

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

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, 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>		
Education Stabilization Funds	\$ -	\$ 335,762
Miscellaneous Federal Through State		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 335,762</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ -	\$ 284,724
6100 Student Support Services		37,707.00
7200 General Administration		13,331.29
<b>Net Change in Appropriations</b>		<b>\$ 335,762</b>

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 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	336,566	-	335,762	804
TOTAL FEDERAL THROUGH STATE SOURCES	-	336,566	-	335,762	804
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	-	<b>336,566</b>	-	<b>335,762</b>	<b>804</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(335,762)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	46,000		45,353	647
200 - BENEFITS	-	9,132		9,005	127
700 - OTHER EXPENSES	-	230,365		230,365	-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	30,000		30,000	-
200 - BENEFITS	-	5,958		5,958	-
300 - PURCHASED SERVICES	-	1,749		1,749	-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	-	13,362		13,331	31
TOTAL EXPENDITURES	-	336,566	-	335,762	804
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	-	<b>336,566</b>	-	<b>335,762</b>	<b>804</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(335,762)</b>		

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 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
American Rescue Plan - Homeless Children & Youth	9994x	-	336,566		335,762	804
Total Federal through State Sources		-	336,566	-	335,762	804
<b>TOTAL GRANTS</b>		-	<b>336,566</b>	-	<b>335,762</b>	<b>804</b>
				<b>(335,762)</b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Special Revenue Funds - GEER - Budget Amendment #4  
Executive Summary

Special Revenue Funds - GEER Budget Amendment #4 is for the fiscal period ending **June 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		\$ 242,617
Miscellaneous Federal Through State		\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 242,617</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 204,334
6100 Student Support Services		\$ 3,122
6300 Instruction and Curriculum Development Services		\$ 3,901
6400 Instructional Staff Training Services		\$ 4,218
7800 Pupil Transportation Services		\$ 24,486
7900 Operation of Plant		\$ 2,556
<b>Net Change in Appropriations</b>		<b>\$ 242,617</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER (CARES Grant)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 EDUCATIONAL STABILIZATION FUNDS K-12	314,950	295,950		241,456	54,494
3272 EDUCATIONAL STABILIZATION FUNDS K-12	1,161	1,161		1,161	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	316,111	297,111	-	242,617	54,494
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>316,111</b>	<b>297,111</b>	<b>-</b>	<b>242,617</b>	<b>54,494</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(242,617)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	120,493		120,493	-
200 - BENEFITS	22,932	22,932		22,932	-
300 - PURCHASED SERVICES	5,322	5,081		2,054	3,027
500 - MATERIALS AND SUPPLIES	82,212	81,896		58,397	23,499
600 - CAPITAL OUTLAY	46,869	28,426		458	27,968
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	2,606	2,606		2,606	-
200 - BENEFITS	516	516		516	-
700 - OTHER EXPENSES	-	-			-
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	3,274	3,274		3,274	-
200 - BENEFITS	627	627		627	-
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING SERVICES					
100 - SALARIES	3,549	3,549		3,549	-
200 - BENEFITS	669	669		669	-
700 - OTHER EXPENSES	-	-			-
7800 STUDENT TRANSPORTATION SERVICES					
100 - SALARIES	12,125	12,125		12,125	-
200 - BENEFITS	2,361	2,361		2,361	-
300 - PURCHASED SERVICES	-	-			-
400 - ENERGY SERVICES	10,000	10,000		10,000	-
700 - OTHER EXPENSES	-	-		-	-
7900 OPERATION OF PLANT					
100 - SALARIES	2,151	2,151		2,151	-
200 - BENEFITS	405	405		405	-
600 - CAPITAL OUTLAY	-	-		-	-
TOTAL EXPENDITURES	316,111	297,111	-	242,617	54,494
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>316,111</b>	<b>297,111</b>	<b>-</b>	<b>242,617</b>	<b>54,494</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(242,617)</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER (CARES GRANT)  
Budget Amendment #4 - Fund 4420  
Summary by Project  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
GEER - (CARES Grant)	971xx	236,974	236,974		236,974	-
GEER - (CARES GRANT K-12 CTE INFRASTRUCTURE)	991xx	72,781	53,781		314	53,467
GEER - (CARES GRANT K-12 CIVIC LITERACY BOOKLIST)	993xx	5,195	5,195		4,168	1,027
GEER - (CARES GRANT ADULT ED	994xx	1,161	1,161		1,161	-
Total Federal through State Sources		<u>316,111</u>	<u>297,111</u>	<u>-</u>	<u>242,617</u>	<u>54,494</u>
<b>TOTAL GRANTS</b>		<u><b>316,111</b></u>	<u><b>297,111</b></u>	<u><b>-</b></u>	<u><b>242,617</b></u>	<u><b>54,494</b></u>
				<u><b>(242,617)</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Special Revenue Funds - ESSER I - Budget Amendment #4  
Executive Summary

Special Revenue Funds - ESSER I Budget Amendment #4 is for the fiscal period ending **June 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		\$ 914,519
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 914,519</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 389,349
6100 Student Support Services		\$ 18,300
6200 Instructional Media Services		\$ 1,985
6300 Instructional & Curriculum Development Services		\$ 56,320
6400 Instructional Staff Training Services		\$ 230,906
7200 General Administration		\$ 2,615
7900 Operation of Plant		\$ 61,596
8100 Maintenance of Plant		\$ 153,448
8200 Administrative Technology Services		
9100 Community Services		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 914,519</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER (CARES Grant)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	1,515,715	1,515,715		914,519	601,196
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	1,515,715	1,515,715	-	914,519	601,196
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>1,515,715</b>	<b>1,515,715</b>	<b>-</b>	<b>914,519</b>	<b>601,196</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(914,519)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	388,783	389,299		239,875	149,424
200 - BENEFITS	73,579	84,455		54,506	29,948
300 - PURCHASED SERVICES	101,753	21,198		14,784	6,415
500 - MATERIALS AND SUPPLIES	197,647	214,025		76,398	137,627
600 - CAPITAL OUTLAY	5,725	15,979		3,786	12,194
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	15,000	15,000		15,000	-
200 - BENEFITS	3,300	3,300		3,300	-
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	1,650		1,650	-
200 - BENEFITS	-	335		335	-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	64,776	66,976		44,149	22,827
200 - BENEFITS	16,572	17,014		10,155	6,859
300 - PURCHASED SERVICES	12,656	1,956		1,517	439
500 - MATERIALS AND SUPPLIES	555	555		426	129
600 - CAPITAL OUTLAY	72	72		72	-
700 - OTHER EXPENSES	5,500	-			-
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	56,760	100,260		82,067	18,193
200 - BENEFITS	11,279	22,139		19,199	2,939
300 - PURCHASED SERVICES	111,430	130,948		106,448	24,500
500 - MATERIALS AND SUPPLIES	57,331	32,331		23,192	9,139
600 - CAPITAL OUTLAY	14,300	-			-
700 - OTHER EXPENSES	5,500	-			-
7200 GENERAL ADMINISTRATION					
100 - SALARIES	-	2,500		2,177	323
200 - BENEFITS	-	500		439	61
7900 OPERATION OF PLANT					
100 - SALARIES	43,403	43,403		43,403	-
200 - BENEFITS	8,193	8,193		8,193	-
500 - MATERIALS AND SUPPLIES	10,000	10,000		10,000	-
700 - OTHER EXPENSES	-	-		-	-
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	4,800	4,800			4,800
500 - MATERIALS AND SUPPLIES	297,094	302,806		147,000	155,805
600 - CAPITAL OUTLAY	9,709	26,021		6,448	19,573
TOTAL EXPENDITURES	1,515,715	1,515,715	-	914,519	601,196
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>1,515,715</b>	<b>1,515,715</b>	<b>-</b>	<b>914,519</b>	<b>601,196</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(914,519)</b>		



The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER I (CARES Grant)  
Budget Amendment #4 - Fund 4410  
Summary by Project  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
ESSER - (CARES Grant)	981xx	1,222,386	1,222,386		817,159	405,228
ESSER - Data Informed Supports	982xx	50,571	50,571		20,317	30,253
ESSER - B.E.S.T. High Quality Curriculum	983xx	159,726	159,726		35,242	124,485
ESSER - Instructional Continuity Plan	984xx	83,032	83,032		41,801	41,231
Total Federal through State Sources		<u>1,515,715</u>	<u>1,515,715</u>	<u>-</u>	<u>914,519</u>	<u>601,196</u>
<b>TOTAL GRANTS</b>		<u><b>1,515,715</b></u>	<u><b>1,515,715</b></u>	<u><b>-</b></u>	<u><b>914,519</b></u>	<u><b>601,196</b></u>
				<u><b>(914,519)</b></u>		

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA  
2021-2022 BUDGET  
GENERAL FUND

Fund Balances - June 30, 2022

Beginning Fund Balance - July 1, 2021 \$ 34,378,258

Fiscal Year 2021-2022 Estimated Revenues

Federal	\$ 1,279,526
State	126,376,790
Local	68,329,810
Other Financing Sources	2,222,666
<b>Total Estimated Revenues</b>	<b><u>\$ 198,208,793</u></b>

Fiscal Year 2021-2022 Appropriations

Expenditures	\$ 189,529,622
Other Financing Uses	255,241
<b>Total Appropriations</b>	<b><u>\$ 189,784,862</u></b>

Excess / (Deficiency) of Revenues over Appropriations 8,423,930  
**Ending Fund Balance - June 30, 2022** **\$ 42,802,188**

Analysis of Ending Funds Balance - June 30, 2022		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,431,437	0.73%
<b>Restricted:</b>		
State Required Carryover Programs (rolled to 2021-2022)	4,869,855	2.48%
Workforce Development (rolled to 2021-2022)	84,887	0.04%
<b>Assigned:</b>		
Health Insurance Rebates/Profit Sharing/Wellness	3,025,574	1.54%
2021-2022 Project Carry-Forward (rolled to 2022-2023)	3,040,915	1.55%
2021-2022 Millage Carry-Forward (rolled to 2022-2023)	3,576,554	1.82%
2021-2022 Reserve for New School	1,000,000	0.51%
<b>2020-2021 Maint/Facilities/Safety/Other Dept Reserve</b>	<b>3,000,000</b>	1.53%
<b>FEFP/ FTE Adjustment (200 students)</b>	<b>4,900,000</b>	2.50%
<b>Unassigned</b>	<b>17,872,967</b>	<b>9.12%</b>
	<b><u>\$ 42,802,188</u></b>	<b>21.84%</b>

↓ 18.58%

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

General Fund - Budget Amendment #4 Preliminary  
Executive Summary

General Fund Budget Amendment #4 is for the fiscal period ending **June 30, 2022**. 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	\$ 22,786	
Federal Through State and Local Sources		660,435
State Sources	\$ 3,617,290	
Local Sources	\$ 1,497,637	
Other Financing Sources		4,633
<b>Net Change in Estimated Revenue</b>	<b>\$ 4,472,644</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 6,995,022
6100 Pupil Personnel Services		\$ 1,783,532
6200 Instructional Media Services		\$ 107,261
6300 Instruction and Curriculum Development Services	\$ 214,326	
6400 Instructional Staff Training Services		\$ 149,042
6500 Instruction Related Technology		\$ 8,841
7100 Board		\$ 168,511
7200 General Administration		\$ 192,951
7300 School Administration		\$ 102,665
7400 Facilities Acquisition and Construction		\$ 304,889
7500 Fiscal Services		\$ 339,974
7600 Food Service	\$ 261,813	
7700 Central Services	\$ 999,264	
7800 Pupil Transportation Services		\$ 946,606
7900 Operation of Plant		\$ 1,696,188
8100 Maintenance of Plant		\$ 118,103
8200 Administrative Technology Services		\$ 1,627,227
9100 Community Services		\$ 1,389
9700 Transfers:	\$ -	
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds	\$ 255,241	
<b>Net Change in Appropriations</b>		<b>\$ 12,811,556</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - March 31, 2022	<b>\$ 25,517,988</b>
Increase (decrease) in Estimated Revenues	4,472,644
(Increase) decrease in Appropriations	12,811,556
<b>Fund Balance - June 30, 2022</b>	<b>\$ 42,802,188</b>

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	196,000	196,000	31,294		227,294
3199 MISCELLANEOUS FEDERAL DIRECT	281,524	281,524	-	8,508	273,016
TOTAL FEDERAL DIRECT SOURCES	477,524	477,524	31,294	8,508	500,310
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	1,380,000	1,380,000		662,915	717,085
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	59,652	2,480	-	62,132
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	1,380,000	1,439,652	2,480	662,915	779,217
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	102,509,740	98,257,349	3,485,045		101,742,394
3315 WORKFORCE DEVELOPMENT	573,537	573,537			573,537
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	20,238	18,762		39,000
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	-	-	14,914		14,914
3343 STATE LICENSE TAX	80,000	80,000	7,936		87,936
3355 CLASS SIZE REDUCTION OPERATING FUNDS	21,827,051	23,261,830	2,430		23,264,260
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3372 EXCELLENT TEACHING PROGRAM	-	375,720	92,415		468,136
3399 OTHER MISCELLANEOUS STATE REVENUE	25,000	190,826	-	4,213	186,613
TOTAL STATE SOURCES	125,015,328	122,759,500	3,621,503	4,213	126,376,790
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	62,841,391	62,441,391	709,269		63,150,660
3421 TAX REDEMPTION	25,000	25,000		1,571	23,429
3425/26 RENT	64,500	107,319	58,248		165,567
3429 OTHER FEES	-	270	392		662
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	50,000	46,731		96,731
3440 GIFTS, GRANTS, AND BEQUESTS	-	10,223	518		10,741
3461 ADULT GENERAL EDUCATION COURSE FEES	-	66,883	30,741		97,624
3462 FINANCIAL AID FEES FEFP COURSE	-	3,797			3,797
3466 LIFELONG LEARNING FEES	-	425	130		555
3467 GED TESTING FEES	-	376	1,161		1,538
3468 VOC/AE FINANCIAL AID FEES	-	157,800	31,312		189,112
3490 MISCELLANEOUS LOCAL REVENUE	2,373,063	3,968,689	620,705	-	4,589,394
TOTAL LOCAL SOURCES:	65,353,954	66,832,173	1,499,208	1,571	68,329,810
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	25,562	22,050		47,612
3630 TRANSFERS IN FOR CHARTER SCHOOL	-	186,246		26,683	159,563
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,015,491	2,015,491			2,015,491
TOTAL OTHER FINANCING SOURCES:	2,015,491	2,227,300	22,050	26,683	2,222,666
TOTAL REVENUES AND OTHER FINANCING SOURCES	194,242,297	193,736,149	5,176,535	703,891	198,208,793
BEGINNING FUND BALANCE	34,378,258	34,378,258	-	-	34,378,258
<b>TOTAL ESTIMATED REVENUE</b>	<b>228,620,555</b>	<b>228,114,407</b>	<b>5,176,535</b>	<b>703,891</b>	<b>232,587,051</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>4,472,644</b>		

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	84,640,500	82,165,159	11,225		82,176,384
200 - BENEFITS	23,886,245	23,872,676	357,435		24,230,111
300 - PURCHASED SERVICES	4,965,346	7,347,825		1,606,668	5,741,158
500 - MATERIALS AND SUPPLIES	6,688,770	7,647,302		5,959,271	1,688,031
600 - CAPITAL OUTLAY	54,352	771,216	238,128		1,009,344
700 - OTHER EXPENSES	448,422	765,505		35,871	729,634
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	5,819,280	6,749,461	222,162		6,971,623
200 - BENEFITS	1,943,321	2,077,260		36,761	2,040,499
300 - PURCHASED SERVICES	50,369	79,309		11,710	67,599
500 - MATERIALS AND SUPPLIES	3,172,102	2,021,595		1,953,705	67,889
600 - CAPITAL OUTLAY	-	4,100		1,444	2,657
700 - OTHER EXPENSES	3,960	8,988		2,074	6,915
6200 INSTRUCTIONAL MEDIA SERVICES					

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
	100 - SALARIES	701,271	855,080	11,688		866,768
	200 - BENEFITS	262,453	293,451		11,588	281,862
	300 - PURCHASED SERVICES	171,109	232,276		8,440	223,836
	500 - MATERIALS AND SUPPLIES	14,000	15,740		3,882	11,858
	600 - CAPITAL OUTLAY	6,960	199,464		94,351	105,113
	700 - OTHER EXPENSES	5,500	5,500		687	4,813
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	1,848,427	2,415,213	155,327		2,570,540
	200 - BENEFITS	589,847	647,116	70,885		718,001
	300 - PURCHASED SERVICES	202,512	196,227		1,766	194,461
	500 - MATERIALS AND SUPPLIES	18,250	35,896		10,119	25,777
	600 - CAPITAL OUTLAY	20,000	20,000			20,000
	700 - OTHER EXPENSES	1,500	2,696			2,696
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	509,392	631,319		20,972	610,347
	200 - BENEFITS	161,998	287,879		117,388	170,490
	300 - PURCHASED SERVICES	26,650	38,180		1,780	36,400
	500 - MATERIALS AND SUPPLIES	5,400	6,919		6,025	893
	700 - OTHER EXPENSES	30,000	46,735		2,877	43,859
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	262,474	357,951		3,743	354,209
	200 - BENEFITS	131,265	151,029		8,474	142,555
	300 - PURCHASED SERVICES	-	1,072	3,054		4,126
	500 - MATERIALS AND SUPPLIES	-	-	321		321
7100	BOARD					
	100 - SALARIES	244,422	243,404	226		243,631
	200 - BENEFITS	149,435	142,398	4,627		147,025
	300 - PURCHASED SERVICES	284,600	278,405		165,124	113,281
	500 - MATERIALS AND SUPPLIES	2,040	3,146		1,161	1,985
	600 - CAPITAL OUTLAY	-	1,653	3,802		5,455
	700 - OTHER EXPENSES	29,100	29,100		10,882	18,218
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,072,271	1,202,150	38,240		1,240,391
	200 - BENEFITS	331,421	433,535		66,958	366,577
	300 - PURCHASED SERVICES	100,960	284,560		114,552	170,008
	500 - MATERIALS AND SUPPLIES	29,500	42,284		23,692	18,592
	600 - CAPITAL OUTLAY	738	5,002		135	4,867
	700 - OTHER EXPENSES	62,250	70,814		25,854	44,961
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	9,042,505	9,685,516	101,849		9,787,366
	200 - BENEFITS	3,140,131	3,259,913		270,721	2,989,192
	300 - PURCHASED SERVICES	6,776	44,693	6,490		51,183
	500 - MATERIALS AND SUPPLIES	36,036	113,653	49,205		162,858
	600 - CAPITAL OUTLAY	2,500	58,401	18,402		76,802
	700 - OTHER EXPENSES	17,350	21,302		7,890	13,411

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	395,418	482,636		19,019	463,617
	200 - BENEFITS	117,679	143,986		10,298	133,688
	300 - PURCHASED SERVICES	314,500	340,671		231,465	109,206
	500 - MATERIALS AND SUPPLIES	3,400	4,688		2,410	2,278
	600 - CAPITAL OUTLAY	4,500	11,204		3,987	7,217
	700 - OTHER EXPENSES	-	187,842		37,710	150,132
7500	FISCAL SERVICES					
	100 - SALARIES	588,375	623,294		16,735	606,558
	200 - BENEFITS	188,898	192,716		19,912	172,804
	300 - PURCHASED SERVICES	100,696	135,704		50,817	84,887
	500 - MATERIALS AND SUPPLIES	11,094	224,192		215,917	8,275
	600 - CAPITAL OUTLAY	46,396	57,928		46,562	11,367
	700 - OTHER EXPENSES	30,895	50,197	9,970		60,167
7600	FOOD SERVICES					
	100 - SALARIES	-	235,688	49,238		284,925
	200 - BENEFITS	-	46,360	12,411		58,770
	600 - CAPITAL OUTLAY	-	-	200,165		200,165
	700 - OTHER EXPENSES	-	-			-
7700	CENTRAL SERVICES					

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
	100 - SALARIES	1,245,860	1,304,615		9,405	1,295,209
	200 - BENEFITS	417,934	427,422	1,167,713		1,595,135
	300 - PURCHASED SERVICES	909,517	900,416		47,423	852,993
	400 - ENERGY SERVICES		28			28
	500 - MATERIALS AND SUPPLIES	109,015	311,366		62,301	249,065
	600 - CAPITAL OUTLAY	6,327	38,417		1,751	36,666
	700 - OTHER EXPENSES	56,313	84,796		47,569	37,227
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,861,821	4,826,133		9,495	4,816,638
	200 - BENEFITS	1,939,673	2,007,399		546,858	1,460,541
	300 - PURCHASED SERVICES	409,100	693,590		180,197	513,393
	400 - ENERGY SERVICES	1,305,500	1,338,254		81,960	1,256,294
	500 - MATERIALS AND SUPPLIES	796,700	771,314		116,061	655,252
	600 - CAPITAL OUTLAY	115,215	115,264		16,879	98,385
	700 - OTHER EXPENSES	260	21,358	4,845		26,203
7900	OPERATION OF PLANT					
	100 - SALARIES	4,871,948	5,306,459	192,331		5,498,790
	200 - BENEFITS	2,257,035	2,532,887		629,081	1,903,806
	300 - PURCHASED SERVICES	5,231,672	6,184,732		1,118,184	5,066,549
	400 - ENERGY SERVICES	5,021,280	5,021,382	151,480		5,172,863
	500 - MATERIALS AND SUPPLIES	625,184	545,330		37,104	508,226
	600 - CAPITAL OUTLAY	186,895	826,873		248,759	578,114
	700 - OTHER EXPENSES	27,634	36,856		6,873	29,983
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	2,764,150	2,957,545	29,626		2,987,171
	200 - BENEFITS	1,005,101	1,030,113		61,350	968,763
	300 - PURCHASED SERVICES	878,986	1,362,925		205,029	1,157,896
	400 - ENERGY SERVICES	147,000	147,000	18,328		165,328
	500 - MATERIALS AND SUPPLIES	578,230	505,405		33,580	471,825
	600 - CAPITAL OUTLAY	861,197	593,000	131,837		724,837
	700 - OTHER EXPENSES	4,100	4,715	2,065		6,781
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,253,324	1,300,866	32,069		1,332,935
	200 - BENEFITS	399,245	406,908		4,899	402,009
	300 - PURCHASED SERVICES	410,390	401,258	96,583		497,841
	500 - MATERIALS AND SUPPLIES	60,609	59,136		12,594	46,541
	600 - CAPITAL OUTLAY	1,774,912	1,907,920		1,738,213	169,707
	700 - OTHER EXPENSES	1,050	1,050		172	878
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	12,775	13,590		466	13,124
	500 - MATERIALS AND SUPPLIES	1,775	2,921		923	1,998
	700 - OTHER EXPENSES	-	-			-
	CAPITAL OUTLAY					
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	<u>193,543,287</u>	<u>202,596,419</u>	<u>3,391,726</u>	<u>16,458,523</u>	<u>189,529,622</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
	OTHER FINANCING USES					
9700	TRANSFERS OUT					
	0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	-	255,241	-	255,241
	TOTAL OTHER FINANCING USES	-	-	255,241	-	255,241
	TOTAL EXPENDITURES AND OTHER FINANCING USES	193,543,287	202,596,419	3,646,967	16,458,523	189,784,862
	TOTAL ENDING FUND BALANCE	<u>35,077,268</u>	<u>25,517,988</u>	<u>-</u>	<u>(17,284,201)</u>	<u>42,802,188</u>
	<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>228,620,555</b></u>	<u><b>228,114,407</b></u>	<u><b>3,646,967</b></u>	<u><b>(825,678)</b></u>	<u><b>232,587,051</b></u>
	<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>4,472,644</b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

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, 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	\$ -	\$ 8,688,728
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 8,688,728</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 2,792,130
6100 Student Support Services		139,027
6200 Instructional Media Services		44,109
6300 Instruction & Curriculum Development Services		627,940
6400 Instructional Staff Training		139,036
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		313,137
7300 School Administration		45,112
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		362,338
7900 Operation Services		483,080
8100 Maintenance of Plant		3,682,820
8200 Administrative Technology		60,000
<b>Net Change in Appropriations</b>		<b>\$ 8,688,728</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 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	8,745,820	19,422,349		8,688,728	10,733,621
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	8,745,820	19,422,349	-	8,688,728	10,733,621
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>8,745,820</b>	<b>19,422,349</b>	<b>-</b>	<b>8,688,728</b>	<b>10,733,621</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(8,688,728)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	1,955,231		1,084,206	871,025
200 - BENEFITS	-	389,794		211,754	178,039
300 - PURCHASED SERVICES	-	3,083,564		907,079	2,176,485
500 - MATERIALS AND SUPPLIES	8,745,820	4,156,869		554,714	3,602,155
600 - CAPITAL OUTLAY	-	480,000		34,376	445,624
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	434,338		115,727	318,612
200 - BENEFITS	-	72,836		23,300	49,536
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	84,813		36,682	48,131
200 - BENEFITS	-	15,140		7,427	7,713
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	88,228		40,000	48,228
200 - BENEFITS	-	12,642		7,940	4,702
300 - PURCHASED SERVICES	-	580,000		580,000	-
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	32,694			32,694
200 - BENEFITS	-	3,028			3,028
300 - PURCHASED SERVICES	-	151,500		39,000	112,500
600 - CAPITAL OUTLAY	-	1,350		36	1,314
700 - OTHER EXPENSES	-	100,000		100,000	-
6500 INSTRUCTIONAL TECHNOLOGY					
100 - SALARIES	-	21,322			21,322
200 - BENEFITS	-	4,701			4,701
7100 BOARD OF EDUCATION					
100 - SALARIES	-	1,421			1,421
200 - BENEFITS	-	126			126
7200 GENERAL ADMINISTRATION					
100 - SALARIES	-	25,586			25,586
200 - BENEFITS	-	2,176			2,176
700 - OTHER EXPENSES	-	668,162		313,137	355,025
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	-	361,227		37,637	323,590
200 - BENEFITS	-	53,834		7,475	46,359
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
100 - SALARIES	-	9,950			9,950
200 - BENEFITS	-	881			881
7500 FISCAL SERVICES					
100 - SALARIES	-	14,215			14,215
200 - BENEFITS	-	1,258			1,258
7600 FOOD SERVICES					
100 - SALARIES	-	251,600			251,600
200 - BENEFITS	-	22,267			22,267
7700 CENTRAL SERVICES					
100 - SALARIES	-	44,066			44,066
200 - BENEFITS	-	5,374			5,374
7800 STUDENT TRANSPORTATION					
100 - SALARIES	-	339,667		114,650	225,017
200 - BENEFITS	-	64,328		22,038	42,290
300 - PURCHASED SERVICES	-	112,776		112,776	-
400 - ENERGY SERVICES	-	100,000		100,000	-
600 - CAPITAL OUTLAY	-	207,222		12,874	194,348



The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
7900	OPERATION SERVICES					
	100 - SALARIES	-	486,908		240,020	246,888
	200 - BENEFITS	-	68,092		30,491	37,600
	500 - SUPPLIES	-	240,442		212,568	27,874
	600 - CAPITAL OUTLAY	-	67,356			67,356
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	-	95,238			95,238
	200 - BENEFITS	-	11,454			11,454
	300 - PURCHASED SERVICES	-	924,322		905,027	19,295
	500 - MATERIALS AND SUPPLIES	-	2,061,323		1,899,337	161,986
	600 - CAPITAL OUTLAY	-	1,418,988		878,455	540,532
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	-	31,272			31,272
	200 - BENEFITS	-	2,768			2,768
	300 - PURCHASED SERVICES	-	60,000		60,000	-
TOTAL EXPENDITURES		8,745,820	19,422,349	-	8,688,728	10,733,621
TOTAL ENDING FUND BALANCE		-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<b><u>8,745,820</u></b>	<b><u>19,422,349</u></b>	<b><u>-</u></b>	<b><u>8,688,728</u></b>	<b><u>10,733,621</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b><u>(8,688,728)</u></b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II (CARES Grant)  
Budget Amendment #4 - Fund 4410  
Summary by Project  
Fiscal Year 2021-2022

		<b>Original Budget <u>2021-2022</u></b>	<b>Current Budget <u>2021-2022</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2021-2022</u></b>
Federal through State Sources:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	8,745,820	8,745,820		2,022,247	6,723,573
ESSER II - (CARES Grant) Academic Acceleration	990xx	-	3,965,285		1,786,729	2,178,556
ESSER II - (CARES Grant) Non Enrollment Assistance	995xx	-	793,057		768,332	24,725
ESSER II - (CARES Grant) Technology Assistance	996xx	-	991,321		164,630	826,691
ESSER II - (CARES Grant) Lump Sum	997xx	-	4,926,866		3,946,790	980,076
Total Federal through State Sources		<u>8,745,820</u>	<u>19,422,349</u>	<u>-</u>	<u>8,688,728</u>	<u>10,733,621</u>
<b>TOTAL GRANTS</b>		<b><u>8,745,820</u></b>	<b><u>19,422,349</u></b>	<b><u>-</u></b>	<b><u>8,688,728</u></b>	<b><u>10,733,621</u></b>
				<b><u>(8,688,728)</u></b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Special Revenue Funds - Other Federal Funds - Budget Amendment #4  
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #4 is for the fiscal period ending **June 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:		
Vocational Education Acts		\$ 106,371
Workforce Innovation and Opportunity Act		\$ 95,929
Improving Teacher Quality State Grants - Title II		\$ 150,545
Individuals with Disabilities Education Act (IDEA)		\$ 1,770,708
Elementary and Secondary Education Act - Title I		\$ 695,815
Language Instruction - Title III		\$ 13,879
Title IV		\$ 163,611
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ -	\$ 432,141
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 3,428,999</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 2,729,693
6100 Pupil Personnel Services	\$ 3,820	
6300 Instruction and Curriculum Development Services		220,486
6400 Instructional Staff Training Services		350,640
6500 Instruction Related Technology		28,492
7200 General Administration		28,561
7300 School Administration		500
7700 Central Services		6,720
7800 Pupil Transportation Services		65,979
7900 Operation of Plant		1,248.10
<b>Net Change in Appropriations</b>		<b>\$ 3,428,499</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

		Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
ESTIMATED REVENUE						
FEDERAL THROUGH STATE SOURCES:						
3201	VOCATIONAL EDUCATION ACTS	-	458,208		106,371	351,837
3221	WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	331,332		95,929	235,403
3225	IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,064,607	1,064,607		150,545	914,062
3230	INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,331,929	6,697,693		1,770,708	4,926,985
3240	ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	6,414,475	6,455,063		695,815	5,759,248
3241	LANGUAGE INSTRUCTION - TITLE III	98,302	113,538		13,879	99,659
3242	TITLE IV	-	581,047		163,611	417,436
3299	MISCELLANEOUS FEDERAL THROUGH STATE	80,000	661,936	-	432,141	229,795
TOTAL FEDERAL THROUGH STATE SOURCES		13,274,913	16,363,423	-	3,428,999	12,934,424
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		13,274,913	16,363,423	-	3,428,999	12,934,424
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				(3,428,999)		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	3,766,838	4,172,424		1,044,712	3,127,712
	200 - BENEFITS	1,393,690	1,522,425		436,094	1,086,331
	300 - PURCHASED SERVICES	720,435	1,449,331		628,287	821,043
	500 - MATERIALS AND SUPPLIES	237,925	488,574		80,578	407,996
	600 - CAPITAL OUTLAY	308,895	992,695		539,904	452,791
	700 - OTHER EXPENSES	66,085	65,325		117	65,207
6100	PUPIL PERSONNEL SERVICES					
	100 - SALARIES	1,209,019	1,309,662	316,062		1,625,724
	200 - BENEFITS	513,678	563,689		87,253	476,436
	300 - PURCHASED SERVICES	48,901	172,691		144,175	28,516
	500 - MATERIALS AND SUPPLIES	67,691	87,500	12,164		99,665
	600 - CAPITAL OUTLAY	4,750	70,292		69,542	750
	700 - OTHER EXPENSES	8,190	28,845		23,436	5,409
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	1,550,509	1,464,437		79,831	1,384,606
	200 - BENEFITS	471,825	459,598		79,730	379,869
	300 - PURCHASED SERVICES	57,063	58,701		36,688	22,014
	500 - MATERIALS AND SUPPLIES	32,403	34,769		4,167	30,603
	600 - CAPITAL OUTLAY	22,484	24,021		19,971	4,050
	700 - OTHER EXPENSES	100	100		100	-
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	1,208,708	1,466,319		43,955	1,422,364
	200 - BENEFITS	397,566	461,950		70,635	391,315
	300 - PURCHASED SERVICES	493,543	490,732		219,424	271,308
	500 - MATERIALS AND SUPPLIES	33,602	44,772		16,676	28,097
	600 - CAPITAL OUTLAY	3,000	4,000	19,217		23,217
	700 - OTHER EXPENSES	134,885	121,953		19,168	102,785
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	49,810	76,878		15,653	61,225
	200 - BENEFITS	23,161	37,899		12,839	25,060
	700 - OTHER EXPENSES	-	-			-
7200	GENERAL ADMINISTRATION					
	700 - OTHER EXPENSES	369,529	482,993		28,561	454,432
7300	SCHOOL ADMINISTRATION	-				
	300 - PURCHASED SERVICES	-	500		500	-
7700	CENTRAL SERVICES					
	100 - SALARIES	100	100		100	-
	200 - BENEFITS	20	20		20	-
	300 - PURCHASED SERVICES	600	5,100		5,100	-
	500 - MATERIALS AND SUPPLIES		1,500		1,500	-

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,796	19,796		7,003	12,794
	200 - BENEFITS	3,901	3,901		1,536	2,365
	300 - PURCHASED SERVICES	37,058	47,058		47,058	-
	400 - ENERGY SERVICES	17,404	17,404		10,382	7,022
	600 - CAPITAL OUTLAY	-	113,720			113,720
	700 - OTHER EXPENSES	500	500		500	-
7900	OPERATION OF PLANT					
	100 - SALARIES	1,000	1,000		1,000	-
	200 - BENEFITS	148	148		148	-
	400 - ENERGY SERVICES	100	100		100	-
	700 - OTHER EXPENSES	-	-	-		-
TOTAL EXPENDITURES		13,274,913	16,363,423	347,444	3,776,442	12,934,424
TOTAL ENDING FUND BALANCE		-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<u>13,274,913</u>	<u>16,363,423</u>	<u>347,444</u>	<u>3,776,442</u>	<u>12,934,424</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<u>(3,428,999)</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #4 - Fund 4210  
Summary by Project  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	321,795		86,994.90	234,800
Title I Basic	82x	6,334,475	6,334,475		654634.30	5,679,841
Title X - Education of Homeless	83x	80,000	80,000		2932.48	77,068
Individuals with Disabilities Education Act (IDEA) Preschool	84x	110,525	110,525		36291.79	74,233
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,112,656	6,478,420		1727582.19	4,750,838
Perkins Grant	86x	-	458,208		106370.72	351,837
FI Charter School Program (BEST)	87x	-	581,936		429209.01	152,727
Title I School Improvement	88x	-	15,244		15243.56	-
Title II Training and Recruitment	90x	1,064,607	1,064,607		150545.04	914,062
SED Network I	91x	76,068	76,068		2551.97	73,516
Title III NCLB	92x	98,302	113,538		13878.66	99,659
SED Network II	93x	32,680	32,680		4282.32	28,398
Title I Part D	94x	80,000	105,344		25937.00	79,407
Adult Education - Civic Education	95x	-	9,537		8934.32	602
Title IV	96x	-	581,047		163610.64	417,436
Total Federal through State Sources		<u>13,274,913</u>	<u>16,363,423</u>	<u>-</u>	<u>3,428,999</u>	<u>12,934,424</u>
<b>TOTAL GRANTS</b>		<u><b>13,274,913</b></u>	<u><b>16,363,423</b></u>	<u><b>-</b></u>	<u><b>3,428,999</b></u>	<u><b>12,934,424</b></u>
				<u><b>(3,428,999)</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Special Revenue Funds - ESSER III (Formula Grant to LEA's)- Budget Amendment #4  
Executive Summary

Special Revenue Funds - ESSER III (Formula Grant to LEA's) Budget Amendment #4 is for the fiscal period ending **June 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	\$ -	\$ 43,014,576
Miscellaneous Federal Through State		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 43,014,576</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 21,828,379
6100 Student Support Services		675,955
6300 Instruction & Curriculum Development Services		3,791,462
6400 Instructional Staff Training		11,529
7300 School Administration		305,940
7400 Facilities, Acquisitions & Construction		14,105,570
7800 Student Transportation		764,151
8100 Maintenance of Plant		1,531,590
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 43,014,576</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(Formula Grant to LEA's)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	-	44,573,225		43,014,576	1,558,649
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	-	44,573,225	-	43,014,576	1,558,649
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	-	<b>44,573,225</b>	-	<b>43,014,576</b>	<b>1,558,649</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(43,014,576)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	4,831,300		3,819,575	1,011,725
200 - BENEFITS	-	617,316		527,829	89,488
300 - PURCHASED SERVICES	-	2,190,100		2,073,125	116,975
500 - MATERIALS AND SUPPLIES	-	3,500,237		3,421,595	78,642
600 - CAPITAL OUTLAY	-	11,992,435		11,986,255	6,180
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	504,640		504,640	-
200 - BENEFITS	-	169,315		169,315	-
300 - PURCHASED SERVICES	-	2,000		2,000	-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	2,829,500		2,826,812	2,688
200 - BENEFITS	-	962,882		962,650	231
300 - PURCHASED SERVICES	-	2,000		2,000	-
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	9,400		9,400	-
200 - BENEFITS	-	2,129		2,129	-
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	-	516,000		305,940	210,060
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
600 - CAPITAL OUTLAY	-	14,105,570		14,105,570	-
7800 STUDENT TRANSPORTATION					
100 - SALARIES	-	97,000		96,800	200
200 - BENEFITS	-	21,971		21,941	29
300 - PURCHASED SERVICES	-	600,000		570,410	29,590
400 - ENERGY SERVICES	-	75,000		75,000	-
600 - CAPITAL OUTLAY	-	-			-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	-	1,544,430		1,531,590	12,840
<b>TOTAL EXPENDITURES</b>	-	<b>44,573,225</b>	-	<b>43,014,576</b>	<b>1,558,649</b>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	-	<b>44,573,225</b>	-	<b>43,014,576</b>	<b>1,558,649</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(43,014,576)</b>		



The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (Formula Grant to LEA's)  
Budget Amendment #4 - Fund 4410  
Summary by Project  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
ESSER III - (Formula Grant to LEA's) Learning Loss	9992x	-	8,914,645		8,746,275	168,370
ESSER III - (Formula Grant to LEA's)	9993x	-	35,658,580		34,268,301	1,390,279
Total Federal through State Sources		-	44,573,225	-	43,014,576	1,558,649
<b>TOTAL GRANTS</b>		-	<b>44,573,225</b>	-	<b>43,014,576</b>	<b>1,558,649</b>
				<b>(43,014,576)</b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Capital Projects Funds - Budget Amendment #4  
Executive Summary

Capital Projects Funds Budget Amendment #4 is for the fiscal period ending **June 30, 2022**. 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	\$ 1,453,813	
Local Sources	8,351,084	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ 9,804,897</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7400 - Facilities Acquisition and Construction:</b>		
310 Prof/Tech Services		\$ 582
369 Technology Rentals		1,200
394/794 Charter School Safety Grant		474
630 Building & Fixed Equipment		626,764
640 Furniture, Fixtures, & Equipment		750,542
650 Motor Vehicles		1,310,593
670 Improvements Other Than Buildings		2,611,718
680 Remodeling & Renovation		27,897,555
690 Computer Software		120,985
<b>Function 9200 - Debt Service:</b>		
730 Dues and Fees	\$ 1,124	
<b>Other Financing Uses:</b>		
<b>000 Transfer to Charter School</b>	<b>\$ 159,563</b>	
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		3,674
<b>Net Change in Appropriations</b>		<b>\$ 33,163,400</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - March 31, 2022	\$ 12,588,717
Increase (decrease) in Estimated Revenues	9,804,897
(Increase) decrease in Project Appropriations	33,163,400
<b>Reserved for Future School Projects - June 30, 2022</b>	<b>\$ 55,557,013</b>

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #4  
Summary by Object  
Fiscal Year 2021-2022

	Original Budget <u>2021-2022</u>	Current Budget <u>2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2021-2022</u>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000	548,980		763,980
3325 CO & DS INTEREST	-	-	7,166		7,166
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	805,213	700,000		1,505,213
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	173,252		13,689	159,563
3390 MISCELLANEOUS STATE REVENUE	50,000	384,813	211,356	-	596,169
TOTAL STATE SOURCES	<u>438,252</u>	<u>1,578,278</u>	<u>1,467,502</u>	<u>13,689</u>	<u>3,032,091</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	17,749,116	17,749,116	246,964		17,996,080
3419 SCHOOL DISTRICT LOCAL SALES TAX	12,000,000	12,000,000	5,752,420		17,752,420
3421 TAX REDEMPTIONS	8,000	8,000		590	7,410
3430 INTEREST	31,150	31,150	45,822		76,972
3496 IMPACT FEES	3,300,000	4,411,240	2,306,468		6,717,709
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>33,088,266</u>	<u>34,199,506</u>	<u>8,351,674</u>	<u>590</u>	<u>42,550,590</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	33,526,518	35,777,784	9,819,176	14,279	45,582,681
BEGINNING FUND BALANCE	<u>39,283,138</u>	<u>39,283,138</u>	<u>-</u>	<u>-</u>	<u>39,283,138</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>72,809,656</u></b>	<b><u>75,060,923</u></b>	<b><u>9,819,176</u></b>	<b><u>14,279</u></b>	<b><u>84,865,820</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>9,804,897</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	5,762		582	5,180
394/7 CHARTER SCHOOL SAFETY GRANT	4,000	10,392		1,200	9,192
369 TECHNOLOGY RENTALS	-	40,230		474	39,756
630 BUILDINGS & FIXED EQUIPMENT	-	805,213		626,764	178,449
640 FURNITURE, FIXTURES, & EQUIPMENT	738,215	1,731,918		750,542	981,376
650 MOTOR VEHICLES	1,000,000	1,310,593		1,310,593	-
670 IMPROVEMENTS OTHER THAN BUILDINGS	910,593	6,076,519		2,611,718	3,464,800
680 REMODELING & RENOVATION	21,445,688	41,771,878		27,897,555	13,874,323
690 COMPUTER SOFTWARE	450,010	450,048		120,985	329,063
9200 DEBT SERVICE					
730 DUES AND FEES	-	-	1,124		1,124
TOTAL EXPENDITURES	<u>24,548,506</u>	<u>52,202,551</u>	<u>1,124</u>	<u>33,320,413</u>	<u>18,883,263</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS	-	-	159,563		159,563
910 TRANSFERS TO GENERAL FUND	2,015,491	2,015,491			2,015,491
920 TRANSFERS TO DEBT SERVICE FUNDS	8,254,164	8,254,164		3,674	8,250,490
TOTAL OTHER FINANCING USES	<u>10,269,655</u>	<u>10,269,655</u>	<u>159,563</u>	<u>3,674</u>	<u>10,425,544</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	34,818,161	62,472,206	160,687	33,324,087	29,308,807
TOTAL ENDING FUND BALANCE	<u>37,991,496</u>	<u>12,588,717</u>	<u>-</u>	<u>(42,968,296)</u>	<u>55,557,013</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>72,809,656</u></b>	<b><u>75,060,923</u></b>	<b><u>160,687</u></b>	<b><u>(9,644,209)</u></b>	<b><u>84,865,820</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>9,804,897</u></b>		

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #4  
Summary by Project  
Fiscal Year 2021-2022

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	177,252	173,252		13,689	159,563
<b>Other Schools Total</b>		177,252	173,252	-	13,689	159,563
<b>Other Projects:</b>						
00100	Tax Refunds	5,000	5,000	43		5,043
13200	New Vo-Tech School	-	805,213		626,764	178,449
28000	Impact Fees - Admin Fees	-	3,100		3,100	-
Multi	Half-Cent Sales Tax Projects	18,124,167	24,863,519		15,230,506	9,633,013
<b>Other Projects Total</b>		18,129,167	25,676,832	43	15,860,370	9,816,505
<b>Transfers:</b>						
00100	Equipment Transfer (Debt Services)	8,254,164	8,254,164		3,674	8,250,490
00100	Transfer to General Fund	2,015,491	2,015,491			2,015,491
<b>Transfers Total</b>		10,269,655	10,269,655	-	3,674	10,265,981
<b>Facilities/Maintenance Projects:</b>						
M2000	District Wide Building Maintenance	144,188	1,215,301		671,129	544,172
M2010	District Wide HVAC	2,082,330	922,600		71,971	850,629
M2030	District Wide Paving	30,143	127,874			127,874
M3130	District Wide Building Improvements - HHS	100,511	200,312			200,312
M2090	District Wide Reroofing	188,573	388,803		1,364	387,439
M2100	District Wide Floor Coverings	-	200,000		102,454	97,546
M2130	District Wide Theaters/Stage Upgrades	-	660,110		530,580	129,530
M2170	District Wide Generators	-	400,000		388,390	11,610
M2230	Countywide Site/Ground Improvements	18,955	11,620,648		10,033,812	1,586,836
M2310	District Wide Irrigation	21,480	53,960			53,960
M2340	District Wide Building Improvements	-	1,778,901		1,576,838	202,063
M2040	District Wide Painting	206,055	411,413		91,929	319,484
M2050	District Wide Fire - Safety	645,505	2,066,239		666,038	1,400,201
M2052	District Wide Safety - CW Safety SB 7026 (2020-2021)	115,442	115,442			115,442
M2053	District Wide Safety - CW Safety SB 7026 (2020-2023)	334,923	338,923		260,029	78,894
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	-	334,813		329,621	5,192
M2190	District Wide Lighting	198,711	503,507		133,408	370,099
<b>Facilities/Maintenance Projects Total</b>		4,086,815	21,338,847	-	14,857,561	6,481,285
<b>Equipment Purchases:</b>						
M0970	Portables	-	986,357		303,233	683,124
M2070	Band/Chorus	25,000	25,000		25,000	-
M2340	Countywide Custodial Equipment Repair	34,791	39,582		7,439	32,144
M2070	Maintenance Equipment Purchases	107,943	1,412,589		616,666	795,923
M2070-73010	Countywide Equipment Purchases	537,528	537,528	1,963		539,491
<b>Equipment Purchases Total</b>		705,262	3,001,056	1,963	952,337	2,050,682
<b>Transportation:</b>						
52500/M5250	Transportation Vehicles	1,000,000	1,310,593		1,310,593	-
<b>Safety &amp; Security Total</b>		1,000,000	1,310,593	-	1,310,593	-
<b>Technology:</b>						
45500/M45500	New Enterprise System - Skyward	450,010	455,772		121,529	334,243
45700	Public School Technology	-	246,200		45,652	200,548
49500	SW Renewals	-	-			-
<b>Technology Total</b>		450,010	701,972	-	167,181	534,791
<b>TOTAL APPROPRIATIONS</b>		34,818,161	62,472,206	2,006	33,165,405	29,308,807
<b>Ending Fund Balance</b>		37,991,496	12,588,717	-	(33,163,399)	55,557,013
<b>Total Appropriations and Ending Fund Balance</b>		<b>72,809,656</b>	<b>75,060,923</b>	<b>-</b>	<b>-</b>	<b>84,865,820</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 2021-2022

Food Service Fund - Budget Amendment #4  
Executive Summary

Food Service Fund Budget Amendment #4 is for the fiscal period ending **June 30, 2022**. 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	2,000,673	
State Sources	6,114	
Local Sources		153,073
Other Financing Sources:		
Transfers in from General Fund	255,241	-
<b>Net Change in Estimated Revenue</b>	<b>2,108,954</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries		\$ 118,231
200 Benefits		\$ 121,908
300 Purchased Services		\$ 406,073
400 Energy Services		\$ 17,272
500 Materials and Supplies		\$ 3,475,810
600 Capital Outlay		\$ 757,769
700 Other Expenses	22,577	
<b>Net Change in Appropriations</b>		<b>\$ 4,874,486</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - March 31, 2022</b>	<b>\$ 2,078,191</b>
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	2,108,954
(Increase) decrease in Appropriations	4,874,486
<b>Fund Balance - June 30, 2022</b>	<b>\$ 9,061,631</b>

The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #4  
Summary by Object  
Fiscal Year 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,520,000	14,635,887	2,137,635		16,773,522
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	180,496		136,962	43,533
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,520,000</u>	<u>14,816,382</u>	<u>2,137,635</u>	<u>136,962</u>	<u>16,817,055</u>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	75,000	75,000	9,114		84,114
3338 SCHOOL LUNCH SUPPLEMENT	82,000	82,000	22,000		104,000
3399 OTHER MISCELLANEOUS STATE	-	25,000		25,000	-
TOTAL STATE SOURCES	<u>157,000</u>	<u>182,000</u>	<u>31,114</u>	<u>25,000</u>	<u>188,114</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	-		763	(763)
3452 STUDENT BREAKFAST	-	-			-
3453 ADULT LUNCH / BREAKFAST	-	-			-
3454 STUDENT / ADULT ALA CARTE	400,000	402,254		72,454	329,800
3455 STUDENT SNACK	-	-			-
3456 OTHER FOOD SALES	10,000	10,000		10,000	-
3457 FOOD REBATES	5,000	10,987	3,908		14,895
3495 OTHER MISCELLANEOUS LOCAL	-	77,056		73,765	3,291
TOTAL LOCAL SOURCES:	<u>415,000</u>	<u>500,297</u>	<u>3,908</u>	<u>156,982</u>	<u>347,224</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	255,241	-	255,241
TOTAL OTHER FINANCING SOURCES:	<u>-</u>	<u>-</u>	<u>255,241</u>	<u>-</u>	<u>255,241</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>15,092,000</u>	<u>15,498,679</u>	<u>2,427,898</u>	<u>318,944</u>	<u>17,607,633</u>
BEGINNING FUND BALANCE	<u>5,842,346</u>	<u>5,842,346</u>	<u>-</u>	<u>-</u>	<u>5,842,346</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>20,934,346</b></u>	<u><b>21,341,025</b></u>	<u><b>2,427,898</b></u>	<u><b>318,944</b></u>	<u><b>23,449,979</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>2,108,954</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	4,012,861	3,687,538		118,231	3,569,307
200 BENEFITS	2,150,141	1,551,191		121,908	1,429,283
300 PURCHASED SERVICES	766,900	856,451		406,073	450,378
400 ENERGY SERVICES	314,750	325,571		17,272	308,300
500 MATERIALS AND SUPPLIES	8,566,000	10,951,609		3,475,810	7,475,799
600 CAPITAL OUTLAY	1,002,200	1,651,404		757,769	893,635
700 OTHER EXPENSES	208,000	239,070	22,577		261,647
TOTAL EXPENDITURES	<u>17,020,852</u>	<u>19,262,834</u>	<u>22,577</u>	<u>4,897,063</u>	<u>14,388,348</u>
ENDING FUND BALANCE	<u>3,913,494</u>	<u>2,078,191</u>	<u>6,983,440</u>	<u>-</u>	<u>9,061,631</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>20,934,346</b></u>	<u><b>21,341,025</b></u>	<u><b>7,006,018</b></u>	<u><b>4,897,063</b></u>	<u><b>23,449,979</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>2,108,954</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022

Debt Service Funds - Budget Amendment #4  
Executive Summary

Debt Service Funds Budget Amendment #4 is for the fiscal period ending **June 30, 2022**. 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	\$ 39,791	
Local Sources	2,838	
Other Financing Sources:		
Transfers In		3,675
Issuance of Bonds		207,725
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</b>		<b>\$ 168,770</b>
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 9200 - Debt Service:</b>		
710 Principal		
720 Interest	\$ -	11,776
730 Dues and Fees		5,570
760 Payments to Refunded Bond Escrow		
<b>Function 9700 - Transfers:</b>		
910 Transfers to General Fund		
<b>Net Change in Appropriations</b>		<b>\$ 17,345</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - March 31, 2022</b>	<b>\$ 7,426,463</b>
Increase (decrease) in Estimated Revenues	(168,770)
(Increase) decrease in Appropriations	17,345
<b>Fund Balance - June 30, 2022</b>	<b>\$ 7,275,039</b>

The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #4  
Summary by Object  
Fiscal Year 2021-2022

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES					
3322 CO & DS WITHHELD	186,400	186,400	28,976		215,376
3326 SBE/COBI BOND INTEREST	45,015	45,015		44,997	18
3341 RACING COMMISSION FUNDS	-	153,938	55,813		209,750
TOTAL STATE SOURCES	<u>231,415</u>	<u>385,353</u>	<u>84,788</u>	<u>44,997</u>	<u>425,144</u>
LOCAL SOURCES:					
3430 INTEREST	-	1,058	2,838		3,896
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>1,058</u>	<u>2,838</u>	<u>-</u>	<u>3,896</u>
OTHER FINANCING SOURCES:					
3630 TRANSFER IN FROM CAPITAL	8,254,165	8,254,165		3,675	8,250,490
3710 ISSUANCE OF BONDS	207,725	207,725		207,725	-
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	<u>8,461,890</u>	<u>8,461,890</u>	<u>-</u>	<u>211,400</u>	<u>8,250,490</u>
BEGINNING FUND BALANCE	<u>7,271,467</u>	<u>7,271,467</u>	<u>-</u>	<u>-</u>	<u>7,271,467</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>15,964,772</b></u>	<u><b>16,119,768</b></u>	<u><b>87,626</b></u>	<u><b>256,397</b></u>	<u><b>15,950,998</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>(168,770)</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
9200 DEBT SERVICE					
710 REDEMPTION OF PRINCIPAL	4,866,977	4,866,977			4,866,977
720 INTEREST	3,809,828	3,809,828		11,776	3,798,052
730 DUES AND FEES	16,500	16,500		5,570	10,930
950 INTERFUND TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	<u>8,693,305</u>	<u>8,693,305</u>	<u>-</u>	<u>17,345</u>	<u>8,675,960</u>
ENDING FUND BALANCE	<u>7,271,467</u>	<u>7,426,463</u>	<u>-</u>	<u>151,423</u>	<u>7,275,039</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>15,964,772</b></u>	<u><b>16,119,768</b></u>	<u><b>-</b></u>	<u><b>168,769</b></u>	<u><b>15,950,998</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>(168,770)</b></u>		