

The following is a summary of significant changes to the 2021-22 annual budget for the period of May 1 through May 31, 2022:

100-22-09

General Fund

- Estimated Revenue increased by \$4,321,135 as a result of the following:
 - \$4,083,006 net increase to State Sources to record the funding adjustments in the fourth FEFP calculation, receipt of Safety and Security Building (School Hardening) grants, and receipt of State adoption assistance funding.
 - \$56,207 net increase to Local Sources to adjust the Employee Child Care program budget based on actual collections, adjust the reimbursement from CBC of Central Florida, record receipt of a Dollar General literacy grant and City of Kissimmee donation to support the Smart/Read Bus, and increase revenue projections for the District Diner.
 - \$181,921 net increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery for insurance claim reimbursements.
- Appropriations increased by \$4,321,135 due to the changes to Estimated Revenue.
- Ending Fund Balance did not change.

42X-22-09

Special Revenue – Other Federal

- Estimated Revenue increased by \$784,521 to record receipt of grant funding for Early Learning CRRSA Phase IV, National Council of History Education, and certified roll forward funding for the IDEA Part B Preschool and IDEA Part B Entitlement program grants.
- Appropriations increased by \$784,521 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-22-09

Special Revenue – Federal COVID Relief

- Estimated Revenue increased by \$5,586,806 to adjust the ESSER II Learning Loss grant award.
- Appropriations increased by \$5,586,806 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.

712-22-01

Casualty Insurance Loss Fund

- Estimated Revenue increased by \$750,000 to adjust the budget for an unexpected increase in the District's property insurance policy renewal.
- Appropriations increased by \$750,000 to make the additional funding available for expenditure.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2022

FUND 100
General Fund

Amendment Number: 100-22-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	570,000.00	570,000.00	0.00
Federal Through State	0200	2,100,000.00	2,100,000.00	0.00
State Sources	0300	386,529,683.93	390,612,690.31	4,083,006.38
Local Sources	0400	168,162,992.31	168,219,199.45	56,207.14
Transfers In	0600	25,442,561.00	25,442,561.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	123,407.95	305,329.24	181,921.29
TOTAL ESTIMATED REVENUES		582,928,645.19	587,249,780.00	4,321,134.81
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 671,916,925.68	\$ 676,238,060.49	\$ 4,321,134.81
APPROPRIATIONS				
Instruction	5000	406,545,764.68	409,259,443.82	2,713,679.14
Pupil Personnel Services	6100	30,513,503.59	30,567,303.59	53,800.00
Instructional Media Services	6200	5,644,244.51	5,644,244.51	0.00
Instructional & Curriculum Development Svcs	6300	17,110,490.20	17,110,490.20	0.00
Instructional Staff Training Svcs	6400	6,182,025.50	6,182,025.50	0.00
Instructional Related Technology	6500	2,207,599.90	2,207,599.90	0.00
Board of Education	7100	1,789,041.40	1,789,041.40	0.00
General Administration	7200	2,265,889.28	2,265,889.28	0.00
School Administration	7300	28,196,320.73	28,196,320.73	0.00
Facilities Acquisition and Construction	7400	13,119,093.15	13,119,093.15	0.00
Fiscal Services	7500	2,530,508.50	2,530,508.50	0.00
Food Services	7600	279,959.76	281,959.76	2,000.00
Central Services	7700	9,005,636.06	9,005,636.06	0.00
Pupil Transportation Services	7800	21,900,454.54	22,255,454.54	355,000.00
Operation of Plant	7900	41,755,471.18	42,803,644.92	1,048,173.74
Maintenance of Plant	8100	12,139,520.91	12,247,452.84	107,931.93
Administrative Technology Services	8200	5,203,898.64	5,203,898.64	0.00
Community Services	9100	5,088,445.15	5,128,995.15	40,550.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		611,477,867.68	615,799,002.49	4,321,134.81
Ending Fund Balance		60,439,058.00	60,439,058.00	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 671,916,925.68	\$ 676,238,060.49	\$ 4,321,134.81

The School District of Osceola County, FL
Budget Amendment
May 1 - May 31, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,933,250.01	2,047,295.80	114,045.79
Federal Through State	0200	64,231,098.26	64,901,573.46	670,475.20
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
TOTAL ESTIMATED REVENUES		66,164,348.27	66,948,869.26	784,520.99
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 66,164,348.27	\$ 66,948,869.26	\$ 784,520.99
APPROPRIATIONS				
Instruction	5000	41,536,444.32	41,970,610.00	434,165.68
Pupil Personnel Services	6100	3,803,765.92	3,870,139.28	66,373.36
Instructional Media Services	6200	73,445.99	73,445.99	0.00
Instructional & Curriculum Development Svcs	6300	9,406,098.67	9,298,430.56	(107,668.11)
Instructional Staff Training Svcs	6400	7,457,763.03	7,766,289.73	308,526.70
Instructional Related Technology	6500	116,843.54	116,843.54	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,190,656.13	1,197,080.02	6,423.89
School Administration	7300	9,439.30	9,439.30	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	781,773.67	816,890.76	35,117.09
Pupil Transportation Services	7800	217,203.33	199,759.07	(17,444.26)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,968.68	47,495.32	526.64
Administrative Technology Services	8200	32,103.23	32,103.23	0.00
Community Services	9100	1,491,842.46	1,550,342.46	58,500.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		66,164,348.27	66,948,869.26	784,520.99
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 66,164,348.27	\$ 66,948,869.26	\$ 784,520.99

Submitted to Board:

August 2, 2022

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,590,517.23	2,590,517.23	0.00
Federal Through State	0200	194,859,007.21	200,445,812.98	5,586,805.77
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
TOTAL ESTIMATED REVENUES		197,449,524.44	203,036,330.21	5,586,805.77
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 197,449,524.44	\$ 203,036,330.21	\$ 5,586,805.77
APPROPRIATIONS				
Instruction	5000	117,905,403.07	117,897,231.61	(8,171.46)
Pupil Personnel Services	6100	3,730,133.84	3,722,670.34	(7,463.50)
Instructional Media Services	6200	1,371,659.62	1,371,659.62	0.00
Instructional & Curriculum Development Svcs	6300	3,215,003.30	3,741,476.85	526,473.55
Instructional Staff Training Svcs	6400	19,287,918.44	19,657,147.88	369,229.44
Instructional Related Technology	6500	27,701,061.45	32,278,796.75	4,577,735.30
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	5,277,996.28	5,277,996.28	0.00
School Administration	7300	8,652.55	8,652.55	0.00
Facilities Acquisition and Construction	7400	7,029,121.63	7,029,121.63	0.00
Fiscal Services	7500	150,000.00	150,000.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	5,087,915.99	5,031,715.99	(56,200.00)
Pupil Transportation Services	7800	1,709,063.25	1,703,230.81	(5,832.44)
Operation of Plant	7900	3,443,403.52	3,634,438.40	191,034.88
Maintenance of Plant	8100	44,327.55	44,327.55	0.00
Administrative Technology Services	8200	526,763.14	526,763.14	0.00
Community Services	9100	961,100.81	961,100.81	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		197,449,524.44	203,036,330.21	5,586,805.77
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 197,449,524.44	\$ 203,036,330.21	\$ 5,586,805.77

Submitted to Board:

August 2, 2022

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2022

FUND 712

Casualty Insurance Loss Fund

Amendment Number:

712-22-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
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	6,754,367.00	7,504,367.00	750,000.00
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
TOTAL ESTIMATED REVENUES		6,754,367.00	7,504,367.00	750,000.00
Beginning Fund Balance	27XX	2,108,600.36	2,108,600.36	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 8,862,967.36	\$ 9,612,967.36	\$ 750,000.00
APPROPRIATIONS				
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	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
Proprietary Expenses	9900	5,754,367.00	6,504,367.00	750,000.00
TOTAL APPROPRIATIONS		5,754,367.00	6,504,367.00	750,000.00
Ending Fund Balance		3,108,600.36	3,108,600.36	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 8,862,967.36	\$ 9,612,967.36	\$ 750,000.00

Submitted to Board:

August 2, 2022