

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 #2
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #2 is for the fiscal period ending **December 31, 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	\$ 801,852	
Federal Through State Sources:		
Miscellaneous Federal through State		\$ 335,762
Drop Out Prevention	498,552	
Net Change in Estimated Revenue	\$ 964,642	
Appropriations Changes (by Function):		
5000 Instruction	\$ 851,642	\$ -
6100 Student Support Services		-
6400 Instructional Staff Training	\$ 113,000	
7200 General Administration		-
Net Change in Appropriations	\$ 964,642	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #2
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	-	-	801,852		801,852
3299 MISCELLANEOUS FEDERAL THROUGH STATE	<u>335,762</u>	<u>335,762</u>	<u>-</u>	<u>335,762</u>	<u>-</u>
TOTAL FEDERAL THROUGH STATE SOURCES	335,762	335,762	801,852	335,762	801,852
STATE SOURCES:					
3373 DROP-OUT PREVENTION	-	-	<u>498,552</u>		<u>498,552</u>
TOTAL STATE SOURCES	<u>-</u>	<u>-</u>	<u>498,552</u>	<u>-</u>	<u>498,552</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE	<u>335,762</u>	<u>335,762</u>	<u>1,300,404</u>	<u>335,762</u>	<u>1,300,404</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>964,642</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	45,353	45,353			45,353
200 - BENEFITS	9,005	9,005			9,005
300 - PURCHASED SERVICES	-	-	264,710		264,710
500 - MATERIALS AND SUPPLIES	-	-	586,932		586,932
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
6400 INSTRUCTIONAL STAFF TRAINING					
300 - PURCHASED SERVICES	-	-	113,000		113,000
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	<u>13,331</u>	<u>13,331</u>			<u>13,331</u>
TOTAL EXPENDITURES	335,762	335,762	964,642	-	1,300,404
TOTAL ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>335,762</u>	<u>335,762</u>	<u>964,642</u>	<u>-</u>	<u>1,300,404</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>964,642</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #2 - 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
ESSER ARP Instructional Materials	9997x	-	-	466,090		466,090
Total Federal through State Sources		335,762	-	466,090	-	801,852
State Sources:						
High Impact Reading Intervention & Supplies	9996x	-	-	498,552		498,552
Total State Sources:		-	-	498,552	-	498,552
TOTAL GRANTS		<u>335,762</u>	<u>-</u>	<u>964,642</u>	<u>-</u>	<u>1,300,404</u>
				<u>964,642</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 #2
Executive Summary

Capital Projects Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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		\$ 141,031
Local Sources	579,899	
Other Financing Sources:		
Premium on Bonds		
Net Change in Estimated Revenue	\$ 438,868	
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		
630 Building & Fixed Equipment	\$ 121,500	
640 Furniture, Fixtures, & Equipment	\$ 738,578	
650 Motor Vehicles	\$ 225,000	
660 Land		
670 Improvements Other Than Buildings	\$ 2,169,395	
680 Remodeling & Renovation	\$ 3,539,084	
690 Computer Software		
Function 9200 - Debt Service:		
730 Dues and Fees		
Other Financing Uses:		
000 Transfer to Charter School		
910 Transfers to General Fund	\$ 2,336,000	
920 Transfers to Debt Service Funds		
Net Change in Appropriations	\$ 9,129,557	

Fund Balance Changes:	Increase (Decrease)
Beginning Fund Balance - September 30, 2022	\$ 44,231,202
Increase (decrease) in Estimated Revenues	438,868
(Increase) decrease in Project Appropriations	(9,129,557)
Reserved for Future School Projects - December 31, 2022	\$ 35,540,512

The School Board of Hernando County, Florida
 Capital Projects Funds
 Budget Amendment #2
 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	58,969		232,221
3390 MISCELLANEOUS STATE REVENUE	250,000	250,000	-	200,000	50,000
TOTAL STATE SOURCES	<u>9,083,039</u>	<u>9,083,039</u>	<u>58,969</u>	<u>200,000</u>	<u>8,942,008</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	599		5,599
3430 INTEREST	34,150	34,150	522,701		556,851
3496 IMPACT FEES	6,100,000	6,100,000	56,600		6,156,600
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>42,430,476</u>	<u>42,430,476</u>	<u>579,899</u>	<u>-</u>	<u>43,010,375</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	51,513,515	51,513,515	638,868	200,000	51,952,383
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>638,868</u>	<u>200,000</u>	<u>107,640,586</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>438,868</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	9,050,051	121,500		9,171,551
640 FURNITURE, FIXTURES, & EQUIPMENT	657,528	2,563,732	738,578		3,302,310
650 MOTOR VEHICLES	1,000,000	2,464,310	225,000		2,689,310
660 LAND	-	165,000			165,000
670 IMPROVEMENTS OTHER THAN BUILDINGS	730,000	3,472,721	2,169,395		5,642,116
680 REMODELING & RENOVATION	14,030,000	34,131,552	3,539,084		37,670,636
690 COMPUTER SOFTWARE	550,000	490,214			490,214
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>25,412,315</u>	<u>52,340,781</u>	<u>6,793,557</u>	<u>-</u>	<u>59,134,338</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS	159,805	232,221			232,221
910 TRANSFERS TO GENERAL FUND	2,144,850	2,144,850	2,336,000		4,480,850
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>10,629,735</u>	<u>2,336,000</u>	<u>-</u>	<u>12,965,735</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	35,969,634	62,970,516	9,129,557	-	72,100,073
TOTAL ENDING FUND BALANCE	<u>71,232,084</u>	<u>44,231,202</u>	<u>-</u>	<u>8,690,690</u>	<u>35,540,512</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>107,201,718</u>	<u>107,201,718</u>	<u>9,129,557</u>	<u>8,690,690</u>	<u>107,640,586</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>438,868</u>		

The School Board of Hernando County, Florida
 Capital Projects Funds
 Budget Amendment #2
 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	232,221			232,221
Other Schools Total		159,805	232,221	-	-	232,221
Other Projects:						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	8,444,787	9,050,051	121,500		9,171,551
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	23,911,435			23,911,435
Other Projects Total		23,204,787	33,334,586	121,500	-	33,456,086
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	2,336,000		4,480,850
Transfers Total		10,397,514	10,397,514	2,336,000	-	12,733,514
Facilities/Maintenance Projects:						
M2000	District Wide Building Maintenance	-	82,824			82,824
M2010	District Wide HVAC	-	38,261	1,870,000		1,908,261
M2030	District Wide Paving	-	-	135,000		135,000
M2040	District Wide Painting	-	84,064			84,064
M2050	District Wide Fire - Safety	-	594,626	1,359,524		1,954,150
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	1,400,000		1,497,774
M2130	District Wide Theaters/Stage Upgrades	-	18,149			18,149
M2170	District Wide Generators	-	388,390			388,390
M2190	District Wide Lighting	-	110,339	85,000		195,339
M2230	Countywide Site/Ground Improvements	-	10,155,714		1,050,000	9,105,714
M2340	District Wide Building Improvements	-	1,044,353	2,111,622		3,155,975
M3130	District Wide Building Improvements - HHS	-	-			-
Facilities/Maintenance Projects Total		-	13,206,144	6,961,146	1,050,000	19,117,290
Equipment Purchases:						
01500	Athletic Safety Equipment	65,000	65,000			65,000
M0970	Portables	-	305,542	205,660		511,202
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	330,251		2,053,836
M2070-73010	Countywide Equipment Purchases - Copiers	537,528	537,528			537,528
Equipment Purchases Total		657,528	2,740,127	535,911	-	3,276,038
Transportation:						
52500/M5250	Transportation Vehicles	1,000,000	2,464,310	225,000		2,689,310
Safety & Security Total		1,000,000	2,464,310	225,000	-	2,689,310
Technology:						
45500/M45500	New Enterprise System - Skyward	450,000	450,000			450,000
45700	Public School Technology	100,000	145,614			145,614
49500	SW Renewals	-	-			-
Technology Total		550,000	595,614	-	-	595,614
TOTAL APPROPRIATIONS		35,969,634	62,970,516	10,179,557	1,050,000	72,100,073
Ending Fund Balance		71,232,084	44,231,202	-	9,129,557	35,540,512
Total Appropriations and Ending Fund Balance		107,201,718	107,201,718	-	-	107,640,586
NET INCREASE (DECREASE) IN APPROPRIATIONS				-		

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

Special Revenue Funds - CRRSA GEER II - Budget Amendment #2
Executive Summary

Special Revenue Funds - CRRSA GEER II Budget Amendment #2 is for the fiscal period ending **December 31, 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	\$ 1,173,900	
Net Change in Estimated Revenue	\$ 1,173,900	\$ -
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,118,000	
7200 General Administration	\$ 55,900	\$ -
Net Change in Appropriations	\$ 1,173,900	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - CRRSA GEER II (CARES Grant)
Budget Amendment #2
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:					
3272 EDUCATIONAL STABILIZATION FUNDS K-12	-	-	1,173,900		1,173,900
TOTAL FEDERAL THROUGH STATE SOURCES	-	-	1,173,900	-	1,173,900
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>-</u>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>1,173,900</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>1,173,900</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
300 - PURCHASED SERVICES	-	-	1,020,000		1,020,000
500 - MATERIALS AND SUPPLIES	-	-	98,000		98,000
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	-	-	55,900		55,900
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>1,173,900</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>-</u>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>1,173,900</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>1,173,900</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - CRRSA GEER II Workforce
Budget Amendment #2 - Fund 4440
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:					
CRRSA GEER II Workforce	592XX	-	1,173,900		1,173,900
Total Federal through State Sources	<u>-</u>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>1,173,900</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>1,173,900</u>
			<u>1,173,900</u>		

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

Debt Service Funds - Budget Amendment #2
Executive Summary

Debt Service Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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	24,782	
Other Financing Sources:		
Transfers In		
Issuance of Bonds		
Fund Balance Beginning		
Net Change in Estimated Revenue	24,782	
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 - September 30, 2022	\$ 7,275,037
Increase (decrease) in Estimated Revenues	24,782
(Increase) decrease in Appropriations	-
Fund Balance - December 31, 2022	\$ 7,299,819

The School Board of Hernando County, Florida
Debt Service Funds
Budget Amendment #2
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	-	-	24,782		24,782
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>-</u>	<u>24,782</u>	<u>-</u>	<u>24,782</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>-</u>	<u>-</u>	<u>9,514,121</u>
BEGINNING FUND BALANCE	<u>7,275,037</u>	<u>7,275,037</u>	<u>-</u>	<u>-</u>	<u>7,275,037</u>
TOTAL ESTIMATED REVENUE	<u>17,217,578</u>	<u>17,217,578</u>	<u>24,782</u>	<u>-</u>	<u>17,242,360</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>24,782</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>-</u>	<u>-</u>	<u>9,942,541</u>
ENDING FUND BALANCE	<u>7,275,037</u>	<u>7,275,037</u>	<u>24,782</u>	<u>-</u>	<u>7,299,819</u>
TOTAL APPROPRIATIONS	<u>17,217,578</u>	<u>17,217,578</u>	<u>24,782</u>	<u>-</u>	<u>17,242,360</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>24,782</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 #2
Executive Summary

Special Revenue Funds - ESSER I Budget Amendment #2 is for the fiscal period ending **December 31, 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		\$ 0
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ 0
Appropriations Changes (by Function):		
5000 Instruction		\$ -
6100 Student Support Services		\$ -
6200 Instructional Media Services		\$ -
6300 Instructional & Curriculum Development Services		\$ -
6400 Instructional Staff Training Services		\$ -
7200 General Administration		\$ -
7900 Operation of Plant		\$ -
8100 Maintenance of Plant		\$ -
8200 Administrative Technology Services		
9100 Community Services		
Net Change in Appropriations	\$ -	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER (CARES Grant)
Budget Amendment #2
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	915,519	817,159		0	817,159
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>915,519</u>	<u>817,159</u>	-	0	<u>817,159</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>915,519</u>	<u>817,159</u>	-	0	<u>817,159</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(0)</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	239,875	237,736			237,736
200 - BENEFITS	55,391	55,391			55,391
300 - PURCHASED SERVICES	13,899	4,074			4,074
500 - MATERIALS AND SUPPLIES	76,398	41,981			41,981
600 - CAPITAL OUTLAY	3,786	1,679			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	-			-
200 - BENEFITS	335	-			-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	44,149	32,000			32,000
200 - BENEFITS	10,155	6,352			6,352
300 - PURCHASED SERVICES	1,517	-			-
500 - MATERIALS AND SUPPLIES	426	-			-
600 - CAPITAL OUTLAY	72	-			-
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	82,067	64,893			64,893
200 - BENEFITS	19,199	15,171			15,171
300 - PURCHASED SERVICES	106,448	106,448			106,448
500 - MATERIALS AND SUPPLIES	23,192	18,089			18,089
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
100 - SALARIES	2,177	-			-
200 - BENEFITS	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>817,159</u>	-	-	<u>817,159</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>914,519</u>	<u>817,159</u>	-	-	<u>817,159</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>-</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER I (CARES Grant)
Budget Amendment #2 - 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	-			-
ESSER - B.E.S.T. High Quality Curriculum	983xx	35,242	-			-
ESSER - Instructional Continuity Plan	984xx	41,801	-			-
Total Federal through State Sources		<u>914,519</u>	<u>817,159</u>	<u>-</u>	<u>-</u>	<u>817,159</u>
TOTAL GRANTS		<u>914,519</u>	<u>817,159</u>	<u>-</u>	<u>-</u>	<u>817,159</u>
				<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 II - Budget Amendment #2
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #2 is for the fiscal period ending **December 31, 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		\$ 20,795
6100 Student Support Services		-
6200 Instructional Media Services		-
6300 Instruction & Curriculum Development Services		-
6400 Instructional Staff Training		-
6500 Instructional Technology	\$ -	
7100 Board of Education		
7200 General Administration		117,558
7300 School Administration	\$ 117,558	
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		-
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology	\$ 20,795	-
Net Change in Appropriations	\$ -	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #2
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	9,157,732	6,990,867			6,990,867
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES		9,157,732	6,990,867	-	-	6,990,867
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		9,157,732	6,990,867	-	-	6,990,867
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				-		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,281,206	579,216			579,216
	200 - BENEFITS	253,892	114,220			114,220
	300 - PURCHASED SERVICES	903,161	146,856		23,626	123,230
	500 - MATERIALS AND SUPPLIES	784,580	398,369	2,831		401,199
	600 - CAPITAL OUTLAY	34,376	127,587			127,587
	700 - OTHER EXPENSES	-	-			-
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	119,007	94,981			94,981
	200 - BENEFITS	23,938	19,260			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	-			-
	200 - BENEFITS	7,940	-			-
	300 - PURCHASED SERVICES	580,000	580,000			580,000
6400	INSTRUCTIONAL STAFF TRAINING					
	300 - PURCHASED SERVICES	39,000	-			-
	600 - CAPITAL OUTLAY	36	-			-
	700 - OTHER EXPENSES	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	236,256			236,256
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	37,637	52,044			52,044
	200 - BENEFITS	7,475	20,330		9,558	10,772
	700 - OTHER EXPENSES	-	108,000		108,000	-
7700	CENTRAL SERVICES					
	100 - SALARIES	-	-			-
	200 - BENEFITS	-	-	9,558		9,558
	700 - OTHER EXPENSES	-	-	108,000		108,000
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	114,650	39,650			39,650
	200 - BENEFITS	22,038	7,150			7,150
	300 - PURCHASED SERVICES	112,776	112,776			112,776
	400 - ENERGY SERVICES	100,000	-			-
	600 - CAPITAL OUTLAY	12,874	12,874			12,874
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

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #2
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>
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	-	-			-
200 - BENEFITS	-	-			-
300 - PURCHASED SERVICES	60,000	60,000	612		60,612
500 - MATERIALS AND SUPPLIES	-	-	2,660		2,660
600 - CAPITAL OUTLAY	-	-	17,523		17,523
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	9,157,732	6,990,867	141,184	141,184	6,990,867
TOTAL ENDING FUND BALANCE	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>9,157,732</u>	<u>6,990,867</u>	<u>141,184</u>	<u>141,184</u>	<u>6,990,867</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>-</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II (CARES Grant)
Budget Amendment #2 - Fund 4430
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	-			-
ESSER II - (CARES Grant) Non Enrollment Assistance	995xx	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 Init	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>6,990,867</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 #2
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #2 is for the fiscal period ending **December 31, 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	\$ 1,415,817	
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ 1,415,817	\$ -
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,333,595	
6100 Student Support Services		
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 52,740	
6400 Instructional Staff Training		
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		
7300 School Administration		
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation	\$ 29,483	
7900 Operation Services		
8100 Maintenance of Plant		
8200 Administrative Technology		
Net Change in Appropriations	\$ 1,415,817	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
Budget Amendment #2
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	1,415,817		44,430,393
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	43,014,576	43,014,576	1,415,817	-	44,430,393
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	43,014,576	43,014,576	1,415,817		44,430,393
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			1,415,817		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	3,933,600	706,270		4,639,870
200 - BENEFITS	527,829	604,710	157,678		762,388
300 - PURCHASED SERVICES	2,073,125	2,384,355	223,955		2,608,310
500 - MATERIALS AND SUPPLIES	3,421,595	3,421,595	15,000		3,436,595
600 - CAPITAL OUTLAY	11,986,255	10,967,224	87,292		11,054,516
700 - OTHER EXPENSES	-	6,600	143,400		150,000
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	497,640	774,050			774,050
200 - BENEFITS	178,315	272,336			272,336
300 - PURCHASED SERVICES	-	2,000			2,000
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,826,812	43,000		2,869,812
200 - BENEFITS	962,650	962,650	9,740		972,390
300 - PURCHASED SERVICES	2,000	27,000			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	288,000			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	22,000		118,800
200 - BENEFITS	21,941	21,941	4,983		26,924
300 - PURCHASED SERVICES	570,410	570,410			570,410
400 - ENERGY SERVICES	75,000	75,000	2,500		77,500
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	1,415,817	-	44,430,393
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	43,014,576	43,014,576	1,415,817	-	44,430,393

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III (CARES Grant)
Budget Amendment #2 - Fund 4450
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 III - (CARES Grant) Lump Sum	9992x	8,746,275	8,746,275	28,996		8,775,271
ESSER III - (CARES Grant) Lump Sum	9993x	34,268,301	34,268,301		22,014	34,246,287
ESSER III - (CARES Grant) Lump Sum	9995x	-	-	1,408,835		1,408,835
TOTAL GRANTS		<u>43,014,576</u>	<u>43,014,576</u>	<u>1,437,831</u>	<u>22,014</u>	<u>44,430,393</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 #2
Executive Summary

Food Service Fund Budget Amendment #2 is for the fiscal period ending **December 31, 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	214,475	
State Sources	-	
Local Sources	6,813	
Other Financing Sources:		
Transfers in from General Fund	-	-
Net Change in Estimated Revenue	221,288	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	\$ 627,191	
200 Benefits	1,716	
300 Purchased Services	58,778	
400 Energy Services		
500 Materials and Supplies	581,876	
600 Capital Outlay		\$ 26,000
700 Other Expenses	16,718	
Net Change in Appropriations	\$ 1,260,279	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - September 30, 2022	\$ 6,034,907
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	221,288
(Increase) decrease in Appropriations	(1,260,279)
Fund Balance - December 31, 2022	\$ 4,995,916

The School Board of Hernando County, Florida
Food Service Fund
Budget Amendment #2
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	214,475		702,842
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,070,000</u>	<u>14,558,368</u>	<u>214,475</u>	<u>-</u>	<u>14,772,842</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	-	-	3,797		3,797
3452 STUDENT BREAKFAST	-	-	1,242		1,242
3453 ADULT LUNCH / BREAKFAST	500	500			500
3454 STUDENT / ADULT ALA CARTE	250,000	250,000			250,000
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	1,774		15,279
TOTAL LOCAL SOURCES:	<u>265,500</u>	<u>279,005</u>	<u>6,813</u>	<u>-</u>	<u>285,818</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>15,021,373</u>	<u>221,288</u>	<u>-</u>	<u>15,242,661</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>24,083,004</u>	<u>221,288</u>		<u>24,304,292</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>221,288</u>		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	3,761,222	3,762,095	627,191		4,389,286
200 BENEFITS	1,623,962	1,623,962	1,716		1,625,677
300 PURCHASED SERVICES	521,650	596,292	58,778		655,070
400 ENERGY SERVICES	314,500	314,500			314,500
500 MATERIALS AND SUPPLIES	10,150,500	10,628,533	581,876		11,210,409
600 CAPITAL OUTLAY	317,500	912,916		26,000	886,916
700 OTHER EXPENSES	200,000	209,800	16,718		226,518
TOTAL EXPENDITURES	<u>16,889,333</u>	<u>18,048,097</u>	<u>1,286,279</u>	<u>26,000</u>	<u>19,308,375</u>
ENDING FUND BALANCE	<u>6,691,798</u>	<u>6,034,907</u>	<u>-</u>	<u>1,038,991</u>	<u>4,995,916</u>
TOTAL APPROPRIATIONS	<u>23,581,131</u>	<u>24,083,004</u>	<u>1,286,279</u>	<u>1,064,991</u>	<u>24,304,292</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>221,288</u>		

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

Special Revenue Funds - GEER I - Budget Amendment #2
Executive Summary

Special Revenue Funds - GEER I Budget Amendment #2 is for the fiscal period ending **December 31, 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		\$ 314
Miscellaneous Federal Through State		\$ -
Net Change in Estimated Revenue	\$ -	\$ 314
Appropriations Changes (by Function):		
5000 Instruction		\$ 314
6100 Student Support Services		\$ -
6300 Instruction and Curriculum Development Services		\$ -
6400 Instructional Staff Training Services		\$ -
7800 Pupil Transportation Services		\$ -
7900 Operation of Plant		\$ -
Net Change in Appropriations		\$ 314

The School Board of Hernando County, Florida
Special Revenue Funds - GEER I (CARES Grant)
Budget Amendment #2
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	314		314	-
3272 EDUCATIONAL STABILIZATION FUNDS K-12	1,161	-			-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>242,617</u>	<u>314</u>	<u>-</u>	<u>314</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE	<u>242,617</u>	<u>314</u>	<u>-</u>	<u>314</u>	<u>-</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(314)</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	-			-
200 - BENEFITS	22,932	-			-
300 - PURCHASED SERVICES	2,054	-			-
500 - MATERIALS AND SUPPLIES	58,397	87		87	-
600 - CAPITAL OUTLAY	458	227		227	-
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	2,606	-			-
200 - BENEFITS	516	-			-
700 - OTHER EXPENSES	-	-			-
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	3,274	-			-
200 - BENEFITS	627	-			-
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING SERVICES					
100 - SALARIES	3,549	-			-
200 - BENEFITS	669	-			-
700 - OTHER EXPENSES	-	-			-
7800 STUDENT TRANSPORTATION SERVICES					
100 - SALARIES	12,125	-			-
200 - BENEFITS	2,361	-			-
300 - PURCHASED SERVICES	-	-			-
400 - ENERGY SERVICES	10,000	-			-
700 - OTHER EXPENSES	-	-			-
7900 OPERATION OF PLANT					
100 - SALARIES	2,151	-			-
200 - BENEFITS	405	-			-
600 - CAPITAL OUTLAY	-	-			-
TOTAL EXPENDITURES	<u>242,617</u>	<u>314</u>	<u>-</u>	<u>314</u>	<u>-</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>314</u>	<u>-</u>	<u>314</u>	<u>-</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(314)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - GEER II (CARES GRANT)
Budget Amendment #2 - Fund 4420
Summary by Project
Fiscal Year 2022-2023

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

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	\$ 1,075,774	
State	132,092,300	
Local	77,845,852	
Other Financing Sources	4,726,254	
Total Estimated Revenues	\$ 215,740,179	
Fiscal Year 2022-2023 Appropriations		
Expenditures	\$ 230,751,245	
Other Financing Uses	1,261,457	
Total Appropriations	\$ 232,012,702	
Excess / (Deficiency) of Revenues over Appropriations		(16,272,522)
Ending Fund Balance - June 30, 2023		\$ 26,529,666

Analysis of Ending Funds Balance - June 30, 2023		As a % of Revenue
Nonspendable:		
Inventory	\$ 1,220,315	0.58%
Restricted:		
Assigned:		
<i>Health Insurance Rebates/Profit Sharing/Wellness</i>	2,643,064	1.25%
<i>2022-2023 Reserve for New School</i>	2,000,000	0.95%
<i>2022-2023 Maint/Facilities/Safety/Other Dept Reserve</i>	2,121,314	1.01%
<i>Reserve for ESSER funded positions</i>	2,500,000	1.18%
<i>FEFP/ FTE Adjustment</i>	1,098,918	0.52%
Unassigned	14,946,054	7.08%
	\$ 26,529,666	12.57%

↓ 11.99%

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

General Fund - Budget Amendment #2
Executive Summary

General Fund Budget Amendment #2 is for the fiscal period ending **December 31, 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	\$ 175,124	
State Sources		\$ 1,381,307
Local Sources	\$ 571,564	
Other Financing Sources	\$ 2,346,527	
Net Change in Estimated Revenue	\$ 1,711,909	
Appropriations Changes (by Function):		
5000 Instruction	\$ 3,033,952	
6100 Pupil Personnel Services	\$ 10,118	
6200 Instructional Media Services	\$ 86,219	
6300 Instruction and Curriculum Development Services		\$ 8,017
6400 Instructional Staff Training Services	\$ 21,142	
6500 Instruction Related Technology		\$ 88,388
7100 Board	\$ 10,615	
7200 General Administration	\$ 83,489	
7300 School Administration	\$ 90,937	
7400 Facilities Acquisition and Construction	\$ 287,781	
7500 Fiscal Services		\$ 45,020
7600 Food Service	\$ 90,189	
7700 Central Services	\$ 77,696	
7800 Pupil Transportation Services	\$ 492,207	
7900 Operation of Plant	\$ 23,080	
8100 Maintenance of Plant	\$ 1,692,761	
8200 Administrative Technology Services	\$ 105,877	
9100 Community Services	\$ -	
9700 Transfers:		
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds		
Net Change in Appropriations	\$ 5,964,638	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - September 30, 2022	\$ 30,782,395
Increase (decrease) in Estimated Revenues	1,711,909
(Increase) decrease in Appropriations	(5,964,638)
Fund Balance - December 31, 2022	\$ 26,529,666

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #2
 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
3291 FEMA REIMBURSEMENT	-	-	175,124		175,124
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	1,650	-	-	1,650
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	<u>700,000</u>	<u>701,650</u>	<u>175,124</u>	<u>-</u>	<u>876,774</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	108,242,954	108,242,954		2,512,755	105,730,199
3315 WORKFORCE DEVELOPMENT	586,986	586,986			586,986
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	16,828		16,828
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	-	-	1,055,144		1,055,144
3372 EXCELLENT TEACHING PROGRAM	341,573	341,573	51,116		392,690
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	19,000	8,360	-	27,360
TOTAL STATE SOURCES	<u>133,473,607</u>	<u>133,473,606</u>	<u>1,131,448</u>	<u>2,512,755</u>	<u>132,092,300</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	106,885	9,357		116,242
3429 OTHER FEES	-	-			-
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	111,454	369,280		480,734
3440 GIFTS, GRANTS, AND BEQUESTS	-	1,645	1,265		2,910
3461 ADULT GENERAL EDUCATION COURSE FEES	-	15,173	37,097		52,270
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	628		72,248
3490 MISCELLANEOUS LOCAL REVENUE	2,163,087	2,267,771	153,938	-	2,421,708
TOTAL LOCAL SOURCES:	<u>77,008,528</u>	<u>77,274,288</u>	<u>571,564</u>	<u>-</u>	<u>77,845,852</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	2,655	10,527		13,183
3630 TRANSFERS IN FOR CHARTER SCHOOL	159,805	232,221		-	232,221
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,144,850	2,144,850	2,336,000		4,480,850
TOTAL OTHER FINANCING SOURCES:	<u>2,304,655</u>	<u>2,379,726</u>	<u>2,346,527</u>	<u>-</u>	<u>4,726,254</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	213,685,790	214,028,271	4,224,664	2,512,755	215,740,179
BEGINNING FUND BALANCE	42,802,188	42,802,188	-	-	42,802,188
TOTAL ESTIMATED REVENUE	<u>256,487,978</u>	<u>256,830,459</u>	<u>4,224,664</u>	<u>2,512,755</u>	<u>258,542,367</u>

NET INCREASE (DECREASE) IN ESTIMATED REVENUE

1,711,909

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	90,839,856	88,078,252	3,406,333		91,484,585
200 - BENEFITS	24,205,419	24,820,728	986,460		25,807,188
300 - PURCHASED SERVICES	6,386,569	8,009,078	1,113,646		9,122,723
500 - MATERIALS AND SUPPLIES	10,516,646	15,170,346		2,603,311	12,567,036
600 - CAPITAL OUTLAY	64,074	412,344	105,756		518,100
700 - OTHER EXPENSES	346,882	553,063	25,068		578,131
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,386,974	6,613,791	297,549		6,911,340
200 - BENEFITS	2,145,670	2,194,909	76,279		2,271,188
300 - PURCHASED SERVICES	39,886	65,655	3,089		68,744
500 - MATERIALS AND SUPPLIES	3,973,438	4,108,391		371,149	3,737,242
600 - CAPITAL OUTLAY	-	8,162	4,350		12,512
700 - OTHER EXPENSES	8,489	9,982			9,982

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #2
 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>
6200	INSTRUCTIONAL MEDIA SERVICES				
	100 - SALARIES	793,438	1,133,173	62,454	1,195,627
	200 - BENEFITS	274,661	381,434	22,490	403,924
	300 - PURCHASED SERVICES	180,396	234,445	1,578	236,024
	500 - MATERIALS AND SUPPLIES	10,280	14,473	112	14,585
	600 - CAPITAL OUTLAY	4,368	221,263		220,848
	700 - OTHER EXPENSES	4,640	5,800		5,800
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT				
	100 - SALARIES	1,949,599	2,368,249		2,347,532
	200 - BENEFITS	633,688	737,523	12,625	750,149
	300 - PURCHASED SERVICES	169,200	238,402	75	238,477
	500 - MATERIALS AND SUPPLIES	53,240	45,059		44,494
	600 - CAPITAL OUTLAY	20,240	27,126	564	27,691
	700 - OTHER EXPENSES	2,400	3,000		3,000
6400	INSTRUCTIONAL STAFF TRAINING				
	100 - SALARIES	485,101	512,530	17,691	530,221
	200 - BENEFITS	151,515	241,313		240,430
	300 - PURCHASED SERVICES	21,720	37,665	4,199	41,864
	500 - MATERIALS AND SUPPLIES	4,320	10,439	136	10,575
	700 - OTHER EXPENSES	2,400	8,035		8,035
6500	INSTRUCTION RELATED TECHNOLOGY				
	100 - SALARIES	347,960	521,106		430,560
	200 - BENEFITS	152,374	206,517		203,924
	300 - PURCHASED SERVICES	-	3,625	4,751	8,376
	500 - MATERIALS AND SUPPLIES	-	-		-
7100	BOARD				
	100 - SALARIES	249,083	249,490	9,939	259,430
	200 - BENEFITS	168,636	168,720	76	168,796
	300 - PURCHASED SERVICES	228,320	285,400		285,400
	500 - MATERIALS AND SUPPLIES	2,184	3,381	581	3,962
	700 - OTHER EXPENSES	24,832	31,040	19	31,059
7200	GENERAL ADMINISTRATION				
	100 - SALARIES	1,386,498	1,443,094		1,431,448
	200 - BENEFITS	377,332	451,056	4,491	455,547
	300 - PURCHASED SERVICES	81,410	222,366	94,983	317,348
	500 - MATERIALS AND SUPPLIES	495,136	49,650		45,142
	600 - CAPITAL OUTLAY	2,400	3,135	170	3,305
	700 - OTHER EXPENSES	52,040	73,550		73,550
7300	SCHOOL ADMINISTRATION				
	100 - SALARIES	10,212,279	10,403,532	64,863	10,468,395
	200 - BENEFITS	3,280,958	3,333,034	35,093	3,368,127
	300 - PURCHASED SERVICES	3,189	37,871	6,121	43,991
	500 - MATERIALS AND SUPPLIES	110,888	186,287		165,507
	600 - CAPITAL OUTLAY	1,200	16,669	4,692	21,361
	700 - OTHER EXPENSES	19,360	26,647	948	27,595

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

7400	FACILITIES, ACQUISITION, AND CONSTRUCTION				
	100 - SALARIES	450,102	530,870	30,255	561,125
	200 - BENEFITS	139,978	167,508	7,223	174,732
	300 - PURCHASED SERVICES	8,000	227,922	249,803	477,725
	500 - MATERIALS AND SUPPLIES	-	500		500
	600 - CAPITAL OUTLAY	3,600	5,539		5,539
	700 - OTHER EXPENSES	-	232,921	500	233,421
7500	FISCAL SERVICES				
	100 - SALARIES	597,240	572,307		525,683
	200 - BENEFITS	183,962	173,240	1,018	174,258
	300 - PURCHASED SERVICES	144,810	238,341	201	238,541
	500 - MATERIALS AND SUPPLIES	8,184	15,230	247	15,477
	600 - CAPITAL OUTLAY	40,911	240		240
	700 - OTHER EXPENSES	25,146	34,404	139	34,543
7600	FOOD SERVICES				
	100 - SALARIES	-	43,715	71,487	115,202
	200 - BENEFITS	-	8,895	14,624	23,519
	500 - MATERIALS AND SUPPLIES	-	-	4,078	4,078
	700 - OTHER EXPENSES	-	-	-	-
7700	CENTRAL SERVICES				

The School Board of Hernando County, Florida
 General Fund
 Budget Amendment #2
 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	1,561,029	1,696,595	55,883		1,752,478
200 - BENEFITS	493,625	544,522	3,944		548,466
300 - PURCHASED SERVICES	958,615	1,046,984	5,217		1,052,201
500 - MATERIALS AND SUPPLIES	217,582	164,163		3,246	160,917
600 - CAPITAL OUTLAY	9,511	17,153	15,898		33,051
700 - OTHER EXPENSES	68,571	91,497			91,497
7800 PUPIL TRANSPORTATION SERVICES					
100 - SALARIES	4,240,486	4,383,517	404,304		4,787,821
200 - BENEFITS	1,555,103	1,578,124	23,496		1,601,619
300 - PURCHASED SERVICES	458,880	713,092		36,202	676,890
400 - ENERGY SERVICES	1,332,800	1,669,512	21,383		1,690,895
500 - MATERIALS AND SUPPLIES	641,360	814,016		5,687	808,329
600 - CAPITAL OUTLAY	96,000	120,419	38,663		159,082
700 - OTHER EXPENSES	208	1,344	46,253		47,596
7900 OPERATION OF PLANT					
100 - SALARIES	7,051,918	7,190,043		629,588	6,560,454
200 - BENEFITS	2,286,856	2,326,489	31,805		2,358,294
300 - PURCHASED SERVICES	4,168,312	5,598,235	21,490		5,619,725
400 - ENERGY SERVICES	5,275,480	5,275,614	975		5,276,588
500 - MATERIALS AND SUPPLIES	605,859	740,721	24,303		765,025
600 - CAPITAL OUTLAY	194,421	897,963	640,363		1,538,326
700 - OTHER EXPENSES	173,320	178,585		66,268	112,316
8100 MAINTENANCE OF PLANT					
100 - SALARIES	2,745,289	2,774,995	113,140		2,888,135
200 - BENEFITS	971,905	978,767	9,061		987,828
300 - PURCHASED SERVICES	1,023,614	1,223,817	2,100,899		3,324,715
400 - ENERGY SERVICES	177,600	222,884			222,884
500 - MATERIALS AND SUPPLIES	1,801,953	725,248		42,631	682,617
600 - CAPITAL OUTLAY	818,080	1,673,551		485,224	1,188,328
700 - OTHER EXPENSES	3,280	3,400		2,485	915
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	1,323,103	1,518,882		30,990	1,487,892
200 - BENEFITS	429,823	488,315	18,095		506,411
300 - PURCHASED SERVICES	367,212	591,674	160,707		752,380
500 - MATERIALS AND SUPPLIES	43,760	54,631		1,150	53,481
600 - CAPITAL OUTLAY	2,196,765	3,228,601		40,785	3,187,816
700 - OTHER EXPENSES	840	1,050			1,050
9100 COMMUNITY SERVICES					
300 - PURCHASED SERVICES	14,220	17,775			17,775
500 - MATERIALS AND SUPPLIES	1,420	1,996			1,996
700 - OTHER EXPENSES	-	-			-
CAPITAL OUTLAY					
7420 FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300 OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>211,781,919</u>	<u>224,786,607</u>	<u>10,482,633</u>	<u>4,517,995</u>	<u>230,751,245</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	<u>213,043,376</u>	<u>226,048,064</u>	<u>10,482,633</u>	<u>4,517,995</u>	<u>232,012,702</u>
TOTAL ENDING FUND BALANCE	<u>43,444,602</u>	<u>30,782,395</u>	<u>-</u>	<u>4,252,729</u>	<u>26,529,666</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>256,487,978</u>	<u>256,830,459</u>	<u>10,482,633</u>	<u>8,770,724</u>	<u>258,542,367</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>1,711,909</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 #2
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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		
Workforce Innovation and Opportunity Act		
Improving Teacher Quality State Grants - Title II	\$ 51,000	
Individuals with Disabilities Education Act (IDEA)	2,111,855	
Elementary and Secondary Education Act - Title I	\$ 27	
Language Instruction - Title III	\$ 13,879	
Title IV	\$ 58,482	
IDEA Part B K-12		
IDEA Part B Pre-K		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 67,500	\$ -
Net Change in Estimated Revenue	\$ 2,302,742	
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,532,522	
6100 Pupil Personnel Services	\$ 684,797	
6200 Instructional Media Services	\$ 7,500	
6300 Instruction and Curriculum Development Services		9,214
6400 Instructional Staff Training Services	\$ 53,005	
6500 Instruction Related Technology	\$ 3,555	-
7200 General Administration	\$ 38,265	
7300 School Administration		
7700 Central Services	\$ -	13,816
7800 Pupil Transportation Services	\$ 1,601	
7900 Operation of Plant	\$ 4,058	
8100 Maintenance of Plant	\$ 470	
Net Change in Appropriations	\$ 2,302,742	

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
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	338,788			338,788
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	386,336			386,336
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,133,176	51,000		1,184,176
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	5,788,854	2,111,855		7,900,709
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	9,020,941	27		9,020,968
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	99,141	13,879		113,020
3242 TITLE IV	-	453,658	58,482		512,140
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	860,794	67,500		928,294
TOTAL FEDERAL THROUGH STATE SOURCES	<u>16,754,903</u>	<u>19,540,184</u>	<u>2,302,742</u>	<u>-</u>	<u>21,842,927</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>16,754,903</u>	<u>19,540,184</u>	<u>2,302,742</u>		<u>21,842,927</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>2,302,742</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	5,052,450	565,725		5,618,175
200 - BENEFITS	1,822,343	2,061,686	195,986		2,257,672
300 - PURCHASED SERVICES	1,104,971	2,026,224	467,869		2,494,093
500 - MATERIALS AND SUPPLIES	581,395	752,998	79,009		832,007
600 - CAPITAL OUTLAY	602,044	1,054,656	183,290		1,237,946
700 - OTHER EXPENSES	20,815	78,703	40,642		119,345
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	1,550,148	544,147		2,094,295
200 - BENEFITS	459,739	509,343	138,593		647,936
300 - PURCHASED SERVICES	99,054	188,699	1,300		189,999
500 - MATERIALS AND SUPPLIES	136,032	169,847		3,645	166,202
600 - CAPITAL OUTLAY	30,863	98,314	5,120		103,434
700 - OTHER EXPENSES	60,725	67,225		718	66,507
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	-	6,890		6,890
200 - BENEFITS	-	-	610		610
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,740,714		30,415	2,710,300
200 - BENEFITS	756,962	855,209	31,109		886,319
300 - PURCHASED SERVICES	62,218	81,188	1,676		82,863
500 - MATERIALS AND SUPPLIES	18,897	18,897		2,465	16,432
600 - CAPITAL OUTLAY	74,100	74,100		12,120	61,980
700 - OTHER EXPENSES	14,900	14,900	3,000		17,900
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	579,752	50,000		629,752
200 - BENEFITS	177,041	183,560		197	183,363
300 - PURCHASED SERVICES	332,576	361,607	2,805		364,412
500 - MATERIALS AND SUPPLIES	98,491	104,238		2,359	101,880
600 - CAPITAL OUTLAY	3,000	3,000		3,000	-
700 - OTHER EXPENSES	74,441	88,430	5,755		94,185
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	111,795			111,795
200 - BENEFITS	205,463	51,060	3,555		54,615
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	596,322	38,265		634,588
7700 CENTRAL SERVICES					
100 - SALARIES	1,100	1,100		1,100	-
200 - BENEFITS	216	216		216	-
300 - PURCHASED SERVICES	4,500	9,000		9,000	-
500 - MATERIALS AND SUPPLIES	1,000	2,500		2,500	-

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
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	500		19,843
	200 - BENEFITS	3,595	3,595	351		3,946
	300 - PURCHASED SERVICES	10,494	10,300		500	9,800
	400 - ENERGY SERVICES	16,398	16,398	1,250		17,648
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	500	500	3,000		3,500
	200 - BENEFITS	98	98	628		727
	400 - ENERGY SERVICES	100	100	900		1,000
	500 - MATERIALS AND SUPPLIES	-	470		470	-
	700 - OTHER EXPENSES	-	-			-
8100	MAINTENANCE OF PLANT					
	500 - MATERIALS AND SUPPLIES	-	-	470		470
TOTAL EXPENDITURES		16,754,903	19,540,184	2,372,447	69,704	21,842,927
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,372,446</u>	<u>69,704</u>	<u>21,842,927</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>2,302,742</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2 - 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	386,336			386,336
Title I Basic	82x	9,020,941	9,020,941	27		9,020,968
Title X - Education of Homeless	83x	104,800	104,800			104,800
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	114,647	94,018		208,665
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	7,015,133	2,026,659		9,041,792
Perkins Grant	86x	313,788	338,788			338,788
21st Century Community Learning Grant	87x	-	-			-
Fl 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	51,000		1,184,176
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	107,744	99,141	13,879		113,020
SED Network II	93x	41,502	41,502		8,822	32,680
Title I School Improvement	94x	-	-			-
Title I Part D	94x	-	-			-
Title IV	96x	-	453,658	58,482		512,140
UniSig School Improvement	97x	-	334,400	67,500		401,900
Total Federal through State Sources		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,311,565</u>	<u>8,822</u>	<u>21,842,927</u>
TOTAL GRANTS		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,311,565</u>	<u>8,822</u>	<u>21,842,927</u>
				<u>2,302,742</u>		