

The following is a summary of significant changes to the 2019-20 annual budget for the period of June 1 through June 30, 2020:

### **100-20-09**

#### **General Fund**

- Estimated Revenue increased by a net \$4,405,015 to maximize capital transfers for allowable costs and build fund balance reserves that will offset State funding shortfalls in fiscal year 2020-21.
- Appropriations decreased by a net \$269,061 due to a reduction in funding for the Extended Learning Program. Reallocations between functions reflect budget adjustments made to meet program needs at the school and department levels. Adjustments from Instruction (function 5000) to Facilities Acquisition and Construction (function 7400) and Operation of Plant (function 7900) reflect changes to FDOE expenditure reporting requirements for charter school capital outlay and school resource officers, respectively.
- Ending Fund Balance increased by \$4,674,076 to build reserves that will offset State funding shortfalls in fiscal year 2020-21.

### **2XX-20-02**

#### **Debt Service**

- Estimated Revenue increased by \$227,961 to record the end-of-year Capital Outlay and Debt Service (CO & DS) entries, as prescribed by FDOE.
- Appropriations increased by \$227,731 as a result of the CO & DS entries.
- Ending Fund Balance increased by \$230 as result of the changes to Estimated Revenue and Appropriations.

### **3XX-20-08**

#### **Capital Projects**

- Estimated Revenue increased by \$176,956 to adjust Charter School Capital Outlay funding as allocated by the FDOE and to record end-of-year CO&DS entries.
- Appropriations increased by \$6,135,824 as a result of the following:
  - \$1,284,792 net increase to reclassify the cost of Enterprise Software from the General Fund.
  - \$2,840 increase to Debt Service to record end-of-year CO&DS entries.
  - \$4,848,192 increase to Transfers Out to the General Fund to adjust Charter School Capital Outlay funding and transfer additional funding for allowable operating expenditures.
- Ending Fund Balance decreased by \$5,958,868 due to the changes in Estimated Revenue and Appropriations.

### **42X-20-10**

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

- Estimated Revenues increased by \$628,827 to record awards for the Nita M Lowey 21<sup>st</sup> Century Community Learning Center grant and Title V Charter School Startup grants for Creative Inspiration Journey School and American Classical Charter Academy.
- Appropriations increased by \$628,827 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

June 1 - June 30 2020

FUND 100  
General Fund

Amendment Number: 100-20-09

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	614,138.40	614,878.43	740.03
Federal Through State	0200	1,602,715.00	1,602,715.00	0.00
State Sources	0300	371,165,577.00	371,176,923.96	11,346.96
Local Sources	0400	154,029,590.33	153,574,326.47	(455,263.86)
Transfers In	0600	17,116,747.00	21,964,939.00	4,848,192.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	144,220.87	144,220.87	0.00
<b>TOTAL ESTIMATED REVENUES</b>		544,672,988.60	549,078,003.73	4,405,015.13
Beginning Fund Balance	27XX	68,951,189.08	68,951,189.08	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 613,624,177.68</b>	<b>\$ 618,029,192.81</b>	<b>\$ 4,405,015.13</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	370,976,458.60	363,923,310.74	(7,053,147.86)
Pupil Personnel Services	6100	28,628,613.06	27,200,188.56	(1,428,424.50)
Instructional Media Services	6200	5,324,640.06	4,850,908.10	(473,731.96)
Intruclional & Curriculum Development Svcs	6300	15,218,383.16	15,173,402.08	(44,981.08)
Instructional Staff Training Svcs	6400	6,625,922.47	7,454,106.06	828,183.59
Instructional Related Technology	6500	4,946,299.92	4,857,524.69	(88,775.23)
Board of Education	7100	1,309,687.47	1,477,379.99	167,692.52
General Administration	7200	1,890,132.84	2,064,425.80	174,292.96
School Administration	7300	25,475,065.99	25,621,070.43	146,004.44
Facilities Acquisition and Construction	7400	5,692,138.42	11,546,939.42	5,854,801.00
Fiscal Services	7500	2,428,968.38	2,568,415.80	139,447.42
Food Services	7600	290,080.22	277,847.28	(12,232.94)
Central Services	7700	8,772,323.13	9,694,149.28	921,826.15
Pupil Transportation Services	7800	24,920,750.77	23,900,364.11	(1,020,386.66)
Operation of Plant	7900	38,913,007.37	41,449,675.70	2,536,668.33
Maintenance of Plant	8100	11,319,647.67	10,682,663.53	(636,984.14)
Administrative Technology Services	8200	6,117,916.71	6,671,087.11	553,170.40
Community Services	9100	6,515,978.30	5,683,494.99	(832,483.31)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		565,366,014.54	565,096,953.67	(269,060.87)
Ending Fund Balance		48,258,163.14	52,932,239.14	4,674,076.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 613,624,177.68</b>	<b>\$ 618,029,192.81</b>	<b>\$ 4,405,015.13</b>

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30 2020

FUND 2XX

Debt Service

Amendment Number:

2XX-20-01

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
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	690,104.50	691,048.89	944.39
Local Sources	0400	1,036,580.50	1,036,964.40	383.90
Transfers In	0600	29,771,068.76	29,771,068.76	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	6,340,000.00	6,566,633.15	226,633.15
<b>TOTAL ESTIMATED REVENUES</b>		40,024,672.76	40,252,634.20	227,961.44
Beginning Fund Balance	27XX	19,952,435.74	19,952,435.74	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 59,977,108.50</b>	<b>\$ 60,205,069.94</b>	<b>\$ 227,961.44</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	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	37,691,846.02	37,919,577.37	227,731.35
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		37,691,846.02	37,919,577.37	227,731.35
Ending Fund Balance		22,285,262.48	22,285,492.57	230.09
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 59,977,108.50</b>	<b>\$ 60,205,069.94</b>	<b>\$ 227,961.44</b>

Submitted to Board: September 8, 2020

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30 2020

FUND 3XX

Capital Projects

Amendment Number:

3XX-20-08

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	8,399,013.00	8,575,968.78	176,955.78
Local Sources	0400	165,821,856.00	165,821,856.00	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>		174,220,869.00	174,397,824.78	176,955.78
Beginning Fund Balance	27XX	217,242,812.32	217,242,812.32	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 391,463,681.32</b>	<b>\$ 391,640,637.10</b>	<b>\$ 176,955.78</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	215,202,580.08	216,487,371.80	1,284,791.72
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	2,839.78	2,839.78
Transfers Out	9700	46,887,815.76	51,736,007.76	4,848,192.00
<b>TOTAL APPROPRIATIONS</b>		262,090,395.84	268,226,219.34	6,135,823.50
Ending Fund Balance		129,373,285.48	123,414,417.76	(5,958,867.72)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 391,463,681.32</b>	<b>\$ 391,640,637.10</b>	<b>\$ 176,955.78</b>

Submitted to Board:

September 8, 2020

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30 2020

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-20-10

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	6,064,524.14	5,993,309.39	(71,214.75)
Federal Through State	0200	60,278,562.24	60,925,620.66	647,058.42
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	52,983.62	52,983.62
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>66,343,086.38</b>	<b>66,971,913.67</b>	<b>628,827.29</b>
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 66,343,086.38</b>	<b>\$ 66,971,913.67</b>	<b>\$ 628,827.29</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	37,802,859.68	38,818,509.45	1,015,649.77
Pupil Personnel Services	6100	4,881,281.62	4,851,720.75	(29,560.87)
Instructional Media Services	6200	395,487.83	281,022.63	(114,465.20)
Instructional & Curriculum Development Svcs	6300	9,036,544.13	8,924,559.71	(111,984.42)
Instructional Staff Training Svcs	6400	9,527,370.95	9,260,610.94	(266,760.01)
Instructional Related Technology	6500	123,864.34	123,880.24	15.90
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,719,693.14	1,964,361.92	244,668.78
School Administration	7300	59,447.34	62,589.91	3,142.57
Facilities Acquisition and Construction	7400	0.00	13,020.00	13,020.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	5,382.52	5,382.52	0.00
Central Services	7700	609,842.28	594,666.56	(15,175.72)
Pupil Transportation Services	7800	401,223.59	382,268.10	(18,955.49)
Operation of Plant	7900	285,744.72	201,509.97	(84,234.75)
Maintenance of Plant	8100	52,939.73	46,840.78	(6,098.95)
Administrative Technology Services	8200	30,458.54	30,458.54	0.00
Community Services	9100	1,410,945.97	1,410,511.65	(434.32)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>66,343,086.38</b>	<b>66,971,913.67</b>	<b>628,827.29</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 66,343,086.38</b>	<b>\$ 66,971,913.67</b>	<b>\$ 628,827.29</b>

Submitted to Board: September 8, 2020