

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

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

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

	Increase	Decrease
<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		\$ 510,295
6100 Student Support Services	\$ 372,431	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 25,000	
6400 Instructional Staff Training	\$ 41,000	
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		-
7300 School Administration		17,940
7400 Facilities, Acquisitions & Construction	\$ 89,803	
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		-
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

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

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

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

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