

The following is a summary of significant changes to the 2018-19 annual budget for the period of June 1 through June 30, 2019:

100-19-10

General Fund

- Estimated Revenue increased by a net \$3,854,284 as a result of the following:
 - \$2,327 increase to Federal Direct for reimbursements for Hurricane Irma
 - \$439,534 net increase to Federal Through State for Medicaid Reserves and Hurricane Recovery Grant
 - \$33,598 net increase to State Sources to adjust projected revenue for VPK Restricted reserves, State of Florida Adoption Benefits, CO&DS Administrative expenses
 - \$1,301,016 net increase to Local Sources to adjust estimated revenue for Facility Use Salaries, Education Liaison Salary – CBC, Pre-employment testing for Paraprofessionals, Adult Education tuition, Advertising/Community Relations, Dori Slosberg Traffic Education and reimbursement from Internal Accounts
 - \$2,067,557 net increase to Transfers In for transfers from the Capital Project Fund to account for the change in Charter School Capital Outlay funding per the FDOE, Portable Rentals transfer and Capital Outlay Tax
 - \$10,252 increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery for end of year Insurance Claims
- Appropriations increased by a net \$3,854,284 as a result of 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-19-01

Debt Service

- Estimated Revenue increased by a net \$10,777 to account for additional funding received from FCCS Inc. to cover additional debt service dues and fees and for additional Federal Subsidy funds received
- Appropriations increased by a net \$11,123 result of the changes to Estimated Revenue to allocate the additional funds and CO&DS Admin Expenses
- Ending Fund Balance decreased by \$346 as a result of the changes to Estimated Revenue and Appropriations

3XX-19-10

Capital Projects

- Estimated Revenue increased by \$107 to adjust the Charter School Capital Outlay funding, as allocated by the FDOE
- Appropriations increased by a net \$35,134 as a result of the following:
 - \$2,035,000 decrease to reimbursements from Capital Funds to General Fund for Facility Salaries
 - \$2,577 increase to Debt Service for CO&DS Admin Expenses
 - \$2,067,557 net increase for Transfers to the General Fund for Portable Rentals, Charter Schools Capital Outlay and Property and Casualty Insurance

- Ending Fund Balance decreased by \$35,027 as a result of the changes to Estimated Revenue and Appropriations

42X-19-10

Special Revenue

- Estimated Revenues increased by \$1,477,157 to adjust revenue for Title I - Part D, Title I – Part A, Title I School Improvement 1003 (G), Title IV, Adult Ed Program Income
- Appropriations increased by \$1,477,157 due to the changes to 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

711-19-02

Self-Insurance

- Estimated Revenues increased by \$7,500,000 to record a transfer from the General Fund to offset the projected shortfall in the Health Insurance Trust Fund.
- Appropriations increased by \$2,585,000 to cover Health Insurance claims cost
- Ending Fund balance increased by the remaining \$4,915,000 as a result of the transfer from the General Fund

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2019

FUND 100

General Fund

Amendment Number:

100-19-10

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	560,000.00	562,326.58	2,326.58
Federal Through State	0200	9,389,697.00	9,829,230.57	439,533.57
State Sources	0300	363,013,756.82	363,047,355.26	33,598.44
Local Sources	0400	141,312,658.90	142,613,675.16	1,301,016.26
Transfers In	0600	15,568,191.00	17,635,748.45	2,067,557.45
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	183,176.82	193,428.47	10,251.65
TOTAL ESTIMATED REVENUES		530,027,480.54	533,881,764.49	3,854,283.95
Beginning Fund Balance	27XX	68,451,592.17	68,451,592.17	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 598,479,072.71	\$ 602,333,356.66	\$ 3,854,283.95
APPROPRIATIONS				
Instruction	5000	358,324,356.18	357,816,941.01	(507,415.17)
Pupil Personnel Services	6100	26,910,759.77	26,359,610.92	(551,148.85)
Instructional Media Services	6200	5,166,117.95	5,045,717.67	(120,400.28)
Instructional & Curriculum Development Svcs	6300	14,633,683.12	14,053,997.81	(579,685.31)
Instructional Staff Training Svcs	6400	6,391,176.85	6,697,530.08	306,353.23
Instructional Related Technology	6500	4,877,967.12	4,615,931.36	(262,035.76)
Board of Education	7100	1,466,654.35	1,547,861.92	81,207.57
General Administration	7200	1,730,501.16	1,790,006.26	59,505.10
School Administration	7300	27,158,215.22	24,919,718.73	(2,238,496.49)
Facilities Acquisition and Construction	7400	5,696,433.57	5,274,502.06	(421,931.51)
Fiscal Services	7500	2,487,025.55	2,282,052.89	(204,972.66)
Food Services	7600	1,013,943.97	202,667.07	(811,276.90)
Central Services	7700	8,492,552.63	8,874,278.14	381,725.51
Pupil Transportation Services	7800	24,411,182.93	24,074,261.79	(336,921.14)
Operation of Plant	7900	37,561,993.54	38,731,542.20	1,169,548.66
Maintenance of Plant	8100	10,343,790.91	10,369,689.68	25,898.77
Administrative Technology Services	8200	6,111,454.39	5,920,762.16	(190,692.23)
Community Services	9100	5,614,324.41	6,169,345.82	555,021.41
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	3,000,000.00	10,500,000.00	7,500,000.00
TOTAL APPROPRIATIONS		551,392,133.62	555,246,417.57	3,854,283.95
Ending Fund Balance		47,086,939.09	47,086,939.09	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 598,479,072.71	\$ 602,333,356.66	\$ 3,854,283.95

Submitted to Board: September 10, 2019

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2019

FUND 2XX

Debt Service

Amendment Number:

2XX-19-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,193,966.00	2,198,664.00	4,698.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	761,297.87	761,297.87	0.00
Local Sources	0400	1,056,764.99	1,062,844.09	6,079.10
Transfers In	0600	29,720,300.85	29,720,300.85	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		33,732,329.71	33,743,106.81	10,777.10
Beginning Fund Balance	27XX	15,955,649.50	15,955,649.50	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 49,687,979.21	\$ 49,698,756.31	\$ 10,777.10
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	31,387,334.18	31,398,457.14	11,122.96
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		31,387,334.18	31,398,457.14	11,122.96
Ending Fund Balance		18,300,645.03	18,300,299.17	(345.86)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 49,687,979.21	\$ 49,698,756.31	\$ 10,777.10

Submitted to Board: September 10, 2019

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2019

FUND 3XX

Capital Projects

Amendment Number:

3XX-19-10

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	8,127,848.00	8,127,955.00	107.00
Local Sources	0400	156,277,716.00	156,277,716.00	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		164,405,564.00	164,405,671.00	107.00
Beginning Fund Balance	27XX	200,901,190.48	200,901,190.48	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 365,306,754.48	\$ 365,306,861.48	\$ 107.00
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	234,945,758.20	232,910,758.20	(2,035,000.00)
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	2,576.53	2,576.53
Transfers Out	9700	45,288,491.85	47,356,049.30	2,067,557.45
TOTAL APPROPRIATIONS		280,234,250.05	280,269,384.03	35,133.98
Ending Fund Balance		85,072,504.43	85,037,477.45	(35,026.98)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 365,306,754.48	\$ 365,306,861.48	\$ 107.00

Submitted to Board: September 10, 2019

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2019

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-19-10

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	5,036,865.71	5,036,865.71	0.00
Federal Through State	0200	58,525,810.15	59,949,464.35	1,423,654.20
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	53,503.21	53,503.21
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		63,562,675.86	65,039,833.27	1,477,157.41
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 63,562,675.86	\$ 65,039,833.27	\$ 1,477,157.41
APPROPRIATIONS				
Instruction	5000	36,926,156.54	36,573,510.04	(352,646.50)
Pupil Personnel Services	6100	4,823,424.26	4,824,398.97	974.71
Instructional Media Services	6200	266,405.62	269,858.11	3,452.49
Instructional & Curriculum Development Svcs	6300	7,866,563.53	9,359,242.78	1,492,679.25
Instructional Staff Training Svcs	6400	8,958,699.63	8,939,943.24	(18,756.39)
Instructional Related Technology	6500	143,765.56	147,771.85	4,006.29
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,388,397.57	1,659,086.96	270,689.39
School Administration	7300	70,086.19	70,096.55	10.36
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	12,121.26	12,247.88	126.62
Central Services	7700	987,064.68	979,045.30	(8,019.38)
Pupil Transportation Services	7800	650,431.92	735,053.44	84,621.52
Operation of Plant	7900	3,785.96	3,785.96	0.00
Maintenance of Plant	8100	34,969.92	36,155.81	1,185.89
Administrative Technology Services	8200	29,644.12	29,636.38	(7.74)
Community Services	9100	1,401,159.10	1,400,000.00	(1,159.10)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		63,562,675.86	65,039,833.27	1,477,157.41
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 63,562,675.86	\$ 65,039,833.27	\$ 1,477,157.41

Submitted to Board: September 10, 2019

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2019

FUND 711

Self-Insurance

Amendment Number:

711-19-02

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	0.00	0.00	0.00
Local Sources	0400	57,208,600.00	57,208,600.00	0.00
Transfers In	0600	3,000,000.00	10,500,000.00	7,500,000.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		60,208,600.00	67,708,600.00	7,500,000.00
Beginning Fund Balance	27XX	10,521,021.65	10,521,021.65	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 70,729,621.65	\$ 78,229,621.65	\$ 7,500,000.00
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	63,765,000.00	66,350,000.00	2,585,000.00
TOTAL APPROPRIATIONS		63,765,000.00	66,350,000.00	2,585,000.00
Ending Fund Balance		6,964,621.65	11,879,621.65	4,915,000.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 70,729,621.65	\$ 78,229,621.65	\$ 7,500,000.00