

The following is a summary of significant changes to the 2017-18 annual budget for the period of June 1 through June 30, 2018:

100-18-10

General Fund

- Estimated Revenue decreased by a net \$479,817 as a result of the following:
 - \$454 net increase in Federal sources for Hurricane Irma related reimbursements
 - \$157,972 increase in Federal through State sources to record an increase in Medicaid reimbursements
 - \$723,709 net decrease in State Sources to adjust revenue for the 4th FEFP Calculation
 - \$186,242 net increase in Local Sources including Community Based Care (CBC) of Central Florida, Central Florida Hotel and Lodging Association (CFHLA) Foundation – OCHS, reimbursements from Internal Accounts, Valencia Foundation-CFEED, Surplus Textbooks and P-card Rebate Funding.
 - \$25,787 decrease in transfers from the Capital Projects Fund for portable rentals
 - \$74,988 net decrease in loss recovery revenue related to insurance reimbursement claims
- Appropriations decreased by \$479,817 as a result of changes to Estimated Revenue and an additional transfer of \$5,500,000 to the Health Insurance Fund. Reallocations between functions reflect amendments at the school and department level and end-of-year adjustments to match actual expenditures.
- Ending Fund Balance did not change.

2XX-18-02

Debt Service

- Estimated Revenue increased by \$25,787 to adjust the transfers from the Capital Projects Fund for cost of issuance related to the 2017 COP issue.
- Appropriations increased by \$25,787 due to the changes to Estimated Revenue.
- Ending Fund Balance did not change.

3XX-18-09

Capital Projects

- **Estimated Revenue did not change.**
- Appropriations increased by \$200,000 for furniture, fixtures and equipment for space reconfigurations at various schools.
- Ending Fund Balance decreased by \$200,000 as result of the change to Appropriations.

410-18-02

Food Service

- Estimated Revenue increased by a net \$453,362 to record revenue for the Summer Food Service and Supper Programs
- Appropriations increased by \$453,362 to allocate the additional funds for the Summer Food Service and Supper Programs and make them available for expenditure
- Ending Fund Balance did not change.

42X-18-09**Special Revenue**

- Estimated Revenue increased by a net \$123,114 to adjust Title I, Title III, Adult Education Program Income and charter school 21st Century grant awards based on actual revenue.
- Appropriations decreased by \$123,114 due to the changes to Estimated Revenue. Reallocations between functions reflect grant budget adjustments to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

711-18-02**Health and Life Internal Service**

- Estimated Revenue increased by \$5,500,000 for an additional transfer from the General Fund.
- Appropriations increased by \$5,500,000 making the additional funds available.
- Ending Fund Balance did not change.

712-18-01**Property and Casualty Internal Service**

- Estimated Revenue did not change.
- Appropriations increased by \$376,853 to cover increased Workers Compensation claims.
- Ending Fund Balance decreased by \$376,853 as a result of changes to Appropriations.

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 100
General Fund

Amendment Number: 100-18-10

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,357,000.28	1,357,453.99	453.71
Federal Through State	0200	2,000,000.00	2,157,972.03	157,972.03
State Sources	0300	346,059,669.50	345,335,960.67	(723,708.83)
Local Sources	0400	136,436,217.23	136,622,458.96	186,241.73
Transfers In	0600	10,798,112.63	10,772,325.78	(25,786.85)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	174,526.92	99,538.47	(74,988.45)
TOTAL ESTIMATED REVENUES		496,825,526.56	496,345,709.90	(479,816.66)
Beginning Fund Balance	27XX	67,415,181.85	67,415,181.85	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 564,240,708.41	\$ 563,760,891.75	\$ (479,816.66)
APPROPRIATIONS				
Instruction	5000	345,714,237.80	337,682,393.51	(8,031,844.29)
Pupil Personnel Services	6100	23,404,576.46	23,575,501.38	170,924.92
Instructional Media Services	6200	4,653,858.74	4,760,350.42	106,491.68
Intruactional & Curriculum Development Svcs	6300	11,432,216.24	12,895,469.06	1,463,252.82
Instructional Staff Training Svcs	6400	5,827,674.27	6,055,361.22	227,686.95
Instructional Related Technology	6500	4,319,065.47	4,415,738.88	96,673.41
Board of Education	7100	1,706,126.65	1,812,996.98	106,870.33
General Administration	7200	1,645,256.95	1,852,200.93	206,943.98
School Administration	7300	25,332,960.67	24,197,601.48	(1,135,359.19)
Facilities Acquisition and Construction	7400	5,758,280.84	5,249,625.90	(508,654.94)
Fiscal Services	7500	2,057,049.07	2,377,346.31	320,297.24
Food Services	7600	390,000.00	192,275.18	(197,724.82)
Central Services	7700	7,946,998.51	8,013,806.90	66,808.39
Pupil Transportation Services	7800	20,893,768.32	22,317,296.93	1,423,528.61
Operation of Plant	7900	34,700,425.08	34,263,581.16	(436,843.92)
Maintenance of Plant	8100	10,176,640.76	9,695,057.96	(481,582.80)
Administrative Technology Services	8200	4,980,307.24	5,117,896.59	137,589.35
Community Services	9100	4,807,914.48	5,293,040.10	485,125.62
Debt Service	9200	243,575.63	243,575.63	0.00
Transfers Out	9700	3,000,000.00	8,500,000.00	5,500,000.00
TOTAL APPROPRIATIONS		518,990,933.18	518,511,116.52	(479,816.66)
Ending Fund Balance		45,249,775.23	45,249,775.23	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 564,240,708.41	\$ 563,760,891.75	\$ (479,816.66)

Submitted to Board: September 11, 2018

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 2XX

Debt Service

Amendment Number:

2XX-18-02

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,186,919.00	2,186,919.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	979,338.08	979,338.08	0.00
Local Sources	0400	1,048,168.25	1,048,168.25	0.00
Transfers In	0600	23,765,659.25	23,791,446.10	25,786.85
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		27,980,084.58	28,005,871.43	25,786.85
Beginning Fund Balance	27XX	14,816,157.72	14,816,157.72	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 42,796,242.30	\$ 42,822,029.15	\$ 25,786.85
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	26,635,262.70	26,661,049.55	25,786.85
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		26,635,262.70	26,661,049.55	25,786.85
Ending Fund Balance		16,160,979.60	16,160,979.60	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 42,796,242.30	\$ 42,822,029.15	\$ 25,786.85

Submitted to Board: September 11, 2018

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 3XX

Capital Projects

Amendment Number:

3XX-18-09

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	3,557,575.00	3,557,575.00	0.00
Local Sources	0400	120,080,940.00	120,080,940.00	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		123,638,515.00	123,638,515.00	0.00
Beginning Fund Balance	27XX	189,799,500.43	189,799,500.43	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 313,438,015.43	\$ 313,438,015.43	\$ 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	218,932,469.70	219,132,469.70	200,000.00
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	34,320,196.25	34,320,196.25	0.00
TOTAL APPROPRIATIONS		253,252,665.95	253,452,665.95	200,000.00
Ending Fund Balance		60,185,349.48	59,985,349.48	(200,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 313,438,015.43	\$ 313,438,015.43	\$ 0.00

Submitted to Board: September 11, 2018

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 410

Special Revenue-Food Service

Amendment Number:

410-18-02

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	33,759,000.00	34,923,963.36	1,164,963.36
State Sources	0300	451,000.00	485,741.00	34,741.00
Local Sources	0400	2,717,000.00	1,970,657.99	(746,342.01)
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		36,927,000.00	37,380,362.35	453,362.35
Beginning Fund Balance	27XX	19,090,801.20	19,090,801.20	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 56,017,801.20	\$ 56,471,163.55	\$ 453,362.35
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	43,949,958.11	44,403,320.46	453,362.35
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		43,949,958.11	44,403,320.46	453,362.35
Ending Fund Balance		12,067,843.09	12,067,843.09	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 56,017,801.20	\$ 56,471,163.55	\$ 453,362.35

Submitted to Board: September 11, 2018

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-18-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,592,545.64	2,592,545.64	0.00
Federal Through State	0200	51,061,356.86	51,124,525.30	63,168.44
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	59,945.41	59,945.41
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		53,653,902.50	53,777,016.35	123,113.85
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 53,653,902.50	\$ 53,777,016.35	\$ 123,113.85
APPROPRIATIONS				
Instruction	5000	31,078,895.22	31,366,849.43	287,954.21
Pupil Personnel Services	6100	3,482,294.68	3,436,534.84	(45,759.84)
Instructional Media Services	6200	232,130.27	231,697.62	(432.65)
Intructional & Curriculum Development Svcs	6300	7,569,173.90	7,500,101.64	(69,072.26)
Instructional Staff Training Svcs	6400	6,123,756.31	6,206,669.42	82,913.11
Instructional Related Technology	6500	162,024.57	162,024.57	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,751,770.81	1,611,413.70	(140,357.11)
School Administration	7300	41,629.65	41,912.83	283.18
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	12,103.94	12,103.94	0.00
Central Services	7700	798,611.52	779,505.45	(19,106.07)
Pupil Transportation Services	7800	687,544.87	712,623.50	25,078.63
Operation of Plant	7900	7,905.42	7,905.42	0.00
Maintenance of Plant	8100	33,076.93	34,689.58	1,612.65
Administrative Technology Services	8200	29,408.78	29,408.78	0.00
Community Services	9100	1,400,000.00	1,400,000.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	243,575.63	243,575.63	0.00
TOTAL APPROPRIATIONS		53,653,902.50	53,777,016.35	123,113.85
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 53,653,902.50	\$ 53,777,016.35	\$ 123,113.85

Submitted to Board: September 11, 2018

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 711

Self Insurance-Health and Life

Amendment Number:

711-18-02

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	52,719,151.61	52,719,151.61	0.00
Transfers In	0600	3,000,000.00	8,500,000.00	5,500,000.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		55,719,151.61	61,219,151.61	5,500,000.00
Beginning Fund Balance	27XX	11,703,413.58	11,703,413.58	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 67,422,565.19	\$ 72,922,565.19	\$ 5,500,000.00
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
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	106,814.58	106,814.58
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	24,526.00	24,526.00
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	59,673,931.61	65,042,591.03	5,368,659.42
TOTAL APPROPRIATIONS		59,673,931.61	65,173,931.61	5,500,000.00
Ending Fund Balance		7,748,633.58	7,748,633.58	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 67,422,565.19	\$ 72,922,565.19	\$ 5,500,000.00

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30, 2018

FUND 712

Self Insurance-Property/Casualty

Amendment Number:

712-18-01

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	4,355,033.00	4,355,033.00	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		4,355,033.00	4,355,033.00	0.00
Beginning Fund Balance	27XX	5,241,256.62	5,241,256.62	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 9,596,289.62	\$ 9,596,289.62	\$ 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	4,330,033.00	4,706,886.20	376,853.20
TOTAL APPROPRIATIONS		4,330,033.00	4,706,886.20	376,853.20
Ending Fund Balance		5,266,256.62	4,889,403.42	(376,853.20)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 9,596,289.62	\$ 9,596,289.62	\$ 0.00