

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
Estimated Revenue Changes:		
Education Stabilization Funds		\$ 303,023
Federal Through State Sources:		
Miscellaneous Federal through State		\$ -
Drop Out Prevention		498,552
Net Change in Estimated Revenue		\$ 801,575
Appropriations Changes (by Function):		
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	
Net Change in Appropriations		\$ 801,575

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

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	-	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL THROUGH STATE SOURCES	<u>335,762</u>	<u>1,229,287</u>	<u>61,705</u>	<u>364,729</u>	<u>926,264</u>
STATE SOURCES:					
3373 DROP-OUT PREVENTION	<u>-</u>	<u>498,552</u>		<u>498,552</u>	<u>-</u>
TOTAL STATE SOURCES	<u>-</u>	<u>498,552</u>	<u>-</u>	<u>498,552</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE	<u>335,762</u>	<u>1,727,839</u>	<u>61,705</u>	<u>863,281</u>	<u>926,264</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(801,575)</u>		
APPROPRIATIONS					
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>335,762</u>	<u>1,727,839</u>	<u>269,357</u>	<u>1,070,933</u>	<u>926,264</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<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

		<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 - 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	-	427,435		273,085	154,350
Total Federal through State Sources		335,762	1,229,287	752,492	1,055,515	926,264
State Sources:						
High Impact Reading Intervention & Supplies	9996x	-	498,552		498,552	-
Total State Sources:		-	498,552	-	498,552	-
TOTAL GRANTS		335,762	1,727,839	752,492	1,554,067	926,264
				(801,575)		