

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

100-22-03

General Fund

- Estimated Revenue increased by \$50,726 as a result of the following:
- \$50,726 net increase to Local Sources to record receipt of the Christmas for the Kids Osceola grant, and to match actual revenues for advertising/community relations and facility use.
- Appropriations increased by \$50,726 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.

410-22-01

Special Revenue – Food Service

- Estimated Revenue decreased by \$2,978,772 based on actual program participation levels through October 2021 and projected participation through the end of the year. Reductions include:
 - \$1,964,868 net decrease to Federal Through State sources to adjust the National School Lunch Program reimbursements for breakfast, lunch and snacks, and the commodities allocation.
 - \$53,306 net decrease to State Sources to adjust State breakfast and lunch supplements.
 - \$660,598 net decrease to Local Sources to adjust projected collections for student lunches, adult breakfast and lunch, adult a la carte and Extended Day snacks.
- Appropriations decreased by \$3,228,320 to reflect cost reductions that align the budget with projected program participation rates.
- Ending Fund Balance increased by \$249,548 as a result of the changes to Estimated Revenue and Appropriations.

42X-22-03

Special Revenue – Other Federal

- 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.

44X-22-03

Special Revenue – Federal COVID Relief

- Estimated Revenue increased by \$1,188,034 to adjust ESSER III funding to the awarded amount.
- Total Appropriations increased by \$1,188,034 to make the additional grant funding available for expenditure. Reallocations between functions reflect budget adjustments 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

November 1 - November 30, 2021

FUND 100
General Fund

Amendment Number: 100-22-03

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	167,627,091.48	167,677,817.48	50,726.00
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		581,277,727.41	581,328,453.41	50,726.00
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 670,266,007.90	\$ 670,316,733.90	\$ 50,726.00
APPROPRIATIONS				
Instruction	5000	411,592,080.86	410,786,127.44	(805,953.42)
Pupil Personnel Services	6100	29,777,365.83	29,790,555.15	13,189.32
Instructional Media Services	6200	5,035,547.25	5,243,881.67	208,334.42
Intruactional & Curriculum Development Svcs	6300	16,482,841.51	16,582,013.95	99,172.44
Instructional Staff Training Svcs	6400	5,905,518.20	5,933,797.61	28,279.41
Instructional Related Technology	6500	2,272,302.15	2,256,073.27	(16,228.88)
Board of Education	7100	1,655,133.46	1,654,862.14	(271.32)
General Administration	7200	2,280,893.94	2,317,724.23	36,830.29
School Administration	7300	28,313,172.86	28,596,411.06	283,238.20
Facilities Acquisition and Construction	7400	13,312,557.33	13,294,027.68	(18,529.65)
Fiscal Services	7500	2,507,729.20	2,536,954.62	29,225.42
Food Services	7600	211,132.10	190,414.61	(20,717.49)
Central Services	7700	8,898,744.24	9,005,702.58	106,958.34
Pupil Transportation Services	7800	21,153,285.45	20,939,784.40	(213,501.05)
Operation of Plant	7900	37,968,860.81	38,204,049.51	235,188.70
Maintenance of Plant	8100	12,128,824.12	12,208,610.42	79,786.30
Administrative Technology Services	8200	5,180,976.54	5,185,356.79	4,380.25
Community Services	9100	5,149,984.05	5,151,328.77	1,344.72
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		609,826,949.90	609,877,675.90	50,726.00
Ending Fund Balance		60,439,058.00	60,439,058.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 670,266,007.90	\$ 670,316,733.90	\$ 50,726.00

Submitted to Board: April 5, 2022

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2021

FUND 410

Special Revenue-Food Service

Amendment Number:

410-22-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	34,426,009.00	32,461,141.00	(1,964,868.00)
State Sources	0300	453,306.00	400,000.00	(53,306.00)
Local Sources	0400	1,687,419.00	726,821.00	(960,598.00)
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		36,566,734.00	33,587,962.00	(2,978,772.00)
Beginning Fund Balance	27XX	17,598,987.60	17,598,987.60	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 54,165,721.60	\$ 51,186,949.60	\$ (2,978,772.00)
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	43,641,656.60	40,413,336.26	(3,228,320.34)
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
TOTAL APPROPRIATIONS		43,641,656.60	40,413,336.26	(3,228,320.34)
Ending Fund Balance		10,524,065.00	10,773,613.34	249,548.34
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 54,165,721.60	\$ 51,186,949.60	\$ (2,978,772.00)

Submitted to Board:

April 5, 2022

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2021

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-03

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	60,030,182.05	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		61,963,432.06	61,963,432.06	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 61,963,432.06	\$ 61,963,432.06	\$ 0.00
APPROPRIATIONS				
Instruction	5000	38,800,212.24	38,863,617.82	63,405.58
Pupil Personnel Services	6100	3,632,651.02	3,632,917.15	266.13
Instructional Media Services	6200	178,379.46	156,550.77	(21,828.69)
Intructional & Curriculum Development Svcs	6300	9,015,803.08	8,970,835.81	(44,967.27)
Instructional Staff Training Svcs	6400	6,919,465.62	6,918,582.57	(883.05)
Instructional Related Technology	6500	115,125.34	115,122.31	(3.03)
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	750,899.54	754,144.15	3,244.61
Pupil Transportation Services	7800	194,055.23	194,055.23	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	45,702.96	46,468.68	765.72
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	61,963,432.06	0.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 61,963,432.06	\$ 61,963,432.06	\$ 0.00

Submitted to Board:

April 5, 2022

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2021

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-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	189,465,182.02	190,653,216.02	1,188,034.00
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		189,465,182.02	190,653,216.02	1,188,034.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 189,465,182.02	\$ 190,653,216.02	\$ 1,188,034.00
APPROPRIATIONS				
Instruction	5000	151,373,957.14	147,770,932.54	(3,603,024.60)
Pupil Personnel Services	6100	2,585,756.78	2,459,672.78	(126,084.00)
Instructional Media Services	6200	1,173,908.27	1,173,908.27	0.00
Intructional & Curriculum Development Svcs	6300	681,270.41	992,483.51	311,213.10
Instructional Staff Training Svcs	6400	2,339,312.00	2,955,124.44	615,812.44
Instructional Related Technology	6500	17,932,508.38	18,926,406.20	993,897.82
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	6,833,064.42	6,833,064.42	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	1,839,750.00	1,839,750.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	974,750.21	3,974,750.21	3,000,000.00
Pupil Transportation Services	7800	1,015,350.57	1,015,350.57	0.00
Operation of Plant	7900	1,203,776.44	1,199,995.68	(3,780.76)
Maintenance of Plant	8100	23,913.45	23,913.45	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		189,465,182.02	190,653,216.02	1,188,034.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 189,465,182.02	\$ 190,653,216.02	\$ 1,188,034.00

Submitted to Board:

April 5, 2022