

The following is a summary of significant changes to the 2019-20 annual budget for the period of January 1 through January 31, 2020:

100-20-04

General Fund

- Estimated Revenue decreased by a net \$12,554,009 as a result of the following:
 - \$13,486,094 net decrease to State Sources to account for the funding reduction in the FEFP Third Calculation
 - \$7,602 increase to Local Sources to record the receipt of the Osceola County Betterment Grant, Nora Roberts Foundation Grant, and a donation from Lucky's Market
 - \$924,483 increase to Transfers from the Capital Project Fund to account for the change in Charter School Capital Outlay funding per the FDOE allocation
- Appropriations decreased by a net \$12,554,009 as a result of the changes to Estimated Revenue. Reallocations between functions reflect budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

3XX-20-04

Capital Projects

- Estimated Revenue increased by a net \$20,924,483 as a result of the following:
 - \$924,483 increase to State Sources to adjust Charter School Capital Outlay funding as allocated by the FDOE
 - \$20,000,000 increase to Local Sources to adjust Impact Fee revenue projections based on the recommendation of the Business Advisory Board
- Appropriations increased by \$924,483 to make the additional Charter School Capital Outlay funding available for expenditure.
- Ending Fund Balance increased by \$20,000,000.

42X-19-05

Special Revenue-Other Federal

- Estimated Revenues increased by \$1,286,799 to adjust revenue for the following Grants:
 - Carl Perkins Secondary and Postsecondary
 - Project 10 Connect
 - 21st Century Grant – Cohorts 13, 15 and 17
 - 21st Century Grants for Renaissance Charter at Poinciana and PM Wells Charter
 - Charter School Startup Grant for American Classical Charter Academy
- Appropriations increased by \$1,286,799 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

January 1 - January 31, 2020

FUND 100
General Fund

Amendment Number: 100-20-04

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	614,138.40	614,138.40	0.00
Federal Through State	0200	2,500,000.00	2,500,000.00	0.00
State Sources	0300	382,000,258.00	368,514,164.00	(13,486,094.00)
Local Sources	0400	153,298,171.31	153,305,773.31	7,602.00
Transfers In	0600	16,192,264.00	17,116,747.00	924,483.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	125,000.00	125,000.00	0.00
TOTAL ESTIMATED REVENUES		554,729,831.71	542,175,822.71	(12,554,009.00)
Beginning Fund Balance	27XX	68,951,189.08	68,951,189.08	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 623,681,020.79	\$ 611,127,011.79	\$ (12,554,009.00)
APPROPRIATIONS				
Instruction	5000	381,209,877.40	368,654,132.60	(12,555,744.80)
Pupil Personnel Services	6100	28,370,895.06	28,370,895.06	0.00
Instructional Media Services	6200	5,324,640.06	5,324,640.06	0.00
Instructional & Curriculum Development Svcs	6300	15,218,383.16	15,218,383.16	0.00
Instructional Staff Training Svcs	6400	6,625,922.47	6,625,922.47	0.00
Instructional Related Technology	6500	4,945,699.92	4,945,699.92	0.00
Board of Education	7100	1,309,687.47	1,309,687.47	0.00
General Administration	7200	1,890,132.84	1,890,132.84	0.00
School Administration	7300	25,475,065.99	25,475,065.99	0.00
Facilities Acquisition and Construction	7400	5,692,138.42	5,692,138.42	0.00
Fiscal Services	7500	2,428,968.38	2,428,968.38	0.00
Food Services	7600	290,080.22	290,080.22	0.00
Central Services	7700	8,677,335.53	8,677,335.53	0.00
Pupil Transportation Services	7800	24,899,794.10	24,901,529.90	1,735.80
Operation of Plant	7900	39,133,231.37	39,133,231.37	0.00
Maintenance of Plant	8100	11,319,647.67	11,319,647.67	0.00
Administrative Technology Services	8200	6,068,524.75	6,068,524.75	0.00
Community Services	9100	6,542,832.84	6,542,832.84	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		575,422,857.65	562,868,848.65	(12,554,009.00)
Ending Fund Balance		48,258,163.14	48,258,163.14	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 623,681,020.79	\$ 611,127,011.79	\$ (12,554,009.00)

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2020

FUND 3XX

Capital Projects

Amendment Number:

3XX-20-04

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	7,474,530.00	8,399,013.00	924,483.00
Local Sources	0400	145,821,856.00	165,821,856.00	20,000,000.00
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		153,296,386.00	174,220,869.00	20,924,483.00
Beginning Fund Balance	27XX	217,242,812.32	217,242,812.32	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 370,539,198.32	\$ 391,463,681.32	\$ 20,924,483.00
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	187,371,583.89	187,371,583.89	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	45,963,332.76	46,887,815.76	924,483.00
TOTAL APPROPRIATIONS		233,334,916.65	234,259,399.65	924,483.00
Ending Fund Balance		137,204,281.67	157,204,281.67	20,000,000.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 370,539,198.32	\$ 391,463,681.32	\$ 20,924,483.00

Submitted to Board:

May 5, 2020

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2020

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-20-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	5,696,396.64	5,696,396.64	0.00
Federal Through State	0200	57,299,518.02	58,586,316.52	1,286,798.50
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		62,995,914.66	64,282,713.16	1,286,798.50
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 62,995,914.66	\$ 64,282,713.16	\$ 1,286,798.50
APPROPRIATIONS				
Instruction	5000	35,701,707.27	36,828,998.79	1,127,291.52
Pupil Personnel Services	6100	4,675,554.05	4,672,155.22	(3,398.83)
Instructional Media Services	6200	225,000.00	225,000.00	0.00
Intructional & Curriculum Development Svcs	6300	9,422,829.19	9,261,240.26	(161,588.93)
Instructional Staff Training Svcs	6400	8,734,193.08	8,929,699.84	195,506.76
Instructional Related Technology	6500	124,208.72	124,212.62	3.90
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,402,023.19	1,497,725.41	95,702.22
School Administration	7300	54,258.31	61,043.63	6,785.32
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	5,382.52	5,382.52	0.00
Central Services	7700	539,542.96	539,617.00	74.04
Pupil Transportation Services	7800	331,126.41	357,548.91	26,422.50
Operation of Plant	7900	285,744.72	285,744.72	0.00
Maintenance of Plant	8100	52,939.73	52,939.73	0.00
Administrative Technology Services	8200	30,458.54	30,458.54	0.00
Community Services	9100	1,410,945.97	1,410,945.97	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		62,995,914.66	64,282,713.16	1,286,798.50
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 62,995,914.66	\$ 64,282,713.16	\$ 1,286,798.50

Submitted to Board:

May 5, 2020