

The School District of Osceola County

Monthly Financial Report

01/31/2024



The School District of Osceola County
 Governmental Balance Sheet
 For the Fiscal Year through 01/31/2024

Account Number	Fund Types									
	General	Debt Service	Capital Projects	School Nutrition	Other Federal	CARES Act	Health Insurance	Casualty Loss	Total	
	1XX	2XX	3XX	41X	42X	44X	711	712		
ASSETS										
Cash and Cash Equivalents	1110	125,026,089.27	1,159,398.50	294,181,833.40	19,540,791.45	0.00	0.00	3,735,793.25	795,953.20	444,439,859.07
Investments	1160	51,671,780.48	28,356,689.69	380,789,575.54	0.00	0.00	0.00	25,614.66	0.00	460,843,660.37
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	53,386.35	0.00	0.00	0.00	0.00	0.00	3,549,784.37	0.00	3,603,170.72
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	4,959,823.80	0.00	1,452,720.53	0.00	0.00	0.00	3,549,822.61	0.00	9,962,366.94
Due from Internal Funds	1142	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00
Due from Other Agencies	1220	300,386.45	0.00	14,129,772.23	0.00	2,857,165.93	5,082,912.85	13,103.34	0.00	22,383,340.80
Inventory	1150	3,285,840.23	0.00	0.00	656,678.00	0.00	0.00	0.00	0.00	3,942,518.23
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468,148.32	2,468,148.32
Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	3,043,276.52	0.00	3,043,276.52
Total Assets		185,297,526.58	29,516,088.19	690,553,901.70	20,197,469.45	2,857,165.93	5,082,912.85	13,917,394.75	3,264,101.52	950,686,560.97
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries and Benefits Payable	2110	115,111.09	0.00	0.00	16,518.87	0.00	9,530.85	0.00	0.00	141,160.81
Payroll Deductions and Withholdings	2170	5,967,582.13	0.00	0.00	244,250.12	534,121.41	157,549.59	0.00	0.00	6,903,503.25
Accounts Payable	2120	125,780.57	0.00	28.67	0.00	0.00	0.00	996,809.01	0.00	1,122,618.25
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained	2150	0.00	0.00	1,007,707.60	0.00	0.00	0.00	0.00	0.00	1,007,707.60
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	1,986.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,986.83
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00	0.00	6,191,000.00	1,222,281.25	7,413,281.25
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	4,539,395.45	0.00	0.00	142,899.87	1,516,992.49	1,072,077.37	0.00	0.00	7,271,365.18
Due to Other Funds	2160	38.24	0.00	1,452,720.53	0.00	572,358.03	3,843,755.04	4,093,495.10	0.00	9,962,366.94
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	164,657.61	0.00	0.00	181,818.27	233,694.00	0.00	0.00	0.00	580,169.88
Total Liabilities		10,914,551.92	0.00	2,460,456.80	585,487.13	2,857,165.93	5,082,912.85	11,281,304.11	1,222,281.25	34,404,159.99
FUND BALANCES										
Total Fund Balances	2700	174,382,974.66	29,516,088.19	688,093,444.90	19,611,982.32	0.00	0.00	2,636,090.64	2,041,820.27	916,282,400.98
Total Liabilities and Fund Balances		185,297,526.58	29,516,088.19	690,553,901.70	20,197,469.45	2,857,165.93	5,082,912.85	13,917,394.75	3,264,101.52	950,686,560.97

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		General Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	750,000.00	750,000.00	418,759.66	55.83%	
Federal Through State	3200	1,500,000.00	1,894,010.00	99,719.21	5.26%	
State Sources	3300	418,930,727.80	420,436,140.80	245,419,562.10	58.37%	
Local Sources	3400	223,049,766.06	224,213,088.54	197,368,835.03	88.03%	
Total Revenues		644,230,493.86	647,293,239.34	443,306,876.00	68.49%	
EXPENDITURES						
Current:						
Instruction	5000	469,000,620.52	471,903,376.00	234,684,209.47	49.73%	
Pupil Personnel Services	6100	34,445,823.18	34,445,823.18	18,190,234.98	52.81%	
Instructional Media Services	6200	5,637,190.97	5,647,190.97	3,103,448.82	54.96%	
Instruction and Curriculum Development Services	6300	20,230,748.87	20,235,748.87	10,463,779.72	51.71%	
Instructional Staff Training Services	6400	6,787,732.32	6,877,652.32	3,801,249.80	55.27%	
Instruction Related Technology	6500	2,492,312.02	2,492,312.02	1,441,659.26	57.84%	
Board	7100	2,020,211.64	2,020,211.64	854,594.03	42.30%	
General Administration	7200	2,338,743.43	2,338,743.43	1,502,023.98	64.22%	
School Administration	7300	32,920,559.90	32,920,559.90	17,273,840.17	52.47%	
Facilities Acquisition and Construction	7400	13,197,519.13	12,234,543.13	8,346,105.41	68.22%	
Fiscal Services	7500	2,754,560.39	2,754,560.39	1,755,411.85	63.73%	
Food Services	7600	552,227.25	574,797.25	284,476.02	49.49%	
Central Services	7700	8,716,474.48	8,748,974.48	5,675,662.97	64.87%	
Pupil Transportation Services	7800	29,660,461.47	29,660,461.47	16,475,004.73	55.55%	
Operation of Plant	7900	54,653,313.58	54,653,313.58	27,400,175.97	50.13%	
Maintenance of Plant	8100	12,791,327.72	12,881,327.72	6,376,637.48	49.50%	
Administrative Tech Services	8200	5,939,088.21	5,939,088.21	3,268,182.72	55.03%	
Community Services	9100	6,777,695.68	6,777,695.68	3,046,766.08	44.95%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		710,916,610.76	713,106,380.24	363,943,463.46	51.04%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(66,686,116.90)	(65,813,140.90)	79,363,412.54		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	200,000.00	290,000.00	256,112.23		
Transfers In	3600	26,953,947.00	25,990,971.00	6,115,700.60		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		27,153,947.00	26,280,971.00	6,371,812.83		
Net Change in Fund Balances		(39,532,169.90)	(39,532,169.90)	85,735,225.37		
Fund Balances, Prior Year	2800	88,647,749.29	88,647,749.29	88,647,749.29		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	49,115,579.39	49,115,579.39	174,382,974.66		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		Debt Service Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	2,230,600.00	2,230,600.00	1,116,938.07	50.07%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	415,197.34	415,197.34	0.00	0.00%	
Local Sources	3400	1,035,897.60	1,035,897.60	1,979,621.83	191.10%	
Total Revenues		3,681,694.94	3,681,694.94	3,096,559.90	84.11%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	38,856,137.97	40,318,037.97	17,143,469.59	42.52%	
Total Expenditures		38,856,137.97	40,318,037.97	17,143,469.59	42.52%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(35,174,443.03)	(36,636,343.03)	(14,046,909.69)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Payment to Escrow Agent	9276	0.00	0.00	0.00		
Transfers In	3600	37,100,945.82	38,562,845.82	14,833,650.14		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		37,100,945.82	38,562,845.82	14,833,650.14		
Net Change in Fund Balances		1,926,502.79	1,926,502.79	786,740.45		
Fund Balances, Prior Year	2800	28,729,347.74	28,729,347.74	28,729,347.74		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	30,655,850.53	30,655,850.53	29,516,088.19		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		Capital Projects Fund				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	11,174,146.04	11,239,370.66	5,663,522.00	50.39%	
Local Sources	3400	234,830,255.00	234,830,255.00	153,964,238.52	65.56%	
Total Revenues		246,004,401.04	246,069,625.66	159,627,760.52	64.87%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	663,195,806.60	678,987,607.22	105,645,906.18	15.56%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		663,195,806.60	678,987,607.22	105,645,906.18	15.56%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(417,191,405.56)	(432,917,981.56)	53,981,854.34		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	60,000,000.00	66,750,000.00	63,189,363.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	(64,054,892.82)	(64,553,816.82)	(20,949,350.74)		
Total Other Financing Sources (Uses)		(4,054,892.82)	2,196,183.18	42,240,012.26		
Net Change in Fund Balances		(421,246,298.38)	(430,721,798.38)	96,221,866.60		
Fund Balances, Prior Year	2800	591,871,578.30	591,871,578.30	591,871,578.30		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	170,625,279.92	161,149,779.92	688,093,444.90		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		School Nutrition Services				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	32,419,183.00	32,419,183.00	15,948,132.74	49.19%	
State Sources	3300	447,000.00	447,000.00	202,770.00	45.36%	
Local Sources	3400	2,064,000.00	2,064,000.00	1,558,004.77	75.48%	
Total Revenues		34,930,183.00	34,930,183.00	17,708,907.51	50.70%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	47,153,215.89	47,153,215.89	18,380,041.19	38.98%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		47,153,215.89	47,153,215.89	18,380,041.19	38.98%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(12,223,032.89)	(12,223,032.89)	(671,133.68)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Net Change in Fund Balances		(12,223,032.89)	(12,223,032.89)	(671,133.68)		
Fund Balances, Prior Year	2800	20,283,116.00	20,283,116.00	20,283,116.00		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	8,060,083.11	8,060,083.11	19,611,982.32		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		Other Federal				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	3,042,954.94	3,761,771.01	1,440,410.96	38.29%	
Federal Through State	3200	70,315,033.11	73,696,924.43	24,805,059.41	33.66%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
Total Revenues		73,357,988.05	77,458,695.44	26,245,470.37	33.88%	
EXPENDITURES						
Current:						
Instruction	5000	49,557,025.91	49,630,318.62	14,661,553.10	29.54%	
Pupil Personnel Services	6100	2,812,189.17	3,572,711.78	1,244,668.61	34.84%	
Instructional Media Services	6200	355,236.67	433,760.29	84,878.53	19.57%	
Instruction and Curriculum Development Services	6300	9,924,396.89	10,893,480.37	4,973,673.23	45.66%	
Instructional Staff Training Services	6400	7,003,515.49	8,914,535.59	2,941,266.63	32.99%	
Instruction Related Technology	6500	85,110.62	90,020.69	52,721.77	58.57%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	998,023.05	699,383.26	699,383.26	100.00%	
School Administration	7300	3,974.59	28,043.59	9,714.89	34.64%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	802,309.18	1,223,851.12	586,586.92	47.93%	
Pupil Transportation Services	7800	178,960.93	321,880.72	73,748.91	22.91%	
Operation of Plant	7900	0.00	3,515.97	0.00	0.00%	
Maintenance of Plant	8100	48,898.85	55,657.85	29,308.71	52.66%	
Administrative Tech Services	8200	31,592.90	32,884.49	17,640.81	53.64%	
Community Services	9100	1,556,753.80	1,558,651.10	870,325.00	55.84%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		73,357,988.05	77,458,695.44	26,245,470.37	33.88%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Net Change in Fund Balances		0.00	0.00	0.00		
Fund Balances, Prior Year	2800	0.00	0.00	0.00		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	0.00	0.00	0.00		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		CARES Act				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	47,019.68	47,019.68	47,079.67	100.13%	
Federal Through State	3200	80,030,196.06	80,195,823.52	27,830,702.82	34.70%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	0.00	0.00	0.00	0.00%	
Total Revenues		80,077,215.74	80,242,843.20	27,877,782.49	34.74%	
EXPENDITURES						
Current:						
Instruction	5000	64,320,097.07	61,924,906.95	18,669,781.86	30.15%	
Pupil Personnel Services	6100	1,038,514.03	1,975,881.91	1,022,349.76	51.74%	
Instructional Media Services	6200	68,807.13	239,437.60	108,900.98	45.48%	
Instruction and Curriculum Development Services	6300	456,111.76	970,931.26	587,926.93	60.55%	
Instructional Staff Training Services	6400	4,357,470.42	6,680,165.31	2,953,340.64	44.21%	
Instruction Related Technology	6500	6,626,112.02	4,667,007.62	2,940,696.47	63.01%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	1,442,318.77	1,048,183.39	697,003.53	66.50%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	19,820.00	14,220.00	0.00	0.00%	
Fiscal Services	7500	150,000.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	314,354.75	604,990.52	293,121.11	48.45%	
Pupil Transportation Services	7800	855,852.18	1,147,881.70	260,112.79	22.66%	
Operation of Plant	7900	424,917.74	478,931.62	84,906.23	17.73%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	2,839.87	490,305.32	259,642.19	52.96%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Total Expenditures		80,077,215.74	80,242,843.20	27,877,782.49	34.74%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Net Change in Fund Balances		0.00	0.00	0.00		
Fund Balances, Prior Year	2800	0.00	0.00	0.00		
Adjustment to Fund Balances	2891					
Fund Balances, Current Year	2700	0.00	0.00	0.00		

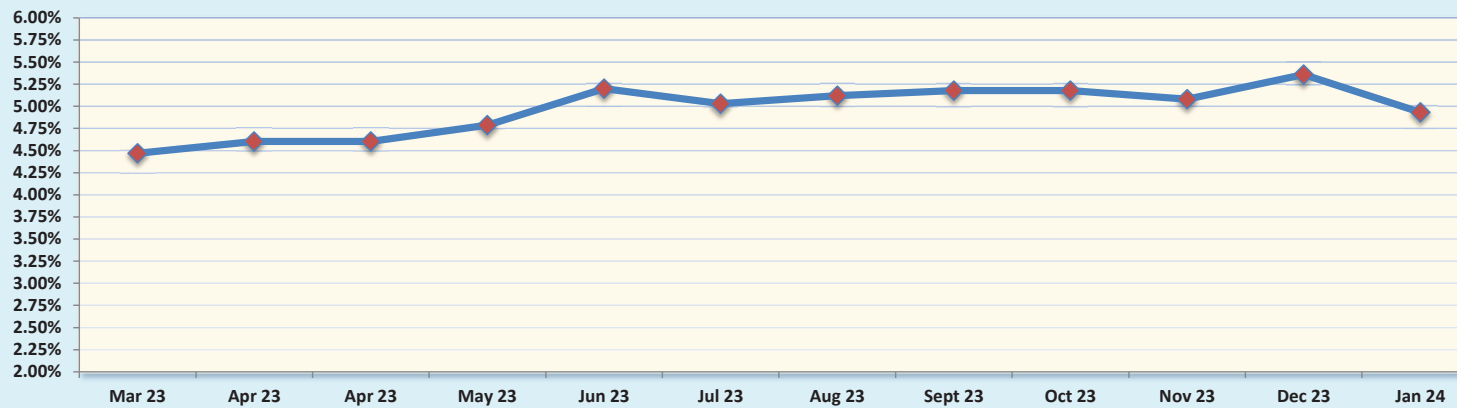
The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		Health Insurance				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	65,250,000.00	65,250,000.00	34,633,274.62	53.08%	
Total Revenues		65,250,000.00	65,250,000.00	34,633,274.62	53.08%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	110,000.00	110,000.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	65,480,000.00	65,480,000.00	41,427,555.93	63.27%	
Total Expenditures		65,590,000.00	65,590,000.00	41,427,555.93	63.16%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(340,000.00)	(340,000.00)	(6,794,281.31)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Change in Net Assets		(340,000.00)	(340,000.00)	(6,794,281.31)		
Net Assets, Prior Year	2800	9,430,371.95	9,430,371.95	9,430,371.95		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	9,090,371.95	9,090,371.95	2,636,090.64		

The School District of Osceola County Revenue & Expenditures - Budget And Actual For the Fiscal Year through 01/31/2024		Casualty Loss				
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget
			Original	Current		
REVENUE						
Federal Direct	3100	0.00	0.00	0.00	0.00%	
Federal Through State	3200	0.00	0.00	0.00	0.00%	
State Sources	3300	0.00	0.00	0.00	0.00%	
Local Sources	3400	8,180,000.00	8,180,000.00	2,890,000.00	35.33%	
Total Revenues		8,180,000.00	8,180,000.00	2,890,000.00	35.33%	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00%	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%	
Instructional Media Services	6200	0.00	0.00	0.00	0.00%	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00%	
Board	7100	0.00	0.00	0.00	0.00%	
General Administration	7200	0.00	0.00	0.00	0.00%	
School Administration	7300	0.00	0.00	0.00	0.00%	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00%	
Fiscal Services	7500	0.00	0.00	0.00	0.00%	
Food Services	7600	0.00	0.00	0.00	0.00%	
Central Services	7700	0.00	0.00	0.00	0.00%	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%	
Operation of Plant	7900	0.00	0.00	0.00	0.00%	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%	
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%	
Community Services	9100	0.00	0.00	0.00	0.00%	
Debt Service	9200	0.00	0.00	0.00	0.00%	
Proprietary Expenses	9900	8,180,000.00	8,180,000.00	3,010,809.13	36.81%	
Total Expenditures		8,180,000.00	8,180,000.00	3,010,809.13	36.81%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(120,809.13)		
OTHER FINANCING SOURCES (USES)						
Long-term Debt Proceeds, Sales of Capital Assets, & Loss Recoveries	3700	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00		
Change in Net Assets		0.00	0.00	(120,809.13)		
Net Assets, Prior Year	2800	2,162,629.40	2,162,629.40	2,162,629.40		
Adjustment to Net Assets	2891					
Net Assets, Current Year	2700	2,162,629.40	2,162,629.40	2,041,820.27		

**Investment Summary
January 2024**

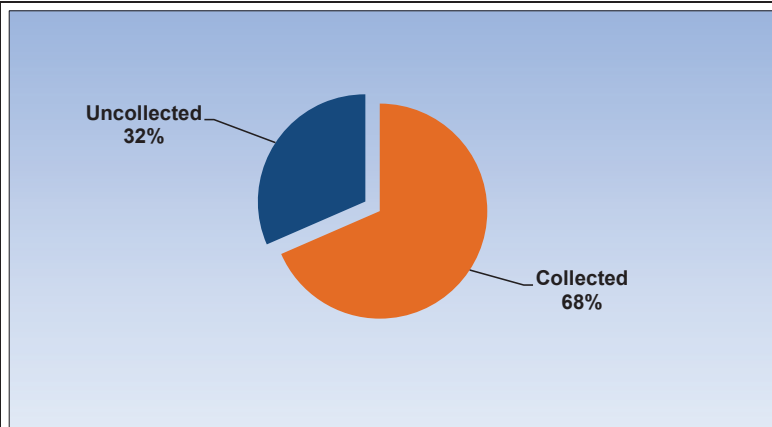
	Amount	Interest Rate
<u>Cash Equivalents:</u>		
State Board of Administration (SBA) Florida Prime	\$ 258,519,499	5.57%
Florida PALM	\$ 20,911,606	5.51%
Money Market	\$ 647,789	4.46%
Total Cash Equivalents	\$ 280,078,894	
<u>Investments:</u>		
Sinking Fund (QSCB)	\$ 28,336,939	2.47%
Investment - Surplus	\$ 259,228,635	4.46%
Investment-FIT	\$ 173,258,336	5.02%
SBE Debt Service (CO&DS) Fund	\$ 19,751	1.01%
Total Investments	\$ 460,843,660	
Total/Average - Cash Equivalents and Investments	\$ 740,922,554	4.93%

Average Interest Rates

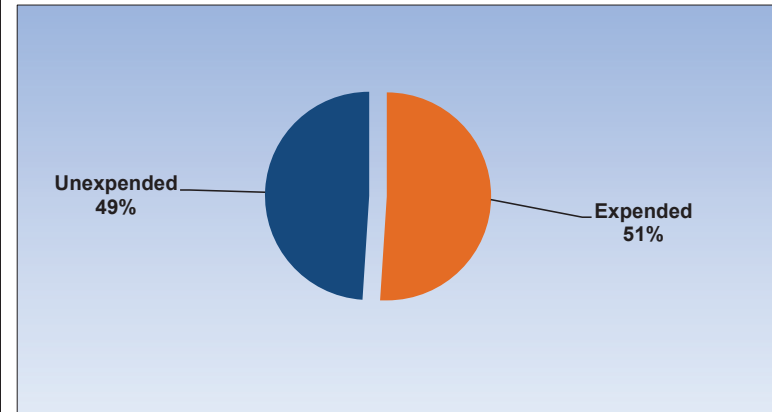


General Fund

January 2024

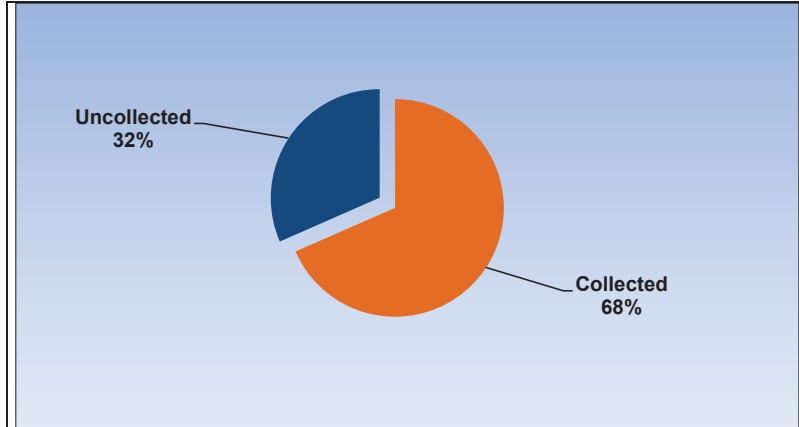


Collected	\$443,306,876	68.49%
Uncollected	\$203,986,363	<u>31.51%</u>
Estimated Revenue	\$647,293,239	100.00%

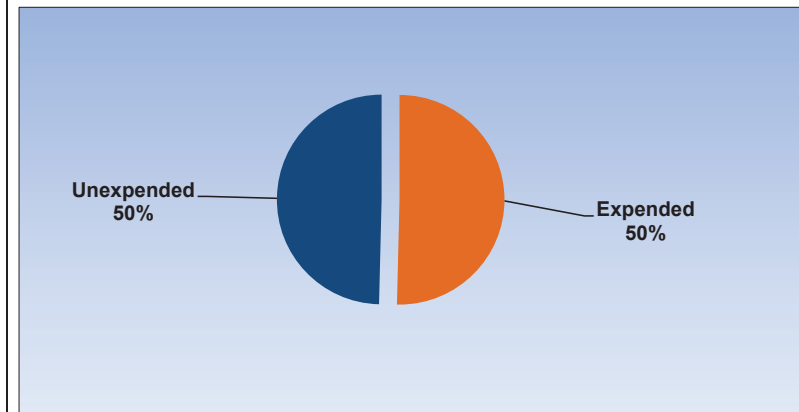


Expended	\$363,943,463	51.04%
Unexpended	\$349,162,917	<u>48.96%</u>
Appropriations	\$713,106,380	100.00%

January 2023



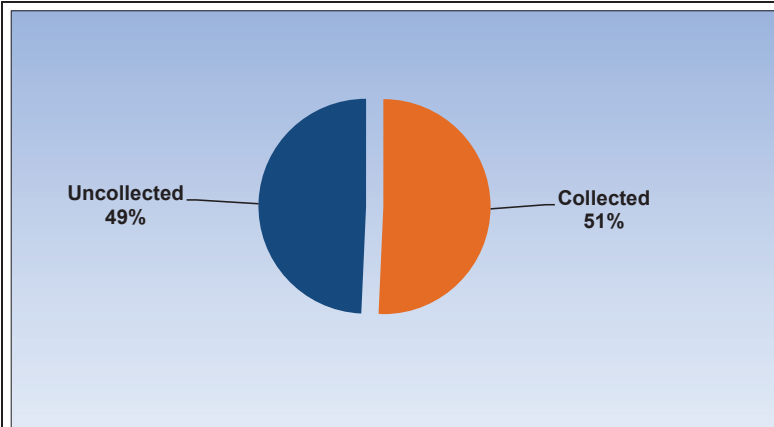
Collected	\$411,109,304	68.44%
Uncollected	\$189,544,584	<u>31.56%</u>
Estimated Revenue	\$600,653,888	100.00%



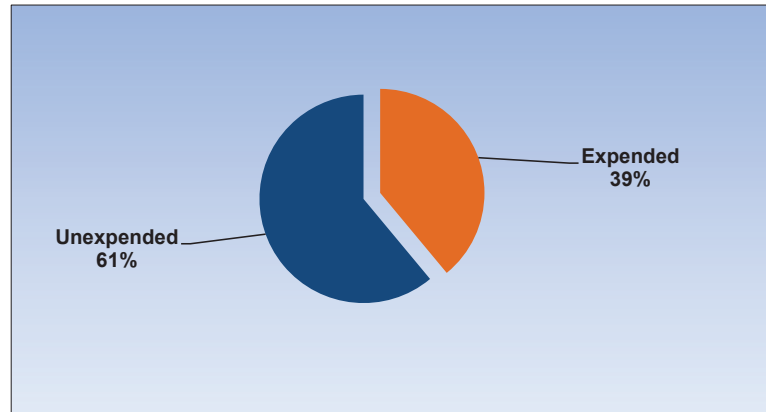
Expended	\$329,409,823	50.38%
Unexpended	\$324,376,346	<u>49.62%</u>
Appropriations	\$653,786,169	100.00%

School Nutrition Services

January 2024

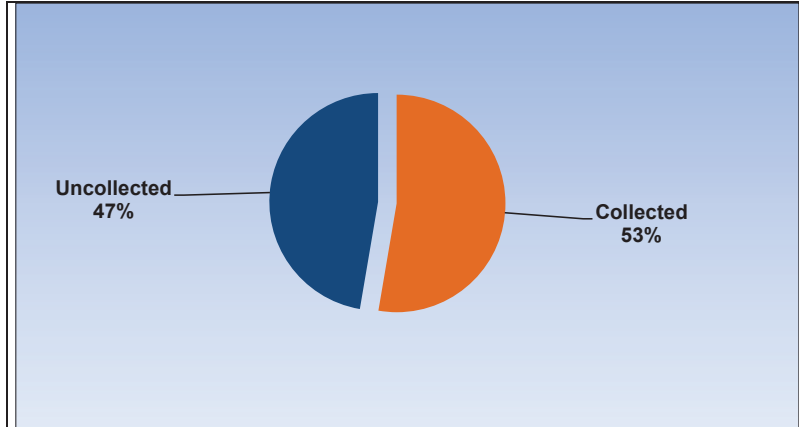


Collected	\$17,708,908	50.70%
Uncollected	\$17,221,275	<u>49.30%</u>
Estimated Revenue	\$34,930,183	100.00%

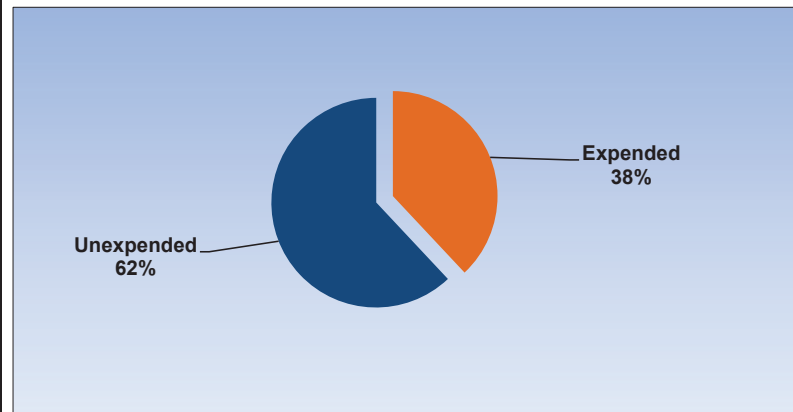


Expended	\$18,380,041	38.98%
Unexpended	\$28,773,175	<u>61.02%</u>
Appropriations	\$47,153,216	100.00%

January 2023



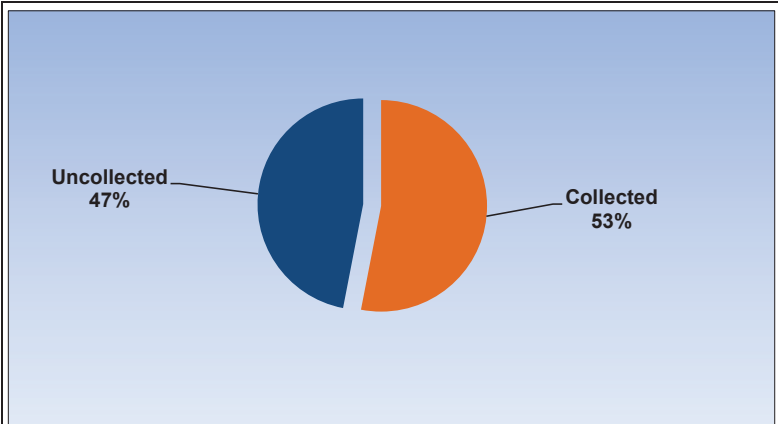
Collected	\$17,429,682	52.69%
Uncollected	\$15,648,747	<u>47.31%</u>
Estimated Revenue	\$33,078,429	100.00%



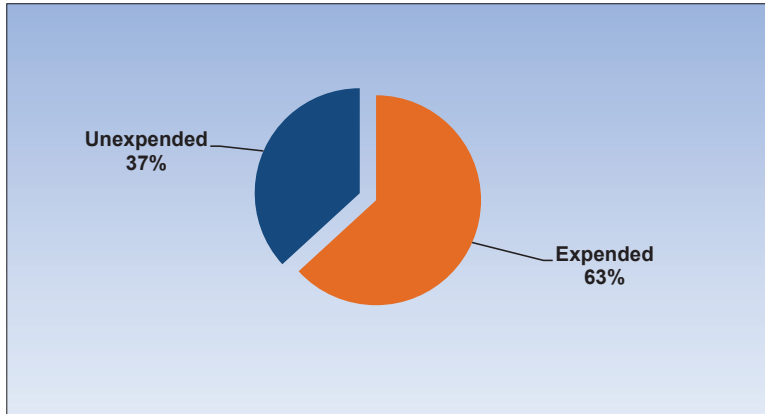
Expended	\$15,863,880	38.00%
Unexpended	\$25,880,745	<u>62.00%</u>
Appropriations	\$41,744,625	100.00%

Health Insurance Fund

January 2024

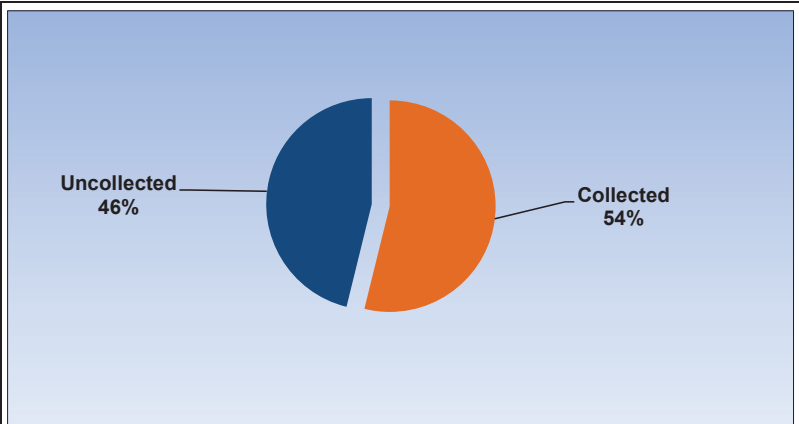


Collected	\$34,633,275	53.08%
Uncollected	\$30,616,725	<u>46.92%</u>
Estimated Revenue	\$65,250,000	100.00%

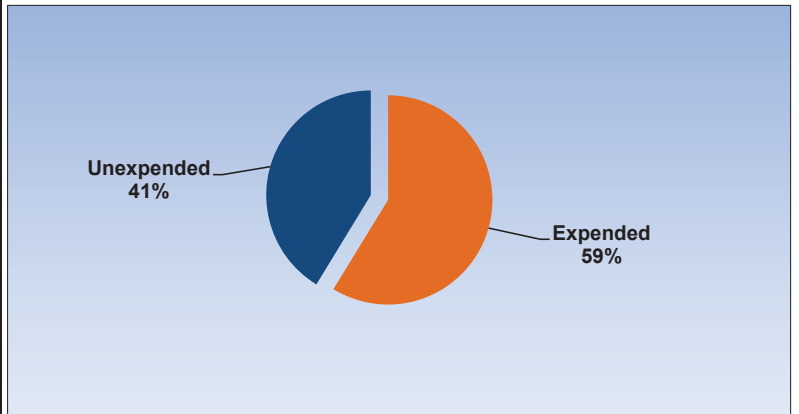


Expended	\$41,427,556	63.16%
Unexpended	\$24,162,444	<u>36.84%</u>
Appropriations	\$65,590,000	100.00%

January 2023



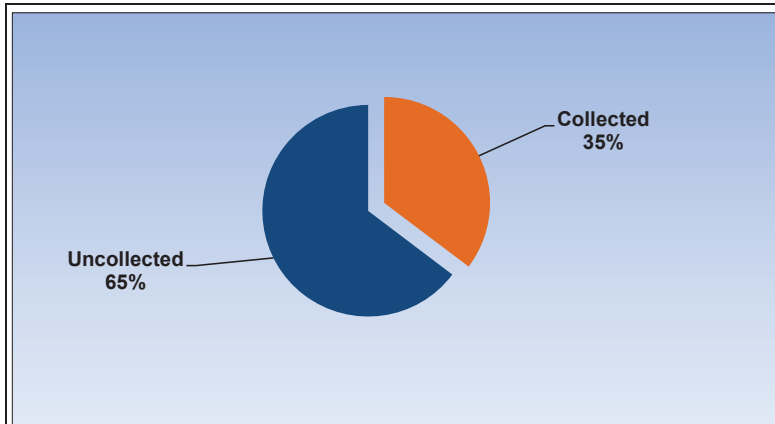
Collected	\$32,342,266	53.86%
Uncollected	\$27,707,734	<u>46.14%</u>
Estimated Revenue	\$60,050,000	100.00%



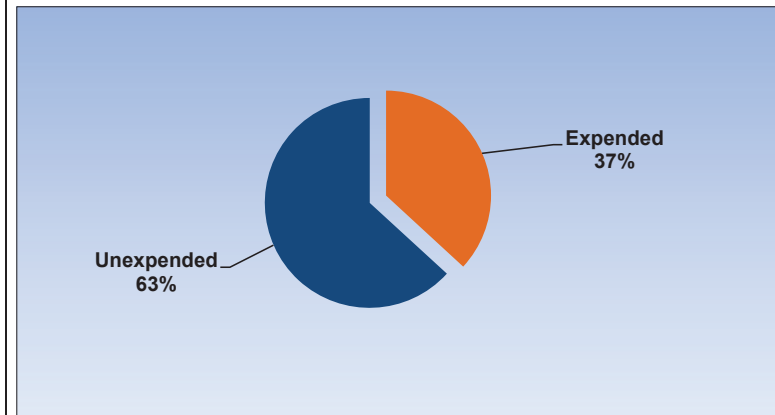
Expended	\$37,134,390	58.72%
Unexpended	\$26,105,610	<u>41.28%</u>
Appropriations	\$63,240,000	100.00%

Property Casualty Loss Fund

January 2024

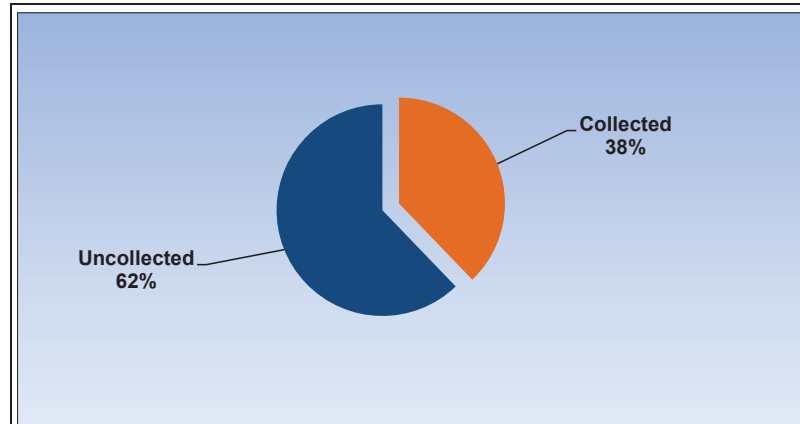


Collected	\$2,890,000	35.33%
Uncollected	\$5,290,000	<u>64.67%</u>
Estimated Revenue	\$8,180,000	100.00%

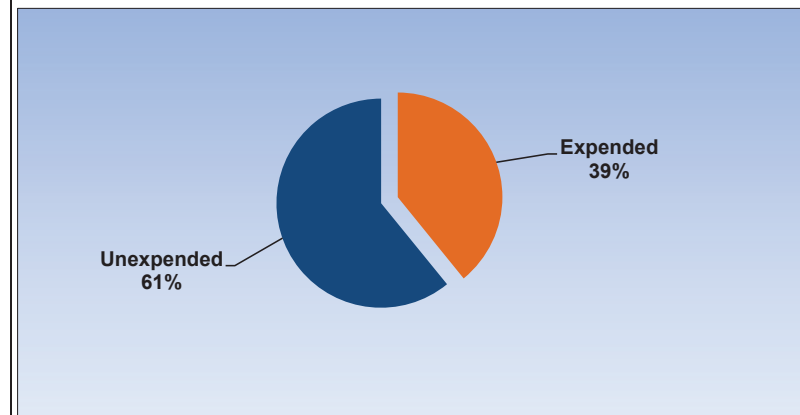


Expended	\$3,010,809	36.81%
Unexpended	\$5,169,191	<u>63.19%</u>
Appropriations	\$8,180,000	100.00%

January 2023



Collected	\$3,000,000	37.80%
Uncollected	\$4,936,669	<u>62.20%</u>
Estimated Revenue	\$7,936,669	100.00%



Expended	\$3,106,019	39.14%
Unexpended	\$4,830,650	<u>60.86%</u>
Appropriations	\$7,936,669	100.00%