

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - American Rescue Plan Homeless Children & Youth
 Budget Amendment #1
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Education Stabilization Funds	\$ -	\$ -
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ -	\$ -
Appropriations Changes (by Function):		
5000 Instruction	\$ -	\$ -
6100 Student Support Services		-
7200 General Administration		-
Net Change in Appropriations		\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3299 MISCELLANEOUS FEDERAL THROUGH STATE	335,762	335,762	-	-	335,762
TOTAL FEDERAL THROUGH STATE SOURCES	335,762	335,762	-	-	335,762
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>335,762</u>	<u>335,762</u>	<u>-</u>	<u>-</u>	<u>335,762</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>-</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	45,353	45,353			45,353
200 - BENEFITS	9,005	9,005			9,005
700 - OTHER EXPENSES	230,365	230,365			230,365
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	30,000	30,000			30,000
200 - BENEFITS	5,958	5,958			5,958
300 - PURCHASED SERVICES	1,749	1,749			1,749
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	13,331	13,331	0		13,331
TOTAL EXPENDITURES	335,762	335,762	0	-	335,762
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>335,762</u>	<u>335,762</u>	<u>0</u>	<u>-</u>	<u>335,762</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>0</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #1 - Fund 4460
Summary by Project
Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
Federal through State Sources:						
American Rescue Plan - Homeless Children & Youth	9994x	335,762	335,762			335,762
Total Federal through State Sources		335,762	335,762	-	-	335,762
TOTAL GRANTS		<u>335,762</u>	<u>335,762</u>	-	-	<u>335,762</u>
				-		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Capital Projects Funds - Budget Amendment #1
Executive Summary

Capital Projects Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
State Sources	\$ -	
Local Sources	-	
Other Financing Sources:		
Premium on Bonds		
Net Change in Estimated Revenue	\$ -	
Appropriations Changes (by Function and Object):		
Function 7400 - Facilities Acquisition and Construction:		
310 Prof/Tech Services		
369 Technology Rentals		
394/794 Charter School Safety Grant	\$ 3,200	
630 Building & Fixed Equipment	\$ 605,264	
640 Furniture, Fixtures, & Equipment	\$ 1,906,204	
650 Motor Vehicles	\$ 1,464,310	
660 Land	\$ 165,000	
670 Improvements Other Than Buildings	\$ 2,742,721	
680 Remodeling & Renovation	\$ 20,101,552	
690 Computer Software		\$ 59,786
Function 9200 - Debt Service:		
730 Dues and Fees		
Other Financing Uses:		
000 Transfer to Charter School	\$ 72,416	
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
Net Change in Appropriations	\$ 27,000,882	

Fund Balance Changes:	Increase (Decrease)
Beginning Fund Balance - July 1, 2022	\$ 71,232,084
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Project Appropriations	(27,000,882)
Reserved for Future School Projects - September 30, 2022	\$ 44,231,202

The School Board of Hernando County, Florida
 Capital Projects Funds
 Budget Amendment #1
 Summary by Object
 Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000			215,000
3325 CO & DS INTEREST	-	-			-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	8,444,787	8,444,787			8,444,787
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	173,252			173,252
3390 MISCELLANEOUS STATE REVENUE	250,000	250,000	-	-	250,000
TOTAL STATE SOURCES	<u>9,083,039</u>	<u>9,083,039</u>	-	-	<u>9,083,039</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	22,291,326	22,291,326			22,291,326
3419 SCHOOL DISTRICT LOCAL SALES TAX	14,000,000	14,000,000			14,000,000
3421 TAX REDEMPTIONS	5,000	5,000			5,000
3430 INTEREST	34,150	34,150			34,150
3496 IMPACT FEES	6,100,000	6,100,000			6,100,000
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>42,430,476</u>	<u>42,430,476</u>	-	-	<u>42,430,476</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	51,513,515	51,513,515	-	-	51,513,515
AUDIT ADJUSTMENT	-	-			-
BEGINNING FUND BALANCE	55,688,203	55,688,203	-	-	55,688,203
TOTAL ESTIMATED REVENUE	<u>107,201,718</u>	<u>107,201,718</u>	-	-	<u>107,201,718</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>-</u>		
APPROPRIATIONS					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-			-
394/7 CHARTER SCHOOL SAFETY GRANT	-	-	3,200		3,200
369 TECHNOLOGY RENTALS	-	-			-
630 BUILDINGS & FIXED EQUIPMENT	8,444,787	8,444,787	605,264		9,050,051
640 FURNITURE, FIXTURES, & EQUIPMENT	657,528	657,528	1,906,204		2,563,732
650 MOTOR VEHICLES	1,000,000	1,000,000	1,464,310		2,464,310
660 LAND	-	-	165,000		165,000
670 IMPROVEMENTS OTHER THAN BUILDINGS	730,000	730,000	2,742,721		3,472,721
680 REMODELING & RENOVATION	14,030,000	14,030,000	20,101,552		34,131,552
690 COMPUTER SOFTWARE	550,000	550,000		59,786	490,214
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>25,412,315</u>	<u>25,412,315</u>	<u>26,988,252</u>	<u>59,786</u>	<u>52,340,781</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS	159,805	159,805	72,416		232,221
910 TRANSFERS TO GENERAL FUND	2,144,850	2,144,850			2,144,850
920 TRANSFERS TO DEBT SERVICE FUNDS	8,252,664	8,252,664			8,252,664
TOTAL OTHER FINANCING USES	<u>10,557,319</u>	<u>10,557,319</u>	<u>72,416</u>	<u>-</u>	<u>10,629,735</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	35,969,634	35,969,634	27,060,668	59,786	62,970,516
TOTAL ENDING FUND BALANCE	<u>71,232,084</u>	<u>71,232,084</u>	-	27,000,882	<u>44,231,202</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>107,201,718</u>	<u>107,201,718</u>	<u>27,060,668</u>	<u>27,060,668</u>	<u>107,201,718</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>-</u>		

The School Board of Hernando County, Florida
 Capital Projects Funds
 Budget Amendment #1
 Summary by Project
 Fiscal Year 2022-2023

		Original Budget 2022-2023	Current Budget 2022-2023	Increase	Decrease	Amended Budget 2022-2023
Appropriations by Project:						
Other Schools:						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	159,805	159,805	72,416		232,221
Other Schools Total		159,805	159,805	72,416	-	232,221
Other Projects:						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	8,444,787	8,444,787	605,264		9,050,051
28000	Impact Fees - Admin Fees	-	-	3,100		3,100
M2055	NCTHS Criminal Justice Program	200,000	200,000			200,000
M2060	Countywide Land Acquisitions	-	-	165,000		165,000
Multi	Half-Cent Sales Tax Projects	14,555,000	14,755,000	9,156,435		23,911,435
Other Projects Total		23,204,787	23,404,787	9,929,799	-	33,334,586
Transfers:						
00100	Equipment Transfer (Debt Services)	8,252,664	8,252,664			8,252,664
00100	Transfer to General Fund	2,144,850	2,144,850			2,144,850
Transfers Total		10,397,514	10,397,514	-	-	10,397,514
Facilities/Maintenance Projects:						
M2000	District Wide Building Maintenance	-	-	82,824		82,824
M2010	District Wide HVAC	-	-	38,261		38,261
M2030	District Wide Paving	-	-			-
M2040	District Wide Painting	-	-	84,064		84,064
M2050	District Wide Fire - Safety	-	-	594,626		594,626
M2053	District Wide Safety - CW Safety SB 7026 (2020-2023)	-	-	262,029		262,029
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	-	-	329,621		329,621
M2090	District Wide Reroofing	-	-			-
M2100	District Wide Floor Coverings	-	-	97,774		97,774
M2130	District Wide Theaters/Stage Upgrades	-	-	18,149		18,149
M2170	District Wide Generators	-	-	388,390		388,390
M2190	District Wide Lighting	-	-	110,339		110,339
M2230	Countywide Site/Ground Improvements	-	-	10,155,714		10,155,714
M2340	District Wide Building Improvements	-	-	1,044,353		1,044,353
M3130	District Wide Building Improvements - HHS	-	-			-
Facilities/Maintenance Projects Total		-	-	13,206,144	-	13,206,144
Equipment Purchases:						
01500	Athletic Safety Equipment	65,000	65,000			65,000
M0970	Portables	-	-	305,542		305,542
M2070	Band/Chorus	25,000	25,000			25,000
M2380	Countywide Custodial Equipment Repair	30,000	30,000			30,000
M2070	Maintenance Equipment Purchases	-	-	53,472		53,472
M2070	Countywide Equipment Purchases	-	-	1,723,585		1,723,585
M2070-73010	Countywide Equipment Purchases - Copiers	537,528	537,528			537,528
Equipment Purchases Total		657,528	657,528	2,082,599	-	2,740,127
Transportation:						
52500/M5250	Transportation Vehicles	1,000,000	1,000,000	1,464,310		2,464,310
Safety & Security Total		1,000,000	1,000,000	1,464,310	-	2,464,310
Technology:						
45500/M45500	New Enterprise System - Skyward	450,000	450,000			450,000
45700	Public School Technology	100,000	100,000	45,614		145,614
49500	SW Renewals	-	-			-
Technology Total		550,000	550,000	45,614	-	595,614
TOTAL APPROPRIATIONS		35,969,634	36,169,634	26,800,882	-	62,970,516
Ending Fund Balance		71,232,084	71,232,084	-	26,800,882	44,231,202
Total Appropriations and Ending Fund Balance		107,201,718	107,401,719	-	-	107,201,718
NET INCREASE (DECREASE) IN APPROPRIATIONS				-		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Debt Service Funds - Budget Amendment #1
Executive Summary

Debt Service Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
Estimated Revenue Changes:		
State Sources	\$ -	
Local Sources	-	
Other Financing Sources:		
Transfers In		
Issuance of Bonds		
Fund Balance Beginning		
Net Change in Estimated Revenue	-	
Appropriations Changes (by Function and Object):		
Function 9200 - Debt Service:		
710 Principal		
720 Interest	\$ -	
730 Dues and Fees		
760 Payments to Refunded Bond Escrow		
Function 9700 - Transfers:		
910 Transfers to General Fund		
Net Change in Appropriations		\$ -

	Increase (Decrease)
Fund Balance Changes:	
Fund Balance - July 1, 2022	\$ 7,275,037
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Appropriations	-
Fund Balance - September 30, 2022	\$ 7,275,037

The School Board of Hernando County, Florida
Debt Service Funds
Budget Amendment #1
Summary by Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
STATE SOURCES					
3322 CO & DS WITHHELD	180,000	180,000			180,000
3326 SBE/COBI BOND INTEREST	38,320	38,320			38,320
3341 RACING COMMISSION FUNDS	210,100	210,100			210,100
TOTAL STATE SOURCES	<u>428,420</u>	<u>428,420</u>	-	-	<u>428,420</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>-</u>	-	-	-
OTHER FINANCING SOURCES:					
3630 TRANSFER IN FROM GENERAL	1,261,457	1,261,457			1,261,457
3630 TRANSFER IN FROM CAPITAL	8,252,664	8,252,664			8,252,664
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	<u>9,514,121</u>	<u>9,514,121</u>	-	-	<u>9,514,121</u>
BEGINNING FUND BALANCE	<u>7,275,037</u>	<u>7,275,037</u>	-	-	<u>7,275,037</u>
TOTAL ESTIMATED REVENUE	<u>17,217,578</u>	<u>17,217,578</u>	-	-	<u>17,217,578</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>-</u>		
APPROPRIATIONS					
EXPENDITURES:					
9200 DEBT SERVICE					
710 REDEMPTION OF PRINCIPAL	6,166,953	6,166,953			6,166,953
720 INTEREST	3,754,088	3,754,088			3,754,088
730 DUES AND FEES	21,500	21,500			21,500
950 INTERFUND TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	<u>9,942,541</u>	<u>9,942,541</u>	-	-	<u>9,942,541</u>
ENDING FUND BALANCE	<u>7,275,037</u>	<u>7,275,037</u>	-	-	<u>7,275,037</u>
TOTAL APPROPRIATIONS	<u>17,217,578</u>	<u>17,217,578</u>	-	-	<u>17,217,578</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>-</u>		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - ESSER I - Budget Amendment #1
Executive Summary

Special Revenue Funds - ESSER I Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds		\$ 97,360
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ 97,360
Appropriations Changes (by Function):		
5000 Instruction		\$ 48,487
6100 Student Support Services		\$ -
6200 Instructional Media Services		\$ 1,985
6300 Instructional & Curriculum Development Services		\$ 17,968
6400 Instructional Staff Training Services		\$ 26,306
7200 General Administration		\$ 2,615
7900 Operation of Plant		\$ -
8100 Maintenance of Plant		\$ -
8200 Administrative Technology Services		
9100 Community Services		
Net Change in Appropriations	\$ -	\$ 97,360

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER (CARES Grant)
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	915,519	914,519		97,360	817,159
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>915,519</u>	<u>914,519</u>	-	<u>97,360</u>	<u>817,159</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>915,519</u>	<u>914,519</u>	-	<u>97,360</u>	<u>817,159</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(97,360)</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	239,875	239,875		2,139	237,736
200 - BENEFITS	55,391	55,391			55,391
300 - PURCHASED SERVICES	13,899	13,899		9,825	4,074
500 - MATERIALS AND SUPPLIES	76,398	76,398		34,417	41,981
600 - CAPITAL OUTLAY	3,786	3,786		2,106	1,679
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	15,000	15,000			15,000
200 - BENEFITS	3,300	3,300			3,300
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	1,650	1,650		1,650	-
200 - BENEFITS	335	335		335	-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	44,149	44,149		12,149	32,000
200 - BENEFITS	10,155	10,155		3,803	6,352
300 - PURCHASED SERVICES	1,517	1,517		1,517	-
500 - MATERIALS AND SUPPLIES	426	426		426	-
600 - CAPITAL OUTLAY	72	72		72	-
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	82,067	82,067		17,173	64,893
200 - BENEFITS	19,199	19,199		4,029	15,171
300 - PURCHASED SERVICES	106,448	106,448			106,448
500 - MATERIALS AND SUPPLIES	23,192	23,192		5,104	18,089
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
100 - SALARIES	2,177	2,177		2,177	-
200 - BENEFITS	439	439		439	-
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	1	1			1
500 - MATERIALS AND SUPPLIES	21,792	21,792			21,792
600 - CAPITAL OUTLAY	<u>193,251</u>	<u>193,251</u>			<u>193,251</u>
TOTAL EXPENDITURES	<u>914,519</u>	<u>914,519</u>	-	<u>97,360</u>	<u>817,159</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>914,519</u>	<u>914,519</u>	-	<u>97,360</u>	<u>817,159</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(97,360)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER I (CARES Grant)
Budget Amendment #1 - Fund 4410
Summary by Project
Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
Federal through State Sources:						
ESSER - (CARES Grant)	981xx	817,159	817,159			817,159
ESSER - Data Informed Supports	982xx	20,317	20,317		20,317	-
ESSER - B.E.S.T. High Quality Curriculum	983xx	35,242	35,242		35,242	-
ESSER - Instructional Continuity Plan	984xx	41,801	41,801		41,801	-
Total Federal through State Sources		<u>914,519</u>	<u>914,519</u>	<u>-</u>	<u>97,360</u>	<u>817,159</u>
TOTAL GRANTS		<u>914,519</u>	<u>914,519</u>	<u>-</u>	<u>97,360</u>	<u>817,159</u>
				<u>(97,360)</u>		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - ESSER II - Budget Amendment #1
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds	\$ -	\$ 2,166,865
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ 2,166,865
Appropriations Changes (by Function):		
5000 Instruction		\$ 1,890,968
6100 Student Support Services		18,704
6200 Instructional Media Services		-
6300 Instruction & Curriculum Development Services		47,940
6400 Instructional Staff Training		139,036
6500 Instructional Technology	\$ 61,290	
7100 Board of Education		
7200 General Administration		76,882
7300 School Administration	\$ 135,262	
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		189,888
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
Net Change in Appropriations		\$ 2,166,865

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	9,157,732	9,157,732		2,166,865	6,990,867
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>9,157,732</u>	<u>9,157,732</u>	<u>-</u>	<u>2,166,865</u>	<u>6,990,867</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>9,157,732</u>	<u>9,157,732</u>	<u>-</u>	<u>2,166,865</u>	<u>6,990,867</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(2,166,865)</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,281,206	1,281,206		701,990	579,216
200 - BENEFITS	253,892	253,892		139,673	114,220
300 - PURCHASED SERVICES	903,161	903,161		756,305	146,856
500 - MATERIALS AND SUPPLIES	784,580	784,580		386,212	398,369
600 - CAPITAL OUTLAY	34,376	34,376	93,211		127,587
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	119,007	119,007		24,026	94,981
200 - BENEFITS	23,938	23,938		4,679	19,260
300 - PURCHASED SERVICES	-	-	10,000		10,000
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	36,682	36,682			36,682
200 - BENEFITS	7,427	7,427			7,427
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	40,000	40,000		40,000	-
200 - BENEFITS	7,940	7,940		7,940	-
300 - PURCHASED SERVICES	580,000	580,000			580,000
6400 INSTRUCTIONAL STAFF TRAINING					
300 - PURCHASED SERVICES	39,000	39,000		39,000	-
600 - CAPITAL OUTLAY	36	36		36	-
700 - OTHER EXPENSES	100,000	100,000		100,000	-
6500 INSTRUCTIONAL TECHNOLOGY					
100 - SALARIES	-	-	43,227		43,227
200 - BENEFITS	-	-	18,063		18,063
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	313,137	313,137		76,882	236,256
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	37,637	37,637	14,407		52,044
200 - BENEFITS	7,475	7,475	12,855		20,330
700 - OTHER EXPENSES	-	-	108,000		108,000
7800 STUDENT TRANSPORTATION					
100 - SALARIES	114,650	114,650		75,000	39,650
200 - BENEFITS	22,038	22,038		14,888	7,150
300 - PURCHASED SERVICES	112,776	112,776			112,776
400 - ENERGY SERVICES	100,000	100,000		100,000	-
600 - CAPITAL OUTLAY	12,874	12,874			12,874

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
7900 OPERATION SERVICES					
100 - SALARIES	240,020	240,020			240,020
200 - BENEFITS	30,491	30,491			30,491
500 - SUPPLIES	66,183	66,183			66,183
600 - CAPITAL OUTLAY	146,385	146,385			146,385
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	655,027	655,027			655,027
500 - MATERIALS AND SUPPLIES	1,899,337	1,899,337			1,899,337
600 - CAPITAL OUTLAY	1,128,455	1,128,455			1,128,455
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	-	-			-
200 - BENEFITS	-	-			-
300 - PURCHASED SERVICES	60,000	60,000			60,000
TOTAL EXPENDITURES	9,157,732	9,157,732	299,763	2,466,628	6,990,867
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>9,157,732</u>	<u>9,157,732</u>	<u>299,763</u>	<u>2,466,628</u>	<u>6,990,867</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(2,166,865)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II (CARES Grant)
Budget Amendment #1 - Fund 4410
Summary by Project
Fiscal Year 2022-2023

		Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2022-2023</u>
Federal through State Sources:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	2,022,247	2,022,247			2,022,247
ESSER II - (CARES Grant) Academic Acceleration	990xx	1,786,729	1,786,729		1,786,729	-
ESSER II - (CARES Grant) Non Enrollment Assistance	995xx	768,332	768,332		768,332	-
ESSER II - (CARES Grant) Technology Assistance	996xx	164,630	164,630			164,630
ESSER II - (CARES Grant) Lump Sum	997xx	3,946,790	3,946,790			3,946,790
ESSER II - (CARES Grant) Formula Grants to LEA's	998xx	-	-	304,270		304,270
ESSER II - (CARES Grant) Civic Literacy Excellence Initiative	9990x	-	-	83,926		83,926
ESSER II - (CARES Grant) Lump Sum	9991x	469,004	469,004			469,004
TOTAL GRANTS		<u>9,157,732</u>	<u>9,157,732</u>	<u>388,196</u>	<u>2,555,061</u>	<u>6,990,867</u>

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - ESSER III - Budget Amendment #1
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds	\$ -	
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ 510,295
6100 Student Support Services	\$ 372,431	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 25,000	
6400 Instructional Staff Training	\$ 41,000	
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		-
7300 School Administration		17,940
7400 Facilities, Acquisitions & Construction	\$ 89,803	
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		-
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
Net Change in Appropriations	\$ -	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	43,014,576	43,014,576			43,014,576
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	43,014,576	43,014,576	-	-	43,014,576
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	43,014,576	43,014,576	-	-	43,014,576
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			-		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	3,819,575	114,025		3,933,600
200 - BENEFITS	527,829	527,829	76,882		604,710
300 - PURCHASED SERVICES	2,073,125	2,073,125	311,230		2,384,355
500 - MATERIALS AND SUPPLIES	3,421,595	3,421,595			3,421,595
600 - CAPITAL OUTLAY	11,986,255	11,986,255		1,019,031	10,967,224
700 - OTHER EXPENSES	-	-	6,600		6,600
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	497,640	497,640	276,410		774,050
200 - BENEFITS	178,315	178,315	94,021		272,336
300 - PURCHASED SERVICES	-	-	2,000		2,000
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,826,812			2,826,812
200 - BENEFITS	962,650	962,650			962,650
300 - PURCHASED SERVICES	2,000	2,000	25,000		27,000
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	9,400	9,400			9,400
200 - BENEFITS	2,129	2,129			2,129
300 - PURCHASED SERVICES	-	-	41,000		41,000
700 - OTHER EXPENSES	-	-			-
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	305,940	305,940		17,940	288,000
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
300 - PURCHASED SERVICES	-	-	89,803		89,803
600 - CAPITAL OUTLAY	14,105,570	14,105,570			14,105,570
7800 STUDENT TRANSPORTATION					
100 - SALARIES	96,800	96,800			96,800
200 - BENEFITS	21,941	21,941			21,941
300 - PURCHASED SERVICES	570,410	570,410			570,410
400 - ENERGY SERVICES	75,000	75,000			75,000
600 - CAPITAL OUTLAY	-	-			-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	1,531,590	1,531,590			1,531,590
TOTAL EXPENDITURES	43,014,576	43,014,576	1,036,971	1,036,971	43,014,576
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	43,014,576	43,014,576	1,036,971	1,036,971	43,014,576

The School Board of Hernando County, Florida
 Special Revenue Funds - ESSER III (CARES Grant)
 Budget Amendment #1 - Fund 4410
 Summary by Project
 Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
Federal through State Sources:						
ESSER III - (CARES Grant) Lump Sum	9992x	8,746,275	8,746,275			8,746,275
ESSER III - (CARES Grant) Lump Sum	9993x	<u>34,268,301</u>	<u>34,268,301</u>			<u>34,268,301</u>
TOTAL GRANTS		<u>43,014,576</u>	<u>43,014,576</u>	<u>-</u>	<u>-</u>	<u>43,014,576</u>

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Food Service Fund - Budget Amendment #1
Executive Summary

Food Service Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources	488,368	
State Sources	-	
Local Sources	13,505	
Other Financing Sources:		
Transfers in from General Fund	-	-
Net Change in Estimated Revenue	501,873	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	\$ 873	
200 Benefits		
300 Purchased Services	74,642	
400 Energy Services		
500 Materials and Supplies	478,033	
600 Capital Outlay	595,416	
700 Other Expenses	9,800	
Net Change in Appropriations	\$ 1,158,764	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - July 1, 2022	\$ 6,691,798
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	501,873
(Increase) decrease in Appropriations	(1,158,764)
Fund Balance - September 30, 2022	\$ 6,034,907

The School Board of Hernando County, Florida
Food Service Fund
Budget Amendment #1
Summary by Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,070,000	14,070,000			14,070,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	-	488,368		488,368
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,070,000</u>	<u>14,070,000</u>	<u>488,368</u>	<u>-</u>	<u>14,558,368</u>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	84,000	84,000			84,000
3338 SCHOOL LUNCH SUPPLEMENT	100,000	100,000			100,000
3399 OTHER MISCELLANEOUS STATE	-	-			-
TOTAL STATE SOURCES	<u>184,000</u>	<u>184,000</u>	<u>-</u>	<u>-</u>	<u>184,000</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	-			-
3452 STUDENT BREAKFAST	-	-			-
3453 ADULT LUNCH / BREAKFAST	500	500			500
3454 STUDENT / ADULT ALA CARTE	250,000	250,000			250,000
3455 STUDENT SNACK	-	-			-
3456 OTHER FOOD SALES	10,000	10,000			10,000
3457 FOOD REBATES	5,000	5,000			5,000
3495 OTHER MISCELLANEOUS LOCAL	-	-	13,505		13,505
TOTAL LOCAL SOURCES:	<u>265,500</u>	<u>265,500</u>	<u>13,505</u>	<u>-</u>	<u>279,005</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>14,519,500</u>	<u>14,519,500</u>	<u>501,873</u>	<u>-</u>	<u>15,021,373</u>
BEGINNING FUND BALANCE	<u>9,061,631</u>	<u>9,061,631</u>	<u>-</u>	<u>-</u>	<u>9,061,631</u>
TOTAL ESTIMATED REVENUE	<u>23,581,131</u>	<u>23,581,131</u>	<u>501,873</u>	<u>-</u>	<u>24,083,004</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>501,873</u>		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	3,761,222	3,761,222	873		3,762,095
200 BENEFITS	1,623,962	1,623,962			1,623,962
300 PURCHASED SERVICES	521,650	521,650	74,642		596,292
400 ENERGY SERVICES	314,500	314,500			314,500
500 MATERIALS AND SUPPLIES	10,150,500	10,150,500	478,033		10,628,533
600 CAPITAL OUTLAY	317,500	317,500	595,416		912,916
700 OTHER EXPENSES	200,000	200,000	9,800		209,800
TOTAL EXPENDITURES	<u>16,889,333</u>	<u>16,889,333</u>	<u>1,158,764</u>	<u>-</u>	<u>18,048,097</u>
ENDING FUND BALANCE	<u>6,691,798</u>	<u>6,691,798</u>	<u>-</u>	<u>656,891</u>	<u>6,034,907</u>
TOTAL APPROPRIATIONS	<u>23,581,131</u>	<u>23,581,131</u>	<u>1,158,764</u>	<u>656,891</u>	<u>24,083,004</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>501,873</u>		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - GEER - Budget Amendment #1
Executive Summary

Special Revenue Funds - GEER Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds		\$ 242,303
Miscellaneous Federal Through State		\$ -
Net Change in Estimated Revenue	\$ -	\$ 242,303
Appropriations Changes (by Function):		
5000 Instruction		\$ 204,020
6100 Student Support Services		\$ 3,122
6300 Instruction and Curriculum Development Services		\$ 3,901
6400 Instructional Staff Training Services		\$ 4,218
7800 Pupil Transportation Services		\$ 24,486
7900 Operation of Plant		\$ 2,556
Net Change in Appropriations		\$ 242,303

The School Board of Hernando County, Florida
Special Revenue Funds - GEER (CARES Grant)
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 EDUCATIONAL STABILIZATION FUNDS K-12	241,456	241,456		241,142	314
3272 EDUCATIONAL STABILIZATION FUNDS K-12	1,161	1,161		1,161	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>242,617</u>	<u>242,617</u>	<u>-</u>	<u>242,303</u>	<u>314</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE	<u>242,617</u>	<u>242,617</u>	<u>-</u>	<u>242,303</u>	<u>314</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(242,303)</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	120,493		120,493	-
200 - BENEFITS	22,932	22,932		22,932	-
300 - PURCHASED SERVICES	2,054	2,054		2,054	-
500 - MATERIALS AND SUPPLIES	58,397	58,397		58,310	87
600 - CAPITAL OUTLAY	458	458		231	227
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	2,606	2,606		2,606	-
200 - BENEFITS	516	516		516	-
700 - OTHER EXPENSES	-	-			-
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	3,274	3,274		3,274	-
200 - BENEFITS	627	627		627	-
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING SERVICES					
100 - SALARIES	3,549	3,549		3,549	-
200 - BENEFITS	669	669		669	-
700 - OTHER EXPENSES	-	-			-
7800 STUDENT TRANSPORTATION SERVICES					
100 - SALARIES	12,125	12,125		12,125	-
200 - BENEFITS	2,361	2,361		2,361	-
300 - PURCHASED SERVICES	-	-			-
400 - ENERGY SERVICES	10,000	10,000		10,000	-
700 - OTHER EXPENSES	-	-			-
7900 OPERATION OF PLANT					
100 - SALARIES	2,151	2,151		2,151	-
200 - BENEFITS	405	405		405	-
600 - CAPITAL OUTLAY	-	-			-
TOTAL EXPENDITURES	<u>242,617</u>	<u>242,617</u>	<u>-</u>	<u>242,303</u>	<u>314</u>
TOTAL ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>242,617</u>	<u>242,617</u>	<u>-</u>	<u>242,303</u>	<u>314</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(242,303)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - GEER (CARES GRANT)
Budget Amendment #1 - Fund 4420
Summary by Project
Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
Federal through State Sources:						
GEER - (CARES Grant)	971xx	236,975	236,975		236,975	-
GEER - (CARES GRANT K-12 CTE INFRASTRUCTURE)	991xx	314	314			314
GEER - (CARES GRANT K-12 CIVIC LITERACY BOOKLIST)	993xx	4,168	4,168		4,168	-
GEER - (CARES GRANT ADULT ED)	994xx	1,161	1,161		1,161	-
Total Federal through State Sources		<u>242,617</u>	<u>242,617</u>	-	<u>242,303</u>	<u>314</u>
TOTAL GRANTS		<u>242,617</u>	<u>242,617</u>	-	<u>242,303</u>	<u>314</u>
				(242,303)		

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA
2022-2023 BUDGET
GENERAL FUND

Fund Balances - June 30, 2023

Beginning Fund Balance - July 1, 2022		\$ 42,802,188
Fiscal Year 2022-2023 Estimated Revenues		
Federal	\$ 900,650	
State	133,473,606	
Local	77,274,288	
Other Financing Sources	2,379,726	
Total Estimated Revenues	\$ 214,028,271	
Fiscal Year 2022-2023 Appropriations		
Expenditures	\$ 224,786,607	
Other Financing Uses	1,261,457	
Total Appropriations	\$ 226,048,064	
Excess / (Deficiency) of Revenues over Appropriations		(12,019,793)
Ending Fund Balance - June 30, 2023		\$ 30,782,395

Analysis of Ending Funds Balance - June 30, 2023		As a % of Revenue
Nonspendable:		
Inventory	\$ 1,220,315	0.58%
Restricted:		
Assigned:		
Health Insurance Rebates/Profit Sharing/Wellness	3,025,574	1.43%
<i>2021-2022 Reserve for New School</i>	1,000,000	0.47%
2020-2021 Maint/Facilities/Safety/Other Dept Reserve	2,676,785	1.26%
FEFP/ FTE Adjustment (200 students)	4,900,000	2.32%
Unassigned	17,959,721	8.49%
	\$ 30,782,395	14.54%

↓ 13.97%

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

General Fund - Budget Amendment #1
Executive Summary

General Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (pages 3-5).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Direct Sources	\$ -	
Federal Through State and Local Sources	\$ 1,650	
State Sources		
Local Sources	\$ 265,760	
Other Financing Sources	\$ 75,071	
Net Change in Estimated Revenue	\$ 342,481	
Appropriations Changes (by Function):		
5000 Instruction	\$ 4,684,366	
6100 Pupil Personnel Services	\$ 446,432	
6200 Instructional Media Services	\$ 722,806	
6300 Instruction and Curriculum Development Services	\$ 590,993	
6400 Instructional Staff Training Services	\$ 144,926	
6500 Instruction Related Technology	\$ 230,914	
7100 Board	\$ 64,976	
7200 General Administration		\$ 151,966
7300 School Administration	\$ 376,166	
7400 Facilities Acquisition and Construction	\$ 563,582	
7500 Fiscal Services	\$ 33,510	
7600 Food Service	\$ 52,610	
7700 Central Services	\$ 251,981	
7800 Pupil Transportation Services	\$ 955,187	
7900 Operation of Plant	\$ 2,451,483	
8100 Maintenance of Plant	\$ 60,941	
8200 Administrative Technology Services	\$ 1,521,650	
9100 Community Services	\$ 4,131	
9700 Transfers:		
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds		
Net Change in Appropriations	\$ 13,004,688	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - July 1, 2022	\$ 43,444,602
Increase (decrease) in Estimated Revenues	342,481
(Increase) decrease in Appropriations	(13,004,688)
Fund Balance - September 30, 2022	\$ 30,782,395

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #1
 Summary by Function and Object
 Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	199,000	199,000			199,000
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
TOTAL FEDERAL DIRECT SOURCES	<u>199,000</u>	<u>199,000</u>	<u>-</u>	<u>-</u>	<u>199,000</u>
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	700,000	700,000			700,000
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	-	1,650	-	1,650
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	<u>700,000</u>	<u>700,000</u>	<u>1,650</u>	<u>-</u>	<u>701,650</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	108,242,954	108,242,954		0	108,242,954
3315 WORKFORCE DEVELOPMENT	586,986	586,986			586,986
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-			-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	-	-			-
3343 STATE LICENSE TAX	85,000	85,000			85,000
3355 CLASS SIZE REDUCTION OPERATING FUNDS	24,198,093	24,198,093			24,198,093
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3372 EXCELLENT TEACHING PROGRAM	341,573	341,573			341,573
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	19,000	-	-	19,000
TOTAL STATE SOURCES	<u>133,473,607</u>	<u>133,473,607</u>	<u>-</u>	<u>0</u>	<u>133,473,606</u>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	74,675,941	74,675,941			74,675,941
3421 TAX REDEMPTION	20,000	20,000			20,000
3425/26 RENT	99,500	99,500	7,385		106,885
3429 OTHER FEES	-	-			-
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	50,000	61,454		111,454
3440 GIFTS, GRANTS, AND BEQUESTS	-	-	1,645		1,645
3461 ADULT GENERAL EDUCATION COURSE FEES	-	-	15,173		15,173
3462 FINANCIAL AID FEES FEFP COURSE	-	-	3,380		3,380
3466 LIFELONG LEARNING FEES	-	-			-
3467 GED TESTING FEES	-	-	420		420
3468 VOC/AE FINANCIAL AID FEES	-	-	71,620		71,620
3490 MISCELLANEOUS LOCAL REVENUE	2,163,087	2,163,087	104,684	-	2,267,771
TOTAL LOCAL SOURCES:	<u>77,008,528</u>	<u>77,008,528</u>	<u>265,760</u>	<u>-</u>	<u>77,274,288</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	-	2,655		2,655
3630 TRANSFERS IN FOR CHARTER SCHOOL	159,805	159,805	72,416	-	232,221
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,144,850	2,144,850			2,144,850
TOTAL OTHER FINANCING SOURCES:	<u>2,304,655</u>	<u>2,304,655</u>	<u>75,071</u>	<u>-</u>	<u>2,379,726</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	213,685,790	213,685,790	342,481	0	214,028,271
BEGINNING FUND BALANCE	<u>42,802,188</u>	<u>42,802,188</u>	<u>-</u>	<u>-</u>	<u>42,802,188</u>
TOTAL ESTIMATED REVENUE	<u>256,487,978</u>	<u>256,487,978</u>	<u>342,481</u>	<u>0</u>	<u>256,830,459</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>342,481</u>		

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	90,839,856	90,839,856		2,761,604	88,078,252
200 - BENEFITS	24,205,419	24,205,419	615,309		24,820,728
300 - PURCHASED SERVICES	6,386,569	6,386,569	1,622,509		8,009,078
500 - MATERIALS AND SUPPLIES	10,516,646	10,516,646	4,653,700		15,170,346
600 - CAPITAL OUTLAY	64,074	64,074	348,270		412,344
700 - OTHER EXPENSES	346,882	346,882	206,181		553,063
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,386,974	6,386,974	226,817		6,613,791
200 - BENEFITS	2,145,670	2,145,670	49,239		2,194,909
300 - PURCHASED SERVICES	39,886	39,886	25,769		65,655
500 - MATERIALS AND SUPPLIES	3,973,438	3,973,438	134,953		4,108,391
600 - CAPITAL OUTLAY	-	-	8,162		8,162
700 - OTHER EXPENSES	8,489	8,489	1,493		9,982
6200 INSTRUCTIONAL MEDIA SERVICES					

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #1
 Summary by Function and Object
 Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
100 - SALARIES	793,438	793,438	339,736		1,133,173
200 - BENEFITS	274,661	274,661	106,773		381,434
300 - PURCHASED SERVICES	180,396	180,396	54,049		234,445
500 - MATERIALS AND SUPPLIES	10,280	10,280	4,193		14,473
600 - CAPITAL OUTLAY	4,368	4,368	216,895		221,263
700 - OTHER EXPENSES	4,640	4,640	1,160		5,800
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	1,949,599	1,949,599	418,651		2,368,249
200 - BENEFITS	633,688	633,688	103,835		737,523
300 - PURCHASED SERVICES	169,200	169,200	69,202		238,402
500 - MATERIALS AND SUPPLIES	53,240	53,240		8,181	45,059
600 - CAPITAL OUTLAY	20,240	20,240	6,886		27,126
700 - OTHER EXPENSES	2,400	2,400	600		3,000
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	485,101	485,101	27,429		512,530
200 - BENEFITS	151,515	151,515	89,799		241,313
300 - PURCHASED SERVICES	21,720	21,720	15,945		37,665
500 - MATERIALS AND SUPPLIES	4,320	4,320	6,119		10,439
700 - OTHER EXPENSES	2,400	2,400	5,635		8,035
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	347,960	347,960	173,146		521,106
200 - BENEFITS	152,374	152,374	54,143		206,517
300 - PURCHASED SERVICES	-	-	3,625		3,625
500 - MATERIALS AND SUPPLIES	-	-			-
7100 BOARD					
100 - SALARIES	249,083	249,083	407		249,490
200 - BENEFITS	168,636	168,636	84		168,720
300 - PURCHASED SERVICES	228,320	228,320	57,080		285,400
500 - MATERIALS AND SUPPLIES	2,184	2,184	1,197		3,381
700 - OTHER EXPENSES	24,832	24,832	6,208		31,040
7200 GENERAL ADMINISTRATION					
100 - SALARIES	1,386,498	1,386,498	56,596		1,443,094
200 - BENEFITS	377,332	377,332	73,724		451,056
300 - PURCHASED SERVICES	81,410	81,410	140,956		222,366
500 - MATERIALS AND SUPPLIES	495,136	495,136		445,486	49,650
600 - CAPITAL OUTLAY	2,400	2,400	735		3,135
700 - OTHER EXPENSES	52,040	52,040	21,510		73,550
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	10,212,279	10,212,279	191,253		10,403,532
200 - BENEFITS	3,280,958	3,280,958	52,076		3,333,034
300 - PURCHASED SERVICES	3,189	3,189	34,682		37,871
500 - MATERIALS AND SUPPLIES	110,888	110,888	75,398		186,287
600 - CAPITAL OUTLAY	1,200	1,200	15,469		16,669
700 - OTHER EXPENSES	19,360	19,360	7,287		26,647

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
100 - SALARIES	450,102	450,102	80,769		530,870
200 - BENEFITS	139,978	139,978	27,531		167,508
300 - PURCHASED SERVICES	8,000	8,000	219,922		227,922
500 - MATERIALS AND SUPPLIES	-	-	500		500
600 - CAPITAL OUTLAY	3,600	3,600	1,939		5,539
700 - OTHER EXPENSES	-	-	232,921		232,921
7500 FISCAL SERVICES					
100 - SALARIES	597,240	597,240		24,933	572,307
200 - BENEFITS	183,962	183,962		10,722	173,240
300 - PURCHASED SERVICES	144,810	144,810	93,531		238,341
500 - MATERIALS AND SUPPLIES	8,184	8,184	7,046		15,230
600 - CAPITAL OUTLAY	40,911	40,911		40,671	240
700 - OTHER EXPENSES	25,146	25,146	9,258		34,404
7600 FOOD SERVICES					
100 - SALARIES	-	-	43,715		43,715
200 - BENEFITS	-	-	8,895		8,895
700 - OTHER EXPENSES	-	-			-
7700 CENTRAL SERVICES					
100 - SALARIES	1,561,029	1,561,029	135,565		1,696,595
200 - BENEFITS	493,625	493,625	50,897		544,522

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #1
 Summary by Function and Object
 Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
300 - PURCHASED SERVICES	958,615	958,615	88,369		1,046,984
500 - MATERIALS AND SUPPLIES	217,582	217,582		53,419	164,163
600 - CAPITAL OUTLAY	9,511	9,511	7,642		17,153
700 - OTHER EXPENSES	68,571	68,571	22,927		91,497
7800 PUPIL TRANSPORTATION SERVICES					
100 - SALARIES	4,240,486	4,240,486	143,031		4,383,517
200 - BENEFITS	1,555,103	1,555,103	23,021		1,578,124
300 - PURCHASED SERVICES	458,880	458,880	254,212		713,092
400 - ENERGY SERVICES	1,332,800	1,332,800	336,712		1,669,512
500 - MATERIALS AND SUPPLIES	641,360	641,360	172,656		814,016
600 - CAPITAL OUTLAY	96,000	96,000	24,419		120,419
700 - OTHER EXPENSES	208	208	1,136		1,344
7900 OPERATION OF PLANT					
100 - SALARIES	7,051,918	7,051,918	138,125		7,190,043
200 - BENEFITS	2,286,856	2,286,856	39,633		2,326,489
300 - PURCHASED SERVICES	4,168,312	4,168,312	1,429,923		5,598,235
400 - ENERGY SERVICES	5,275,480	5,275,480	134		5,275,614
500 - MATERIALS AND SUPPLIES	605,859	605,859	134,862		740,721
600 - CAPITAL OUTLAY	194,421	194,421	703,542		897,963
700 - OTHER EXPENSES	173,320	173,320	5,265		178,585
8100 MAINTENANCE OF PLANT					
100 - SALARIES	2,745,289	2,745,289	29,706		2,774,995
200 - BENEFITS	971,905	971,905	6,862		978,767
300 - PURCHASED SERVICES	1,023,614	1,023,614	200,203		1,223,817
400 - ENERGY SERVICES	177,600	177,600	45,284		222,884
500 - MATERIALS AND SUPPLIES	1,801,953	1,801,953		1,076,705	725,248
600 - CAPITAL OUTLAY	818,080	818,080	855,471		1,673,551
700 - OTHER EXPENSES	3,280	3,280	120		3,400
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	1,323,103	1,323,103	195,779		1,518,882
200 - BENEFITS	429,823	429,823	58,492		488,315
300 - PURCHASED SERVICES	367,212	367,212	224,461		591,674
500 - MATERIALS AND SUPPLIES	43,760	43,760	10,871		54,631
600 - CAPITAL OUTLAY	2,196,765	2,196,765	1,031,837		3,228,601
700 - OTHER EXPENSES	840	840	210		1,050
9100 COMMUNITY SERVICES					
300 - PURCHASED SERVICES	14,220	14,220	3,555		17,775
500 - MATERIALS AND SUPPLIES	1,420	1,420	576		1,996
700 - OTHER EXPENSES	-	-	-		-
CAPITAL OUTLAY					
7420 FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300 OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>211,781,919</u>	<u>211,781,919</u>	<u>17,426,409</u>	<u>4,421,721</u>	<u>224,786,607</u>
APPROPRIATIONS BY FUNCTION AND OBJECT					
OTHER FINANCING USES					
9700 TRANSFERS OUT					
0920 - TRANSFERS TO DEBT SERVICE FUND	1,261,457	1,261,457			1,261,457
0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	-			-
TOTAL OTHER FINANCING USES	<u>1,261,457</u>	<u>1,261,457</u>	<u>-</u>	<u>-</u>	<u>1,261,457</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	213,043,376	213,043,376	17,426,409	4,421,721	226,048,064
TOTAL ENDING FUND BALANCE	<u>43,444,602</u>	<u>43,444,602</u>	<u>-</u>	<u>12,662,207</u>	<u>30,782,395</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>256,487,978</u>	<u>256,487,978</u>	<u>17,426,409</u>	<u>17,083,928</u>	<u>256,830,459</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>342,481</u>		

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2021-2022

Special Revenue Funds - Other Federal Funds - Budget Amendment #4
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #4 is for the fiscal period ending **September 30, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources:		
Vocational Education Acts	\$ 25,000	
Workforce Innovation and Opportunity Act	\$ 100,736	
Improving Teacher Quality State Grants - Title II		
Individuals with Disabilities Education Act (IDEA)		
Elementary and Secondary Education Act - Title I		
Language Instruction - Title III		\$ 8,603
Title IV	\$ 453,658	
IDEA Part B K-12	\$ 1,374,564	
IDEA Part B Pre-K	\$ 83,932	
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 755,994	\$ -
Net Change in Estimated Revenue	\$ 2,785,281	
Appropriations Changes (by Function):		
5000 Instruction	\$ 2,003,326	
6100 Pupil Personnel Services	\$ 363,183	
6300 Instruction and Curriculum Development Services	\$ 461,779	
6400 Instructional Staff Training Services	\$ 72,265	
6500 Instruction Related Technology		161,208
7200 General Administration	\$ 39,658	
7300 School Administration		
7700 Central Services	\$ 6,000	
7800 Pupil Transportation Services		194
7900 Operation of Plant	\$ 470	
Net Change in Appropriations	\$ 2,785,281	

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	313,788	313,788	25,000		338,788
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	285,600	100,736		386,336
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,133,176			1,133,176
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	5,788,854			5,788,854
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	9,020,941			9,020,941
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	107,744		8,603	99,141
3242 TITLE IV	-	-	453,658		453,658
3271 IDEA PART B - K12	-	-	1,374,564		1,374,564
3273 IDEA PRE-K PART B	-	-	83,932		83,932
3299 MISCELLANEOUS FEDERAL THROUGH STATE	104,800	104,800	755,994	-	860,794
TOTAL FEDERAL THROUGH STATE SOURCES	<u>16,754,903</u>	<u>16,754,903</u>	<u>2,793,884</u>	<u>8,603</u>	<u>19,540,184</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>16,754,903</u>	<u>16,754,903</u>	<u>2,793,884</u>	<u>8,603</u>	<u>19,540,184</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>2,785,281</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	4,891,823	160,627		5,052,450
200 - BENEFITS	1,822,343	1,822,343	239,343		2,061,686
300 - PURCHASED SERVICES	1,104,971	1,104,971	921,253		2,026,224
500 - MATERIALS AND SUPPLIES	581,395	581,395	171,604		752,998
600 - CAPITAL OUTLAY	602,044	602,044	452,612		1,054,656
700 - OTHER EXPENSES	20,815	20,815	57,888		78,703
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	1,433,979	116,169		1,550,148
200 - BENEFITS	459,739	459,739	49,604		509,343
300 - PURCHASED SERVICES	99,054	99,054	89,645		188,699
500 - MATERIALS AND SUPPLIES	136,032	136,032	33,815		169,847
600 - CAPITAL OUTLAY	30,863	30,863	67,451		98,314
700 - OTHER EXPENSES	60,725	60,725	6,500		67,225
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,396,153	344,562		2,740,714
200 - BENEFITS	756,962	756,962	98,248		855,209
300 - PURCHASED SERVICES	62,218	62,218	18,970		81,188
500 - MATERIALS AND SUPPLIES	18,897	18,897			18,897
600 - CAPITAL OUTLAY	74,100	74,100			74,100
700 - OTHER EXPENSES	14,900	14,900			14,900
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	562,772	16,980		579,752
200 - BENEFITS	177,041	177,041	6,519		183,560
300 - PURCHASED SERVICES	332,576	332,576	29,031		361,607
500 - MATERIALS AND SUPPLIES	98,491	98,491	5,747		104,238
600 - CAPITAL OUTLAY	3,000	3,000			3,000
700 - OTHER EXPENSES	74,441	74,441	13,989		88,430
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	118,600		6,805	111,795
200 - BENEFITS	205,463	205,463		154,403	51,060
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	556,664	39,658		596,322
7700 CENTRAL SERVICES					
100 - SALARIES	1,100	1,100			1,100
200 - BENEFITS	216	216			216
300 - PURCHASED SERVICES	4,500	4,500	4,500		9,000
500 - MATERIALS AND SUPPLIES	1,000	1,000	1,500		2,500

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #1
Summary by Function and Object
Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
700 - OTHER EXPENSES		1,000	1,000			1,000
APPROPRIATIONS BY FUNCTION AND OBJECT						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,343	19,343			19,343
	200 - BENEFITS	3,595	3,595			3,595
	300 - PURCHASED SERVICES	10,494	10,494		194	10,300
	400 - ENERGY SERVICES	16,398	16,398			16,398
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	500	500			500
	200 - BENEFITS	98	98			98
	400 - ENERGY SERVICES	100	100			100
	500 - MATERIALS AND SUPPLIES	-	-	470		470
	700 - OTHER EXPENSES	-	-			-
TOTAL EXPENDITURES		16,754,903	16,754,903	2,946,683	161,402	19,540,184
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		16,754,903	16,754,903	2,946,683	161,402	19,540,184
NET INCREASE (DECREASE) IN APPROPRIATIONS				2,785,281		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #1 - Fund 4210
Summary by Project
Fiscal Year 2022-2023

		Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2022-2023</u>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	285,600	100,736		386,336
Title I Basic	82x	9,020,941	9,020,941			9,020,941
Title X - Education of Homeless	83x	104,800	104,800			104,800
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	114,647			114,647
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	5,556,637	1,458,496		7,015,133
Perkins Grant	86x	313,788	313,788	25,000		338,788
FI Charter School Program (BEST)	87x	-	-	421,594		421,594
Title I School Improvement	88x	-	-			-
Title II Training and Recruitment	90x	1,133,176	1,133,176			1,133,176
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	107,744	107,744		8,603	99,141
SED Network II	93x	41,502	41,502			41,502
Title IV	96x	-	-	453,658		453,658
UniSig School Improvement	97x	-	-	334,400		334,400
Total Federal through State Sources		<u>16,754,903</u>	<u>16,754,903</u>	<u>2,793,884</u>	<u>8,603</u>	<u>19,540,184</u>
TOTAL GRANTS		<u>16,754,903</u>	<u>16,754,903</u>	<u>2,793,884</u>	<u>8,603</u>	<u>19,540,184</u>
				<u>2,785,281</u>		