

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
ESTIMATED REVENUE						
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		-	-	-	-	-
TOTAL ESTIMATED REVENUE		9,157,732	9,545,928	-	5,323,027	4,222,901
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				(5,323,027)		
APPROPRIATIONS						
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

	<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		60,000	612
500 - MATERIALS AND SUPPLIES	-	2,660			2,660
600 - CAPITAL OUTLAY	-	17,523		668	16,855
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	9,157,732	9,545,928	590,368	5,913,395	4,222,901
TOTAL ENDING FUND BALANCE	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>9,157,732</b></u>	<u><b>9,545,928</b></u>	<u><b>590,368</b></u>	<u><b>5,913,395</b></u>	<u><b>4,222,901</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>(5,323,027)</b></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

		<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		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>		<b><u>9,157,732</u></b>	<b><u>9,545,928</u></b>	<b><u>-</u></b>	<b><u>5,323,027</u></b>	<b><u>4,222,901</u></b>