

The following is a summary of significant changes to the 2021-22 annual budget for the period of April 1 through April 30, 2022:

100-22-08

General Fund

- Estimated Revenue increased by a net \$100,078 to adjust budgets for Central Florida Urban League and Dr. Philips CPR/AED grants, Professional Development Certification Program, E-Rate reimbursements and facility rentals for schools and Osceola Fine & Performing Arts Center.
- Appropriations increased by a net \$100,078 as a result of the changes above.
- Ending Fund Balance did not change.

3XX-22-05

Capital Projects

- Estimated Revenue did not change.
- Appropriations increased by a net \$37,598,905 to adjust funding as follows:
 - \$13,809,294 increase for Elementary "A" at Celebration Isle
 - \$26,523,113 increase for the Gateway High School comprehensive renovation
 - \$250,000 increase for the Neptune Middle School bus loop
 - \$2,983,502 reduction for land purchases and other amendments to the capital plan
- Ending Fund Balance decreased by \$37,598,905 as a result of the changes above.

42X-22-08

Special Revenue – Other Federal

- Estimated Revenue decreased by \$137,708 to adjust the Early Childhood CRRSA Phase IV and Mater Brighton Lakes Cohort 18 After School Program grants based on final award amounts.
- Appropriations decreased by \$137,708 as a result of the adjustments above. 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-22-08

Special Revenue – Federal COVID Relief

- Estimated Revenue increased by \$4,124,490 to record receipt of the ARP IDEA grant and adjust the ARP ESSER III grants based on the final award amount.
- Appropriations increased by \$4,124,490 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.

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2022

FUND 100
General Fund

Amendment Number: 100-22-08

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	386,529,683.93	0.00
Local Sources	0400	168,062,914.66	168,162,992.31	100,077.65
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	123,407.95	0.00
TOTAL ESTIMATED REVENUES		582,828,567.54	582,928,645.19	100,077.65
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 671,816,848.03	\$ 671,916,925.68	\$ 100,077.65
APPROPRIATIONS				
Instruction	5000	406,484,871.80	406,545,764.68	60,892.88
Pupil Personnel Services	6100	30,513,503.59	30,513,503.59	0.00
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	6,168,947.34	6,182,025.50	13,078.16
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	279,959.76	0.00
Central Services	7700	9,005,636.06	9,005,636.06	0.00
Pupil Transportation Services	7800	21,900,454.54	21,900,454.54	0.00
Operation of Plant	7900	41,779,364.57	41,755,471.18	(23,893.39)
Maintenance of Plant	8100	12,139,520.91	12,139,520.91	0.00
Administrative Technology Services	8200	5,203,898.64	5,203,898.64	0.00
Community Services	9100	5,038,445.15	5,088,445.15	50,000.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		611,377,790.03	611,477,867.68	100,077.65
Ending Fund Balance		60,439,058.00	60,439,058.00	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 671,816,848.03	\$ 671,916,925.68	\$ 100,077.65

Submitted to Board: July 12, 2022

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2022

FUND 3XX

Capital Projects

Amendment Number:

3XX-22-05

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	8,976,162.00	8,976,162.00	0.00
Local Sources	0400	205,231,752.00	205,231,752.00	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		214,207,914.00	214,207,914.00	0.00
Beginning Fund Balance	27XX	407,095,638.88	407,095,638.88	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 621,303,552.88	\$ 621,303,552.88	\$ 0.00
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	247,543,215.23	285,142,120.43	37,598,905.20
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	62,528,756.46	62,528,756.46	0.00
TOTAL APPROPRIATIONS		310,071,971.69	347,670,876.89	37,598,905.20
Ending Fund Balance		311,231,581.19	273,632,675.99	(37,598,905.20)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 621,303,552.88	\$ 621,303,552.88	\$ 0.00

Submitted to Board:

July 12, 2022

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-08

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,933,250.01	1,933,250.01	0.00
Federal Through State	0200	64,368,806.26	64,231,098.26	(137,708.00)
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		66,302,056.27	66,164,348.27	(137,708.00)
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 66,302,056.27	\$ 66,164,348.27	\$ (137,708.00)
APPROPRIATIONS				
Instruction	5000	42,023,412.17	41,536,444.32	(486,967.85)
Pupil Personnel Services	6100	3,816,873.03	3,803,765.92	(13,107.11)
Instructional Media Services	6200	73,445.99	73,445.99	0.00
Instructional & Curriculum Development Svcs	6300	9,391,253.83	9,406,098.67	14,844.84
Instructional Staff Training Svcs	6400	7,122,334.39	7,457,763.03	335,428.64
Instructional Related Technology	6500	116,847.50	116,843.54	(3.96)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,190,656.13	1,190,656.13	0.00
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	776,273.67	781,773.67	5,500.00
Pupil Transportation Services	7800	302,061.89	217,203.33	(84,858.56)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,468.68	46,968.68	500.00
Administrative Technology Services	8200	32,103.23	32,103.23	0.00
Community Services	9100	1,400,886.46	1,491,842.46	90,956.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		66,302,056.27	66,164,348.27	(137,708.00)
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 66,302,056.27	\$ 66,164,348.27	\$ (137,708.00)

Submitted to Board:

July 12, 2022

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-08

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	190,734,517.21	194,859,007.21	4,124,490.00
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		193,325,034.44	197,449,524.44	4,124,490.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 193,325,034.44	\$ 197,449,524.44	\$ 4,124,490.00
APPROPRIATIONS				
Instruction	5000	117,763,106.98	117,905,403.07	142,296.09
Pupil Personnel Services	6100	3,730,580.56	3,730,133.84	(446.72)
Instructional Media Services	6200	1,371,659.62	1,371,659.62	0.00
Instructional & Curriculum Development Svcs	6300	1,717,806.02	3,215,003.30	1,497,197.28
Instructional Staff Training Svcs	6400	18,430,255.04	19,287,918.44	857,663.40
Instructional Related Technology	6500	27,690,607.04	27,701,061.45	10,454.41
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	5,315,278.10	5,277,996.28	(37,281.82)
School Administration	7300	8,652.55	8,652.55	0.00
Facilities Acquisition and Construction	7400	6,885,712.00	7,029,121.63	143,409.63
Fiscal Services	7500	150,000.00	150,000.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	4,485,703.99	5,087,915.99	602,212.00
Pupil Transportation Services	7800	988,456.91	1,709,063.25	720,606.34
Operation of Plant	7900	3,246,951.68	3,443,403.52	196,451.84
Maintenance of Plant	8100	52,400.00	44,327.55	(8,072.45)
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		193,325,034.44	197,449,524.44	4,124,490.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 193,325,034.44	\$ 197,449,524.44	\$ 4,124,490.00

Submitted to Board:

July 12, 2022