

The following is a summary of significant changes to the 2019-20 annual budget for the period of April 1 through April 30, 2020:

#### **100-20-07**

##### **General Fund**

- Estimated Revenue increased by a net \$1,073,144 as a result of the following:
  - \$1,184,042 increase to State Sources to record receipt of the Safety and Security of School Buildings grant
  - \$117,722 net decrease to Local Sources for the following grants and programs:
    - Osceola Fine and Performing Arts Center rent
    - E-Rate
  - \$6,824 increase to Loss Recovery for property insurance claim reimbursements
- Appropriations increased by a net \$1,073,144 as a result of the changes to Estimated Revenue. Reallocations between functions reflect budget adjustments made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

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

##### **Debt Service**

- Estimated Revenue increased by \$6,340,000 to record receipt of bond proceeds for the 2020 series COP that was issued to refund the 2009 series COP.
- Appropriations increased by \$6,310,774 to make the funding available for payment to the bond escrow agent.
- Ending Fund Balance increased by \$29,226 as a result of the changes to Estimated Revenue and Appropriations.

#### **3XX-20-06**

##### **Capital Projects**

- Estimated Revenue did not change
- Appropriations decreased by \$11,050,361 to remove the Buena Lago K-8 and Celebration Island Elementary projects from the capital plan.
- Ending Fund Balance increased by \$11,050,361.

#### **42X-20-08**

##### **Special Revenue-Other Federal**

- Estimated Revenues increased by \$517,107 to record receipt of the charter school start-up grant for SLAM, and carryover allocations for the Title III Part A-ELL, IDEA-Part B and IDEA-PreK grants.
- Appropriations increased by \$517,107 due to the changes in Estimated Revenue. 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.

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30 2020

FUND 100  
General Fund

Amendment Number: 100-20-07

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	614,138.40	614,138.40	0.00
Federal Through State	0200	2,602,715.00	2,602,715.00	0.00
State Sources	0300	368,683,952.00	369,867,994.00	1,184,042.00
Local Sources	0400	154,079,426.73	153,961,704.73	(117,722.00)
Transfers In	0600	17,116,747.00	17,116,747.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	125,000.00	131,824.16	6,824.16
<b>TOTAL ESTIMATED REVENUES</b>		<b>543,221,979.13</b>	<b>544,295,123.29</b>	<b>1,073,144.16</b>
Beginning Fund Balance	27XX	68,951,189.08	68,951,189.08	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 612,173,168.21</b>	<b>\$ 613,246,312.37</b>	<b>\$ 1,073,144.16</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	369,340,935.60	370,615,977.60	1,275,042.00
Pupil Personnel Services	6100	28,628,613.06	28,628,613.06	0.00
Instructional Media Services	6200	5,324,640.06	5,324,640.06	0.00
Intructional & Curriculum Development Svcs	6300	15,218,383.16	15,218,383.16	0.00
Instructional Staff Training Svcs	6400	6,625,922.47	6,625,922.47	0.00
Instructional Related Technology	6500	4,946,299.92	4,946,299.92	0.00
Board of Education	7100	1,309,687.47	1,309,687.47	0.00
General Administration	7200	1,890,132.84	1,890,132.84	0.00
School Administration	7300	25,475,065.99	25,475,065.99	0.00
Facilities Acquisition and Construction	7400	5,692,138.42	5,692,138.42	0.00
Fiscal Services	7500	2,428,968.38	2,428,968.38	0.00
Food Services	7600	290,080.22	290,080.22	0.00
Central Services	7700	8,767,335.53	8,767,335.53	0.00
Pupil Transportation Services	7800	24,901,529.90	24,908,354.06	6,824.16
Operation of Plant	7900	39,142,631.37	38,913,007.37	(229,624.00)
Maintenance of Plant	8100	11,319,647.67	11,319,647.67	0.00
Administrative Technology Services	8200	6,117,916.71	6,117,916.71	0.00
Community Services	9100	6,495,076.30	6,515,978.30	20,902.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>563,915,005.07</b>	<b>564,988,149.23</b>	<b>1,073,144.16</b>
Ending Fund Balance		48,258,163.14	48,258,163.14	(0.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 612,173,168.21</b>	<b>\$ 613,246,312.37</b>	<b>\$ 1,073,144.16</b>

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30 2020

FUND 2XX

Debt Service

Amendment Number:

2XX-20-01

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,186,919.00	2,186,919.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	690,104.50	690,104.50	0.00
Local Sources	0400	1,036,580.50	1,036,580.50	0.00
Transfers In	0600	29,771,068.76	29,771,068.76	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	6,340,000.00	6,340,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>33,684,672.76</b>	<b>40,024,672.76</b>	<b>6,340,000.00</b>
Beginning Fund Balance	27XX	19,952,435.74	19,952,435.74	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 53,637,108.50</b>	<b>\$ 59,977,108.50</b>	<b>\$ 6,340,000.00</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	31,381,072.27	37,691,846.02	6,310,773.75
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>31,381,072.27</b>	<b>37,691,846.02</b>	<b>6,310,773.75</b>
Ending Fund Balance		22,256,036.23	22,285,262.48	29,226.25
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 53,637,108.50</b>	<b>\$ 59,977,108.50</b>	<b>\$ 6,340,000.00</b>

Submitted to Board: June 16, 2020

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30 2020

FUND 3XX

Capital Projects

Amendment Number:

3XX-20-06

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	8,399,013.00	0.00
Local Sources	0400	165,821,856.00	165,821,856.00	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>		174,220,869.00	174,220,869.00	0.00
Beginning Fund Balance	27XX	217,242,812.32	217,242,812.32	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 391,463,681.32</b>	<b>\$ 391,463,681.32</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	224,753,123.89	213,702,762.58	(11,050,361.31)
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	46,887,815.76	46,887,815.76	0.00
<b>TOTAL APPROPRIATIONS</b>		271,640,939.65	260,590,578.34	(11,050,361.31)
Ending Fund Balance		119,822,741.67	130,873,102.98	11,050,361.31
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 391,463,681.32</b>	<b>\$ 391,463,681.32</b>	<b>\$ 0.00</b>

Submitted to Board:

June 16, 2020

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30 2020

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-20-08

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	6,064,524.14	6,064,524.14	0.00
Federal Through State	0200	59,279,514.74	59,796,621.96	517,107.22
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>		<b>65,344,038.88</b>	<b>65,861,146.10</b>	<b>517,107.22</b>
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 65,344,038.88</b>	<b>\$ 65,861,146.10</b>	<b>\$ 517,107.22</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	36,781,984.76	37,436,070.69	654,085.93
Pupil Personnel Services	6100	4,858,794.51	4,873,892.16	15,097.65
Instructional Media Services	6200	395,374.80	395,380.31	5.51
Intructional & Curriculum Development Svcs	6300	9,128,399.34	9,053,205.98	(75,193.36)
Instructional Staff Training Svcs	6400	9,420,322.98	9,413,358.78	(6,964.20)
Instructional Related Technology	6500	123,886.06	123,886.06	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,834,613.67	1,719,693.14	(114,920.53)
School Administration	7300	61,043.63	59,447.34	(1,596.29)
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	596,131.24	599,516.58	3,385.34
Pupil Transportation Services	7800	358,016.41	401,223.58	43,207.17
Operation of Plant	7900	285,744.72	285,744.72	0.00
Maintenance of Plant	8100	52,939.73	52,939.73	0.00
Administrative Technology Services	8200	30,458.54	30,458.54	0.00
Community Services	9100	1,410,945.97	1,410,945.97	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>65,344,038.88</b>	<b>65,861,146.10</b>	<b>517,107.22</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 65,344,038.88</b>	<b>\$ 65,861,146.10</b>	<b>\$ 517,107.22</b>

Submitted to Board: June 16, 2020