

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 #4  
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Education Stabilization Funds		\$ 303,023
Federal Through State Sources:		
Miscellaneous Federal through State		\$ -
Drop Out Prevention		498,552
<b>Net Change in Estimated Revenue</b>		<b>\$ 801,575</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 553,729
6100 Student Support Services	\$ 24,877	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services		7,735
6400 Instructional Staff Training		264,132
7200 General Administration		1,719
7900 Operation Services	\$ 862	
<b>Net Change in Appropriations</b>		<b>\$ 801,575</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2022-2023

	Original Budget 2022-2023	Current Budget 2022-2023	Increase	Decrease	Amended Budget 2022-2023
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	-	1,229,287		364,729	864,558
3273 Education Stabilization Funds - VPK	-	-	61,705		61,705
3299 MISCELLANEOUS FEDERAL THROUGH STATE	<u>335,762</u>	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	335,762	1,229,287	61,705	364,729	926,264
STATE SOURCES:					
3373 DROP-OUT PREVENTION	-	<u>498,552</u>		<u>498,552</u>	-
TOTAL STATE SOURCES	-	<u>498,552</u>	-	<u>498,552</u>	-
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<u>335,762</u>	<u>1,727,839</u>	<u>61,705</u>	<u>863,281</u>	<u>926,264</u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>(801,575)</u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	45,353	45,353	36,044		81,398
200 - BENEFITS	9,005	9,005	5,802		14,807
300 - PURCHASED SERVICES	-	285,192		100,474	184,718
500 - MATERIALS AND SUPPLIES	-	782,620		432,090	350,530
600 - CAPITAL OUTLAY	-	22,002	167,354		189,356
700 - OTHER EXPENSES	230,365	230,365		230,365	-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	30,000	30,000		25,691	4,309
200 - BENEFITS	5,958	5,958		5,073	885
300 - PURCHASED SERVICES	1,749	1,749	31,898		33,647
500 - MATERIALS AND SUPPLIES	-	-	3,999		3,999
600 - CAPITAL OUTLAY	-	-	9,799		9,799
700 - OTHER EXPENSES	-	-	9,945		9,945
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	9,787	3,177		12,963
200 - BENEFITS	-	2,213	478		2,691
300 - PURCHASED SERVICES	-	17,481		3,877	13,604
700 - OTHER EXPENSES	-	7,900		7,513	387
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	156,629		156,629	-
200 - BENEFITS	-	35,476		35,476	-
300 - PURCHASED SERVICES	-	29,000		28,250	750
500 - MATERIALS AND SUPPLIES	-	26,777		26,777	-
700 - OTHER EXPENSES	-	17,000		17,000	-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	13,331	13,331		1,719	11,613
7900 OPERATION SERVICES					
100 - SALARIES	-	-	715		715
200 - BENEFITS	-	-	147		147
600 - CAPITAL OUTLAY	-	-			-
TOTAL EXPENDITURES	<u>335,762</u>	<u>1,727,839</u>	<u>269,357</u>	<u>1,070,933</u>	<u>926,264</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u>335,762</u>	<u>1,727,839</u>	<u>269,357</u>	<u>1,070,933</u>	<u>926,264</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>(801,575)</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #4 - Fund 4460  
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:						
American Rescue Plan - IDEA Pre-K	8530x	-	-	61,705		61,705
American Rescue Plan - IDEA K-12	8530x	-	-	567,000		567,000
American Rescue Plan - Homeless Children & Youth	9994x	335,762	335,762		316,341	19,421
High Impact Reading Intervention & Supplies	9996x	-	-	123,787		123,787
Targeted Mathematics Grants & STEM Experiential Activities	9997x	-	466,090		466,090	-
ESSER ARP Instructional Materials	9998x	-	<u>427,435</u>		<u>273,085</u>	<u>154,350</u>
Total Federal through State Sources		<u>335,762</u>	<u>1,229,287</u>	752,492	1,055,515	<u>926,264</u>
State Sources:						
High Impact Reading Intervention & Supplies	9996x	-	<u>498,552</u>		<u>498,552</u>	-
Total State Sources:		-	498,552	-	498,552	-
<b>TOTAL GRANTS</b>		<u><u>335,762</u></u>	<u><u>1,727,839</u></u>	<u><u>752,492</u></u>	<u><u>1,554,067</u></u>	<u><u>926,264</u></u>
				<u><u>(801,575)</u></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 #4  
Executive Summary

Capital Projects Funds Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
State Sources		\$ 2,015,936
Local Sources	5,008,513	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ 2,992,577</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7400 - Facilities Acquisition and Construction:</b>		
310 Prof/Tech Services		
369 Technology Rentals		
394/794 Charter School Safety Grant		1,200
510 Supplies		304
630 Building & Fixed Equipment		11,274,631
640 Furniture, Fixtures, & Equipment		2,072,690
650 Motor Vehicles		1,164,880
660 Land		6,771
670 Improvements Other Than Buildings		3,883,306
680 Remodeling & Renovation		19,828,928
690 Computer Software		\$ 114,171
<b>Function 9200 - Debt Service:</b>		
730 Dues and Fees		-
<b>Other Financing Uses:</b>		
<b>000 Transfer to Charter School</b>		9,923
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		7,087
<b>Net Change in Appropriations</b>		<b>\$ 38,363,891</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Beginning Fund Balance - March 31, 2023	\$ 33,824,064
Increase (decrease) in Estimated Revenues	2,992,577
(Increase) decrease in Project Appropriations	38,363,891
<b>Reserved for Future School Projects - June 30, 2023</b>	<b>\$ 75,180,532</b>



The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #4  
 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>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000	566,845		781,845
3325 CO & DS INTEREST	-	-	14,823		14,823
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	8,444,787	10,944,787		2,600,000	8,344,787
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	232,221		9,923	222,298
3390 MISCELLANEOUS STATE REVENUE	250,000	50,000	12,319	-	62,319
TOTAL STATE SOURCES	<u>9,083,039</u>	<u>11,442,008</u>	<u>593,987</u>	<u>2,609,923</u>	<u>9,426,072</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	22,291,326	22,291,326	113,885		22,405,211
3419 SCHOOL DISTRICT LOCAL SALES TAX	14,000,000	14,000,000	4,126,144		18,126,144
3421 TAX REDEMPTIONS	5,000	6,313	672,404		678,717
3430 INTEREST	34,150	999,406	744,489		1,743,895
3496 IMPACT FEES	6,100,000	6,202,118		648,409	5,553,709
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>42,430,476</u>	<u>43,499,163</u>	<u>5,656,922</u>	<u>648,409</u>	<u>48,507,675</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	51,513,515	54,941,171	6,250,909	3,258,332	57,933,748
AUDIT ADJUSTMENT PER ACFR	(992,850)	(992,850)			(992,850)
BEGINNING FUND BALANCE	55,688,203	55,688,203	-	-	55,688,203
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>106,208,867</u></b>	<b><u>109,636,524</u></b>	<b><u>6,250,909</u></b>	<b><u>3,258,332</u></b>	<b><u>112,629,100</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>2,992,577</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-			-
394/7 CHARTER SCHOOL SAFETY GRANT	-	3,200		1,200	2,000
369 TECHNOLOGY RENTALS	-	-			-
510 SUPPLIES	-	972		304	668
630 BUILDINGS & FIXED EQUIPMENT	8,444,787	11,671,551		11,274,631	396,920
640 FURNITURE, FIXTURES, & EQUIPMENT	657,528	4,226,748		2,072,690	2,154,058
650 MOTOR VEHICLES	1,000,000	2,691,786		1,164,880	1,526,906
660 LAND	-	165,000		6,771	158,230
670 IMPROVEMENTS OTHER THAN BUILDINGS	730,000	5,980,789		3,883,306	2,097,483
680 REMODELING & RENOVATION	14,030,000	37,652,323		19,828,928	17,823,396
690 COMPUTER SOFTWARE	550,000	454,354		114,171	340,183
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>25,412,315</u>	<u>62,846,724</u>	<u>-</u>	<u>38,346,880</u>	<u>24,499,844</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS	159,805	232,221		9,923	222,298
910 TRANSFERS TO GENERAL FUND	2,144,850	4,480,850			4,480,850
920 TRANSFERS TO DEBT SERVICE FUNDS	8,252,664	8,252,664		7,087	8,245,577
TOTAL OTHER FINANCING USES	<u>10,557,319</u>	<u>12,965,735</u>	<u>-</u>	<u>7,087</u>	<u>12,948,725</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	35,969,634	75,812,459	-	38,353,968	37,448,569
TOTAL ENDING FUND BALANCE	<u>70,239,233</u>	<u>33,824,064</u>	<u>-</u>	<u>(41,346,545)</u>	<u>75,180,532</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>106,208,867</u></b>	<b><u>109,636,524</u></b>	<b><u>-</u></b>	<b><u>(2,992,577)</u></b>	<b><u>112,629,100</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>2,992,577</u></b>		

The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #4  
 Summary by Project  
 Fiscal Year 2022-2023

		Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	Increase	Decrease	Amended Budget <u>2022-2023</u>
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	159,805	232,221		9,923	222,298
<b>Other Schools Total</b>		<b>159,805</b>	<b>232,221</b>	<b>-</b>	<b>9,923</b>	<b>222,298</b>
<b>Other Projects:</b>						
00100	Tax Refunds	5,000	5,000		3,072	1,928
00100	Value Adjustment Board Fee	-	-	5,474		5,474
13200	New Vo-Tech School	8,444,787	11,671,551		11,274,631	396,920
28000	Impact Fees - Admin Fees	-	3,100		3,100	-
M1970	CHS Room Expand Student Stations	-	325,000		233,582	91,418
M2055	NCTHS Criminal Justice Program	200,000	200,000		200,000	-
M2060	Countywide Land Acquisitions	-	165,000		6,771	158,230
Multi	Half-Cent Sales Tax Projects	14,555,000	23,911,435		14,007,245	9,904,190
<b>Other Projects Total</b>		<b>23,204,787</b>	<b>36,281,086</b>	<b>5,474</b>	<b>25,728,400</b>	<b>10,558,160</b>
<b>Transfers:</b>						
00100	Equipment Transfer (Debt Services)	8,252,664	8,252,664		7,087	8,245,577
00100	Transfer to General Fund	2,144,850	4,480,850			4,480,850
<b>Transfers Total</b>		<b>10,397,514</b>	<b>12,733,514</b>	<b>-</b>	<b>7,087</b>	<b>12,726,427</b>
<b>Facilities/Maintenance Projects:</b>						
M2000	District Wide Building Maintenance	-	82,824		73,350	9,474
M2010	District Wide HVAC	-	108,261		70,000	38,261
M2030	District Wide Paving	-	135,000		19,490	115,510
M2040	District Wide Painting	-	84,064			84,064
M2050	District Wide Fire - Safety	-	1,954,150		837,559	1,116,592
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		36,032	293,589
M2100	District Wide Floor Coverings	-	1,495,298		251,597	1,243,702
M2130	District Wide Theaters/Stage Upgrades	-	18,149		12,932	5,217
M2170	District Wide Generators	-	948,390		756,705	191,685
M2190	District Wide Lighting	-	195,339		30,796	164,543
M2230	Countywide Site/Ground Improvements	-	9,105,714		4,046,758	5,058,956
M2340	District Wide Building Improvements	-	4,955,975		3,539,390	1,416,585
M3130	District Wide Building Improvements - HHS	-	-			-
<b>Facilities/Maintenance Projects Total</b>		<b>-</b>	<b>19,674,814</b>	<b>-</b>	<b>9,674,607</b>	<b>10,000,206</b>
<b>Equipment Purchases:</b>						
01500	Athletic Safety Equipment	65,000	65,000		6,615	58,385
M0970	Portables	-	511,202		217,634	293,568
M2070	Band/Chorus	25,000	25,000		14,073	10,927
M2070	Maintenance Equipment Purchases	-	53,472			53,472
M2070	Countywide Equipment Purchases	-	2,381,223		889,071	1,492,152
M2070-73010	Countywide Equipment Purchases - Copiers	537,528	537,528		537,528	-
M2380	Countywide Custodial Equipment Repair	30,000	30,000		11,347	18,653
<b>Equipment Purchases Total</b>		<b>657,528</b>	<b>3,603,425</b>	<b>-</b>	<b>1,676,268</b>	<b>1,927,157</b>
<b>Transportation:</b>						
52500/M5250	Vehicles	1,000,000	2,691,786		1,164,880	1,526,906
<b>Safety &amp; Security Total</b>		<b>1,000,000</b>	<b>2,691,786</b>	<b>-</b>	<b>1,164,880</b>	<b>1,526,906</b>
<b>Technology:</b>						
45500/M45500	New Enterprise System - Skyward	450,000	450,000		100,031	349,969
45700	Public School Technology	100,000	145,614		6,240	139,374
49500	SW Renewals	-	-			-
<b>Technology Total</b>		<b>550,000</b>	<b>595,614</b>	<b>-</b>	<b>106,271</b>	<b>489,343</b>
<b>TOTAL APPROPRIATIONS</b>		<b>35,969,634</b>	<b>75,812,460</b>	<b>5,474</b>	<b>38,367,437</b>	<b>37,450,496</b>
<b>Ending Fund Balance</b>		<b>70,239,233</b>	<b>33,824,064</b>	<b>-</b>	<b>(38,361,963)</b>	<b>75,180,532</b>
<b>Total Appropriations and Ending Fund Balance</b>		<b>106,208,867</b>	<b>109,636,524</b>	<b>-</b>	<b>-</b>	<b>112,631,028</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b>-</b>		

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 #4 CLOSED**  
Executive Summary

Special Revenue Funds - CRRSA GEER II Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds		\$ 1,173,900
Miscellaneous Federal Through State		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 1,173,900</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ -	\$ 1,118,000
7200 General Administration	\$ -	\$ 55,900
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 1,173,900</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - CRRSA GEER II (CARES Grant)  
Budget Amendment #4 CLOSED  
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>
<b>ESTIMATED REVENUE</b>					
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	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>-</b>	<b>1,173,900</b>	<b>-</b>	<b>1,173,900</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(1,173,900)</b>		
<b>APPROPRIATIONS</b>					
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	-	1,173,900	-	1,173,900	-
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>-</b>	<b>1,173,900</b>	<b>-</b>	<b>1,173,900</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(1,173,900)</b>		



The School Board of Hernando County, Florida  
 Special Revenue Funds - CRRSA GEER II Workforce  
 Budget Amendment #4 - 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		-	1,173,900	-	1,173,900	-
 <b>TOTAL GRANTS</b>		-	1,173,900	-	1,173,900	-
				<b>(1,173,900)</b>		

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

Debt Service Funds - Budget Amendment #4  
Executive Summary

Debt Service Funds Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
State Sources		\$ 156,374
Local Sources	60,698	
Other Financing Sources:		
Transfers In		5,000
Issuance of Bonds		7,087
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</b>		<b>\$ (107,763)</b>

<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 9200 - Debt Service:</b>		
710 Principal		0
720 Interest	\$ 669	
730 Dues and Fees		10,229
760 Payments to Refunded Bond Escrow		
<b>Function 9700 - Transfers:</b>		
910 Transfers to General Fund	4,385,055	
<b>Net Change in Appropriations</b>	<b>4,375,495</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - March 31, 2023</b>	<b>\$ 13,432,139</b>
Increase (decrease) in Estimated Revenues	(107,763)
(Increase) decrease in Appropriations	(4,375,495)
<b>Fund Balance - June 30, 2023</b>	<b>\$ 8,948,882</b>

The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #4  
Summary by Object  
Fiscal Year 2022-2023

	Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	Increase	Decrease	Amended Budget <u>2022-2023</u>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES					
3322 CO & DS WITHHELD	180,000	180,000	35,564		215,564
3326 SBE/COBI BOND INTEREST	38,320	38,320		37,650	670
3341 RACING COMMISSION FUNDS	-	153,938	55,812		209,750
3399 OTHER STATE REVENUE	210,100	210,100	-	210,100	-
TOTAL STATE SOURCES	<u>428,420</u>	<u>582,358</u>	<u>91,376</u>	<u>247,750</u>	<u>425,984</u>
LOCAL SOURCES:					
3430 INTEREST	-	41,650	57,576		99,226
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	665	-	665	-
3436 INTEREST EARNED WITH TRUSTEE	-	-	3,787	-	3,787
TOTAL LOCAL SOURCES:	<u>-</u>	<u>42,315</u>	<u>61,364</u>	<u>665</u>	<u>103,013</u>
OTHER FINANCING SOURCES:					
3610 TRANSFER IN FROM GENERAL	1,261,457	1,261,457		5,000	1,256,457
3630 TRANSFER IN FROM CAPITAL	8,252,664	8,252,664		7,087	8,245,577
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	<u>9,514,121</u>	<u>9,514,121</u>	<u>-</u>	<u>12,088</u>	<u>9,502,033</u>
ADJ TO FUND BALANCE PER ACFR - (BUS LEASE)	5,960,850	5,960,850			5,960,850
BEGINNING FUND BALANCE	<u>7,275,037</u>	<u>7,275,037</u>	<u>-</u>	<u>-</u>	<u>7,275,037</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>23,178,428</u></b>	<b><u>23,374,680</u></b>	<b><u>152,740</u></b>	<b><u>260,503</u></b>	<b><u>23,266,918</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>(107,763)</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
9200 DEBT SERVICE					
710 REDEMPTION OF PRINCIPAL	6,166,953	6,166,953		0	6,166,953
720 INTEREST	3,754,088	3,754,088	669		3,754,757
730 DUES AND FEES	21,500	21,500		10,229	11,271
950 INTERFUND TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	<u>9,942,541</u>	<u>9,942,541</u>	<u>669</u>	<u>10,229</u>	<u>9,932,981</u>
OTHER FINANCING USES:					
9200 DEBT SERVICE:					
910 INTERFUND TRANSFER	-	-	4,385,055	-	4,385,055
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>4,385,055</u>	<u>-</u>	<u>4,385,055</u>
TOTAL EXPENDITURES	<u>9,942,541</u>	<u>9,942,541</u>	<u>4,385,724</u>	<u>10,229</u>	<u>14,318,036</u>
ENDING FUND BALANCE	<u>13,235,887</u>	<u>13,432,139</u>	<u>-</u>	<u>4,483,258</u>	<u>8,948,882</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>23,178,428</u></b>	<b><u>23,374,680</u></b>	<b><u>4,385,724</u></b>	<b><u>4,493,487</u></b>	<b><u>23,266,918</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>(107,763)</u></b>		

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 #4 GRANT IS CLOSED**  
Executive Summary

Special Revenue Funds - ESSER I Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds		\$ 582,848
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 582,848</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 305,649
6100 Student Support Services		\$ 18,300
6200 Instructional Media Services		\$ -
6300 Instructional & Curriculum Development Services		\$ 25,562
6400 Instructional Staff Training Services		\$ 170,693
7200 General Administration		\$ -
7900 Operation of Plant		\$ -
8100 Maintenance of Plant		\$ 62,643
8200 Administrative Technology Services		
9100 Community Services		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 582,848</b>



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 #4  
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds	\$ -	\$ 5,323,027
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 5,323,027</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 1,881,761
6100 Student Support Services		48,124
6200 Instructional Media Services		25,909
6300 Instruction & Curriculum Development Services		617,257
6400 Instructional Staff Training		16,500
6500 Instructional Technology		61,290
7100 Board of Education		
7200 General Administration		154,525
7300 School Administration		
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		117,558
7800 Student Transportation		308,897
7900 Operation Services		346,434
8100 Maintenance of Plant		1,684,103
8200 Administrative Technology		60,668
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 5,323,027</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2022-2023

	Original Budget 2022-2023	Current Budget 2022-2023	Increase	Decrease	Amended Budget 2022-2023
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	9,157,732	9,545,928		5,323,027	4,222,901
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	9,157,732	9,545,928	-	5,323,027	4,222,901
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>9,157,732</b>	<b>9,545,928</b>	<b>-</b>	<b>5,323,027</b>	<b>4,222,901</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(5,323,027)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,281,206	1,762,166		1,436,396	325,770
200 - BENEFITS	253,892	382,158		314,688	67,470
300 - PURCHASED SERVICES	903,161	365,746		281,061	84,685
500 - MATERIALS AND SUPPLIES	784,580	477,894		289,984	187,910
600 - CAPITAL OUTLAY	34,376	336,211	590,368		926,579
700 - OTHER EXPENSES	-	150,000		150,000	-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	119,007	94,981		32,306	62,675
200 - BENEFITS	23,938	19,260		6,426	12,834
300 - PURCHASED SERVICES	-	10,000		9,392	608
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	36,682	36,682		21,630	15,052
200 - BENEFITS	7,427	7,427		4,279	3,148
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	40,000	172,000		169,108	2,892
200 - BENEFITS	7,940	38,958		38,365	593
300 - PURCHASED SERVICES	580,000	580,000		409,784	170,216
6400 INSTRUCTIONAL STAFF TRAINING					
300 - PURCHASED SERVICES	39,000	16,500		16,500	-
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		154,525	81,730
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	37,637	52,044			52,044
200 - BENEFITS	7,475	10,772			10,772
700 - OTHER EXPENSES	-	-			-
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	193,650		168,748	24,903
200 - BENEFITS	22,038	42,031		36,804	5,227
300 - PURCHASED SERVICES	112,776	112,776		81,099	31,677
400 - ENERGY SERVICES	100,000	10,000		9,373	628
600 - CAPITAL OUTLAY	12,874	12,874		12,874	-
7900 OPERATION SERVICES					
100 - SALARIES	240,020	240,020		234,449	5,571
200 - BENEFITS	30,491	30,491		29,352	1,139
500 - SUPPLIES	66,183	66,183		66,183	-
600 - CAPITAL OUTLAY	146,385	146,385		16,450	129,935
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	655,027	655,027		291,509	363,518
500 - MATERIALS AND SUPPLIES	1,899,337	1,870,942		672,870	1,198,072
600 - CAPITAL OUTLAY	1,128,455	1,156,850		719,723	437,127

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #4  
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>
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	-	-			-
200 - BENEFITS	-	-			-
300 - PURCHASED SERVICES	60,000	60,612		60,000	612
500 - MATERIALS AND SUPPLIES	-	2,660			2,660
600 - CAPITAL OUTLAY	-	17,523		668	16,855
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	9,157,732	9,545,928	590,368	5,913,395	4,222,901
TOTAL ENDING FUND BALANCE	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>9,157,732</u>	<u>9,545,928</u>	<u>590,368</u>	<u>5,913,395</u>	<u>4,222,901</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(5,323,027)</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II (CARES Grant)  
Budget Amendment #4 - 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		784,827	1,237,420
ESSER II - (CARES Grant) Supplemental Programming	989xx	-	2,555,061		2,307,305	247,756
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		95,522	69,109
ESSER II - (CARES Grant) Lump Sum	997xx	3,946,790	3,946,790		1,436,901	2,509,888
ESSER II - (CARES Grant) Formula Grants to LEA's	998xx	-	304,270		285,600	18,671
ESSER II - (CARES Grant) Civic Literacy Excellence Init	9990x	-	83,926		38,184	45,742
ESSER II - (CARES Grant) Lump Sum	9991x	469,004	469,004		374,689	94,315
<b>TOTAL GRANTS</b>		<u><b>9,157,732</b></u>	<u><b>9,545,928</b></u>	<u><b>-</b></u>	<u><b>5,323,027</b></u>	<u><b>4,222,901</b></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 #4  
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds	\$ -	\$ 23,609,720
Miscellaneous Federal Through State		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 23,609,720</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 6,016,694
6100 Student Support Services		655,854
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ -	2,166,850
6400 Instructional Staff Training		50,529
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		
7300 School Administration		246,250
7400 Facilities, Acquisitions & Construction		12,029,930
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation	\$ -	912,022
7900 Operation Services		
8100 Maintenance of Plant		1,531,590
8200 Administrative Technology		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 23,609,720</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(CARES Grant)  
Budget Amendment #4  
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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	43,014,576	44,430,393		23,609,720	20,820,673
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>43,014,576</u>	<u>44,430,393</u>	-	<u>23,609,720</u>	<u>20,820,673</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>43,014,576</u></b>	<b><u>44,430,393</u></b>	<b>-</b>	<b><u>23,609,720</u></b>	<b><u>20,820,673</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>(23,609,720)</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	4,051,332		2,136,189	1,915,143
200 - BENEFITS	527,829	912,838		637,926	274,913
300 - PURCHASED SERVICES	2,073,125	2,608,310		1,417,580	1,190,730
500 - MATERIALS AND SUPPLIES	3,421,595	3,436,795		246,060	3,190,734
600 - CAPITAL OUTLAY	11,986,255	11,054,316		1,428,939	9,625,377
700 - OTHER EXPENSES	-	150,000		150,000	-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	497,640	774,050		472,197	301,853
200 - BENEFITS	178,315	272,336		174,756	97,580
300 - PURCHASED SERVICES	-	7,000		7,000	-
600 - CAPITAL OUTLAY	-	1,900		1,900	-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,869,812		1,603,437	1,266,375
200 - BENEFITS	962,650	972,390		561,634	410,756
300 - PURCHASED SERVICES	2,000	27,000		1,779	25,221
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		39,000	2,000
700 - OTHER EXPENSES	-	-		-	-
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	305,940	288,000		246,250	41,750
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
300 - PURCHASED SERVICES	-	89,803		59,657	30,146
600 - CAPITAL OUTLAY	14,105,570	14,105,570		11,970,273	2,135,297
7800 STUDENT TRANSPORTATION					
100 - SALARIES	96,800	488,275		208,470	279,805
200 - BENEFITS	21,941	88,637		58,174	30,463
300 - PURCHASED SERVICES	570,410	570,410		570,410	-
400 - ENERGY SERVICES	75,000	77,500		74,969	2,531
600 - CAPITAL OUTLAY	-	-		-	-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	<u>1,531,590</u>	<u>1,531,590</u>		<u>1,531,590</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b><u>43,014,576</u></b>	<b><u>44,430,393</u></b>	<b>-</b>	<b><u>23,609,720</u></b>	<b><u>20,820,673</u></b>
<b>TOTAL ENDING FUND BALANCE</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b>-</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b><u>43,014,576</u></b>	<b><u>44,430,393</u></b>	<b>-</b>	<b><u>23,609,720</u></b>	<b><u>20,820,673</u></b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (CARES Grant)  
Budget Amendment #4 - Fund 4450  
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	8,775,271		2,105,309	6,669,962
ESSER III - (CARES Grant) Lump Sum	9993x	34,268,301	34,246,287		20,095,576	14,150,711
ESSER III - (CARES Grant) Lump Sum	9995x	-	1,408,835		1,408,835	-
<b>TOTAL GRANTS</b>		<u><b>43,014,576</b></u>	<u><b>44,430,393</b></u>	<u><b>-</b></u>	<u><b>23,609,720</b></u>	<u><b>20,820,673</b></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 #4  
Executive Summary

Food Service Fund Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources	1,914,839	
State Sources	4,223	
Local Sources	126,885	
Other Financing Sources:		
Transfers in from General Fund		-
<b>Net Change in Estimated Revenue</b>	<b>2,045,948</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries		\$ 373,257
200 Benefits	5,222	
300 Purchased Services		\$ 129,862
400 Energy Services	201,538	
500 Materials and Supplies		\$ 3,821,356
600 Capital Outlay		\$ 132,214
700 Other Expenses	44,928	
<b>Net Change in Appropriations</b>		<b>\$ 4,205,001</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - March 31, 2023</b>	<b>\$ 5,387,698</b>
Increase (decrease) in Estimated Revenues	2,045,948
(Increase) decrease in Appropriations	4,205,001
<b>Fund Balance - June 30, 2023</b>	<b>\$ 11,638,647</b>



The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #4  
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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,070,000	14,070,000	1,681,617		15,751,617
3265 USDA DONATED COMMODITIES	-	-	23,318		23,318
3269 OTHER FOOD SERVICE	-	1,210,464	209,904		1,420,368
<b>TOTAL FEDERAL THROUGH STATE SOURCES</b>	<u>14,070,000</u>	<u>15,280,464</u>	<u>1,914,839</u>	<u>-</u>	<u>17,195,303</u>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	84,000	84,000	158		84,158
3338 SCHOOL LUNCH SUPPLEMENT	100,000	100,000	4,065		104,065
3399 OTHER MISCELLANEOUS STATE	-	-			-
<b>TOTAL STATE SOURCES</b>	<u>184,000</u>	<u>184,000</u>	<u>4,223</u>	<u>-</u>	<u>188,223</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	21,468	16,643		38,111
3452 STUDENT BREAKFAST	-	14,912	10,338		25,251
3453 ADULT LUNCH / BREAKFAST	500	500		500	-
3454 STUDENT / ADULT ALA CARTE	250,000	278,309	155,457		433,766
3455 STUDENT SNACK	-	10,622	5,951		16,573
3456 OTHER FOOD SALES	10,000	10,000		9,876	125
3457 FOOD REBATES	5,000	5,000		1,026	3,974
3495 OTHER MISCELLANEOUS LOCAL	-	52,424		50,102	2,322
<b>TOTAL LOCAL SOURCES:</b>	<u>265,500</u>	<u>393,235</u>	<u>188,389</u>	<u>61,503</u>	<u>520,120</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	29,134		-	29,134
<b>TOTAL OTHER FINANCING SOURCES:</b>	<u>-</u>	<u>29,134</u>	<u>-</u>	<u>-</u>	<u>29,134</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>14,519,500</u>	<u>15,886,833</u>	<u>2,107,451</u>	<u>61,503</u>	<u>17,932,781</u>
AUDIT ADJUSTMENT PER ACFR	(41,181)	(41,181)			(41,181)
BEGINNING FUND BALANCE	9,061,631	9,061,631	-	-	9,061,631
<b>TOTAL ESTIMATED REVENUE</b>	<u>23,539,950</u>	<u>24,907,283</u>	<u>2,107,451</u>	<u>61,503</u>	<u>26,953,231</u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>2,045,948</u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	3,761,222	4,518,570		373,257	4,145,314
200 BENEFITS	1,623,962	1,646,327	5,222		1,651,548
300 PURCHASED SERVICES	521,650	655,285		129,862	525,423
400 ENERGY SERVICES	314,500	320,561	201,538		522,099
500 MATERIALS AND SUPPLIES	10,150,500	11,210,409		3,821,356	7,389,053
600 CAPITAL OUTLAY	317,500	941,916		132,214	809,702
700 OTHER EXPENSES	200,000	226,518	44,928		271,445
<b>TOTAL EXPENDITURES</b>	<u>16,889,333</u>	<u>19,519,585</u>	<u>251,688</u>	<u>4,456,689</u>	<u>15,314,584</u>
<b>ENDING FUND BALANCE</b>	<u>6,650,617</u>	<u>5,387,698</u>	<u>6,250,949</u>	<u>-</u>	<u>11,638,647</u>
<b>TOTAL APPROPRIATIONS</b>	<u>23,539,950</u>	<u>24,907,283</u>	<u>6,502,637</u>	<u>4,456,689</u>	<u>26,953,231</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>2,045,948</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 #4 CLOSED  
Executive Summary

Special Revenue Funds - GEER I Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds		\$ -
Miscellaneous Federal Through State		\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ -
6100 Student Support Services		\$ -
6300 Instruction and Curriculum Development Services		\$ -
6400 Instructional Staff Training Services		\$ -
7800 Pupil Transportation Services		\$ -
7900 Operation of Plant		\$ -
<b>Net Change in Appropriations</b>		<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER I (CARES Grant)  
Budget Amendment #4 CLOSED  
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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 EDUCATIONAL STABILIZATION FUNDS K-12	241,456	-			-
3272 EDUCATIONAL STABILIZATION FUNDS K-12	1,161	-			-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>242,617</u>	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>242,617</b></u>	-	-	-	-
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>-</u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	-			-
200 - BENEFITS	22,932	-			-
300 - PURCHASED SERVICES	2,054	-			-
500 - MATERIALS AND SUPPLIES	58,397	-			-
600 - CAPITAL OUTLAY	458	-			-
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>	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>242,617</b></u>	-	-	-	-
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>-</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER II (CARES GRANT)  
Budget Amendment #4 - 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	-			-
GEER - (CARES GRANT K-12 CTE INFRASTRUCTURE)	991xx	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		<u>242,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL GRANTS</b>		<u><b>242,617</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
				<u>-</u>		



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

Fund Balances - June 30, 2023

Adjusted Beginning Fund Balance - July 1, 2022 \$ 42,391,419

Fiscal Year 2022-2023 Estimated Revenues

Federal	\$	1,068,266
State		131,489,125
Local		82,627,157
Other Financing Sources		9,137,116
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>224,321,665</b>

Fiscal Year 2022-2023 Appropriations

Expenditures	\$	216,643,900
Other Financing Uses		1,285,591
<b>Total Appropriations</b>	<b>\$</b>	<b>217,929,490</b>

Excess / (Deficiency) of Revenues over Appropriations 6,392,175

**Ending Fund Balance - June 30, 2023** **\$ 48,783,594**

Analysis of Ending Funds Balance - June 30, 2023		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,104,803	0.51%
<b>Restricted:</b>		
Workforce Development	200,423	0.09%
Categoricals	5,126,838	2.38%
<b>Assigned:</b>		
<i>Health Insurance Rebates/Profit Sharing/Wellness</i>	2,722,773	1.27%
<i>2022-2023 Project Carry-Forward</i>	11,933,981	5.55%
<i>2022-2023 Reserve for New School/Addition Operations</i>	2,000,000	0.93%
<i>2022-2023 Maint/Facilities/Safety/Other Dept Reserve</i>	3,000,000	1.39%
<i>Reserve for ESSER funded positions</i>	2,500,000	1.16%
<i>FEFP Adj/Family Empowerment Scholarship Adj</i>	2,400,000	1.12%
<b>Unassigned</b>	<b>17,794,776</b>	<b>8.27%</b>
	<b>\$ 48,783,594</b>	<b>22.67%</b>

↓ 19.68%

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

General Fund - Budget Amendment #4  
Executive Summary

General Fund Budget Amendment #4 is for the fiscal period ending **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Direct Sources	\$ 85,610	
Federal Through State and Local Sources		98,817
State Sources		\$ 973,758
Local Sources	\$ 3,534,352	
Other Financing Sources	\$ 4,405,028	
<b>Net Change in Estimated Revenue</b>	<b>\$ 6,952,416</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 13,272,839
6100 Pupil Personnel Services		\$ 2,641,054
6200 Instructional Media Services		\$ 247,355
6300 Instruction and Curriculum Development Services		\$ 45,142
6400 Instructional Staff Training Services		\$ 215,807
6500 Instruction Related Technology	\$ 22,370	
7100 Board		\$ 28,442
7200 General Administration	\$ 84,340	
7300 School Administration	\$ 91,674	
7400 Facilities Acquisition and Construction		\$ 489,703
7500 Fiscal Services		\$ 46,432
7600 Food Service	\$ 93,782	
7700 Central Services	\$ 797,802	
7800 Pupil Transportation Services	\$ 4,240,465	
7900 Operation of Plant		\$ 1,248,474
8100 Maintenance of Plant		\$ 784,691
8200 Administrative Technology Services		\$ 1,639,790
9100 Community Services		\$ 928
9700 Transfers:		
0920 Transfers to Debt Service Fund		5,000
0940 Transfers to Special Revenue Funds		
<b>Net Change in Appropriations</b>		<b>\$ 15,335,225</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - March 31, 2023	\$ 26,590,138
Adj for Transfer to Sun Tec Internal Account	\$ (94,185)
Increase (decrease) in Estimated Revenues	6,952,416
(Increase) decrease in Appropriations	15,335,225
<b>Fund Balance - June 30, 2023</b>	<b>\$ 48,783,594</b>

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #4  
 Summary by Function and Object  
 Fiscal Year 2022-2023

	Original Budget 2022-2023	Current Budget 2022-2023	Increase	Decrease	Amended Budget 2022-2023
<b>ESTIMATED REVENUE</b>					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	199,000	204,699	35,838		240,537
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	49,773	-	49,773
TOTAL FEDERAL DIRECT SOURCES	<u>199,000</u>	<u>204,699</u>	<u>85,610</u>	<u>-</u>	<u>290,309</u>
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	700,000	700,000		58,285	641,715
3291 FEMA REIMBURSEMENT	-	175,124		40,532	134,592
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	1,650	-	-	1,650
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	<u>700,000</u>	<u>876,774</u>	<u>-</u>	<u>98,817</u>	<u>777,957</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	108,242,954	105,741,634		774,859	104,966,775
3315 WORKFORCE DEVELOPMENT	586,986	586,986			586,986
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	33,657			33,657
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	-	-	15,189		15,189
3343 STATE LICENSE TAX	85,000	85,000	4,132		89,132
3355 CLASS SIZE REDUCTION OPERATING FUNDS	24,198,093	24,198,093		336,149	23,861,944
3361 SCHOOL RECOGNITION FUNDS	-	1,055,144			1,055,144
3371/72 EXCELLENT TEACHING PROGRAM	341,573	565,776	55,579		621,354
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	196,594	62,351	-	258,944
TOTAL STATE SOURCES	<u>133,473,607</u>	<u>132,462,883</u>	<u>137,250</u>	<u>1,111,008</u>	<u>131,489,125</u>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	74,675,941	74,675,941	264,638		74,940,579
3421 TAX REDEMPTION	20,000	20,912	2,243,697		2,264,609
3425/26 RENT	99,500	135,974	23,692		159,666
3429 OTHER FEES	-	-	770		770
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	1,174,883	930,573		2,105,456
3440 GIFTS, GRANTS, AND BEQUESTS	-	4,776	1,565		6,341
3461 ADULT GENERAL EDUCATION COURSE FEES	-	111,013	46,909		157,921
3462 FINANCIAL AID FEES FEFP COURSE	-	3,380	5,234		8,613
3466 LIFELONG LEARNING FEES	-	-	110		110
3467 GED TESTING FEES	-	1,283	1,019		2,301
3468 VOC/AE FINANCIAL AID FEES	-	162,139	10,917		173,056
3490 MISCELLANEOUS LOCAL REVENUE	2,163,087	2,802,506	5,230	-	2,807,736
TOTAL LOCAL SOURCES:	<u>77,008,528</u>	<u>79,092,805</u>	<u>3,534,352</u>	<u>-</u>	<u>82,627,157</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	19,017	24,961		43,978
3745 LITIGATION/SETTLEMENT	-	-	4,935	-	4,935
3610 TRANSFERS IN FROM TRUSTEE (BUS PURCHASES)	-	-	4,385,055	-	4,385,055
3630 TRANSFERS IN FOR CHARTER SCHOOL	159,805	232,221		9,923	222,298
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,144,850	4,480,850			4,480,850
TOTAL OTHER FINANCING SOURCES:	<u>2,304,655</u>	<u>4,732,088</u>	<u>4,414,951</u>	<u>9,923</u>	<u>9,137,116</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	213,685,790	217,369,249	8,172,164	1,219,748	224,321,665
ADJ TO FUND BALANCE FOR TRANSFER TO SUNTEC INTERNAL ACCOUN	(94,185)	(94,185)			(94,185)
ADJ TO FUND BALANCE PER ACFR	(316,584)	(316,584)			(316,584)
BEGINNING FUND BALANCE	<u>42,802,188</u>	<u>42,802,188</u>	<u>-</u>	<u>-</u>	<u>42,802,188</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>256,077,209</b></u>	<u><b>259,760,668</b></u>	<u><b>8,172,164</b></u>	<u><b>1,219,748</b></u>	<u><b>266,713,084</b></u>

**NET INCREASE (DECREASE) IN ESTIMATED REVENUE**

**6,952,416**

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	90,839,856	89,213,991		3,670,725	85,543,265
200 - BENEFITS	24,205,419	25,664,579	141,940		25,806,519
300 - PURCHASED SERVICES	6,386,569	9,910,004		485,974	9,424,030
400 - ENERGY SERVICES	-	-	38		38
500 - MATERIALS AND SUPPLIES	10,516,646	12,334,644		8,775,642	3,559,002
600 - CAPITAL OUTLAY	64,074	962,591		509,238	453,353
700 - OTHER EXPENSES	346,882	753,188	26,762		779,950
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,386,974	7,244,683	133,597		7,378,280



The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #4  
 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>
200 - BENEFITS	2,145,670	2,309,968		103,528	2,206,440
300 - PURCHASED SERVICES	39,886	85,903		3,914	81,989
500 - MATERIALS AND SUPPLIES	3,973,438	2,731,658		2,659,131	72,527
600 - CAPITAL OUTLAY	-	13,150		2,906	10,244
700 - OTHER EXPENSES	8,489	10,517		5,172	5,345
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	793,438	1,327,064		96,375	1,230,689
200 - BENEFITS	274,661	407,699	7,415		415,114
300 - PURCHASED SERVICES	180,396	234,802	2,537		237,339
500 - MATERIALS AND SUPPLIES	10,280	12,517		4,506	8,011
600 - CAPITAL OUTLAY	4,368	223,470		156,191	67,279
700 - OTHER EXPENSES	4,640	3,742		235	3,507
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	1,949,599	2,430,933	172,980		2,603,913
200 - BENEFITS	633,688	769,161		33,863	735,298
300 - PURCHASED SERVICES	169,200	229,682		186,023	43,659
500 - MATERIALS AND SUPPLIES	53,240	46,202	1,409		47,610
600 - CAPITAL OUTLAY	20,240	6,913		96	7,008
700 - OTHER EXPENSES	2,400	2,555	260		2,815
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	485,101	539,634		32,515	507,119
200 - BENEFITS	151,515	247,825		104,807	143,018
300 - PURCHASED SERVICES	21,720	41,710		10,616	31,094
500 - MATERIALS AND SUPPLIES	4,320	67,742		66,340	1,403
700 - OTHER EXPENSES	2,400	7,680		1,530	6,150
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	347,960	435,626	43,122		478,748
200 - BENEFITS	152,374	205,016		19,020	185,996
300 - PURCHASED SERVICES	-	55,128		1,732	53,396
500 - MATERIALS AND SUPPLIES	-	-			-
7100 BOARD					
100 - SALARIES	249,083	265,774		5,535	260,239
200 - BENEFITS	168,636	168,872	508		169,379
300 - PURCHASED SERVICES	228,320	283,278		14,526	268,752
500 - MATERIALS AND SUPPLIES	2,184	3,962		1,854	2,108
600 - CAPITAL OUTLAY	-	2,122			2,122
700 - OTHER EXPENSES	24,832	31,059		7,035	24,024
7200 GENERAL ADMINISTRATION					
100 - SALARIES	1,386,498	1,455,152	231,532		1,686,684
200 - BENEFITS	377,332	470,948		4,610	466,338
300 - PURCHASED SERVICES	81,410	277,168		106,352	170,816
500 - MATERIALS AND SUPPLIES	495,136	36,828		24,359	12,468
600 - CAPITAL OUTLAY	2,400	2,000	926		2,926
700 - OTHER EXPENSES	52,040	67,464		12,798	54,666
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	10,212,279	10,858,753	88,819		10,947,572
200 - BENEFITS	3,280,958	3,390,434	40,000		3,430,434
300 - PURCHASED SERVICES	3,189	54,452		1,599	52,853
500 - MATERIALS AND SUPPLIES	110,888	163,640		39,224	124,416
600 - CAPITAL OUTLAY	1,200	34,144	19,517		53,660
700 - OTHER EXPENSES	19,360	29,736		15,839	13,897

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
100 - SALARIES	450,102	525,260		16,681	508,579
200 - BENEFITS	139,978	175,386		28,422	146,965
300 - PURCHASED SERVICES	8,000	491,951		346,275	145,676
500 - MATERIALS AND SUPPLIES	-	265		24	241
600 - CAPITAL OUTLAY	3,600	130,343		88,822	41,521
700 - OTHER EXPENSES	-	233,021		9,479	223,542
7500 FISCAL SERVICES					
100 - SALARIES	597,240	529,572	13,690		543,262
200 - BENEFITS	183,962	175,092		22,716	152,376
300 - PURCHASED SERVICES	144,810	234,663		38,956	195,707
500 - MATERIALS AND SUPPLIES	8,184	7,508		746	6,761
600 - CAPITAL OUTLAY	40,911	10,800		3,996	6,804
700 - OTHER EXPENSES	25,146	27,917	6,292		34,209



The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #4  
 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>
7600	FOOD SERVICES					
	100 - SALARIES	-	180,385	78,472		258,857
	200 - BENEFITS	-	36,437	19,388		55,826
	500 - MATERIALS AND SUPPLIES	-	4,078		4,078	-
	700 - OTHER EXPENSES	-	-			-
7700	CENTRAL SERVICES					
	100 - SALARIES	1,561,029	1,794,117		52,108	1,742,009
	200 - BENEFITS	493,625	551,158	1,098,581		1,649,739
	300 - PURCHASED SERVICES	958,615	1,047,975		84,812	963,163
	500 - MATERIALS AND SUPPLIES	217,582	147,973		38,818	109,155
	600 - CAPITAL OUTLAY	9,511	224,376		118,051	106,325
	700 - OTHER EXPENSES	68,571	58,999		6,990	52,009
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,240,486	4,899,182	461,768		5,360,950
	200 - BENEFITS	1,555,103	1,624,192	2,595		1,626,787
	300 - PURCHASED SERVICES	458,880	627,916		220,529	407,387
	400 - ENERGY SERVICES	1,332,800	1,616,547		190,356	1,426,190
	500 - MATERIALS AND SUPPLIES	641,360	932,866		215,124	717,742
	600 - CAPITAL OUTLAY	96,000	179,761	4,351,915		4,531,675
	700 - OTHER EXPENSES	208	81,149	50,196		131,345
7900	OPERATION OF PLANT					
	100 - SALARIES	7,051,918	7,018,842		191,046	6,827,796
	200 - BENEFITS	2,286,856	2,385,983		112,493	2,273,490
	300 - PURCHASED SERVICES	4,168,312	5,847,061		177,916	5,669,145
	400 - ENERGY SERVICES	5,275,480	5,276,496	709,608		5,986,104
	500 - MATERIALS AND SUPPLIES	605,859	564,738		180,421	384,317
	600 - CAPITAL OUTLAY	194,421	2,634,316		1,222,696	1,411,621
	700 - OTHER EXPENSES	173,320	109,274		73,510	35,764
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	2,745,289	2,952,080	37,521		2,989,601
	200 - BENEFITS	971,905	993,660	49,386		1,043,046
	300 - PURCHASED SERVICES	1,023,614	1,764,745		565,009	1,199,736
	400 - ENERGY SERVICES	177,600	222,884		56,058	166,826
	500 - MATERIALS AND SUPPLIES	1,801,953	653,885		26,251	627,634
	600 - CAPITAL OUTLAY	818,080	2,855,539		224,279	2,631,260
	700 - OTHER EXPENSES	3,280	815			815
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,323,103	1,524,214	54,227		1,578,441
	200 - BENEFITS	429,823	509,172		21,017	488,155
	300 - PURCHASED SERVICES	367,212	845,553		67,408	778,145
	500 - MATERIALS AND SUPPLIES	43,760	54,352	2,521		56,873
	600 - CAPITAL OUTLAY	2,196,765	3,065,444		1,607,760	1,457,683
	700 - OTHER EXPENSES	840	650		353	297
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	14,220	17,914		176	17,738
	500 - MATERIALS AND SUPPLIES	1,420	1,857		751	1,106
	700 - OTHER EXPENSES	-	-			-
CAPITAL OUTLAY						
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES		<u>211,781,919</u>	<u>231,974,124</u>	<u>7,847,617</u>	<u>23,177,841</u>	<u>216,643,900</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
OTHER FINANCING USES						
9700	TRANSFERS OUT					
	0920 - TRANSFERS TO DEBT SERVICE FUND	1,261,457	1,261,457		5,000	1,256,457
	0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	29,134		-	29,134
TOTAL OTHER FINANCING USES		<u>1,261,457</u>	<u>1,290,591</u>	<u>-</u>	<u>5,000</u>	<u>1,285,591</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		213,043,376	233,264,715	7,847,617	23,182,841	217,929,490
TOTAL ENDING FUND BALANCE		<u>43,033,833</u>	<u>26,495,953</u>	<u>22,287,641</u>	<u>-</u>	<u>48,783,594</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<u><b>256,077,209</b></u>	<u><b>259,760,668</b></u>	<u><b>30,135,257</b></u>	<u><b>23,182,841</b></u>	<u><b>266,713,084</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<u><b>6,952,416</b></u>		

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

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 **June 30, 2023**. 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Vocational Education Acts		\$ 114,156
Workforce Innovation and Opportunity Act		\$ 186,530
Improving Teacher Quality State Grants - Title II		\$ 600,590
Individuals with Disabilities Education Act (IDEA)		\$ 3,033,133
Elementary and Secondary Education Act - Title I		\$ 1,919,937
Language Instruction - Title III		\$ 34,919
Title IV		\$ 210,740
IDEA Part B K-12		\$ 1,248,667
IDEA Part B Pre-K		\$ 83,932
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ -	\$ 263,174
<b>Net Change in Estimated Revenue</b>		<b>\$ (7,695,779)</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 4,977,315
6100 Pupil Personnel Services		931,222
6200 Instructional Media Services		25
6300 Instruction and Curriculum Development Services		800,905
6400 Instructional Staff Training Services		703,444
6500 Instruction Related Technology		27,297
7200 General Administration		218,125
7300 School Administration		2,500
7700 Central Services		
7800 Pupil Transportation Services		26,085
7900 Operation of Plant		8,728.64
8100 Maintenance of Plant		\$ 133.16
<b>Net Change in Appropriations</b>		<b>\$ (7,695,779)</b>



The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4  
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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	313,788	405,788		114,156	291,632
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	499,336		186,530	312,805
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,881,822		600,590	1,281,232
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	7,891,462		3,033,133	4,858,329
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	8,942,238		1,919,937	7,022,300
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	114,819		34,919	79,900
3242 TITLE IV	-	724,972		210,740	514,232
3271 IDEA PART B - K12	-	1,248,667		1,248,667	-
3273 IDEA PRE-K PART B	-	83,932		83,932	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	104,800	1,001,716	-	263,174	738,542
TOTAL FEDERAL THROUGH STATE SOURCES	<u>16,754,903</u>	<u>22,794,751</u>	-	<u>7,695,779</u>	<u>15,098,973</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>16,754,903</u></b>	<b><u>22,794,751</u></b>	<b>-</b>	<b><u>7,695,779</u></b>	<b><u>15,098,973</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>(7,695,779)</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	5,426,675		1,792,022	3,634,653
200 - BENEFITS	1,822,343	2,240,861		1,013,965	1,226,896
300 - PURCHASED SERVICES	1,104,971	2,518,282		1,319,711	1,198,571
500 - MATERIALS AND SUPPLIES	581,395	937,211		376,068	561,143
600 - CAPITAL OUTLAY	602,044	1,357,511		379,613	977,897
700 - OTHER EXPENSES	20,815	178,845		95,935	82,910
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	2,150,795		487,419	1,663,376
200 - BENEFITS	459,739	665,617		126,230	539,387
300 - PURCHASED SERVICES	99,054	195,939		177,318	18,621
500 - MATERIALS AND SUPPLIES	136,032	173,602		52,732	120,870
600 - CAPITAL OUTLAY	30,863	121,915		50,887	71,028
700 - OTHER EXPENSES	60,725	45,457		36,636	8,821
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	6,890	0		6,890
200 - BENEFITS	-	610		25	585
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,702,220		481,099	2,221,121
200 - BENEFITS	756,962	882,239		228,490	653,749
300 - PURCHASED SERVICES	62,218	82,584		53,221	29,363
500 - MATERIALS AND SUPPLIES	18,897	59,516		21,383	38,133
600 - CAPITAL OUTLAY	74,100	61,980		10,974	51,006
700 - OTHER EXPENSES	14,900	17,900		5,738	12,162
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	1,050,827		308,112	742,715
200 - BENEFITS	177,041	263,536		124,191	139,345
300 - PURCHASED SERVICES	332,576	490,139		183,686	306,453
500 - MATERIALS AND SUPPLIES	98,491	101,880		54,089	47,791
600 - CAPITAL OUTLAY	3,000	-			-
700 - OTHER EXPENSES	74,441	113,413		33,366	80,047
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	111,795		12,344	99,451
200 - BENEFITS	205,463	54,615		14,953	39,663
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	665,586		218,125	447,461
7300 SCHOOL ADMINISTRATION					
700 - OTHER EXPENSES	-	50,000		2,500	47,500

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4  
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>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
<b>EXPENDITURES:</b>						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,343	19,843		9,157	10,686
	200 - BENEFITS	3,595	3,946		1,735	2,210
	300 - PURCHASED SERVICES	10,494	15,178		5,157	10,021
	400 - ENERGY SERVICES	16,398	17,648		9,535	8,113
	700 - OTHER EXPENSES	500	500		500	-
7900	OPERATION OF PLANT					
	100 - SALARIES	500	6,400		6,400	-
	200 - BENEFITS	98	1,329		1,329	-
	400 - ENERGY SERVICES	100	1,000		1,000	-
	500 - MATERIALS AND SUPPLIES	-	-			-
	700 - OTHER EXPENSES	-	-	-		-
8100	MAINTENANCE OF PLANT					
	500 - MATERIALS AND SUPPLIES	-	470		133	337
<b>TOTAL EXPENDITURES</b>		<b>16,754,903</b>	<b>22,794,751</b>	<b>0</b>	<b>7,695,779</b>	<b>15,098,973</b>
<b>TOTAL ENDING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<b><u>16,754,903</u></b>	<b><u>22,794,751</u></b>	<b><u>0</u></b>	<b><u>7,695,779</u></b>	<b><u>15,098,973</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b><u>(7,695,779)</u></b>		



The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4 - Fund 4210  
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:						
Adult Education - Geographic	81x	285,600	499,336		186,530.28	312,805
Title I Basic	82x	9,020,941	8,942,238		1919937.46	7,022,300
Title X - Education of Homeless	83x	104,800	104,800		17135.59	87,664
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	237,435		167602.22	69,833
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	8,877,878		4,134,853	4,743,025
Perkins Grant	86x	313,788	405,788		114156.35	291,632
FI Charter School Program (BEST)	87x	-	421,594		97725.80	323,868
Title I School Improvement	88x	-	73,422		24812.49	48,610
Title II Training and Recruitment	90x	1,133,176	1,881,822		600590.40	1,281,232
SED Network I	91x	76,068	76,068		48166.44	27,902
Title III NCLB	92x	107,744	114,819		34,919	79,900
SED Network II	93x	41,502	32,680		15,110	17,570
Title I School Improvement	94x	-	-			-
Title I Part D	94x	-	-			-
Title IV	96x	-	724,972		210739.68	514,232
UniSig School Improvement	97x	-	401,900		123499.85	278,400
Total Federal through State Sources		<u>16,754,903</u>	<u>22,794,751</u>	<u>-</u>	<u>7,695,779</u>	<u>15,098,973</u>
<b>TOTAL GRANTS</b>		<u><b>16,754,903</b></u>	<u><b>22,794,751</b></u>	<u><b>-</b></u>	<u><b>7,695,779</b></u>	<u><b>15,098,973</b></u>
				<u><b>(7,695,779)</b></u>		