

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

100-22-04

General Fund

- Estimated Revenue increased by \$56,964 as a result of the following:
 - \$56,964 net increase to Local Sources to record receipt of the Florida Gulf Coast University State Personnel Development Grant and to match actual revenues for advertising/community relations.
- Appropriations increased by \$56,964 due to the changes to Estimated Revenue. Reallocations between functions reflect budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

2XX-22-01

Debt Service

- Estimated Revenue increased by a net \$20,475,969 to record the proceeds from refunding the 2021 COP and reducing transfers from Capital Projects for Bond Payments on the refunded 2013 COP.
- Appropriations increased by \$17,803,455 to record payments to the Escrow agent of the refunded 2013 COP.
- Ending Fund Balance increased by \$2,672,514 as a result of the changes to estimated revenue and appropriations.

3XX-22-02

Capital Projects

- Estimated Revenue did not change.
- Appropriations decreased by \$584,031 to adjust the budget for 2013 COP bonds, which were refunded by issuing the 2021 COP bonds.
- Ending Fund Balance increased by \$584,031 due the adjustment to appropriations.

42X-22-04

Special Revenue – Other Federal

- Estimated Revenue increased by \$566,036 as a result of adjustments to the IDEA Part B Grant, Strengthening CTE 21st Century Grant, English Literacy and Civics Education Grant and Adult Ed and Family Literacy Grant.
- Appropriations increased by \$566,036 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-22-04

Special Revenue – Federal COVID Relief

- Estimated Revenue did not change in total, but reallocations were made for Higher Education Emergency Relief Funds (HEERF II & III).
- Appropriations did not change in total. 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

December 1 - December 31, 2021

FUND 100

General Fund

Amendment Number:

100-22-04

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	2,000,000.00	2,000,000.00	0.00
State Sources	0300	385,538,074.93	385,538,074.93	0.00
Local Sources	0400	167,677,817.48	167,734,781.75	56,964.27
Transfers In	0600	25,442,561.00	25,442,561.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
TOTAL ESTIMATED REVENUES		581,328,453.41	581,385,417.68	56,964.27
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 670,316,733.90	\$ 670,373,698.17	\$ 56,964.27
APPROPRIATIONS				
Instruction	5000	410,786,127.44	405,459,151.38	(5,326,976.06)
Pupil Personnel Services	6100	29,790,555.15	30,581,909.52	791,354.37
Instructional Media Services	6200	5,243,881.67	5,533,017.62	289,135.95
Instructional & Curriculum Development Svcs	6300	16,582,013.95	17,166,314.28	584,300.33
Instructional Staff Training Svcs	6400	5,933,797.61	6,072,466.36	138,668.75
Instructional Related Technology	6500	2,256,073.27	2,246,863.72	(9,209.55)
Board of Education	7100	1,654,862.14	1,654,793.81	(68.33)
General Administration	7200	2,317,724.23	2,230,108.02	(87,616.21)
School Administration	7300	28,596,411.06	28,424,262.42	(172,148.64)
Facilities Acquisition and Construction	7400	13,294,027.68	13,241,267.86	(52,759.82)
Fiscal Services	7500	2,536,954.62	2,556,995.47	20,040.85
Food Services	7600	190,414.61	177,016.81	(13,397.80)
Central Services	7700	9,005,702.58	9,000,285.69	(5,416.89)
Pupil Transportation Services	7800	20,939,784.40	21,545,739.95	605,955.55
Operation of Plant	7900	38,204,049.51	41,442,210.02	3,238,160.51
Maintenance of Plant	8100	12,208,610.42	12,159,833.89	(48,776.53)
Administrative Technology Services	8200	5,185,356.79	5,287,045.11	101,688.32
Community Services	9100	5,151,328.77	5,155,358.24	4,029.47
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		609,877,675.90	609,934,640.17	56,964.27
Ending Fund Balance		60,439,058.00	60,439,058.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 670,316,733.90	\$ 670,373,698.17	\$ 56,964.27

Submitted to Board:

April 5, 2022

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2021

FUND 2XX

Debt Service

Amendment Number:

2XX-22-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,215,107.00	2,215,107.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	630,850.00	630,850.00	0.00
Local Sources	0400	1,042,028.75	1,042,028.75	0.00
Transfers In	0600	37,670,226.71	37,086,195.46	(584,031.25)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	21,060,000.00	21,060,000.00
TOTAL ESTIMATED REVENUES		41,558,212.46	62,034,181.21	20,475,968.75
Beginning Fund Balance	27XX	26,338,428.94	26,338,428.94	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 67,896,641.40	\$ 88,372,610.15	\$ 20,475,968.75
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
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	39,278,793.97	57,082,248.66	17,803,454.69
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		39,278,793.97	57,082,248.66	17,803,454.69
Ending Fund Balance		28,617,847.43	31,290,361.49	2,672,514.06
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 67,896,641.40	\$ 88,372,610.15	\$ 20,475,968.75

Submitted to Board: April 5, 2022

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2021

FUND 3XX

Capital Projects

Amendment Number:

3XX-22-02

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	168,231,752.00	168,231,752.00	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		177,207,914.00	177,207,914.00	0.00
Beginning Fund Balance	27XX	407,095,638.88	407,095,638.88	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 584,303,552.88	\$ 584,303,552.88	\$ 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
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	245,119,215.23	245,119,215.23	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	63,112,787.71	62,528,756.46	(584,031.25)
TOTAL APPROPRIATIONS		308,232,002.94	307,647,971.69	(584,031.25)
Ending Fund Balance		276,071,549.94	276,655,581.19	584,031.25
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 584,303,552.88	\$ 584,303,552.88	\$ 0.00

Submitted to Board: April 5, 2022

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2021

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-04

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	60,030,182.05	60,596,217.75	566,035.70
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		61,963,432.06	62,529,467.76	566,035.70
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 61,963,432.06	\$ 62,529,467.76	\$ 566,035.70
APPROPRIATIONS				
Instruction	5000	38,863,617.82	39,362,925.92	499,308.10
Pupil Personnel Services	6100	3,632,917.15	3,669,418.75	36,501.60
Instructional Media Services	6200	156,550.77	50,222.99	(106,327.78)
Intructional & Curriculum Development Svcs	6300	8,970,835.81	9,317,525.52	346,689.71
Instructional Staff Training Svcs	6400	6,918,582.57	6,645,741.80	(272,840.77)
Instructional Related Technology	6500	115,122.31	115,589.25	466.94
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	871,693.58	871,693.58	0.00
School Administration	7300	6,454.30	6,454.30	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	754,144.15	759,096.25	4,952.10
Pupil Transportation Services	7800	194,055.23	251,341.03	57,285.80
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,468.68	46,468.68	0.00
Administrative Technology Services	8200	32,103.23	32,103.23	0.00
Community Services	9100	1,400,886.46	1,400,886.46	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		61,963,432.06	62,529,467.76	566,035.70
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 61,963,432.06	\$ 62,529,467.76	\$ 566,035.70

Submitted to Board: April 5, 2022

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2021

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-04

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	0.00	2,590,517.23	2,590,517.23
Federal Through State	0200	190,653,216.02	188,062,698.79	(2,590,517.23)
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		190,653,216.02	190,653,216.02	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 190,653,216.02	\$ 190,653,216.02	\$ 0.00
APPROPRIATIONS				
Instruction	5000	147,770,932.54	143,453,830.23	(4,317,102.31)
Pupil Personnel Services	6100	2,459,672.78	2,459,672.79	0.01
Instructional Media Services	6200	1,173,908.27	1,173,908.27	0.00
Intructional & Curriculum Development Svcs	6300	992,483.51	1,121,810.30	129,326.79
Instructional Staff Training Svcs	6400	2,955,124.44	3,597,229.30	642,104.86
Instructional Related Technology	6500	18,926,406.20	18,344,448.36	(581,957.84)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	6,833,064.42	6,831,685.22	(1,379.20)
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	1,839,750.00	5,945,808.36	4,106,058.36
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	3,974,750.21	3,974,750.21	0.00
Pupil Transportation Services	7800	1,015,350.57	1,015,350.57	0.00
Operation of Plant	7900	1,199,995.68	1,199,995.68	0.00
Maintenance of Plant	8100	23,913.45	46,862.78	22,949.33
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		190,653,216.02	190,653,216.02	0.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 190,653,216.02	\$ 190,653,216.02	\$ 0.00

Submitted to Board: April 5, 2022