

The following is a summary of significant changes to the 2019-20 annual budget for the period of May 1 through May 31, 2020:

100-20-08

General Fund

- Estimated Revenue increased by a net \$377,865 as a result of the following:
 - \$1,000,000 decrease to Federal through State Sources to adjust estimated revenue for Medicaid Reimbursement Claims
 - \$1,297,583 net increase to State Sources for the following grants and programs:
 - FEFP – 4th Calculation
 - Pathways to Career Opportunities
 - Computer Science Teacher Bonus
 - \$67,885 increase to Local Sources for the following grants and programs:
 - State Personnel Development Grant
 - Share our Strength Grant
 - Florida Literacy Coalition Grant
 - Pre-employment Testing Fees
 - Live Streaming Graduations
 - \$12,397 net increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery for Insurance Loss Reimbursements
- Appropriations increased by a net \$377,865 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.

3XX-20-07

Capital Projects

- Estimated Revenue did not change
- Appropriations increased by \$1,499,818 to allocate additional sales surtax funding to complete maintenance and renovation projects at various schools. The additional funds allowed the Maintenance Department to capitalize on the workforce availability during the COVID-19 pandemic, and start projects that would have otherwise been scheduled after July 1.
- Ending Fund Balance decreased by \$1,499,818 due to the increased appropriations.

42X-20-09

Special Revenue-Other Federal

- Estimated Revenues increased by \$481,940 to record Title V, Part B - Mater Saint Cloud and carryover allocations for the Title IV, Part A (SSAE) Grants.
- Appropriations increased by \$481,940 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.

712-20-01**Casualty Insurance Loss Fund**

- Estimated Revenues did not change
- Appropriations increased by \$311,000 to adjust for changes to Workers Compensation and Property Casualty costs.
- Ending Fund Balance decreased by \$311,000 to make the additional funding available for expenditure.

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31 2020

FUND 100
General Fund

Amendment Number: 100-20-08

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	614,138.40	614,138.40	0.00
Federal Through State	0200	2,602,715.00	1,602,715.00	(1,000,000.00)
State Sources	0300	369,867,994.00	371,165,577.00	1,297,583.00
Local Sources	0400	153,961,704.73	154,029,590.33	67,885.60
Transfers In	0600	17,116,747.00	17,116,747.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	131,824.16	144,220.87	12,396.71
TOTAL ESTIMATED REVENUES		544,295,123.29	544,672,988.60	377,865.31
Beginning Fund Balance	27XX	68,951,189.08	68,951,189.08	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 613,246,312.37	\$ 613,624,177.68	\$ 377,865.31
APPROPRIATIONS				
Instruction	5000	370,615,977.60	370,976,458.60	360,481.00
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
Intruactional & 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	8,772,323.13	4,987.60
Pupil Transportation Services	7800	24,908,354.06	24,920,750.77	12,396.71
Operation of Plant	7900	38,913,007.37	38,913,007.37	0.00
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	6,515,978.30	6,515,978.30	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		564,988,149.23	565,366,014.54	377,865.31
Ending Fund Balance		48,258,163.14	48,258,163.14	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 613,246,312.37	\$ 613,624,177.68	\$ 377,865.31

Submitted to Board: July 28, 2020

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31 2020

FUND 3XX
Capital Projects

Amendment Number: **3XX-20-07**

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	8,399,013.00	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
TOTAL ESTIMATED REVENUES		174,220,869.00	174,220,869.00	0.00
Beginning Fund Balance	27XX	217,242,812.32	217,242,812.32	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 391,463,681.32	\$ 391,463,681.32	\$ 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	213,702,762.58	215,202,580.08	1,499,817.50
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
TOTAL APPROPRIATIONS		260,590,578.34	262,090,395.84	1,499,817.50
Ending Fund Balance		130,873,102.98	129,373,285.48	(1,499,817.50)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 391,463,681.32	\$ 391,463,681.32	\$ 0.00

Submitted to Board: July 28, 2020

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31 2020

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-20-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	6,064,524.14	6,064,524.14	0.00
Federal Through State	0200	59,796,621.96	60,278,562.24	481,940.28
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		65,861,146.10	66,343,086.38	481,940.28
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 65,861,146.10	\$ 66,343,086.38	\$ 481,940.28
APPROPRIATIONS				
Instruction	5000	37,436,070.69	37,802,859.68	366,788.99
Pupil Personnel Services	6100	4,873,892.16	4,881,281.62	7,389.46
Instructional Media Services	6200	395,380.31	395,487.83	107.52
Intructional & Curriculum Development Svcs	6300	9,053,205.98	9,036,544.13	(16,661.85)
Instructional Staff Training Svcs	6400	9,413,358.78	9,527,370.95	114,012.17
Instructional Related Technology	6500	123,886.06	123,864.34	(21.72)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,719,693.14	1,719,693.14	0.00
School Administration	7300	59,447.34	59,447.34	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	5,382.52	5,382.52	0.00
Central Services	7700	599,516.58	609,842.28	10,325.70
Pupil Transportation Services	7800	401,223.58	401,223.59	0.01
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
TOTAL APPROPRIATIONS		65,861,146.10	66,343,086.38	481,940.28
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 65,861,146.10	\$ 66,343,086.38	\$ 481,940.28

Submitted to Board:

July 28, 2020

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31 2020

FUND 712

Casualty Insurance Loss Fund

Amendment Number:

712-20-01

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	4,940,971.00	4,940,971.00	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		4,940,971.00	4,940,971.00	0.00
Beginning Fund Balance	27XX	4,564,678.03	4,564,678.03	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 9,505,649.03	\$ 9,505,649.03	\$ 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	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	4,915,971.00	5,226,971.00	311,000.00
TOTAL APPROPRIATIONS		4,915,971.00	5,226,971.00	311,000.00
Ending Fund Balance		4,589,678.03	4,278,678.03	(311,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 9,505,649.03	\$ 9,505,649.03	\$ 0.00

Submitted to Board:

July 28, 2020