

The following is a summary of significant changes to the 2017-18 annual budget for the period of December 1 through December 31, 2017:

#### **100-18-04**

##### **General Fund**

- Estimated Revenue decreased by a net \$2,498,924 as a result of the following:
  - \$591,269 net increase to Federal sources to allocate funds for Hurricane Irma repairs and the Hurricane Maria OIA Welcome Center
  - \$145,027 net increase in State Sources to record estimated revenue for Professional Development for District Instructional Leadership Grant
  - \$3,000 increase in local sources to record estimated revenue for Technology Education, Research and Redesign Grant
  - \$3,240,211 decrease to remove the Transfer In from Capital for charter capital millage per FDOE
  - \$1,991 net increase in loss recovery revenue due to insurance claims
- Appropriations decreased by \$2,498,294 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

#### **3XX-18-04**

##### **Capital Projects**

- Estimated Revenues did not change
- Appropriations increased by a net \$500,000 as a result of the following:
  - \$3,240,211 decrease to remove the Transfer Out to the General Fund for charter capital millage per FDOE
  - \$3,240,211 increase to appropriations to reclassify the charter capital millage per FDOE
  - \$500,000 to allocate funds for the NeoCity Academy project
- Ending Fund Balance decreased by \$500,000 due to the change to Appropriations.

#### **42X-18-03**

##### **Special Revenue – Other Federal**

- Estimated Revenues decreased by a net of \$95,985 to record changes in 21<sup>st</sup> Century Grant allocations
- Appropriations decreased by \$95,985 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.

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2017

FUND 100  
General Fund

Amendment Number: 100-18-04

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	588,747.61	1,180,016.63	591,269.02
Federal Through State	0200	2,000,000.00	2,000,000.00	0.00
State Sources	0300	338,426,608.50	338,571,635.50	145,027.00
Local Sources	0400	136,209,878.16	136,212,878.16	3,000.00
Transfers In	0600	13,927,540.63	10,687,329.63	(3,240,211.00)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	129,067.88	131,058.54	1,990.66
<b>TOTAL ESTIMATED REVENUES</b>		<b>491,281,842.78</b>	<b>488,782,918.46</b>	<b>(2,498,924.32)</b>
Beginning Fund Balance	27XX	67,415,181.85	67,415,181.85	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 558,697,024.63</b>	<b>\$ 556,198,100.31</b>	<b>\$ (2,498,924.32)</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	337,220,352.99	337,187,578.51	(32,774.48)
Pupil Personnel Services	6100	23,551,016.40	23,552,711.40	1,695.00
Instructional Media Services	6200	4,672,578.00	4,672,578.00	0.00
Intrucltional & Curriculum Development Svcs	6300	11,426,643.55	11,426,643.55	0.00
Instructional Staff Training Svcs	6400	5,663,259.82	5,663,259.82	0.00
Instructional Related Technology	6500	4,323,220.94	4,323,220.94	0.00
Board of Education	7100	1,706,132.49	1,706,132.49	0.00
General Administration	7200	1,644,547.47	1,644,547.47	0.00
School Administration	7300	25,403,714.04	25,403,714.04	0.00
Facilities Acquisition and Construction	7400	10,112,597.74	6,872,386.74	(3,240,211.00)
Fiscal Services	7500	2,065,697.90	2,065,697.90	0.00
Food Services	7600	117,167.91	150,000.00	32,832.09
Central Services	7700	7,775,590.58	7,922,117.58	146,527.00
Pupil Transportation Services	7800	20,983,464.34	20,983,464.34	0.00
Operation of Plant	7900	34,474,521.39	34,474,521.39	0.00
Maintenance of Plant	8100	9,379,950.71	9,972,957.78	593,007.07
Administrative Technology Services	8200	4,786,956.64	4,786,956.64	0.00
Community Services	9100	4,896,260.86	4,896,260.86	0.00
Debt Service	9200	243,575.63	243,575.63	0.00
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>513,447,249.40</b>	<b>510,948,325.08</b>	<b>(2,498,924.32)</b>
Ending Fund Balance		45,249,775.23	45,249,775.23	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 558,697,024.63</b>	<b>\$ 556,198,100.31</b>	<b>\$ (2,498,924.32)</b>

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2017

FUND 3XX

Capital Projects

Amendment Number:

3XX-18-04

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	3,446,792.00	3,446,792.00	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
<b>TOTAL ESTIMATED REVENUES</b>		<b>123,527,732.00</b>	<b>123,527,732.00</b>	<b>0.00</b>
Beginning Fund Balance	27XX	189,767,465.17	189,767,465.17	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 313,295,197.17</b>	<b>\$ 313,295,197.17</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
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	209,358,814.70	213,099,025.70	3,740,211.00
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	37,449,624.25	34,209,413.25	(3,240,211.00)
<b>TOTAL APPROPRIATIONS</b>		<b>246,808,438.95</b>	<b>247,308,438.95</b>	<b>500,000.00</b>
Ending Fund Balance		66,486,758.22	65,986,758.22	(500,000.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 313,295,197.17</b>	<b>\$ 313,295,197.17</b>	<b>\$ 0.00</b>

Submitted to Board:

February 6, 2018

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2017

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-18-03

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,592,545.64	2,592,545.64	0.00
Federal Through State	0200	49,030,805.62	48,934,820.62	(95,985.00)
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>		51,623,351.26	51,527,366.26	(95,985.00)
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 51,623,351.26</b>	<b>\$ 51,527,366.26</b>	<b>\$ (95,985.00)</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	30,567,623.06	30,339,233.12	(228,389.94)
Pupil Personnel Services	6100	3,184,423.79	3,299,305.63	114,881.84
Instructional Media Services	6200	216,258.10	216,258.10	0.00
Instructional & Curriculum Development Svcs	6300	7,299,095.73	7,386,841.36	87,745.63
Instructional Staff Training Svcs	6400	5,445,981.62	5,305,856.87	(140,124.75)
Instructional Related Technology	6500	181,556.52	181,556.52	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,602,522.16	1,606,158.53	3,636.37
School Administration	7300	25,561.81	25,061.81	(500.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	12,104.00	12,104.00	0.00
Central Services	7700	705,701.84	706,203.64	501.80
Pupil Transportation Services	7800	668,555.39	734,819.44	66,264.05
Operation of Plant	7900	7,905.90	7,905.90	0.00
Maintenance of Plant	8100	33,076.93	33,076.93	0.00
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
<b>TOTAL APPROPRIATIONS</b>		51,623,351.26	51,527,366.26	(95,985.00)
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 51,623,351.26</b>	<b>\$ 51,527,366.26</b>	<b>\$ (95,985.00)</b>

Submitted to Board:

February 6, 2018