

The following is a summary of significant changes to the 2022-23 annual budget for the period of October 1 through October 31, 2022:

#### **100-22-02**

##### **General Fund**

- Estimated Revenue increased by a net \$2,184,414 as a result of the following:
  - \$63,000 net increase to State Sources to adjust projected revenue for the VPK Program.
  - \$2,121,414 net increase to Local Sources to record receipt of the \$2.1 million CTE Manufacturing Academy grant for Liberty High School, and other grants and donations from Publix, Nora Roberts Foundation and TD Charitable Foundation.
- Appropriations increased by a net \$2,184,414 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

#### **42X-22-02**

##### **Special Revenue-Other Federal**

- Estimated Revenues increased by \$4,320,544 to record receipt of new grant awards, record roll forward and adjust allocations based on final award documents for several Federal grants, including Title II Part A, Title I Part A-UNISIG, IDEA Part B Entitlement, Career & Technical Pipeline and Career & Technical Strengthening CTE 21<sup>st</sup> Century Perkins grants.
- Appropriations increased by \$4,320,544 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-22-02**

##### **Special Revenue-Federal COVID Relief**

- Estimated Revenues increased by \$944,518 to record receipt of the ARP Instructional Materials grant.
- Appropriations increased by a net \$944,518 to make these funds 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

October 1 - October 31, 2022

FUND 100  
General Fund

Amendment Number: 100-22-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
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	421,934,298.00	421,997,298.00	63,000.00
Local Sources	0400	183,371,657.15	185,493,071.37	2,121,414.22
Transfers In	0600	24,484,224.00	24,484,224.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		632,460,179.15	634,644,593.37	2,184,414.22
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 720,130,494.05</b>	<b>\$ 722,314,908.27</b>	<b>\$ 2,184,414.22</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	436,237,116.35	438,421,530.57	2,184,414.22
Pupil Personnel Services	6100	31,982,989.91	31,982,989.91	0.00
Instructional Media Services	6200	6,139,302.57	6,139,302.57	0.00
Instructional & Curriculum Development Svcs	6300	19,659,916.05	19,659,916.05	0.00
Instructional Staff Training Svcs	6400	6,255,361.55	6,255,361.55	0.00
Instructional Related Technology	6500	2,459,084.00	2,459,084.00	0.00
Board of Education	7100	1,619,858.82	1,619,858.82	0.00
General Administration	7200	2,244,639.69	2,244,639.69	0.00
School Administration	7300	27,992,025.35	27,992,025.35	0.00
Facilities Acquisition and Construction	7400	15,507,198.49	15,507,198.49	0.00
Fiscal Services	7500	2,629,511.51	2,629,511.51	0.00
Food Services	7600	446,563.75	446,563.75	0.00
Central Services	7700	9,129,392.03	9,129,392.03	0.00
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,024,039.92	46,024,039.92	0.00
Maintenance of Plant	8100	12,328,090.46	12,328,090.46	0.00
Administrative Technology Services	8200	5,820,630.96	5,820,630.96	0.00
Community Services	9100	5,431,294.63	5,431,294.63	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
<b>TOTAL APPROPRIATIONS</b>		664,008,235.73	666,192,649.95	2,184,414.22
Ending Fund Balance		56,122,258.32	56,122,258.32	(0.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 720,130,494.05</b>	<b>\$ 722,314,908.27</b>	<b>\$ 2,184,414.22</b>

Submitted to Board: December 13, 2022

The School District of Osceola County, FL

Budget Amendment

October 1 - October 31, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,381,278.13	2,381,278.13	0.00
Federal Through State	0200	59,094,807.74	63,415,351.63	4,320,543.89
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
<b>TOTAL ESTIMATED REVENUES</b>		61,476,085.87	65,796,629.76	4,320,543.89
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 61,476,085.87</b>	<b>\$ 65,796,629.76</b>	<b>\$ 4,320,543.89</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	37,986,278.31	41,022,334.02	3,036,055.71
Pupil Personnel Services	6100	2,395,087.74	2,446,369.10	51,281.36
Instructional Media Services	6200	36,434.80	74,742.40	38,307.60
Instructional & Curriculum Development Svcs	6300	10,557,131.61	10,675,537.35	118,405.74
Instructional Staff Training Svcs	6400	6,790,677.42	7,510,191.53	719,514.11
Instructional Related Technology	6500	82,029.44	82,029.44	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,046,817.26	1,159,972.20	113,154.94
School Administration	7300	2,321.28	30,807.78	28,486.50
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	799,120.04	944,905.97	145,785.93
Pupil Transportation Services	7800	144,509.33	214,061.33	69,552.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,816.95	46,816.95	0.00
Administrative Technology Services	8200	31,515.55	31,515.55	0.00
Community Services	9100	1,557,346.14	1,557,346.14	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		61,476,085.87	65,796,629.76	4,320,543.89
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 61,476,085.87</b>	<b>\$ 65,796,629.76</b>	<b>\$ 4,320,543.89</b>

The School District of Osceola County, FL

Budget Amendment

October 1 - October 31, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-02

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,383,135.87	1,383,135.87	0.00
Federal Through State	0200	148,772,921.18	149,717,439.18	944,518.00
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
<b>TOTAL ESTIMATED REVENUES</b>		150,156,057.05	151,100,575.05	944,518.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 150,156,057.05</b>	<b>\$ 151,100,575.05</b>	<b>\$ 944,518.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	96,367,953.16	96,026,658.62	(341,294.54)
Pupil Personnel Services	6100	5,111,008.17	5,501,505.86	390,497.69
Instructional Media Services	6200	1,405,798.45	1,487,812.66	82,014.21
Instructional & Curriculum Development Svcs	6300	2,707,848.51	3,082,469.75	374,621.24
Instructional Staff Training Svcs	6400	17,086,357.85	14,904,869.00	(2,181,488.85)
Instructional Related Technology	6500	13,997,439.30	14,084,204.96	86,765.66
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	4,717,021.62	4,787,532.34	70,510.72
School Administration	7300	0.00	687,139.15	687,139.15
Facilities Acquisition and Construction	7400	5,149,009.63	5,233,201.48	84,191.85
Fiscal Services	7500	150,000.00	215,202.75	65,202.75
Food Services	7600	644.28	414,288.95	413,644.67
Central Services	7700	977,140.92	1,139,252.06	162,111.14
Pupil Transportation Services	7800	528,039.61	917,185.36	389,145.75
Operation of Plant	7900	1,488,583.72	1,833,515.63	344,931.91
Maintenance of Plant	8100	7,291.15	143,846.79	136,555.64
Administrative Technology Services	8200	457,089.67	562,522.28	105,432.61
Community Services	9100	4,831.01	79,367.41	74,536.40
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		150,156,057.05	151,100,575.05	944,518.00
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 150,156,057.05</b>	<b>\$ 151,100,575.05</b>	<b>\$ 944,518.00</b>