

The following is a summary of significant changes to the 2020-21 annual budget for the period of June 1 through June 30, 2021:

#### **100-21-10**

##### **General Fund**

- Estimated Revenue increased by \$1,485,467 as a result of the following:
  - \$62,340 increase to Federal Direct sources to account for an increase in ROTC program reimbursements
  - \$369,078 net increase to Federal Through State sources to adjust projected Medicaid reimbursements
  - \$424,668 increase to State sources to record increased revenue for the VPK Program and Computer Science Certification grant
  - \$41,021 net increase to Local Sources to record additional revenue for the Fine and Performing Arts Center rentals, Advertising and Community Relations, a Project Lead the Way grant award, Dell purchase rebates, Cigna Wellness funding, and to account for a reduction in adult education tuition collections
  - \$577,176 net increase to Transfers from the Capital Projects Fund to adjust Charter School Capital Outlay funding per the FDOE's final calculation
  - \$11,183 increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery for additional insurance claim reimbursements
- Appropriations increased by a net \$1,485,467 due to the changes in Estimated Revenue. Reallocations between functions reflect budget adjustments made to meet end of year program needs at the school and department levels.
- Ending Fund Balance did not change.

#### **2XX-20-01**

##### **Debt Service**

- Estimated Revenue increased by \$120,720 to increase the transfer from the Capital Projects Fund for the 2020 sales tax bond debt service payment
- Appropriations increased by net \$120,720 to make the additional funding available for expenditure
- Ending Fund Balance did not change.

#### **3XX-21-07**

##### **Capital Projects**

- Estimated Revenue increased by \$577,176 to adjust revenue for Charter School Capital Outlay funding per the FDOE's final calculation
- Appropriations increased by \$1,537,409 to make the additional Charter School Capital Outlay funding available for transfer to the General Fund, and to appropriate funds for enterprise software renewals
- Ending Fund Balance decreased by \$960,234 due to the changes in Appropriations.

#### **410-21-02**

##### **Special Revenue – Food Service**

- Estimated Revenue increased by a net \$13,613,305 to account for increased Federal meal reimbursement rates that offset COVID-related revenue losses
- Appropriations increased by \$13,613,605 to make the additional funding available for expenditure
- Ending Fund Balance did not change.

**42X-21-10****Special Revenue – Other Federal**

- Estimated Revenue increased by \$762,312 to record receipt of additional Pell grant revenue for oTECH students, and to increase the Carl Perkins Secondary grant per the FDOE award
- Appropriations increased by \$762,312 to make the additional grant funding available for expenditure. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

**44X-21-10****Special Revenue – CARES Act**

- Estimated Revenue increased by \$826,994 to record additional Federal CARES Act – HEERF funding for oTECH, and CARES Act-Medicaid reimbursement
- Total Appropriations increased by \$826,994 to make the additional grant funding available. Reallocations between functions reflect budget adjustments made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

**712-21-02****Casualty Insurance Loss Fund**

- Estimated Revenue did not change.
- Appropriations increased by \$424,854 to appropriate additional funds for the increased cost of the District's property casualty insurance program.
- Ending Fund Balance decreased by \$424,854 to fund the increase in property casualty insurance costs.

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 100  
General Fund

Amendment Number: 100-21-10

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	495,000.00	557,339.91	62,339.91
Federal Through State	0200	2,000,000.00	2,369,078.42	369,078.42
State Sources	0300	380,840,416.00	381,265,083.88	424,667.88
Local Sources	0400	158,145,124.20	158,186,145.56	41,021.36
Transfers In	0600	23,155,390.00	23,732,566.00	577,176.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	220,761.07	231,944.50	11,183.43
<b>TOTAL ESTIMATED REVENUES</b>		564,856,691.27	566,342,158.27	1,485,467.00
Beginning Fund Balance	27XX	77,945,343.00	77,945,343.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 642,802,034.27</b>	<b>\$ 644,287,501.27</b>	<b>\$ 1,485,467.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	385,207,707.12	387,754,599.44	2,546,892.32
Pupil Personnel Services	6100	28,048,584.82	27,465,184.98	(583,399.84)
Instructional Media Services	6200	5,035,972.64	4,982,414.74	(53,557.90)
Intrucltional & Curriculum Development Svcs	6300	15,759,280.09	15,380,940.87	(378,339.22)
Instructional Staff Training Svcs	6400	7,288,220.54	7,040,090.59	(248,129.95)
Instructional Related Technology	6500	4,879,849.19	3,472,473.90	(1,407,375.29)
Board of Education	7100	1,462,753.93	1,791,375.14	328,621.21
General Administration	7200	1,891,261.14	2,158,100.08	266,838.94
School Administration	7300	25,931,455.08	25,788,781.46	(142,673.62)
Facilities Acquisition and Construction	7400	11,658,621.14	13,515,803.02	1,857,181.88
Fiscal Services	7500	2,497,539.81	2,748,306.95	250,767.14
Food Services	7600	279,752.72	312,545.73	32,793.01
Central Services	7700	8,513,009.36	9,663,044.40	1,150,035.04
Pupil Transportation Services	7800	25,006,375.90	22,395,160.30	(2,611,215.60)
Operation of Plant	7900	42,094,125.02	38,299,296.26	(3,794,828.76)
Maintenance of Plant	8100	11,108,188.95	12,448,555.36	1,340,366.41
Administrative Technology Services	8200	4,802,540.17	5,700,585.15	898,044.98
Community Services	9100	3,076,526.03	5,109,972.28	2,033,446.25
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		584,541,763.65	586,027,230.65	1,485,467.00
Ending Fund Balance		58,260,270.62	58,260,270.62	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 642,802,034.27</b>	<b>\$ 644,287,501.27</b>	<b>\$ 1,485,467.00</b>

Submitted to Board: September 7, 2021

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 2XX

Debt Service

Amendment Number:

2XX-21-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,210,409.00	2,210,409.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	704,067.20	704,067.20	0.00
Local Sources	0400	1,028,794.32	1,028,794.32	0.00
Transfers In	0600	30,250,030.40	30,370,750.40	120,720.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>34,193,300.92</b>	<b>34,314,020.92</b>	<b>120,720.00</b>
Beginning Fund Balance	27XX	24,598,789.00	24,598,789.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 58,792,089.92</b>	<b>\$ 58,912,809.92</b>	<b>\$ 120,720.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	31,895,966.67	32,016,686.67	120,720.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>31,895,966.67</b>	<b>32,016,686.67</b>	<b>120,720.00</b>
Ending Fund Balance		26,896,123.25	26,896,123.25	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 58,792,089.92</b>	<b>\$ 58,912,809.92</b>	<b>\$ 120,720.00</b>

Submitted to Board: September 7, 2021

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 3XX

Capital Projects

Amendment Number:

3XX-21-07

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	8,399,013.00	8,976,189.00	577,176.00
Local Sources	0400	161,859,807.00	161,859,807.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	75,150,000.00	75,150,000.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>245,408,820.00</b>	<b>245,985,996.00</b>	<b>577,176.00</b>
Beginning Fund Balance	27XX	259,963,766.78	259,963,766.78	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 505,372,586.78</b>	<b>\$ 505,949,762.78</b>	<b>\$ 577,176.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	210,559,222.49	211,398,736.05	839,513.56
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	53,405,420.40	54,103,316.40	697,896.00
<b>TOTAL APPROPRIATIONS</b>		<b>263,964,642.89</b>	<b>265,502,052.45</b>	<b>1,537,409.56</b>
Ending Fund Balance		241,407,943.89	240,447,710.33	(960,233.56)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 505,372,586.78</b>	<b>\$ 505,949,762.78</b>	<b>\$ 577,176.00</b>

Submitted to Board: September 7, 2021

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 410

Special Revenue-Food Service

Amendment Number:

410-21-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	16,606,527.00	30,207,892.47	13,601,365.47
State Sources	0300	450,000.00	466,778.00	16,778.00
Local Sources	0400	650,700.15	645,862.07	(4,838.08)
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		17,707,227.15	31,320,532.54	13,613,305.39
Beginning Fund Balance	27XX	12,782,172.00	12,782,172.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 30,489,399.15</b>	<b>\$ 44,102,704.54</b>	<b>\$ 13,613,305.39</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	27,409,624.96	41,022,930.35	13,613,305.39
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		27,409,624.96	41,022,930.35	13,613,305.39
Ending Fund Balance		3,079,774.19	3,079,774.19	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 30,489,399.15</b>	<b>\$ 44,102,704.54</b>	<b>\$ 13,613,305.39</b>

Submitted to Board: September 7, 2021

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-21-10

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	4,841,327.23	5,543,701.88	702,374.65
Federal Through State	0200	63,539,825.36	63,584,079.36	44,254.00
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	15,683.72	15,683.72
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		68,381,152.59	69,143,464.96	762,312.37
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 68,381,152.59</b>	<b>\$ 69,143,464.96</b>	<b>\$ 762,312.37</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	40,540,979.23	40,112,873.77	(428,105.46)
Pupil Personnel Services	6100	4,932,051.71	4,893,355.94	(38,695.77)
Instructional Media Services	6200	273,478.50	313,930.50	40,452.00
Instructional & Curriculum Development Svcs	6300	10,839,863.42	10,902,992.21	63,128.79
Instructional Staff Training Svcs	6400	7,025,512.04	7,308,163.90	282,651.86
Instructional Related Technology	6500	129,173.55	129,174.57	1.02
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,746,120.83	1,937,461.76	191,340.93
School Administration	7300	16,402.57	17,044.28	641.71
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	5,382.52	5,382.52	0.00
Central Services	7700	718,429.83	702,461.67	(15,968.16)
Pupil Transportation Services	7800	231,269.90	192,886.51	(38,383.39)
Operation of Plant	7900	37,980.00	37,980.00	0.00
Maintenance of Plant	8100	52,449.87	39,639.36	(12,810.51)
Administrative Technology Services	8200	31,764.50	31,765.48	0.98
Community Services	9100	1,800,294.12	2,518,352.49	718,058.37
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		68,381,152.59	69,143,464.96	762,312.37
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 68,381,152.59</b>	<b>\$ 69,143,464.96</b>	<b>\$ 762,312.37</b>

Submitted to Board: September 7, 2021

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 44X

Special Revenue-CARES Act

Amendment Number:

44X-21-10

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	341,355.89	0.00	(341,355.89)
Federal Through State	0200	49,068,439.64	50,236,789.08	1,168,349.44
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		49,409,795.53	50,236,789.08	826,993.55
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 49,409,795.53</b>	<b>\$ 50,236,789.08</b>	<b>\$ 826,993.55</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	31,668,335.11	22,883,719.44	(8,784,615.67)
Pupil Personnel Services	6100	1,800,044.91	1,837,413.51	37,368.60
Instructional Media Services	6200	0.00	19,354.27	19,354.27
Instructional & Curriculum Development Svcs	6300	937,266.94	901,074.80	(36,192.14)
Instructional Staff Training Svcs	6400	1,051,398.24	767,093.71	(284,304.53)
Instructional Related Technology	6500	7,365,470.22	11,375,953.74	4,010,483.52
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	765,817.62	1,254,302.34	488,484.72
School Administration	7300	825.00	106,775.39	105,950.39
Facilities Acquisition and Construction	7400	137,040.00	1,062,137.09	925,097.09
Fiscal Services	7500	0.00	9,727.03	9,727.03
Food Services	7600	0.00	102,412.88	102,412.88
Central Services	7700	478,202.50	4,078,235.46	3,600,032.96
Pupil Transportation Services	7800	373,701.92	701,145.68	327,443.76
Operation of Plant	7900	1,971,737.81	2,146,896.38	175,158.57
Maintenance of Plant	8100	6,400.00	95,513.54	89,113.54
Administrative Technology Services	8200	2,853,555.26	2,867,739.00	14,183.74
Community Services	9100	0.00	27,294.82	27,294.82
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		49,409,795.53	50,236,789.08	826,993.55
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 49,409,795.53</b>	<b>\$ 50,236,789.08</b>	<b>\$ 826,993.55</b>

Submitted to Board: September 7, 2021



The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2021

FUND 712

Casualty Insurance Loss Fund

Amendment Number:

712-21-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	5,676,309.00	5,676,309.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		5,676,309.00	5,676,309.00	0.00
Beginning Fund Balance	27XX	3,688,394.26	3,688,394.26	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 9,364,703.26</b>	<b>\$ 9,364,703.26</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Intructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
Proprietary Expenses	9900	5,676,309.00	6,101,162.90	424,853.90
<b>TOTAL APPROPRIATIONS</b>		5,676,309.00	6,101,162.90	424,853.90
Ending Fund Balance		3,688,394.26	3,263,540.36	(424,853.90)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 9,364,703.26</b>	<b>\$ 9,364,703.26</b>	<b>\$ 0.00</b>

Submitted to Board: September 7, 2021