

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

100-22-04

General Fund

- Estimated Revenue increased by a net \$411,941 as a result of the following:
 - \$380,006 net increase to Federal Through State sources to record receipt of two (2) Pathways to Career Opportunity grants to support the Diesel Maintenance Technology and the Medical Assistant apprenticeship programs.
 - \$31,935 net increase to Local Sources to record receipt of the Advent Health Smart Bus grant, a donation for the annual Choice Fair, and reimbursements from internal accounts.
- Appropriations increased by a net \$411,941 to make the additional funds available for expenditure as specified in the grant awards and donation letters.
- Ending Fund Balance did not change.

42X-22-04

Special Revenue-Other Federal

- Estimated Revenues decreased by \$49,441 to adjust the Title I, Part A allocation per the final FLDOE award notification.
- Appropriations decreased by \$49,441 to adjust the available funds in the Title I grant. 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-22-04

Special Revenue-Federal COVID Relief

- Estimated Revenues increased by \$5,656,046 to record receipt of the ARP ESSER Supplemental Programming and ARP ESSER Intensive Afterschool and Weekend Academy grants.
- Appropriations increased by \$5,656,046 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.

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2022

FUND 100

General Fund

Amendment Number:

100-22-04

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	2,380,006.00	380,006.00
State Sources	0300	421,997,298.00	421,997,298.00	0.00
Local Sources	0400	185,600,910.68	185,632,845.22	31,934.54
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
TOTAL ESTIMATED REVENUES		634,752,432.68	635,164,373.22	411,940.54
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 722,422,747.58	\$ 722,834,688.12	\$ 411,940.54
APPROPRIATIONS				
Instruction	5000	438,529,369.88	438,940,310.12	410,940.24
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	19,660,916.05	1,000.00
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	46,024,040.22	0.30
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
TOTAL APPROPRIATIONS		666,300,489.26	666,712,429.80	411,940.54
Ending Fund Balance		56,122,258.32	56,122,258.32	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 722,422,747.58	\$ 722,834,688.12	\$ 411,940.54

Submitted to Board:

February 7, 2023

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-04

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,381,278.13	2,381,278.13	0.00
Federal Through State	0200	63,415,351.63	63,365,911.03	(49,440.60)
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		65,796,629.76	65,747,189.16	(49,440.60)
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 65,796,629.76	\$ 65,747,189.16	\$ (49,440.60)
APPROPRIATIONS				
Instruction	5000	40,793,831.81	40,739,014.83	(54,816.98)
Pupil Personnel Services	6100	2,446,369.10	2,456,252.28	9,883.18
Instructional Media Services	6200	74,742.40	74,742.40	0.00
Instructional & Curriculum Development Svcs	6300	10,692,375.95	10,643,499.59	(48,876.36)
Instructional Staff Training Svcs	6400	7,751,056.37	7,790,363.98	39,307.61
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	1,162,735.20	1,162,220.42	(514.78)
School Administration	7300	30,807.78	30,807.78	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	893,374.74	894,138.42	763.68
Pupil Transportation Services	7800	233,628.33	237,665.33	4,037.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,816.95	47,593.00	776.05
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
TOTAL APPROPRIATIONS		65,796,629.76	65,747,189.16	(49,440.60)
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 65,796,629.76	\$ 65,747,189.16	\$ (49,440.60)

Submitted to Board:

February 7, 2023

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-04

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,383,135.87	1,383,135.87	0.00
Federal Through State	0200	149,717,439.18	155,373,485.18	5,656,046.00
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		151,100,575.05	156,756,621.05	5,656,046.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 151,100,575.05	\$ 156,756,621.05	\$ 5,656,046.00
APPROPRIATIONS				
Instruction	5000	95,978,859.52	101,604,905.52	5,626,046.00
Pupil Personnel Services	6100	5,511,089.42	5,511,089.42	0.00
Instructional Media Services	6200	1,488,830.82	1,488,830.82	0.00
Instructional & Curriculum Development Svcs	6300	3,086,014.65	3,116,014.65	30,000.00
Instructional Staff Training Svcs	6400	14,907,199.31	14,907,199.31	0.00
Instructional Related Technology	6500	14,085,914.73	14,085,914.73	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	4,801,980.34	4,801,980.34	0.00
School Administration	7300	688,751.81	688,751.81	0.00
Facilities Acquisition and Construction	7400	5,233,201.48	5,233,201.48	0.00
Fiscal Services	7500	215,202.75	215,202.75	0.00
Food Services	7600	414,288.95	414,288.95	0.00
Central Services	7700	1,139,252.06	1,139,252.06	0.00
Pupil Transportation Services	7800	919,331.89	919,331.89	0.00
Operation of Plant	7900	1,843,618.81	1,843,618.81	0.00
Maintenance of Plant	8100	143,846.79	143,846.79	0.00
Administrative Technology Services	8200	563,022.91	563,022.91	0.00
Community Services	9100	80,168.81	80,168.81	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		151,100,575.05	156,756,621.05	5,656,046.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 151,100,575.05	\$ 156,756,621.05	\$ 5,656,046.00

Submitted to Board:

February 7, 2023