

The following is a summary of significant changes to the 2021-22 annual budget for the period of February 1 through February 28, 2022:

100-22-06

General Fund

- Estimated Revenue increased by \$416,516 as a result of the following:
 - \$416,516 net increase to Local Sources to record receipt of a CTE grant from the Osceola County Board of County Commissioners and additional facility use rent.
- Appropriations increased by \$416,516 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.

3XX-22-03

Capital Projects

- Estimated Revenue did not change.
- Appropriations increased by \$1,424,000 to allocate funding for portable projects at Harmony High School, Narcoossee Elementary and Westside K-8.
- Ending Fund Balance decreased by \$1,424,000 as a result of the increase to Appropriations.

42X-22-06

Special Revenue – Other Federal

- Estimated Revenue increased by \$439,217 to adjust the roll forward of Title IV grant funding based on the final FDOE award and to record receipt of the Early Learning CRRSA Phase IV Grant.
- Appropriations increased by \$439,217 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-22-06

Special Revenue – Federal COVID Relief

- Estimated Revenue did not change.
- 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.

711-22-01

Self-Insurance

- Estimated Revenue did not change.
- Appropriations did not change in total. However, appropriations were adjusted by function to allocate funds for the Center for Employee Health pharmacy renovation project.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2022

FUND 100
General Fund

Amendment Number: 100-22-06

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	167,836,341.75	168,252,858.14	416,516.39
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		582,578,586.68	582,995,103.07	416,516.39
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 671,566,867.17	\$ 671,983,383.56	\$ 416,516.39
APPROPRIATIONS				
Instruction	5000	406,966,858.86	407,341,984.35	375,125.49
Pupil Personnel Services	6100	30,543,741.52	30,351,778.62	(191,962.90)
Instructional Media Services	6200	5,603,397.98	5,600,245.33	(3,152.65)
Intruactional & Curriculum Development Svcs	6300	17,178,632.08	17,120,389.70	(58,242.38)
Instructional Staff Training Svcs	6400	6,099,728.62	6,081,139.80	(18,588.82)
Instructional Related Technology	6500	2,253,470.44	2,223,217.79	(30,252.65)
Board of Education	7100	1,654,759.00	1,789,110.97	134,351.97
General Administration	7200	2,217,510.43	2,253,712.40	36,201.97
School Administration	7300	28,340,696.56	28,042,192.40	(298,504.16)
Facilities Acquisition and Construction	7400	13,163,505.35	13,149,844.89	(13,660.46)
Fiscal Services	7500	2,541,768.58	2,511,995.25	(29,773.33)
Food Services	7600	269,216.29	272,805.34	3,589.05
Central Services	7700	8,991,125.75	9,007,936.90	16,811.15
Pupil Transportation Services	7800	21,287,698.87	21,885,199.41	597,500.54
Operation of Plant	7900	41,455,099.28	41,579,830.04	124,730.76
Maintenance of Plant	8100	12,130,695.36	12,091,156.84	(39,538.52)
Administrative Technology Services	8200	5,274,670.51	5,202,284.34	(72,386.17)
Community Services	9100	5,155,233.69	5,039,501.19	(115,732.50)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		611,127,809.17	611,544,325.56	416,516.39
Ending Fund Balance		60,439,058.00	60,439,058.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 671,566,867.17	\$ 671,983,383.56	\$ 416,516.39

Submitted to Board: May 17, 2022

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2022

FUND 3XX
Capital Projects

Amendment Number: **3XX-22-03**

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	246,543,215.23	1,424,000.00
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	62,528,756.46	62,528,756.46	0.00
TOTAL APPROPRIATIONS		307,647,971.69	309,071,971.69	1,424,000.00
Ending Fund Balance		276,655,581.19	275,231,581.19	(1,424,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 584,303,552.88	\$ 584,303,552.88	\$ 0.00

Submitted to Board: May 17, 2022

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-06

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	61,015,011.51	61,454,228.32	439,216.81
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		62,948,261.52	63,387,478.33	439,216.81
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 62,948,261.52	\$ 63,387,478.33	\$ 439,216.81
APPROPRIATIONS				
Instruction	5000	39,022,375.82	39,382,201.34	359,825.52
Pupil Personnel Services	6100	3,819,960.23	3,800,477.60	(19,482.63)
Instructional Media Services	6200	73,445.99	73,445.99	0.00
Intructional & Curriculum Development Svcs	6300	9,266,275.67	9,229,998.06	(36,277.61)
Instructional Staff Training Svcs	6400	6,928,784.32	7,038,373.82	109,589.50
Instructional Related Technology	6500	115,828.71	116,847.50	1,018.79
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,178,236.95	1,185,753.28	7,516.33
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	780,335.13	769,421.18	(10,913.95)
Pupil Transportation Services	7800	274,121.03	302,061.89	27,940.86
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		62,948,261.52	63,387,478.33	439,216.81
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 62,948,261.52	\$ 63,387,478.33	\$ 439,216.81

Submitted to Board:

May 17, 2022

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-06

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	190,286,635.79	190,286,635.79	0.00
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		192,877,153.02	192,877,153.02	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 192,877,153.02	\$ 192,877,153.02	\$ 0.00
APPROPRIATIONS				
Instruction	5000	145,401,307.90	119,620,969.97	(25,780,337.93)
Pupil Personnel Services	6100	2,459,672.79	2,584,420.34	124,747.55
Instructional Media Services	6200	1,371,659.62	1,371,659.62	0.00
Intructional & Curriculum Development Svcs	6300	1,308,838.71	2,480,736.79	1,171,898.08
Instructional Staff Training Svcs	6400	4,295,495.57	17,932,372.12	13,636,876.55
Instructional Related Technology	6500	18,229,031.68	26,811,629.13	8,582,597.45
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	6,711,265.20	5,274,118.07	(1,437,147.13)
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	6,095,808.36	6,674,711.45	578,903.09
Fiscal Services	7500	0.00	150,000.00	150,000.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	4,024,000.21	4,228,900.21	204,900.00
Pupil Transportation Services	7800	245,350.57	965,956.91	720,606.34
Operation of Plant	7900	1,199,995.68	3,246,951.68	2,046,956.00
Maintenance of Plant	8100	46,862.78	46,862.78	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		192,877,153.02	192,877,153.02	0.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 192,877,153.02	\$ 192,877,153.02	\$ 0.00

Submitted to Board:

May 17, 2022

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2022

FUND 711

Self-Insurance

Amendment Number:

711-22-01

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	57,550,100.00	57,550,100.00	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		57,550,100.00	57,550,100.00	0.00
Beginning Fund Balance	27XX	14,678,699.10	14,678,699.10	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 72,228,799.10	\$ 72,228,799.10	\$ 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	110,000.00	215,906.00	105,906.00
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	56,850,000.00	56,744,094.00	(105,906.00)
TOTAL APPROPRIATIONS		56,960,000.00	56,960,000.00	0.00
Ending Fund Balance		15,268,799.10	15,268,799.10	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 72,228,799.10	\$ 72,228,799.10	\$ 0.00

Submitted to Board:

May 17, 2022