)	(5,336,540.00)		
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	29,771,068.76	29,771,068.76	255,771.39		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		29,771,068.76	29,771,068.76	255,771.39		
Net Change in Fund Balances		2,303,600.49	2,303,600.49	(5,080,768.61)		
Fund Balances, Prior Year	2800	19,952,435.74	19,952,435.74	19,952,435.74		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	22,256,036.23	22,256,036.23	14,871,667.13		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		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	7,474,530.00	7,474,530.00	1,588,507.65	21.25%	
Local Sources	3400	154,401,122.00	154,401,122.00	27,430,495.81	17.77%	
Total Revenues		161,875,652.00	161,875,652.00	29,019,003.46	17.93%	
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	201,371,583.89	201,371,583.89	19,407,996.86	9.64%	
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		201,371,583.89	201,371,583.89	19,407,996.86	9.64%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(39,495,931.89)	(39,495,931.89)	9,611,006.60		
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	(45,963,332.76)	(45,963,332.76)	(1,767,853.09)		
Total Other Financing Sources (Uses)		(45,963,332.76)	(45,963,332.76)	(1,767,853.09)		
Net Change in Fund Balances		(85,459,264.65)	(85,459,264.65)	7,843,153.51		
Fund Balances, Prior Year	2800	217,242,812.32	217,242,812.32	217,242,812.32		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	131,783,547.67	131,783,547.67	225,085,965.83		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		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	36,115,702.00	36,115,702.00	226,854.67	0.63%	
State Sources	3300	478,000.00	478,000.00	0.00	0.00%	
Local Sources	3400	1,649,600.00	1,649,600.00	450,735.91	27.32%	
Total Revenues		38,243,302.00	38,243,302.00	677,590.58	1.77%	
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	45,924,662.91	45,924,662.91	8,974,985.11	19.54%	
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		45,924,662.91	45,924,662.91	8,974,985.11	19.54%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,681,360.91)	(7,681,360.91)	(8,297,394.53)		
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		(7,681,360.91)	(7,681,360.91)	(8,297,394.53)		
Fund Balances, Prior Year	2800	23,894,473.85	23,894,473.85	23,894,473.85		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	16,213,112.94	16,213,112.94	15,597,079.32		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	5,661,470.43	5,661,470.43	140,566.00	2.48%	
Federal Through State	3200	55,619,421.75	57,019,235.76	8,000,134.95	14.03%	
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	0.00	0.00	0.00		
Total Revenues		61,280,892.18	62,680,706.19	8,140,700.95	12.99%	
EXPENDITURES						
Current:						
Instruction	5000	37,549,143.24	38,048,138.22	4,220,978.64	11.09%	
Pupil Personnel Services	6100	3,722,976.56	3,898,407.27	636,864.21	16.34%	
Instructional Media Services	6200	235,468.24	229,627.14	49,336.34	21.49%	
Instruction and Curriculum Development Services	6300	10,170,254.15	8,854,512.22	1,544,957.35	17.45%	
Instructional Staff Training Services	6400	6,308,059.41	8,083,725.81	1,121,385.62	13.87%	
Instruction Related Technology	6500	110,364.47	110,364.47	24,111.01	21.85%	
Board	7100	0.00	0.00	0.00		
General Administration	7200	1,027,349.96	1,144,382.79	275,924.60	24.11%	
School Administration	7300	47,723.17	50,272.80	313.99	0.62%	
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	476,692.61	471,397.98	68,539.41	14.54%	
Pupil Transportation Services	7800	156,650.94	305,592.90	28,559.73	9.35%	
Operation of Plant	7900	886.72	886.72	0.00	0.00%	
Maintenance of Plant	8100	45,066.09	52,939.33	9,324.89	17.61%	
Administrative Tech Services	8200	30,256.62	30,458.54	7,396.48	24.28%	
Community Services	9100	1,400,000.00	1,400,000.00	153,008.68	10.93%	
Debt Service	9200	0.00	0.00	0.00		
Total Expenditures		61,280,892.18	62,680,706.19	8,140,700.95	12.99%	
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		

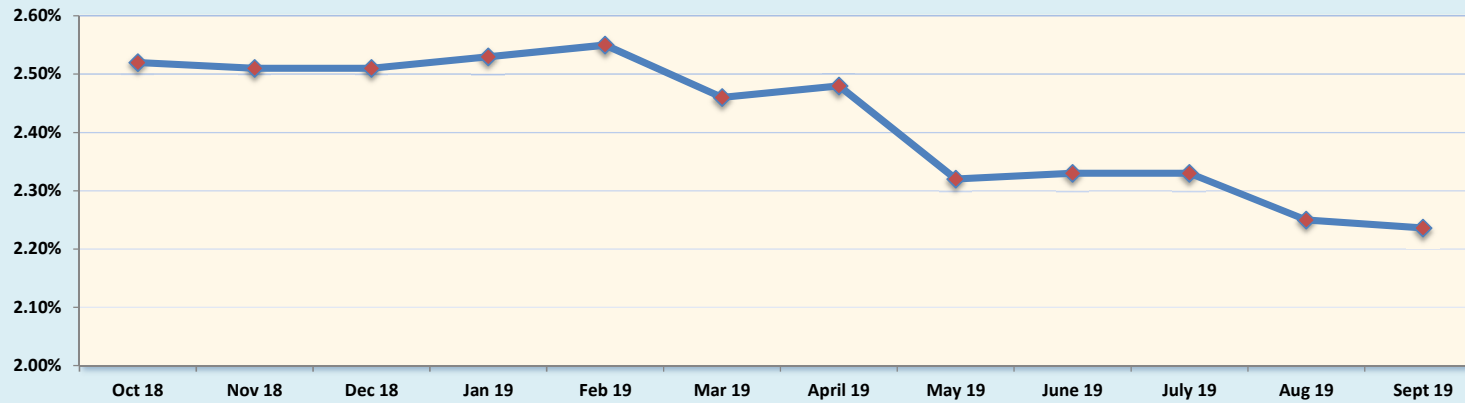
The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		Health Insurance				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00		
Federal Through State	3200	0.00	0.00	0.00		
State Sources	3300	0.00	0.00	0.00		
Local Sources	3400	60,194,800.00	60,194,800.00	8,574,190.12	14.24%	
Total Revenues		60,194,800.00	60,194,800.00	8,574,190.12	14.24%	
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	60,398,264.00	60,398,264.00	16,162,868.46	26.76%	
Total Expenditures		60,398,264.00	60,398,264.00	16,162,868.46	26.76%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(203,464.00)	(203,464.00)	(7,588,678.34)		
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		(203,464.00)	(203,464.00)	(7,588,678.34)		
Net Assets, Prior Year	2800	10,356,981.64	10,356,981.64	10,356,981.64		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	10,153,517.64	10,153,517.64	2,768,303.30		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2019		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	4,940,971.00	4,940,971.00	0.21	0.00%	
Total Revenues		4,940,971.00	4,940,971.00	0.21	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	4,915,971.00	4,915,971.00	1,194,920.47	24.31%	
Total Expenditures		4,915,971.00	4,915,971.00	1,194,920.47	24.31%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		25,000.00	25,000.00	(1,194,920.26)		
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		25,000.00	25,000.00	(1,194,920.26)		
Net Assets, Prior Year	2800	4,564,678.03	4,564,678.03	4,564,678.03		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	4,589,678.03	4,589,678.03	3,369,757.77		

**Investment Summary
September 2019**

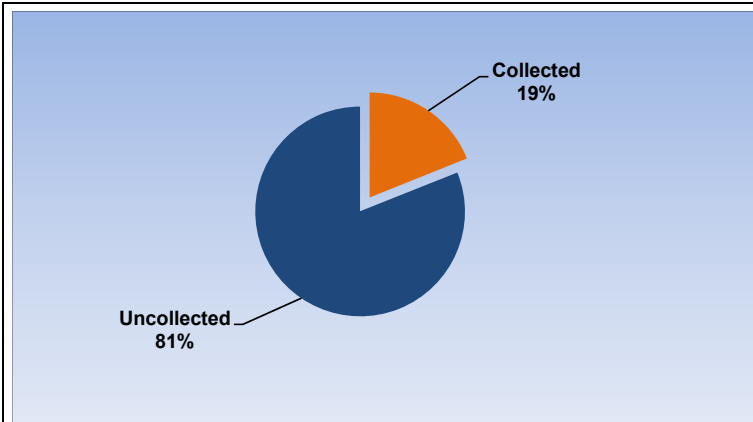
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 90,160,582	2.31%
Florida PALM	\$ 68,393,680	2.26%
Money Market	\$ 23,840	2.23%
Total Cash Equivalents	\$ 158,578,102	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 14,801,497	1.91%
Investment - CO STB	\$ 4,694,549	1.65%
Investment - Surplus	\$ 107,814,421	2.23%
SBE Debt Service (CO&DS) Fund	\$ 70,171	1.01%
Total Investments	\$ 127,380,637	
Total/Average - Cash Equivalents and Investments	\$ 285,958,739	2.24%

Average Interest Rates

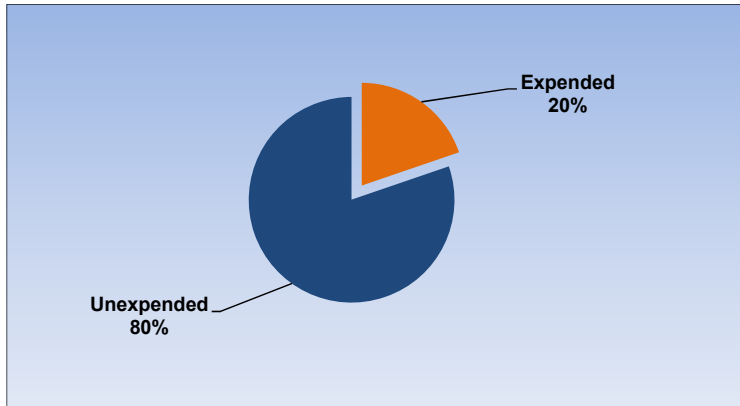


General Fund

September 2019

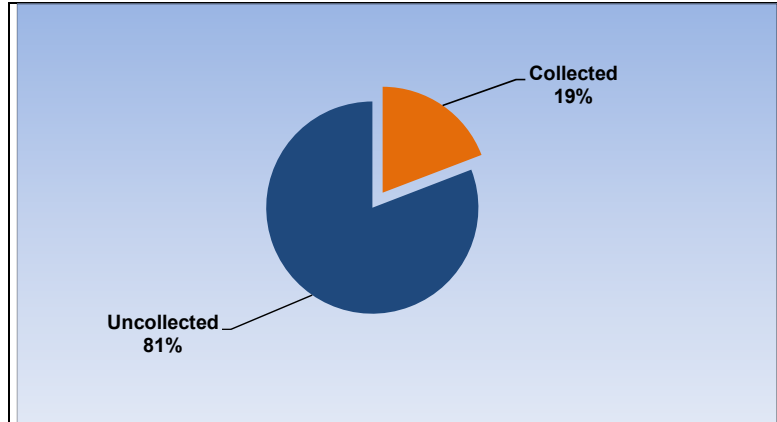


Collected	\$101,783,760	18.94%
Uncollected	\$435,602,968	<u>81.06%</u>
Estimated Revenue	\$537,386,728	100.00%

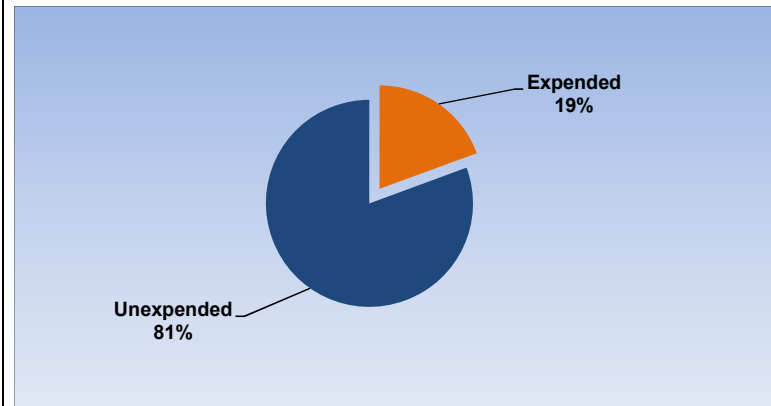


Expended	\$113,344,298	19.73%
Unexpended	\$461,052,720	<u>80.27%</u>
Appropriations	\$574,397,018	100.00%

September 2018



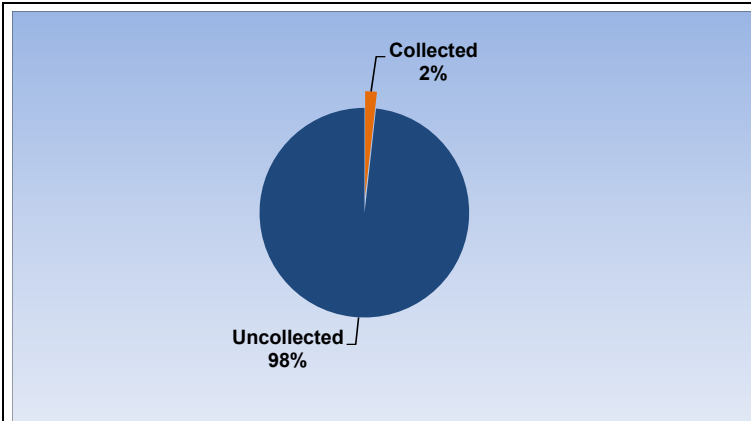
Collected	\$101,166,085	19.18%
Uncollected	\$426,308,891	<u>80.82%</u>
Estimated Revenue	\$527,474,976	100.00%



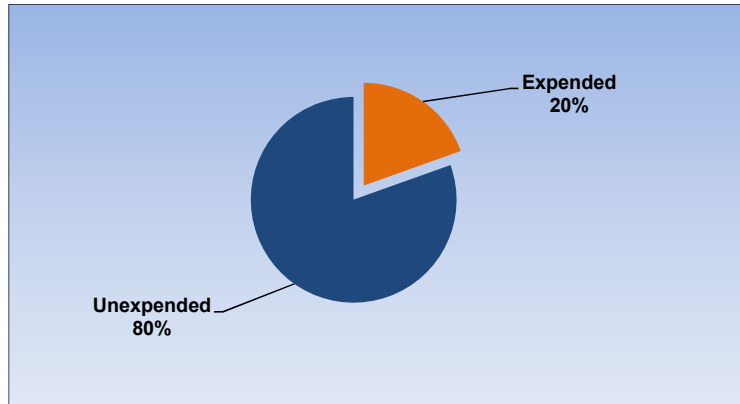
Expended	\$109,476,199	19.39%
Unexpended	\$455,008,649	<u>80.61%</u>
Appropriations	\$564,484,848	100.00%

School Nutrition Services

September 2019

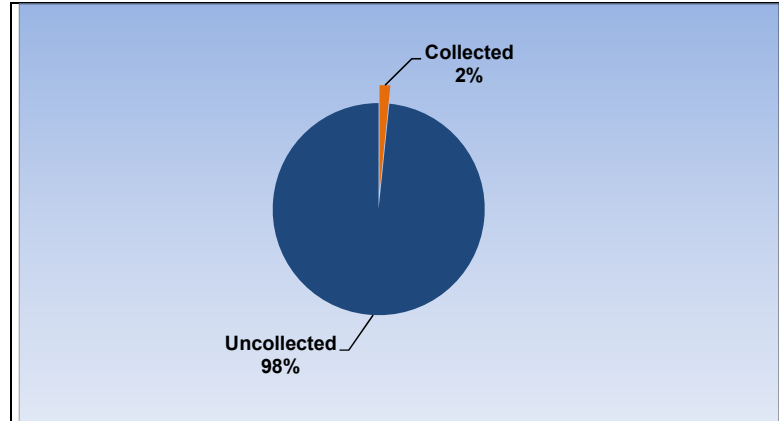


Collected	\$677,591	1.77%
Uncollected	\$37,565,711	<u>98.23%</u>
Estimated Revenue	\$38,243,302	100.00%

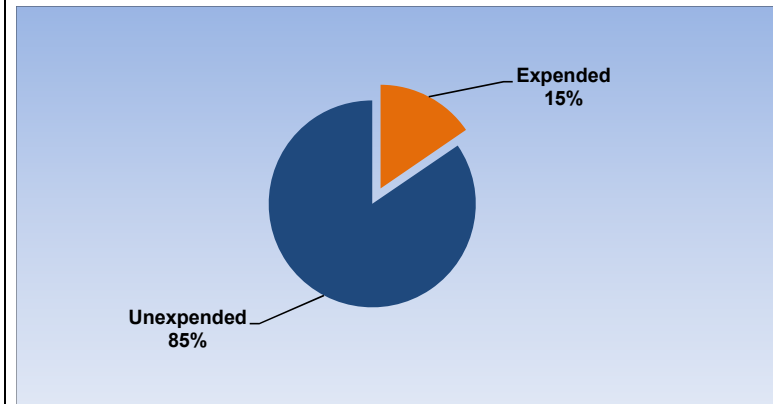


Expended	\$8,974,985	19.54%
Unexpended	\$36,949,678	<u>80.46%</u>
Appropriations	\$45,924,663	100.00%

September 2018



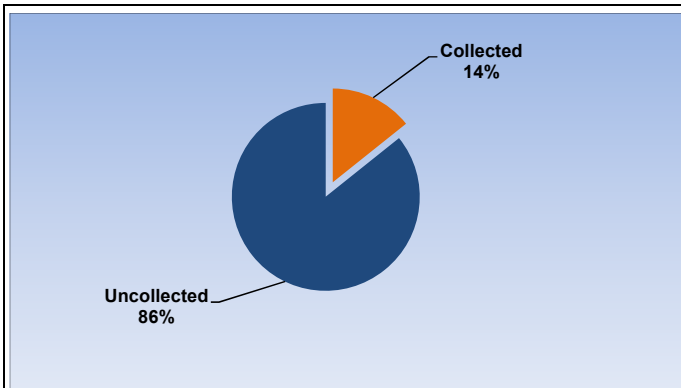
Collected	\$636,190	1.63%
Uncollected	\$38,351,073	<u>98.37%</u>
Estimated Revenue	\$38,987,263	100.00%



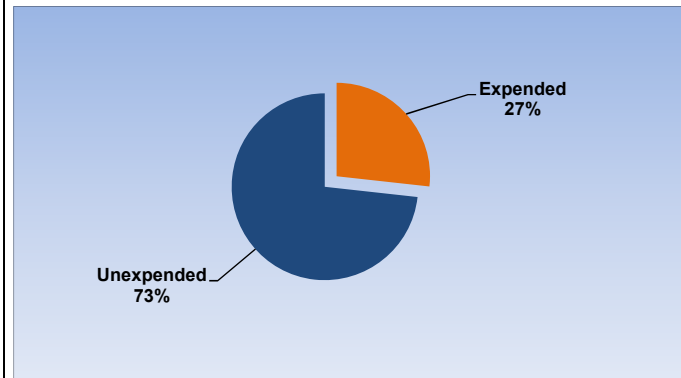
Expended	\$6,107,697	15.45%
Unexpended	\$33,422,901	<u>84.55%</u>
Appropriations	\$39,530,598	100.00%

Health Insurance Fund

September 2019

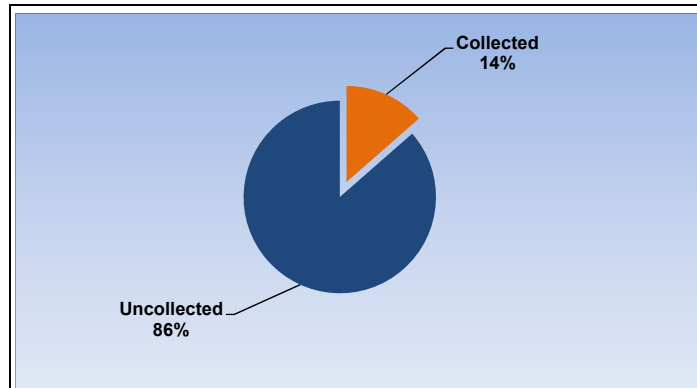


Collected	\$8,574,190	14.24%
Uncollected	\$51,620,610	<u>85.76%</u>
Estimated Revenue	\$60,194,800	100.00%

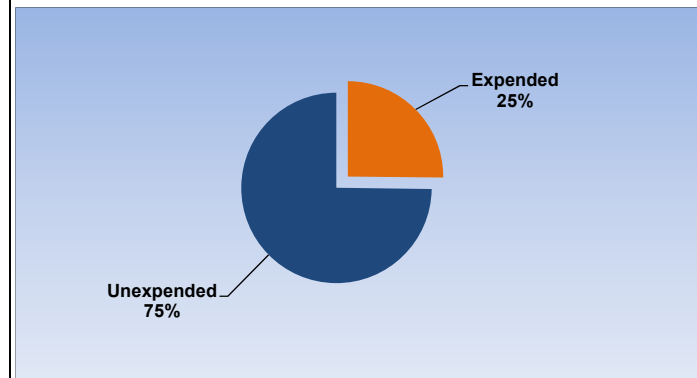


Expended	\$16,162,868	26.76%
Unexpended	\$44,235,396	<u>73.24%</u>
Appropriations	\$60,398,264	100.00%

September 2018



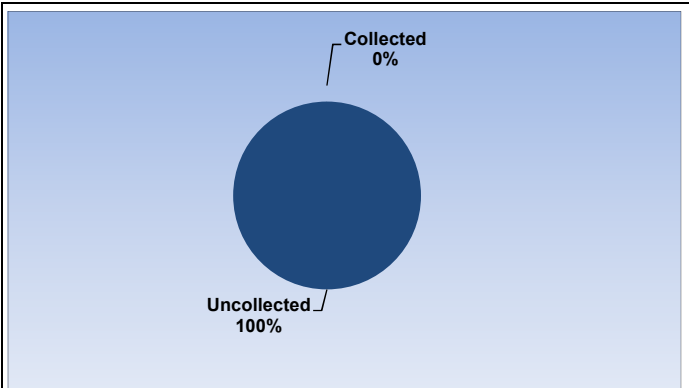
Collected	\$7,742,580	13.53%
Uncollected	\$49,466,020	<u>86.47%</u>
Estimated Revenue	\$57,208,600	100.00%



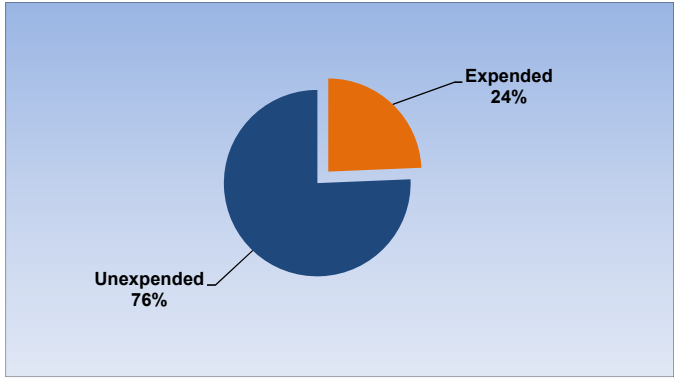
Expended	\$16,061,827	25.19%
Unexpended	\$47,703,173	<u>74.81%</u>
Appropriations	\$63,765,000	100.00%

Property Casualty Loss Fund

September 2019

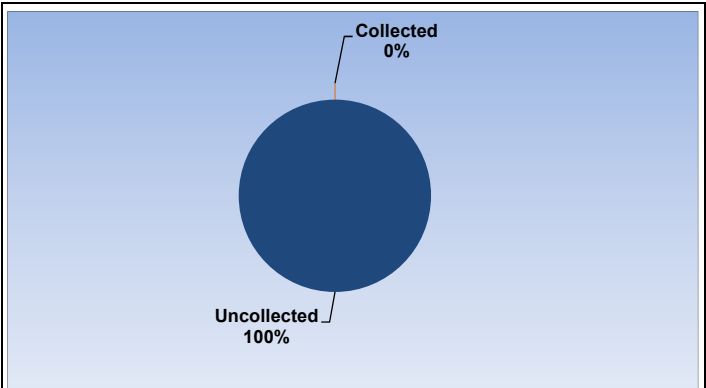


Collected	\$0	0.00%
Uncollected	\$4,940,971	<u>100.00%</u>
Estimated Revenue	\$4,940,971	100.00%

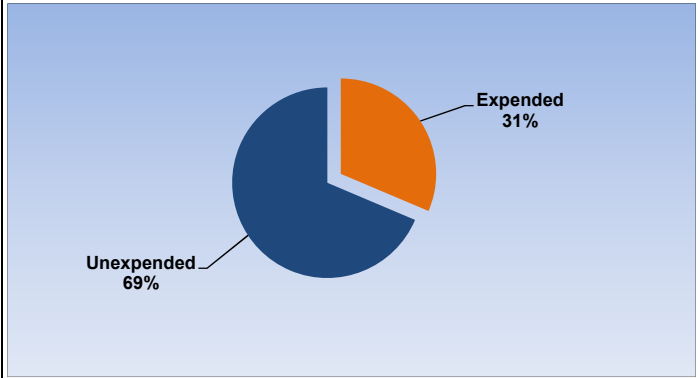


Expended	\$1,194,920	24.31%
Unexpended	\$3,721,051	<u>75.69%</u>
Appropriations	\$4,915,971	100.00%

September 2018



Collected	\$143	0.00%
Uncollected	\$4,375,072	<u>100.00%</u>
Estimated Revenue	\$4,375,215	100.00%



Expended	\$1,371,380	31.38%
Unexpended	\$2,998,835	<u>68.62%</u>
Appropriations	\$4,370,215	100.00%