

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 #3  
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 427,435	
Federal Through State Sources:		
Miscellaneous Federal through State		\$ -
Drop Out Prevention		
<b>Net Change in Estimated Revenue</b>	<b>\$ 427,435</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 238,172	\$ -
6100 Student Support Services		-
6200 Instructional Media Services	\$ -	
6300 Instruction & Curriculum Development Services	\$ 37,381	
6400 Instructional Staff Training	\$ 151,882	
7200 General Administration		-
<b>Net Change in Appropriations</b>	<b>\$ 427,435</b>	<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #3  
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:					
3271 Education Stabilization Funds - K12	-	801,852	427,435		1,229,287
3299 MISCELLANEOUS FEDERAL THROUGH STATE	<u>335,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL THROUGH STATE SOURCES	335,762	801,852	427,435	-	1,229,287
STATE SOURCES:					
3373 DROP-OUT PREVENTION	<u>-</u>	<u>498,552</u>			<u>498,552</u>
TOTAL STATE SOURCES	<u>-</u>	<u>498,552</u>	<u>-</u>	<u>-</u>	<u>498,552</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>335,762</u></b>	<b><u>1,300,404</u></b>	<b><u>427,435</u></b>	<b><u>-</u></b>	<b><u>1,727,839</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>427,435</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	45,353	45,353			45,353
200 - BENEFITS	9,005	9,005			9,005
300 - PURCHASED SERVICES	-	264,710	20,482		285,192
500 - MATERIALS AND SUPPLIES	-	586,932	195,688		782,620
600 - CAPITAL OUTLAY	-	-	22,002		22,002
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
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	-	9,787		9,787
200 - BENEFITS	-	-	2,213		2,213
300 - PURCHASED SERVICES	-	-	17,481		17,481
700 - OTHER EXPENSES	-	-	7,900		7,900
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	-	156,629		156,629
200 - BENEFITS	-	-	35,476		35,476
300 - PURCHASED SERVICES	-	113,000		84,000	29,000
500 - MATERIALS AND SUPPLIES	-	-	26,777		26,777
700 - OTHER EXPENSES	-	-	17,000		17,000
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	<u>13,331</u>	<u>13,331</u>			<u>13,331</u>
TOTAL EXPENDITURES	335,762	1,300,404	511,435	84,000	1,727,839
TOTAL ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b><u>335,762</u></b>	<b><u>1,300,404</u></b>	<b><u>511,435</u></b>	<b><u>84,000</u></b>	<b><u>1,727,839</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>427,435</u></b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #3 - 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
Targeted Mathematics Grants & STEM Experiential Activities	9997x	-	466,090			466,090
ESSER ARP Instructional Materials	9998x	-	-	427,435		427,435
<b>Total Federal through State Sources</b>		<b>335,762</b>	<b>801,852</b>	427,435	-	<b>1,229,287</b>
State Sources:						
High Impact Reading Intervention & Supplies	9996x	-	498,552			498,552
<b>Total State Sources:</b>		<b>-</b>	<b>498,552</b>	-	-	<b>498,552</b>
<b>TOTAL GRANTS</b>		<b>335,762</b>	<b>1,300,404</b>	<b>427,435</b>	<b>-</b>	<b>1,727,839</b>
				<b>427,435</b>		

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

Capital Projects Funds - Budget Amendment #3  
Executive Summary

Capital Projects Funds Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 2,500,000	
Local Sources	488,788	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ 2,988,788</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		
510 Supplies	\$ 972	
630 Building & Fixed Equipment	\$ 2,500,000	
640 Furniture, Fixtures, & Equipment	\$ 924,438	
650 Motor Vehicles	\$ 2,476	
660 Land		
670 Improvements Other Than Buildings	\$ 338,673	
680 Remodeling & Renovation		(18,313)
690 Computer Software		\$ (35,860)
<b>Function 9200 - Debt Service:</b>		
730 Dues and Fees		
<b>Other Financing Uses:</b>		
<b>000 Transfer to Charter School</b>		
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
<b>Net Change in Appropriations</b>	<b>\$ 3,712,386</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Beginning Fund Balance - December 31, 2022	\$ 35,540,512
Prior Year Adjustment to Fund Balance	\$ (992,850)
Increase (decrease) in Estimated Revenues	2,988,788
(Increase) decrease in Project Appropriations	(3,712,386)
<b>Reserved for Future School Projects - December 31, 2022</b>	<b>\$ 33,824,064</b>

The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #3  
 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			215,000
3325 CO & DS INTEREST	-	-			-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	8,444,787	8,444,787	2,500,000		10,944,787
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	232,221			232,221
3390 MISCELLANEOUS STATE REVENUE	250,000	50,000	-	-	50,000
TOTAL STATE SOURCES	<u>9,083,039</u>	<u>8,942,008</u>	<u>2,500,000</u>	<u>-</u>	<u>11,442,008</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	5,599	714		6,313
3430 INTEREST	34,150	556,851	442,556		999,406
3496 IMPACT FEES	6,100,000	6,156,600	45,518		6,202,118
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>42,430,476</u>	<u>43,010,375</u>	<u>488,788</u>	<u>-</u>	<u>43,499,163</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	51,513,515	51,952,383	2,988,788	-	54,941,171
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>106,647,736</u></b>	<b><u>2,988,788</u></b>	<b><u>-</u></b>	<b><u>109,636,524</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>2,988,788</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-			-
394/7 CHARTER SCHOOL SAFETY GRANT	-	3,200			3,200
369 TECHNOLOGY RENTALS	-	-			-
510 SUPPLIES	-	-	972		972
630 BUILDINGS & FIXED EQUIPMENT	8,444,787	9,171,551	2,500,000		11,671,551
640 FURNITURE, FIXTURES, & EQUIPMENT	657,528	3,302,310	924,438		4,226,748
650 MOTOR VEHICLES	1,000,000	2,689,310	2,476		2,691,786
660 LAND	-	165,000			165,000
670 IMPROVEMENTS OTHER THAN BUILDINGS	730,000	5,642,116	338,673		5,980,789
680 REMODELING & RENOVATION	14,030,000	37,670,636		18,313	37,652,323
690 COMPUTER SOFTWARE	550,000	490,214		35,860	454,354
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>25,412,315</u>	<u>59,134,338</u>	<u>3,766,559</u>	<u>54,173</u>	<u>62,846,724</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	4,480,850			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>12,965,735</u>	<u>-</u>	<u>-</u>	<u>12,965,735</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	35,969,634	72,100,073	3,766,559	54,173	75,812,459
TOTAL ENDING FUND BALANCE	<u>70,239,233</u>	<u>34,547,662</u>	<u>-</u>	<u>723,598</u>	<u>33,824,064</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>106,208,867</u></b>	<b><u>106,647,736</u></b>	<b><u>3,766,559</u></b>	<b><u>777,771</u></b>	<b><u>109,636,524</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>2,988,788</u></b>		

The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #3  
 Summary by Project  
 Fiscal Year 2022-2023

		Original Budget 2022-2023	Current Budget 2022-2023	Increase	Decrease	Amended Budget 2022-2023
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	159,805	232,221			232,221
<b>Other Schools Total</b>		<b>159,805</b>	<b>232,221</b>	<b>-</b>	<b>-</b>	<b>232,221</b>
<b>Other Projects:</b>						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	8,444,787	9,171,551	2,500,000		11,671,551
28000	Impact Fees - Admin Fees	-	3,100			3,100
M1970	CHS Room Expand Student Stations	-	-	325,000		325,000
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
<b>Other Projects Total</b>		<b>23,204,787</b>	<b>33,456,086</b>	<b>2,825,000</b>	<b>-</b>	<b>36,281,086</b>
<b>Transfers:</b>						
00100	Equipment Transfer (Debt Services)	8,252,664	8,252,664			8,252,664
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>-</b>	<b>12,733,514</b>
<b>Facilities/Maintenance Projects:</b>						
M2000	District Wide Building Maintenance	-	82,824			82,824
M2010	District Wide HVAC	-	1,908,261		1,800,000	108,261
M2030	District Wide Paving	-	135,000			135,000
M2040	District Wide Painting	-	84,064			84,064
M2050	District Wide Fire - Safety	-	1,954,150			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
M2100	District Wide Floor Coverings	-	1,497,774		2,476	1,495,298
M2130	District Wide Theaters/Stage Upgrades	-	18,149			18,149
M2170	District Wide Generators	-	388,390	560,000		948,390
M2190	District Wide Lighting	-	195,339			195,339
M2230	Countywide Site/Ground Improvements	-	9,105,714			9,105,714
M2340	District Wide Building Improvements	-	3,155,975	1,800,000		4,955,975
M3130	District Wide Building Improvements - HHS	-	-			-
<b>Facilities/Maintenance Projects Total</b>		<b>-</b>	<b>19,117,290</b>	<b>2,360,000</b>	<b>1,802,476</b>	<b>19,674,814</b>
<b>Equipment Purchases:</b>						
01500	Athletic Safety Equipment	65,000	65,000			65,000
M0970	Portables	-	511,202			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	-	2,053,836	327,387		2,381,223
M2070-73010	Countywide Equipment Purchases - Copiers	537,528	537,528			537,528
<b>Equipment Purchases Total</b>		<b>657,528</b>	<b>3,276,038</b>	<b>327,387</b>	<b>-</b>	<b>3,603,425</b>
<b>Transportation:</b>						
52500/M5250	Transportation Vehicles	1,000,000	2,689,310	2,476		2,691,786
<b>Safety &amp; Security Total</b>		<b>1,000,000</b>	<b>2,689,310</b>	<b>2,476</b>	<b>-</b>	<b>2,691,786</b>
<b>Technology:</b>						
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	-	-			-
<b>Technology Total</b>		<b>550,000</b>	<b>595,614</b>	<b>-</b>	<b>-</b>	<b>595,614</b>
<b>TOTAL APPROPRIATIONS</b>		<b>35,969,634</b>	<b>72,100,073</b>	<b>5,514,863</b>	<b>1,802,476</b>	<b>75,812,460</b>
<b>Ending Fund Balance</b>		<b>70,239,233</b>	<b>34,547,662</b>	<b>-</b>	<b>3,712,387</b>	<b>33,824,064</b>
<b>Total Appropriations and Ending Fund Balance</b>		<b>106,208,867</b>	<b>106,647,736</b>	<b>-</b>	<b>-</b>	<b>109,636,524</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 #3  
Executive Summary

Special Revenue Funds - CRRSA GEER II Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ -	
7200 General Administration	\$ -	\$ -
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - CRRSA GEER II (CARES Grant)  
Budget Amendment #3  
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>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>-</u>	<u>1,173,900</u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>-</u>		
<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>	<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>-</u>	<u>1,173,900</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>-</u>		



The School Board of Hernando County, Florida  
Special Revenue Funds - CRRSA GEER II Workforce  
Budget Amendment #3 - 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>1,173,900</u>	<u>-</u>	<u>-</u>	<u>1,173,900</u>
<b>TOTAL GRANTS</b>		<u>-</u>	<u>1,173,900</u>	<u>-</u>	<u>-</u>	<u>1,173,900</u>
				<u>-</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 #3  
Executive Summary

Debt Service Funds Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 153,938	
Local Sources	17,533	
Other Financing Sources:		
Transfers In		
Issuance of Bonds		
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</b>	<b>\$ 171,470</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 9200 - Debt Service:</b>		
710 Principal		
720 Interest		
730 Dues and Fees		
760 Payments to Refunded Bond Escrow		
<b>Function 9700 - Transfers:</b>		
910 Transfers to General Fund		
<b>Net Change in Appropriations</b>		<b>\$ -</b>

	Increase (Decrease)
<b>Fund Balance Changes:</b>	
<b>Fund Balance - December 31, 2022</b>	<b>\$ 7,299,819</b>
<b>Prior Year Adjustment to Fund Balance</b>	<b>\$ 5,960,850</b>
Increase (decrease) in Estimated Revenues	171,470
(Increase) decrease in Appropriations	-
<b>Fund Balance - March 31, 2023</b>	<b>\$ 13,432,139</b>

The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #3  
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					
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	-	-	153,938		153,938
3399 OTHER STATE REVENUE	210,100	210,100	-	-	210,100
<b>TOTAL STATE SOURCES</b>	<u>428,420</u>	<u>428,420</u>	<u>153,938</u>	<u>-</u>	<u>582,358</u>
LOCAL SOURCES:					
3430 INTEREST	-	24,782	16,867		41,650
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	665	-	665
<b>TOTAL LOCAL SOURCES:</b>	<u>-</u>	<u>24,782</u>	<u>17,533</u>	<u>-</u>	<u>42,315</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	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES:</b>	<u>9,514,121</u>	<u>9,514,121</u>	<u>-</u>	<u>-</u>	<u>9,514,121</u>
ADJ TO FUND BALANCE PER ACFR - (BUS LEASE)	5,960,850	5,960,850			5,960,850
BEGINNING FUND BALANCE	7,275,037	7,275,037	-	-	7,275,037
<b>TOTAL ESTIMATED REVENUE</b>	<u>23,178,428</u>	<u>23,203,210</u>	<u>171,470</u>	<u>-</u>	<u>23,374,680</u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>171,470</u>		
<b>APPROPRIATIONS</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,942,541</u>	<u>9,942,541</u>	<u>-</u>	<u>-</u>	<u>9,942,541</u>
ENDING FUND BALANCE	13,235,887	13,260,669	171,470	-	13,432,139
<b>TOTAL APPROPRIATIONS</b>	<u>23,178,428</u>	<u>23,203,210</u>	<u>171,470</u>	<u>-</u>	<u>23,374,680</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>171,470</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 #3  
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 2,555,061	
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 2,555,061</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 2,128,722	
6100 Student Support Services		
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 210,958	
6400 Instructional Staff Training	\$ 16,500	
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	\$ 198,881	
7900 Operation Services		
8100 Maintenance of Plant		
8200 Administrative Technology	\$ -	
<b>Net Change in Appropriations</b>	<b>\$ 2,555,061</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #3  
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	9,157,732	6,990,867	2,555,061		9,545,928
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	9,157,732	6,990,867	2,555,061	-	9,545,928
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>9,157,732</b>	<b>6,990,867</b>	<b>2,555,061</b>	<b>-</b>	<b>9,545,928</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>2,555,061</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,281,206	579,216	1,182,950		1,762,166
200 - BENEFITS	253,892	114,220	267,938		382,158
300 - PURCHASED SERVICES	903,161	123,230	242,516		365,746
500 - MATERIALS AND SUPPLIES	784,580	401,199	76,694		477,894
600 - CAPITAL OUTLAY	34,376	127,587	208,624		336,211
700 - OTHER EXPENSES	-	-	150,000		150,000
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	-	172,000		172,000
200 - BENEFITS	7,940	-	38,958		38,958
300 - PURCHASED SERVICES	580,000	580,000			580,000
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			236,256
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	39,650	154,000		193,650
200 - BENEFITS	22,038	7,150	34,881		42,031
300 - PURCHASED SERVICES	112,776	112,776			112,776
400 - ENERGY SERVICES	100,000	-	10,000		10,000
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		28,395	1,870,942
600 - CAPITAL OUTLAY	1,128,455	1,128,455	28,395		1,156,850

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #3  
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	60,612			60,612
500 - MATERIALS AND SUPPLIES	-	2,660			2,660
600 - CAPITAL OUTLAY	-	17,523			17,523
	<hr/>	<hr/>			<hr/>
TOTAL EXPENDITURES	9,157,732	6,990,867	2,583,456	28,395	9,545,928
TOTAL ENDING FUND BALANCE	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u>9,157,732</u>	<u>6,990,867</u>	<u>2,583,456</u>	<u>28,395</u>	<u>9,545,928</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>2,555,061</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II (CARES Grant)  
Budget Amendment #3 - Fund 4430  
Summary by Project  
Fiscal Year 2022-2023

		<b>Original Budget <u>2022-2023</u></b>	<b>Current Budget <u>2022-2023</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2022-2023</u></b>
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) Supplemental Programming	989xx	-	-	2,555,061		2,555,061
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
<b>TOTAL GRANTS</b>		<b><u>9,157,732</u></b>	<b><u>6,990,867</u></b>	<b><u>2,555,061</u></b>	<b><u>-</u></b>	<b><u>9,545,928</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 III - Budget Amendment #3  
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #3 is for the fiscal period ending **March 31, 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		\$ (438,088)
6100 Student Support Services	\$ 6,900	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ -	
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	\$ 431,188	
7900 Operation Services		
8100 Maintenance of Plant		
8200 Administrative Technology		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	



The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(CARES Grant)  
Budget Amendment #3  
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:					
3271 Education Stabilization Funds - K12	43,014,576	44,430,393			44,430,393
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	43,014,576	44,430,393	-	-	44,430,393
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>43,014,576</b>	<b>44,430,393</b>	<b>-</b>	<b>-</b>	<b>44,430,393</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>-</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	4,639,870		588,538	4,051,332
200 - BENEFITS	527,829	762,388	150,450		912,838
300 - PURCHASED SERVICES	2,073,125	2,608,310			2,608,310
500 - MATERIALS AND SUPPLIES	3,421,595	3,436,595	200		3,436,795
600 - CAPITAL OUTLAY	11,986,255	11,054,516		200	11,054,316
700 - OTHER EXPENSES	-	150,000			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	5,000		7,000
600 - CAPITAL OUTLAY			1,900		1,900
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,869,812			2,869,812
200 - BENEFITS	962,650	972,390			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	118,800	369,475		488,275
200 - BENEFITS	21,941	26,924	61,713		88,637
300 - PURCHASED SERVICES	570,410	570,410			570,410
400 - ENERGY SERVICES	75,000	77,500			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	44,430,393	588,738	588,738	44,430,393
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>43,014,576</b>	<b>44,430,393</b>	<b>588,738</b>	<b>588,738</b>	<b>44,430,393</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (CARES Grant)  
Budget Amendment #3 - Fund 4450  
Summary by Project  
Fiscal Year 2022-2023

		<b>Original Budget <u>2022-2023</u></b>	<b>Current Budget <u>2022-2023</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2022-2023</u></b>
Federal through State Sources:						
ESSER III - (CARES Grant) Lump Sum	9992x	8,746,275	8,775,271			8,775,271
ESSER III - (CARES Grant) Lump Sum	9993x	34,268,301	34,246,287			34,246,287
ESSER III - (CARES Grant) Lump Sum	9995x	-	1,408,835			1,408,835
<b>TOTAL GRANTS</b>		<b><u>43,014,576</u></b>	<b><u>44,430,393</u></b>	<b>-</b>	<b>-</b>	<b><u>44,430,393</u></b>

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

Food Service Fund - Budget Amendment #3  
Executive Summary

Food Service Fund Budget Amendment #3 is for the fiscal period ending **March 31, 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	507,622	
State Sources	-	
Local Sources	107,417	
Other Financing Sources:		
Transfers in from General Fund	29,134	-
<b>Net Change in Estimated Revenue</b>	<b>644,172</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries	\$ 129,285	
200 Benefits	20,649	
300 Purchased Services	215	
400 Energy Services	6,061	
500 Materials and Supplies		
600 Capital Outlay	55,000	
700 Other Expenses		
<b>Net Change in Appropriations</b>	<b>\$ 211,210</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - December 31, 2022</b>	<b>\$ 4,995,916</b>
Prior Year Adjustment to Fund Balance	\$ (41,181)
Increase (decrease) in Estimated Revenues	644,172
(Increase) decrease in Appropriations	(211,210)
<b>Fund Balance - March 31, 2023</b>	<b>\$ 5,387,698</b>

The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #3  
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			14,070,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	702,842	507,622		1,210,464
<b>TOTAL FEDERAL THROUGH STATE SOURCES</b>	<u>14,070,000</u>	<u>14,772,842</u>	<u>507,622</u>	<u>-</u>	<u>15,280,464</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	-	-			-
<b>TOTAL STATE SOURCES</b>	<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	17,671		21,468
3452 STUDENT BREAKFAST	-	1,242	13,670		14,912
3453 ADULT LUNCH / BREAKFAST	500	500			500
3454 STUDENT / ADULT ALA CARTE	250,000	250,000	28,309		278,309
3455 STUDENT SNACK	-	-	10,622		10,622
3456 OTHER FOOD SALES	10,000	10,000			10,000
3457 FOOD REBATES	5,000	5,000			5,000
3495 OTHER MISCELLANEOUS LOCAL	-	15,279	37,145		52,424
<b>TOTAL LOCAL SOURCES:</b>	<u>265,500</u>	<u>285,818</u>	<u>107,417</u>	<u>-</u>	<u>393,235</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	29,134	-	29,134
<b>TOTAL OTHER FINANCING SOURCES:</b>	<u>-</u>	<u>-</u>	<u>29,134</u>	<u>-</u>	<u>29,134</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>14,519,500</b>	<b>15,242,661</b>	<b>644,172</b>	<b>-</b>	<b>15,886,833</b>
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><b>23,539,950</b></u>	<u><b>24,263,111</b></u>	<u><b>644,172</b></u>	<u><b>-</b></u>	<u><b>24,907,283</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>644,172</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	3,761,222	4,389,286	129,285		4,518,570
200 BENEFITS	1,623,962	1,625,677	20,649		1,646,327
300 PURCHASED SERVICES	521,650	655,070	215		655,285
400 ENERGY SERVICES	314,500	314,500	6,061		320,561
500 MATERIALS AND SUPPLIES	10,150,500	11,210,409			11,210,409
600 CAPITAL OUTLAY	317,500	886,916	55,000		941,916
700 OTHER EXPENSES	200,000	226,518			226,518
<b>TOTAL EXPENDITURES</b>	<u><b>16,889,333</b></u>	<u><b>19,308,375</b></u>	<u><b>211,210</b></u>	<u><b>-</b></u>	<u><b>19,519,585</b></u>
<b>ENDING FUND BALANCE</b>	<u><b>6,650,617</b></u>	<u><b>4,954,735</b></u>	<u><b>432,963</b></u>	<u><b>-</b></u>	<u><b>5,387,698</b></u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>23,539,950</b></u>	<u><b>24,263,111</b></u>	<u><b>644,172</b></u>	<u><b>-</b></u>	<u><b>24,907,283</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>644,172</b></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 \$ 42,485,604

Fiscal Year 2022-2023 Estimated Revenues

Federal	\$	1,081,473
State		132,462,883
Local		79,092,805
Other Financing Sources		4,732,088
<b>Total Estimated Revenues</b>	<b>\$</b>	<b><u>217,369,249</u></b>

Fiscal Year 2022-2023 Appropriations

Expenditures	\$	231,974,124
Other Financing Uses		1,290,591
<b>Total Appropriations</b>	<b>\$</b>	<b><u>233,264,715</u></b>

Excess / (Deficiency) of Revenues over Appropriations (15,895,466)

**Ending Fund Balance - June 30, 2023** **\$ 26,590,138**

Analysis of Ending Funds Balance - June 30, 2023		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,220,315	0.57%
<b>Restricted:</b>		
<b>Assigned:</b>		
<i>Health Insurance Rebates/Profit Sharing/Wellness</i>	2,677,428	1.26%
<i>2022-2023 Reserve for New School</i>	2,000,000	0.94%
<i>2022-2023 Maint/Facilities/Safety/Other Dept Reserve</i>	1,187,827	0.56%
<i>Reserve for ESSER funded positions</i>	2,500,000	1.18%
<i>FEFP/ FTE Adjustment</i>	1,038,539	0.49%
<b>Unassigned</b>	<b>15,966,030</b>	<b>7.51%</b>
	<b>\$ 26,590,138</b>	12.50%

↓ 11.93%

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

General Fund - Budget Amendment #3  
Executive Summary

General Fund Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 5,699	
Federal Through State and Local Sources	\$ -	
State Sources	\$ 370,583	
Local Sources	\$ 1,246,953	
Other Financing Sources	\$ 5,834	
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,629,069</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ (1,238,766)
6100 Pupil Personnel Services		\$ (615,130)
6200 Instructional Media Services	\$ 132,487	
6300 Instruction and Curriculum Development Services	\$ 74,103	
6400 Instructional Staff Training Services	\$ 73,466	
6500 Instruction Related Technology	\$ 52,910	
7100 Board	\$ 6,420	
7200 General Administration		\$ (16,781)
7300 School Administration	\$ 436,183	
7400 Facilities Acquisition and Construction	\$ 103,184	
7500 Fiscal Services		\$ (3,191)
7600 Food Service	\$ 78,102	
7700 Central Services	\$ 185,988	
7800 Pupil Transportation Services	\$ 189,381	
7900 Operation of Plant	\$ 1,605,982	
8100 Maintenance of Plant	\$ 148,187	
8200 Administrative Technology Services	\$ 10,355	
9100 Community Services	\$ -	
9700 Transfers:		
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds	\$ 29,134	
<b>Net Change in Appropriations</b>	<b>\$ 1,252,013</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - December 31, 2022	<b>\$ 26,529,666</b>
Prior Year Adjustment to Fund Balance	\$ (316,584)
Increase (decrease) in Estimated Revenues	1,629,069
(Increase) decrease in Appropriations	(1,252,013)
<b>Fund Balance - March 31, 2023</b>	<b>\$ 26,590,138</b>

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #3  
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 DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	199,000	199,000	5,699		204,699
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
<b>TOTAL FEDERAL DIRECT SOURCES</b>	<b>199,000</b>	<b>199,000</b>	<b>5,699</b>	<b>-</b>	<b>204,699</b>
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
<b>TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES</b>	<b>700,000</b>	<b>876,774</b>	<b>-</b>	<b>-</b>	<b>876,774</b>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	108,242,954	105,730,199	11,435		105,741,634
3315 WORKFORCE DEVELOPMENT	586,986	586,986			586,986
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	16,828	16,829		33,657
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
3371/72 EXCELLENT TEACHING PROGRAM	341,573	392,690	173,086		565,776
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	27,360	169,234	-	196,594
<b>TOTAL STATE SOURCES</b>	<b>133,473,607</b>	<b>132,092,300</b>	<b>370,583</b>	<b>-</b>	<b>132,462,883</b>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	74,675,941	74,675,941			74,675,941
3421 TAX REDEMPTION	20,000	20,000	912		20,912
3425/26 RENT	99,500	116,242	19,732		135,974
3429 OTHER FEES	-	-			-
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	480,734	694,149		1,174,883
3440 GIFTS, GRANTS, AND BEQUESTS	-	2,910	1,866		4,776
3461 ADULT GENERAL EDUCATION COURSE FEES	-	52,270	58,743		111,013
3462 FINANCIAL AID FEES FEFP COURSE	-	3,380			3,380
3466 LIFELONG LEARNING FEES	-	-			-
3467 GED TESTING FEES	-	420	863		1,283
3468 VOC/AE FINANCIAL AID FEES	-	72,248	89,891		162,139
3490 MISCELLANEOUS LOCAL REVENUE	2,163,087	2,421,708	380,798	-	2,802,506
<b>TOTAL LOCAL SOURCES:</b>	<b>77,008,528</b>	<b>77,845,852</b>	<b>1,246,953</b>	<b>-</b>	<b>79,092,805</b>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	13,183	5,834		19,017
3630 TRANSFERS IN FOR CHARTER SCHOOL	159,805	232,221		-	232,221
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,144,850	4,480,850			4,480,850
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>2,304,655</b>	<b>4,726,254</b>	<b>5,834</b>	<b>-</b>	<b>4,732,088</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>213,685,790</b>	<b>215,740,179</b>	<b>1,629,069</b>	<b>-</b>	<b>217,369,249</b>
ADJ TO FUND BALANCE PER ACFR	(316,584)	(316,584)			(316,584)
BEGINNING FUND BALANCE	42,802,188	42,802,188	-	-	42,802,188
<b>TOTAL ESTIMATED REVENUE</b>	<b>256,171,394</b>	<b>258,225,783</b>	<b>1,629,069</b>	<b>-</b>	<b>259,854,853</b>

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

**1,629,069**

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	90,839,856	91,484,585		2,270,594	89,213,991
200 - BENEFITS	24,205,419	25,807,188		142,609	25,664,579
300 - PURCHASED SERVICES	6,386,569	9,122,723	787,281		9,910,004
500 - MATERIALS AND SUPPLIES	10,516,646	12,567,036		232,391	12,334,644
600 - CAPITAL OUTLAY	64,074	518,100	444,491		962,591
700 - OTHER EXPENSES	346,882	578,131	175,057		753,188
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,386,974	6,911,340	333,343		7,244,683
200 - BENEFITS	2,145,670	2,271,188	38,780		2,309,968
300 - PURCHASED SERVICES	39,886	68,744	17,159		85,903
500 - MATERIALS AND SUPPLIES	3,973,438	3,737,242		1,005,584	2,731,658
600 - CAPITAL OUTLAY	-	12,512	638		13,150

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #3  
 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	700 - OTHER EXPENSES	8,489	9,982	535	10,517
	INSTRUCTIONAL MEDIA SERVICES				
	100 - SALARIES	793,438	1,195,627	131,437	1,327,064
	200 - BENEFITS	274,661	403,924	3,775	407,699
	300 - PURCHASED SERVICES	180,396	236,024		1,222
	500 - MATERIALS AND SUPPLIES	10,280	14,585		2,068
	600 - CAPITAL OUTLAY	4,368	220,848	2,622	223,470
	700 - OTHER EXPENSES	4,640	5,800		2,058
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT				
	100 - SALARIES	1,949,599	2,347,532	83,401	2,430,933
	200 - BENEFITS	633,688	750,149	19,012	769,161
	300 - PURCHASED SERVICES	169,200	238,477		8,795
	500 - MATERIALS AND SUPPLIES	53,240	44,494	1,707	46,202
	600 - CAPITAL OUTLAY	20,240	27,691		20,778
	700 - OTHER EXPENSES	2,400	3,000		445
6400	INSTRUCTIONAL STAFF TRAINING				
	100 - SALARIES	485,101	530,221	9,413	539,634
	200 - BENEFITS	151,515	240,430	7,395	247,825
	300 - PURCHASED SERVICES	21,720	41,864		154
	500 - MATERIALS AND SUPPLIES	4,320	10,575	57,167	67,742
	700 - OTHER EXPENSES	2,400	8,035		355
6500	INSTRUCTION RELATED TECHNOLOGY				
	100 - SALARIES	347,960	430,560	5,066	435,626
	200 - BENEFITS	152,374	203,924	1,092	205,016
	300 - PURCHASED SERVICES	-	8,376	46,753	55,128
	500 - MATERIALS AND SUPPLIES	-	-		-
7100	BOARD				
	100 - SALARIES	249,083	259,430	6,344	265,774
	200 - BENEFITS	168,636	168,796	76	168,872
	300 - PURCHASED SERVICES	228,320	285,400		2,122
	500 - MATERIALS AND SUPPLIES	2,184	3,962		3,962
	600 - CAPITAL OUTLAY	-	-	2,122	2,122
	700 - OTHER EXPENSES	24,832	31,059		31,059
7200	GENERAL ADMINISTRATION				
	100 - SALARIES	1,386,498	1,431,448	23,704	1,455,152
	200 - BENEFITS	377,332	455,547	15,401	470,948
	300 - PURCHASED SERVICES	81,410	317,348		40,180
	500 - MATERIALS AND SUPPLIES	495,136	45,142		8,315
	600 - CAPITAL OUTLAY	2,400	3,305		1,304
	700 - OTHER EXPENSES	52,040	73,550		6,086
7300	SCHOOL ADMINISTRATION				
	100 - SALARIES	10,212,279	10,468,395	390,359	10,858,753
	200 - BENEFITS	3,280,958	3,368,127	22,307	3,390,434
	300 - PURCHASED SERVICES	3,189	43,991	10,461	54,452
	500 - MATERIALS AND SUPPLIES	110,888	165,507		1,866
	600 - CAPITAL OUTLAY	1,200	21,361	12,783	34,144
	700 - OTHER EXPENSES	19,360	27,595	2,140	29,736

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:					
7400	FACILITIES, ACQUISITION, AND CONSTRUCTION				
	100 - SALARIES	450,102	561,125		35,865
	200 - BENEFITS	139,978	174,732	655	175,386
	300 - PURCHASED SERVICES	8,000	477,725	14,226	491,951
	500 - MATERIALS AND SUPPLIES	-	500		235
	600 - CAPITAL OUTLAY	3,600	5,539	124,804	130,343
	700 - OTHER EXPENSES	-	233,421		400
7500	FISCAL SERVICES				
	100 - SALARIES	597,240	525,683	3,890	529,572
	200 - BENEFITS	183,962	174,258	834	175,092
	300 - PURCHASED SERVICES	144,810	238,541		3,879
	500 - MATERIALS AND SUPPLIES	8,184	15,477		7,970
	600 - CAPITAL OUTLAY	40,911	240	10,560	10,800
	700 - OTHER EXPENSES	25,146	34,543		6,626
7600	FOOD SERVICES				
	100 - SALARIES	-	115,202	65,183	180,385
	200 - BENEFITS	-	23,519	12,918	36,437
	500 - MATERIALS AND SUPPLIES	-	4,078		4,078



The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #3  
 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	-	-			-
7700 CENTRAL SERVICES					
100 - SALARIES	1,561,029	1,752,478	41,640		1,794,117
200 - BENEFITS	493,625	548,466	2,692		551,158
300 - PURCHASED SERVICES	958,615	1,052,201		4,226	1,047,975
500 - MATERIALS AND SUPPLIES	217,582	160,917		12,944	147,973
600 - CAPITAL OUTLAY	9,511	33,051	191,325		224,376
700 - OTHER EXPENSES	68,571	91,497		32,498	58,999
7800 PUPIL TRANSPORTATION SERVICES					
100 - SALARIES	4,240,486	4,787,821	111,361		4,899,182
200 - BENEFITS	1,555,103	1,601,619	22,573		1,624,192
300 - PURCHASED SERVICES	458,880	676,890		48,974	627,916
400 - ENERGY SERVICES	1,332,800	1,690,895		74,348	1,616,547
500 - MATERIALS AND SUPPLIES	641,360	808,329	124,537		932,866
600 - CAPITAL OUTLAY	96,000	159,082	20,679		179,761
700 - OTHER EXPENSES	208	47,596	33,553		81,149
7900 OPERATION OF PLANT					
100 - SALARIES	7,051,918	6,560,454	458,388		7,018,842
200 - BENEFITS	2,286,856	2,358,294	27,689		2,385,983
300 - PURCHASED SERVICES	4,168,312	5,619,725	227,336		5,847,061
400 - ENERGY SERVICES	5,275,480	5,276,588		92	5,276,496
500 - MATERIALS AND SUPPLIES	605,859	765,025		200,286	564,738
600 - CAPITAL OUTLAY	194,421	1,538,326	1,095,990		2,634,316
700 - OTHER EXPENSES	173,320	112,316		3,042	109,274
8100 MAINTENANCE OF PLANT					
100 - SALARIES	2,745,289	2,888,135	63,945		2,952,080
200 - BENEFITS	971,905	987,828	5,832		993,660
300 - PURCHASED SERVICES	1,023,614	3,324,715		1,559,971	1,764,745
400 - ENERGY SERVICES	177,600	222,884			222,884
500 - MATERIALS AND SUPPLIES	1,801,953	682,617		28,732	653,885
600 - CAPITAL OUTLAY	818,080	1,188,328	1,667,212		2,855,539
700 - OTHER EXPENSES	3,280	915		100	815
8200 ADMINISTRATIVE TECHNOLOGY					
100 - SALARIES	1,323,103	1,487,892	36,321		1,524,214
200 - BENEFITS	429,823	506,411	2,762		509,172
300 - PURCHASED SERVICES	367,212	752,380	93,173		845,553
500 - MATERIALS AND SUPPLIES	43,760	53,481	872		54,352
600 - CAPITAL OUTLAY	2,196,765	3,187,816		122,373	3,065,444
700 - OTHER EXPENSES	840	1,050		400	650
9100 COMMUNITY SERVICES					
300 - PURCHASED SERVICES	14,220	17,775	139		17,914
500 - MATERIALS AND SUPPLIES	1,420	1,996		139	1,857
700 - OTHER EXPENSES	-	-			-
CAPITAL OUTLAY					
7420 FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300 OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>211,781,919</u>	<u>230,751,245</u>	<u>7,112,905</u>	<u>5,890,026</u>	<u>231,974,124</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			1,261,457
0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	-	29,134	-	29,134
TOTAL OTHER FINANCING USES	<u>1,261,457</u>	<u>1,261,457</u>	<u>29,134</u>	<u>-</u>	<u>1,290,591</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	213,043,376	232,012,702	7,142,039	5,890,026	233,264,715
TOTAL ENDING FUND BALANCE	<u>43,128,018</u>	<u>26,213,082</u>	<u>377,056</u>	<u>-</u>	<u>26,590,138</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b><u>256,171,394</u></b>	<b><u>258,225,783</u></b>	<b><u>7,519,095</u></b>	<b><u>5,890,026</u></b>	<b><u>259,854,853</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>1,629,069</u></b>		

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 #3  
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #3 is for the fiscal period ending **March 31, 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	\$ 67,000	
Workforce Innovation and Opportunity Act	\$ 113,000	
Improving Teacher Quality State Grants - Title II	\$ 697,646	
Individuals with Disabilities Education Act (IDEA)		\$ 9,247
Elementary and Secondary Education Act - Title I		\$ 78,730
Language Instruction - Title III	\$ 1,799	
Title IV	\$ 212,832	
IDEA Part B K-12		\$ 125,897
IDEA Part B Pre-K		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 73,422	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 951,825</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 100,145	
6100 Pupil Personnel Services	\$ 84,953	
6200 Instructional Media Services	\$ -	
6300 Instruction and Curriculum Development Services	\$ 30,645	
6400 Instructional Staff Training Services	\$ 646,203	
6500 Instruction Related Technology	\$ -	-
7200 General Administration	\$ 30,998	
7300 School Administration	\$ 50,000	
7700 Central Services	\$ -	-
7800 Pupil Transportation Services	\$ 5,378	
7900 Operation of Plant	\$ 3,502	
8100 Maintenance of Plant	\$ -	
<b>Net Change in Appropriations</b>	<b>\$ 951,825</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3  
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:					
3201 VOCATIONAL EDUCATION ACTS	313,788	338,788	67,000		405,788
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	386,336	113,000		499,336
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,184,176	697,646		1,881,822
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	7,900,709		9,247	7,891,462
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	9,020,968		78,730	8,942,238
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	113,020	1,799		114,819
3242 TITLE IV	-	512,140	212,832		724,972
3271 IDEA PART B - K12	-	1,374,564		125,897	1,248,667
3273 IDEA PRE-K PART B	-	83,932			83,932
3299 MISCELLANEOUS FEDERAL THROUGH STATE	104,800	928,294	73,422	-	1,001,716
TOTAL FEDERAL THROUGH STATE SOURCES	<u>16,754,903</u>	<u>21,842,927</u>	<u>1,165,699</u>	<u>213,875</u>	<u>22,794,751</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>16,754,903</u></b>	<b><u>21,842,927</u></b>	<b><u>1,165,699</u></b>	<b><u>213,875</u></b>	<b><u>22,794,751</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>951,825</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	5,618,175		191,500	5,426,675
200 - BENEFITS	1,822,343	2,257,672		16,811	2,240,861
300 - PURCHASED SERVICES	1,104,971	2,494,093	24,189		2,518,282
500 - MATERIALS AND SUPPLIES	581,395	832,007	105,203		937,211
600 - CAPITAL OUTLAY	602,044	1,237,946	119,565		1,357,511
700 - OTHER EXPENSES	20,815	119,345	59,500		178,845
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	2,094,295	56,500		2,150,795
200 - BENEFITS	459,739	647,936	17,681		665,617
300 - PURCHASED SERVICES	99,054	189,999	5,940		195,939
500 - MATERIALS AND SUPPLIES	136,032	166,202	7,400		173,602
600 - CAPITAL OUTLAY	30,863	103,434	18,482		121,915
700 - OTHER EXPENSES	60,725	66,507		21,050	45,457
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	6,890			6,890
200 - BENEFITS	-	610			610
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,710,300		8,080	2,702,220
200 - BENEFITS	756,962	886,319		4,080	882,239
300 - PURCHASED SERVICES	62,218	82,863		279	82,584
500 - MATERIALS AND SUPPLIES	18,897	16,432	43,084		59,516
600 - CAPITAL OUTLAY	74,100	61,980			61,980
700 - OTHER EXPENSES	14,900	17,900			17,900
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	629,752	421,076		1,050,827
200 - BENEFITS	177,041	183,363	80,173		263,536
300 - PURCHASED SERVICES	332,576	364,412	125,727		490,139
500 - MATERIALS AND SUPPLIES	98,491	101,880			101,880
600 - CAPITAL OUTLAY	3,000	-			-
700 - OTHER EXPENSES	74,441	94,185	19,228		113,413
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	111,795			111,795
200 - BENEFITS	205,463	54,615			54,615
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	634,588	30,998		665,586
7300 SCHOOL ADMINISTRATION					
700 - OTHER EXPENSES	-	-	50,000		50,000

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3  
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>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,343	19,843			19,843
	200 - BENEFITS	3,595	3,946			3,946
	300 - PURCHASED SERVICES	10,494	9,800	5,378		15,178
	400 - ENERGY SERVICES	16,398	17,648			17,648
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	500	3,500	2,900		6,400
	200 - BENEFITS	98	727	602		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			470
TOTAL EXPENDITURES		16,754,903	21,842,927	1,193,625	241,800	22,794,751
TOTAL ENDING FUND BALANCE		-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<b><u>16,754,903</u></b>	<b><u>21,842,927</u></b>	<b><u>1,193,624</u></b>	<b><u>241,800</u></b>	<b><u>22,794,751</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b><u>951,825</u></b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3 - Fund 4210  
Summary by Project  
Fiscal Year 2022-2023

		<b>Original Budget <u>2022-2023</u></b>	<b>Current Budget <u>2022-2023</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2022-2023</u></b>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	386,336	113,000		499,336
Title I Basic	82x	9,020,941	9,020,968		78730.47	8,942,238
Title X - Education of Homeless	83x	104,800	104,800			104,800
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	208,665	28,770		237,435
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	9,041,792		163,914	8,877,878
Perkins Grant	86x	313,788	338,788	67,000		405,788
FI Charter School Program (BEST)	87x	-	421,594			421,594
Title I School Improvement	88x	-	-	73,422		73,422
Title II Training and Recruitment	90x	1,133,176	1,184,176	697,646		1,881,822
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	107,744	113,020	1,799		114,819
SED Network II	93x	41,502	32,680			32,680
Title I School Improvement	94x	-	-			-
Title I Part D	94x	-	-			-
Title IV	96x	-	512,140	212,832		724,972
UniSig School Improvement	97x	-	401,900			401,900
Total Federal through State Sources		<u>16,754,903</u>	<u>21,842,927</u>	<u>1,194,470</u>	<u>242,645</u>	<u>22,794,751</u>
<b>TOTAL GRANTS</b>		<b><u>16,754,903</u></b>	<b><u>21,842,927</u></b>	<b><u>1,194,470</u></b>	<b><u>242,645</u></b>	<b><u>22,794,751</u></b>
				<b><u>951,825</u></b>		