

The School District of Osceola County

Monthly Financial Report

09/30/2024



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 09/30/2024

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	26,801,434.27	15,600,845.35	208,277,089.90	14,970,267.87	0.00	0.00	8,186,743.90	132,623.65	273,969,004.94
Investments	1160	34,391,394.23	31,639,012.77	407,313,609.93	0.00	0.00	0.00	9,186.50	0.00	473,353,203.43
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	111,347.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,347.05
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	6,827,909.95	0.00	0.00	0.00	3,678.00	138,654.22	0.00	0.00	6,970,242.17
Due from Internal Funds	1142	603.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.00
Due from Other Agencies	1220	80,009.60	0.00	826,515.71	0.00	5,260,021.72	4,583,999.46	0.00	0.00	10,750,546.49
Inventory	1150	3,070,178.57	0.00	0.00	714,178.37	0.00	0.00	0.00	0.00	3,784,356.94
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,554,943.03	2,554,943.03
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	2,957,295.33	0.00	2,957,295.33
Total Assets		71,282,876.67	47,239,858.12	616,417,215.54	15,684,446.24	5,263,699.72	4,722,653.68	11,153,225.73	2,687,566.68	774,451,542.38
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries and Benefits Payable	2110	115,965.64	0.00	0.00	17,963.38	0.00	8,383.83	0.00	0.00	142,312.85
Payroll Deductions and Withholdings	2170	6,284,014.00	0.00	0.00	255,638.29	751,355.06	411.60	0.00	0.00	7,291,418.95
Accounts Payable	2120	125,675.62	0.00	0.00	0.00	0.00	0.00	2,929,537.07	0.00	3,055,212.69
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	1,907.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,907.51
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	6,679,000.00	1,399,133.00	8,078,133.00
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	9,873,265.84	0.00	0.00	294,124.12	894,489.67	1,127,777.07	0.00	0.00	12,189,656.70
Due to Other Funds	2160	0.00	0.00	0.00	0.00	3,384,160.99	3,586,081.18	0.00	0.00	6,970,242.17
Due to Internal Funds	2162	362.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.88
Deferred Revenue	2410	81,563.18	0.00	7,097.57	216,019.08	233,694.00	0.00	0.00	0.00	538,373.83
Total Liabilities		16,482,754.67	0.00	7,097.57	783,744.87	5,263,699.72	4,722,653.68	9,608,537.07	1,399,133.00	38,267,620.58
FUND BALANCES										
Total Fund Balances	2700	54,800,122.00	47,239,858.12	616,410,117.97	14,900,701.37	0.00	0.00	1,544,688.66	1,288,433.68	736,183,921.80
Total Liabilities and Fund Balances		71,282,876.67	47,239,858.12	616,417,215.54	15,684,446.24	5,263,699.72	4,722,653.68	11,153,225.73	2,687,566.68	774,451,542.38

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	820,000.00	820,000.00	139,515.05	17.01%	
Federal Through State	3200	2,110,247.29	2,110,247.29	155,583.07	7.37%	
State Sources	3300	427,489,663.50	428,162,186.50	105,607,107.59	24.67%	
Local Sources	3400	239,032,126.19	239,697,620.95	3,355,543.61	1.40%	
Total Revenues		669,452,036.98	670,790,054.74	109,257,749.32	16.29%	
EXPENDITURES						
Current:						
Instruction	5000	482,579,545.18	483,528,068.18	95,452,414.75	19.74%	
Pupil Personnel Services	6100	36,887,631.72	37,163,972.48	6,685,893.99	17.99%	
Instructional Media Services	6200	6,434,806.71	6,438,806.71	1,149,371.50	17.85%	
Instruction and Curriculum Development Services	6300	22,237,233.77	22,237,233.77	4,304,686.67	19.36%	
Instructional Staff Training Services	6400	7,280,964.04	7,358,508.04	1,502,075.61	20.41%	
Instruction Related Technology	6500	4,714,546.60	4,714,546.60	1,591,502.05	33.76%	
Board	7100	2,163,448.47	2,163,448.47	747,032.86	34.53%	
General Administration	7200	2,907,626.66	2,932,626.66	695,576.77	23.72%	
School Administration	7300	33,920,278.06	33,920,278.06	7,496,749.81	22.10%	
Facilities Acquisition and Construction	7400	18,225,466.48	18,225,466.48	4,046,328.50	22.20%	
Fiscal Services	7500	2,881,107.96	2,881,107.96	818,310.89	28.40%	
Food Services	7600	683,065.40	683,065.40	99,031.16	14.50%	
Central Services	7700	10,231,661.89	10,231,661.89	2,848,226.60	27.84%	
Pupil Transportation Services	7800	34,603,317.50	34,609,927.50	5,396,833.32	15.59%	
Operation of Plant	7900	54,027,735.91	54,027,735.91	10,274,794.82	19.02%	
Maintenance of Plant	8100	13,967,541.47	13,967,541.47	3,045,549.26	21.80%	
Administrative Tech Services	8200	7,281,331.50	7,281,331.50	2,793,693.69	38.37%	
Community Services	9100	6,505,355.40	6,505,355.40	1,297,489.05	19.94%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		747,532,664.72	748,870,682.48	150,245,561.30	20.06%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(78,080,627.74)	(78,080,627.74)	(40,987,811.98)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	100,000.00	100,000.00	42,906.43		
Transfers In	3600	31,446,645.00	31,446,645.00	3,209,358.44		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		31,546,645.00	31,546,645.00	3,252,264.87		
Net Change in Fund Balances		(46,533,982.74)	(46,533,982.74)	(37,735,547.11)		
Fund Balances, Prior Year	2800	92,535,669.11	92,535,669.11	92,535,669.11		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	46,001,686.37	46,001,686.37	54,800,122.00		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	2,230,600.00	2,230,600.00	1,107,553.50	49.65%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	301,990.87	301,990.87	0.00	0.00%	
Local Sources	3400	32,815.96	32,815.96	1,051,363.24	3203.82%	
Total Revenues		2,565,406.83	2,565,406.83	2,158,916.74	84.15%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	41,604,402.78	41,604,402.78	1,043,613.65	2.51%	
Total Expenditures		41,604,402.78	41,604,402.78	1,043,613.65	2.51%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(39,038,995.95)	(39,038,995.95)	1,115,303.09		
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	40,090,013.05	40,090,013.05	14,322,842.23		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		40,090,013.05	40,090,013.05	14,322,842.23		
Net Change in Fund Balances		1,051,017.10	1,051,017.10	15,438,145.32		
Fund Balances, Prior Year	2800	31,801,712.80	31,801,712.80	31,801,712.80		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	32,852,729.90	32,852,729.90	47,239,858.12		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		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	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	10,900,785.00	10,900,785.00	2,720,276.00	24.95%	
Local Sources	3400	244,277,044.00	244,277,044.00	36,231,271.29	14.83%	
Total Revenues		255,177,829.00	255,177,829.00	38,951,547.29	15.26%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	695,123,005.82	695,123,005.82	10,460,393.69	1.50%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		695,123,005.82	695,123,005.82	10,460,393.69	1.50%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(439,945,176.82)	(439,945,176.82)	28,491,153.60		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	120,000,000.00	120,000,000.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	(71,536,658.05)	(71,536,658.05)	(17,532,200.67)		
Total Other Financing Sources (Uses)		48,463,341.95	48,463,341.95	(17,532,200.67)		
Net Change in Fund Balances		(391,481,834.87)	(391,481,834.87)	10,958,952.93		
Fund Balances, Prior Year	2800	605,451,165.04	605,451,165.04	605,451,165.04		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	213,969,330.17	213,969,330.17	616,410,117.97		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		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	0.00%	
Federal Through State	3200	37,003,253.00	37,003,253.00	2,669,297.39	7.21%	
State Sources	3300	405,692.00	405,692.00	0.00	0.00%	
Local Sources	3400	2,637,455.00	2,637,455.00	459,267.02	17.41%	
Total Revenues		40,046,400.00	40,046,400.00	3,128,564.41	7.81%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	48,490,873.27	48,490,873.27	7,437,177.68	15.34%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		48,490,873.27	48,490,873.27	7,437,177.68	15.34%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,444,473.27)	(8,444,473.27)	(4,308,613.27)		
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		(8,444,473.27)	(8,444,473.27)	(4,308,613.27)		
Fund Balances, Prior Year	2800	19,209,314.64	19,209,314.64	19,209,314.64		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	10,764,841.37	10,764,841.37	14,900,701.37		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	3,285,753.97	3,285,753.97	132,071.76	4.02%	
Federal Through State	3200	80,872,254.32	80,617,863.57	9,759,141.81	12.11%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
Total Revenues		84,158,008.29	83,903,617.54	9,891,213.57	11.79%	
EXPENDITURES						
Current:						
Instruction	5000	54,314,761.45	52,626,776.95	5,598,084.67	10.64%	
Pupil Personnel Services	6100	4,049,421.46	4,427,156.92	609,645.30	13.77%	
Instructional Media Services	6200	152,264.26	233,265.88	26,320.37	11.28%	
Instruction and Curriculum Development Services	6300	13,553,394.64	13,153,891.02	2,130,057.16	16.19%	
Instructional Staff Training Services	6400	8,222,397.31	9,174,850.77	1,158,350.00	12.63%	
Instruction Related Technology	6500	90,455.31	90,605.31	23,055.31	25.45%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	1,067,971.48	992,899.32	92,034.22	9.27%	
School Administration	7300	1,672.63	10,983.63	1,294.90	11.79%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	917,540.01	1,313,443.60	200,288.00	15.25%	
Pupil Transportation Services	7800	186,440.99	278,337.12	5,468.68	1.96%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	51,340.41	51,058.68	12,608.96	24.70%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	1,550,348.34	1,550,348.34	34,006.00	2.19%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		84,158,008.29	83,903,617.54	9,891,213.57	11.79%	
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 09/30/2024		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	20,885,258.70	20,885,277.59	11,012,414.48	52.73%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
Total Revenues		20,885,258.70	20,885,277.59	11,012,414.48	52.73%	
EXPENDITURES						
Current:						
Instruction	5000	18,205,342.98	18,128,301.70	9,183,248.84	50.66%	
Pupil Personnel Services	6100	362,950.02	257,221.64	244,128.90	94.91%	
Instructional Media Services	6200	11,532.29	14,215.39	14,215.39	100.00%	
Instruction and Curriculum Development Services	6300	104,310.35	147,681.74	127,762.66	86.51%	
Instructional Staff Training Services	6400	982,720.82	731,862.10	554,675.67	75.79%	
Instruction Related Technology	6500	134,309.80	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	244,840.00	246,239.50	146,142.54	59.35%	
School Administration	7300	570.78	570.78	570.78	100.00%	
Facilities Acquisition and Construction	7400	14,220.00	14,220.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	55,255.99	52,404.91	2,504.91	4.78%	
Pupil Transportation Services	7800	483,642.83	1,036,134.47	675,040.18	65.15%	
Operation of Plant	7900	238,612.10	256,425.36	64,124.61	25.01%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	46,950.74	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		20,885,258.70	20,885,277.59	11,012,414.48	52.73%	
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		

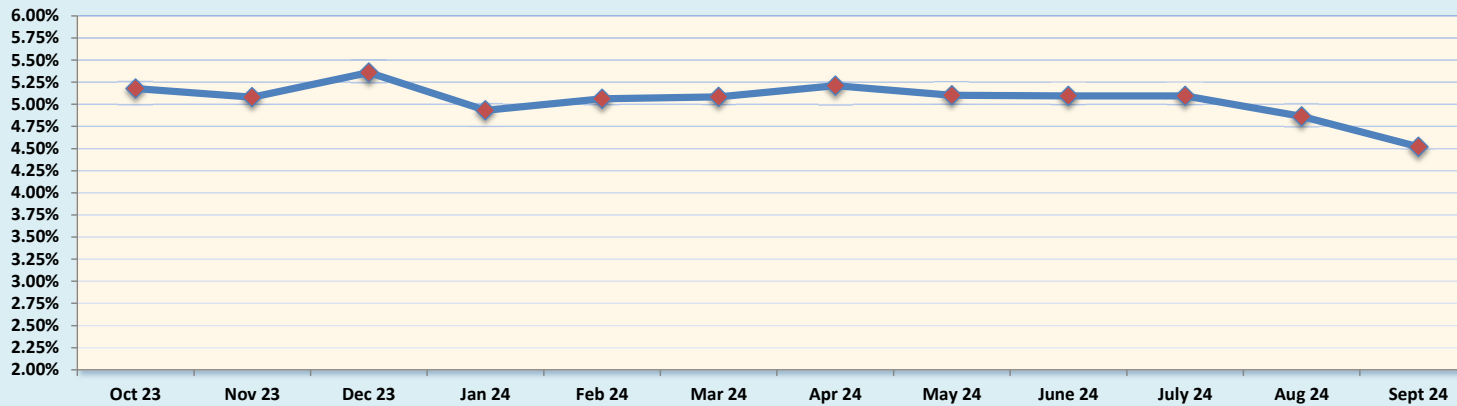
The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		Health Insurance				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	66,200,000.00	66,200,000.00	9,548,456.98	14.42%	
Total Revenues		66,200,000.00	66,200,000.00	9,548,456.98	14.42%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	100,000.00	100,000.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	66,645,000.00	66,645,000.00	19,647,404.57	29.48%	
Total Expenditures		66,745,000.00	66,745,000.00	19,647,404.57	29.44%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(545,000.00)	(545,000.00)	(10,098,947.59)		
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		(545,000.00)	(545,000.00)	(10,098,947.59)		
Net Assets, Prior Year	2800	11,643,636.25	11,643,636.25	11,643,636.25		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	11,098,636.25	11,098,636.25	1,544,688.66		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 09/30/2024		Casualty Loss				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	8,077,784.00	8,077,784.00	14,028.98	0.17%	
Total Revenues		8,077,784.00	8,077,784.00	14,028.98	0.17%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	8,077,784.00	8,077,784.00	1,569,775.76	19.43%	
Total Expenditures		8,077,784.00	8,077,784.00	1,569,775.76	19.43%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(1,555,746.78)		
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	(1,555,746.78)		
Net Assets, Prior Year	2800	2,844,180.46	2,844,180.46	2,844,180.46		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	2,844,180.46	2,844,180.46	1,288,433.68		

**Investment Summary
September 2024**

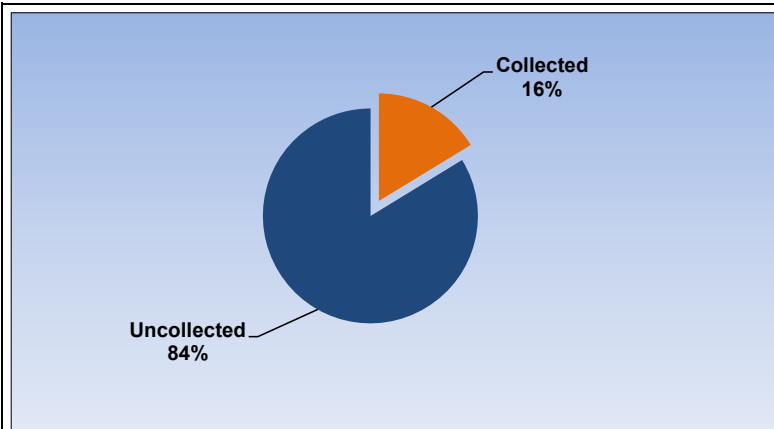
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 196,870,156	5.33%
Florida PALM	\$ 20,160,680	5.24%
Money Market	\$ 328,505	3.84%
Total Cash Equivalents	\$ 217,359,340	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 31,627,955	2.47%
Investment - Surplus	\$ 269,434,216	3.84%
Investment-FIT	\$ 172,279,974	4.95%
SBE Debt Service (CO&DS) Fund	\$ 11,057	1.01%
Total Investments	\$ 473,353,203	
Total/Average - Cash Equivalents and Investments	\$ 690,712,543	4.52%

Average Interest Rates

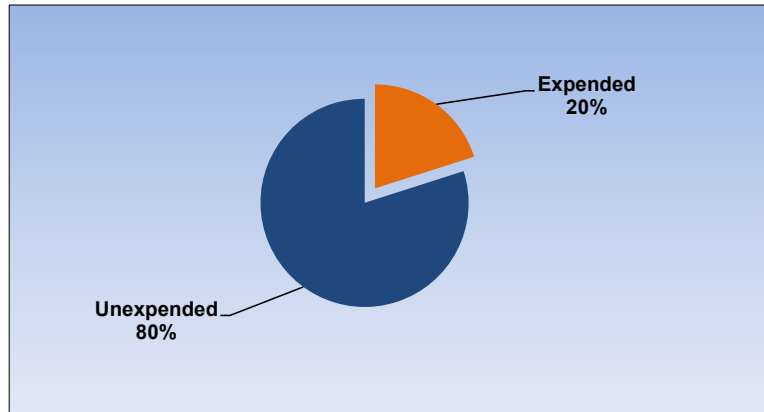


General Fund

September 2024

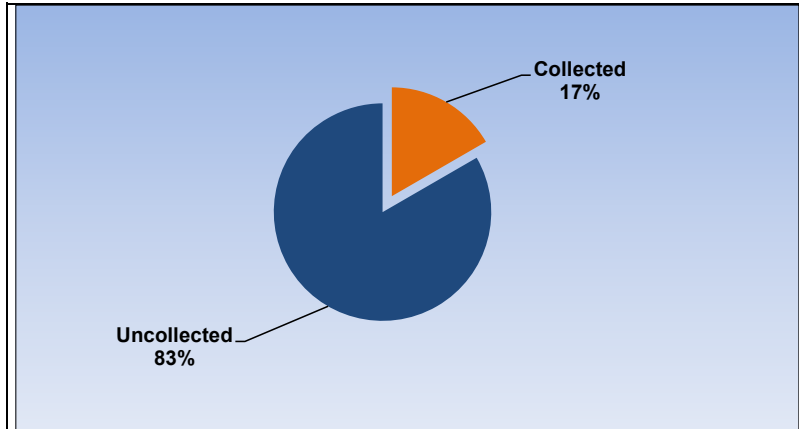


Collected	\$109,257,749	16.29%
Uncollected	\$561,532,306	<u>83.71%</u>
Estimated Revenue	\$670,790,055	100.00%

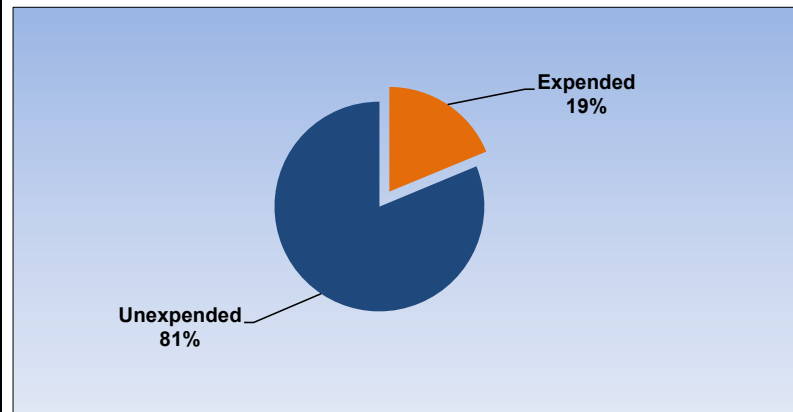


Expended	\$150,245,561	20.06%
Unexpended	\$598,625,121	<u>79.94%</u>
Appropriations	\$748,870,682	100.00%

September 2023



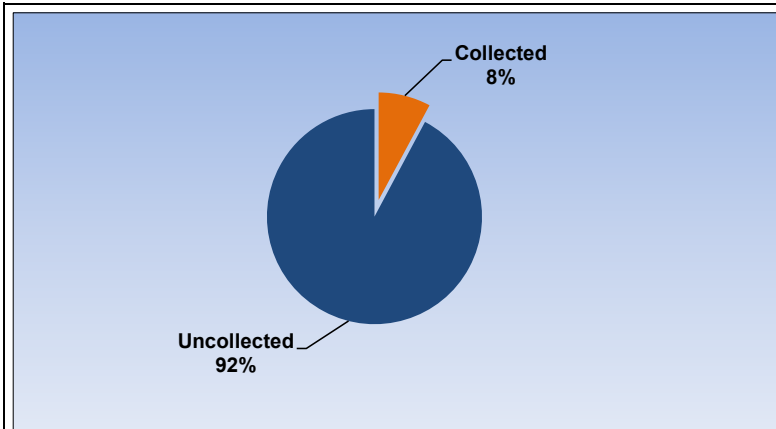
Collected	\$107,449,203	16.67%
Uncollected	\$537,130,006	<u>83.33%</u>
Estimated Revenue	\$644,579,209	100.00%



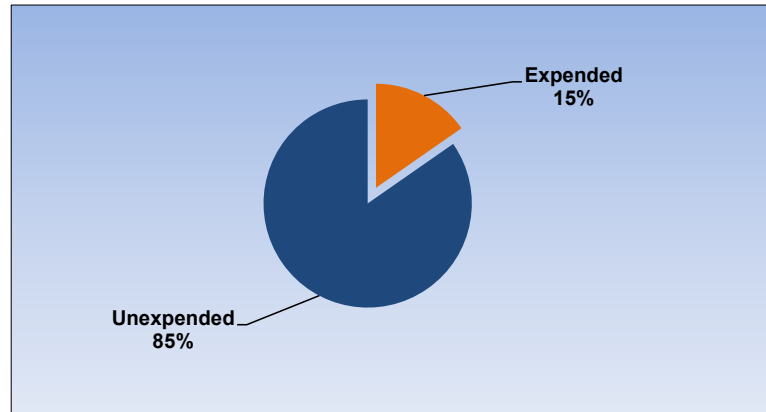
Expended	\$133,362,906	18.75%
Unexpended	\$577,902,420	<u>81.25%</u>
Appropriations	\$711,265,326	100.00%

School Nutrition Services

September 2024

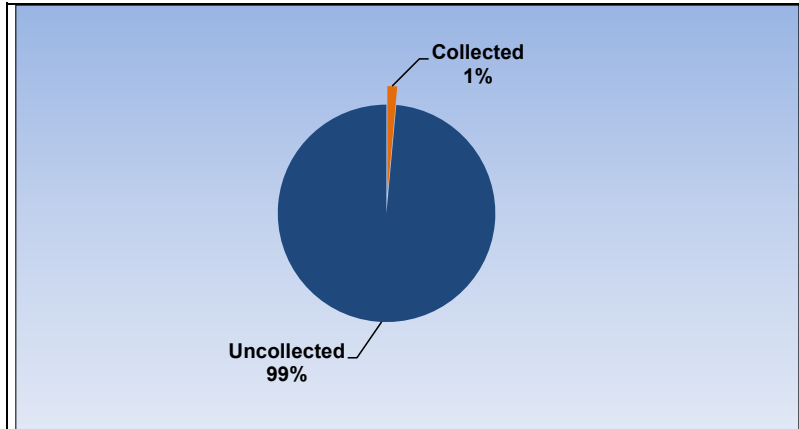


Collected	\$3,128,564	7.81%
Uncollected	\$36,917,836	<u>92.19%</u>
Estimated Revenue	\$40,046,400	100.00%

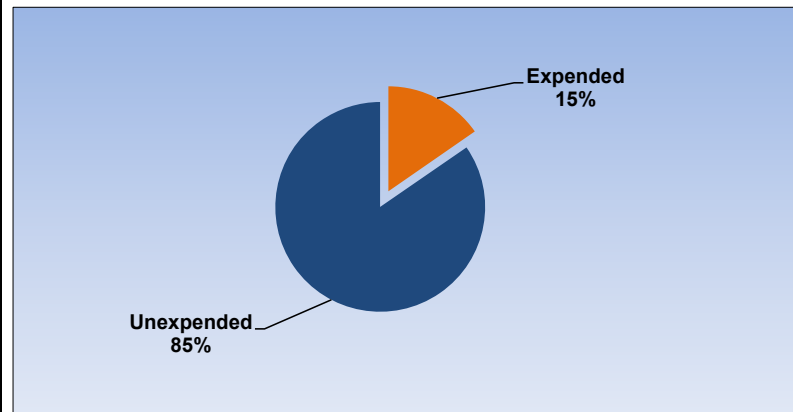


Expended	\$7,437,178	15.34%
Unexpended	\$41,053,695	<u>84.66%</u>
Appropriations	\$48,490,873	100.00%

September 2023



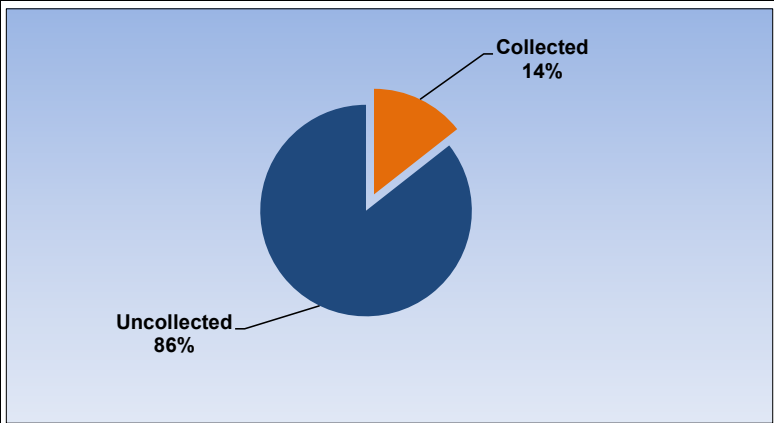
Collected	\$511,272	1.46%
Uncollected	\$34,418,911	<u>98.54%</u>
Estimated Revenue	\$34,930,183	100.00%



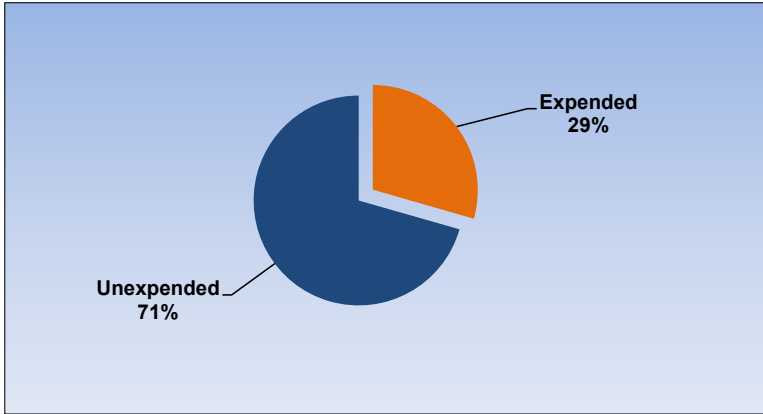
Expended	\$7,244,418	15.36%
Unexpended	\$39,908,798	<u>84.64%</u>
Appropriations	\$47,153,216	100.00%

Health Insurance Fund

September 2024

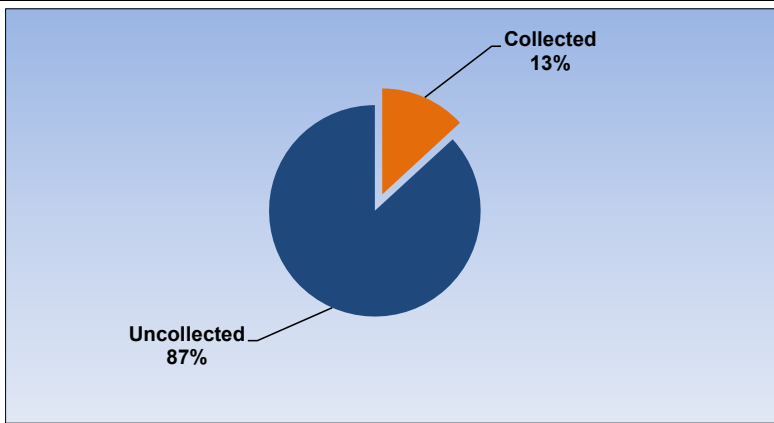


Collected	\$9,548,457	14.42%
Uncollected	\$56,651,543	<u>85.58%</u>
Estimated Revenue	\$66,200,000	100.00%

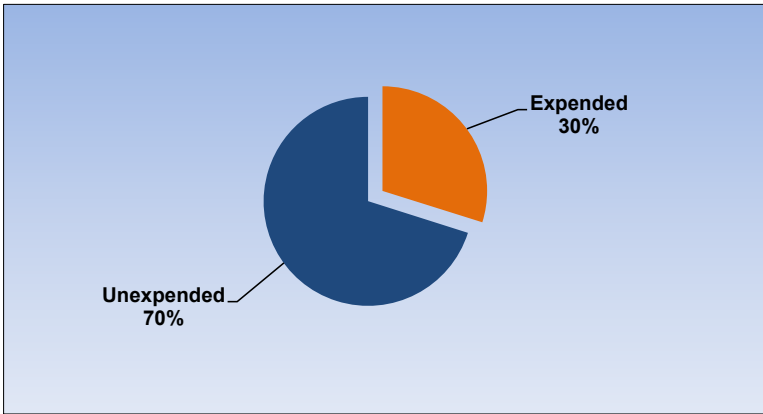


Expended	\$19,647,405	29.44%
Unexpended	\$47,097,595	<u>70.56%</u>
Appropriations	\$66,745,000	100.00%

September 2023



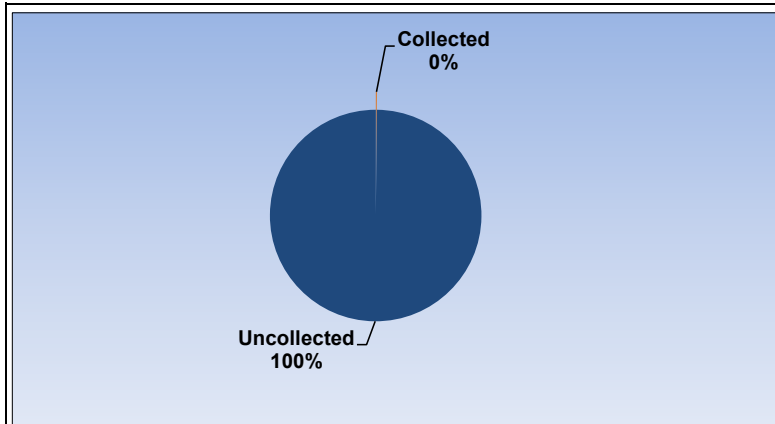
Collected	\$8,600,681	13.18%
Uncollected	\$56,649,319	<u>86.82%</u>
Estimated Revenue	\$65,250,000	100.00%



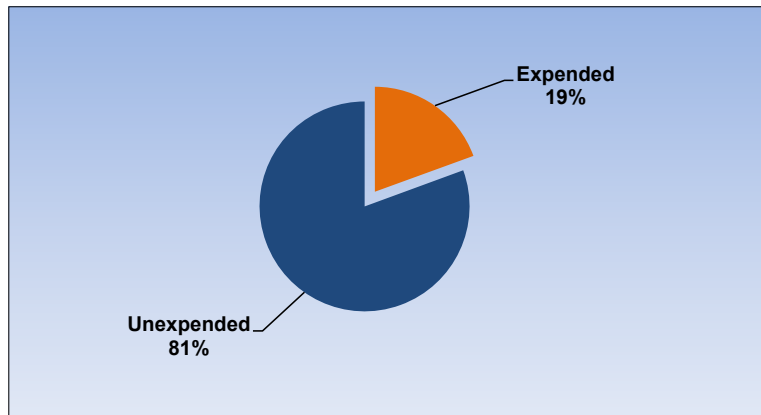
Expended	\$19,590,874	29.87%
Unexpended	\$45,999,126	<u>70.13%</u>
Appropriations	\$65,590,000	100.00%

Property Casualty Loss Fund

September 2024

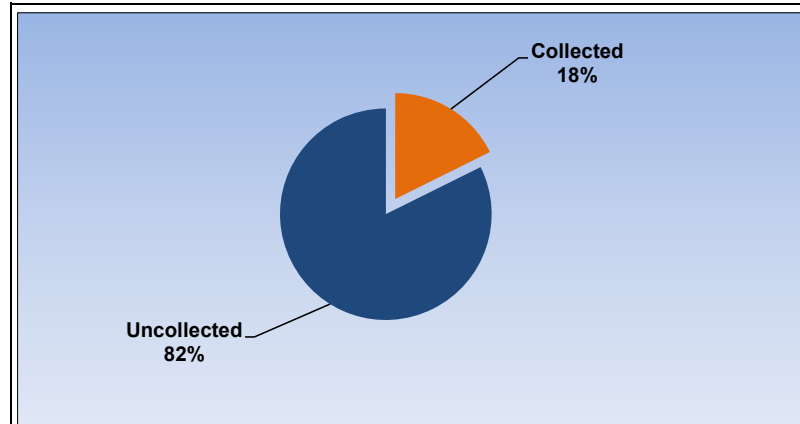


Collected	\$14,029	0.17%
Uncollected	\$8,063,755	<u>99.83%</u>
Estimated Revenue	\$8,077,784	100.00%

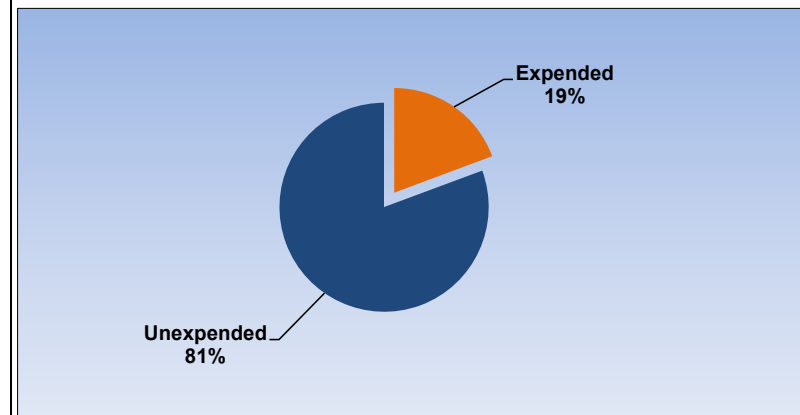


Expended	\$1,569,776	19.43%
Unexpended	\$6,508,008	<u>80.57%</u>
Appropriations	\$8,077,784	100.00%

September 2023



Collected	\$1,445,000	17.67%
Uncollected	\$6,735,000	<u>82.33%</u>
Estimated Revenue	\$8,180,000	100.00%



Expended	\$1,581,465	19.33%
Unexpended	\$6,598,535	<u>80.67%</u>
Appropriations	\$8,180,000	100.00%