

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 #1
Executive Summary

Special Revenue Funds - ESSER II 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
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds	\$ -	\$ 2,166,865
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ 2,166,865
Appropriations Changes (by Function):		
5000 Instruction		\$ 1,890,968
6100 Student Support Services		18,704
6200 Instructional Media Services		-
6300 Instruction & Curriculum Development Services		47,940
6400 Instructional Staff Training		139,036
6500 Instructional Technology	\$ 61,290	
7100 Board of Education		
7200 General Administration		76,882
7300 School Administration	\$ 135,262	
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		189,888
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
Net Change in Appropriations		\$ 2,166,865

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #1
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	9,157,732		2,166,865	6,990,867
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES		9,157,732	9,157,732	-	2,166,865	6,990,867
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		9,157,732	9,157,732	-	2,166,865	6,990,867
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				(2,166,865)		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,281,206	1,281,206		701,990	579,216
	200 - BENEFITS	253,892	253,892		139,673	114,220
	300 - PURCHASED SERVICES	903,161	903,161		756,305	146,856
	500 - MATERIALS AND SUPPLIES	784,580	784,580		386,212	398,369
	600 - CAPITAL OUTLAY	34,376	34,376	93,211		127,587
	700 - OTHER EXPENSES	-	-			-
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	119,007	119,007		24,026	94,981
	200 - BENEFITS	23,938	23,938		4,679	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	40,000		40,000	-
	200 - BENEFITS	7,940	7,940		7,940	-
	300 - PURCHASED SERVICES	580,000	580,000			580,000
6400	INSTRUCTIONAL STAFF TRAINING					
	300 - PURCHASED SERVICES	39,000	39,000		39,000	-
	600 - CAPITAL OUTLAY	36	36		36	-
	700 - OTHER EXPENSES	100,000	100,000		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	313,137		76,882	236,256
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	37,637	37,637	14,407		52,044
	200 - BENEFITS	7,475	7,475	12,855		20,330
	700 - OTHER EXPENSES	-	-	108,000		108,000
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	114,650	114,650		75,000	39,650
	200 - BENEFITS	22,038	22,038		14,888	7,150
	300 - PURCHASED SERVICES	112,776	112,776			112,776
	400 - ENERGY SERVICES	100,000	100,000		100,000	-
	600 - CAPITAL OUTLAY	12,874	12,874			12,874

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(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>
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			1,899,337
	600 - CAPITAL OUTLAY	1,128,455	1,128,455			1,128,455
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	-	-			-
	200 - BENEFITS	-	-			-
	300 - PURCHASED SERVICES	60,000	60,000			60,000
	TOTAL EXPENDITURES	9,157,732	9,157,732	299,763	2,466,628	6,990,867
	TOTAL ENDING FUND BALANCE	-	-	-	-	-
	TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>9,157,732</u>	<u>9,157,732</u>	<u>299,763</u>	<u>2,466,628</u>	<u>6,990,867</u>
	NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(2,166,865)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II (CARES Grant)
Budget Amendment #1 - Fund 4410
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			2,022,247
ESSER II - (CARES Grant) Academic Acceleration	990xx	1,786,729	1,786,729		1,786,729	-
ESSER II - (CARES Grant) Non Enrollment Assistance	995xx	768,332	768,332		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 Initiative	9990x	-	-	83,926		83,926
ESSER II - (CARES Grant) Lump Sum	9991x	469,004	469,004			469,004
TOTAL GRANTS		<u>9,157,732</u>	<u>9,157,732</u>	<u>388,196</u>	<u>2,555,061</u>	<u>6,990,867</u>