School Board Members

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ANNUAL FINANCIAL REPORT For the Fiscal Year Ended June 30, 2021

Dr. Debra P. Pace Superintendent

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Student Achievement - Our Number One Priority

AN EQUAL OPPORTUNITY EMPLOYER

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2021

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2021

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2021, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 7, 2021.

Signature of District School Superintendent

9/1/20 Signature Date 20 21

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Osceola County District School Board, Florida (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's basic financial statements found on pages 2-17 of this report.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2020-21 fiscal year are as follows:

- Total assets and deferred outflows of resources of the District exceed total liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$869,976,006.
- At June 30, 2021, the District's combined governmental fund balances totaled \$540,021,336, an increase of \$164,731,267 or 43.89 percent, in comparison with the prior fiscal year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$55,301,401 at June 30, 2021, or 10.05 percent of total General Fund expenditures.
- The District's total bonded debt (Bonds Payable and Certificates of Participation, excluding premiums and discounts) increased by \$31,412,000, or 10.61 percent during the current fiscal year. The key factor in this was the issuance of new Capital Outlay Sales Tax Revenue Bonds.
- The District's net capital assets increased by \$28,121,709, or 3.11 percent from the 2020-21 fiscal year.

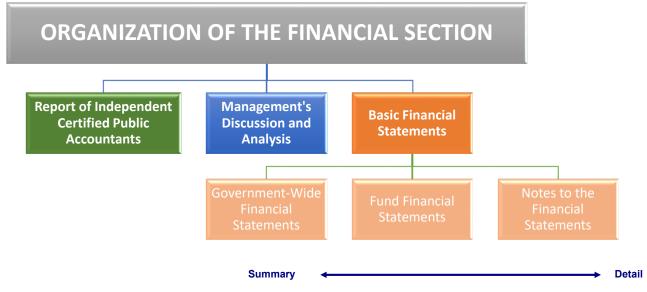
OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements.

The District's basic financial statements are comprised of three components:

- Government-wide financial statements.
- Fund financial statements.
- Notes to financial statements.

The illustration below shows how the various parts of the financial section are arranged and relate to one another.



Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the primary government presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets, liabilities, and deferred inflows/outflows of resources using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in two categories:

Governmental activities – This represents most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.

Component units – The District presents twenty-five separate legal entities in this report, including American Classical Charter Academy St. Cloud, Bellalago Educational Facilities Benefit District, BridgePrep Academy of Osceola, BridgePrep Academy of Saint Cloud, Creative Inspiration Journey School, Flora Ridge Educational Facilities Benefit District, Florida Cyber Charter Academy at Osceola,

The Foundation for Osceola Education, Inc., Four Corners Charter School, Inc., Four Corners Upper School, Lincoln-Marti Charter Schools, Inc., Main Street High School, Mater Academy Preparatory High School, Mater Brighton Lakes Academy, Mater Palms Academy, Mater Academy St. Cloud, New Dimensions High School, Inc., Osceola Science Charter School, Renaissance Charter School at Boggy Creek, Renaissance Charter School at Poinciana, Renaissance Charter School at Tapestry, Sports Leadership Arts Management, St. Cloud Preparatory Academy, Inc., UCP Osceola Charter School, Victory Charter School, and Victory K-8 Charter School. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found on pages 2-3 of this report.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of three broad categories as discussed below.

<u>Governmental Funds</u>. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 10 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major funds. The District's major funds are the: (1) General Fund, (2) Special Revenue – Other Federal Programs Fund, (3) Special Revenue – Federal Education Stabilization Fund and (4) Capital Projects – Other Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its General, Special Revenue – Other Federal Programs Fund and Special Revenue – Federal Education Stabilization Fund. Budgetary comparison schedules have been provided on pages 66-67 of this report to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 4-7 of this report.

Proprietary Funds. Proprietary funds may be established to account for activities in which a fee is charged for services. One type of proprietary fund is maintained.

The internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses the internal service funds to account for the Health and Life Insurance Trust Fund and Casualty Insurance Loss Fund. Since these services predominantly benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. Conversely, the internal service funds are combined into a single, aggregated column in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 8-10 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held in a trustee or fiduciary capacity for the benefit of parties outside the government. The District only has custodial funds that are classified as fiduciary funds. Fiduciary funds are not reflected in the government-wide financial statements, because the resources of those funds are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses custodial funds to account for resources held for student activities and groups.

The Statement of Assets and Liabilities – Fiduciary Funds can be found on page 12.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 18-1 through 18-37 of this report.

Other Supplemental Information

The combining statements referred to earlier in connection with nonmajor governmental funds are presented on pages 26-33 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceed liabilities and deferred inflows by \$869,976,006 at June 30, 2021. The following is a summary of the District's net position as of June 30, 2021, compared to net position as of June 30, 2020:

n, Liiu or rear					
Governmental Activities					
6/30/2021	6/30/2020				
\$ 584,843,658	\$ 407,099,015				
932,465,376	904,343,667				
1,517,309,034	1,311,442,682				
114,281,552	106,547,129				
114,281,552	106,547,129				
22 020 704	22 002 444				
	23,003,444				
<u> </u>	606,907,408				
740,874,630	629,910,852				
20,739,950	30,179,768				
20,739,950	30,179,768				
616,261,632	642,091,911				
467,155,786	308,631,681				
(213,441,412)	(192,824,401)				
\$ 869,976,006	\$ 757,899,191				
	6/30/2021 \$ 584,843,658 932,465,376 1,517,309,034 114,281,552 114,281,552 33,029,791 707,844,839 740,874,630 20,739,950 20,739,950 616,261,632 467,155,786 (213,441,412)				

Net Position, End of Year

By far, the largest portion of the District's net position, \$616,261,632 or 70.84 percent, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to educate the students of Osceola County, Florida; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

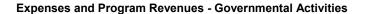
An additional portion of the District's net position, \$467,155,786 or 53.70 percent, represents resources that are subject to external restrictions on how they may be used. There was an increase of \$158,524,104 in restricted net position reported in connection with the District's governmental activities. This increase is primarily due to the increase in the District's reserve for capital projects primarily resulting from the new constructions, renovations and deferred maintenance. The remaining net position represents resources that are not subject to external restrictions on how they may be used. The balance of unrestricted net position of (\$213,441,412) is primarily the result of the implementation of *Governmental Accounting Standards Board Statement No. 68 – Accounting and Financial Reporting for Pensions* beginning with the 2014-2015 fiscal year. More information on the adoption of this standard and its effect on the financial statements can be found in Note 11 to the financial statements.

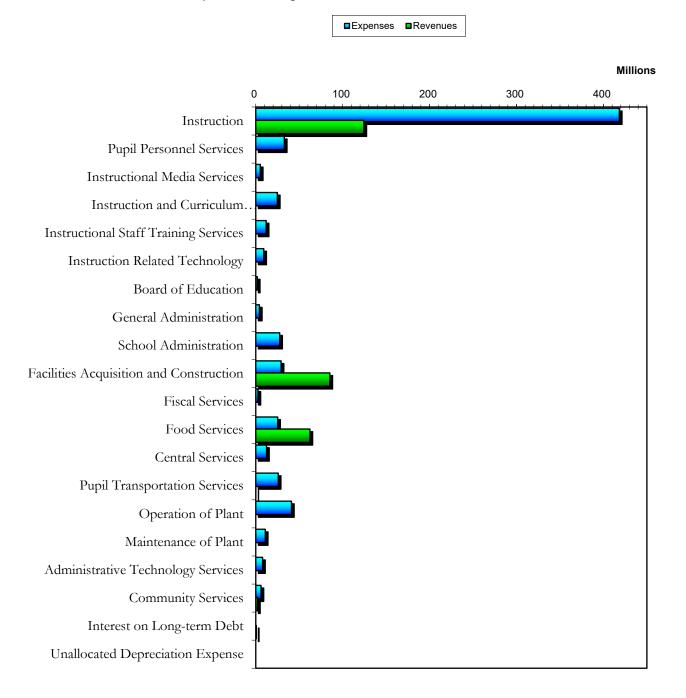
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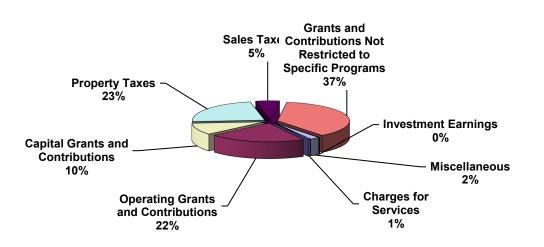
The key elements of the changes in the District's net position for the fiscal years ended June 30, 2021, and June 30, 2020, are as follows:

Operating Results for	the Year			
		imental		
	Activities			
	6/30/2021	6/30/2020		
Revenues:				
Program Revenues:				
Charges for Services	\$ 4,419,740	\$ 6,004,172		
Operating Grants and Contributions	184,333,813	148,848,052		
Capital Grants and Contributions	85,913,615	78,875,950		
General Revenues:	,			
Property Taxes	196,509,818	185,147,696		
Local Sales Taxes	45,489,330	44,396,966		
Grants and Contributions not Restricted	-,,	,,		
to Specific Programs	318,922,419	308,037,023		
Investment Earnings	1,345,660	12,624,596		
Miscellaneous	18,281,436	11,318,616		
Total Revenues	855,215,831	795,253,071		
	,	<u> </u>		
Functions/Program Expenses:				
Instruction	418,291,965	395,651,095		
Pupil Personnel Services	32,850,293	31,286,985		
Instructional Media Services	5,240,648	4,997,342		
Instruction and Curriculum Development Services	24,840,367	22,621,624		
Instructional Staff Training Services	12,004,588	12,407,615		
Instruction Related Technology	9,200,223	5,036,599		
Board of Education	1,782,106	1,243,539		
General Administration	4,171,269	3,462,702		
School Administration	27,544,979	26,491,620		
Facilities Acquisition and Construction	29,189,741	34,209,654		
Fiscal Services	2,558,016	2,292,148		
Food Services	25,209,070	30,929,431		
Central Services	12,416,751	9,071,627		
Pupil Transportation Services	25,876,014	26,247,815		
Operation of Plant	41,084,941	41,569,779		
Maintenance of Plant	10,960,944	10,338,335		
Administrative Technology Services	7,825,910	4,523,927		
Community Services	6,049,988	4,467,594		
Interest on Long-Term Debt	8,853,423	8,945,531		
Unallocated Depreciation Expense	37,187,781	34,151,861		
Total Expenses	743,139,016	709,946,823		
	442.076.045			
Increase in Net Position	112,076,815	85,306,248		
Net Position, Beginning	757,899,191	672,592,943		
Net Position, Ending	\$ 869,976,006	\$ 757,899,191		

The government-wide net position increased by \$112,076,815 during the current fiscal year. The increase represents the excess of revenues over expenses in the current year.







Revenues by Source - Govermental Activities

Governmental Activities.

Governmental activities increased the District's net position by \$112,076,815 accounting for the total increase in the net position of the District. This increase is primarily due to program revenues held in reserve for future construction projects.

The largest revenue sources are the State of Florida and local sources. Combined, these two revenue sources account for 86.71 percent of total revenues. Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base. Total state sources increased by \$392,461,051 or 2.98 percent primarily due to the increase in FEFP funding. Revenues from local sources consist primarily of ad valorem taxes and impact fees. Property tax revenues increased by \$11,362,121 or 6.14 percent, primarily due to the increase in the local property tax base.

Instructional expenses represent 56.06 percent of total governmental expenses in the 2020-21 fiscal year. Instructional expenses increased by \$22,640,870 or 5.72 percent, from the previous fiscal year as a result of the need for additional instructional staff and materials to accommodate the growth in unweighted full-time equivalent students and to continue to meet the district-wide class size requirements.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, assigned plus unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds report combined ending fund balances of \$540,021,336, an increase of \$164,731,267, in comparison with the 2019-20 fiscal year. Unassigned fund balance of \$55,301,401 represents 9.5 percent of the ending fund balances and is available to meet the District's short-term spending needs. Remaining fund balances are non-spendable, restricted, or assigned, to indicate that they are not available for new spending. Inventory balances of \$3,645,002 are considered non-spendable. Fund balances totaling \$474,555,299 are restricted for state required carryover programs, debt service, capital projects, grants and programs, and food service. Fund balances totaling \$6,519,633 are assigned to cover contract commitments and carryover appropriations.

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, the assigned plus unassigned fund balance of the General Fund was \$61,821,034, while total fund balance reached \$88,988,280. As a measure of the General Fund's liquidity, it may be useful to compare both assigned plus unassigned fund balance and total fund balance to total expenditures. Assigned plus unassigned fund balance represents 11.23 percent of total General Fund expenditures, while total fund balance represents 16.17 percent of that same amount.

During the current fiscal year, the fund balance of the General Fund increased by \$11,042,938. This increase was the result of controlled expenditures to balance the operating budget and allow the District to begin to rebuild its reserves to meet future needs.

There were no changes to the fund balance for the Special Revenue – Other Federal Programs Fund and the Special Revenue – Federal Education Stabilization Fund since revenues are recognized once expenditures are incurred for these programs.

The fund balances for the Capital Projects – Other Fund increased by \$138,614,978. This was a planned increase to provide for future construction projects.

The fund balance for non-major funds – reported as Other Governmental Funds – increased by \$55,218,565 to \$97,779,732. This is primarily due to Capital Projects - Nonvoted Capital Improvement fund was classified from major funds in prior year to non-major funds in the current fiscal year.

Proprietary Funds

The District's proprietary funds provide the same type of information found in the government-wide financial statements. The District's proprietary fund includes two internal service funds that are used to account for its self-insurance programs. Net position increased by \$2,847,960 due to premiums exceeding insurance claims and other expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2020-21 fiscal year, the District amended its General Fund budget, which resulted in a decrease in total budgeted revenues of approximately \$6,197,589 or 1.92 percent. At the same time, final appropriations were less than the original budgeted amounts by approximately \$5,388,468, or 0.91 percent. Budget revisions occurred primarily from changes in estimated funding levels as a result of the State's distribution of funding to private schools for McKay and Family Empowerment scholarships. Planned expenditures were adjusted to meet the District's needs while maintaining an adequate fund balance.

Actual revenues are \$2,205,978 greater than final budget amounts while actual expenditures are \$35,721,602, or 6.10 percent, less than final budget amounts. The positive variance was primarily due to continued cost containment measures implemented by the District.

During the current fiscal year, assigned plus unassigned fund balance in the General Fund increased by \$7,115,615 from the prior year (\$54,705,419 to \$61,821,034). This is a result of controlled expenditures to balance the operating budget and allow the District to begin to rebuild its reserves to meet future needs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for the governmental activities as of June 30, 2021, amounts to \$932,465,376 (net of accumulated depreciation). This investment in capital assets includes land; land improvements; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures and equipment; motor vehicles; investments in the educational facilities benefit district; and audio visual materials and computer software. The total increase in the District's investment in capital assets (net of accumulated depreciation) for the current fiscal year was \$28,121,709 or a 3.11 percent increase from the 2019-20 fiscal year.

Major capital asset events during the current fiscal year included the following:

- > Construction in Progress for kitchen remodeling projects at one alternative school.
- Construction in Progress for comprehensive renovations at one K8 school, one high school and two middle schools.

Following is a summary of the District's capital assets as of June 30, 2021, compared to June 30, 2020.

(net of accumulated depreciation)								
		Governmental Activities						
		July 1, 2021	J	lune 30, 2020				
Land and Land Improvements	\$	60,135,828	\$	51,442,846				
Construction in Progress		39,701,495		107,811,682				
Improvements Other Than Buildings		12,624,364		10,828,078				
Buildings and Fixed Equipment		770,372,485		685,504,105				
Furniture, Fixtures, and Equipment		18,660,293		18,847,054				
Motor Vehicles		20,627,213		19,294,452				
Investment In EFBD		10,246,808		10,514,008				
Audio Visual Materials and								
Computer Software	_	96,890		101,442				
Total	\$	932,465,376	\$	904,343,667				

Schedule of Capital Assets (net of accumulated depreciation)

Additional information on the District's capital assets can be found in Note 5 to the financial statements.

Long-Term Debt

At the end of the current fiscal year, the District's long-term debt principal, excluding premiums and discounts, totals \$303,943,993. Of this amount, \$296,123,000 is outstanding bonded debt and \$7,820,993 is other long-term debt. Bonded debt constituted the largest portion of long-term debt at the end of the fiscal year and was comprised of \$75,150,000 of Capital Outlay Sales Tax Revenue Bonds issued during the fiscal year; \$172,304,000 outstanding in District Revenue Bonds; and \$122,010,000 in certificates of participation.

Following is a summary of the District's long-term debt as of June 30, 2021, compared to June 30, 2020.

	Governmental Activities						
	June 30, 2021			June 30, 2020			
State School (SBE) Bonds	\$	1,809,000	\$	2,359,000			
District Revenue Bonds		172,304,000		108,111,000			
Certificates of Participation		122,010,000		132,770,000			
Other Long-Term Debt		7,820,993		8,254,204			
Total Outstanding Long-Term Debt	\$	303,943,993	\$	251,494,204			

Schedule of Outstanding Long-Term Debt (excluding premiums and discounts)

The District's total debt increased by \$52,449,789 or 21 percent, during the current fiscal year.

Additional information on the District's long-term debt can be found in Notes 6 through 9 to the financial statements.

OTHER MATTERS OF SIGNIFICANCE

As of June 2021, the Florida Department of Economic Opportunity reports the unemployment rate for Osceola County, Florida, at 7.2 percent. It is a significant decrease from the rate of 25.2 percent a year ago during the peak of the pandemic and is higher than the State's average unemployment rate of 5 percent. However, despite the job market's swift recovery, with the impact of uncertainty of COVID variant and the mitigation efforts, Central Florida's tourism-heavy economy continues its higher-than-average levels of joblessness. Generally, consumers who lose their jobs restrict spending in response to the loss of income, while others who remain employed may spend less in anticipation of future job losses.

Section 212.055(6), Florida Statutes, authorizes the imposition by school boards of a one-half cent sales surtax on all taxable transactions to fund capital outlay projects and technology implementation, including the payment of bond indebtedness, subject to approval by the electors of the county voting in a referendum. In November 2016, Osceola County voters approved by referendum the imposition of a one-half cent discretionary sales surtax to be effective beginning January 1, 2017 and ending December 31, 2036.

REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Osceola County School District, 817 Bill Beck Boulevard, Kissimmee, Florida 34744.

Component Units Major Component Unit Name Primary Government Major Component Unit Name Total Nonmajor Account **Governmental Activities** Business-Type Activitie Total Component Units Number ASSETS 28,917,858.00 7,078,456.00 0.00 Cash and Cash Equivalents 1110 199,829,940.26 199,829,940.2 319,814,353.1 0.00 0.00 1160 1120 1131 1170 Taxes Receivable, Net 7,335,430.93 7,335,430.93 1,408,824.00 Accounts Receivable, Net 0.00 0.00 Interest Receivable on Investment 0.00 0.00 0.00 0.00 Due From Other Agencies Due From Insurer Deposits Receivable 0.00 0.00 0.00 1220 1180 1210 0.00 0.00 0.00 5,756,601.00 52,124,258.88 0.00 0.00 Internal Balances 0.00 3,853.34 0.00 0.00 0.00 1114 3,853.34 731,590.00 Cash with Fiscal/Service Agents 0.00 0.00 Section 1011.13, F.S. Loan Proceeds 1420 0.00 0.00 0.00 1425 1425 1150 1230 Leases Receivable Inventory Prepaid Items 0.00 0.00 0.00 3,645,002.30 2,090,818.83 0.00 0.00 272,389.00 2,090,818.83 Long-Term Investments 1460 0.00 0.00 0.00 3,399,474.00 Prepaid Insurance Costs 1430 0.00 0.00 0.00 0.00 Other Postemployment Benefits Asset 1410 0.00 0.00 0.00 0.00 Pension Asset 0.00 1310 60,135,827.57 60,135,827.57 1,524,020.00 0.00 0.00 Land Land Improvements - Nondepreciable 2,602,718.00 9,701,495.13 2,602,718.00 39,701,495.13 0.00 9,828.00 0.00 Construction in Progress 1360 Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation 102,440,040.70 0.00 102,440,040.70 0.00 0.00 1,960,641.00 1320 1329 1330 2,588,040.78 (1,450,193.09 42,934,120.69 42,222,922.00 Buildings and Fixed Equipment ,266,220,240.53 1,266,220,240.53 0.00 0.00 Less Accumulated Depreciation (495,84 0.00 0.00 (13,600,324.72) 16,179,219.72 (49 63,560,875.0 Furniture, Fixtures and Equipmen 1340 63,560,875.07 0.00 0.00 Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation 1340 1349 1350 1359 1370 (12,005,997.46) 295,065.39 (138,936.08) (44,900,582.3) 51,260,167.1 (44,900,582.35 51,260,167.15 0.00 0.00 (30,632,953.9 (30,632,953.9 0.00 0.00 Investment in EFBD 14,158,433.64 14,158,433.64 0.00 0.00 Less Accumulated Amortization 1379 (3,911,625.5) (3,911,625.50) 0.00 0.00 (9,616,361.81 Audiovisual Materials Less Accumulated Depreciation Computer Software 1381 1388 1382 51,825.82 (51,825.82) 5,426,868.81 51,825.82 (51,825.82 (51,825.82 5,426,868.81 370,231.45 (163,042.08) 7,322,913.49 0.00 0.00 Less Accumulated Amortization 1389 (5,329,979.21 0.00 (6,679,515.33) 103,912,614.00 0.00 Depreciable Capital Assets, Net 830,025,335.15 0.00 0.00 Total Capital Assets 0.00 932,465,375.85 0.00 0.00 105,873, 255.00 932,465,375.85 1,517,309,033.50 Total Ass 0.00 1.517.309.033.50 0.00 0.00 153,913,094,00 DEFERRED OUTFLOWS OF RESOURCES 1910 0.00 0.00 Accumulated Decrease in Fair Value of Hedging Derivatives 0.00 0.00 Net Carrying Amount of Debt Refunding 1920 683,656,98 683,656,98 0.00 0.00 65,508.00 111,989,776.00 1,608,118.82 111,989,776.00 1,608,118.82 0.00 2,086,164.00 1940 0.00 Other Postemployment Benefits 1950 Asset Retirement Obligation Total Deferred Outflows of Resources 1960 0.00 114,281,551.80 114,281,551.80 0.00 2,151,672.00 0.000.00LIABILITIES Cash Overdraft 2125 0.00 0.00 0.00 0.00 1,702,692.53 860,226.53 4,599,544.52 Accrued Salaries and Benefits Payroll Deductions and Withholdings 2110 2170 2120 0.00 0.00 1,702,692.53 2,724,181.00 860,226.5 4,599,544.5 0.00 Accounts Payable 0.00 0.00 Sales Tax Payable 3,207.18 0.00 0.00 0.00 Current Notes Payable 0.00 0.00 0.00 283,691.00 Accrued Interest Payable Deposits Payable Due to Other Agencies 1,797,039.66 1,797.039.66 0.00 2220 2230 0.00 0.00 6,362,931.20 0.00 2,211,501.00 6,362,931.20 0.00 Due to Fiscal Agent 2240 0.00 0.00 0.00 0.00 Pension Liability 0.00 0.00 0.00 2115 2116 2130 2140 2150 2271 Other Postemployment Benefits Liability 0.00 0.00 0.00 0.00 Judgments Payable Construction Contracts Payable 0.00 10,725,481.29 902,639.30 0,725,481.2 0.0 0.00 Construction Contracts Payable - Retained Percentage 902,639.30 0.00 0.00 0.00 Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment 6,076,029.14 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 2410 0.00 0.00 0.00 Unearned Revenues ong-Term Liabilities: Portion Due Within One Year: 2310 3,787,976.00 Notes Payable 0.00 0.00 0.00 Obligations Under Leases 0.00 0.00 0.00 1.101.194.00 2315 2320 2330 2340 Bonds Payable Liability for Compensated Ab 18,792,537.00 2,900,408.00 11,332,652.00 18,792,537.00 0.00 1,816,132.00 0.00 2,900,408.0 0.00 0.00 133,535.00 Lease-Purchase Agreements Payable 11,332,652.0 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 1,124,826.00 Net Other Postemployment Benefits Obligation 2360 2365 1,124,826.00 0.00 0.00 0.00 Net Other Postemployment Benefit Net Pension Liability Estimated PECO Advance Payable Other Long-Term Liabilities 1.089.455.00 1,089,455.00 2303 2370 2380 2390 0.00 0.00 470,453.00 470,453.00 0.00 0.00 Derivative Instrument 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Leases 35,710,331.00 35,710,331.00 0.00 0.00 0.00 6,838,837.00 2310 0.0 0.0 19,002,022.00 2315 2320 0.00 0.00 0.00 48,137,080.00 155,526,979.00 Bonds Payable 0.00 0.00 95.00 Liability for Compensated Absences 3,245,006.14 33,245,006,14 511.00 0.00 Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation 2330 2340 2350 2360 112,810,825.00 112,810,825.00 0.00 0.00 0.00 0.00 0.00 0.00 15,457,526.00 347,743,631.00 15,457,526.00 0.00 0.00 Net Pension Liability 2365 2370 347,743,631.00 0.00 0.00 61.00 Estimated PECO Advance Payable 0.00 0.00 0.00 0.00 Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year 2380 7.350.541.00 7.350.541.00 0.00 0.00 0.00 2390 2280 0.00 0.00 0.00 0.00 0.00 0.00 672,134,508.14 0.00 672,134,508.14 123,384,569.00 0.00 Total Long-Term Liabilities 707,844,839.14 0.00 707,844,839.14 0.00 0.00 130,223,406.00 Total Liabilities 740,874,630.49 740,874,630.49 0.00 0.00 140.565.815.00 0.00 DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivativ Deficit Net Carrying Amount of Debt Refunding 0.00 0.00 2610 0.00 0.00 2620 2630 2640 2,392,021.60 2,392,021.60 0.00 0.00 725,351.00 Deferred Revenue 0.00 0.00 0.00 0.00 14,775,462.00 14,775,462.00 Pension 0.00 448,859.00 Other Postemployment Benefits Total Deferred Inflows of Resource NET POSITION 2650 3,572,465.87 3,572,465.87 20,739,949.47 0.00 0.00 0.00 1.174.210.00 Net Investment in Capital Assets Restricted For: 2770 616,261,632.88 616,261,632.88 0.00 0.00 (5,067,364.00 2780 2780 2780 2780 2780 Categorical Carryover Programs 17,919,769.00 17.919.769.00 0.00 0.00 0.00 17,598,988.00 24,541,389.28 Food Service Debt Service 0.00 0.00 2,553,926.00 24,541,389.2 0.00 0.00 Capital Projects 407,095,638.88 407,095,638.88 0.00 0.00 312,384.00 Other Purposes 2780 0.00 0.00 0.00 1,995,394.00 (213,441,412.70) 2790 (213,441,412 Total Net Position 869.976.005.34 0.00 869,976,005.34 0.00 0.00 14.324.741.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2021

]	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
				Operating	Capital		Primary Government	č	
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	418,291,964.65	1,821,773.95	122,573,468.86		(293,896,721.84)		(293,896,721.84)	
Student Support Services	6100	32,850,292.66				(32,850,292.66)		(32,850,292.66)	
Instructional Media Services	6200	5,240,647.62				(5,240,647.62)		(5,240,647.62)	
Instruction and Curriculum Development Services	6300	24,840,367.12				(24,840,367.12)		(24,840,367.12)	
Instructional Staff Training Services	6400	12,004,588.28				(12,004,588.28)		(12,004,588.28)	
Instruction-Related Technology	6500	9,200,223.00				(9,200,223.00)		(9,200,223.00)	
Board	7100	1,782,106.14				(1,782,106.14)		(1,782,106.14)	
General Administration	7200	4,171,269.25				(4,171,269.25)		(4,171,269.25)	
School Administration	7300	27,544,979.48				(27,544,979.48)		(27,544,979.48)	
Facilities Acquisition and Construction	7400	29,189,739.93			85,268,479.13	56,078,739.20		56,078,739.20	
Fiscal Services	7500	2,558,015.94				(2,558,015.94)		(2,558,015.94)	
Food Services	7600	25,209,070.23	579,135.95	61,760,344.07		37,130,409.79		37,130,409.79	
Central Services	7700	12,416,750.86				(12,416,750.86)		(12,416,750.86)	
Student Transportation Services	7800	25,876,013.70	20,939.73			(25,855,073.97)		(25,855,073.97)	
Operation of Plant	7900	41,084,940.72				(41,084,940.72)		(41,084,940.72)	
Maintenance of Plant	8100	10,960,944.16				(10,960,944.16)		(10,960,944.16)	
Administrative Technology Services	8200	7,825,909.72				(7,825,909.72)		(7,825,909.72)	
Community Services	9100	6,049,987.53	1,997,890.74			(4,052,096.79)		(4,052,096.79)	
Interest on Long-Term Debt	9200	8,853,422.76			645,136.03	(8,208,286.73)		(8,208,286.73)	
Unallocated Depreciation/Amortization Expense		37,187,780.70				(37,187,780.70)		(37,187,780.70)	
Total Governmental Activities		743,139,014.45	4,419,740.37	184,333,812.93	85,913,615.16	(468,471,845.99)		(468,471,845.99)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		743,139,014.45	4,419,740.37	184,333,812.93	85,913,615.16	(468,471,845.99)	0.00	(468,471,845.99)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00				(108,576,314.00)
Total Component Units		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00				(108,576,314.00)

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

0.00	147,611,812.56		147,611,812.56
0.00	0.00		
0.00	48,898,004.87		48,898,004.87
0.00	45,489,330.31		45,489,330.31
109,895,319.00	318,922,418.94		318,922,418.94
656,631.00	1,345,658.49		1,345,658.49
0.00	18,281,435.35		18,281,435.35
2,589,010.00	0.00		
0.00	0.00		
0.00	0.00		
113,140,960.00	580,548,660.52	0.00	580,548,660.52
4,564,646.00	112,076,814.53	0.00	112,076,814.53
9,760,095.00	757,899,190.81		757,899,190.81
0.00	0.00		
14,324,741.00	869,976,005.34	0.00	869,976,005.34

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	52,079,454.37	0.00	1.00	668,439.42	0.00	0.00
Investments	1160	22,524,463.27	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00 869,292.33	0.00	0.00 72,083.38	0.00	0.00	0.00
Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,593,119.41	0.00	6,342,973.21	14,231,779.36	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	17,267,676.97 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
Due From Internal Funds	1142	265,896.09	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	2,976,253.19 0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		97,576,155.63	0.00	6,415,057.59	14,900,218.78	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		97,576,155.63	0.00	6,415,057.59	14,900,218.78	0.00	0.00
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	878,705.36	0.00	402,602.63	380,265.50	0.00	0.00
Payroll Deductions and Withholdings	2170	631,874.19	0.00	112,446.96	100,321.87	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	1,926,656.78 3,207.18	0.00	512,262.59 0.00	1,369,757.36 0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00 4,958,750.81	0.00	0.00 394,512.07	0.00 106,991.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	4,993,233.34	12,274,443.63	0.00	0.00
Due to Internal Funds	2162	42,349.56	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	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
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	98,040.22 3,961.60	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2130	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
Unearned Revenue	2410	44,329.44	0.00	0.00	668,439.42	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00 8,587,875.14	0.00	0.00 6,415,057.59	0.00 14,900,218.78	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0,007,0700		.,,	,		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Nonspendable:	2711	2.976.253.19	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Amounts	2711 2712	2,976,253.19	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	2,976,253.19	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	17,919,768.56 0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Services Restricted for Other Grants and Programs	2729 2729	0.00 6,271,225.01	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	24,190,993.57	0.00	0.00	0.00	0.00	0.00
Committed to:							
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Carryover	2744 2749	4,987,074.11	0.00	0.00	0.00	0.00	0.00
Assigned for Contract Commitments	2749	1,532,558.98	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	6,519,633.09	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	55,301,400.64 88,988,280.49	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances		97,576,155.63	0.00	6,415,057.59	14,900,218.78	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			2	2		20 x v	
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	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
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	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
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2102	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116 2130	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	-	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2610	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for Food Services	2726 2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:	2721	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Carryover	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Contract Commitments	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	2700		····	····	····		
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1 tunicer	510			510	550	500
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	<u>ب</u>	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	<u>'</u>	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							1
Cash Overdraft	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	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
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2162	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	├ ───┤	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:	'		, I	1 1			
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Services	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for Carryover	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Contract Commitments	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances	<u> </u>	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,000						
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	99,045,016.64	0.00	0.00	31,466,808.60
Investments	1160	0.00	0.00	232,138,288.92	0.00	0.00	65,143,022.59
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	3,780,423.09 0.00	0.00	0.00	996,057.25 0.00
Due From Other Agencies	1220	0.00	0.00	29,657,115.16	0.00	0.00	299,271.74
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable Due From Internal Funds	1210	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	668,749.11
Prepaid Items	1230 1460	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Long-Term Investments Total Assets	1400	0.00	0.00	364,620,843.81	0.00	0.00	98,573,909.29
DEFERRED OUTFLOWS OF RESOURCES	·					· · · ·	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	↓ ′	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES	·'	0.00	0.00	364,620,843.81	0.00	0.00	98,573,909.29
AND FUND BALANCES	'	1	ı	, I			
LIABILITIES	'	1	ı	, I			
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	41,119.04 15,583.51
Accounts Payable	2170	0.00	0.00	294,025.31	0.00	0.00	94,942.59
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	89,544.42
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	10,200,511.52	0.00	0.00	426,929.55
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	872,983.47	0.00	0.00	25,694.23
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Unearned Revenue	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	100,364.04
Total Liabilities	<u> </u>	0.00	0.00	11,367,520.30	0.00	0.00	794,177.38
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	·	ı	i	, I			<u> </u>
Nonspendable:	2711	1 0.00	1 0.00	0.00	0.00	0.00	668 749 11
Inventory Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00	0.00	668,749.11 0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	668,749.11
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	0.00	0.00 353,253,323.51	0.00	0.00 0.00	26,338,428.94 53,842,315.37
Capital Projects Restricted for Food Services	2726 2729	0.00	0.00 0.00	353,253,323.51	0.00	0.00	53,842,315.37 16,930,238.49
Restricted for Other Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	353,253,323.51	0.00	0.00	97,110,982.80
Committed to:	2721	1 0.00	1 0.00	0.00	0.00	0.00	0.00
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Carryover	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Contract Commitments Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	353,253,323.51	0.00	0.00	97,779,731.91
Total Liabilities, Deferred Inflows of	·		1 0.00			0.00	
Resources and Fund Balances	<u> </u>	0.00	0.00	364,620,843.81	0.00	0.00	98,573,909.29

The notes to financial statements are an integral part of this statement.

	A	Total
	Account Number	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Ivanioer	1 unus
ASSETS		
Cash and Cash Equivalents	1110	183,259,720.0
Investments	1160	319,805,774.7
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	5,717,856.0
Interest Receivable on Investments	1170	3,717,850.0
Due From Other Agencies	1220	52,124,258.8
Due From Budgetary Funds	1141	17,267,676.9
Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Internal Funds	1142	265,896.0
Cash with Fiscal/Service Agents	1114 1150	0.0
Prepaid Items	1230	3,043,002.5
Long-Term Investments	1460	0.0
Fotal Assets		582,086,185.1
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources		0.0
Fotal Assets and Deferred Outflows of Resources		582,086,185.
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.0
Accrued Salaries and Benefits	2123	1,702,692.
Payroll Deductions and Withholdings	2170	860,226.
Accounts Payable	2120	4,197,644.
Sales Tax Payable	2260	3,207.
Current Notes Payable	2250	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Agencies	2230	5,549,798.
Due to Budgetary Funds	2161	17,267,676.
Due to Internal Funds	2162	42,349.:
Due to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.0
Construction Contracts Payable	2130	10,725,481.2
Construction Contracts Payable - Retained Percentage	2140	902,639.2
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Unearned Revenue	2410	712,768.
Unavailable Revenue	2410	100,364.
Fotal Liabilities		42,064,849.
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	0.0
Fotal Deferred Inflows of Resources FUND BALANCES		0.0
Nonspendable:		
Inventory	2711	3,645,002.2
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2712	0.0
Other Not in Spendable Form	2719	0.0
	2710	3,645,002.
Total Nonspendable Fund Balances		
	2721	0.0
Total Nonspendable Fund Balances Restricted for:	2721 2722	
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.1 17,919,768.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy	2722 2723 2724	0.4 17,919,768. 0.4
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2722 2723 2724 2725	0.0 17,919,768.: 0.0 26,338,428.9
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects	2722 2723 2724 2725 2726	0.1 17,919,768.: 0.1 26,338,428.: 407,095,638.:
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services	2722 2723 2724 2725 2726 2729	0.1 17,919,768.: 0.1 26,338,428.: 407,095,638.: 16,930,238.:
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs	2722 2723 2724 2725 2726 2729 2729	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances	2722 2723 2724 2725 2726 2729	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to:	2722 2723 2724 2725 2726 2729 2729 2729 2720	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization	2722 2723 2724 2725 2726 2729 2729	0.1 17,919,768.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to:	2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732	0. 17,919,768: 0. 26,338,428: 407,095,638: 16,930,238: 6,271,225. 474,555,299. 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed for Contractual Agreements Committed for Total Committed for Total Committed for State Committed for Contractual Agreements Committed for Total Committed for State Committed for	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732 2739 2739	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Signed to: Special Revenue	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2730	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0.0 0.0 0.0 0.0 0.0 0.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Other Grants and Programs Total Restricted Fund Balances Committed fo: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service	2722 2723 2724 2725 2726 2729 2729 2729 2729 2731 2731 2732 2739 2739 2739 2739 2730	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted For Other Grants and Programs Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2730 2730 2741 2741 2742 2743	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Contractual Agreements Committed for Total Committed Fund Balances Staging to: Special Revenue Debt Service Committed to: Special Revenue Debt Service Capital Projects	2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2730 2741 2742 2743 2744	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2739	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed ro: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Signed to: Special Revenue Debt Service Capital Projects Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Carryover Assigned for Contract Commitments	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2730 2741 2744 2744 2744 2744 2749	0. 17,919,768. 0.0 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Special Revenue Debt Service Capital Projects Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Carryover Assigned for Contract Commitments Total Assigned Fund Balances	2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2730 2730 2741 2742 2743 2744 2744 2749 2749	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0.0 0.0 0.0 0.0 0.0 0.0 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Services Restricted for Other Grants and Programs Total Restricted Fund Balances Committed for Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Restricted for Committed Fund Balances State Revenue Debt Service Capital Projects Permanent Fund Assigned for Carryover Assigned for Contract Commitments	2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2730 2741 2744 2744 2744 2744 2749	0. 17,919,768. 0. 26,338,428. 407,095,638. 16,930,238. 6,271,225. 474,555,299. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2021

Total Fund Balances - Governmental Funds	\$ 540,021,335.91
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	932,465,375.85
Deferred amount on refunding (loss) are not recognized in the fund level statements but are included in the government-wide statements.	683,656.98
Deferred amount on refunding (gain) are not recognized in the fund level statements but are included in the government-wide statements.	(2,392,021.60)
Deferred amount for pensions (contributions, assumptions, investments, and proprotionate change) are not recognized in the fund level statements but are included in the government-wide statements.	111,989,776.00
Deferred amount for OPEB (contributions, assumptions, investments, and proprotionate change) are not recognized in the fund level statements but are included in the government-wide statements.	1,608,118.82
Deferred amount for pensions (experience, investments, and proprotionate change) are not recognized in the fund level statements but are included in the government-wide statements.	(14,775,462.00)
Deferred amount for OPEB (experience, investments, and proprotionate change) are not recognized in the fund level statements but are included in the government-wide statements.	(3,572,465.87)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	13,589,570.05
Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due.	(1,797,039.66)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	 (707,844,839.14)
Total Net Position - Governmental Activities	\$ 869,976,005.34

Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
					0.00
					0.00
5500	561,267,755.76	0.00	0.00	0.00	0.00
3411, 3421, 3423	147,595,663.22	0.00	0.00	0.00	0.00
3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
3418, 3419	0.00	0.00	0.00	0.00	0.00 0.00
345X	0.00	0.00	0.00	0.00	0.00
3496					0.00
3400					0.00
5400		0.00			0.00
5000	363,185,509.15	0.00	25,908,632.20	12,832,269.15	0.00
6100	27,283,496.44	0.00	3,089,374.01	546,619.59	0.00
					0.00
		0.00	.,,		0.00
6500	3,358,770.42	0.00	120,707.31	5,403,132.82	0.00
7100	1,763,849.48	0.00	0.00	0.00	0.00
					0.00
			· · · · · · · · · · · · · · · · · · ·		0.00
7500	2,401,309.36	0.00	0.00	9,727.03	0.00
7600	312,545.73	0.00	0.00	102,412.88	0.00
	8,177,352.64	0.00		3,232,585.25	0.00
					0.00
8100		0.00			0.00
8200	4,693,861.31	0.00	31,582.41	2,867,739.00	0.00
9100	3,332,492.39	0.00	2,518,058.37	27,294.82	0.00
710	0.00	0.00	0.00	0.00	0.00
		0.00	0.00		0.00
730	0.00	0.00	0.00	0.00	0.00
791	0.00	0.00	0.00	0.00	0.00
7420	0.00	0.00	0.00	0.00	0.00
7420	0.00	0.00	0.00	0.00	0.00
7440	0.00	0.00	0.00	0.00	0.00
9300	1,308,782.38	0.00	382,527.59	408,452.18	0.00
					0.00
	(5,722,005.01)	0.00	0.00	0.00	0.00
3710	0.00	0.00	0.00	0.00	0.00
3791	0.00	0.00	0.00	0.00	0.00
					0.00
3793	0.00	0.00	0.00	0.00	0.00
893	0.00	0.00	0.00	0.00	0.00
3720	0.00	0.00	0.00	0.00	0.00
					0.00
3740	0.00	0.00	0.00	0.00	0.00
3770	0.00	0.00	0.00	0.00	0.00
3715	0.00	0.00	0.00	0.00	0.00
					0.00 0.00
3755	0.00	0.00	0.00	0.00	0.00
3794	0.00	0.00	0.00	0.00	0.00
894	0.00	0.00	0.00	0.00	0.00
					0.00
9700	0.00	0.00	0.00	0.00	0.00
	16,764,941.13	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00 11,042,937.52	0.00 0.00	0.00 0.00	0.00 0.00	0.00
2800 2891					
	Number 3100 3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496	Number 100 3100 566,819.66 3200 2,369,078.42 3300 381,287,755.98 3411,3421, 3423 147,595,663.22 3412,3421, 3423 0.00 3413,3421, 3423 0.00 3418,3419 0.00 3418,3419 0.00 345X 0.00 3496 0.00 12,764,308.26 3400 160,359,971.48 544,583,625.54 5000 363,185,509.15 6100 27,283,496.44 6200 4,666,037.05 6300 14,659,137.85 6400 6,376,256.87 6500 3,358,770.42 7100 1,763,849.48 7200 1,766,800.52 7300 25,723,321.64 7410 13,182,403.31 7500 2,401,309.36 7600 3,12,545.73 7700 8,177,352.64 7800 21,299,956.23 7900 3,64,14,746.11 8100 10	Account Number General 100 Services 410 3100 $566,819,66$ 0.00 3200 $2,369,078,42$ 0.00 3300 $381,287,755,88$ 0.00 $3411,3421,$ 3423 0.00 3423 0.00 0.00 $3413,3421,$ 3423 0.00 3423 0.00 0.00 $3443,3419$ 0.00 0.00 3496 0.00 0.00 34976 0.00 0.00 3400 $160,399,71.48$ 0.00 5000 $363,185,599,15$ 0.00 6100 $27,28,349,644$ 0.00 6200 $4,680,07,05$ 0.00 6500 $3,358,770,42$ 0.00 7100 $1,768,800,52$ 0.00 7300 $25,723,321,64$ 0.00 7000 $3,17,352,64$ 0.00 7000 $3,17,352,64$ 0.00 7000 $3,17,352,64$ 0.00 7000	Account Number General 100 Services 410 Programs 420 3100 566.819.66 0.00 3,666,310.67 3300 2,369.078.42 0.00 4,319,516.61 3300 381,281,755.98 0.00 0.00 3411,3421, 3423 147,595,663.22 0.00 0.00 3412,3421, 3423 0.00 0.00 0.00 3423 0.00 0.00 0.00 3423 0.00 0.00 0.00 3435 0.00 0.00 0.00 3435 0.00 0.00 0.00 3445 0.00 0.00 0.00 3445 0.00 0.00 0.00 3446 0.00 0.224844 0.00 5000 363,185,509.15 0.00 25,908,632.20 6100 27,283,496.44 0.00 3,289,470.1 6200 4,368,037.05 0.00 1,358,470.82 6300 14,659,137.85 0.00 1,358,450.275 7300 2,72	Account Number General 100 Services 410 Program 420 Stabilization Fand 440 3100 566,819.66 0.00 3,006,391.07 0.00 3200 2,300,078.42 0.00 43,19,516.61 31,16,27,46.38 3300 381,237,7558 0.00 0.00 0.00 3411, 3421, 3423 0.00 0.00 0.00 0.00 3423 0.00 0.00 0.00 0.00 3423 0.00 0.00 0.00 0.00 3424 0.00 0.00 0.00 0.00 3432 0.00 0.00 0.00 0.00 3442 0.00 0.00 0.00 0.00 3466 0.00 0.00 0.00 0.00 3466 0.00 2.508,61,20 12,85,46,40 0.00 5000 36(1,359,71,48 0.00 2,508,61,20 12,852,20,15 6100 2,312,54,64 0.00 2,508,61,20 12,852,20,15 6100 2,312,54,64

	Account	SBE/COBI Bonds	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds
REVENUES	Number	210	220	230	240	250
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0100	0100	0.00	0100
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00 0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400 6500	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	710	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest	710 720	0.00	0.00	0.00	0.00 0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430 7440	0.00	0.00	0.00	0.00 0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	,,,,,,	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710 3791	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Not Change in Fund Palanees	+	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00 0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	0.00 0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	5100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service Capital Outlay:	791	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00 0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00 0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00 0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00 0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES		2.0	220	200	570	500
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00 0.00	0.00 0.00	0.00
Other Local Revenue	5470	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	0.00 0.00	0.00 0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	0.00	0.00	0.00	0.00 0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00	0.00 0.00	0.00 0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	,100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Other Debt Service	730 791	0.00	0.00	0.00	0.00 0.00	0.00
Capital Outlay:	/91	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00 0.00	0.00 0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710	0.00	0.00		0.00	
Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00 0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00 0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00 0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Oct	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00 0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+	0.00	0.00	0.00 0.00	0.00	0.00
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Permanent	Other	Total
	Account	Capital Projects	Stimulus Capital Projects	Funds	Governmental	Governmental
	Number	390	399	000	Funds	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	2,229,236.95	6,402,447.68
Federal Through State and Local State Sources	3200 3300	0.00 7,976,189.00	0.00	0.00	30,207,892.47 3,197,106.46	107,163,949.95 392,461,051.44
Local Sources:	5500	7,970,189.00	0.00	0.00	5,197,100.40	592,401,051.44
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	147,595,663.22
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	48,914,154.21	48,914,154.21
Local Sales Taxes Charges for Service - Food Service	3418, 3419	45,489,330.31	0.00	0.00	0.00 568,837.20	45,489,330.31
Impact Fees	345X 3496	0.00 83,128,922.96	0.00	0.00 0.00	0.00	568,837.20 83,128,922.96
Other Local Revenue	5490	8.915.916.75	0.00	0.00	887,875.74	22,630,349.19
Total Local Sources	3400	137,534,170.02	0.00	0.00	50,370,867.15	348,327,257.09
Total Revenues		145,510,359.02	0.00	0.00	86,005,103.03	854,354,706.16
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	401,926,410.50
Student Support Services	6100	0.00	0.00	0.00	0.00	30,919,490.04
Instructional Media Services	6200	0.00	0.00	0.00	0.00	4,936,980.78
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00 0.00	0.00	23,320,026.87 11,355,337.68
Instructional Starr Training Services	6500	0.00	0.00	0.00	0.00	8,882,610.55
Board	7100	0.00	0.00	0.00	0.00	1,763,849.48
General Administration	7200	0.00	0.00	0.00	0.00	4,080,982.49
School Administration	7300	0.00	0.00	0.00	0.00	25,836,107.89
Facilities Acquisition and Construction	7410	82,225.50	0.00	0.00	0.00	14,179,228.10
Fiscal Services	7500	0.00	0.00	0.00	0.00	2,411,036.39
Food Services	7600	0.00	0.00	0.00	24,112,121.26	24,527,079.87
Central Services	7700	0.00	0.00	0.00	0.00	11,999,386.23
Student Transportation Services	7800 7900	0.00	0.00	0.00	0.00	21,980,515.35
Operation of Plant Maintenance of Plant	8100	0.00	0.00	0.00	0.00	38,551,656.70 10,514,105.11
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	7,593,182.72
Community Services	9100	0.00	0.00	0.00	0.00	5,877,845.58
Debt Service: (Function 9200)						.,
Redemption of Principal	710	0.00	0.00	0.00	22,700,210.92	22,700,210.92
Interest	720	0.00	0.00	0.00	9,120,261.60	9,120,261.60
Dues and Fees	730	0.00	0.00	0.00	166,565.82	166,565.82
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	50 (20 2(2 10	0.00	0.00	18 124 080 72	77 772 442 01
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430	59,639,362.19 0.00	0.00	0.00 0.00	18,134,080.72	77,773,442.91 0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	2,423,206.55	4,522,968.70
Total Expenditures		59,721,587.69	0.00	0.00	76,656,446.87	764,939,282.28
Excess (Deficiency) of Revenues Over (Under) Expenditures		85,788,771.33	0.00	0.00	9,348,656.16	89,415,423.88
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	75,150,000.00	0.00	0.00	0.00	75,150,000.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	165,842.40
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715 3792	0.00	0.00 0.00	0.00	0.00	0.00 0.00
Premium on Refunding Bonds Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	30,345,620.18	46,944,718.91
Transfers Out	9700	(22,323,792.90)	0.00	0.00	(24,620,926.01)	(46,944,718.91)
Total Other Financing Sources (Uses)	┨────┤	52,826,207.10	0.00	0.00	5,724,694.17	75,315,842.40
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	138,614,978.43	0.00	0.00	15,073,350.33	164,731,266.28
Fund Balances, July 1, 2020	2800	214,638,345.08	0.00	0.00	82,706,381.58	375,290,069.63
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	353,253,323.51	0.00	0.00	97,779,731.91	540,021,335.91

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 50, 2021	
Net Change in Fund Balances - Governmental Funds	\$ 164,731,266.28
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of	
activities, the cost of those assets is allocated over their estimated useful lives as a depreciation	
expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	27,452,464.15
The statement of activities reflects only the gain/loss on the sale of assets, whereas	
the governmental funds include all proceeds from these sales. Thus, the change in	
net position differs from the change in fund balances by the cost of assets sold.	84,736.20
Capital assets donated to the District increase net assets in the government-wide statements, but are not	
financial resources and, therefore, are not reported in the governmental funds. This is the value of capital assets	
donated during the current year.	681,611.56
Bond proceeds provide current financial resources to governmental funds, but issuing debt	
increases long-term liabilities in the statement of net position. Repayment of bond principal	
is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in	
the statement of net position. This is the amount by which proceeds exceeded repayments in the	
current period.	(52,016,384.42)
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the	
year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for	
compensated absences. This is the net amount of compesnated absences paid in excess of the amount earned	
in the current period.	3,041,769.86
Vouchers payable associated with impact fee credits are accrued in the government-wide statements,	
but are not recognized in the governmental funds.	13,474.08
In the statement of activities, the cost of other post-employment benefits is measured by the	
increase in the net OPEB obligation during the year, while in the governmental funds, expenditures are	
recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase in the	
OPEB obligation in excess of the amount paid in the current period.	50,691.93
In the statement of activities, the cost of pension benefits is measured by the increase in the net	
pension liability during the year, while in the governmental funds, expenditures are recognized based on the	
amounts actually paid for pension costs. This is the amount of the increase in the net pension liability in excess	
of the amount paid in the current period.	(34,810,775.00)
of the amount part in the current period.	(54,010,775.00)
Internal service funds are used by management to charge the cost of certain activities,	
such as insurance, to individual funds. The net revenue of internal service	
	2 947 050 99
funds is reported with governmental activities.	 2,847,959.88
Change in Net Position of Governmental Activities	\$ 112,076,814.52
	\$ 112,070,014.32

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2021

		1			Busines	s-Type Activities - Enterprise	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise Funds	Totals	Internal Service Funds
ASSETS	Number	911	912	915	914	915	921	922	Funds	1 otais	Funds
Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,574,073.57
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,578.33 1,351,678.79
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,351,678.79
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	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	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.090.818.83
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,025,149.52
Noncurrent assets:											
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable Long-Term Investments	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land Land Improvements - Nondepreciable	1310 1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,106,035.56
Accumulated Depreciation Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 91,693.85
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization Computer Software	1379 1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1507	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,222,878.93
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current liabilities:											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	359,550.33
Accrued Interest Payable	2260	0.00	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	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	6,076,029.14
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,435,579.47
Long-term liabilities:	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues Obligations Under Leases	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Liability for Compensated Absences	2313	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Total long-term-liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Total Liabilities	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,435,579.47
DEFERRED INFLOWS OF RESOURCES											.,
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630 2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted Total Nat Position	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,589,570.05 16,787,299.46
Total Net Position	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,707,279.40

Exhibit C-5 Page 8

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2021

Business-Type Activities - Enterprise Funds Governmental Self-Insurance Self-Insurance Self-Insurance Self-Insurance ARRA Other Activities -Account Consortium Consortium Consortium Consortium Consortium Other Other Enterprise Internal Service Number 911 912 913 914 915 921 922 Funds Totals Funds OPERATING REVENUES 3481 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Charges for Services 0.00 0.00 0.00 0.00 3482 0.00 0.00 0.00 0.00 Charges for Sales 0.00 0.00 62.022.309.93 Premium Revenue 3484 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Other Operating Revenues 3489 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 **Total Operating Revenues** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 62,022,309.93 OPERATING EXPENSES Salaries 100 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Employee Benefits 200 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 13,478,282.89 Purchased Services 300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 400 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Energy Services Materials and Supplies 500 0.00 0.00 0.00 999,902.37 0.00 0.00 0.00 0.00 0.00 0.00 600 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 4,184.72 Capital Outlay 0.00 0.00 44,584,206.79 700 0.00 0.00 0.00 0.00 0.00 Other 0.00 0.00 Depreciation and Amortization Expense 780 0.00 0.00 0.00 0.00 0.00 0.00 107 861 51 0.00 0.00 0.00 **Total Operating Expenses** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 59,174,438.28 Operating Income (Loss) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,847,871.65 NONOPERATING REVENUES (EXPENSES) 3430 0.00 0.00 0.00 0.00 0.00 0.00 Investment Income 0.00 0.00 0.00 88.23 3440 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Gifts, Grants and Bequests Other Miscellaneous Local Sources 3495 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 oss Recoveries 3740 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Gain on Disposition of Assets 3780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 720 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Interest 790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Miscellaneous Loss on Disposition of Assets 810 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Nonoperating Revenues (Expenses) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 88.23 Income (Loss) Before Operating Transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,847,959.88 3600 0.00 Fransfers In 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9700 0.00 0.00 0.00 0.00 Transfers Out 0.00 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Change In Net Position 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,847,959.88 Net Position, July 1, 2020 2880 0.00 0.00 13,939,339.58 0.00 0.00 0.00 0.00 0.00 0.00 2896 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Adjustments to Net Position 0.00 16,787,299.46 Net Position, June 30, 2021 2780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds									Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Consortium	Consortium	Consortium	Consortium	Consortium			Enterprise		Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,451,723.15
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,248,121.14)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,213,860.08)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(44,537,674.96) 1,452.066.97
Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,452,000.97
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,758.00)
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,758.00)
CASH FLOWS FROM INVESTING ACTIVITIES		0.00				0.00	0.00	0.00		2,052,25
Proceeds from sales and maturities of investments Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	3,972.35 88.23
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,060.58
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,445,369.55
Cash and cash equivalents - July 1, 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,128,704.02
Cash and cash equivalents - June 30, 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,574,073.57
Reconciliation of operating income (loss) to net cash provided										
(used) by operating activities:	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.010.001.00
Operating income (loss) Adjustments to reconcile operating income (loss) to net cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,847,871.65
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,861.51
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,349,917.62)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220,669.16)
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 20,388.76
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,588.70
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,531.83
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,395,804.68)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,452,066.97
Noncash investing, capital and financing activities:		0.00		0.00		0.00	0.00	0.00	A ***	
Borrowing under capital lease Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2021

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	4,600,049.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	113,019.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				142,999.00
Total Assets		0.00	0.00	0.00	4,856,067.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	172,859.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	172,859.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	4,683,208.00
Total Net Position		0.00	0.00	0.00	4,683,208.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2021

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	89X
ADDITIONS					
Miscellaneous	3495				5,884,831.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	5,884,831.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	5,863,034.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	5,863,034.00
Change In Net Position		0.00	0.00	0.00	21,797.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	4,661,411.00
Net position-ending	2785	0.00	0.00	0.00	4,683,208.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2021

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	28,917,858.00	28,917,858.00
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	7,078,456.00	7,078,456.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	1,408,824.00 0.00	1,408,824.00
Due From Other Agencies Due From Insurer	1220 1180	0.00	0.00	5,756,601.00	5,756,601.00
Deposits Receivable Internal Balances	1210	0.00	0.00	474,647.00 0.00	474,647.00
Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Proceeds	1114 1420	0.00	0.00	731,590.00	731,590.00
Leases Receivable	1420	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1230	0.00	0.00	272,389.00	272,389.00
Long-Term Investments Prepaid Insurance Costs	1460 1430	0.00	0.00	3,399,474.00 0.00	3,399,474.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	1,524,020.00	1,524,020.00
Land Improvements - Nondepreciable	1315	0.00	0.00	9,828.00	9,828.0
Construction in Progress Nondepreciable Capital Assets	1360	0.00 0.00	0.00 0.00	426,793.00 1,960,641.00	426,793.00 1,960,641.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	0.00	0.00	2,588,040.78 (1,450,193.09)	2,588,040.78 (1,450,193.09
Buildings and Fixed Equipment Less Accumulated Depreciation	1330 1339	0.00	0.00	42,934,120.69 (13,600,324.72)	42,934,120.69 (13,600,324.72
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	0.00	0.00	16,179,219.72 (12,005,997.46)	16,179,219.72 (12,005,997.40
Motor Vehicles	1350	0.00	0.00	295,065.39	295,065.39
Less Accumulated Depreciation Property Under Leases	1359 1370	0.00	0.00	(138,936.08) 77,877,393.04	(138,936.08 77,877,393.04
Less Accumulated Amortization Audiovisual Materials	1379 1381	0.00	0.00	(9,616,361.81) 370,231.45	(9,616,361.8 370,231.4
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	(163,042.08) 7,322,913.49	(163,042.0) 7,322,913.4
Less Accumulated Amortization	1389	0.00	0.00	(6,679,515.33)	(6,679,515.3)
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	103,912,614.00 105,873,255.00	103,912,614.00 105,873,255.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	153,913,094.00	153,913,094.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.0
Pension Other Postemployment Benefits	1920 1940 1950	0.00	0.00	2,086,164.00	2,086,164.00
Asset Retirement Obligation	1950	0.00	0.00	0.00	0.0
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	2,151,672.00	2,151,672.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00 2,724,181.00	0.0 2,724,181.0
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00 4,323,824.00	0.00 4,323,824.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	283,691.00 539,394.00	283,691.00 539,394.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00 2,211,501.00	0.00 2,211,501.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00 0.00	0.00	0.0
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.0
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage Estimated Unpaid Claims - Self-Insurance Program	2150 2271	0.00	0.00	0.00	0.0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00 0.00	0.00	0.0
Unearned Revenues	2410	0.00	0.00	259,818.00	259,818.0
Lomg-Term Liabilities: Portion Due Within One Year:					
Notes Payable Obligations Under Leases	2310 2315	0.00	0.00	3,787,976.00 1,101,194.00	3,787,976.0
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	1,816,132.00 133,535.00	1,816,132.00 133,535.00
Lease-Purchase Agreements Payable	2340 2350	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.0
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.0
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	0.00	0.00	0.00 6,838,837.00	0.0 6,838,837.0
Portion Due After One Year:	2215				
Notes Payable Obligations Under Leases	2310 2315	0.00	0.00 0.00	19,002,022.00 48,137,080.00	19,002,022.0 48,137,080.0
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	49,265,295.00 44,511.00	49,265,295.0 44,511.0
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.0
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00 6,935,661.00	0.0 6,935,661.0
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.0
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	0.00	0.00 0.00	0.00 123,384,569.00	0.0 123,384,569.0
Total Long-Term Liabilities Total Liabilities		0.00	0.00	130,223,406.00 140,565,815.00	130,223,406.0 140,565,815.0
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00 725,351.00	0.0 725,351.0
Deferred Revenues Pension	2630 2640	0.00	0.00 0.00	0.00 448,859.00	0.0 448,859.0
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	0.00	0.00 1,174,210.00	0.0
NET POSITION					
Net Investment in Capital Assets Restricted For:	2770	0.00	0.00	(5,067,364.00)	(5,067,364.0
Categorical Carryover Programs Food Service	2780 2780	0.00	0.00	0.00	0.0
Debt Service	2780 2780 2780	0.00	0.00	2,553,926.00 312,384.00	2,553,926.0 312,384.0
Capital Projects Other Purposes	2780	0.00	0.00 0.00	1,995,394.00 14,530,401.00	1,995,394.0
Unrestricted	2790	0.00			14,530,401.0

The notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2021

			Program Revenues			Net (Expense)
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2021

			Program Revenues			Net (Expense)
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

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113,140,960.00 4,564,646.00 9,760,095.00 0.00 14,324,741.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2021

				Program Revenues		Net (Expense)
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	60,520,152.00	255,363.93	4,701,394.62	172,308.61	(55,391,084.84)
Student Support Services	6100	2,622,406.00	0.00	347,745.98	0.00	(2,274,660.02)
Instructional Media Services	6200	81,247.00	0.00	32,940.35	0.00	(48,306.65)
Instruction and Curriculum Development Services	6300	3,041,088.00	0.00	34,341.82	0.00	(3,006,746.18)
Instructional Staff Training Services	6400	215,747.00	0.00	67,002.72	0.00	(148,744.28)
Instruction-Related Technology	6500	1,313,723.00	0.00	12,622.72	0.00	(1,301,100.28)
Board	7100	725,843.00	0.00	51,091.97	0.00	(674,751.03)
General Administration	7200	1,940,526.00	0.00	433,369.59	0.00	(1,507,156.41)
School Administration	7300	12,819,589.00	0.00	62,856.31	0.00	(12,756,732.69)
Facilities Acquisition and Construction	7400	3,435,093.00	15,521.14	540,893.73	1,133,978.84	(1,744,699.29)
Fiscal Services	7500	4,537,657.00	0.00	0.00	0.00	(4,537,657.00)
Food Services	7600	299,547.00	6,825.59	53,202.09	0.00	(239,519.32)
Central Services	7700	1,001,486.00	0.00	6,127.87	0.00	(995,358.13)
Student Transportation Services	7800	1,181,664.00	0.00	0.00	0.00	(1,181,664.00)
Operation of Plant	7900	19,784,709.00	90,752.78	311,148.52	4,089,094.60	(15,293,713.10)
Maintenance of Plant	8100	2,596,514.00	0.00	0.00	0.00	(2,596,514.00)
Administrative Technology Services	8200	224,418.00	0.00	0.00	0.00	(224,418.00)
Community Services	9100	3,361,249.00	816,376.56	1,974,482.71	0.00	(570,389.73)
Interest on Long-Term Debt	9200	6,274,479.00	0.00	0.00	2,464,655.95	(3,809,823.05)
Unallocated Depreciation/Amortization Expense		273,276.00				(273,276.00)
Total Component Unit Activities		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00	(108,576,314.00)

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2021

					Net (Expense)	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	60,520,152.00	255,363.93	4,701,394.62	172,308.61	(55,391,084.84)
Student Support Services	6100	2,622,406.00	0.00	347,745.98	0.00	(2,274,660.02)
Instructional Media Services	6200	81,247.00	0.00	32,940.35	0.00	(48,306.65)
Instruction and Curriculum Development Services	6300	3,041,088.00	0.00	34,341.82	0.00	(3,006,746.18)
Instructional Staff Training Services	6400	215,747.00	0.00	67,002.72	0.00	(148,744.28)
Instruction-Related Technology	6500	1,313,723.00	0.00	12,622.72	0.00	(1,301,100.28)
Board	7100	725,843.00	0.00	51,091.97	0.00	(674,751.03)
General Administration	7200	1,940,526.00	0.00	433,369.59	0.00	(1,507,156.41)
School Administration	7300	12,819,589.00	0.00	62,856.31	0.00	(12,756,732.69)
Facilities Acquisition and Construction	7400	3,435,093.00	15,521.14	540,893.73	1,133,978.84	(1,744,699.29)
Fiscal Services	7500	4,537,657.00	0.00	0.00	0.00	(4,537,657.00)
Food Services	7600	299,547.00	6,825.59	53,202.09	0.00	(239,519.32)
Central Services	7700	1,001,486.00	0.00	6,127.87	0.00	(995,358.13)
Student Transportation Services	7800	1,181,664.00	0.00	0.00	0.00	(1,181,664.00)
Operation of Plant	7900	19,784,709.00	90,752.78	311,148.52	4,089,094.60	(15,293,713.10)
Maintenance of Plant	8100	2,596,514.00	0.00	0.00	0.00	(2,596,514.00)
Administrative Technology Services	8200	224,418.00	0.00	0.00	0.00	(224,418.00)
Community Services	9100	3,361,249.00	816,376.56	1,974,482.71	0.00	(570,389.73)
Interest on Long-Term Debt	9200	6,274,479.00	0.00	0.00	2,464,655.95	(3,809,823.05)
Unallocated Depreciation/Amortization Expense		273,276.00				(273,276.00)
Total Component Unit Activities		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00	(108,576,314.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	
Change in Net Position	
Net Position, July 1, 2020	
Adjustments to Net Position	
Net Position, June 30, 2021	

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Osceola County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

Reporting Entity

The Osceola County School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) Rules. The governing body of the District is the Board, which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Osceola County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component units are included within the District's reporting entity:

• <u>Blended Component Units</u>. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District.

The District's employee group health and life insurance program, described in a subsequent note, is administered through the Osceola County District School Board Group Health and Life Insurance Trust (Trust). Assets necessary to fund the program are transferred to the Trust; however, under the terms of the Trust agreement, the District retains control of the assets. Therefore, the financial activities of the Trust are reported in the District's financial statements. Separate financial statements for the Trust are not published.

The Osceola County School Board Leasing Corporation, Inc. (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment. The governing board of the Leasing Corporation is the Board. Due to the substantive economic relationship between the District and the

Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

• <u>Discretely Presented Component Units</u>. The component units columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that they are legally separate from the District.

The Foundation for Osceola Education, Inc. (Foundation), is a separate not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to provide charitable and educational aid to the Board, to promote education, and to encourage research, learning, and dissemination of information. Additionally, the Foundation entered into two separate charter agreements with the District to operate Bellalago Charter Academy, and PM Wells Charter Academy, which are considered divisions of the Foundation and are included in the Foundation's financial statements. Because of the nature and significance of its relationship with the District, the Foundation is considered a component unit. An annual audit of the organization's financial statements is conducted by an independent certified public accountant and is filed in the District's administrative office at 817 Bill Beck Boulevard, Kissimmee, Florida, 34744.

The Bellalago Educational Facilities Benefit District and the Flora Ridge Educational Facilities Benefit District (Benefit Districts) are separate districts organized pursuant to Chapter 125, Florida Statutes, and Section 1013.355, Florida Statutes, to provide for the timely construction and maintenance of school facilities. The Benefit Districts are an alternate mechanism that allows for the sharing of educational facilities costs that are necessary to accommodate new growth and development. The Benefit Districts have imposed a specific financial burden on the Osceola County School District and are considered fiscally dependent in accordance with the criteria described in Governmental Accounting Standards Board *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. A staff member of the Osceola County School District has been appointed to the board of each Benefit District. Audits of the Benefit District's annual financial statements are conducted by an independent certified public accountant and are filed in the District's administrative office at 817 Bill Beck Boulevard, Kissimmee, Florida, 34744.

American Classical Charter Academy, Bellalago Educational Facilities Benefit District, BridgePrep Academy of Osceola, BridgePrep Academy of Saint Cloud, Creative Inspiration Journey School, Flora Ridge Educational Facilities Benefit District, Florida Cyber Charter Academy at Osceola, The Foundation for Osceola Education, Inc., Four Corners Charter School, Inc., Four Corners Upper School, Lincoln-Marti Charter Schools, Inc., Main Street High School, Mater Academy Preparatory High School, Mater Academy St. Cloud, Mater Brighton Lakes Academy, Mater Palms Academy, New Dimensions High School, Inc., Osceola Science Charter School, Renaissance Charter School at Boggy Creek, Renaissance Charter School at Poinciana, Renaissance Charter School at Tapestry, Sports Leadership Arts Management, St. Cloud Preparatory Academy, Inc., UCP Osceola Charter School, Victory Charter School K-8, and Victory Charter School are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act; and Section 1002.33, Florida Statutes. The charter schools operate under a charter approved by their sponsor, the Osceola County District School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District. The financial data reported on the accompanying statements was derived from the charter school's audited financial

statements for the fiscal year ended June 30, 2021. The audit reports are filed in the District's administrative offices at 817 Bill Beck Boulevard, Kissimmee, Florida, 34744.

Basis of Presentation: Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- <u>Special Revenue Other Federal Programs Fund</u> to account for funds from the State or Federal Government which are restricted for Federal programs.
- <u>Special Revenue</u>—Federal Education Stabilization Fund to account for funds from Federal Government in support of ongoing state and institutional COVID 19 recovery efforts.
- <u>Capital Projects Other Fund</u> to account for other miscellaneous funds from various sources which are restricted for capital outlay purposes.

Additionally, the District reports the following proprietary and fiduciary fund types:

- <u>Internal Service Funds</u> to account for the District's individual self-insurance programs.
- <u>Custodial Funds</u> to account for resources held for student activities and groups.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Sales taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences are recognized when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The charter schools, the Foundation, and the Benefit Districts, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, cash with fiscal agent, demand deposits, and short-term, highly liquid investments with original maturities of 3 months or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, the Florida Public Assets for Liquidity Management (Florida PALM), and Money Market accounts.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits, except for cash dividends and interest held in an investment account, are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

Investments

Investments consist of amounts placed in SBA Debt Service accounts for investment of debt service money, amounts placed with the SBA for participation in Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME and Florida PALM are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The SBA and Florida PALM indicate that the District's investments in the Florida PRIME and Florida PALM are Securities and Exchange Commission Rule 2a7-like external investment pools. These investments are reported at fair value, which is amortized cost. The District also invests in Florida Fixed Income Trust (FL FIT) external investment pool in which shares are owned in the fund, rather than in the underlying investments. FL FIT investments are reported at net asset value (NAV). The District's other investments consist of US Treasury Bonds, Municipal Bonds, Federal Agency Securities and Mortgages, Federal Agency Bonds, and corporate notes are reported at fair value.

Types and amounts of investments held at fiscal year-end are described in Note 3.

Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories held at the maintenance department, transportation department, central warehouse and for the District's food service program are stated at cost valued on a weighted-average basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The District applies the consumption method to account for its inventories. As such, the expenditure for supplies inventory is recognized when the supplies are actually used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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> Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000 for tangible personal property and \$25,000 for real property. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Improvements Other Than Buildings	8 - 40 years
Buildings, Fixed Equipment, and	
Investment in Educational Facilities Benefit District	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	3 - 5 years

Current year information relative to changes in capital assets is described in Note 5.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports separate sections for deferred outflows of resources.

The deferred outflow of resources represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of net position reports separate sections for deferred inflows of resources. The deferred inflow of resources represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The District has three items that qualify for reporting in the deferred outflows of resources and deferred inflows of resources sections of the statement of net position. The deferred charges on refunding reported in the government-wide statement of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Changes in net pension liability are reported as deferred outflows of resources and deferred inflows of resources related to pensions. The deferred outflows of resources and deferred inflows of resources related to pensions are discussed in a subsequent note. Changes in Other Postemployment Benefits ("OPEB") liability are reported as deferred inflows of resources related to OPEB. The deferred outflows of resources related to OPEB. The deferred outflows of resources and deferred inflows of resources related to OPEB. The deferred outflows of resources related to OPEB.

Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance

Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in Note 11.

Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Debt premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Bonds and certificates of participation payable are reported net of the applicable premium or discount.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Changes in long-term liabilities for the current year are reported in Note 9.

Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the

fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution authorized the Chief Business and Finance Officer to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In addition, the District has adopted Board Rule 7.10 which establishes "contingency reserves" to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year's budget adoption. School Board Rule 7.10 requires an amount equal to 6 percent of the General Fund revenues and other financing sources to be reserved for contingency purposes. The Superintendent shall obtain approval from the School Board if at any time it is projected that this balance will not be maintained.

Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of 5 months following the date of the original reporting. Such amendments may impact funding allocations for subsequent fiscal years. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

A schedule of revenue from State sources for the current year is presented in Note 14.

District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Osceola County Property Appraiser, and property taxes are collected by the Osceola County Tax Collector.

The Board adopted the 2020 tax levy on September 8, 2020. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Osceola County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in Note 15.

Educational Impact Fees

Osceola County imposes an educational impact fee based on an ordinance adopted by the County Commission in 1992. This ordinance has been amended from time to time, most recently in March 2018, when Ordinance 2018-21 established the revised rates to be collected. The educational impact fee is collected for all new residential construction within the County. The fees are collected by the County and each municipality within the County, based on an interlocal agreement. The fees can only be used for capital expenditures directly affected by new residential growth. Educational impact fee credits granted in exchange for land are shown in the government-wide financial statements as unearned revenue until the credits are used, at which time the revenues are recognized.

Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Proprietary Funds Operating and Non-Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

2. ACCOUNTING CHANGES

The District implemented GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The District considers the school internal funds to meet the criteria for reporting as fiduciary activities in the custodial funds. As such, the beginning net position of the custodial funds was increased by \$4,661,411.

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3. INVESTMENTS

As of June 30, 2021, the District has the following investments and maturities:

Investment	Maturities	Fair Value				
Cash Equivalents						
State Board of Administration (SBA):	_					
Florida PRIME	50 Day Average	\$ 82,282,796				
Florida Public Assets for Liquidity Management (PALM)	56 Day Average	47,837,694				
Money Market:						
Goldman Sachs Financial Square Govt. Fund	30 Day Average	19,926				
Total Cash Equivalents			\$ 130,140,416			
Investments						
Florida Fixed Income Trust (FIT)	299 Days	105,754,946				
SBA Debt Service Accounts	6 Months	41,098				
US Treasury Bonds	2/2022 - 11/2024	123,980,759				
Municipal Bonds	3/2022 - 7/2025	6,599,215				
Federal Agency Mortgage-Backed Securities	10/2026 - 7/2035	4,388,457				
Federal Agency Collateralized Mortgages	9/2021 - 4/2041	7,354,631				
Federal Agency Bonds	6/2022 - 12/2023	34,235,207				
Corporate Note	11/2021 - 6/2025	35,456,048				
Commercial Paper	January 1, 2022	1,263,757				
Bank Note	05/2022 - 07/2022	740,234				
Total Investments			319,814,352			
Total Cash Equivalents and Investments			\$ 449,954,768			

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

- The District's investment policy limits investments to a maximum of 5½ years and the investment of current operating funds to no longer than 2 years.
- Florida PRIME had a weighted average days to maturity (WAM) of 53 days, Florida PALM had a WAM of 50 days, Florida FIT had a WAM of 299 days, and Money Market funds had a WAM of 30 days at June 30, 2021. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.
- For Florida PRIME, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to

continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days." With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made. As of June 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

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Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

- The District's investment policy allows for investments in certificates of deposit, time deposits, securities of the United States Government, other forms of authorized investments described in the Florida Statutes, and money market funds based on the highest rating by any one Nationally Recognized Statistical Ratings Organization (NRSRO).
- The District's investments in SBA Debt Service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by SBA for managing interest rate risk and credit risk for this account.
- As of June 30, 2021, the District's investments in Florida PRIME, the Florida PALM, and Money Market accounts are rated "AAAm" by Standard & Poor's. Investments in Florida FIT are rated AAAf/S1 by Fitch.

Custodial credit risk is the risk of loss attributed to the failure of the depository bank.

Section 218.415(18), Florida Statutes, requires the District to earmark all investments and (1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; (2) if in a book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or (3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's investments are held by a safekeeping agent, in the name of the District.

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Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

The District's investment policy limits the amounts the District may invest in any one issuer, based on the type of instrument as follows:

Investment Type	Percent
United States Government Securities	100%
United States Government Agencies	75%
Corporates	25%
Municipals	25%
Agency Mortgage-Backed Securities	25%
Non-Negotiable Collaterized Bank Deposits/Savings Accounts	50%
Commercial Paper	25%
Bankers' Acceptances	10%
Repurchase Agreements	40%
Money Market Funds	50%

- Most of the District's investments are issued or explicitly guaranteed by the United States Government or are in external investment pools, which do not require disclosure for concentration of credit risk. Remaining investments are in compliance with investment policy limits.
- As of June 30, 2021, approximately 39 percent of the District's investment were in US Treasury Bonds, followed 33 percent in Florida FIT and 11 percent in Corporate Notes.

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The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 of the fair value hierarchy are inputs valued using quoted prices in active markets for identical assets; Level 2 inputs are valued using other significant observable inputs; Level 3 inputs are valued using significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2021:

Investment by fair value level		al Year Ending 6/30/2021	Active Ider	ted Prices in e Markets for ntical Assets (Level 1)	Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)	
SBA Debt Service Accounts	\$	41,098.00	\$	56,002.00	\$	-	\$	-
U.S. Treasury Bonds		123,980,759		-		123,980,759		-
Municipal Bonds		6,599,215		-		6,599,215		-
Federal Agency Mortgage-Backed Securities		4,388,457		-		4,388,457		-
Federal Agency Collateralized Mortgage Obligations		7,354,631		-		7,354,631		-
Federal Agency Bonds		34,235,207				34,235,207		
Corporate Note		35,456,048				35,456,048		
Commercial Paper		1,263,757		-		1,263,757		-
Bank Note		740,234		-		740,234		-
Total Investments by fair value level	Ş	214,059,406	\$	56,002	\$	214,018,308	\$	-
Investments Measured at Net Asset Value (NAV)								
Florida Fixed Income Trust-FIT		105,754,946						
Total Investments at NAV	\$	105,754,946						
Total Investments	\$	319,814,352						

SBA Debt Service Accounts classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. U.S. Treasury Bonds, Municipal Bonds, Federal Agency Bond, Securities and Mortgage Obligations, and Corporate Notes classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

4. RECEIVABLES

The majority of receivables are due from other agencies. These receivables and the remaining accounts receivable are considered to be fully collectible. As such, no allowance for uncollectible accounts receivable is accrued.

5. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 49,735,514	\$ 10,400,314		\$ 60,135,828
Land Improvements, Nondepreciable	1,707,332	895,386	-	2,602,718
Construction in Progress	107,811,682	48,234,674	116,344,861	39,701,495
Total Capital Assets Not Being Depreciated	159,254,528	59,530,374	116,344,861	102,440,041
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	41,767,221	455,701	-	42,222,922
Buildings and Fixed Equipment	1,151,227,814	114,992,426	-	1,266,220,240
Furniture, Fixtures, and Equipment	65,427,272	5,357,853	7,224,250	63,560,875
Investment in Educational Facilities Benefit				
District	14,158,434		-	14,158,434
Motor Vehicles	49,828,163	4,201,169	2,769,165	51,260,167
Audio Visual Materials and Computer Software	5,535,510	69,340	126,157	5,478,693
Total Capital Assets Being Depreciated	1,327,944,414	125,076,489	10,119,572	1,442,901,331
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	30,939,143	1,262,134	-	32,201,277
Buildings and Fixed Equipment	465,723,709	30,124,046	-	495,847,755
Furniture, Fixtures, and Equipment	46,580,218	5,487,874	7,167,509	44,900,583
Investment in Educational Facilities Benefit				
District	3,644,426	267,198		3,911,624
Motor Vehicles	30,533,711	2,865,388	2,766,145	30,632,954
Audio-Visual Materials and Computer Software	5,434,068	46,529	98,792	5,381,805
Total Accumulated Depreciation	582,855,275	40,053,169	10,032,446	612,875,998
Total Capital Assets Being Depreciated, Net	745,089,139	85,023,320	87,126	830,025,333
Governmental Activities Capital Assets, Net	\$ 904,343,667	\$ 144,553,694	\$ 116,431,987	\$ 932,465,374

Depreciation expense was charged to functions as follows:

Function	 Amount			
GOVERNMENTAL ACTIVITIES				
Student Transportation Services	\$ 2,865,388			
Unallocated	37,187,781			
Total Depreciation Expense - Governmental Activities	\$ 40,053,169			

6. EDUCATIONAL FACILITIES BENEFIT DISTRICT AGREEMENT PAYABLE

Pursuant to Section 1013.355, Florida Statutes, the District entered into an interlocal agreement with Osceola County, Florida, dated September 15, 2003, authorizing the creation of the Bellalago Educational Facilities Benefit District (Benefit District). The purpose of the Benefit District is to finance the construction of school facilities using a combination of sources, including impact fees, non-ad valorem assessments from homeowners, charter capital, and payments from the District. The District also entered into a charter contract on April 6, 2004, with the Foundation for Osceola Education, Inc. (Foundation), creating Bellalago Charter Academy. The Foundation

entered into an interlocal agreement with the Benefit District under which it agreed to pay to the Benefit District any charter capital received in exchange for use of the school facilities. On December 16, 2003, the District entered into an interlocal funding agreement with the Benefit District and Avatar Properties, Inc., to formalize the obligations of the parties. Under the terms of this agreement, the District is obligated to pay the portion of debt service on bonds issued by the Benefit District not otherwise funded by impact fees, non-ad valorem assessments, and charter capital. Phase I of the construction was funded through bonds issued by the Benefit District at a rate of 6.05 percent. Phase II of the construction was funded by issuing a second series of bonds by the Benefit District at a rate of 5.83 percent.

On May 28, 2014, the District issued \$23,150,000 in refunding Capital Improvement Refunding Bonds, Series 2014A, with an average interest rate of 3.48 percent, to refund and redeem \$23,535,000 of the District's outstanding Capital Improvement Revenue Bonds Series 2004A and 2004B. The 2014A Series were issued to reduce the total debt service payments from the 2004A and 2004B certificates, resulting in savings to the District of \$6,181,793 over the next 20 years.

Fiscal Year Ending June 30	Total	Principal		Interest
Ending June 50	 TOTAL	i inicipai	_	Interest
2022	926,669	470,453		456,216
2023	924,878	508,015		416,863
2024	923,835	546,248		377,587
2025	913,629	575,274		338,355
2026	914,075	614,519		299,556
2027-2031	4,429,361	3,505,690		923,671
2032-2034	 1,710,482	 1,600,794		109,688
Total	\$ 10,742,929	\$ 7,820,993	\$	2,921,936

Estimated amounts payable for the Benefit District agreement are as follows:

The amounts required from the District in the future are dependent on the amount of charter capital received, which is dependent on enrollment at the school and the level of funding appropriated annually by the Legislature.

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7. CERTIFICATES OF PARTICIPATION

Certificates of Participation at June 30, 2021, are as follows:

Series	0	Amount Outstanding	Interest Rate (percent)	Lease Term Maturity	Original Amount
2010 COPS, Series A (QSCB)	\$	40,500,000	$6.658^{(1)}$	2027	40,500,000
2013 COPS Refunding		25,085,000	3.375 - 5.0	2028	41,880,000
2014 COPS Refunding		3,605,000	2.24	2028	12,005,000
2015 COPS Refunding		3,935,000	2.67	2025	8,310,000
2017 COPS Refunding		44,115,000	2.1	2027	58,170,000
2020 COPS Refunding		4,770,000	0.76	2024	6,340,000
Total		122,010,000			
Plus: Unamortized Premiums		2,133,477			
Total Certificates of Participation	\$	124,143,477			

Note (1): The Series 2010A Lease is designated as a "Qualified School Construction Bond" (QSCB) as defined in Section 54F of the Internal Revenue Code, and pursuant to Section 6431 of the Code, the School Board has elected to receive federal subsidy payments on each interest payment date for the Series 2010A Certificates in an amount equal to the lesser of the amount of interest payable with respect to the Series 2010A Certificates on such date or the amount of interest which would have been payable with respect to the Series 2010A Certificates if the interest were determined at the applicable tax credit rate for the Series 2010A Certificates pursuant to Section 54A(b)(3) of the Code.

The District entered into a master financing arrangement on April 1, 1992, which arrangement was characterized as a lease-purchase agreement, with the Osceola School Board Leasing Corporation, Inc., whereby the District secured financing of various educational facilities. The financings were accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District properties to the Osceola School Board Leasing Corporation, Inc., with a rental fee of \$1 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term, the District may be required to surrender the sites included under the various Ground Lease Agreements for the benefit of the securers of the Certificates for a period of time specified by the arrangement as follows:

Certificates	Lease Term
Series 2010	Earlier of date paid in full or April 30, 2027
Series 2013, Refunding	Earlier of date paid in full or June 30, 2028
Series 2014, Refunding	Earlier of date paid in full or June 30, 2028
Series 2015, Refunding	Earlier of date paid in full or August 30, 2024
Series 2017, Refunding	Earlier of date paid in full or June 30, 2027
Series 2020, Refunding	Earlier of date paid in full or June 30, 2024

The District properties included in the ground leases under this arrangement include the following:

Certificates	Description of Properties
Series 2010	Osceola High School Renovations, Thacker Avenue Elementary School Renovations, and Highlands Elementary School Renovations
Series 2013, Refunding	Liberty High School and Chestnut Elementary School
Series 2014, Refunding	Poinciana High School (correct defects/deficiencies to original construction), Kissimmee Elementary School, Liberty High School, and Chestnut Elementary School
Series 2015, Refunding	Four Corners Charter School
Series 2017, Refunding	Celebration High School, Poinciana High School Auditorium, and the Osceola County School for the Arts
Series 2020, Refunding	Poinciana High School (correct defects/deficiencies to original construction), Horizon Middle School, Osceola High School Classroom Addition and Labs, and Kissimmee Elementary

The lease payments are payable by the District, semiannually, on June 1 and December 1 for Series 2013, 2014, 2017 and 2020; February 1 and August 1 for Series 2015; and a bullet maturity due on April 1, 2027 for Series 2010. The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

	CC	OPs	COPs from Dir and Direct		
Fiscal Year Ending June 30	Principal Interest		Principal	Interest	Total
2022	2,715,000	3,855,352	8,305,000	1,135,868	16,011,220
2023	2,820,000	3,746,752	8,460,000	976,915	16,003,667
2024	2,965,000	3,605,752	8,620,000	814,698	16,005,450
2025	3,110,000	3,457,502	8,910,000	649,046	16,126,548
2026	2,150,000	3,302,003	9,165,000	469,777	15,086,780
2027-2028	51,825,000	3,684,690	12,965,000	358,064	68,832,754
Total Minimum Lease Payments	65,585,000	\$ 21,652,051	56,425,000	\$ 4,404,367	\$ 148,066,418
Plus: Unamortized Premiums	2,133,477		-		
Total Certificates of Participation	\$ 67,718,477		\$ 56,425,000		

Qualified School Construction Bonds

The District issued Certificates of Participation (COPs) dated April 29, 2010, under the Qualified School Construction Bond (QSCB) Program pursuant to Section 54F of the United States Internal Revenue Code of 1986 as amended (the Code). The QSCB Program provides for an issuer interest rate subsidy on certain bonds or COPs. The School District of Osceola County received an approved allocation of funds from the Florida Department of Education sufficient for the designation of the Series 2010A COP as a QSCB under the Code. Pursuant to Section 6431 of the Code, the District has elected to receive Federal subsidy payments (the Issuer Subsidy) from the United States Treasury on each interest payment date for the Series 2010A Certificates in an amount equal to the lesser of the amount of interest payable with respect to the Series 2010A Certificates

if the interest were determined at the applicable tax credit rate pursuant to Section 54aA(b)(3) of the Code. The tax credit rate which would have been applicable to the Series 2010A Certificates is 5.8 percent.

The Series 2010A Certificates were issued in the amount of \$40,500,000. Interest payments are to be made to the holders of the Certificates on April 1st and October 1st of each year at the stated coupon rate of 6.658 percent with the Issuer Subsidy received by the District on the same date. The principal amount of the Certificates is to be repaid in one lump sum on April 1, 2027. Currently, the District deposits \$2,311,849 into a Sinking Fund annually on April 1st. The accumulated amount in this fund plus interest at a projected 3 percent is to be used to repay the principal amount of these certificates upon maturity.

8. BONDS PAYABLE

Bonds payable at June 30, 2021, are as follows:

Bond Type	Amount Outstanding				Interest Rates (Percent)	Annual Maturity To	Original Amount
State School Bonds:							
Series 2011A, Refunding	\$	315,000	3.0 - 5.0	2023	1,135,000		
Series 2014A, Refunding		759,000	3.0 - 5.0	2025	1,796,000		
Series 2017A, Refunding		644,000	5.0	2026	986,000		
Series 2020A, Refunding		91,000	5.0	2022	215,000		
District Revenue Bonds:							
Sales Tax Revenue Series 2015		16,854,000	2.29	2025	30,087,000		
Sales Tax Revenue Series 2017		8,605,000	1.72	2024	19,420,000		
Capital Outlay Sales Tax Rev. Series 2017		71,695,000	2.75	2033	86,250,000		
Capital Outlay Sales Tax Rev. Series 2020		75,150,000	1.52	2030	75,150,000		
Total Bonds		174,113,000					
Plus: Unamortized Bond Premium		206,516					
Total Bonds Payable	\$	174,319,516					

The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

State School Bonds

These bonds are issued by the SBE on behalf of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

District Revenue Bonds

The School Board issued Sales Tax Revenue Bonds, Series 2007A and 2007B on April 12, 2007, totaling \$47,580,000 and \$32,255,000, respectively. These bonds are authorized by Chapter 1001, Florida Statutes and Chapter 212, Part I, Florida Statutes. A resolution providing for the issuance of the bonds was adopted by the Board on March 20, 2007. Proceeds of the discretionary local government infrastructure sales tax surtax received by the District pursuant to an interlocal agreement between Osceola County, the cities of Kissimmee and St. Cloud, and the District are pledged for the payment of bonds. Proceeds of the 2007A bonds were used to finance the acquisition, construction, reconstruction, renovation, and equipping of certain capital

improvements and educational facilities within the District. Proceeds of the 2007B bonds were used to advance-refund a portion of the District's outstanding Sales Tax Revenue Bonds, Series 2001.

On July 17, 2015, the District issued Sales Tax Revenue Bonds, Series 2015. Proceeds of the 2015 bonds were used to advance-refund a portion of the Series, 2007A bonds. On September 21, 2016, the District reissued the Sales Tax Revenue Bonds, Series 2015 to modify the terms of bond and reduce the interest rate payable on the outstanding principal balance of the bonds. On June 16, 2017, the District issued Sales Tax Revenue Bonds, Series 2017, to refund a portion of the Series, 2007B.

Both, the Sales Tax Revenue Bonds, Series 2015 and Series 2017 contain provisions by which the purchaser can, upon the occurrence and continuation of an event of default, impose a default interest rate of 6 percent, in excess of the rate of interest on the bonds, until the default.

In November 2016, Osceola County voters approved by referendum the imposition of a one-half cent discretionary sales surtax to be effective beginning January 1, 2017, and ending December 31, 2036. A resolution providing for the issuance of the Capital Outlay Sales Tax Revenue Bonds, Series 2017, was adopted by the Board on May 2, 2017, and pledging the one-half cent discretionary sales surtax for the principal and interest payments of the bonds. On May 11, 2017, the District issued bonds in the amount of \$86,250,000. On September 2, 2020, the Board adopted an amending and supplementing resolution to issue additional Capital Outlay Sales Tax Revenue bonds. On September 8, 2020, the District issued Capital Outlay Sales Tax Revenue bonds. On September 8, 2020, the District issued Capital Outlay Sales Tax Revenue Bonds, Series 2020A in the amount of \$75,150,000. The proceeds of the bonds will be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, land acquisition, land improvement, design and engineering costs, retrofitting and providing for technology implementation, including hardware and software, for the various sites within the District.

Both the Capital Outlay Sales Tax Revenue Bonds, Series 2017 and 2020 contain provisions by which the purchaser can, upon the occurrence and continuation of an event of default, impose a default interest rate of Prime plus 8 percent, to the lesser of 18% or the maximum allowed rate by law.

The District has pledged a combined total of \$155,072,698 of discretionary and capital outlay surtax sales revenues (sales tax revenues) in connection with the Series 2015 and 2017 Sales Tax Revenue and 2017 and 2020 Capital Outlay Sales Tax Bond issues described above. During the 2020-21 fiscal year, the District recognized sales tax revenues totaling \$45,489,330 and expended \$14,347,604 (33 percent) of these revenues for debt service directly collateralized by these revenues. The pledged sales tax revenues are committed until final maturity of the debt, or October 1, 2032. Assuming a nominal growth rate in the collection of sales tax revenue stream has been pledged in connection with debt service on the revenue bonds.

Bonds payable as of June 30, 2021 are as follows:

	Bonds					Bonds from Di				
			nds			and Direct	Place			
Fiscal Year Ending June 30		Principal		Interest		Principal		Interest		Total
State School Bonds:										
2022	\$	549,000	\$	81,850	\$	-	\$	-	\$	630,850
2023		497,000		57,400		-		-		554,400
2024		358,000		35,850		-		-		393,850
2025		254,000		17,950		-		-		271,950
2026		151,000		7,550		-		-		158,550
Total State School Bonds		1,809,000		200,600		-		-		2,009,600
District Revenue Bonds:										
2022		-		-		18,182,000		3,584,575		21,766,575
2023		-		-		18,602,000		3,171,002		21,773,002
2024		-		-		18,991,000		2,799,473		21,790,473
2025		-		-		19,704,000		2,419,782		22,123,782
2026						13,165,000		2,017,282		
2027-2031		-		-		70,025,000		5,864,653		75,889,653
2032-2033		-		-		13,635,000		378,879		14,013,879
Total District Revenue Bonds						172,304,000		20,235,646		177,357,364
Total	\$	1,809,000	\$	200,600	\$	172,304,000	\$	20,235,646	\$	179,366,964

9. CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

Description	•	Balance 7-1-20	 Additions	 Deductions	•	Balance 6-30-21	 Due in One Year
GOVERNMENTAL ACTIVITIES							
Bonds Payable	\$	2,629,961		\$ 614,445	\$	2,015,516	\$ 610,537
Bonds from Direct Borrowings and							
Direct Placements		108,111,000	75,150,000	10,957,000		172,304,000	18,182,000
Certificates of Participation Payable		70,638,259		2,919,782		67,718,477	3,027,652
COP from Direct Borrowings and							
Direct Placements		64,570,000		8,145,000		56,425,000	8,305,000
Educational Facilities Benefit District							
Agreement Payable		8,254,205		433,211		7,820,994	470,453
Impact Fee Credit Vouchers		13,475		13,475		-	-
Net Pension Liability		297,815,602	155,712,433	104,694,949		348,833,086	1,089,455
Other Postemployment Benefits Payable		15,687,722	5,030,901	4,136,271		16,582,352	1,124,826
Compensated Absences Payable		39,187,184	 16,927,604	 19,969,373		36,145,415	 2,900,408
Total Governmental Activities	\$	606,907,408	\$ 252,820,938	\$ 151,883,506	\$	707,844,840	\$ 35,710,331

The District's outstanding COPs from direct borrowings and direct placements totaled \$56,425,000, and \$172,304,000 for bonds. Information related to securities pledged as collateral and events of default provisions related to COPs and bonds are discussed in Note 7 and Note 8, respectively.

For the governmental activities, compensated absences, pension, and other postemployment benefits are generally liquidated with resources of the General Fund.

10. FUND BALANCE REPORTING

The following is a schedule of fund balances by category at June 30, 2021:

	Major Funds									
		General	Special Rev Other Fe	deral	Special Revenue - Federal Education Stabilization Funds		pital Projects - Other Capital Projects	Nonmajor overnmental Funds	Tota	Governmental Funds
Fund Balances										
Nonspendable:										
Inventory	\$	2,976,253	\$	-	-	\$	-	\$ 668,749	\$	3,645,002
Restricted:										
State Categorical Programs		17,919,769		-	-		-	-		17,919,769
Debt Service		-		-	-		-	26,338,429		26,338,429
Capital Projects		-		-	-		353,253,324	53,842,315		407,095,639
Grants and Programs		6,271,225		-	-		-	-		6,271,225
Food Services		-		-	-		-	16,930,238		16,930,238
Assigned:										
Contract Commitments		1,532,559		-	-		-	-		1,532,559
Carryover Appropriations		4,987,074		-	-		-	-		4,987,074
Unassigned		55,301,401		-			-	 		55,301,401
Total Fund Balances	\$	88,988,281	\$	-		\$	353,253,324	\$ 97,779,731	\$	540,021,336

In addition to committed and assigned fund balance categories discussed in the Fund Balance Policies note disclosures, fund balance may be classified as follows:

Non-spendable Fund Balance

Non-spendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. The District has inventory of \$3,645,002 classified as non-spendable.

Restricted Fund Balance

Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District has a total of \$474,555,300 in restricted fund balance as of June 30, 2021.

Unassigned Fund Balance

The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes. As discussed in the Fund Balance Policies note disclosure, the District has set aside "contingency reserves" as per School Board Rule 7.10. The contingency funds of 32,700,000 are included as part of the unassigned general fund balance of \$55,301,401.

11. RETIREMENT PLANS

> FLORIDA RETIREMENT SYSTEM (FRS) – DEFINED BENENFIT PENSION PLANS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled \$57,997,268 for the fiscal year ended June 30, 2021.

FRS Pension Plan

<u>Plan Description</u>. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- FRS, Regular Class Members of the FRS who do not qualify for membership in the other classes.
- FRS, Elected County Officers Class Members who hold specified elective offices in local government.
- FRS, Senior Management Service Class Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

<u>Benefits Provided.</u> Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 years of service	1.68
Elected County Officers	3.00
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions.</u> The Florida Legislature establishes contribution rates for participating employees and employees. Contribution rates during the 2020-21 fiscal year were as follows:

	Percent of Gross Salary				
Class or Plan	Employee	Employer (A)			
FRS, Regular	3.00	8.28			
FRS, Elected County Officers	3.00	49.18			
FRS, Senior Management	3.00	27.29			
DROP - Applicable to Members from					
All of the Above Classes or Plans	0.00	16.98			
Florida Retirement System, Reemployed Retiree	(B)	(B)			

Notes: (A) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Program.

(B) Contribution rates are dependent upon retirement class or plan in which reemployed.

The District's contributions to the Plan totaled \$23,955,929 for the fiscal year ended June 30, 2021.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Outflows of Resources and Deferred</u> <u>Inflows of Resources Related to Pensions</u>. At June 30, 2021, the District reported a liability of \$244,129,681 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.560893965 percent, which was a decrease of 0.021439331 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$49,469,819 related to the Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	 erred Outflows f Resources	 erred Inflows f Resources
Differences between expected and		
actual experience	\$ 9,303,921	\$
Change of assumptions	44,008,783	
Net difference between projected and actual		
earnings on FRS pension plan investments	14,474,390	
Changes in proportion and differences between		
District FRS contributions and proportionate		
share of contributions	1,675,722	5,926,666
District FRS contributions subsequent to		
the measurement date	 18,285,897	
Total	\$ 87,748,713	\$ 5,926,666

The deferred outflows of resources related to pensions, totaling \$18,285,897, resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2022	\$ 12,409,873
2023	20,761,297
2024	17,934,798
2025	10,548,151
2026	1,882,031
Total	\$ 63,536,150

<u>Actuarial Assumptions.</u> The total pension liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.05 percent, average, induding inflation
Investment rate of return	7.0 percent, net of pension plan investment expense,
	induding inflation

Mortality rates were based on PUB2010 base table with Scale MP-2018. The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

			Compound	
	Target	Annual	Annual	
	Allocation	Arithmetic	(Geometric)	Standard
Asset Class	(A)	Return	Return	Deviation
Cash	1.0%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global Equity	54.2%	8.0%	6.7%	17.1%
Real Estate	10.3%	6.4%	5.8%	11.7%
Private Equity	11.1%	10.8%	8.1%	25.7%
Strategic Investments	4.4%	5.5%	5.3%	6.9%
Total	100%			
Assumed inflation - Mean		2.4%		1.7%

Note: (A) As outlined in the Plan's investment policy.

<u>Discount Rate.</u> The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.</u> The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

		1%		Current		1%
	_	Decrease	_D	iscount Rate	_	Increase
		5.8%	_	6.8%	_	7.8%
District's proportionate share of						
the net pension liability	\$	343,773,738	\$	244,129,681	\$	107,970,386

<u>Pension Plan Fiduciary Net Position.</u> Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

<u>Payables to the Pension Plan</u>. At June 30, 2020, the District reported a payable of \$3,927,900 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2021.

HIS Pension Plan

<u>Plan Description</u>. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

<u>Benefits Provided.</u> For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

<u>Contributions.</u> The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$4,932,141 for the fiscal year ended June 30, 2021.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.</u> At June 30, 2021, the District reported a net pension liability of \$107,703,405 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within one year, net of the Districts proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was

determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.855898328 percent, which was a decrease of 0.019530758 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$8,527,449. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description		rred Outflows Resources	Deferred Inflows of Resources		
Differences between expected and					
actual experience	\$	4,274,838	\$	80,618	
Change of assumptions		11,237,132		6,076,488	
Net difference between projected and actual					
earnings on HIS pension plan investments		83,437			
Changes in proportion and differences between					
District HIS contributions and proportionate					
share of HIS contributions		2,305,567			
District contributions subsequent to the					
measurement date		6,340,089		-	
Total	\$	24,241,063	\$	6,157,106	

The deferred outflows of resources, totaling \$6,340,089, was related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	 Amount
2022	\$ 2,434,726
2023	1,785,628
2024	467,033
2025	1,292,477
2026	1,931,664
Thereafter	 1,140,649
Total	\$ 9,052,178

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	2.21 percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB. While an experience study had not been completed for the plan, the FRS Actuarial Assumptions Conference reviewed the actuarial assumptions for the plan.

<u>Discount Rate.</u> The discount rate used to measure the total pension liability was 2.21 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.</u> The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.21 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	1.21	2.21	3.21
District's proportionate share of			
the net pension liability	\$ 121,032,466	\$ 104,703,405	\$ 91,338,121

<u>Pension Plan Fiduciary Net Position.</u> Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

<u>Payables to the Pension Plan.</u> At June 30, 2021, the District reported a payable of \$66,131 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2021.

<u>Pension Plan Aggregates.</u> The aggregate amount of net pension liability, related deferred outflows of resources and deferred inflows of resources, and pension expense for the District's defined pension plans are summarized below:

	Pension Plan	HIS Plan	Total
Net pension liability	\$ 244,129,681	\$ 104,703,405	\$ 348,833,086
Deferred outflows of resources	87,748,713	24,241,063	111,989,776
Deferred inflows of resources	5,926,666	8,848,796	14,775,462
Pension expense	49,469,819	8,527,449	57,997,268

> FRS – DEFINED CONTRIBUTION PENSION PLAN

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual members allocate contributions and account balances among various approved investment choices. Allocations to the Investment Plan member's accounts during the 2020-21 fiscal year were as follows:

	Percent of
	Gross
Class	Compensation
FRS, Regular	8.28
FRS, Elected County Officers	49.18
FRS, Senior Management Service	27.29

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Non-vested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2020, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$7,582,453 for the fiscal year ended June 30, 2021.

<u>Payables to the Pension Plan</u>. At June 30, 2021, the District reported a payable of \$1,277,952 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2021.

12. OTHER POSTEMPLOYMENT BENEFITS PAYABLE

> Plan Description

The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District, and eligible dependents, may continue to participate in the District's health and hospitalization plan for medical and prescriptions and life insurance coverage. Such provisions may be amended at any time by further action from the Florida Legislature. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at the blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidi for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan, on average, than those of active employees. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or another entity.

Benefit Terms and Employees Covered

Plan contribution requirements and benefit terms of the District and OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advanced funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation. As of the valuation date, June 30, 2019, there were 5,838 active plan members and 133 inactive plan members or beneficiaries receiving benefits. There are no inactive plan members entitled to benefits not yet receiving benefits. The District provided contributions of \$1,124,826 toward annual OPEB costs, comprised of benefit payments made on behalf of the retirees for claims expense, retention costs, and net of retiree contributions totaling \$1,217,241. Required contributions are based on projected pay-as-you-go financing.

> Total OPEB Liability

The District's total OPEB liability of \$16,582,352 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumption and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Discount Rate	3.13%

Salary Increases	FRS 7/1/2019 Actuarial Valuation 3.6% - 8%, including inflation
Retirement Age	Rates used in the 7/1/2019 FRS Actuarial Valuation based on a statewide experience study from 2013 to 2018
Mortality	PUB-2010 mortality tables, MP-2018 scale used on the $7/1/2019$ FRS actuarial valuation, based on the results of a statewide experience study from 2013 to 2018
Healthcare Cost Trend Rates	Getzen Model with trend starting at 6.5% and gradually decreasing to an ultimate trend rate of 3.99% plus .31% increase for excise tax
Aging Factors	2013 SOA Study "Health Care Costs-From Birth to Death"
Administrative Expenses	Included in the per capita health costs

The District selected the economic, demographic, and health care claim cost assumption used in the June 30, 2019 valuation. The current actuary provided guidance with respect to the economic assumptions demographic assumptions, the health care participation rate assumption, and the spouse coverage election rate assumption. The demographic assumptions were based on those employed in the July 1, 2019, Defined Benefit Pension Plan Actuarial Valuation of the FRS, which were developed by the FRS from an Actuarial Experience Study. These include assumed rates of future termination, mortality, disability and retirement. In addition, salary increase assumptions for development of the pattern of the normal cost increases were the same as those used by the FRS.

Changes to the Total OPEB Liability

Below are the details regarding the total OPEB liability for the measurement period from June 30, 2020, to June 30, 2020.

	_	otal OPEB Liability
Balance Recognized at 6/30/2020	\$	15,687,722
Changes for the Fiscal Year:		
Service Cost		917,455
Interest on the Total OPEB Liability		501,366
Changes of Benefit Terms		
Difference Between Expected and Actual Experience		
Changes in Assumptions and Other Inputs		522,908
Benefit Payments		(1,047,099)
Net Changes		894,630
Balance as of 6/30/2021	\$	16,582,352

Changes of assumptions and other inputs reflect a change in the discount rate from 3.13 percent as of the beginning of the measurement period, to 2.45 percent as of June 30, 2020. In addition, the healthcare trend

rates were revised as of June 30, 2020, based on Getzen Model latest trend survey, with adjustments based on the provisions of the benefits sponsored by the District.

Discount Rate

The District has no plan assets held in trust to finance the OPEB plan liability. Therefore, the discount rate in the calculation of the total OPEB liability is equal to the tax-exempt municipal bond rate based on a 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of the OPEB plan valuation, the municipal bond rate was 3.12 % (based on the most recent date available on or before the measurement date of "Fidelity 20-Year Municipal GO AA Index"). The discount rate was 2.45 % as of the beginning of the measurement period.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.45 percent) or 1 percentage point higher (3.45 percent) than the current discount rate:

	Decrease		Discount Rate		Increase	
	 1.45%	2.45%			3.45%	
Total OPEB Liability	\$ 17,421,469	\$	16,582,352	\$	15,704,825	

Sensitivity to the Total OPEB Liability to Changes in the Healthcare Cost Trend

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent point lower and 1 percent point higher that the current healthcare cost trend rates:

	Health Care Cost						
	1% Decrease Trend Ra			Frend Rate	e 1% Increase		
Total OPEB Liability	\$	14,732,986	\$	16,582,352	\$	18,777,432	

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized an OPEB expense of \$1,074,134. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows		1	Deferred Inflows
		Juniows		Innows
Difference between Expected and				
Actual Experience	\$	-	\$	72,201
Changes of assumptions of other inputs		483,293		3,500,264
Benefits paid subsequent to the measurement date		1,124,826		-
Total	\$	1,608,119	\$	3,572,465

The deferred outflows of resources related to OPEB, totaling \$1,124,826 resulting from District benefits paid subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	Amount		
2022	\$	(344,687)	
2023		(344,687)	
2024		(344,687)	
2025		(344,687)	
2026		(344,687)	
Thereafter		(1,365,738)	
Total	\$	(3,089,173)	

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund			
Funds	Receivables Payat			Payables
Major:				
General	\$	17,267,677	\$	-
Special Revenue:				
Other Federal Programs				4,993,233
Federal Education Stabilization Fund		-		12,274,444
Total	\$	17,267,677	\$	17,267,677

The interfund amounts represent temporary loans to cover expenditures incurred prior to reimbursement from outside sources. These amounts are expected to be repaid within one year. The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund				
Funds		Transfers In		ransfers Out	
Major:					
General	\$	16,599,099	\$	-	
Capital Projects:					
Nonvoted Capital Improvement		-		24,620,926	
Other Capital Projects		-		22,323,793	
Nonmajor Governmental		30,345,620		-	
Total	\$	46,944,719	\$	46,944,719	

The major transfers out of the Capital Projects funds were to provide debt service principal and interest payments and to assist in funding general maintenance operations of the District. The remaining transfers between funds were operational in nature.

14. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2020-21 fiscal year:

Source		Amount		
Florida Education Finance Program	\$	293,943,388		
Categorical Educational Program - Class Size Reduction		76,538,873		
Charter School Capital Outlay		7,976,189		
Workforce Development Program		6,731,307		
Voluntary Prekindergarten Program		2,349,285		
CO&DS (Capital Outlay & Debt Service) Distributed		2,039,935		
Miscellaneous State Revenue		1,423,059		
CO&DS Withheld		686,025		
School Lunch Supplement		278,972		
School Breakfast Supplement		187,806		
State License Tax		173,955		
Performance Based Incentives		87,000		
Interest on Undistributed CO&DS		45,257		
Total	\$	392,461,051		

Accounting policies relating to certain State revenue sources are described in Note 1.

15. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2020 tax roll for the 2020-21 fiscal year:

	Millages	Taxes Levied
GENERAL FUND		
Nonvoted School Tax:		
Required Local Effort (RLE)	3.761	\$ 122,538,748
RLE Prior Period Adjustment	0.017	553,885
Basic Discretionary Local Effort	0.748	24,370,908
CAPITAL PROJECTS - LOCAL CAPITAL IMPROVEMENT FUND		
Nonvoted Tax:	1.5	48,872,141
Local Capital Improvements	6.026	\$ 196,335,682

16. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

Encumbrances

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2021:

	Majo	or Funds			
	Special	Special Revenue -			
	Revenue -	Federal Education		Nonmajor	Total
	Other Federal	Stabilization	Other Capital	Governmental	Governmental
General	Programs	Funds	Projects	Funds	Funds
\$ 2,398,713			\$ 18,047,533	\$ 5,699,165	\$ 26,145,411

Construction Contracts

The following is a summary of major construction contract commitments remaining at fiscal year-end:

Project	Contract Amount	Completed to Date	Balance Committed		
Canoe Creek K-8 Comprehensive Renovation	\$ 35,052,873	\$ 26,046,647	\$ 9,006,226		
Gateway High School Comprehensive Renovation	3,789,410	828,121	2,961,289		
Horizon Middle School Air Handler Unit Replacement	3,275,329	1,961,954	1,313,375		
Kissimmee Middle School Air Handler Unit Replacement	3,280,705	1,983,587	1,297,118		
oTECH Welding & CNC Program Project	2,663,715	730,211	1,933,504		
Total	\$ 48,062,032	\$ 31,550,520	\$ 16,511,512		

17. RISK MANAGEMENT PROGRAMS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Effective May 1, 2010, for property insurance and effective July 1, 2010 for all other casualty and workers' compensation coverage, the School Board implemented a stand-alone program of self-insurance and excess insurance.

The Board established the Osceola County School Board Group Health and Life Insurance Trust to provide for a health, hospitalization, and life insurance program. These programs are accounted for in the District's internal service funds. The program is on a self-insured basis up to specified limits. The District did not elect to purchase the aggregate stop-loss coverage due to the rising premium cost and the high attachment point. The District elected to continue coverage for a specific stop-loss for any one claim with a \$900,000 deductible and \$300,000 aggregate (\$1,200,000 for first reimbursement, then \$900,000 for each additional large claim). The Board has contracted with a professional administrator to administer the self-insurance program, including the processing, investigating, and payment of claims. Settled claims resulting from these risks have not exceeded commercial

insurance coverage in any of the past three fiscal years. A liability in the amount of \$5,076,000 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable for the group health program at June 30, 2021.

Effective July 1, 2003, the District's general liability and auto liability programs were established on a self-insured basis. These programs are administered by the Trust and are accounted for in the District's internal service funds. A liability of \$1,000,029 was established based on reserves for outstanding claims at June 30, 2021, as reported by the program administrator.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance programs:

Fiscal Year	eginning-of- Fiscal-Year Liability	(urrent-Year Claims and Changes in Estimates	 Claims Payments	 Balance at Fiscal Year-End
2019-20 2020-21	\$ 5,746,978 6,029,497	\$	56,294,638 44,630,739	\$ (56,012,119) (44,584,207)	\$ 6,029,497 6,076,029

18. BOND INSURANCE RATINGS

As of June 30, 2021, the Districts Certificates of Participation, Series 2010, Series 2013, Series 2014, Series 2015, Series 2017 and Series 2020 are uninsured.

19. LITIGATION

The District is involved in several threatened and pending legal actions. In the opinion of the District's legal counsel and management, it is not probable that a material loss will occur from these actions.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITIY AND RELATED RATIOS LAST TEN FISCAL YEARS *

	 2020	 2019	 2018		2017 **
Total OPEB Liability:					
Service Cost	\$ 917,455	\$ 1,108,994	\$ 1,195,877	\$	1,254,867
Interest on the Total OPEB Liability	501,366	694,516	744,758		613,015
Changes of benefits terms	-	(2,205,337)	-		-
Difference between expected and actual experience	-	(87,088)	-		-
Changes of assumptions and other inputs	522,908	(3,456,391)	(83,594)		(869,829)
Benefit payments	(1,047,099)	(1,418,884)	(1,023,065)		(1,002,025)
Adjustment - error correction	 -	 -	 (17,900)		-
Net Change in total OPEB Liability	\$ 894,630	\$ (5,364,190)	\$ 816,076	\$	(3,972)
Total Beginning OPEB Liability	 15,687,722	 21,051,912	 20,235,836		20,239,808
Total Ending OPEB Liability	 16,582,352	 15,687,722	 21,051,912	_	20,235,836
Covered-Employee Payroll	\$ 229,794,534	\$ 223,101,490	\$ 274,164,824	\$	240,100,401
Total OPEB Liablility as a percentage of covered payroll	7.23%	7.04%	7.68%		8.43%

Notes: * The amounts presented for each fiscal year were determined as of June 30.

** Data was unavailable prior to 2017.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY FLORIDA RETIREMENT SYSTEM PENSION PLAN LAST TEN FISCAL YEARS *

	2020	2019	2018	2017	2016	2015	2014	2013 **
District's proportion of the FRS net pension liability	0.560893965%	0.582333296%	0.570426911%	0.570368400%	0.572630955%	0.616946585%	0.616274953%	0.617635316%
District's proportionate share of the net pension liability	\$ 244,129,681	\$ 200,186,534	\$ 171,410,401	\$ 168,421,603	\$ 144,541,817	\$ 79,606,150	\$ 37,601,835	\$ 106,322,527
District's covered-employee payroll	\$ 297,282,408	\$ 293,344,775	\$ 276,205,310	\$ 270,558,074	\$ 273,388,232	\$ 266,042,494	\$ 264,519,865	\$ 252,711,788
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	82.12%	68.24%	62.06%	62.25%	52.87%	29.92%	14.22%	42.07%
FRS plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%	88.54%

Notes: * The amounts presented for each fiscal year were determined as of June 30. ** Data was unavailable prior to 2013.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM PENSION PLAN LAST TEN FISCAL YEARS *

	2021	2020	2019	2018	2017	2016	2015	2014 **
Contractually required contribution	\$ 23,955,929	\$ 18,636,021	\$ 18,056,535	\$ 16,256,709	\$ 14,848,093	\$ 13,964,519	\$ 15,026,754	\$ 13,499,037
FRS contributions in relation to the contractually required contribution	(18,636,021)	(18,636,021)	(18,056,535)	(16,256,709)	(14,848,093)	(13,964,519)	(15,026,754)	(13,499,037)
FRS contribution deficiency (excess)	ş -	ş -	ş -	ş -	ş -	ş -	ş -	ş -
District's covered-employee payroll	\$ 299,265,358	\$ 297,282,408	\$ 293,344,775	\$ 276,205,310	\$ 270,558,074	\$ 273,388,232	\$ 266,042,494	\$ 264,519,865
FRS contributions as a percentage of covered-employee payroll	8.00%	6.27%	6.16%	5.89%	5.49%	5.11%	5.65%	5.10%

Notes: * The amounts presented for each fiscal year were determined as of June 30.

** Data was unavailable prior to 2014.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY HEALTH INSURANCE SUBSIDY PENSION PLAN LAST TEN FISCAL YEARS *

	2020	2019	2018	2017	2016	2015	2014	2013 **
District's proportion of the HIS net pension liability	0.855898328%	0.875429086%	0.845269481%	0.848996056%	0.857952516%	0.865679313%	0.870195724%	0.858869196%
District's proportionate share of the net pension liability	\$ 104,703,405	\$ 97,629,067	\$ 89,108,381	\$ 90,517,456	\$ 99,947,559	\$ 88,211,874	\$ 81,345,641	\$ 74,794,277
Covered-employee payroll	\$ 297,282,408	\$ 293,344,775	\$ 276,205,310	\$ 270,558,074	\$ 273,388,232	\$ 266,042,494	\$ 264,519,865	\$ 252,711,788
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	35%	33%	32%	33%	37%	33%	31%	30%
HIS plan fiduciary net position as a percentage of the total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%	1.78%

Notes: * The amounts presented for each fiscal year were determined as of June 30. ** Data was unavailable prior to 2013.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF CONTRIBUTIONS HEALTH INSURANCE SUBSIDY PENSION PLAN LAST TEN FISCAL YEARS *

	_	2021	_	2020	 2019		2018	_	2017		2016		2015	_	2014	**
Contractually required contribution	\$	6,318,108	\$	4,932,141	\$ 4,861,173	\$	4,583,917	\$	4,493,132	\$	4,397,554	\$	3,305,881	\$	2,983,497	
HIS contributions in relation to the contractually required contribution	۱ <u> </u>	(6,318,108)		(4,932,141)	 (4,861,173)		(4,583,917)		(4,493,132)		(4,397,554)		(3,305,881)		(2,983,497)	-
HIS contribution deficiency (excess)	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	-
District's covered-employee payroll	\$	299,265,358	\$ 2	297,282,408	\$ 293,344,775	\$ 2	276,205,310	\$ 2	70,558,074	\$ 2	273,388,232	\$ 2	266,042,494	\$ 2	264,519,865	
HIS contributions as a percentage of covered-employee payroll		2.11%		1.66%	1.66%		1.66%		1.66%		1.61%		1.24%		1.13%	

Notes: *The amounts presented for each fiscal year were determined as of June 30. ** Data was unavailable prior to 2014.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2021

1. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.
- The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund-function level. The Board made several supplemental budgetary appropriations throughout the year. Supplemental budgetary appropriations are presented in budget and actual comparison statements by original budget and final budget amounts and discussed in the Management's Discussion and Analysis (MD&A).

2. SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS PLAN LIABILITY AND RELATED RATIOS

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

The discount rate was changed from 3.13 percent as of the beginning of the measurement period to 2.45 percent as of June 30, 2020 to reflect changes in the yield on 20-year general obligation municipal bonds.

3. SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS – FRS PENSION PLAN

The Florida Retirement System Actuarial Assumptions Conference performs an annual review of the actuarial assumptions for the FRS Pension Plan. The most recent study for the FRS Pension Plan was completed in 2020 for the period of July 1, 2013 through June 30, 2018. There were no changes in the Pension Plan benefit terms. The following were changes in actuarial assumptions in the 2020 study:

- > The inflation rate assumption decreased from 2.60 percent to 2.40 percent.
- ▶ Payroll growth, decreased from 3.25 percent to 3.05 percent.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2021

> The long-term expected rate of return decreased from 7.2 percent to 7.0 percent.

A summary of key changes in plan provisions are described in the Florida Department of Management Services, GASB 68 Reporting Information, which can be found at: <u>https://www.dms.</u> myflorida.com/workforce_operations/retirement/publications/annual_reports

A summary of key changes implemented since the latest valuation are described in the Florida Department of Management Services, Actuarial Valuations at: <u>https://www.dms.</u> myflorida.com/workforce_operations/retirement/publications/actuarial_valuations

4. SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS – HIS PENSION PLAN

The Florida Retirement System Actuarial Assumptions Conference performs an annual review of the actuarial assumptions for the FRS Pension Plan. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent study for the FRS Pension Plan was completed in 2020 for the period of July 1, 2013 through June 30, 2018. There were no changes in the HIS Program benefit terms. The following were changes in actuarial assumptions in 2020:

- > The inflation rate assumption decreased from 2.60 percent to 2.40 percent.
- > Payroll growth, including inflation remained at 3.25 percent.
- The municipal bond rate decreased from 3.50 percent to 2.21 percent.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.50% was used to determine the total pension liability for the program.

A summary of key changes in plan provisions are described in the Florida Department of Management Services, GASB 68 Reporting Information, which can be found at: <u>https://www.dms.</u> myflorida.com/workforce_operations/retirement/publications/annual_reports

A summary of key changes implemented since the latest valuation are described in the Florida Department of Management Services, Actuarial Valuations at: <u>https://www.dms.</u> myflorida.com/workforce_operations/retirement/publications/actuarial_valuations DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2021

		Budgeted Amo	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	2100	Ŭ				
Federal Direct Federal Through State and Local	3100 3200	495,000.00 2,000,000.00	557,339.91 2,369,078.42	566,819.66 2,369,078.42	9,479.75	
State Sources	3300	387,299,423.00	381,265,083.88	381,287,755.98	22.672.10	
Local Sources:	3300	567,2579,125100	501,205,005100	201,201,100190	22,072110	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	147,538,540.00	147,538,540.00	147,595,663.22	57,123.22	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00	
Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue		11,242,273.64	10,647,605.56	12,764,308.26	2,116,702.70	
Total Local Sources	3400	158,780,813.64	158,186,145.56	160,359,971.48	2,173,825.92	
Total Revenues		548,575,236.64	542,377,647.77	544,583,625.54	2,205,977.77	
EXPENDITURES Current:						
Instruction	5000	392,826,668.65	387,491,338.47	363,185,509.15	24,305,829.32	
Student Support Services	6100	28,013,937.36	27,451,308.99	27,283,496.44	167,812.55	
Instructional Media Services	6200	4,993,731.54	4,909,925.11	4,686,037.05	223,888.06	
Instruction and Curriculum Development Services	6300	15,759,280.09	15,363,588.65	14,659,137.85	704,450.80	
Instructional Staff Training Services Instruction-Related Technology	6400 6500	7,284,918.29 4,879,635.45	7,040,090.59 3,407,188.77	6,376,256.87 3,358,770.42	663,833.72 48,418.35	
Board	7100	1,297,603.93	1,788,443.46	1,763,849.48	24,593.98	
General Administration	7200	1,891,261.14	2,149,487.53	1,766,800.52	382,687.01	
School Administration	7300	25,908,576.29	25,732,823.55	25,723,321.64	9,501.91	
Facilities Acquisition and Construction	7410	11,420,933.15	13,564,720.87	13,182,403.31	382,317.56	
Fiscal Services	7500	2,421,012.62	2,726,725.46	2,401,309.36	325,416.10	
Food Services Central Services	7600 7700	5,835.22 8,462,321.58	<u>312,545.73</u> 9,609,493.31	312,545.73 8,177,352.64	0.00 1,432,140.67	
Student Transportation Services	7800	24,959,300.66	22,178,876.81	21,299,956.23	878,920.58	
Operation of Plant	7900	40,887,799.46	37,982,630.54	36,414,746.11	1,567,884.43	
Maintenance of Plant	8100	10,883,702.04	12,327,303.94	10,379,000.27	1,948,303.67	
Administrative Technology Services	8200	4,861,698.48	5,240,115.76	4,693,861.31	546,254.45	
Community Services	9100	3,824,486.03	5,109,972.28	3,332,492.39	1,777,479.89	
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Due and Fees	730			0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420 9300	822 007 04	1 (40 (50 02	0.00	0.00	
Other Capital Outlay Total Expenditures	9300	832,997.04 591,415,699.02	1,640,650.83 586,027,230.65	1,308,782.38 550,305,629,15	331,868.45 35,721,601.50	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(42,840,462.38)	(43,649,582.88)	(5,722,003.61)	37,927,579,27	
OTHER FINANCING SOURCES (USES)		(,,)	(,			
Issuance of Bonds Premium on Sale of Bonds	3710 3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sala of Conital Acasta	3720			0.00	0.00	
Sale of Capital Assets Loss Recoveries	3730 3740	125,000.00	231,944.50	0.00 165,842.40	0.00 (66,102.10)	
Proceeds of Forward Supply Contract	3760	123,000.00	231,744.30	0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	23,030,390.00	23,732,566.00	16,599,098.73	(7,133,467.27)	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		23,155,390.00	23,964,510.50	16,764,941.13	(7,199,569.37)	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	+	(19,685,072.38)	(19,685,072.38)	11,042,937.52	30,728,009.90	
Fund Balances, July 1, 2020	2800	77,945,342.97	77,945,342.97	77,945,342.97	0.00	
Adjustments to Fund Balances	2891			0.00	0.00	
	2700	58,260,270.59	58,260,270.59	88,988,280.49	30,728,009.90	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2021

			Variance with		
	Account Number	Budgeted A Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		0			(0)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419			0.00 0.00	0.00
Impact Fees	345X 3496			0.00	0.00
Other Local Revenue	5150			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500 7100			0.00 0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services Central Services	7600 7700			0.00 0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	7420 9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds Premium on Sale of Bonds	3710 3791			0.00 0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00 0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00 0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
SECRETERIO				0.00	0.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	+ +	0.00	0.00	0.00 0.00	0.00
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2021

		Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		-			
Federal Direct	3100 3200	4,335,201.49 55,389,353.92	5,543,701.88 63,584,079.36	3,606,391.07 43,319,516.61	(1,937,310.81)
Federal Through State and Local State Sources	3200	55,389,353.92	63,584,079.36	43,319,516.61	(20,264,562.75) 0.00
Local Sources:	5500			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		0.00	15,683.72	62,248.44	46,564.72
Total Local Sources	3400	0.00	15,683.72	62,248.44	46,564.72
Total Revenues EXPENDITURES		59,724,555.41	69,143,464.96	46,988,156.12	(22,155,308.84)
Current:	5000	28 470 575 87	20 (((500 0)	25.008 (22.20	12 757 049 66
Instruction Student Support Services	5000 6100	38,479,575.87 3,763,899.18	39,666,580.86 4,889,450.32	25,908,632.20 3,089,374.01	13,757,948.66
Instructional Media Services	6200	266,779.71	313,930.50	231,589.46	82,341.04
Instruction and Curriculum Development Services	6300	8,133,586.50	10,865,915.29	7,876,198.37	2,989,716.92
Instructional Staff Training Services	6400	5,372,653.84	7,308,163.90	4,570,176.14	2,737,987.76
Instruction-Related Technology	6500	117,474.23	123,424.57	120,707.31	2,717.26
Board	7100	1 201 025 05	1.025.461.56	0.00	0.00
General Administration School Administration	7200 7300	1,201,825.05 7,592.17	1,937,461.76 17,044.28	1,558,820.75 6,010.86	378,641.01 11.033.42
Facilities Acquisition and Construction	7410	7,392.17	17,044.20	0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	5,382.52	5,382.52	0.00	5,382.52
Central Services	7700	648,895.22	702,461.67	589,448.34	113,013.33
Student Transportation Services	7800	85,737.08	192,886.51	65,439.01	127,447.50
Operation of Plant	7900			0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	52,900.37 31,312.17	39,639.36 31,765.48	39,591.30 31,582.41	48.06 183.07
Community Services	9100	1,400,000.00	2,518,352.49	2,518,058.37	294.12
Debt Service: (Function 9200)	,100	1,100,000100	2,010,002110	2,510,000157	27 1112
Redemption of Principal Interest	710 720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	156.041.50	521.005.45	0.00	0.00
Other Capital Outlay Total Expenditures	9300	<u>156,941.50</u> 59,724,555.41	531,005.45 69,143,464.96	<u>382,527.59</u> 46,988,156.12	148,477.86 22,155,308.84
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	09,143,404.90	40,988,130.12	(0.00)
OTHER FINANCING SOURCES (USES)		0.00	0100	0100	(0.00)
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In Transfers Out	3600 9700			0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00 (0.00)
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND For the Fiscal Year Ended June 30, 2021

		Budgeted Ar	mounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		Ŭ			
Federal Direct	3100	46,354.89	0.00	0.00	0.00
Federal Through State and Local	3200	17,338,128.01	50,236,789.08	31,267,462.45	(18,969,326.63)
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		17,384,482.90	50,236,789.08	31,267,462.45	(18,969,326.63)
Current:					
Instruction	5000	16,495,164.19	22,491,920.79	12,832,269.15	9,659,651.64
Student Support Services	6100		1,837,413.51	546,619.59	1,290,793.92
Instructional Media Services	6200		19,354.27	19,354.27	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	83,839.36	901,074.80 767,093.71	784,690.65 408,904.67	<u>116,384.15</u> 358,189.04
Instructional Staff Training Services	6500		11,375,953.74	408,904.67 5,403,132.82	5,972,820.92
Board	7100		11,575,755.14	0.00	0.00
General Administration	7200	622,615.35	1,254,302.34	755,361.22	498,941.12
School Administration	7300		106,775.39	106,775.39	0.00
Facilities Acquisition and Construction	7410		914,600.24	914,599.29	0.95
Fiscal Services Food Services	7500 7600		9,727.03 102,412.88	9,727.03 102,412.88	0.00
Central Services	7700		4,078,235.46	3,232,585.25	845,650,21
Student Transportation Services	7800	182,864.00	701,145.68	615,120.11	86,025.57
Operation of Plant	7900		2,139,100.28	2,136,910.59	2,189.69
Maintenance of Plant	8100		95,513.54	95,513.54	0.00
Administrative Technology Services Community Services	8200 9100		2,867,739.00 27,294.82	2,867,739.00 27,294.82	0.00
Debt Service: (Function 9200)	9100		21,294.02	27,294.02	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service Capital Outlay:	791			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00	547,131.60	408,452.18	138,679.42
Total Expenditures		17,384,482.90	50,236,789.08	31,267,462.45	18,969,326.63
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710			0.00	0.00
Premium on Sale of Bonds	3710 3791			0.00 0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00	0.00
Loss Recoveries	3730			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892 3755			0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2021

			Variance with		
	Account Number	Budgeted A Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		0			(0)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419			0.00 0.00	0.00
Impact Fees	345X 3496			0.00	0.00
Other Local Revenue	5150			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500 7100			0.00 0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services Central Services	7600 7700			0.00 0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	7420 9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds Premium on Sale of Bonds	3710 3791			0.00 0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00 0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00 0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
SECRETERIO				0.00	0.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	+ +	0.00	0.00	0.00 0.00	0.00
Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00

	гт		Special Reve	nue Funds	
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Services	Programs	Special Revenue	Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Cash and Cash Equivalents	1110	3,429,513.86	0.00	0.00	3,429,513.86
Investments	1160	13,500,000.00	0.00	0.00	13,500,000.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	10,413.42	0.00	0.00	10,413.42
Due From Other Agencies	1220	280,820.25	0.00	0.00	280,820.25
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00 668,749.11	0.00	0.00	0.00
Prepaid Items	1150 1230	0.00	0.00	0.00	668,749.11 0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		17,889,496.64	0.00	0.00	17,889,496.64
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES	+ +	17,889,496.64	0.00	0.00	17,889,496.64
AND FUND BALANCES					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	41,119.04	0.00	0.00	41,119.04
Accounts Payable	2170	15,583.51 43,898.03	0.00	0.00	15,583.51 43,898.03
Sales Tax Payable	2120	43,878.03	0.00	0.00	45,858.05
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	89,544.42	0.00	0.00	89,544.42
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00 0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2180	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	100,364.04	0.00	0.00	100,364.04
Total Liabilities		290,509.04	0.00	0.00	290,509.04
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2050	0.00	0.00	0.00	0.00
FUND BALANCES		0100	0100	0.00	0100
Nonspendable:					
Inventory	2711	668,749.11	0.00	0.00	668,749.11
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719	668,749.11	0.00	0.00	668,749.11
Restricted for:		,			,
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00
Restricted for	2729	16,930,238.49	0.00	0.00	16,930,238.49
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	16,930,238.49	0.00	0.00	16,930,238.49
Committed to:	0701				
Economic Stabilization	2731 2732	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	17,598,987.60	0.00	0.00	17,598,987.60
Total Liabilities, Deferred Inflows of		17 000 407 74	0.00	0.00	17 000 407 71
Resources and Fund Balances		17,889,496.64	0.00	0.00	17,889,496.64

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DEFERID INFLOWS OF RESOLRCES -		2410						
Accommission Fielding Derivatives 2610 0.00			0.00	0.00	0.00	0.00	0.00	2,500.00
Deferred Revenues 200 0.00		2610	0.00	0.00	0.00	0.00	0.00	0.00
HUD BALANCES 2711 0.00								
Non-produbit: Inventory 2711 0.00 0.00 0.00 0.00 0.00 Prepriad Ansonts 2712 0.00			0.00	0.00	0.00	0.00	0.00	0.00
Inventory 2711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Pergaid Anounts 2713 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Prepaid Annoants 2712 0.00		2711	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal 2713 0.00 0.00 0.00 0.00 0.00 0.00 Total Nanspendable Fund Balances 2710 0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
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Retricted for 271 0.00	Other Not in Spendable Form	2719						
Economic Stabilization 2721 0.00 0.00 0.00 0.00 0.00 Federal Required Carryover Programs 2723 0.00 <		2710	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs 2722 0.00		2721		A ***				0.02
State Required Carrover Programs 2723 0.00								
Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 0.00 Debt Service 2725 41,098,25 0.00 0.0								
Det Service 2725 41,098.25 0.00 0.00 0.00 0.00 999,498.86 Capital Projects 2726 0.00		2724	0.00	0.00	0.00	0.00	0.00	0.00
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Committed for 2739 0.00	Economic Stabilization							
Committed for 2739 0.00								
Total Committed Fund Balances 2730 0.00								
Assigned to: 2741 0.00								
Special Revenue 2741 0.00		2750	0.00	5.00	0.00	5.00	0.00	0.00
Capital Projects 2743 0.00			0.00	0.00	0.00	0.00	0.00	
Permanent Fund 2744 0.00								
Assigned for 2749 0.00								
Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 41,098.25 0.00 0.00 0.00 0.00 999,498.86 Total Liabilities, Deferred Inflows of								
Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 999,498.86 Total Liabilities, Deferred Inflows of								
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Total Fund Balances 2700 41,098.25 0.00 0.00 0.00 999,498.86 Total Liabilities, Deferred Inflows of 999,498.86								
	Total Fund Balances			0.00	0.00			999,498.86
Resources and Fund Balances 41,098.25 0.00 0.00 0.00 0.00 1,001,998.86								
	Resources and Fund Balances	l	41,098.25	0.00	0.00	0.00	0.00	1,001,998.86

		ARRA Economic	Total Nonmajor
	Account	Stimulus Debt Service	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	299	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and Cash Equivalents	1110	1.55	16,356.58
Investments Taxes Receivable, Net	1160 1120	25,299,080.28 0.00	25,340,178.53 0.00
Accounts Receivable, Net	1120	0.00	985,643.83
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00
Due From Insurer	1141	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00
Inventory	1114	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments Total Assets	1460	0.00 25,299,081.83	0.00 26,342,178.94
DEFERRED OUTFLOWS OF RESOURCES		23,299,081.85	20,342,178.94
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 25,299,081.83	0.00 26,342,178.94
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		25,277,001.05	20,542,178.94
LIABILITIES Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	1,250.00	3,750.00 0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00
Due to Budgetary Funds	2250	0.00	0.00
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00 0.00	0.00
Other Postemployment Benefits Liability	2113	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00 0.00	0.00
Matured Bonds Payable	2130	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues Unavailable Revenues	2410 2410	0.00	0.00
Total Liabilities	2410	1,250.00	3,750.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00
FUND BALANCES			
Nonspendable:	2711	0.00	0.00
Inventory Prepaid Amounts	2711 2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00 0.00	0.00 0.00
Total Nonspendable Fund Balances Restricted for:	2/10	0.00	0.00
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00
Debt Service	2725	25,297,831.83	26,338,428.94
Capital Projects	2726	0.00	0.00
Restricted for	2729 2729	0.00 0.00	0.00
Total Restricted Fund Balances	2720	25,297,831.83	26,338,428.94
Committed to:	0.531		
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743 2744	0.00 0.00	0.00 0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00 25,297,831.83	0.00 26,338,428.94
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	23,297,031.63	20,338,428.94
Resources and Fund Balances		25,299,081.83	26,342,178.94

NetworkNatureNumber of the part				a			20 10-1	Capital Projects Funds
NetworkNomeNomeNomeNomeNomeNomeNomeChan Chapachan11000 <t< th=""><th></th><th>Account</th><th>Capital Outlay Bond Issues</th><th>Special Act Bonds</th><th>Sections 1011.14 & 1011.15 F.S. Loans</th><th>Public Education</th><th>District Bonds</th><th>Capital Outlay and Debt Service</th></t<>		Account	Capital Outlay Bond Issues	Special Act Bonds	Sections 1011.14 & 1011.15 F.S. Loans	Public Education	District Bonds	Capital Outlay and Debt Service
NNN contained1101101101101101101101101101101101101100								
Jahof SignalyInt								
intermsInto<IntoIntoIntoIntoIntoIntoIntoIntoIntoInto<		1110	0.00	0.00	0.00	0.00	0.00	641,357.68
Accome Records (e.g. and a probability of a probability o								6,057,459.80
Dame of secondary level and a second and a seco	Taxes Receivable, Net	1120						0.00
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Day Instruct 111 000 0.00								0.00
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Decomposition112000000000000Case and another and another and another								0.00
Carl with inclusions: 1114 0.00	Deposits Receivable							0.00
Interson 138 6.00 0.00								0.00
Pagal hom190600.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>								0.00
Imp. Imp. Second Sec								0.00
Take And Take And Control Take And Control Take And Control And Control Take And Control And Control Take And Control And Control Take And Control 								0.00
Acamala Obcom Data More all Objem Derivative1000.00 <t< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>6,698,817.48</td></t<>			0.00	0.00	0.00	0.00	0.00	6,698,817.48
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Unvaliable Revenues 2410 0.00 </td <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>			0.00	0.00			0.00	0.00
Total Labilities 0.00								0.00
DFFERED INFLOWS OF RESOLUCES		2410						0.00
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Deferred Revenues 2630 0.00 <td></td> <td>2610</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		2610	0.00	0.00	0.00	0.00	0.00	0.00
FIND BALANCES 2711 0.00 0.00 0.00 0.00 Inventory 2711 0.00 0.00 0.00 0.00 0.00 Premater Fund Principal 2713 0.00 0.00 0.00 0.00 0.00 0.00 Premater Fund Principal 2713 0.00								0.00
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State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 0.00 Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 0.00 Debt Service 2725 0.00 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Commited to:								0.00
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Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00								0.00
Restricted for 2729 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 6.686 Committed to:								6,686,005.90
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Total Committed Fund Balances 2730 0.00 0.00 0.00 0.00 0.00 Assigned to: Special Revenue 274 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 0.00 0.00 0.00 0.00 6.686 Total Liabilities, Deferred Inflows of								0.00
Assigned to: 2741 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 0.00 0.00 0.00 0.00 6.686 Total Liabilities, Deferred Inflows of <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Special Revenue 2741 0.00 0.00 0.00 0.00 0.00 Deb Service 2742 0.00 </td <td></td> <td></td> <td></td> <td></td> <td>5100</td> <td>5100</td> <td>5100</td> <td></td>					5100	5100	5100	
Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 0.00 0.00 0.00 0.00 6.686 Total Liabilities, Deferred Inflows of	Special Revenue							0.00
Permanent Fund 2744 0.00								0.00
Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 6.686 0.00 0.00 0.00 0.00 6.686 0.00 0.00 0.00 0.00 0.00 0.00 6.686 0.00 0.00 0.00 0.00 0.00 0.00 6.686 0.00								0.00
Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 0.00 0.00 0.00 0.00 6,686 Total Liabilities, Deferred Inflows of								0.00
Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2700 0.00 0.00 0.00 0.00 6,686 Total Liabilities, Deferred Inflows of								0.00
Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 Total Fund Balances 2700 0.00 0.00 0.00 0.00 0.00 6,686 Total Liabilities, Deferred Inflows of								0.00
Total Liabilities, Deferred Inflows of	Total Unassigned Fund Balances	2750						0.00
		2700	0.00	0.00	0.00	0.00	0.00	6,686,005.90
ncourtes and Fund Datances			0.00	0.00	0.00	0.00	0.00	6,698,817.48
	Accounces and rund Datances	L	0.00	0.00	0.00	0.00	0.00	0,020,017.48

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		Nonvoted Capital	Voted Capital	Other	ARRA Economic	Total Nonmajor
	Account	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects	Capital Projects
	Number	370	380	390	399	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	27,379,580.48	0.00	0.00	0.00	28,020,938.16
Investments	1160	20,245,384.26	0.00	0.00	0.00	26,302,844.06
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	18,451.49	0.00	0.00	0.00	18,451.49
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets	1100	47,643,416.23	0.00	0.00	0.00	54,342,233.71
DEFERRED OUTFLOWS OF RESOURCES		47,045,410.25	0.00	0.00	0.00	54,542,255.11
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		47,643,416.23	0.00	0.00	0.00	54,342,233.71
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		+7,043,410.23	0.00	0.00	0.00	54,542,235./1
AND FUND BALANCES						
AND FUND BALANCES LIABILITIES						
	2125	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	34,482.98	0.00	0.00	0.00	47,294.56
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	426,929.55	0.00	0.00	0.00	426,929.55
Construction Contracts Payable - Retained Percentage	2150	25,694.23	0.00	0.00	0.00	25,694.23
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		487,106.76	0.00	0.00	0.00	499,918.34
DEFERRED INFLOWS OF RESOURCES						<i>.</i>
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	47,156,309.47	0.00	0.00	0.00	53,842,315.37
Restricted for	2726	47,156,309.47	0.00	0.00	0.00	53,842,515.37
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	47,156,309.47	0.00	0.00	0.00	53,842,315.37
Committed to:	2721	0.00			0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
	2730	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances						
Assigned to:			0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00				0.00
Assigned to: Special Revenue Debt Service	2742	0.00	0.00	0.00	0.00	
Assigned to: Special Revenue				0.00	0.00	0.00
Assigned to: Special Revenue Debt Service	2742	0.00	0.00			
Assigned to: Special Revenue Debt Service Capital Projects	2742 2743	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2742 2743 2744	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00	0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for 	2742 2743 2744 2749	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Assigned for	2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances	2742 2743 2744 2749 2749 2749 2740	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2742 2743 2744 2749 2749 2749 2740 2750	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00

Investments 1160 0.00 65, Taxes Receivable, Net 1120 0.00 0 Accounts Receivable, Net 1131 0.00 0 Interest Receivable, Net 1131 0.00 0 Due From Other Agencies 1220 0.00 0 Due From Budgetary Funds 1141 0.00 0 Due From Insurer 1180 0.00 0 Due From Instrer 1180 0.00 0 Due From Internal Funds 1142 0.00 0 Cash with Fiscal/Service Agents 1114 0.00 0 Inventory 1150 0.00 0 Prepaid Items 1230 0.00 0 Long-Term Investments 1460 0.00 0 Total Assets 0.00 98, 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 0.00 0.00 100 Cotal Defered Outflows of Resources 0.00 0.00 0.00 0.00 0.00 0.00	ental s 466,808.60 143,022.59 0.00 9996,057.25 0.00 299,271.74 0.00 0
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS 1110 0.00 31, Investments 1160 0.00 65, Taxes Receivable, Net 1120 0.00 46, Accounts Receivable, Net 1131 0.00 9, Interest Receivable, Net 1131 0.00 9, Interest Receivable, Net 1170 0.00 9, Due From Other Agencies 1220 0.00 14 Due From Budgetary Funds 1141 0.00 14 Due From Insurer 1180 0.00 100 Due From Insurer 1114 0.00 100 Due From Internal Funds 1142 0.00 114 Inventory 1150 0.00 100 Prepaid Items 1230 0.00 100 Long-Term Investments 1230 0.00 100 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 100 Total Assets and Deferred Outflows of Resources 0.00 98,	466,808.60 143,022.59 0.000 999,057.25 0.000 299,271.74 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.00000 0.000000 0.00000000
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Due From Budgetary Funds 1141 0.00 Due From Insurer 1180 0.00 Deposits Receivable 1210 0.00 Due From Insurer 1180 0.00 Due From Insurer 1210 0.00 Cash with Fiscal/Service Agents 1142 0.00 Cash with Fiscal/Service Agents 1114 0.00 Inventory 1150 0.00 Prepaid Items 1230 0.00 Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 4000 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, Accurued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accurued Salaries and Benefits 2120 0.00 Sales Tax Payable 2220 0.00	0.00 0.00
Due From Insurer 1180 0.00 Deposits Receivable 1210 0.00 Due From Internal Funds 1142 0.00 Cash with Fiscal/Service Agents 1114 0.00 Cash with Fiscal/Service Agents 1114 0.00 Inventory 1150 0.00 Prepaid Items 1230 0.00 Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 98, Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 1110 0.00 LIABILITIES 2110 0.00 Cash Overdraft 2120 0.00 Accured Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2120 0.00 Sales Tax Payable 2220 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Deposits Receivable 1210 0.00 Due From Internal Funds 1142 0.00 Cash with Fiscal/Service Agents 1114 0.00 Inventory 1150 0.00 Prepaid Items 1230 0.00 Long-Term Investments 1230 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 98, Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 98, Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 0.00 210 0.00 Cash Overdraft 2125 0.00 4ccrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 3ales Tax Payable 2260 0.00	0.00 0.00 0.00 668,749,11 0.00 0.00 0.00 0.00 573,909.29 0.00 0.00 41,119.04 15,583.51 94,942.59 0.00
Due From Internal Funds 1142 0.00 Cash with Fiscal/Service Agents 1114 0.00 Inventory 1150 0.00 Prepaid Items 1230 0.00 Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 98, Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, Accurue Salaries and Benefits 2110 0.00 Cash Overdraft 2120 0.00 Accurue Salaries and Withholdings 2170 0.00 Sales Tax Payable 2220 0.00	0.00 0.00 668,749.11 0.00 0.00 573,909.29 0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Cash with Fiscal/Service Agents 1114 0.00 Inventory 1150 0.00 Prepaid Items 1230 0.00 Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 460 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 0.00 98, LIABILITIES, OFFERED INFLOWS OF RESOURCES 0.00 98, Accured Statries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accured Statries and Benefits 2120 0.00 Sales Tax Payable 2220 0.00	0.00 668,749.11 0.00 0.00 573,909.29 0.00 573,909.29 73,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Prepaid Items 1230 0.00 Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 98, Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 100 Total Assets and Deferred Outflows of Resources 0.00 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, Accrued Salaries and Benefits 2110 0.00 Accrued Salaries and Withholdings 2170 0.00 Accrued Salaries and Withholdings 2120 0.00 Sales Tax Payable 2220 0.00	0.00 0.00 573,909.29 0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Long-Term Investments 1460 0.00 Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 40,00 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 98, ILABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 0.00 40,00 LiABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 40,00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Sales Tax Payable 2220 0.00 Current Notes Payable 2250 0.00	0.00 573,909.29 0.00 0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Total Assets 0.00 98, DEFERRED OUTFLOWS OF RESOURCES 0.00 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 110 0.00 LIABILITIES 2125 0.00 Accrued Staries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Sales Tax Payable 2220 0.00 Current Notes Payable 2250 0.00	0.00 0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
DEFERRED OUTFLOWS OF RESOURCES 1910 0.00 Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 0.00 ItaBILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, LIABILITIES 0.00 2125 0.00 Accrued Salaries and Benefits 2110 0.00 2120 Payroll Deductions and Withholdings 2120 0.00 36es Tax Payable 2120 0.00 Current Notes Payable 2250 0.00 36es Tax Payable	0.00 0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Accumulated Decrease in Fair Value of Hedging Derivatives 1910 0.00 Total Deferred Outflows of Resources 0.00 0.00 Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERED INFLOWS OF RESOURCES 0.00 98, LIABILITIES 0.00 2125 0.00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Sales Tax Payable 2220 0.00 Current Notes Payable 2250 0.00	0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Total Deferred Outflows of Resources 0.00 Total Assets and Deferred Outflows of Resources 0.00 LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 AND FUND BALANCES 100 LIABILITIES 2125 Cash Overdraft 2110 Accrued Salaries and Benefits 2110 Payroll Deductions and Withholdings 2170 Sales Tax Payable 2220 Current Notes Payable 2250 Outout 2250	0.00 573,909.29 0.00 41,119.04 15,583.51 94,942.59 0.00
Total Assets and Deferred Outflows of Resources 0.00 98, LIABILITIES, DEFERRED INFLOWS OF RESOURCES 0.00 98, AND FUND BALANCES 2125 0.00 LIABILITIES 2110 0.00 Cash Overdraft 2110 0.00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	0.00 41,119.04 15,583.51 94,942.59 0.00
AND FUND BALANCES 2125 0.00 Cash Overdraft 2125 0.00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accounts Payable 2120 0.00 Current Notes Payable 2250 0.00	41,119.04 15,583.51 94,942.59 0.00
LIABILITIES 2125 0.00 Cash Overdraft 2110 0.00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accounts Payable 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	41,119.04 15,583.51 94,942.59 0.00
Cash Overdraft 2125 0.00 Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accounts Payable 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	41,119.04 15,583.51 94,942.59 0.00
Accrued Salaries and Benefits 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 Accounts Payable 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	41,119.04 15,583.51 94,942.59 0.00
Payroll Deductions and Withholdings 2170 0.00 Accounts Payable 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	15,583.51 94,942.59 0.00
Accounts Payable 2120 0.00 Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	94,942.59 0.00
Sales Tax Payable 2260 0.00 Current Notes Payable 2250 0.00	0.00
Accrued Interest Payable 2210 0.00	0.00
Densite Densite	0.00
Deposits Payable 2220 0.00 Due to Other Agencies 2230 0.00	0.00 89,544.42
Due to Budgetary Funds 2161 0.00	0.00
Due to Internal Funds 2162 0.00	0.00
Due to Fiscal Agent 2240 0.00	0.00
Pension Liability 2115 0.00	0.00
Other Postemployment Benefits Liability 2116 0.00	0.00
Judgments Payable 2130 0.00	0.00
Construction Contracts Payable 2140 0.00 Construction Contracts Payable - Retained Percentage 2150 0.00	426,929.55 25,694.23
Matured Bonds Payable 2180 0.00	0.00
Matured Interest Payable 2190 0.00	0.00
Unearned Revenues 2410 0.00	0.00
	100,364.04
	794,177.38
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00	0.00
Deferred Revenues 2630 0.00	0.00
Total Deferred Inflows of Resources 0.00	0.00
FUND BALANCES	
Nonspendable:	
	668,749.11
Prepaid Amounts 2712 0.00	0.00
Permanent Fund Principal 2713 0.00 Other Not in Spendable Form 2719 0.00	0.00
	668,749.11
Restricted for:	,.
Economic Stabilization 2721 0.00	0.00
Federal Required Carryover Programs 2722 0.00	0.00
State Required Carryover Programs 2723 0.00	0.00
Local Sales Tax and Other Tax Levy 2724 0.00 Dabt Service 2725 0.00 26	0.00
	338,428.94 842,315.37
	930,238.49
Restricted for 2729 0.00	0.00
Total Restricted Fund Balances 2720 0.00 97,	110,982.80
Committed to:	
Economic Stabilization 2731 0.00	0.00
Contractual Agreements 2732 0.00 Committed for 2739 0.00	0.00
Committed for 2739 0.00	0.00
Total Committed Fund Balances 2730 0.00	0.00
Assigned to:	
Special Revenue 2741 0.00	0.00
Debt Service 2742 0.00	0.00
Capital Projects 2743 0.00	0.00
Permanent Fund 2744 0.00 Assigned for 2740 0.00	0.00
Assigned for 2749 0.00 Assigned for 2749 0.00	0.00
Assigned for 2747 0.00 Total Assigned Fund Balances 2740 0.00	0.00
Total Unassigned Fund Balances 2740 0.00	0.00
	779,731.91
Total Liabilities, Deferred Inflows of	
Resources and Fund Balances 0.00 98,	573,909.29

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds							
		Food	Other Federal	Miscellaneous	Total Nonmajor			
	Account	Services	Programs	Special Revenue	Special Revenue			
	Number	410	420	490	Funds			
REVENUES Endered Direct	2100	0.00	0.00	0.00	0.00			
Federal Direct Federal Through State and Local	3100 3200	0.00 30,207,892.47	0.00 0.00	0.00	0.00 30,207,892.47			
State Sources	3300	466,778.00	0.00	0.00	466,778.00			
Local Sources:	5500	400,770.00	0.00	0.00	400,770.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,							
Operational Purposes	3423	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,							
Debt Service	3423	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,							
Capital Projects	3423	0.00	0.00	0.00	0.00			
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00			
Charges for Service - Food Service Impact Fees	345X 3496	568,837.20 0.00	0.00	0.00	568,837.20			
Other Local Revenue	5490	108,636.01	0.00	0.00	108,636.01			
Total Local Sources	3400	677,473.21	0.00	0.00	677,473.21			
Total Revenues	5400	31,352,143.68	0.00	0.00	31,352,143.68			
EXPENDITURES		51,552,115100	0100	0.00	51,552,115100			
Current:								
Instruction	5000	0.00	0.00	0.00	0.00			
Student Support 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 Fiscal Services	7410 7500	0.00	0.00	0.00	0.00			
Food Services	7600	24,112,121.26	0.00	0.00	24,112,121.26			
Central Services	7700	0.00	0.00	0.00	0.00			
Student 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 Technology Services	8200	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	0.00	0.00	0.00			
Debt Service: (Function 9200)								
Redemption of Principal	710	0.00	0.00	0.00	0.00			
Interest	720	0.00	0.00	0.00	0.00			
Dues and Fees	730	0.00	0.00	0.00	0.00			
Other Debt Service	791	0.00	0.00	0.00	0.00			
Capital Outlay:	7420	0.00	0.00	0.00	0.00			
Facilities Acquisition and Construction	7420 9300	0.00	0.00	0.00	0.00			
Other Capital Outlay Total Expenditures	9300	2,423,206.55 26,535,327.81	0.00	0.00	2,423,206.55 26,535,327.81			
Excess (Deficiency) of Revenues Over (Under) Expenditures		4,816,815.87	0.00	0.00	4,816,815.87			
OTHER FINANCING SOURCES (USES)		4,010,015.07	0.00	0.00	4,010,015.07			
Issuance of Bonds	3710	0.00	0.00	0.00	0.00			
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00			
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00			
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00			
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00			
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00			
Loans	3720	0.00	0.00	0.00	0.00			
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00			
Loss Recoveries	3740	0.00	0.00	0.00	0.00			
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00			
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00			
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00			
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00			
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00			
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00			
Transfers In	3600	0.00	0.00	0.00	0.00			
Transfers Out	9700	0.00	0.00	0.00	0.00			
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00			
SPECIAL ITEMS								
		0.00	0.00	0.00	0.00			
EXTRAORDINARY ITEMS		_						
		0.00	0.00	0.00	0.00			
Net Change in Fund Balances	2000	4,816,815.87	0.00	0.00	4,816,815.87			
Fund Balances, July 1, 2020	2800	12,782,171.73	0.00	0.00	12,782,171.73			
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00			
Fund Balances, June 30, 2021	2700	17,598,987.60	0.00	0.00	17,598,987.60			

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

		Debt Service Funds				
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00 645,136.03	0.00	0.00	0.00	0.00
Local Sources:	5500	043,130.03	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	5490	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		645,136.03	0.00	0.00	0.00	0.00
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	0.00	0.00 0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal Interest	710 720	550,000.00 108,960.85	0.00	0.00	0.00	0.00
Dues and Fees	720	284.73	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		659,245.58	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(14,109.55)	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00 0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds for Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1 1	(14,109.55)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2020	2800	55,207.80	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	41,098.25	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

		Other	ARRA Economic	Total Nonmajor
	Account	Debt Service	Stimulus Debt Service	Debt Service
	Number	290	299	Funds
REVENUES				
Federal Direct	3100	0.00	2,229,236.95	2,229,236.95
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	645,136.03
Local Sources:	2411 2421			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00
Operational Purposes	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00		
Debt Service	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			
Capital Projects	3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		1,041,932.89	(538,262.13)	503,670.76
Total Local Sources	3400	1,041,932.89	(538,262.13)	503,670.76
Total Revenues		1,041,932.89	1,690,974.82	3,378,043.74
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support 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	7410	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
Student 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 Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
	9100	0.00	0.00	0.00
Debt Service: (Function 9200)	710	22,150,210,02	0.00	22,700,210.92
Redemption of Principal		22,150,210.92		, ,
Interest	720	6,314,810.75	2,696,490.00	9,120,261.60
Dues and Fees	730	156,495.88	6,770.00	163,550.61
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		28,621,517.55	2,703,260.00	31,984,023.13
Excess (Deficiency) of Revenues Over (Under) Expenditures		(27,579,584.66)	(1,012,285.18)	(28,605,979.39)
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	27,579,589.01	2,766,031.17	30,345,620.18
Transfers Out	9700	0.00	2,700,031.17	0.00
Total Other Financing Sources (Uses)	2700	27,579,589.01	2,766,031.17	30,345,620.18
SPECIAL ITEMS	+ +	21,319,369.01	2,700,051.17	50,545,020.18
SI LOIAL II LIVIS		0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00
EATRAORDINART HEMIS		0.00	0.00	0.00
Not Change in First Delances	+	0.00	0.00	0.00
Net Change in Fund Balances	+	4.35	1,753,745.99	1,739,640.79
Fund Balances, July 1, 2020	2800	999,494.51	23,544,085.84	24,598,788.15
Adjustments to Fund Balances	2891	0.00 999,498.86	0.00 25,297,831.83	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

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		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds
	Number	310	320	330	340	350
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		0.00			
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	5470	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	5400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.000	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	7500	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
	894 760	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	760	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)		0.05		0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	0.00	0.00		0.07	
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out		0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600				0.00 0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3600	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3600	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3600 9700	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

Account NUMBER Account bio Date Series bio Procession (b) Processio			Capital Projects Funds				
search local100000000000Local Teacher100100000000Local Statement and Local Point111, 521, 100000000000Local Statement and Local Point111, 521, 100000000000Proper Teat Const. In Education and Local Point111, 521, 100000000000Local Statement112, 521, 100000000000Disk Name112, 521, 100000000000Local Statement123, 100000000000Local Statement124, 100000000000Local Statement124, 100000000000Local Statement124, 100100, 100000000Local Statement124, 114, 114, 114, 114, 114, 114, 114,				A			ARRA Economic Stimulus Capital Projects 399
Same land300300400000000Paper Nac Look In Robergion ad Loss Frei of Paper Nac Look Information Informat		2100	0.00	0.00	0.00	0.00	0.00
Nam bandNoNoNoNoNoNoNoNoNot and PapesIntegrappin and Posts PerfordNANONONONOPost Part LevingNoNONONONONOPost Part LevingNONONONONONO							0.00
paper Data Lange of an Alge of a set of							0.00
Topoly Toxe Look Tox Sole-given and Excess Free 1412, 1421 0.00 0.00 0.00 0.00 Logik Torigit Toxe Sole Sole Sole Sole Sole Sole Sole Sol	Property Taxes Levied, Tax Redemptions and Excess Fees for		0.00	0.00	0.00	0.00	0.00
Property Trank Look Tar Rokeme and Reser Fords 141, 1421 0.00 0.00 0.00 Long John Tang 211, 1421 0.00 0.00 0.00 0.00 Long John Tang 211, 1420 0.00 0.00 0.00 0.00 Long John Tang 210 1.24557 10.1176664 0.00 0.00 Inder Land Researce 200 2.2557 10.1176664 0.00 0.00 Construct Researce 200 0.00 0.00 0.00 0.00 Construct Researce 500 0.00 </td <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>			0.00	0.00	0.00	0.00	0.00
Capital project3420.0046.9(14.2)0.000.00Cherge is non-brank service15.860.000.000.00Cherge is non-brank service15.860.000.000.00Conta Land Second3.9012.65.7348.17(66.640.000.00Tool Lood Second0.0012.65.7348.17(66.640.000.00Conta Second0.000.000.000.000.00Conta Second0.000.000.000.000.00Second Synthesis0.000.000.000.000.00Second Synthesis0.000.000.000.000.00Second Staff Transport Second0.000.000.000.00Second Staff Transport Second <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>			0.00	0.00	0.00	0.00	0.00
Change An Service - Sad Service 1450 0.00 0.00 0.00 0.00 Tange Lees 10 12.56.02 90.173.66.44 0.00 0.00 Tange Lees 12.56.02 90.173.66.44 0.00 0.00 Tange Lees 0.01 0.00 0.00 0.00 CAPP And Service 0.00 0.00 0.00 0.00 Sale Service 0.00 0.00 0.00 0.00 Instructional Mark Service 0.00 0.00 0.00 0.00 Sale Service 0.00 0.00 0.00 0.00 0.00 Sale Service 0.00 0.00 0.00 0.00 0.00 Sale Service 700 0.00 0.00 0.00 0.00 Factor Service 700 0.00 0.00<	Capital Projects	3423					0.00
Input Free 348 0.00 0.00 0.00 Tool Land Serves 120 120/120 0.00 0.00 Tool Land Serves 120 0.01 0.00 0.00 Levent 0.01 0.01 0.00 0.00 0.00 Levent 0.00 0.00 0.00 0.00 0.00 Levent 0.00 0.00 0.00 0.00 0.00 0.00 Lanctonau Concolum Development Serves 6.00 0.00 0.00 0.00 0.00 0.00 Lanctonau Concolum Development Serves 6.00 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Total Source 5400 12/67/2 49/17/86.46 0.00 0.00 CNTAN URES 207/58.13 0.01 0.00 0.00 0.00 Stade Strongen 5000 0.00 0.00 0.00 0.00 Stade Strongen 6000 0.00 0.00 0.00 0.00 Stade Strongen 6000 0.00 0.00 0.00 0.00 Stade Strongen 6000 0.00 0.00 0.00 0.00 Incredent Medic Strolgen 6000 0.00 0.00 0.00 0.00 Read 7100 0.00 0.00 0.00 0.00 0.00 Stade Administrice 7200 0.00 0.00 0.00 0.00 0.00 Stade Strolgen 7200 0.00 0							0.00
Tail Bernem 100 0.01 0.01 0.00 BURNETURES 500 0.01 0.00 0.00 0.00 Carcell 500 0.00 0.00 0.00 0.00 Instand Suprime 600 0.00 0.00 0.00 0.00 Instands Survise 600 0.00 0.00 0.00 0.00 Instands Survise 6400 0.00 0.00 0.00 0.00 Instands Survise 6400 0.00 0.00 0.00 0.00 Instands Survise 7200 0.00 0.00 0.00							0.00
EXPENDITION Construct Construct <thconstruct< th=""> <thconstruct< th=""> <t< td=""><td></td><td>3400</td><td></td><td></td><td></td><td></td><td>0.00</td></t<></thconstruct<></thconstruct<>		3400					0.00
Curve: 900 0.00 0.00 0.00 Stacks System Services 6100 0.00 0.00 0.00 0.00 Stacks System Services 6400 0.00 0.00 0.00 0.00 Instructions of Caracham Development Services 6400 0.00 0.00 0.00 0.00 Instructions Caracham Development Services 6400 0.00 0.00 0.00 0.00 Exect 7000 0.00 0.00 0.00 0.00 0.00 Exect 7000 0.00 0.00 0.00 0.00 0.00 Facilits Acquisition and Constantion 7410 0.00 0.00 0.00 0.00 Facilits Acquisition and Constantion 7400 0.00 0.00 0.00 0.00 Facilits Acquisition and Constantion 7400 0.00 0.00 0.00 0.00 Advince Structures 7800 0.00 0.00 0.00 0.00 0.00 Advince Structures 7200 0.00 0.00			2,097,849.15	49,177,066.46	0.00	0.00	0.00
Subdar Supper Services 600 0.00 0.00 0.00 Instructional Mechanization Construction Services 630 0.00 0.00 0.00 Instructional Services 6400 0.00 0.00 0.00 0.00 Instructional Services 6400 0.00 0.00 0.00 0.00 Read 7000 0.00 0.00 0.00 0.00 0.00 School Andministration 7000 0.00 0.00 0.00 0.00 School Andministration Services 7000 0.00 0.00 0.00 0.00 Suddar Trappetition Services 7000 0.00 0.00 0.00 0.00 Suddar Trappetition Services 7000 0.00 0.00 0.00 0.00	Current:	5000	0.00	0.00	0.00	0.00	0.00
Istoration al Curishum Development Services 6490 0.00 0.00 0.00 0.00 Instruction Services 6400 0.00 0.00 0.00 0.00 Instruction Services 6500 0.00 0.00 0.00 0.00 School Admanstration 7700 0.00 0.00 0.00 0.00 School Admanstration 7700 0.00 0.00 0.00 0.00 School Admanstration 7700 0.00 0.00 0.00 0.00 FactB review 7700 0.00 0.00 0.00 0.00 0.00 FactB review 7700 0.00 0.00 0.00 0.00 0.00 Stoket Transportation Services 7700 0.00	Student Support Services						0.00
Isometical Staff Training Service 1440 0.00 0.00 0.00 0.00 Band 1100 0.00 0.00 0.00 0.00 0.00 Band 1100 0.00 0.00 0.00 0.00 0.00 Band 1100 0.00 0.00 0.00 0.00 0.00 FeedStrike 7500 0.00 0.00 0.00 0.00 0.00 FeedStrike 7500 0.00 0.00 0.00 0.00 0.00 Stadas 7500 0.00 0.00 0.00 0.00 0.00 0.00 Stadas 7500 0.00 <							0.00
Instruction-Relief Technology (500) (0.00) (0.00) (0.00) (0.00) General Administration 7200 (0.01) (0.00) (0.00) (0.00) Steld Administration 7200 (0.01) (0.00) (0.00) (0.00) Steld Strives 7700 (0.01) (0.00) (0.00) (0.00) Steld Strives 7700 (0.00) (0.00) (0.00) (0.00) Control Strives 7700 (0.00) (0.00) (0.00) (0.00) Strives (Theory Strives 7700 (0.00) (0.00) (0.00) (0.00) Automated That 7700 (0.00) (0.00) (0.00) (0.00) Automated Theore 720 (0.00) (0.00) (0.00) <td< td=""><td>*</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>	*						0.00
Boad 1700 0.00 0.00 0.00 0.00 School Administration 7300 0.00 0.00 0.00 0.00 School Administration 7300 0.00 0.00 0.00 0.00 School Administration 7300 0.00 0.00 0.00 0.00 Eaclifies Acquination at Construction 7300 0.00 0.00 0.00 0.00 Central Services 7300 0.00 0.00 0.00 0.00 0.00 Studiar Transportation Services 7300 0.00 0.00 0.00 0.00 0.00 Administring Technology Service 5300 0.00 0.00 0.00 0.00 0.00 Administring Technology Service 7300 0.00							0.00
School Advanced and Construction 740 0.00 0.00 0.00 0.00 Facilias Aquitation and Construction 740 0.00 0.00 0.00 0.00 Facilias Aquitation and Construction 7700 0.00 0.00 0.00 0.00 Geod Strikes 7700 0.00 0.00 0.00 0.00 0.00 Geode Strikes 7700 0.00 0.00 0.00 0.00 0.00 Geode Strikes 7700 0.00 0.00 0.00 0.00 0.00 Mainstrature Technology Services 8100 0.00 0.00 0.00 0.00 Mainstrature Technology Services 910 0.00 0.00 0.00 0.00 Mainstrature Technology Services 710 0.00 0.00 0.00 0.00 Mainstrature Technology Services 710 0.01 0.00 0.00 0.00 Obstrate Fixes 710 0.01 0.00 0.00 0.00 0.00 Obstrate Fixes 710							0.00
Tachine Acquasition and Construction 740 0.00 0.00 0.00 0.00 Fined Services 760 0.00 0.00 0.00 0.00 Cettral Services 7600 0.00 0.00 0.00 0.00 Stade Timportation Services 7600 0.00 0.00 0.00 0.00 Maintanase of Phat 9100 0.00 0.00 0.00 0.00 Administry Technology Services 9100 0.00 0.00 0.00 0.00 Commany Services 9100 0.00 0.00 0.00 0.00 0.00 Does and Fea 700 0.00 0.00 0.00 0.00 0.00 Does and Fea 700 0.00 0.00 0.00 0.00 0.00 Does and Fea 720 3.01.21 0.00 0.00 0.00 0.00 Control Social Control Control 720 9500.51 17.54.54.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <	General Administration	7200	0.00	0.00	0.00	0.00	0.00
Final Services 7500 0.00 0.00 0.00 0.00 Central Services 7700 0.00 0.00 0.00 0.00 Central Services 7700 0.00 0.00 0.00 0.00 Control Frant 7700 0.00 0.00 0.00 0.00 Cynamics 7800 0.00 0.00 0.00 0.00 Cynamics 7800 0.00 0.00 0.00 0.00 Administry Tobalog Services 8200 0.00 0.00 0.00 0.00 Administry Tobalog Services 7800 0.00 0.00 0.00 0.00 Des and Fess 7730 0.00 0.00 0.00 0.00 0.00 Dotal Reference 791 0.00 0.00 0.00 0.00 0.00 Capicid Outlay: 791 0.00 0.00 0.00 0.00 0.00 Capicid Outlay: 791 0.00 0.00 0.00 0.00 0.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Food Services 7000 0.00 0.00 0.00 0.00 Student Transportation Services 7000 0.00 0.00 0.00 0.00 Student Transportation Services 7000 0.00 0.00 0.00 0.00 Mainteners of Plant 8100 0.00 0.00 0.00 0.00 Mainteners of Plant 8100 0.00 0.00 0.00 0.00 Community Services 8100 0.00 0.00 0.00 0.00 Community Services 710 0.00 0.00 0.00 0.00 Interest 770 0.00 0.00 0.00 0.00 Data af Eves 791 0.00 0.00 0.00 0.00 Charler Model Calguid Improvement 7420 890.05 0.00 0.00 0.00 0.00 Charler School Capul Outry Sels Tax 7440 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Contral Services 7700 0.00 0.00 0.00 Operation of Plant 7700 0.00 0.00 0.00 0.00 Administrative Technology Services 6200 0.00 0.00 0.00 0.00 Administrative Technology Services 6200 0.00 0.00 0.00 0.00 Commany Services 6200 0.00 0.00 0.00 0.00 Commany Services 700 0.00 0.00 0.00 0.00 Rober principal 710 0.00 0.00 0.00 0.00 Does and Fess 730 3.015.21 0.00 0.00 0.00 Capital on the Service 791 0.00 0.00 0.00 0.00 Capital on the Service 791 0.00 0.00 0.00 0.00 Capital on the Service 791 0.00 0.00 0.00 0.00 Capital on the Service 7940 0.00 0.00 0.00 0.00 Capital on the Service							0.00
Student Transportation Services 7800 0.00 0.00 0.00 Operation of Plant 7800 0.00 0.00 0.00 Mainstrature (Plant 8100 0.00 0.00 0.00 Administrature (relondogy Services) 8200 0.00 0.00 0.00 Obs Service (Turto 92.00) 70 0.00 0.00 0.00 Data and Fees 720 0.00 0.00 0.00 Obs and Fees 720 0.00 0.00 0.00 Data and Fees 720 5.00 0.00 0.00 Charter Sobol Capital Outly: - - - - Facilitics Acquisition and Construction 7420 589.015.31 17.555.054 0.00 0.00 0.00 Charter Sobol Capital Outly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter Sobol Capital Outly Sales Tax 7140 0.00 0.00 0.00 0.00 Charter Sobol Capital Outly Sales Tax 7140 0.00 0.00 0.00							0.00
Mainstance of Plant 8100 0.00 0.00 0.00 0.00 Administrative Technology Services 8200 0.00 0.00 0.00 0.00 Community Services 9100 0.00 0.00 0.00 0.00 Backgrifter 07200			0.00			0.00	0.00
Administrity Technology Services 8200 0.00 0.00 0.00 0.00 Dord Service: Function 2200) -							0.00
Community Services 9100 0.00 0.00 0.00 0.00 Bold Service: Transition 9200) 1 0 0.00 0.00 0.00 Interest 720 0.00 0.00 0.00 0.00 Dues and Fees 730 3.015.21 0.00 0.00 0.00 Contraction 42000 0.00 0.00 0.00 0.00 0.00 Charter School Local Capital Outry Stars 7a 7400 0.00 0.00 0.00 0.00 Charter School Local Capital Outry Stars 7a 7400 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Deht Servicz, Fluncton 2000; Tol Oo Oo Oo Interest 720 0.00 0.00 0.00 0.00 Dues and Fees 730 3.01.5.1 0.00 0.00 0.00 Other Debt Service 771 0.00 0.00 0.00 0.00 Coller Debt Service 771 0.00 0.00 0.00 0.00 Coller Debt Service 7420 589.03.31 17.545.04.541 0.00 0.00 Charler School Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Charler School Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Charler School Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Total Expeditures 1.555.798.63 31.632.201.5 0.00 0.00 0.00 Steame of Bonds 3710 0.00 0.00 0.00 0.00 0.00 Presender Glass Purchas Agreements 3730 0.00 0.00 0.00							0.00
Intersi 720 0.00 0.00 0.00 0.00 Other Dedy Service 791 0.00 0.00 0.00 0.00 Other Dedy Service 791 0.00 0.00 0.00 0.00 Control Collary 7420 S8905.31 17,545.945.41 0.00 0.00 Charter School Capital Outly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter School Capital Outly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter School Capital Outly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter School Capital Outly Sales Tax 7440 0.00 0.00 0.00 0.00 Total Expenditures 9900 0.00 0.00 0.00 0.00 0.00 Exerce Deficiency of Reveues Over (Tuder Expenditures 1.505.786.63 31.63.202.105 0.00 0.00 Discout or Lasse-Purchase Agreements 3710 0.00 0.00 0.00 0.00 Procecol of Lasse Purchase Agreements 3730 <td></td> <td>,100</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0100</td> <td>0100</td>		,100	0.00	0.00	0.00	0100	0100
Dues and Fees 770 33 (15.2) 0.00 0.000 0.001 Coher Debt Service 791 0.00 0.00 0.001 0.001 Capital Outlay: 7420 589,035.31 17,545,045.41 0.00 0.001 Charter School Local Capital Improvement 7420 589,035.31 17,545,045.41 0.00 0.001 Charter School Local Capital Outlay Sales Tax 7440 0.00 0.001 0.000 0.001 Ottal Expenditures 592,050,521 17,454,045.41 0.000 0.001 0.001 Teal Expenditures 1,505,798,63 31,652,021,05 0.001 0.001 0.001 State of Bonds 3710 0.00 0.001 0.00	Redemption of Principal		0.00			0.00	0.00
Other Debt Service 791 0.00 0.00 0.00 0.00 Tacilities Acquisition and Construction 7420 589.035.31 17.545.045.41 0.00 0.00 Charter School Capital Jouly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter School Capital Jouly Sales Tax 7440 0.00 0.00 0.00 0.00 Charter School Capital Jouly Sales Tax 7440 0.00 0.00 0.00 0.00 Cherr School Capital Jouly Sales Tax 7440 0.00 0.00 0.00 0.00 Cherr Capital Joulty 9300 0.00 0.00 0.00 0.00 0.00 Test Expenditures 1.505,786.63 31,652,021.05 0.00 0.00 0.00 Discantor In Sale of Bonds 3710 0.00 0.00 0.00 0.00 Discantor In Lace-Purchase Agreements 3733 0.00 0.00 0.00 0.00 Discantor In Lace-Purchase Agreements 3730 0.00 0.00 0.00 0.00 Discantor							0.00
Capital Outlog: 7420 589,035,31 17,545,045,51 0.00 0.00 Charte School Loed Capital Duptovement 7430 0.00 0.00 0.00 0.00 Other School Loed Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Other School Loed Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Charte School Loed Capital Outlay Sales Tax 9300 0.00 0.00 0.00 0.00 Charte School Copital Outlay Sales Tax 9300 0.00 0.00 0.00 0.00 Stexes Odeficancy of Revenues Over (Under) Expenditures 1.955,786.3 31.632,021.05 0.00 0.00 Stexes Odeficancy of Revenues Over (Under) Expenditures 3710 0.00 0.00 0.00 0.00 Premium on Sale of Bonds 3710 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Facilities Acquisition and Construction 7420 \$\$\$90.35.31 17,545.045.41 0.00 0.00 Charter School Capital Quitys Sales Tax 7440 0.00 0.00 0.00 0.00 Other Capital Outpy Sales Tax 7440 0.00 0.00 0.00 0.00 Other Capital Outpy Sales Tax 7440 0.00 0.00 0.00 0.00 Charle School Capital Outpy Sales Tax 9300 0.00 0.00 0.00 0.00 Charle School Capital Outpy Sales Tax 9300 1.05798.63 31.632.01.105 0.00 0.00 Charle School Capital Outpy Sales Tax 1.05798.63 31.632.01.105 0.00 0.00 Premium on Sale of Bonds 3710 0.00 0.00 0.00 0.00 Discourd on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discourd on Sale of Bonds 3750 0.00 0.00 0.00 0.00 Discourd on Sale of Bonds 3710 0.00 0.00 0.00 0.00 Discourd on Case-Purchase Agreements<		//1	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax 7440 0.00 0.00 0.00 0.00 Other Capital Outlay 9300 0.00 0.00 0.00 0.00 Total Expenditures 1592.055.2 17.545.05431 0.00 0.00 Excess (Deficiency) of Revenues Over (Under) Expenditures 1.505.798.63 31.632.021.05 0.00 0.00 Premium on Sale of Bonds 3710 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 3710 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 3730 0.00 0.00 0.00 0.00 Discourt on Laces-Purchase Agreements 3730 0.00 0.00 0.00 0.00 Loans 3720 0.00 0.00 0.00	Facilities Acquisition and Construction						0.00
Other Capital Outlay 9300 0.00 0.00 0.00 0.00 Total Expenditures 522.605.52 17,545.045.41 0.00 0.00 Exers (Deficiency of Revenues Over (Under) Expenditures 1.505,798.63 31,632.021.05 0.00 0.00 OTHE R INANCING SOURCES (USES)							0.00
Total Expenditures 992,0502 17,455,045,41 0.00 0.00 Excess (Deficiency) of Revense Over (Under) Expenditures 1,505,798,63 31,632,021,05 0.00 0.00 Issuance of Bonds 3710 0.00 0.00 0.00 0.00 Premium on Sale of Bonds 3791 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 Premium on Sale of Bonds 3793 0.00 0.00 0.00 0.00 Premium on Lease-Purchase Agreements 3793 0.00 0.00 0.00 0.00 Loans 3720 0.00 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Sale of Capital Assets 37740 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3775 0.00 0.00							0.00
OTHER FINANCING SOURCES (USES) 710 000 000 000 000 Premium on Sale of Bonds 3791 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 3750 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 3730 0.00 0.00 0.00 0.00 Loars 3720 0.00 0.00 0.00 0.00 0.00 Sale of Capital Asets 3730 0.00 0.00 0.00 0.00 Loars 3740 0.00 0.00 0.00 0.00 0.00 Preceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00<				17,545,045.41			0.00
Issuance of Bonds 3710 0.00 0.00 0.00 Premium on Sale of Bonds 3791 0.00 0.00 0.00 0.00 Discourt on Sale of Bonds 891 0.00 0.00 0.00 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 0.00 0.00 0.00 Discourt on Lease-Purchase Agreements 3793 0.00 0.00 0.00 0.00 Discourt on Lease-Purchase Agreements 893 0.00 0.00 0.00 0.00 Loans 3720 0.00 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3715 0.00 0.00 0.00 0.00 1.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00			1,505,798.63	31,632,021.05	0.00	0.00	0.00
Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 Proceeds of Lase-Purchase Agreements 3750 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 893 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 893 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Sale of Capital Assets 3740 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Proceute of Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Dis	Issuance of Bonds						0.00
Proceeds of Lease-Purchase Agreements 3750 0.00							0.00
Premium on Lease-Purchase Agreements 3793 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 893 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceedes of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceedes for Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Preceides from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Preceides from Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Discount on Lease-Purchase Agreements 893 0.00 0.00 0.00 0.00 Loans 3720 0.00 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds form Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Freeded from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3715 0.00 0.00 0.00 0.00 Discourt on Refunding Bonds 892 0.00 0.00 0.00 0.00 Discourt on Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Discourt on Refunding Excese Agreements 3794 0.00 0.00 0.00 0.00 Discourt on Refunding Excese Agr	0						0.00
Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3770 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Eserow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00							0.00
Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contraction Account 3770 0.00 0.00 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Proceeds from Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Escrow Agent (Function 929) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discourt on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Ecrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discourt on Refunding Lease-Purchase Agreements 8794 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 8794 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 0.00 Transfers Nut 9700 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00<							0.00
Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers Nut 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 (24,620,926.01) 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Total Other Financing Sources (Uses) 9700 0.00 (24,620,926.01) 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Sout 9700 0.00 (24,620,926.01) 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00<							0.00
Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 (24,620,926.01) 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.							0.00
Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.0	5						0.00
Transfers In 3600 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 (24,620,926.01) 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 (24,620,926.01) 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 1,505,798.63 7,011,095.04 0.00 0.00 Fund Balances, July 1, 2020 2800 5,180,277.27 40,145,214.43 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00							0.00
Transfers Out 9700 0.00 (24,620,926.01) 0.00 0.00 Total Other Financing Sources (Uses) 0 0.00 (24,620,926.01) 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.							0.00
Total Other Financing Sources (Uses) 0.00 (24,620,926.01) 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 1,505,798.63 7,011,095.04 0.00 0.00 Fund Balances, July 1, 2020 2800 5,180,207.27 40,145,214.43 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00							0.00
SPECIAL ITEMS 0.00		9700					0.00
EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 1,505,798.63 7,011,095.04 0.00 0.00 Fund Balances, July 1, 2020 2800 5,180,207.27 40,145,214.43 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00							0.00
Net Change in Fund Balances 1,505,798.63 7,011,095.04 0.00 0.00 Fund Balances, July 1, 2020 2800 5,180,207.27 40,145,214.43 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	EXTRAORDINARY ITEMS						0.00
Fund Balances, July 1, 2020 2800 5,180,207.27 40,145,214.43 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	Net Change in Fund Balances	1 1					0.00
	Fund Balances, July 1, 2020		5,180,207.27	40,145,214.43	0.00	0.00	0.00
Fund Balances, June 30, 2021 2700 6,686,005.90 47,156,309.47 0.00 0.00							0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2021

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	2,085,192.43
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421, 3423	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00
Capital Projects	3423	48,914,154.21
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00
Other Local Revenue	5470	275,568.97
Total Local Sources	3400	49,189,723.18
Total Revenues		51,274,915.61
EXPENDITURES Current:		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00
Instructional Staff Training Services	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration Facilities Acquisition and Construction	7300 7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services Operation of Plant	7800 7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00
Interest	710 720	0.00
Dues and Fees	730	3,015.21
Other Debt Service	791	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	18,134,080.72
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		18,137,095.93 33,137,819.68
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans Sale of Capital Assets	3720 3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894	0.00
Transfers In	760 3600	0.00
Transfers Out	9700	(24,620,926.01)
Total Other Financing Sources (Uses) SPECIAL ITEMS		(24,620,926.01)
		0.00
EXTRAORDINARY ITEMS		0.00
EXTRAORDINARY ITEMS Net Change in Fund Balances Fund Balances, July 1, 2020	2800	0.00 8,516,893.67 45,325,421.70
Net Change in Fund Balances	2800 2891 2700	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

For the Fisc	al Voor F	nded Iun	30 2021
FOF the Fist	ai rear r	inaea Jun	2 30, 2021

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES	2100		
Federal Direct Federal Through State and Local	3100 3200	0.00	2,229,236.95 30,207,892.47
State Sources	3300	0.00	3,197,106.46
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	48,914,154.21
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00 568,837.20
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	887,875.74
Total Local Sources	3400	0.00	50,370,867.15
Total Revenues EXPENDITURES		0.00	86,005,103.03
Current:			
Instruction	5000	0.00	0.00
Student Support Services	6100	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00 0.00
Instructional Staff Training Services	6400	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	0.00 0.00	0.00 0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	24,112,121.26
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00 0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)			
Redemption of Principal	710	0.00	22,700,210.92
Interest	720	0.00	9,120,261.60
Dues and Fees Other Debt Service	730 791	0.00	166,565.82 0.00
Capital Outlay:	//1	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	18,134,080.72
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	2,423,206.55
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	76,656,446.87 9,348,656.16
OTHER FINANCING SOURCES (USES)		0.00	9,540,050.10
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00 0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00 0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00 0.00
Transfers In	3600	0.00	30,345,620.18
Transfers Out	9700	0.00	(24,620,926.01)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	5,724,694.17
EXTRAORDINARY ITEMS		0.00	0.00
	\downarrow	0.00	0.00
Net Change in Fund Balances	2000	0.00	15,073,350.33
Fund Balances, July 1, 2020	2800	0.00	82,706,381.58 0.00
Adjustments to Fund Balances	2891		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND - FOOD SERVICES For the Fiscal Year Ended June 30, 2021

	Account	Budgeted Amounts		Actual	Variance with Final Budget -
	Number	Original	Final	Actual Amounts	Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200	32,125,402.00	30,207,892.47	30,207,892.47	0.00
State Sources	3300	450,000.00	466,778.00	466,778.00	0.00
Local Sources:		, i i i i i i i i i i i i i i i i i i i		,	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X	1,139,341.00	568,837.20	568,837.20	0.00
Impact Fees	3496	100.000.00	77.024.07	100 (2(01	0.00
Other Local Revenue Total Local Sources	3400	<u>100,000.00</u> 1,239,341.00	77,024.87 645,862.07	108,636.01 677,473.21	31,611.14 31,611.14
Total Revenues	5400	33,814,743.00	31,320,532.54	31,352,143.68	31,611.14
EXPENDITURES		55,611,715100	51,520,552101	51,002,110100	51,01111
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Staff Training Services Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	5,059,802.23	1,609,182.73	1,609,182.73	0.00
Fiscal Services	7500				0.00
Food Services	7600	32,674,258.91	38,598,346.10	24,112,121.26	14,486,224.84
Central Services Student Transportation Services	7700 7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730				0.00
Other Debt Service	791				0.00
Capital Outlay:					0100
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	1,636,063.82	815,401.52	814,023.82	1,377.70
Total Expenditures		39,370,124.96	41,022,930.35	26,535,327.81	14,487,602.54
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	-	(5,555,381.96)	(9,702,397.81)	4,816,815.87	14,519,213.68
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sala of Consider Accesto	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794 894				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+ +	(5,555,381.96)	(9,702,397.81)	4,816,815.87	0.00 14,519,213.68
Fund Balances, July 1, 2020	2800	12,782,171.73	12,782,171.73	12,782,171.73	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2021	2700	7,226,789.77	3,079,773.92	17,598,987.60	14,519,213.68

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND - SBE/COBI BONDS For the Fiscal Year Ended June 30, 2021

	Account	Budgeted Amounts		Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	2100				0.00
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	704,067.20	704,067.20	645,136.03	(58,931.17)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		704,067.20	704,067.20	645,136.03	(58,931.17)
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Staff Training Services	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant Administrative Technology Services	8100 8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	581,000.00	581,000.00	550,000.00	31,000.00
Interest Dues and Fees	720 730	109,850.00	109,850.00	108,960.85 284.73	889.15 (284.73)
Other Debt Service	791			204.75	0.00
Capital Outlay:	,,,1				0100
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	600.050.00	(00.050.00	(50.045.50	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		690,850.00 13,217.20	690,850.00 13,217.20	659,245.58 (14,109.55)	31,604.42 (27,326.75)
OTHER FINANCING SOURCES (USES)		15,217.20	15,217.20	(14,10).55)	(27,520.75)
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				0.00
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	┨───┤	0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS	+ +				0.00
					0.00
Net Change in Fund Balances		13,217.20	13,217.20	(14,109.55)	(27,326.75)
Fund Balances, July 1, 2020	2800 2891	55,207.80	55,207.80	55,207.80	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2021	2891	68,425.00	68,425.00	41,098.25	(27,326.75)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND - OTHER DEBT SERVICE For the Fiscal Year Ended June 30, 2021

		Budgeted Amounts			Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	2100				0.00
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421, 3423				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	2400	1,028,794.32	1,028,794.32	1,041,923.86	13,129.54
Total Local Sources	3400	1,028,794.32 1,028,794.32	1,028,794.32 1,028,794.32	1,041,923.86 1,041,923.86	13,129.54 13,129.54
EXPENDITURES		1,028,794.32	1,028,794.32	1,041,925.80	15,129.54
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services Student Transportation Services	7700 7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	22,150,210.92	22,150,210.92	22,150,210.92	0.00
Interest Dues and Fees	720 730	5,692,902.75 31,490.00	6,314,810.75 152,210.00	6,314,810.75 156,495.88	0.00 (4,285.88)
Other Debt Service	791	51,470.00	152,210.00	150,475.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		27,874,603.67	28,617,231.67	28,621,517.55	(4,285.88)
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(26,845,809.35)	(27,588,437.35)	(27,579,593.69)	8,843.66
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sale of Capital Assets	3720 3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	26,818,077.34	27,580,275.12	27,579,589.01	(686.11)
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		26,818,077.34	27,580,275.12	27,579,589.01	(686.11)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+	(27,732.01)	(8,162.23)	(4.68)	8,157.55
Fund Balances, July 1, 2020	2800	999,494.51	999,494.51	999,494.51	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2021	2700	971,762.50	991,332.28	999,489.83	8,157.55

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND - ARRA ECONOMIC STIMULUS DEBT SERVICE For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200	2,210,409.00	2,210,409.00	2,229,236.95	18,827.95
State Sources	3300				0.00
Local Sources:	5500				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue				(683,341.63)	(683,341.63)
Total Local Sources	3400	0.00	0.00	(683,341.63)	(683,341.63)
Total Revenues		2,210,409.00	2,210,409.00	1,545,895.32	(664,513.68)
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7200 7300				0.00
Facilities Acquisition and Construction	7300				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720	2,696,490.00	2,696,490.00	2,696,490.00	0.00
Dues and Fees	730	12,115.00	12,115.00	6,770.00	5,345.00
Other Debt Service	791				0.00
Capital Outlay:	7420				0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00
Total Expenditures	,500	2,708,605.00	2,708,605.00	2,703,260.00	5,345.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(498,196.00)	(498,196.00)	(1,157,364.68)	(659,168.68)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	3/92 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	2,810,045.06	2,790,475.28	2,766,031.17	(24,444.11)
Transfers Out Total Other Financing Sources (Uses)	9700	2,810,045.06	2,790,475.28	2,766,031.17	0.00 (24,444.11)
SPECIAL ITEMS		2,810,043.06	2,790,475.28	2,/00,031.1/	(24,444.11)
EXTRAORDINARY ITEMS					0.00
EATRAORDINART HEWIS					0.00
Net Channes in Fried Balances		2 211 940 07	2 202 270 20	1 600 666 40	((0) (10 50)
Net Change in Fund Balances	2800	2,311,849.06	2,292,279.28	1,608,666.49	(683,612.79)
Net Change in Fund Balances Fund Balances, July 1, 2020 Adjustments to Fund Balances	2800 2891	2,311,849.06 23,544,085.84	2,292,279.28 23,544,085.84	1,608,666.49 23,544,085.84	(683,612.79) 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - CAPITAL OUTLAY AND DEBT SERVICE For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts				Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	1,000,000.00	1,000,000.00	2,085,192.43	1,085,192.43
Local Sources:		-,	-,	_,,	-,,
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421,				0.00
Local Sales Taxes	3423 3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	12,656.72 12,656.72	<u>12,656.72</u> 12,656.72
Total Revenues	3400	1,000,000.00	1,000,000.00	2,097,849.15	1,097,849.15
EXPENDITURES		1,000,000100	1,000,000100	2,007,010110	1,077,015112
Current:					
Instruction	5000				0.00
Student Support Services Instructional Media Services	6100 6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board General Administration	7100 7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	2,538,125.31	2,318,017.79	589,035.31	1,728,982.48
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services Student Transportation Services	7700 7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730		3,015.21	3,015.21	0.00
Other Debt Service Capital Outlay:	791				0.00
Facilities Acquisition and Construction	7420				0.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay Total Expenditures	9300	2 529 125 21	2 221 022 00	502.050.52	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	2,538,125.31 (1,538,125.31)	2,321,033.00 (1,321,033.00)	592,050.52 1,505,798.63	1,728,982.48 2,826,831.63
OTHER FINANCING SOURCES (USES)		(1,556,125.51)	(1,521,055.00)	1,505,770.05	2,020,051.05
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets Loss Recoveries	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700				0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+ +	(1,538,125.31)	(1,321,033.00)	1,505,798.63	2,826,831.63
Fund Balances, July 1, 2020	2800	5,180,207.27	5,180,207.27	5,180,207.27	0.00
Adjustments to Fund Balances	2891			,, <u>_</u> ,	0.00
Fund Balances, June 30, 2021	2700	3,642,081.96	3,859,174.27	6,686,005.90	2,826,831.63

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - NONVOTED CAPITAL IMPROVEMENT FUND For the Fiscal Year Ended June 30, 2021

	1	Budgeted Amo	ounte		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200				0.00
Local Sources:	5500				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	48,872,141.00	48,872,141.00	48,914,154.21	42,013.21
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496	101,657.00	101,657.00	262,912.25	0.00 161,255.25
Total Local Sources	3400	48,973,798.00	48,973,798.00	49,177,066.46	203,268.46
Total Revenues		48,973,798.00	48,973,798.00	49,177,066.46	203,268.46
EXPENDITURES					
Current:	5000				0.00
Instruction Student Support Services	5000 6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7200				0.00
Facilities Acquisition and Construction	7300 7410	42,510,647.81	41,657,686.78	13,472,627.88	28,185,058.90
Fiscal Services	7500	42,510,047.81	41,037,080.78	13,472,027.00	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service Capital Outlay:	791				0.00
Facilities Acquisition and Construction	7420				0.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300	6,492,569.60	7,571,073.25	4,072,417.53	3,498,655.72
Total Expenditures		49,003,217.41	49,228,760.03	17,545,045.41	31,683,714.62
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(29,419.41)	(254,962.03)	31,632,021.05	31,886,983.08
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements Loans	893 3720				0.00 0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(31,653,843.50)	(31,778,843.50)	(24,620,926.01)	7,157,917.49
Total Other Financing Sources (Uses) SPECIAL ITEMS		(31,653,843.50)	(31,778,843.50)	(24,620,926.01)	7,157,917.49
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+ +	(31,683,262.91)	(32,033,805.53)	7,011,095.04	0.00 39,044,900.57
Fund Balances, July 1, 2020	2800	40,145,214.43	40,145,214.43	40,145,214.43	39,044,900.37
Adjustments to Fund Balances	2891			10,112,01110	0.00
Fund Balances, June 30, 2021	2700	8,461,951.52	8,111,408.90	47,156,309.47	39,044,900.57

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS For the Fiscal Year Ended June 30, 2021

		Budgeted A	Amounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		-				
Federal Direct	3100				0.00	
Federal Through State and Local State Sources	3200 3300				0.00	
Local Sources:	5500				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	5400	0.00	0.00	0.00	0.00	
EXPENDITURES		0.00	0100	0100	0.00	
Current:						
Instruction	5000				0.00	
Student Support Services Instructional Media Services	6100 6200				0.00	
Instructional Media Services	6200				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration Facilities Acquisition and Construction	7300 7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant Maintenance of Plant	7900 8100				0.00	
Administrative Technology Services	8100				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)						
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees Miscellaneous	730 790				0.00	
Capital Outlay:	750				0.00	
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures	+ +	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	+ +	0.00	0.00	0.00	0.00	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00	
Transfers Out	9700			1	0.00	
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS	1 1			0.00	5100	
EXTRAORDINARY ITEMS					0.00	
Net Change in Frind Dalaman	+ +	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2020	2800	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2800				0.00	
Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2021

NAM<			Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA Consortium	Other	Other	Total Nonmaior
Charton and the sectorChar and t										
matrix matrix matrix matrix 	ASSETS									
matrix matrix	Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
bashbork100	Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
binduckance133143140 </td <td></td> <td>1131</td> <td>0.00</td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td>0.00</td>		1131	0.00			0.00				0.00
										0.00
Decontant100 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>										0.00
Cath AllowerCath Allower<										0.00
incom1000.000	Deposits Receivable									0.00
handsmm1000.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td><td>0.00</td><td></td><td>0.00</td></th<>						0.00		0.00		0.00
Name Name </td <td>Prepaid Items</td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Prepaid Items		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Same and Partial Add Add and Partial Add Add Add Add Add Add Add Add Add Ad			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lank bords Lank	Noncurrent assets: Section 1011 13 F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
independentindepende										0.00
Obe beginner berk haveMode	Long-Term Investments									0.00
NameN	Prepaid Insurance Costs									0.00
Charlance <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td>0.00</td>			0.00				0.00			0.00
Indimants[11]		1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Canada hypen barners barner barners barner barners barner 	Land									0.00
SubscriptionImage<	Land Improvements - Nondepreciable									0.00
Importance100100 <td></td> <td>1360</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		1360								0.00
Accessibly Accessibly Decession1000	Improvements Other Than Buildings	1320								0.00
Accessing13900<	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Frainer prises and Engineration1901900 <td>Buildings and Fixed Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Buildings and Fixed Equipment									0.00
According According Wardsham1900<	Accumulated Depreciation									0.00
Max ranke190										0.00
negatical Lake1300.00<	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances 1379 0.00										0.00
Convention1920.00										0.00
Accord Depended (part) sectors personde (part) sectors pe										0.00
The local start Image			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
InduxerImage: biologyImage: biolo	Depreciable Capital Assets, Net									0.00
<table-container>InduceIndu</table-container>										0.00
BFE BRUNCLOWS OF LOWING 1997/99Image of the set of	Total Assets									0.00
Na Carry Anoant Olde Network19200.0	DEFERRED OUTFLOWS OF RESOURCES									
NamePreside19400.00 <t< td=""><td>Accumulated Decrease in Fair Value of Hedging Derivatives</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Accumulated Decrease in Fair Value of Hedging Derivatives									0.00
Oble Namplymed Reading19090.00										0.00
Axek Rarman Objgation19600.00<										0.00
LABLETES	Asset Retirement Obligation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Carach ResidueL Card NetworkL Card NetworkL Ca			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
cmb oregin 212 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accred Satirs and Winkshage 210 0.00 <										
Accred Sharies and Benchim 210 0.00		2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Pyable2100.000.000.000.000.000.000.000.00Actr Day Sphi2200.000.	Accrued Salaries and Benefits	2110								0.00
Sale Tar Paphe 220 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Deposite Pyshe 220 0.00 </td <td></td> <td>2170</td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		2170			0.00					0.00
Accreditations Psyable 2210 0.0										0.00
Depoint Pryable 2220 0.00										0.00
De to Obler Agencies 2230 0.00<	Deposits Payable	2220		0.00	0.00	0.00	0.00		0.00	0.00
main Labitity 2115 0.00										0.00
Other Postemployment Beachins Liability 2116 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>										0.00
Jadgments Payable 2130 0.00 <td>Other Postemployment Benefits Liability</td> <td>2115</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Other Postemployment Benefits Liability	2115								0.00
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total carent liabilities C 0.00										0.00
Lang-term liabilities: 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Obigations Under Leases 2315 0.00 <td></td> <td>4212</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		4212								0.00
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Long-term liabilities:									
	Unearned Revenues	2410								0.00
		2315								0.00
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Elability for Compensated Absences									0.00
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $										0.00
Total Labilities (-) 0.00	Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Labilities (no.)		2380								0.00
DEFERED INLOWS OF RESOURCES Constraints 2610 0.00		1								0.00
Accumulated Increase in Fair Value of Hodging Derivatives 2610 0.00	DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Dek Refininding 2620 0.00 0	Accumulated Increase in Fair Value of Hedging Derivatives									0.00
Pension 2640 0.00	Deficit Net Carrying Amount of Debt Refunding									0.00
Other Postemployment Benefits 2650 0.00							0.00			0.00
Total Descriptions of Resources 0 0.00 <										0.00
NET POSITION 270 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Invisition (apital Assets) 2780 0.00	Total Deferred Inflows of Resources									0.00
Restricted for 2780 0.00	NET POSITION									
Unrestricted 2790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0										0.00
										0.00
	Total Net Position	1.00								0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2021

						ARRA			
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2021	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2021

CMULTANENDEND PERALPNA LUPURE perale base of the second se		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
baseb at summary at a summa	CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Enterprise Funds
bank bank back back back back back back back bac		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Result spice1001001000<	Receipts from interfund services provided								0.00
Result inclusions outs and state of the	Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
observage <td>Payments to employees</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Payments to employees								0.00
Startigetistication									0.00
CMULA DAM NAME MAY DAM NAME									0.00
obside binding sequents and binding sequents and and and and binding sequents and and and binding sequents and and and and binding sequents and and and binding sequents and a		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Index for which when the first or weak of the set		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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CMULAGNALATING CAUTIAL SUPPRINT CONTRAL TAUGNAL ALL YALL ALL YALL YALL 					0.00				0.00
banch square bind0.000	CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cpc1 actionals of controlCpc1 actionals of contr		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Appendence on contract on a									
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CMUP STOM NUMBINGImage and the state of the									0.00
brooks numbers0.00	CASH FLOWS FROM INVESTING ACTIVITIES	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Image and Solution review0.00 </td <td>Proceeds from sales and maturities of investments</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
humber of watcher of watche	Interest and dividends received								0.00
Nranked (using binding and (using and	Purchase of investments								0.00
Nriner derivation and and endored matches of the sector	Net cash provided (used) by investing activities								0.00
Cale and squarders - hes 3x 2010.000	Net increase (decrease) in cash and cash equivalents								0.00
Researching of speciality isource (loss) to and cash provided (soci) by carring isource (loss) isource	Cash and cash equivalents - July 1, 2020								0.00
texttextddd </td <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Commonitor used from USA program 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Increase decrease in instructeroxible0.00 <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase) decrease in index recivable0.00 <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase decrease in den insurer0000000000000000Increase decrease in derion other funds0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
Increase decrease in decromoder index0.000.000.000.000.000.00(Increase) decrease in der fonder fagnets0.000									0.00
Increase) decrease in der fon other funds0.000.000.000.000.000.000.00Increase) decrease in deron other spacies0.00<		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase in serventor 000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (bcrease in prepaid items 0.00	(Increase) decrease in due from other agencies	0.00							0.00
(Increase) (accesse in persion 0.00	(Increase) decrease in inventory								0.00
Increase (decrease) in solaries and benefits payable 0.00	(Increase) decrease in prepaid items								0.00
Increase (decrease) in payroll us liabilities 0.00 0.									0.00
Increase (decrease) in accounts payable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Increase (decrease) in adjments payable 0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>									0.00
Increase (decrease) in cash overdaft 0.00									0.00
Increase (decrease) in judgments payable 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Increase (decrease) in sales tax payable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Increase (decrease) in accrued interest payable 0.00									
Increase (decrease) in accrued interest payable 0.00									
Increase (decrease) in deposits payable 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Increase (decrease) in die to other funds 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Increase (decrease) in due to other agencies 0.00 0.0									0.00
Increase (decrease) in unearned revenues 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$									0.00
Increase (decrease) in postemployment benefits 0.00									0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program 0.00 <									0.00
Increase (decrease) in estimated liability for claims adjustment 0.00					0.00			0.00	0.00
Net cash provided (used) by operating activities 0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>									0.00
Nones investing, capital and financing activities: Construction Const									0.00
Borrowing under capital lease 0.00	Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets 0.00	Noncash investing, capital and financing activities:								
Purchase of equipment on account 0.00									0.00
Capital asset trade-ins 0.00 0.									
Net Increase/(Decrease) in the fair value of investments 0.00									
									0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2021

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
ASSETS	Number	711	712	713	714	715	731	791	Service Funds
Current assets:								i	
Cash and Cash Equivalents	1110	15,556,262.90	1,017,810.67	0.00	0.00	0.00	0.00	0.00	16,574,073.57
Investments	1160	8,578.33	0.00	0.00	0.00	0.00	0.00	0.00	8,578.33
Accounts Receivable, Net	1131	1,351,678.79	0.00	0.00	0.00	0.00	0.00	0.00	1,351,678.79
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Due From Budgetary Funds	1180 1141	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
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	2,090,818.83	0.00	0.00	0.00	0.00	0.00	2,090,818.83
Total current assets		16,916,520.02	3,108,629.50	0.00	0.00	0.00	0.00	0.00	20,025,149.52
Noncurrent assets:									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	3,106,035.56	0.00	0.00	0.00	0.00	0.00	0.00	3,106,035.56
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	91,693.85 0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,693.85 0.00
Accumulated Depreciation Motor Vehicles	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		3,197,729.41	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total Capital Assets		3,197,729.41	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total noncurrent assets		3,197,729.41	0.00	0.00	0.00	0.00	0.00	0.00	3,197,729.41
Total Assets		20,114,249.43	3,108,629.50	0.00	0.00	0.00	0.00	0.00	23,222,878.93
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920 1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current liabilities:								1	
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	359,550.33	0.00	0.00	0.00	0.00	0.00	0.00	359,550.33
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Pension Liability	2161 2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	5,076,000.00	1,000,029.14	0.00	0.00	0.00	0.00	0.00	6,076,029.14
Estimated Dipard Claims Self Insurance Program	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		5,435,550.33	1,000,029.14	0.00	0.00	0.00	0.00	0.00	6,435,579.47
Long-term liabilities:									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability Oher Long-Term Liabilities	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities Total Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		5,435,550.33	1,000,029.14	0.00	0.00	0.00	0.00	0.00	6,435,579.47
DEFERRED INFLOWS OF RESOURCES		5,-55,550,55	1,000,027.14	0.00	0.00	0.00	0.00	0.00	0,70,017,41
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								ı — — — — — — — — — — — — — — — — — — —	
NET POSITION									3,197,729.41
Net Investment in Capital Assets	2770	3,197,729.41	0.00	0.00	0.00	0.00	0.00	0.00	
Net Investment in Capital Assets Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets									

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2021

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES	2401	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	57,500,940.93	4,521,369.00	0.00	0.00	0.00	0.00	0.00	62,022,309.93
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		57,500,940.93	4,521,369.00	0.00	0.00	0.00	0.00	0.00	62,022,309.93
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	10,230,161.75	3,248,121.14	0.00	0.00	0.00	0.00	0.00	13,478,282.89
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	999,902.37	0.00	0.00	0.00	0.00	0.00	0.00	999,902.37
Capital Outlay	600	4,184.72	0.00	0.00	0.00	0.00	0.00	0.00	4,184.72
Other	700	41,731,165.03	2,853,041.76	0.00	0.00	0.00	0.00	0.00	44,584,206.79
Depreciation/Amortization Expense	780	107,861.51	0.00	0.00	0.00	0.00	0.00	0.00	107,861.51
Total Operating Expenses		53,073,275.38	6,101,162.90	0.00	0.00	0.00	0.00	0.00	59,174,438.28
Operating Income (Loss)		4,427,665.55	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2,847,871.65
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	88.23	0.00	0.00	0.00	0.00	0.00	0.00	88.23
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		88.23	0.00	0.00	0.00	0.00	0.00	0.00	88.23
Income (Loss) Before Operating Transfers		4.427.753.78	(1.579,793.90)	0.00	0.00	0.00	0.00	0.00	2.847.959.88
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0100	0100	0.00	0100	0.00	0100	0100	0100
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		4,427,753.78	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2.847.959.88
Net Position, July 1, 2020	2880	10,250,945.32	3.688.394.26	0.00	0.00	0.00	0.00	0.00	13,939,339.58
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2021	2780	14.678.699.10	2,108,600,36	0.00	0.00	0.00	0.00	0.00	16,787,299.46
1001 1 0501001, Julie 30, 2021	2700	14,070,099.10	2,100,000.30	0.00	0.00	0.00	0.00	0.00	10,707,299.40

The notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2021

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users	56,151,023.31	4,300,699.84	0.00	0.00	0.00	0.00	0.00	60,451,723.15
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	(3,248,121.14)	0.00	0.00	0.00	0.00	0.00	(3,248,121.14)
Payments to employees	(11,213,860.08)	0.00	0.00	0.00	0.00	0.00	0.00	(11,213,860.08)
Payments for interfund services used	0.00 (42,019,165.03)	0.00 (2,518,509,93)	0.00	0.00	0.00	0.00	0.00	0.00 (44,537,674.96)
Other receipts (payments) Net cash provided (used) by operating activities	2,917,998.20	(1,465,931.23)	0.00	0.00	0.00	0.00	0.00	1,452,066.97
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	2,717,770.20	(1,405,751.25)	0.00	0.00	0.00	0.00	0.00	1,452,000.77
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	(10,758.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,758.00) 0.00
Principal paid on capital debt Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	(10,758.00)	0.00	0.00	0.00	0.00	0.00	0.00	(10,758.00)
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	3,972.35	0.00	0.00	0.00	0.00	0.00	0.00	3,972.35
Interest and dividends received	88.23	0.00	0.00	0.00	0.00	0.00	0.00	88.23
Purchase of investments Net cash provided (used) by investing activities	0.00 4.060.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00 4,060.58
Net cash provided (used) by investing activities Net increase (decrease) in cash and cash equivalents	2,911,300.78	(1,465,931.23)	0.00	0.00	0.00	0.00	0.00	1,445,369.55
Cash and cash equivalents - July 1, 2020	12,644,962.12	2,483,741.90	0.00	0.00	0.00	0.00	0.00	15,128,704.02
Cash and cash equivalents - June 30, 2021	15,556,262.90	1,017,810.67	0.00	0.00	0.00	0.00	0.00	16,574,073.57
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	4,427,665.55	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2,847,871.65
Adjustments to reconcile operating income (loss) to net cash	4,427,005.55	(1,577,775.70)	0.00	0.00	0.00	0.00	0.00	2,047,071.05
provided (used) by operating activities:								
Depreciation/Amortization expense	107,861.51	0.00	0.00	0.00	0.00	0.00	0.00	107,861.51
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities: (Increase) decrease in accounts receivable	(1.349.917.62)	0.00	0.00	0.00	0.00	0.00	0.00	(1.349.917.62)
(Increase) decrease in accounts receivable	(1,349,917.62)	0.00	0.00	0.00	0.00	0.00	0.00	(1,349,917.02) 0.00
(Increase) decrease in linerest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00 (220,669,16)	0.00	0.00	0.00	0.00	0.00	0.00 (220,669.16)
(Increase) decrease in prepaid items (Increase) decrease in pension	0.00	(220,069.16)	0.00	0.00	0.00	0.00	0.00	(220,009.16)
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	20,388.76	0.00	0.00	0.00	0.00	0.00	0.00	20,388.76
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(288,000.00)	0.00 334,531.83	0.00	0.00	0.00	0.00	0.00	46,531.83
Increase (decrease) in estimated unpaid etainis - Sen-insurance (riogram	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,551.85
Total adjustments	(1,509,667.35)	113,862.67	0.00	0.00	0.00	0.00	0.00	(1,395,804.68)
Net cash provided (used) by operating activities	2,917,998.20	(1,465,931.23)	0.00	0.00	0.00	0.00	0.00	1,452,066.97
Noncash investing, capital and financing activities:								
Borrowing under capital lease Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2021

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2021

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2021

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2021

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2021

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Fund
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.0
Investments	1160	0.00	0.00	0.00	0.0
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.0
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.0
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.0
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.0
Due From Other Agencies	1220	0.00	0.00	0.00	0.0
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.0
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
Pension	1940	0.00	0.00	0.00	0.0
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.0
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.0
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.0
Accounts Payable	2120	0.00	0.00	0.00	0.0
Internal Accounts Payable	2290	0.00	0.00	0.00	0.0
Due to Other Agencies	2230	0.00	0.00	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.0
Total Liabilities		0.00	0.00	0.00	0.0
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.0
Pension	2640	0.00	0.00	0.00	0.0
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.0
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.0
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.0
Other purposes	2785	0.00	0.00	0.00	0.0
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.0
Total Net Position		0.00	0.00	0.00	0.0

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2021

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS June 30, 2021

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	
	Number	891	89X	89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	4,600,049.00	0.00	0.00	4,600,049.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	113,019.00	0.00	0.00	113,019.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	142,999.00	0.00	0.00	142,999.00
Total Assets		4,856,067.00	0.00	0.00	4,856,067.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	172,859.00	0.00	0.00	172,859.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		172,859.00	0.00	0.00	172,859.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	4,683,208.00	0.00	0.00	4,683,208.00
Total Net Position		4,683,208.00	0.00	0.00	4,683,208.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION CUSTODIAL FUNDS June 30, 2021

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS					
Miscellaneous	3495	5,884,831.00	0.00	0.00	5,884,831.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Costs		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		5,884,831.00	0.00	0.00	5,884,831.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	5,863,034.00	0.00	0.00	5,863,034.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expense		0.00	0.00	0.00	0.00
Total Deductions		5,863,034.00	0.00	0.00	5,863,034.00
Change in Net Position		21,797.00	0.00	0.00	21,797.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	4,661,411.00	0.00	0.00	4,661,411.00
Net position-ending	2785	4,683,208.00	0.00	0.00	4,683,208.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2021

ACCEPT	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	28,917,858.00	0.00	0.00	28,917,858.00
Investments Taxes Receivable, net	1160 1120	7,078,456.00	0.00	0.00	7,078,456.00
Accounts Receivable, net Interest Receivable on Investments	1131 1170	1,408,824.00 0.00	0.00	0.00	1,408,824.00 0.00
Due From Other Agencies	1220	5,756,601.00	0.00	0.00	5,756,601.00
Due From Insurer Deposits Receivable	1180 1210	0.00 474,647.00	0.00	0.00	0.00 474,647.00
Internal Balances	1114	0.00 731,590.00	0.00	0.00	0.00 731,590.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable Inventory	1425	0.00	0.00	0.00	0.00
Prepaid Items	1230	272,389.00	0.00	0.00	272,389.00
Long-Term Investments Prepaid Insurance Costs	1460 1430	3,399,474.00 0.00	0.00	0.00	3,399,474.00 0.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land Land Improvements - Nondepreciable	1310 1315	1,524,020.00 9,828.00	0.00	0.00	1,524,020.00 9,828.00
Construction in Progress	1360	426,793.00 1,960,641.00	0.00	0.00	426,793.00 1,960,641.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	2,588,040.78	0.00	0.00	2,588,040.78
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	(1,450,193.09) 42,934,120.69	0.00	0.00	(1,450,193.09) 42,934,120.69
Less Accumulated Depreciation	1339	(13,600,324.72)	0.00	0.00	(13,600,324.72)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	16,179,219.72 (12,005,997.46)	0.00	0.00	16,179,219.72 (12,005,997.46)
Motor Vehicles	1350 1359	295,065.39 (138,936.08)	0.00	0.00	295,065.39 (138,936.08)
Less Accumulated Depreciation Property Under Leases	1370	77,877,393.04	0.00	0.00	77,877,393.04
Less Accumulated Amortization Audiovisual Materials	1379 1381	(9,616,361.81) 370,231.45	0.00	0.00	(9,616,361.81) 370,231.45
Less Accumulated Depreciation	1388	(163,042.08)	0.00	0.00	(163,042.08)
Computer Software Less Accumulated Amortization	1382 1389	7,322,913.49 (6,679,515.33)	0.00	0.00 0.00	7,322,913.49 (6,679,515.33)
Depreciable Capital Assets, Net Total Capital Assets		103,912,614.00 105,873,255.00	0.00	0.00	103,912,614.00 105,873,255.00
Total Assets		153,913,094.00	0.00	0.00	153,913,094.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	65,508.00	0.00	0.00	65,508.00
Pension Other Postemployment Benefits	1940 1950	2,086,164.00 0.00	0.00	0.00	2,086,164.00 0.00
Asset Retirement Obligation Total Deferred Outflows of Resources	1960	0.00 2,151,672.00	0.00	0.00	0.00 2,151,672.00
LIABILITIES					
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00 2,724,181.00	0.00	0.00	0.00 2,724,181.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	4,323,824.00	0.00	0.00	4,323,824.00
Current Notes Payable	2250 2210	283,691.00 539,394.00	0.00	0.00	283,691.00 539,394.00
Accrued Interest Payable Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Fiscal Agent	2230 2240	2,211,501.00 0.00	0.00	0.00	2,211,501.00 0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	259,818.00	0.00	0.00	259,818.00
Long-Term Liabilities: Portion Due Within One Year:					
Notes Payable Obligations Under Leases	2310 2315	3,787,976.00 1,101,194.00	0.00	0.00	3,787,976.00
Bonds Payable	2320	1,816,132.00	0.00	0.00	1,816,132.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	133,535.00 0.00	0.00	0.00	133,535.00 0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00 0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	0.00 6,838,837.00	0.00	0.00	0.00 6,838,837.00
Portion Due After One Year:					
Notes Payable Obligations Under Leases	2310 2315	19,002,022.00 48,137,080.00	0.00	0.00	19,002,022.00 48,137,080.00
Bonds Payable Liability for Compensated Absences	2320 2330	49,265,295.00 44,511.00	0.00	0.00	49,265,295.00 44,511.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	6,935,661.00	0.00	0.00	6,935,661.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due in More than One Year	2200	123,384,569.00	0.00	0.00	123,384,569.00
Total Long-Term Liabilities Total Liabilities		130,223,406.00 140,565,815.00	0.00	0.00	130,223,406.00 140,565,815.00
DEFERRED INFLOWS OF RESOURCES	2015				
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00 725,351.00	0.00	0.00	0.00 725,351.00
Deferred Revenue Pension	2630 2640	0.00 448,859.00	0.00	0.00	0.00 448,859.00
Other Postemployment Benefits	2640 2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		1,174,210.00	0.00	0.00	1,174,210.00
	2770	(5,067,364.00)	0.00	0.00	(5,067,364.00)
Net Investment in Capital Assets Restricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Restricted For: Categorical Carryover Programs Food Service	2780	0.00	0.00	0.00	0.00
Restricted For: Categorical Carryover Programs Food Service Debt Service Capital Projects	2780 2780 2780	0.00 2,553,926.00 312,384.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 2,553,926.00 312,384.00
Restricted For: Categorical Carryover Programs Food Service Debt Service	2780 2780	0.00 2,553,926.00	0.00 0.00	0.00 0.00	0.00 2,553,926.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2021

				Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	60,520,152.00	255,363.93	4,701,394.62	172,308.61	(55,391,084.84)
Student Support Services	6100	2,622,406.00	0.00	347,745.98	0.00	(2,274,660.02)
Instructional Media Services	6200	81,247.00	0.00	32,940.35	0.00	(48,306.65)
Instruction and Curriculum Development Services	6300	3,041,088.00	0.00	34,341.82	0.00	(3,006,746.18
Instructional Staff Training Services	6400	215,747.00	0.00	67,002.72	0.00	(148,744.28)
Instruction-Related Technology	6500	1,313,723.00	0.00	12,622.72	0.00	(1,301,100.28)
Board	7100	725,843.00	0.00	51,091.97	0.00	(674,751.03)
General Administration	7200	1,940,526.00	0.00	433,369.59	0.00	(1,507,156.41)
School Administration	7300	12,819,589.00	0.00	62,856.31	0.00	(12,756,732.69)
Facilities Acquisition and Construction	7400	3,435,093.00	15,521.14	540,893.73	1,133,978.84	(1,744,699.29)
Fiscal Services	7500	4,537,657.00	0.00	0.00	0.00	(4,537,657.00
Food Services	7600	299,547.00	6,825.59	53,202.09	0.00	(239,519.32
Central Services	7700	1,001,486.00	0.00	6,127.87	0.00	(995,358.13)
Student Transportation Services	7800	1,181,664.00	0.00	0.00	0.00	(1,181,664.00
Operation of Plant	7900	19,784,709.00	90,752.78	311,148.52	4,089,094.60	(15,293,713.10
Maintenance of Plant	8100	2,596,514.00	0.00	0.00	0.00	(2,596,514.00)
Administrative Technology Services	8200	224,418.00	0.00	0.00	0.00	(224,418.00)
Community Services	9100	3,361,249.00	816,376.56	1,974,482.71	0.00	(570,389.73)
Interest on Long-Term Debt	9200	6,274,479.00	0.00	0.00	2,464,655.95	(3,809,823.05
Unallocated Depreciation/Amortization Expense		273,276.00				(273,276.00
Total Component Unit Activities		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00	(108,576,314.00)

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

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109,895,319.00
656,631.00
0.00
2,589,010.00
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113,140,960.00
4,564,646.00
9,760,095.00
0.00
14,324,741.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2021

					Net (Expense)	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2021

					Net (Expense)	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

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Exhibit J-2d Page 56

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2021

				Net (Expense)		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	60,520,152.00	255,363.93	4,701,394.62	172,308.61	(55,391,084.84)
Student Support Services	6100	2,622,406.00	0.00	347,745.98	0.00	(2,274,660.02)
Instructional Media Services	6200	81,247.00	0.00	32,940.35	0.00	(48,306.65)
Instruction and Curriculum Development Services	6300	3,041,088.00	0.00	34,341.82	0.00	(3,006,746.18)
Instructional Staff Training Services	6400	215,747.00	0.00	67,002.72	0.00	(148,744.28)
Instruction-Related Technology	6500	1,313,723.00	0.00	12,622.72	0.00	(1,301,100.28)
Board	7100	725,843.00	0.00	51,091.97	0.00	(674,751.03)
General Administration	7200	1,940,526.00	0.00	433,369.59	0.00	(1,507,156.41)
School Administration	7300	12,819,589.00	0.00	62,856.31	0.00	(12,756,732.69)
Facilities Acquisition and Construction	7400	3,435,093.00	15,521.14	540,893.73	1,133,978.84	(1,744,699.29)
Fiscal Services	7500	4,537,657.00	0.00	0.00	0.00	(4,537,657.00)
Food Services	7600	299,547.00	6,825.59	53,202.09	0.00	(239,519.32)
Central Services	7700	1,001,486.00	0.00	6,127.87	0.00	(995,358.13)
Student Transportation Services	7800	1,181,664.00	0.00	0.00	0.00	(1,181,664.00)
Operation of Plant	7900	19,784,709.00	90,752.78	311,148.52	4,089,094.60	(15,293,713.10)
Maintenance of Plant	8100	2,596,514.00	0.00	0.00	0.00	(2,596,514.00)
Administrative Technology Services	8200	224,418.00	0.00	0.00	0.00	(224,418.00)
Community Services	9100	3,361,249.00	816,376.56	1,974,482.71	0.00	(570,389.73)
Interest on Long-Term Debt	9200	6,274,479.00	0.00	0.00	2,464,655.95	(3,809,823.05)
Unallocated Depreciation/Amortization Expense		273,276.00				(273,276.00)
Total Component Unit Activities		126,250,413.00	1,184,840.00	8,629,221.00	7,860,038.00	(108,576,314.00)

General Revenues:

-

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2020
Adjustments to Net Position
Net Position, June 30, 2021

 $\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 109,895,319.00\\ 656,631.00\\ 0.00\\ 2,589,010.00\\ 0.00\\ 0.00\\ 113,140,960.00\\ 4,564,646.00\\ 9,760,095.00\\ 0.00\\ 14,324,741.00\\ \end{array}$

FLORIDA DEPARTMENT OF EDUCATION **REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)** DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2021

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

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Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund ------Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Food Services ------Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Other Federal Programs -----Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Federal Education Stabilization Fund ------8-14 Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds -Miscellaneous-----Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances -- Debt Service Funds ----Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Exhibit K-7 17-18 Funds ------_____ Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Funds ------Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Enterprise Funds ------Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Exhibit K-10 Funds ------Exhibit K-11 Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position - School Internal Funds------Schedule of Long-Term Liabilities------Exhibit K-12 Exhibit K-13 Schedule of Categorical Programs - Report of Expenditures and Available Funds ------Exhibit K-14 Schedule of Selected Subobject Expenditures, Categorical Flexible Spending - General Fund Expenditures and Other Data Collection ------25-28 Exhibit K-15 Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -------Exhibit K-16 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) ------Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --Exhibit K-17

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 7, 2021.

Schedule 5, Supplementary Schedule of Expenditures of Federal Awards

Exhibit K-18

INDEX:

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2021 Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

> PAGE NUMBER FDOE

INDEX:

Signature of District School Superintendent

Signature Date

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 30, 2021	Account	Fund 10
REVENUES	Number	
Federal Direct:	2121	
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121 3191	557,339.91
Miscellaneous Federal Direct	3199	9,479.75
Total Federal Direct	3100	566,819.66
Federal Through State and Local:		
Medicaid	3202	2,369,078.42
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local State:	3200	2,369,078.42
Florida Education Finance Program (FEFP)	3310	293,943,388.00
Workforce Development	3315	6,731,307.00
Workforce Development Capitalization Incentive Grant	3316	*,********
Workforce Education Performance Incentives	3317	87,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	40,888.74
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	173,954.89
District Discretionary Lottery Funds	3344	
Categorical Programs: Class Size Poduction Operating Funds	2255	76 529 972 00
Class Size Reduction Operating Funds Florida School Recognition Funds	3355	76,538,873.00
Voluntary Prekindergarten Program	3361 3371	2,349,285.22
Preschool Projects	3372	2,549,265.22
Other State:	5572	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,423,059.13
Total State	3300	381,287,755.98
Local:		
District School Taxes	3411	147,543,839.68
Tax Redemptions	3421	51,823.54
Payment in Lieu of Taxes Excess Fees	3422 3423	
Tuition	3424	
Lease Revenue	3425	943,857.01
Interest on Investments	3431	750,469.48
Gain on Sale of Investments	3432	35.38
Net Increase (Decrease) in Fair Value of Investments	3433	(3,685.57
Gifts, Grants and Bequests	3440	920,951.53
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	67,779.33
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	725,241.18
Continuing Workforce Education Course Fees	3463	22,535.68
Capital Improvement Fees	3464	32,196.11
Postsecondary Lab Fees	3465	359,525.55
Lifelong Learning Fees	3466 3467	48,098.03
GED® Testing Fees Financial Aid Fees	3468	14,262.50
Other Student Fees	3469	215,322.05
Other Fees:	5709	213,322.03
Preschool Program Fees	3471	13,650.57
Prekindergarten Early Intervention Fees	3472	276,598.23
School-Age Child Care Fees	3473	1,997,890.74
Other Schools, Courses and Classes Fees <i>Miscellaneous Local:</i>	3479	
Bus Fees	3491	9,114.50
Transportation Services Rendered for School Activities	3492	11,825.23
Sale of Junk	3493	183,960.3
Receipt of Federal Indirect Cost Rate	3494	2,259,399.4
Other Miscellaneous Local Sources	3495 3497	3,401,917.20
Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks		12,412.00
Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs	3498 3499	<u> </u>
Total Local	3499	· · · · · · · · · · · · · · · · · · ·
i otai Lovai	3400 3000	<u>160,359,971.48</u> 544,583,625.54

For the Fiscal Year Ended June 30, 2021									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	172,194,645.68	55,093,783.51	124,623,147.39	20,752.50	5,632,767.93	1,996,048.66	3,624,363.48	363,185,509.15
Student Support Services	6100	20,048,700.95	6,536,401.76	464,286.06	· · · · · · · · · · · · · · · · · · ·	96,159.08	79,748.33	58,200.26	27,283,496.44
Instructional Media Services	6200	3,266,911.12	1,014,429.31	151,058.71		0.00	245,193.66	8,444.25	4,686,037.05
Instruction and Curriculum Development Services	6300	10,943,287.20	3,507,847.40	96,387.90		50,433.44	32,849.87	28,332.04	14,659,137.85
Instructional Staff Training Services	6400	4,471,739.59	1,343,032.78	120,758.27		83,309.54	776.89	356,639.80	6,376,256.87
Instruction-Related Technology	6500	2,464,186.60	785,906.83	562.67		25,827.89	15,897.63	66,388.80	3,358,770.42
Board	7100	211,484.60	154,436.49	1,390,742.89		2,180.10	2,550.40	2,455.00	1,763,849.48
General Administration	7200	1,007,559.00	446,673.96	168,433.86	931.83	75,762.40	11,581.15	55,858.32	1,766,800.52
School Administration	7300	19,335,811.83	6,120,883.59	110,267.94		53,429.22	59,301.43	43,627.63	25,723,321.64
Facilities Acquisition and Construction	7410	2,271,492.97	676,622.49	1,773,040.61	3,995.79	9,954.76	469,103.69	7,978,193.00	13,182,403.31
Fiscal Services	7500	1,695,008.42	576,560.05	91,896.50		17,029.44	11,462.60	9,352.35	2,401,309.36
Food Services	7600	253,151.73	24,973.16	2,253.88	3,841.78	6,084.32	21,935.86	305.00	312,545.73
Central Services	7700	4,550,084.05	1,527,510.48	1,724,886.31	14,573.90	130,907.43	48,528.93	180,861.54	8,177,352.64
Student Transportation Services	7800	11,795,908.20	5,908,444.59	1,079,108.85	1,409,699.98	286,956.04	141,123.81	678,714.76	21,299,956.23
Operation of Plant	7900	10,717,589.27	4,572,538.14	6,347,922.74	11,884,659.42	1,286,796.38	1,500,587.71	104,652.45	36,414,746.11
Maintenance of Plant	8100	5,078,879.77	2,189,110.09	1,033,984.80	190,408.35	1,693,753.16	190,191.31	2,672.79	10,379,000.27
Administrative Technology Services	8200	2,653,146.74	777,906.49	1,007,763.70		44,486.48	207,506.90	3,051.00	4,693,861.31
Community Services	9100	1,972,902.10	890,799.81	252,669.63	4,948.98	69,997.90	19,121.67	122,052.30	3,332,492.39
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,308,782.38		1,308,782.38
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		274,932,489.82	92,147,860.93	140,439,172.71	13,533,812.53	9,565,835.51	6,362,292.88	13,324,164.77	550,305,629.15
Excess (Deficiency) of Revenues Over Expenditures									(5,722,003.61)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2021

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND **CHANGES IN FUND BALANCE - GENERAL FUND (Continued)** For the Fiscal Year Ended June 30, 2021

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	Fund 100
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	165,842.40
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	16,599,098.73
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	16,599,098.73
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		16,764,941.13
Net Change In Fund Balance		11,042,937.52
Fund Balance, July 1, 2020	2800	77,945,342.97
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,976,253.19
Restricted Fund Balance	2720	24,190,993.57
Committed Fund Balance	2730	
Assigned Fund Balance	2740	6,519,633.09
Unassigned Fund Balance	2750	55,301,400.64
Total Fund Balances, June 30, 2021	2700	88,988,280.49

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	1,288,596.40
School Breakfast Reimbursement	3262	341,591.71
Afterschool Snack Reimbursement	3263	234,992.16
Child Care Food Program	3264	
USDA-Donated Commodities	3265	3,050,402.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	21,532,216.66
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	3,760,093.54
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	30,207,892.47
State:		
School Breakfast Supplement	3337	187,806.00
School Lunch Supplement	3338	278,972.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	466,778.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	35,088.00
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	13,947.75
Student and Adult á la Carte Fees	3454	388,443.75
Student Snacks	3455	15,661.35
Other Food Sales	3456	115,696.35
Other Miscellaneous Local Sources	3495	107,123.47
Refunds of Prior Year's Expenditures	3497	1,512.54
Total Local	3400	677,473.21
Total Revenues	3000	31,352,143.68

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Vacr Ended June 30, 2021

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	7,567,308.24
Employee Benefits	200	3,775,949.23
Purchased Services	300	319,012.87
Energy Services	400	72,940.80
Materials and Supplies	500	11,656,667.22
Capital Outlay	600	150,367.01
Other	700	569,875.89
Other Capital Outlay (Function 9300)	600	2,423,206.55
Total Expenditures		26,535,327.81
Excess (Deficiency) of Revenues Over Expenditures		4,816,815.87
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		4,816,815.87
Fund Balance, July 1, 2020	2800	12,782,171.73
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	668,749.11
Restricted Fund Balance	2720	16,930,238.49
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	17,598,987.60

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 30, 2021		Fund 420
REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	2,502,374.65
Miscellaneous Federal Direct	3199	1,104,016.42
Total Federal Direct	3100	3,606,391.07
Federal Through State and Local:		-,,-,-,-,
Career and Technical Education	3201	565,849.69
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	13,604,722.52
Workforce Innovation and Opportunity Act:		, ,
Adult General Education	3221	599,203.22
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	18,710,613.82
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,191,422.42
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	2,255,963.14
Miscellaneous Federal Through State	3299	4,391,741.80
Total Federal Through State and Local	3200	43,319,516.61
State:		- , ,
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	46,564.72
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	15,683.72
Refunds of Prior Year's Expenditures	3497	· · · · ·
Total Local	3400	62,248.44
Total Revenues	3000	46,988,156.12

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 30, 2021		100	200	300	400	500	600	700	Fund 42
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:	rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
	5000	10 015 200 27	4 929 904 50	7 224 (12.01	770.02	1.52(241 17	1 2/2 (89 25	120,026,02	25 009 (22 2
Instruction		10,815,398.27	4,838,894.56	7,224,613.01	770.92 3,583.64	1,526,341.17	1,363,688.25	138,926.02	25,908,632.2
Student Support Services	6100	1,853,626.28	631,147.57	512,615.45	3,583.64	81,142.14	5,594.93	1,664.00	3,089,374.0
Instructional Media Services	6200	179,810.00	51,779.46	100.010.00		0.022.17	50.010.40	+	231,589.4
Instruction and Curriculum Development Services	6300	5,902,899.08	1,777,835.31	108,218.39		9,033.17	78,212.42	<u> </u>	7,876,198.3
Instructional Staff Training Services	6400	2,957,053.02	799,191.89	622,096.06		44,644.74	2,575.00	144,615.43	4,570,176.1
Instruction-Related Technology	6500	87,184.14	25,643.17				7,880.00		120,707.3
Board	7100							+	0.0
General Administration	7200							1,558,820.75	1,558,820.7
School Administration	7300	5,075.14	935.72					<u> </u>	6,010.8
Facilities Acquisition and Construction	7410							<u> </u>	0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700	225,154.69	62,130.60	277,537.99				24,625.06	589,448.3
Student Transportation Services	7800			56,537.01			8,902.00		65,439.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100	27,984.90	11,606.40						39,591.3
Administrative Technology Services	8200	23,951.19	7,631.22						31,582.4
Community Services	9100							2,518,058.37	2,518,058.3
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						382,527.59		382,527.5
Total Expenditures		22,078,136.71	8,206,795.90	8,801,617.91	4,354.56	1,661,161.22	1,849,380.19	4,386,709.63	46,988,156.1
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES)	Account							<u> </u>	0.0
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	5740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In Transfers Out: (Function 9700)	3600	0.00	-						
	910								
To the General Fund									
To Debt Service Funds	920		1						
To Capital Projects Funds	930		{						
Interfund	950		4						
To Permanent Funds	960		{						
To Internal Service Funds	970		4						
To Enterprise Funds	990		4						
Total Transfers Out	9700	0.00	1						
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00	ļ						
Fund Balance, July 1, 2020	2800]						
Adjustments to Fund Balance	2891]						
Ending Fund Balance:									
Nonspendable Fund Balance	2710		ļ						
Restricted Fund Balance	2720]						
Committed Fund Balance	2730]						
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750		1						
Total Fund Balances, June 30, 2021	2700	0.00	1						
rotar rund Dataflets, Julie 30, 2021	2700	0.00	1						

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND AMERICAN RESCUE PLAN (ARP) RELIEF FUND

For the Fiscal Year Ended June 30, 2021								DOE Page 8
REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct:	Ivamoer		112			110	110	
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	13,872,900.74	2,006,387.83	12,277,726.28				28,157,014.85
Education Stabilization Funds - Workforce	3272		2,563,749.84		130,648.58			2,694,398.42
Education Stabilization Funds - VPK	3273		234,260.33					234,260.33
Miscellaneous Federal Through State	3299		181,788.85					181,788.85
Total Federal Through State and Local	3200	13,872,900.74	4,986,186.85	12,277,726.28	130,648.58	0.00	0.00	31,267,462.45
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	13,872,900.74	4,986,186.85	12,277,726.28	130,648.58	0.00	0.00	31,267,462.45

Exhibit K-4

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) For the Fiscal Year Ended June 30, 2021

EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
EXTENDITORES	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Instruction	5000	638.40	482.87	3,652,829.85		625,067.70	826,908.93	25,746.73	5,131,674.4
Student Support Services	6100	16,987.95	4,949.61	284,958.50				850.00	307,746.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300	375,870.58	83,878.18						459,748.2
Instructional Staff Training Services	6400	47,546.53	4,280.46	205,848.50		21,020.28			278,695.7
Instruction-Related Technology	6500	1,094,178.76	420,801.04						1,514,979.
Board	7100								0.0
General Administration	7200	38,320.61	14,601.53					355,525.54	408,447.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410						771,536.00		771,536.0
Fiscal Services	7500								0.
Food Services	7600								0.
Central Services	7700			387,920.00					387,920.
Student Transportation Services	7800					4,331.36			4,331.
Operation of Plant	7900			207,694.24		1,333,936.96			1,541,631.
Maintenance of Plant	8100			207,074.24		6,400.00			6,400.0
Administrative Technology Services	8200			250,746.00		0,400.00	2,592,746.00		2,843,492.
	9100			200,746.00			2,392,746.00		
Community Services Zapital Outlay:	9100								0.0
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						216,297.63		216,297.0
Fotal Expenditures	,500	1,573,542.83	528,993.69	4,989,997.09	0.00	1,990,756.30	4,407,488.56	382,122.27	13,872,900.7
Excess (Deficiency) of Revenues over Expenditures		1,010,042,00	526(7)5.07	4,00,011,01	0.00	1,770,150:50	P. 107, 107, P	502,122.27	15,672,900.
OTHER FINANCING SOURCES (USES)	Account								0.
and CHANGES IN FUND BALANCES	Number								
oans	3720								
oans ale of Capital Assets	3720 3730								
oans ile of Capital Assets oss Recoveries	3720								
oans ale of Capital Assets oss Recoveries ransfers In:	3720 3730 3740								
oans ale of Capital Assets oss Recoveries <i>ransfers In:</i> From General Fund	3720 3730 3740 3610								
oans ale of Capital Assets oss Recoveries <i>ransfers In:</i> From General Fund From Debt Service Funds	3720 3730 3740 3610 3620								
.oans sale of Capital Assets .oss Recoveries <i>Transfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds	3720 3730 3740 3610 3620 3630								
oans Sale of Capital Assets oss Recoveries <i>Transfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650								
oans sale of Capital Assets .oss Recoveries <i>Tansfers In:</i> From General Fund From Debt Service Funds From Lapital Projects Funds Interfund From Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3660								
oans ale of Capital Assets oss Recoveries <i>Tansfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670								
oans ale of Capital Assets oss Recoveries <i>transfers In:</i> From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690								
oans ale of Capital Assets oss Recoveries <i>ransfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trom Enterprise Funds Trom Enterprise Funds Total Transfers In	3720 3730 3740 3610 3620 3630 3650 3660 3670	0.00							
oans ale of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Trom Internal Service Funds Total Transfers In 'ransfers I	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 3600	0.00							
oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund	3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3670 3690 3600 910								
oans ale of Capital Assets oss Recoveries transfers In: From Gapital Projects Funds From Lapital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trom Internal Service Funds Total Transfers In Tansfers In Tansfers In Total Service Funds Total Service Funds To the General Fund To Debt Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920	0.00							
oans ale of Capital Assets oss Recoveries arasfers In: From Capital Projects Funds From Letterfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tansfers In Tan	3720 3730 3740 3610 3620 3650 3650 3660 3670 3690 3600 3600 910 920 930								
oans ale of Capital Assets oss Recoveries arasfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Total General Fund To Debt Service Funds To Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950								
oans ale of Capital Assets oss Recoveries Tansfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3670 3690 3600 910 920 930 950 960								
oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers InI To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970								
oans ale of Capital Assets oss Recoveries aransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990								
oans ale of Capital Assets oss Recoveries ans/ers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ans/ers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Parmanent Funds From Internal Service Funds Total Transfers In General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990	0.00							
oans ale of Capital Assets oss Recoveries aransfers In: From Capital Projects Funds Interfund From Lepties Funds From Lepties Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tarafers Out: Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internater Service Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
oans ale of Capital Assets oss Recoveries aransfers In: From Capital Projects Funds Interfund From Debt Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Total Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2020	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
oans ale of Capital Assets oss Recoveries Tansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Total Transfer	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
oans ale of Capital Assets oss Recoveries ans/fers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Lapital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 970 990 9700 2891	0.00							
oans ale of Capital Assets oss Recoveries aransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Laptital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Otal Other Financing Sources (Uses) et Change in Fund Balance und Balance Inding Fund Balance Nonspendable Fund Balance	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
oans ale of Capital Assets oss Recoveries arasfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Tenterprise Funds Total Transfers In arasfers Out: To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Total	3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
aans ale of Capital Assets ooss Recoveries arasfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds Comprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Not Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Notal Transfers Out Stal Other Financing Sources (Uses) et Change in Fund Balance and Balance, July 1, 2020 djustments to Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2811 2710 2720 2730	0.00							
oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Total Transfers In Total Transfers In Total Cransfers In To the General Fund To Debt Service Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds Compared Funds Interfund To Permanent Funds Compared Funds Interfund To Permanent Funds Compared Funds Compared Funds Compared Funds Compared Funds Compared Funds From Capital Projects Funds Interfund To Permanent Funds Compared Fund Balance Committed Fund Balance Compared Fund Ba	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 9700 9700 2800 2891 2710 2720 2730 2740	0.00							
oans ale of Capital Assets oss Recoveries Tansfers In: From Capital Projects Funds Interfund From Debt Service Funds From Internal Service Funds From Interprise Funds Total Transfers In To del Grearal Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Total Transfers Out total Other Financing Sources (Uses) iet Change in Fund Balance und Balance, July 1, 2020	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2811 2710 2720 2730	0.00							

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER) For the Fiscal Year Ended June 30, 2021

EXPENDITURES									
	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	318,007.61	56,503.86	190,602.09		1,148,070.09	2,428,002.35	24,473.50	4,165,659.50
Student Support Services	6100	50,290.38	9,049.61						59,339.99
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	19,277.79	3,402.48				10,348.00		33,028.27
Instructional Staff Training Services	6400	3,000.00	229.80						3,229.80
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300						825.00		825.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	18,963.21	4,702.08						23,665.29
Student Transportation Services	7800			112,393.17					112,393.17
Operation of Plant	7900			362,124.66		3,727.62	30,039.00		395,891.28
Maintenance of Plant	8100		1	002,02 100					0.00
Administrative Technology Services	8200								0.00
Community Services	9100	1	1		<u> </u>			<u>† </u>	0.00
Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						192,154.55		192,154.55
Total Expenditures		409,538.99	73,887.83	665,119.92	0.00	1,151,797.71	2,661,368.90	24,473.50	4,986,186.85
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account								0.00
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
	3730								
Sale of Capital Assets	3730								
Sale of Capital Assets Loss Recoveries	3730								
Loss Recoveries									
Loss Recoveries Transfers In:	3740								
Loss Recoveries Transfers In: From General Fund	3740 3610								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3740 3610 3620 3630 3650								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3740 3610 3620 3630 3650 3660								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3670	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3740 3610 3620 3630 3650 3660 3660 3670 3690	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3740 3610 3620 3630 3650 3660 3660 3670 3690	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3670 3690 3690	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700)) To the General Fund	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Transfers In Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Tota Debt Service Funds To the General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds	3740 3610 3620 3630 3650 3660 3660 3690 3690 3690 3600 910 920 930	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trom Enterprise Funds Trom Enterprise Funds Total Transfers Out: (Function 9700) Tot the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3660 3690 3690 3600 910 920 930 950								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700)) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910 920 920 930 950 960								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 910 920 920 930 950 950 950 950								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers Nut To Capital Projects Funds To Permanent Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 910 920 920 930 950 950 960	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 910 920 920 930 950 950 950 950	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 3690 910 920 930 950 950 950 950 970 990 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Interfund To Permanent Funds To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020	3740 3610 3620 3630 3650 3660 3660 3690 3690 3690 3690 910 920 930 950 950 950 970 990 9700 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out To Horger Surger	3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 3690 910 920 930 950 950 950 950 970 990 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Tota Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Interfund To Enterprise Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Adjustments to Fund Balance	3740 3610 3620 3630 3650 3660 3660 3690 3690 3690 910 920 930 950 950 950 970 990 9700 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Tonsfers Out Adjustments to Fund Balance Ending Fund Balance:	3740 3610 3620 3650 3650 3660 3660 3660 3670 3690 3690 910 920 920 930 950 950 950 950 950 950 970 970 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Euring Balance Euring Euring Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3650 3650 3660 3660 3670 3690 910 920 930 920 930 950 950 950 950 950 950 920 2891 2710 2720	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3740 3610 3620 3650 3660 3660 3660 3660 910 920 930 920 930 950 950 950 950 970 920 2800 2891 2710 2720 2730	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Legeneral Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds To Enterprise Funds Interfund To Enterprise Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund Funds Interfund Internal Service Funds Interfund Enterprise Funds Enterprise Fund Balance Enterprise Fund Balance Enterprise Fund Balance Committed Fund Balance Enterprise Fund Balan	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 3690 910 920 930 950 960 970 990 2800 2891 2710 2720 2730	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To the General Fund To Capital Projects Funds Interfund To Debt Service Funds To the General Fund To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3740 3610 3620 3650 3660 3660 3660 3660 910 920 930 920 930 950 950 950 950 970 920 2800 2891 2710 2720 2730	0.00							

EXPENDITURES "urrent: Instruction Student Support Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services	Account Number 5000 6100 6200 6300	100 Salaries 2,548,389.45	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials	600 Capital	700 Other	Totals
Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction	5000 6100 6200 6300		Benefits	Services					
Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction	6100 6200 6300	2,548,389.45			Services	and Supplies	Outlay	Ouler	
Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction	6100 6200 6300	2,540,507.45	544,143.33			442,402.39			3,534,935.1
Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction	6200 6300	142,325.12	36,706.46			442,402.39		501.96	179,533.
Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction	6300	142,323.12	4,342.81					501.96	19,353.
Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction		244,658.04	4,342.81						
Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction						700 (I			291,913.6
Board General Administration School Administration Facilities Acquisition and Construction	6400	39,265.85	6,957.64	59,500.00		732.61	2 400 00 4 00	20,523.00	126,979.1
General Administration School Administration Facilities Acquisition and Construction	6500	6,699.53	1,904.29	389,455.20			3,490,094.00		3,888,153.0
School Administration Facilities Acquisition and Construction	7100								0.0
Facilities Acquisition and Construction	7200							346,913.54	346,913.5
•	7300	82,326.34	23,624.05						105,950.3
Einel Comine	7410	9,667.94	2,746.77						12,414.7
Fiscal Services	7500	7,599.48	2,127.55						9,727.0
Food Services	7600	79,701.84	22,711.04						102,412.8
Central Services	7700	39,923.69	11,268.63					2,769,807.64	2,820,999.9
Student Transportation Services	7800	136,867.62	39,327.83	322,200.13					498,395.5
Operation of Plant	7900	156,497.36	42,890.75						199,388.1
Maintenance of Plant	8100	69,309.51	19,804.03						89,113.5
Administrative Technology Services	8200	18,806.34	5,440.66						24,247.0
Community Services	9100	21,186.41	6,108.41						27,294.8
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
otal Expenditures		3,618,235.98	817,359.83	771,155.33	0.00	443,135.00	3,490,094.00	3,137,746.14	12,277,726.2
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES)	Account				******				
and CHANGES IN FUND BALANCES	Number								
oans	3720								
ale of Capital Assets	3730								
loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
	3690								
From Enterprise Funds									
Total Transfers In Transfers Out: (Function 9700)	3600	0.00							
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	980								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
und Balance, July 1, 2020	2800								
adjustments to Fund Balance	2891								
Inding Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								

For the Fiscal Year Ended June 30, 2021 Fund 444 100 200 300 400 500 600 700 Account EXPENDITURES Totals Employee Purchased Energy Material Capital Number Salaries Benefits Services Services and Supplies Outlay Other Current: Instruction 5000 0.00 6100 0.00 Student Support Services 0.00 Instructional Media Services 6200 0.00 Instruction and Curriculum Development Services 6300 0.00 6400 Instructional Staff Training Services Instruction-Related Technology 6500 0.00 7100 0.00 Board General Administration 7200 0.00 7300 0.00 School Administration 7410 130.648.5 Facilities Acquisition and Construction 130,648.58 Fiscal Services 7500 0.00 0.00 Food Services 7600 Central Services 7700 0.00 0.00 7800 Student Transportation Services Operation of Plant 7900 0.00 Maintenance of Plant 8100 0.00 Administrative Technology Services 0.00 8200 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 0.00 0.00 0.00 130,648.58 0.00 0.00 0.00 0.00 130,648.58 Total Expenditures Excess (Deficiency) of Revenues over Expenditures 0.00 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Account Number 3720 oans Sale of Capital Assets 3730 3740 Loss Recoveries Transfers In: From General Fund 3610 3620 From Debt Service Funds From Capital Projects Funds 3630 Interfund 3650 3660 From Permanent Funds From Internal Service Funds 3670 3690 From Enterprise Funds 0.00 Total Transfers In 3600 Transfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 950 Interfund To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 9700 Total Transfers Out 0.00 0.00 Total Other Financing Sources (Uses) Net Change in Fund Balance 0.00 Fund Balance, July 1, 2020 2800 2891 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balanc 2710 2720 Restricted Fund Balance 2730 Committed Fund Balance Assigned Fund Balance 2740 2750 Unassigned Fund Balance Total Fund Balances, June 30, 2021 2700 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN F For the Fiscal Year Ended June 30, 2021	UND BALANCE - SPE	CIAL REVENUE FUNDS - ELE							FDOE Page Fund 4
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Delicitis	Bervices	Bervices	and Suppries	Outlay	Ouler	
Instruction	5000								0.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.
Food Services	7600								0.
Central Services	7700								0.
Student Transportation Services	7800								0.
Operation of Plant	7900								0.
Maintenance of Plant	8100								0.
Administrative Technology Services	8200	1			1	1			0.
Community Services	9100								0.
Capital Outlay:	7100								0.
Facilities Acquisition and Construction	7420								0.
Other Capital Outlay	9300								0.
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
Excess (Deficiency) of Revenues over Expenditures									0.
OTHER FINANCING SOURCES (USES)	Account				-				
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Fransfers Out: (Function 9700)									
To the General Fund	910	<u> </u>							
To Debt Service Funds	920	+							
To Capital Projects Funds	930	+							
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out									
	9700	0.00							
Fotal Other Financing Sources (Uses)	9700	0.00							
fotal Other Financing Sources (Uses) Net Change in Fund Balance									
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020	2800	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance		0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance:	2800 2891	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	2800 2891 2710	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	2800 2891 2710 2720	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2800 2891 2710 2720 2730	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Assigned Fund Balance	2800 2891 2710 2720 2730 2740	0.00							
Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2800 2891 2710 2720 2730	0.00							

Exhibit K-4

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY

For the Fiscal Year Ended June 30, 2021 Fund 446 100 200 300 400 500 600 700 Account EXPENDITURES Totals Employee Purchased Energy Material Capital Number Salaries Benefits Services Services and Supplies Outlay Other Current: Instruction 5000 0.00 6100 0.00 Student Support Services 0.00 Instructional Media Services 6200 0.00 Instruction and Curriculum Development Services 6300 0.00 6400 Instructional Staff Training Services Instruction-Related Technology 6500 0.00 7100 0.00 Board General Administration 7200 0.00 7300 0.00 School Administration 7410 0.00 Facilities Acquisition and Construction Fiscal Services 7500 0.00 0.00 Food Services 7600 Central Services 7700 0.00 0.00 7800 Student Transportation Services Operation of Plant 7900 0.00 Maintenance of Plant 8100 0.00 0.00 Administrative Technology Services 8200 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Expenditures 0.00 Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries ransfers In: From General Fund 3610 From Debt Service Funds 3620 3630 From Capital Projects Funds Interfund 3650 From Permanent Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 930 To Capital Projects Funds Interfund 950 960 To Permanent Funds To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00 Fund Balance, July 1, 2020 2800 2891 Adjustments to Fund Balance Ending Fund Balance: 2710 Nonspendable Fund Balance Restricted Fund Balance 2720 2730 Committed Fund Balance Assigned Fund Balance 2740 2750 Unassigned Fund Balance Total Fund Balances, June 30, 2021 2700 0.00

Exhibit K-4

FDOE Page 14

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2021 Account

norma long Description 100 Network/MT/Bu/Sto 100 Second MAT/Bu/Sto 100 Second MAT/Bu/	REVENUES	Account								
Indenter base100100Owner base000Owner base000Owner base000Owner base000Standard Andread000Standard Andread000Standard Andread000Owner base000Standard Andread000Standard Andread00Standard Andread00Standard Andread00Standard Andread0<		Number								
Indentional of aImage: state of a state	rough State and Local:									
Indemandant of the second o	hrough Local	3280								
Inv own own own invariant	eous Federal Through State	3299								
Odebase interm194Autor30Search Variance30Search Variance30Consultation	eral Through State and Local	3200	0.00							
IndepandentIndepandentSector30 <td></td>										
indepartment180Orient Materiane00Network Materiane00National Materian	iscellaneous State Revenues	3399								
IndicationationNoMixedenciant Machine100Mixedenciant Machine100Materiant Machine100Mater										
Name1900190010001900 </td <td></td>										
index index index140140100100201001010000000000000000000000000000000000	ale of Investments	3432								
IndependenceIndependenceIndependenceNameNoNoNoNoNoNameNoNoNoNoNoNameNoNoNo<	ase (Decrease) in Fair Value of Investments	3433								
IndexInterfact <th< td=""><td>ints and Bequests</td><td>3440</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	ints and Bequests	3440								
<table-container> International symbols Internatisymbols International symbols <th< td=""><td>scellaneous Local Sources</td><td>3495</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<></table-container>	scellaneous Local Sources	3495								
hrand nom nom </td <td>al</td> <td>3400</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	al	3400	0.00							
hrand nom nom </td <td>nues</td> <td>3000</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	nues	3000	0.00							
Luchand Constraint Impact on the second				200	300	400	500	600	700	m
Carrot Isolation Is	EXPENDITURES		Salarian	Employee		Energy		Capital	Other	Totals
indexindexindexindexindexindexindexindexindexBatching MachinaGalIndex			Salaries	Benefitis	Services	Services	and suppries	Outlay	Oulei	
Index <td>n</td> <td>5000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	n	5000								0.00
indexidencional Interview Indexidencional Interview Indexidencional Interview Indexidencional 										0.00
InterpretationIndex										
Indensident Indensity640<										0.00
indension1.000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.000000.000000.000000.000000.000000.000000.000000.0000000.0000000.00000000.00000000000.000000000000000000000000000000000000										0.00
ind1700170										0.00
Incompany1700<	n-Related Technology								+	0.00
Indefandame170 <td></td> <td>7100</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		7100								0.00
Jankan Jankan Jankan Jankan JankanJankan Ja	dministration	7200								0.00
Index 	dministration	7300								0.00
Indexistion170011<	Acquisition and Construction	7410								0.00
Indexistion170011<	vices	7500								0.00
CanadaCanad										0.00
Jandar SovieJandaJandar SovieInterpretationOption Software9000										0.00
Openation of ParameterNoneNoneNoneNoneNoneNoneNoneAdvances of Parameter100<										0.00
Main and the constraint of the c										0.00
Administre Technolog Series (Construction)SinolSinolSinolSinolSinolSinolGrammity Stretching10001000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Common Service										0.00
Capital Angling Datility Angling InformationIndex Angling Angling Angling AnglingIndex Angling AnglingIndex Angling AnglingIndex Angling AnglingData Capital Angling Teach Market Strategy										0.00
Inclusional controling740800080008000800080008000Other Capitol Conference000<		9100								0.00
Observation 9300 0000										
Ind Expeditors Image										0.00
Need Opticary of EncrementImageImageImageImageImageOther Envention SOURCES (USS) and CHANGES IN FUND BALANCES3740ImageImageImageLow Recoveries3740ImageImageImageImageImageFrom Capite Prices Funds3600ImageImageImageImageFrom Capite Prices Funds3600ImageImageImageImageFrom Inderscries Funds3600ImageImageImageImageFrom Inderscries Funds3600ImageImageImageImageFrom Inderscries Funds3600ImageImageImageImageFrom Internal Service Funds3600ImageImageImageImageFrom Internal Service Funds3600ImageImageImageImageFrom Internal Service Funds3600ImageImageImageTai Grancellar3600ImageImageImageImageTai Grancellar900ImageImageImageImageTo Charlin Service Funds900ImageImageImageTo Charlin Service Funds900ImageImageImageTo Internal Service Funds900ImageImageImageTo Internal Service Funds900ImageImageImageTo Internal Service Funds900ImageImageImageTo Internal Service Funds900ImageImageImageTo Inter	pital Outlay									
OTHER FINANCING SOURCES (USES) Acount Number Lass Reveries 370 Dangfor, In:		9300								0.00
and CHANCES IN FUND BALANCES Number Los Recorreis 3/0 Los Recorreis 3/0 Fron Genard Fund 3/0 From Costro Funds 3/0 From Costro Funds 3/0 From Costro Funds 3/0 From Costro Funds 3/0 From Instrum Sorvice Funds 3/0 Tool Transfers In 3/00 0.00 Trausfers In 9/0 To Constri Funds 9/0 To Debt Sorvice Funds 9/0 To Instrum Sorvice Funds 9/0 To Instru	nditures	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Los Recoveries 3740 Prant (Fron III) 3640 From OscraF Fund 3640 From Obst Service Funds 3620 From OscraF Funds 3630 Interfund 3630 From OscraF Funds 3660 From Parameter Funds 3660 From Interprise Funds 3660 From Interprise Funds 3660 Total Transfers In 3600 Total Transfers In 3600 To OscraF Fund 910 To OscraF Fund 920 To Capital Projects Funds 920 To Operameter Funds 920 To Operameter Funds 920 To Operameter Funds 920 To Capital Projects Funds 920 To Capital Projects Funds 920 To Capital Projects Funds 920 To Internal Service Funds 920	nditures ficiency) of Revenues over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers II: Second Fund From Censeral Funds 3610 From Chapital Projects Funds 3630 Interfund 3630 From Internal Service Funds 3630 From Internal Service Funds 3600 Total Transfers In 3600 Total Transfers In 3600 Total Transfers In 3600 To General Fund 910 To Central Fund 920 To Central Funds 930 Interfund 950 To Permater Funds 940 To Internal Service Fund	nditures ficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From General Fund 3610 From Debt Service Funds 3620 Interfund 3630 Interfund 3630 Interfund 3630 From Dermateri Funds 3660 From Dermateri Funds 3670 From Interfund Service Funds 3690 Toal Transfers In 3690 Toal Form Service Funds 3690 Toal General Fund 900 To General Fund 910 To General Fund 920 Interfund 930 Interfund 950 Interfund 950 Interfund 990 Interfund 990 Interfund 990 Interfund 990 Interfund 990 To Interrul Service Funds 900 To	nditures ficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	0.00		0.00	0.00	0.00	.0.0	0.00	0.00
From Debt Service Funds 3620 From Capital Projects Funds 3630 Interfind 3650 From Permaent Funds 3660 From Internal Service Funds 3600 Too Internal Service Funds 3600 Too Internal Service Funds 3600 Too Capital Projects Funds 3600 To Capital Projects Funds 910 To Capital Projects Funds 920 To Capital Projects Funds 920 To Capital Projects Funds 930 Interfind 950 To Internal Service Funds 960 To Internal Service Funds 970 Total Other Financing Sources (Uses) 0.	nditures ficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES erics	Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds 3630 Interfind 3650 From Permanent Funds 3660 From Internal Service Funds 3670 From Internal Service Funds 3690 Total Transfers In 3600 0.00 Transfers In 3600 0.00 Transfers In 3600 0.00 Transfers In 3600 0.00 To General Fund 910 1 Interfind 920 1 To Debt Service Funds 930 1 Interfind 950 1 To Internal Service Funds 960 1 To Internal Service Funds 990 1 Total There funds 990 0 Total Transfers Out 900 0.00 Vet Change in Fund Balance 0.00 0.00	nditures Griency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries	Account Number 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund 3650 From Permanent Funds 3660 From Interprise Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 Total Transfers In 3600 To General Funds 910 To General Funds 910 To Debt Service Funds 920 To Copital Projects Funds 920 To Copital Projects Funds 920 To Copital Projects Funds 920 To To Permanent Funds 950 To Internal Service Funds 960 To Internal Service Funds 970 Total Transfers Out 970 Total Transfers Funds 970 State Institatis	nditures ficiency jo Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES crises crises arran Fund	Account Number 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds 3660 From Internal Service Funds 3670 Toal Transfers In 3600 Toal Transfers In 3600 To General Fund 3600 To General Fund 910 To Capital Projects Funds 920 To Capital Projects Funds 930 Interfund 950 To Formener Funds 960 To Enterprise Funds 970 Toal Transfers Out 970 Toal Transfers Out 970 Toal Transfers Out 970 Toal Under Finding Sources (Uses) 0.00 Net Change in Fund Balance 0.00	nditures Greency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES criss criss cristerial Fund xt Service Funds	Account Number 3740 3610 3620		0.00	0.0	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds3670Form Enterprise Funds3690Total Transfers In3600Outarfser Out: Function 9700)ToTo General Fund910To Debt Service Funds920To Cabital Projects Funds930Interfund950To Internal Service Funds960To Internal Service Funds990To Internal Service Funds990Total Transfers Out9700Total Therasieng Sources (Uses)0.000Net Change in Fund Balance0.00	nditures Griency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries :: :: :: :: :: :: :: :: :: :: :: :: ::	Account Number 3740 3610 3620 3630	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Image: Pands 3690 Toal Tamefers In 3690 0.00 Trangers In 3690 0.00 Trangers Out: (Function 9700) 910 100 To General Fund 910 100 To Debt Service Funds 920 100 To Debt Service Funds 930 100 Interfund 950 100 To Farman Funds 960 100 To Internal Service Funds 960 100 To Internal Service Funds 970 100 To Internal Service Funds 990 100 Total Tamsfers Out 970 0.00 Total Marching Sources (Uses) 0.00 0.00	nditures Griency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries eries eries erial Fund t Service Funds tial Projects Funds	Account Number 3740 3610 3620 3630 3650		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 To Exprime Transfers Nut. 950 Interfund 950 To Enterprise Funds 960 To Enterprise Funds 960 To Enterprise Funds 970 Total Transfers Out 970 Total Utber Financing Sources (Uses) 0.00 0.00 Net Change In Fund Balance 0.00 0.00	nditures Griency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries eries eries erial Fund t Service Funds tial Projects Funds	Account Number 3740 3610 3620 3630 3650		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In 3600 0.00 Transfers Out: (Function 9700) - - To General Fund 910 - To Debt Service Funds 920 - To Capital Projects Funds 920 - Interfund 950 - To Formanent Funds 960 - To Internal Service Funds 970 - To Internal Service Funds 990 - Total Transfers Out 970 0.000 Net Change in Fund Balance 0.000 -	nditures Griency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES cries c	Account Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: Function 9700) Image: To General Fund 910 To Debt Service Funds 920 Interfund 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Internal Service Funds 990 Total There Financing Sources (Uses) 970 Net Change in Fund Balance 0.00	nditures Griency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES erics erics erics erics trail Fund ts Projects Funds manent Funds mal Service Funds	Account Number 3740 3610 3620 3630 3650 3660 3660 3670		0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund910To Debt Service Funds920To Capital Projects Funds930Interfund950To Permanent Funds960To Internal Service Funds970To Internal Service Funds990To Internation Sources (Uses)0.00Net Change in Fund Balance0.00	nditures Griency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries eries eriel Fund eriel Fund st Service Funds manent Funds manent Funds erprise Funds erprise Funds	Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Internal Service Funds 970 To Internal Service Funds 990 To Internal Service Funds 990 To Internal Service Funds 990 Total Transfers Out 970 Total Uther Financing Sources (Uses) 0.000 Net Change in Fund Balance 0.00	nditures Green Content of the second	Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690		0.00	0.00	.0.0	0.00	0.00	0.00	0.00
To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 970 To Enterprise Funds 990 To Internal Service Funds 990 To Internal Service Funds 990 To Enterprise Funds 990 Total Other Financing Sources (Uses) 0.000 Net Change in Fund Balance 0.00	nditures Treinery of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries eri	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund950To Permanent Funds960To Internal Service Funds970To Enterprise Funds990Total Transfers Out9700Total Transfers Out9700Total Other Financing Sources (Uses)0.00Net Change in Fund Balance0.00	nditures	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910		0.00	0.00	.0.0	0.00	0.00	0.00	0.00
To Permanent Funds960To Internal Service Funds970To Enterprise Funds990Total Transfers Out9700Otal Other Financing Sources (Uses)0.00Net Change in Fund Balance0.00	Inditures	Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 910 920		0.00	0.00		0.00	0.00	0.00	0.00
To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 Total Transfers Out 9700 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00	nditures	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3600 910 920 930		0.00	.0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00	nditures Treinery of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES eries eries er	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3600 910 920 930 950		0.00	0.00	0.0	0.00	0.00	0.00	0.00
Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00	nditures	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3600 910 920 920 930 950 960		0.00	0.00		0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00	nditures	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 920 930 950 950		0.00	.0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance 0.00	nditures Trefency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES rerise rerise Funds rerise Funds manent Funds rerise Funds rerise Funds al Fund service Funds al Fund service Funds al Service Funds and Service Funds al Service Funds and Service Funds and Service Funds and Service Funds al Service Funds and Service Funds an	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	nditures Treiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES rever and Fund t Service Funds manent Funds manent Funds masfers In tu: (Function 9700) al Fund kervice Funds mathematication for the service funds al Service Funds al Service Funds ment Fu	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Fund Balance. July 1, 2020 2800	nditures Treinery of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES reries reries rerier Fund t Service Funds manent Funds manent Funds reprise Funds after In fund reprise Funds after In fund	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00	0.00	.0.00		0.00	0.00	0.00	0.00
	nditures Treinery of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES reries reries rerier Fund t Service Funds manent Funds manent Funds reprise Funds after In fund reprise Funds after In fund	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00	0.00	.0.00		0.00	0.00	0.00	0.00
Adjustments to Fund Balance 2891	nditures	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00	0.00	0.00		0.00	. 0.00	0.00	0.00
Ending Fund Balance:	nditures Treinery of Revenues over Expenditures OTHER HYANCING SOURCES (USES) and CHANGES IN FUND BALANCES reries reries rear Fund vt Service Funds manent Funds manent Funds malers In u: (Function 9700) al Fund service Funds largeries funds service F	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3600 910 920 920 930 950 950 950 950 970 970 970	0.00	0.00	.0.00		0.00	0.00	0.00	0.00
Nonspendable Fund Balance 2710	nditures Treinery of Revenues over Expenditures OTHER HYANCING SOURCES (USES) and CHANGES IN FUND BALANCES reries reries rear Fund vt Service Funds manent Funds manent Funds malers In u: (Function 9700) al Fund service Funds largeries funds service F	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3600 910 920 920 930 950 950 950 950 970 970 970	0.00	0.00	.0.00		0.00	0.00	0.00	0.00
Restricted Fund Balance 2720	Inditures	Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 920 930 920 930 950 950 950 950 950 950 950 950 950 2800 2891	0.00	0.00			0.00	. 0.00	0.00	0.00
Committed Fund Balance 2730	nditures Tricency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES rrise rerial Fund Service Funds manent Funds and Service Funds rrise Funds for In	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 920 930 920 930 950 950 950 950 950 970 970 970 970 2800 2891	0.00	0.00	.0.00		0.00		0.00	0.00
	nditores	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 920 930 950 950 950 950 950 950 970 970 970 970 970 970	0.00	0.00	.0.00		0.00		0.00	0.00
	nditores	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 920 930 930 950 970 970 970 970 970 970 2800 2891 2710 2720 2730	0.00	0.00			0.00	. 0.00	0.00	0.00
	nditures	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3600 910 920 930 920 930 950 950 950 950 950 950 950 970 220 2891 2710 2720 2740	0.00	0.00	.0.00		0.00		2 0.00	0.00
Total Fund Balances, June 30, 2021 2700 0.00	nditures Tricency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES riseral Fund Service Funds manent Funds manent Funds manent Funds rise Funds sfers In Gervice Funds Service Fun	Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366		0.00			0.00		0.00	0.00

Exhibit K-5 FDOE Page 15 Fund 490

or the Fiscal Year Ended June 30, 2021	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Funds 200
REVENUES	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
deral:	2100							2 222 224 25	2 220 237 05
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299							2,229,236.95	2,229,236.95
ile:	3299								0.00
CO&DS Withheld for SBE/COBI Bonds	3322	645,092.22							645,092.22
SBE/COBI Bond Interest	3326	43.81							43.81
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399	645,136.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00 645,136.03
Total State Sources ceal:	3300	645,136.03	0.00	0.00	0.00	0.00	0.00	0.00	645,136.03
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422 3423								0.00
Excess Fees Interest on Investments	3423						11.06	8.43	0.00
Gain on Sale of Investments	3432						11.00	0.45	0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(538,270.56)	(538,270.56)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						1,041,921.83		1,041,921.83
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,041,932.89	(538,262.13)	503,670.76
otal Revenues EXPENDITURES	3000	645,136.03	0.00	0.00	0.00	0.00	1,041,932.89	1,690,974.82	3,378,043.74
Pebt Service (Function 9200)									
Redemption of Principal	710	550,000.00					22,150,210.92		22,700,210.92
Interest	720	108,960.85					6,314,810.75	2,696,490.00	9,120,261.60
Dues and Fees	730	284.73					156,495.88	6,770.00	163,550.61
Other Debt Service	791	659,245.58	0.00	0.00	0.00	0.00	28,621,517.55	2,703,260.00	0.00 31,984,023.13
otal Expenditures xcess (Deficiency) of Revenues Over Expenditures	-	(14,109.55)	0.00	0.00	0.00	0.00	(27,579,584.66)	(1,012,285.18)	(28,605,979.39)
OTHER FINANCING SOURCES (USES)	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other	ARRA Economic Stimulus	
and CHANGES IN FUND BALANCE	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290	Debt Service 299	Totals
suance of Bonds	3710								0.00
remium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
roceeds of Lease-Purchase Agreements	3750								0.00
remium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
oans	3720								0.00
roceeds of Forward Supply Contract	3760 3715								0.00
ace Value of Refunding Bonds remium on Refunding Bonds	3713								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
efunding Lease-Purchase Agreements	3755								0.00
remium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
ransfers In: From General Fund	3610								0.00
From General Fund From Capital Projects Funds	3610						27,579,589.01	2,766,031.17	30,345,620.18
From Capital Projects Funds	3640						21,217,207,01	2,100,001.11	0.00
Interfund	3650								0.00
From Permanent Funds	3660							-	0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In ransfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	27,579,589.01	2,766,031.17	30,345,620.18
To General Fund	910								0.00
To Capital Projects Funds	910								0.00
To Special Revenue Funds	940								0.00
Interfund	950							-	0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
otal Other Financing Sources (Uses)	+	0.00	0.00	0.00	0.00	0.00	27,579,589.01	2,766,031.17	30,345,620.18
et Change in Fund Balances	3000	(14,109.55)	0.00	0.00	0.00	0.00	4.35	1,753,745.99 23,544,085.84	1,739,640.79 24,598,788.15
ind Balance, July 1, 2020 djustments to Fund Balances	2800 2891	55,207.80					999,494.51	23,544,085.84	24,598,788.15
djustments to Fund Balances uding Fund Balance:	2891								0.00
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	41,098.25					999,498.86	25,297,831.83	26,338,428.94
	2730								0.00
Committed Fund Balance									
Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	2740 2750								0.00

For the Fiscal Year Ended June 30, 2021												Funds 30
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						2,039,935.04					2,039,935.04
Interest on Undistributed CO&DS	3325						45,257.39					45,257.39
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	-										0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									7,976,189.00)	7,976,189.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	2,085,192.43	0.00	0.00	7,976,189.00	0.00	10,061,381.43
Local:												
District Local Capital Improvement Tax	3413							48,898,004.87				48,898,004.87
County Local Sales Tax	3418									15,165,486.51		15,165,486.51
School District Local Sales Tax	3419									30,323,843.80)	30,323,843.80
Tax Redemptions	3421							16,149.34				16,149.34
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						40,073.20	327,868.39		3,101,280.49		3,469,222.08
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(27,416.48)	(64,956.14)		(2,239,953.95	5)	(2,332,326.57
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									7,967,453.86	5	7,967,453.80
Impact Fees	3496									83,128,922.96		83,128,922.96
Refunds of Prior Year's Expenditures	3497									87,136.35		87,136.35
Total Local Sources	3400	0.00	0.00		0.00			49,177,066.46	0.00			186,723,893.20
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	2,097,849.15	49,177,066.46	0.00	145,510,359.02	0.00	196,785,274.63
EXPENDITURES Capital Outlay: (Function 7400)												
Library Books	610									82,156.60		82,156.60
Audiovisual Materials	620									68.90		68.90
Buildings and Fixed Equipment	630							755,084,02		33,099,365,68		33.854.449.70
Furniture, Fixtures and Equipment	640							3,446,985.73		3,480,819.51		6,927,805.24
Motor Vehicles (Including Buses)	650							3,243,592.00		196,864.00		3,440,456.00
Land	660							2.064.462.00		8.150.000.00		10.214.462.00
Improvements Other Than Buildings	670							1.173.250.94		932,805.37		2,106,056.31
Remodeling and Renovations	680						589,035.31	4,466,025.83		13,026,998.00		18,082,059.14
Computer Software	690						507,055.51	2,395,644.89		752,509,63		3,148,154.52
Charter School Local Capital Improvement	793							2,575,044.07		152,507.05		0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)	173											0.00
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						3,015.21					3,015.21
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	592,050.52	17,545,045.41	0.00	59,721,587.69	0.00	77,858,683.62
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00		0.00			31.632.021.05	0.00			118.926.591.01

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fine 19 are finded in 20-2021

For the Fiscal Year Ended June 30, 2021		1			1	1		1			Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. Voted Capital Improvement Fund 370 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710								75,150,000,00		75,150,000.00
Premium on Sale of Bonds	3791										0.00
Discount on Sale of Bonds (Function 9299)	891										0.00
Proceeds of Lease-Purchase Agreements	3750										0.00
Premium on Lease-Purchase Agreements	3793										0.00
Discount on Lease-Purchase Agreements (Function 9299)	893										0.00
Loans	3720										0.00
Sale of Capital Assets	3730										0.00
Loss Recoveries	3740										0.00
Proceeds of Forward Supply Contract	3760										0.00
Proceeds from Special Facility Construction Account	3770										0.00
Transfers In:											
From General Fund	3610										0.00
From Debt Service Funds	3620										0.00
From Special Revenue Funds	3640										0.00
Interfund	3650										0.00
From Permanent Funds	3660										0.00
From Internal Service Funds	3670										0.00
From Enterprise Funds	3690										0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)											
To General Fund	910							(8,622,909.73)	(7,976,189.00)	(16,599,098.73)
To Debt Service Funds	920							(15,998,016.28)	(14,347,603.90)	(30,345,620.18)
To Special Revenue Funds	940										0.00
Interfund	950										0.00
To Permanent Funds	960										0.00
To Internal Service Funds	970										0.00
To Enterprise Funds	990										0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(24,620,926.01) 0.00	(22,323,792.90	0.00	(46,944,718.91
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(24,620,926.01) 0.00	52,826,207.10	0.00	28,205,281.09
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,505,798.63	7,011,095.04 0.00	138,614,978.43	0.00	147,131,872.10
Fund Balance, July 1, 2020	2800						5,180,207.27	40,145,214.43	214,638,345.08		259,963,766.78
Adjustments to Fund Balances	2891										0.00
Ending Fund Balance:											
Nonspendable Fund Balance	2710										0.00
Restricted Fund Balance	2720						6,686,005.90	47,156,309.47	353,253,323.51		407,095,638.88
Committed Fund Balance	2730										0.00
Assigned Fund Balance	2740										0.00
Unassigned Fund Balance	2750										0.00
Total Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00	6,686,005.90	47,156,309.47 0.00	353,253,323.51	0.00	407,095,638.88

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2021

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2021 Account

REVENUES	Account]						
	Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400		-						
Total Revenues	3000	0.00		200	400				
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
	720								
Interest	720								0.00
Interest Total Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	Account Number 3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Account Number 3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Chevice Funds From Capital Projects Funds	Account Number 3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3660 3660			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Tron Internal Service Funds Total Transfers In	Account Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Internal Service Funds Total Internal Service Funds Total Internal Service Funds Total Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3600			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Transfers In: To General Fund	Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3660 3660			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To General Fund To Debt Service Funds	Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3660 3660 3660 3600			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From General Fund From Special Revenue Funds From Internal Service Funds From Internal Service funds Total Transfers In Transfers Un: Total Transfers In To Debt Service Funds Total Transfers In To Specier Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3690 3600 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Capital Fund To Debt Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Fund To Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3640 3640 3640 3660 3660 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Toransfers In Transfers In Transfers Intansfers In To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Open Internal Service Funds To Special Revenue Funds To Special Revenue Funds To Special Fund To Special Funds To Special Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 3690 3600 910 920 920 930 940			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Enterprise Funds Total Service Funds Total Insefers In Total Service Funds Total Exprise Funds Total Deb Service Funds Total Deb Service Funds Total Insefers In Total Transfers In Total Projects Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3630 3640 3670 3690 3690 3600 910 920 920 930 930 940 970			0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Tapital Projects Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Transfers Out: (Function 9700) To General Funds To Debt Service Funds To Special Revenue Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Funds To Special Funds To Exprise Funds To Exprise Funds To Exprise Funds To Internal Service Funds To Exprise Funds </td <td>Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 3690 3600 910 920 920 930 940</td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 3690 3600 910 920 920 930 940	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From General Fund From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Val: To Debt Service Funds Total Transfers In To Copiral Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds Total Other Financing Sources (Uses)	Account Number 3730 3740 3610 3620 3630 3640 3630 3640 3670 3690 3690 3600 910 920 920 930 930 940 970	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Capital Projects Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Lotter Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 3660 910 920 920 930 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Ogeneral Fund To Debt Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Int	Account Number 3730 3740 3610 3610 3620 3630 3630 3640 3670 3690 3600 910 920 920 930 940 970 970 970 9700	0.00			0.00	0.00		0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Projects Funds Total Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance	Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 3660 910 920 920 930 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Total Transfers In To General Fund To General Fund Total Transfers In Total Transfers In To and Form Internal Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Enterprise Funds To Internal Service Funds Total Other Financing Sources (Uses)	Account Number 3730 3740 3610 3620 3620 3620 3630 3640 3660 3660 3660 3660 3660 366	0.00		0.00	0.00	0.00		0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Copital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Debt Service Funds To Exprise Funds To Exprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3660 3660 3660 3600 360	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Ogeneral Fund To Debt Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds To	Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 910 920 930 910 920 930 940 970 970 970 970 970 970 970 2800 2891 2801 22710	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In To General Fund To Debt Service Funds Total Transfers In Total Transfers In To Special Revenue Funds To Debt Service Funds To Internal Service Funds Total Other Finanacing Sourc	Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 3660 910 920 920 920 920 920 920 920 920 920 92	0.00			0.00	0.00		0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Taptical Evenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Funds Total Transfers In To Capital Projects Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To To Capital Projects Funds To To Lapital Revenue Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Tansfers Out Total Tansfers Out Total Other Financing Sources (Uses) Net Change	Account Number 3730 3740 3610 3620 3620 3630 3640 3640 3640 3660 3660 3660 366	0.00		0.00	0.00	0.00		0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In To General Fund To Official Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Opeint Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds Total Other Fi	Account Number 3730 3740 3610 3620 3630 3630 3640 3660 3660 3660 910 920 920 920 920 920 920 920 920 920 92	0.00		0.00	0.00	0.00	0.00	0.00	0.00

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2021

INCOME OD (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Tatala
INCOME OR (LOSS)	Number	911	912	913	914	915	921	922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3740								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	720								0.00
Loss on Disposition of Assets (Function 9900)									
• • • •	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)	-	0.00		0.00				0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and									
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780								0.00
1ver 1 osmoli, Julie 30, 2021	2/00	Į							0.00

Exhibit K-9 FDOE Page 20 **Funds 900**

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	57,500,940.93	4,521,369.00						62,022,309.93
Other Operating Revenues	3489								0.00
Total Operating Revenues		57,500,940.93	4,521,369.00	0.00	0.00	0.00	0.00	0.00	62,022,309.93
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	10,230,161.75	3,248,121.14						13,478,282.89
Energy Services	400								0.00
Materials and Supplies	500	999,902.37							999,902.37
Capital Outlay	600	4,184.72							4,184.72
Other	700	41,731,165.03	2,853,041.76						44,584,206.79
Depreciation and Amortization Expense	780	107,861.51							107,861.51
Total Operating Expenses		53,073,275.38	6,101,162.90	0.00	0.00	0.00	0.00	0.00	59,174,438.28
Operating Income (Loss)		4,427,665.55	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2,847,871.65
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	194.76							194.76
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(106.53)							(106.53)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		88.23	0.00	0.00	0.00	0.00	0.00	0.00	88.23
Income (Loss) Before Operating Transfers		4,427,753.78	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2,847,959.88
TRANSFERS and		4,427,755.78	(1,575,755.50)	0.00	0.00	0.00	0.00	0.00	2,047,939.88
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	930								0.00
Interfund	940								0.00
To Permanent Funds	950								0.00
	960								0.00
To Enterprise Funds			0.00		0.00	0.00	0.00	0.00	
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2000	4,427,753.78	(1,579,793.90)	0.00	0.00	0.00	0.00	0.00	2,847,959.88
Net Position, July 1, 2020	2880	10,250,945.32	3,688,394.26						13,939,339.58
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	14,678,699.10	2,108,600.36						16,787,299.46

Exhibit K-10 FDOE Page 21 **Funds 700**

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS

June 30, 2021

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	4,477,269.00	122,780.00		4,600,049.00
Investments	1160				0.00
Accounts Receivable, Net	1131	94,519.00	18,500.00		113,019.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	160,283.00		17,284.00	142,999.00
Total Assets		4,732,071.00	141,280.00	17,284.00	4,856,067.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	70,660.00	102,199.00		172,859.00
	2290	4,661,411.00		4,661,411.00	0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		4,732,071.00	102,199.00	4,661,411.00	172,859.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					4,683,208.00
Total Net Position	2785	0.00			4,683,208.00

Exhibit K-11 FDOE Page 22 **Fund 891**

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2021								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One Year 2021-22
Notes Payable	2310			0.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,015,516.00		2,015,516.00	550,000.00	549,000.00	108,961.00	81,850.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	172,304,000.00		172,304,000.00	10,957,000.00	18,182,000.00	2,642,326.00	3,584,575.00
Total Bonds Payable	2320	174,319,516.00	0.00	174,319,516.00	11,507,000.00	18,731,000.00	2,751,287.00	3,666,425.00
Liability for Compensated Absences	2330	36,145,414.14		36,145,414.14				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	83,643,477.00		83,643,477.00	10,760,000.00	11,020,000.00	5,251,404.00	4,991,220.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	40,500,000.00		40,500,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	124,143,477.00	0.00	124,143,477.00	10,760,000.00	11,020,000.00	5,251,404.00	4,991,220.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	16,582,352.00		16,582,352.00				
Net Pension Liability	2365	348,833,086.00		348,833,086.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	7,820,994.00		7,820,994.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		707,844,839.14	0.00	707,844,839.14	22,267,000.00	29,751,000.00	8,002,691.00	8,657,645.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2021							FDOE Page 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2020	To FDOE	2020-21	2020-21	2020-21	June 30, 2021
Class Size Reduction Operating Funds (3355)	94740	1,797,183.07	0.00	76,538,873.00	75,336,353.59	0.00	2,999,702.48
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	1,297,865.00	0.00	117,567.00	78,682.36	0.00	1,336,749.64
Florida School Recognition Funds (3361)	92040	31,336.13	0.00	0.00	0.00		31,336.13
Instructional Materials (FEFP Earmark) [2]	90880	4,930,348.99	0.00	5,321,817.00	3,555,688.70	0.00	6,696,477.29
Library Media (FEFP Earmark) [2]	90881	7,414.19	0.00	308,359.00	213,846.48	0.00	101,926.71
Mental Health Assistance (FEFP Earmark)	90280	264,645.71	0.00	2,426,411.00	2,058,640.97		632,415.74
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	375,029.51	0.00	3,048,572.00	2,781,617.77	0.00	641,983.74
Safe Schools (FEFP Earmark) [4]	90803	449,199.85	0.00	3,778,510.00	4,017,696.38		210,013.47
Student Transportation (FEFP Earmark)	90830	0.00	0.00	12,236,144.00	12,236,144.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	1,935,457.10	0.00	15,181,819.00	12,743,438.60	0.00	4,373,837.50
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	564,334.75	0.00	1,353,887.00	1,354,007.71		564,214.04
Voluntary Prekindergarten - School Year Program (3371)	96440	472,870.62	0.00	2,323,410.43	2,465,297.39		330,983.66
Voluntary Prekindergarten - Summer Program (3371)	96441	13,724.17	0.00	25,874.79	39,470.80		128.16

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2021

Tor the Tisear Tear Ended June 50, 2021						I DOL I age 25
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	2,141,390.33	62.80			2,141,453.13
Public Utility Services Other than Energy - Functions 7900 & 8100	380	2,141,284.40				2,141,284.40
Natural Gas - All Functions	411	30,134.24	9,111.96			39,246.20
Natural Gas - <i>Functions 7900 & 8100</i>	411	30,134.24				30,134.24
Bottled Gas - All Functions	421	16,303.24	40,644.63			56,947.87
Bottled Gas - <i>Functions 7900 & 8100</i>	421	14,994.56				14,994.56
Electricity - All Functions	430	11,809,520.86				11,809,520.86
Electricity - Functions 7900 & 8100	430	11,783,034.76				11,783,034.76
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	285,768.66	16,363.55	2,046.42		304,178.63
Gasoline - <i>Functions 7900 & 8100</i>	450	210,694.55				210,694.55
Diesel Fuel - All Functions	460	1,381,788.79	6,820.66	2,308.14		1,390,917.59
Diesel Fuel - Functions 7900 & 8100	460	25,912.92				25,912.92
Other Energy Services - All Functions	490	10,296.74				10,296.74
Other Energy Services - Functions 7900 & 8100	490	10,296.74				10,296.74
Subtotal - Functions 7900 & 8100		14,216,352.17	0.00	0.00	0.00	14,216,352.17
Total - All Functions		15,675,202.86	73,003.60	4,354.56	0.00	15,752,561.02
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	62,194.66				62,194.66
Diesel Fuel	460	1,347,345.75				1,347,345.75
Oil and Grease	540					0.00
Total		1,409,540.41		0.00	0.00	1,409,540.41

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	3,356,708.00	3,356,708.00

Exhibit K-14

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2021

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	2,062,452.91	288,666.43	398,569.50		2,749,688.84
Technology-Related Repairs and Maintenance	359	422,340.83	9,613.21	277,747.00		709,701.04
Technology-Related Rentals	369	3,066,128.85	1,008,124.21	2,328,915.20		6,403,168.26
Telephone and Other Data Communication Services	379	1,133,394.97	941,893.60	82,582.20		2,157,870.77
Other Technology-Related Purchased Services	399	12,556.21	40,757.00			53,313.21
Technology-Related Materials and Supplies	5X9	1,124,209.00	112,841.82	190,750.83		1,427,801.65
Technology-Related Library Books	619				41,348.01	41,348.01
Noncapitalized Computer Hardware	644					0.00
Technology-Related Noncapitalized Fixtures and Equipment	649	341,234.86	38,130.49	123,601.00	128,119.75	631,086.10
Noncapitalized Software	692	4,638.80				4,638.80
Miscellaneous Technology-Related	799					0.00
Total		8,166,956.43	2,440,026.76	3,402,165.73	169,467.76	14,178,616.68

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	461,740.27	188,116.18	64,990.00	1,896,734.53	2,611,580.98
Technology-Related Capitalized Fixtures and Equipment	648	77,950.49	139,971.16	182,000.55	54,803.81	454,726.01
Capitalized Software	691		5,545.00		55,091.96	60,636.96
Total		539,690.76	333,632.34	246,990.55	2,006,630.30	3,126,943.95

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

Exhibit K-14 FDOE Page 26

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2021

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312			39,763.57		39,763.57
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

		Special Revenue Food Services
FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	410
Supplies	510	1,352,237.57
Food	570	6,608,381.25
Donated Foods	580	3,637,187.11

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	95,237,012.00	531,425.00	957,434.00	96,725,871.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	1,766,153.96	2,647.20	22,174.97	1,790,976.13
Total Basic Program Salaries		97,003,165.96	534,072.20	979,608.97	98,516,847.13
Other Programs 130 (ESOL) (Function 5100)	120	16,263,966.00	118,030.00	171,426.00	16,553,422.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	284,476.95	426.39	3,571.76	288,475.10
Total Other Program Salaries		16,548,442.95	118,456.39	174,997.76	16,841,897.10
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	46,216,453.00	512,550.00	385,085.00	47,114,088.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	144,730.27	34,481.85		179,212.12
Total ESE Program Salaries		46,361,183.27	547,031.85	385,085.00	47,293,300.12
Career Program 300 (Function 5300)	120	3,703,333.00	13,050.00	31,891.00	3,748,274.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	182,681.26	297.75		182,979.01
Total Career Program Salaries		3,886,014.26	13,347.75	31,891.00	3,931,253.01
TOTAL		163,798,806.44	1,212,908.19	1,571,582.73	166,583,297.36

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	270,055.26	633,444.77	197,709.37	1,101,209.40

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	69,642,177.00	11,395,159.00	3,033,426.00	84,070,762.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	45,961,785.91	7,520,469.36	2,001,971.83	55,484,227.10
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	3,452,776.03	564,958.39	150,393.64	4,168,128.06
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	3,680,152.41	602,162.71	160,297.55	4,442,612.66
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	2,695,548.15	441,057.43	117,410.83	3,254,016.42

Exhibit K-14 EDOE Page 27

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLEC For the Fiscal Year Ended June 30, 2021	lion					Exhibit K-14 FDOE Page 28	
CATEGORICAL FLEXIBLE SPENDING -	Account	Student	Research-Based Reading	Instructional	Supplemental Academic	Subtotals	
GENERAL FUND EXPENDITURES	Number	Transportation	Instruction	Materials & Library Media	Instruction		
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
-	5900					0.00	
Other Instruction		0.00	0.00	0.00	0.00		
Subtotal - Flexible Spending Instructional Expenditures I. School Safety:	5000	0.00	0.00	0.00	0.00	0.00	
Fotal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
. Instruction: Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500	1				0.00	
Other Instruction	5900	1				0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
Subtotal - Flexible Spending Instructional Expenditures II. School Safety:	5000	0.00	0.00	0.00	0.00	0.00	
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	114,250,769.39	7,976,190.00		1,858,853.36		124,085,812.75
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		114,250,769.39	7,976,190.00	0.00	1,858,853.36	0.00	124,085,812.75
LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount					
Expenditures: General Fund	5900	61,790.23					
Special Revenue Funds - Other Federal Programs	5900	01,790.25					
Special Revenue Funds - Federal Education Stabilization Fund	5900						
Special Revenue runds - Federal Education Stabilization Fund	5900	61,790.23					
MEDICAID EXPENDITURE REPORT			Forrigen	Expanditure	I nove	1	
(Medicaid expenditures are used in federal reporting)		Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021		
Earnings, Expenditures and Carryforward Amounts:		54,396.84	2,369,078.42	2,050,983.43	372,491.83	1	
Expenditure Program or Activity:			-,,			_	
Exceptional Student Education							
School Nurses and Health Care Services							
Occupational Therapy, Physical Therapy and Other Therapy Services							
ESE Professional and Technical Services	-						
Gifted Student Education							
Staff Training and Curriculum Development							
Medicaid Administration and Billing Services				2,050,983.43			
Student Services				2,000,00.40			
Consultants							
Other							
- unit							
Total Expenditures				2.050.983.43			

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2021		
Total Assets and Deferred Outflows of Resources	100	97,576,155.63
Total Liabilities and Deferred Inflows of Resources	100	8,587,875.14

For the Fiscal Year Ended June 30, 2021								Sup	plemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number	100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:							J		
Prekindergarten	5500	1,526,060.97	741,112.92	64,176.17		126,885.45	21,065.80	43,283.31	2,522,584.62
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	366,182.40	122,578.55	4,691.00					493,451.95
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900		15,578.01	1,015.08					16,593.09
Maintenance of Plant	8100	53.73	9.49						63.22
Administrative Technology Services	8200								0.00
Community Services	9100	12,837.16	5,519.32						18,356.48
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,905,134.26	884,798.29	69,882.25	0.00	126,885.45	21,065.80	43,283.31	3,051,049.36

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

SCHEDULE 5

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount Provided to Subrecipient s	Amount of Expenditures
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	15002	\$\$	341,591.71
National School Lunch Program	10.555	15001 15003		8,188,050.15
Summer Food Service Program for Children	10.559	14006 14007		21,555,344.18
Total Child Nutrition Cluster		15006 15007		30,084,986.04
Special Education Cluster:				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027	263	279,266.29	13,388,180.62
Special Education - Preschool Grants	84.173	267	·	216,541.90
Total Special Education Cluster			279,266.29	13,604,722.52
Student Financial Assistance Cluster:				
United States Department of Education:				
Federal Pell Grant Program	84.063	N/A		2,518,058.37
Total Student Financial Assistance Cluster			-	2,518,058.37
Not Clustered				
United States Department of Defense				
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A		155,840.05
Army Junior Reserve Officers Training Corps	12.UNK	N/A		251,687.33
Marines Junior Reserve Officers Training Corps	12.UNK	N/A		99,621.31
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		50,191.22
Total United States Department of Defense			-	557,339.91
United States Department of Education				
Teacher and Leader Incentive	84.374A	N/A		410,620.23
National Council History Education	84.422	N/A		164,211.98
Florida Department of Education:				-
Adult Education - Basic Grants to States	84.002	191 193		645,767.94
Title I Grants to Local Educational Agencies	84.010	212 222 223 226 228	3,534,175.41	18,499,555.02
Career and Technical Education - Basic Grants to States	84.048	161		565,849.69
Education for Homeless Children and Youth	84.196	127		152,834.77
Charter Schools	84.282	298	731,731.50	731,731.50
Twenty-First Century Community Learning Centers	84.287	244	448,541.49	1,479,420.85
English Language Acquisition State Grants	84.365	102	26,954.12	2,255,963.14
Improving Teacher Quality State Grants	84.367	224	129,528.43	3,191,422.42
Title I School Improvement	84.377	N/A		211,058.80
Student Support and Academic Enrichment	84.424	241	294,036.87	1,824,076.85
Governor's Emergency Education Relief Fund	84.425C	N/A	92,537.11	2,195,195.56
Elementary & Secondary School Emergency Relief Fund Coronavirus Response and Relief Supplemental Appropriations Act -	84.425D	N/A	3,037,199.03	26,410,660.64
Higher Education Emergency Relief Fund II	84.425F	N/A		400,923.18
Coronavirus Response and Relief Supplemental Appropriations Act -				
Reimagining Workforce Preparation Grants	84.425G	N/A		2,186,422.63
Total United States Department of Education		-	8,294,703.96	61,325,715.20
United States Department of Health and Human Services				
Osceola County System Care	93.104	N/A		529,184.21
Total United States Department of Health and Human Services		·		529,184.21
Total Expenditures of Federal Awards			\$ 8,573,970.25 \$	108,620,006.25

The accompanying notes are an integral part of this schedule.

Notes:

(1) <u>Basis of Presentation</u>. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Osceola County District School Board under programs of the Federal Government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

(2) <u>Summary of Significant Account Policies</u>. Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized as the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimus cost rate allowed under the Uniform Guidance.

(4) <u>Noncash Assistance: National School Lunch Program</u> - Includes \$3,050,402 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.