

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HENDRY COUNTY
For the Fiscal Year Ended June 30, 2022**

Email completed form to:
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or
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Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

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The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 6, 2022.



Signature of District School Superintendent

September 6, 2022

Signature Date

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	163,145.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	142,638.00
Total Federal Through State and Local	3200	305,783.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	73,607,125.00
Workforce Development	3315	419,998.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	8,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,536.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	35,833.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	7,096,627.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	644,157.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	12,882.00
Total State	3300	81,829,158.00
<i>Local:</i>		
District School Taxes	3411	11,714,073.00
Tax Redemptions	3421	867,749.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	300.00
Interest on Investments	3431	80,163.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	305,488.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	3,590.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	156,512.00
Continuing Workforce Education Course Fees	3463	680.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	85,463.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	24,721.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	6,123.00
Transportation Services Rendered for School Activities	3492	20,996.00
Sale of Junk	3493	48,570.00
Receipt of Federal Indirect Cost Rate	3494	627,239.00
Other Miscellaneous Local Sources	3495	587,028.00
Refunds of Prior Year's Expenditures	3497	10,644.00
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	160,354.00
Total Local	3400	14,699,693.00
Total Revenues	3000	96,834,634.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	23,399,907.00	9,268,309.00	32,709,794.00		631,565.00	536,452.00	862,882.00	67,408,909.00
Student Support Services	6100	1,991,730.00	717,424.00	127,819.00	93.00	22,902.00	22,353.00	33,077.00	2,915,398.00
Instructional Media Services	6200	501,919.00	167,245.00	170.00		1,350.00	52,994.00	7,464.00	731,142.00
Instruction and Curriculum Development Services	6300	658,111.00	225,176.00	42,526.00				121.00	925,934.00
Instructional Staff Training Services	6400	27,581.00	99,482.00	64,365.00		3,978.00			195,406.00
Instruction-Related Technology	6500			31,280.00		6,777.00	50,730.00		88,787.00
Board	7100	152,840.00	131,570.00	75,456.00		314.00		43,590.00	403,770.00
General Administration	7200	583,076.00	245,262.00	23,628.00	376.00	16,835.00	2,613.00	44,501.00	916,291.00
School Administration	7300	3,369,338.00	1,413,166.00	82,322.00		37,885.00	22,247.00	3,120.00	4,928,078.00
Facilities Acquisition and Construction	7410			165,200.00		613.00	54,800.00		220,613.00
Fiscal Services	7500	506,597.00	199,363.00	44,371.00		7,833.00	3,713.00	171.00	762,048.00
Food Services	7600								0.00
Central Services	7700	186,800.00	72,882.00	134,376.00		10,055.00	724.00	998.00	405,835.00
Student Transportation Services	7800	1,782,409.00	641,954.00	36,096.00	397,060.00	207,931.00	2,644.00	11,113.00	3,079,207.00
Operation of Plant	7900	1,185,313.00	678,739.00	1,617,000.00	1,553,459.00	121,868.00	9,859.00	86,161.00	5,252,399.00
Maintenance of Plant	8100	744,863.00	285,498.00	168,978.00		14,793.00	108,860.00	550.00	1,323,542.00
Administrative Technology Services	8200	559,713.00	212,326.00	554,918.00		7,976.00	47,924.00	15,070.00	1,397,927.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						191,984.00		191,984.00
Other Capital Outlay	9300						98,245.00		98,245.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		35,650,197.00	14,358,396.00	35,878,299.00	1,950,988.00	1,092,675.00	1,206,142.00	1,108,818.00	91,245,515.00
Excess (Deficiency) of Revenues Over Expenditures									5,589,119.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	265.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	61,643.00
From Special Revenue Funds	3640	403,985.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	465,628.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		465,893.00
Net Change In Fund Balance		6,055,012.00
Fund Balance, July 1, 2021	2800	19,084,499.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	198,997.00
Restricted Fund Balance	2720	7,074,016.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	249,784.00
Unassigned Fund Balance	2750	17,616,714.00
Total Fund Balances, June 30, 2022	2700	25,139,511.00

**DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

For the Fiscal Year Ended June 30, 2022

Exhibit K-2

FDOE Page 4

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,205,811.00
School Breakfast Reimbursement	3262	899,101.00
Afterschool Snack Reimbursement	3263	32,165.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	148,141.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	342,424.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,627,642.00
<i>State:</i>		
School Breakfast Supplement	3337	24,776.00
School Lunch Supplement	3338	34,944.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	59,720.00
<i>Local:</i>		
Interest on Investments	3431	8,761.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	12,595.00
Student and Adult á la Carte Fees	3454	120,353.00
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	9,239.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	150,948.00
Total Revenues	3000	4,838,310.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	61,365.00
Employee Benefits	200	23,534.00
Purchased Services	300	3,899,760.00
Energy Services	400	
Materials and Supplies	500	222,660.00
Capital Outlay	600	73,040.00
Other	700	160,590.00
Other Capital Outlay (Function 9300)	600	6,422.00
Total Expenditures		4,447,371.00
Excess (Deficiency) of Revenues Over Expenditures		390,939.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		390,939.00
Fund Balance, July 1, 2021	2800	3,687,498.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	4,078,437.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	4,078,437.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2022

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	186,854.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,293,614.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	159,491.00
English Literacy and Civics Education	3222	28,852.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,192,194.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	428,322.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	214,466.00
Twenty-First Century Schools - Title IV	3242	294,535.00
Federal Through Local	3280	458,881.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	302,791.00
Total Federal Through State and Local	3200	8,560,000.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	8,560,000.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2022

Exhibit K-3
 FDOE Page 7
 Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	2,998,028.00	1,299,831.00	433,239.00		350,423.00	130,096.00	131,072.00	5,342,689.00
Student Support Services	6100	451,791.00	198,275.00	449,558.00		41,116.00	3,260.00	0.00	1,144,000.00
Instructional Media Services	6200						8,311.00		8,311.00
Instruction and Curriculum Development Services	6300	669,358.00	241,401.00	40,837.00		40,441.00	2,746.00	9,124.00	1,003,907.00
Instructional Staff Training Services	6400	297,881.00	71,371.00	121,798.00		46,142.00		4,400.00	541,592.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							273,468.00	273,468.00
School Administration	7300			17,507.00				890.00	18,397.00
Facilities Acquisition and Construction	7410						384.00		384.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			3,218.00		637.00	1,338.00		5,193.00
Student Transportation Services	7800	8,093.00	1,623.00			555.00			10,271.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						215,536.00		215,536.00
Total Expenditures		4,425,151.00	1,812,501.00	1,066,157.00	0.00	479,314.00	361,671.00	418,954.00	8,563,748.00
Excess (Deficiency) of Revenues over Expenditures									(3,748.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		(3,748.00)							
Fund Balance, July 1, 2021	2800	32,613.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	28,865.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	28,865.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2022

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	500563.00		8256266.00		2384396.00	14064.00	11,155,289.00
Education Stabilization Funds - Workforce	3272		20488.00					20,488.00
Education Stabilization Funds - VPK	3273		87426.00		56335.00			143,761.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	500,563.00	107,914.00	8,256,266.00	56,335.00	2,384,396.00	14,064.00	11,319,538.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	500,563.00	107,914.00	8,256,266.00	56,335.00	2,384,396.00	14,064.00	11,319,538.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2022

Exhibit K-4
 FDOE Page 9
 Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	285,642.00	24,939.00			45,532.00	885.00	357.00	357,355.00
Student Support Services	6100	43,638.00	11,779.00	0.00		2,036.00	0.00		57,453.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	8,576.00	738.00	1,262.00		10,925.00	1,198.00		22,699.00
Instructional Staff Training Services	6400	18,000.00	2,926.00	3,000.00					23,926.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							13,335.00	13,335.00
School Administration	7300	3,633.00	411.00						4,044.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	15,707.00	1,815.00						17,522.00
Operation of Plant	7900							2,180.00	2,180.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,049.00		2,049.00
Total Expenditures		375,196.00	42,608.00	4,262.00	0.00	58,493.00	4,132.00	15,872.00	500,563.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000			185.00		12,795.00	9,149.00		22,129.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						37,645.00		37,645.00
Total Expenditures		0.00	0.00	185.00	0.00	12,795.00	46,794.00	0.00	59,774.00
Excess (Deficiency) of Revenues over Expenditures									48,140.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		48,140.00							
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	48,140.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	48,140.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2022

Exhibit K-4
 FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,145,534.00	318,445.00	429,787.00		773,649.00	826,351.00	23,741.00	4,517,507.00
Student Support Services	6100	750,497.00	195,502.00			1,813.00	447,022.00		1,394,834.00
Instructional Media Services	6200	70,896.00	36,485.00					150.00	107,531.00
Instruction and Curriculum Development Services	6300	98,373.00	10,926.00						109,299.00
Instructional Staff Training Services	6400	216,708.00	38,133.00	6,500.00					261,341.00
Instruction-Related Technology	6500	68,332.00	24,718.00					14,550.00	107,600.00
Board	7100								0.00
General Administration	7200	9,768.00	828.00					255,278.00	265,874.00
School Administration	7300	168,565.00	14,169.00						182,734.00
Facilities Acquisition and Construction	7410	2,500.00	192.00	14,110.00			18,138.00		34,940.00
Fiscal Services	7500	35,263.00	6,567.00				923.00		42,753.00
Food Services	7600	5,000.00	532.00						5,532.00
Central Services	7700	11,712.00	965.00						12,677.00
Student Transportation Services	7800	205,622.00	21,809.00		21,166.00				248,597.00
Operation of Plant	7900	248,757.00	68,228.00			41,872.00		30,097.00	388,954.00
Maintenance of Plant	8100	49,071.00	5,086.00						54,157.00
Administrative Technology Services	8200	36,513.00	3,115.00						39,628.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						4,750.00		4,750.00
Other Capital Outlay	9300						73,573.00		73,573.00
Total Expenditures		4,123,111.00	745,700.00	450,397.00	21,166.00	817,334.00	1,370,757.00	323,816.00	7,852,281.00
Excess (Deficiency) of Revenues over Expenditures									403,985.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	(403,985.00)							
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	(403,985.00)							
Total Other Financing Sources (Uses)		(403,985.00)							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	52,500.00				3,540.00			56,040.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		52,500.00	0.00	0.00	0.00	3,540.00	0.00	0.00	56,040.00
Excess (Deficiency) of Revenues over Expenditures									295.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		295.00							
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	295.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	295.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2022

Exhibit K-4
 FDOE Page 13
 Fund 445

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	1,053,018.00	236,091.00	103,174.00		2,122.00			1,394,405.00
Student Support Services	6100	47,649.00	4,210.00	190.00					52,049.00
Instructional Media Services	6200	5,368.00	942.00						6,310.00
Instruction and Curriculum Development Services	6300	4,500.00	340.00						4,840.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500			14,152.00		24,564.00	38,412.00		77,128.00
Board	7100								0.00
General Administration	7200	1,500.00	115.00					85,870.00	87,485.00
School Administration	7300	81,477.00	8,162.00						89,639.00
Facilities Acquisition and Construction	7410						233,253.00		233,253.00
Fiscal Services	7500	6,000.00	435.00						6,435.00
Food Services	7600	1,500.00	111.00						1,611.00
Central Services	7700	1,500.00	113.00						1,613.00
Student Transportation Services	7800	52,500.00	3,954.00						56,454.00
Operation of Plant	7900	38,000.00	3,111.00				77,930.00		119,041.00
Maintenance of Plant	8100	12,000.00	917.00						12,917.00
Administrative Technology Services	8200	9,000.00	687.00						9,687.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						231,529.00		231,529.00
Total Expenditures		1,314,012.00	259,188.00	117,516.00	0.00	26,686.00	581,124.00	85,870.00	2,384,396.00
Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES									0.00
OTHER FINANCING SOURCES (USES)	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000						0.00		0.00
Student Support Services	6100								0.00
Instructional Media Services	6200	6,180.00	1,141.00						7,321.00
Instruction and Curriculum Development Services	6300						999.00		999.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							366.00	366.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						5,378.00		5,378.00
Total Expenditures		6,180.00	1,141.00	0.00	0.00	0.00	6,377.00	366.00	14,064.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700		0.00						

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2022

Exhibit K-5
FDOE Page 15
Fund 490

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200							0.00	
<i>State:</i>									
Other Miscellaneous State Revenues	3399								
<i>Local:</i>									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495							1,981,385.00	
Total Local	3400							1,981,385.00	
Total Revenues	3000							1,981,385.00	
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000					1,682,849.00			1,682,849.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9200								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,682,849.00	0.00	0.00	1,682,849.00
Excess (Deficiency) of Revenues over Expenditures									298,536.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
<i>Low Recoveries</i>	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									298,536.00
Fund Balance, July 1, 2021	2800								1,135,069.00
Adjustments to Fund Balance	2891								12.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								1,433,617.00
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700								1,433,617.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-6
FD06 Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 260	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		143,300.00						143,300.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	143,300.00	0.00	0.00	0.00	0.00	0.00	143,300.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		501.00				39,516.00		40,017.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(32,215.00)		(32,215.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	501.00	0.00	0.00	0.00	7,301.00	0.00	7,802.00
Total Revenues	3000	0.00	143,801.00	0.00	0.00	0.00	7,301.00	0.00	151,102.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710		63,936.00				3,068,200.00		3,132,136.00
Interest	720		36,025.00						36,025.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	99,961.00	0.00	0.00	0.00	3,068,200.00	0.00	3,168,161.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	43,840.00	0.00	0.00	0.00	(3,060,899.00)	0.00	(3,017,059.00)
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 260	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Fair Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						119,147.00		119,147.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	119,147.00	0.00	119,147.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	119,147.00	0.00	119,147.00
Net Change in Fund Balances		0.00	43,840.00	0.00	0.00	0.00	(2,941,752.00)	0.00	(2,897,912.00)
Fund Balance, July 1, 2021	2800		331,561.00				2,948,553.00		3,280,114.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720		375,401.00				6,801.00		382,202.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2022	2700	0.00	375,401.00	0.00	0.00	0.00	6,801.00	0.00	382,202.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						297,884.00					297,884.00
Interest on Undistributed CO&DS	3325						2,151.00					2,151.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									121,505.00		121,505.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	300,035.00	0.00	0.00	121,505.00	0.00	421,540.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							4,084,864.00				4,084,864.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							267,541.00				267,541.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						2,128.00	53,804.00		17.00		55,949.00
Gain on Sale of Investments	3432							2.00				2.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	2,128.00	4,406,211.00	0.00	17.00	0.00	4,408,356.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	302,163.00	4,406,211.00	0.00	121,522.00	0.00	4,829,896.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640									35,812.00		35,812.00
Motor Vehicles (Including Buses)	650							911,528.00				911,528.00
Land	660											0.00
Improvements Other Than Buildings	670							936.00		52,444.00		53,380.00
Remodeling and Renovations	680							1,001,476.00		33,260.00		1,034,736.00
Computer Software	690							414,776.00				414,776.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710							218,392.00				218,392.00
Interest	720							145,174.00				145,174.00
Dues and Fees	730						342.00	18,178.00				18,520.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	342.00	2,710,460.00	0.00	121,516.00	0.00	2,832,318.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	301,821.00	1,695,751.00	0.00	6.00	0.00	1,997,578.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-7
FDOE Page 18
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(61,643.00)				(61,643.00)
To Debt Service Funds	920							(119,147.00)				(119,147.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(180,790.00)	0.00	0.00	0.00	(180,790.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(180,790.00)	0.00	0.00	0.00	(180,790.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	301,821.00	1,514,961.00	0.00	6.00	0.00	1,816,788.00
Fund Balance, July 1, 2021	2800						835,845.00	2,358,449.00		17,315.00		3,211,609.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,137,666.00	3,873,410.00		17,321.00		5,028,397.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00	1,137,666.00	3,873,410.00	0.00	17,321.00	0.00	5,028,397.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-8
FDOE Page 19
Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000		0.00						
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700		0.00						

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2022

Exhibit K-9
 FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780								0.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2022

Exhibit K-10

FDOE Page 21

Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	357,323.00							357,323.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		357,323.00	0.00	0.00	0.00	0.00	0.00	0.00	357,323.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	73,500.00							73,500.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	528,187.00							528,187.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		601,687.00	0.00	0.00	0.00	0.00	0.00	0.00	601,687.00
Operating Income (Loss)		(244,364.00)	0.00	0.00	0.00	0.00	0.00	0.00	(244,364.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	959.00							959.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		959.00	0.00	0.00	0.00	0.00	0.00	0.00	959.00
Income (Loss) Before Operating Transfers		(243,405.00)	0.00	0.00	0.00	0.00	0.00	0.00	(243,405.00)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(243,405.00)	0.00	0.00	0.00	0.00	0.00	0.00	(243,405.00)
Net Position, July 1, 2021	2880	712,445.00							712,445.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780	469,040.00							469,040.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2022

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00				
Obligations Under Leases	2315	3,936,560.00		3,936,560.00	218,392.00	236,974.00	145,174.00	137,543.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,145,137.00		1,145,137.00	63,936.00	65,999.00	36,025.00	34,031.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	1,145,137.00	0.00	1,145,137.00	63,936.00	65,999.00	36,025.00	34,031.00
Liability for Compensated Absences	2330	5,054,426.00		5,054,426.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00	3,068,200.00			
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	3,068,200.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	5,522,453.00		5,522,453.00				
Net Pension Liability	2365	21,098,872.00		21,098,872.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		36,757,448.00	0.00	36,757,448.00	3,350,528.00	302,973.00	181,199.00	171,574.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, including discounts and premiums.

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	0.00		7,096,627.00	7,096,627.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	2,931.00		103,288.00	92,987.00		13,232.00
Florida School Recognition Funds (3361)	92040	5,433.00		0.00	0.00		5,433.00
Instructional Materials (FEFP Earmark) [2]	90880	108,459.00		1,328,339.00	1,200,021.00		236,777.00
Library Media (FEFP Earmark) [2]	90881	104,262.00		75,268.00	51,130.00		128,400.00
Mental Health Assistance (FEFP Earmark)	90280	193,340.00		619,408.00	463,159.00		349,589.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	289,739.00		656,360.00	0.00		946,099.00
Safe Schools (FEFP Earmark) [4]	90803	518,058.00		858,719.00	745,853.00		630,924.00
Student Transportation (FEFP Earmark)	90830	0.00		1,601,007.00	1,601,007.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	1,802,442.00		3,392,478.00	2,435,444.00		2,759,476.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	1.00		242,459.00	233,089.00		9,371.00
Voluntary Prekindergarten - School Year Program (3371)	96440	121,998.00		592,948.00	556,169.00		158,777.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		51,209.00	51,209.00		0.00

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	447,653.00				447,653.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	447,176.00				447,176.00
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411					0.00
Bottled Gas - All Functions	421	115,240.00			658.00	115,898.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	18,341.00			0.00	18,341.00
Electricity - All Functions	430	1,534,989.00				1,534,989.00
Electricity - <i>Functions 7900 & 8100</i>	430	1,534,989.00				1,534,989.00
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440					0.00
Gasoline - All Functions	450	59,657.00				59,657.00
Gasoline - <i>Functions 7900 & 8100</i>	450	130.00				130.00
Diesel Fuel - All Functions	460	241,049.00			20,508.00	261,557.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	0.00			0.00	0.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		2,000,636.00	0.00	0.00	0.00	2,000,636.00
Total - All Functions		2,398,588.00	0.00	0.00	21,166.00	2,419,754.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460					0.00
Oil and Grease	540					0.00
Total		0.00		0.00	0.00	0.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				455,208.00	455,208.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	225.00				225.00
Technology-Related Repairs and Maintenance	359	2,397.00	1,311.00	375.00		4,083.00
Technology-Related Rentals	369	948,605.00	297,816.00	528,070.00		1,774,491.00
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	27,749.00	27,237.00	48,384.00		103,370.00
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	582,369.00	106,582.00	918,364.00	94,065.00	1,701,380.00
Technology-Related Noncapitalized Fixtures and Equipment	649	18,028.00	8,890.00	32,018.00	24,598.00	83,534.00
Noncapitalized Software	692	16,966.00	12,458.00		414,776.00	444,200.00
Miscellaneous Technology-Related	799					0.00
Total		1,596,339.00	454,294.00	1,527,211.00	533,439.00	4,111,283.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	17,188.00	10,998.00	57,737.00	4,394.00	90,317.00
Technology-Related Capitalized Fixtures and Equipment	648	60,257.00	75,360.00	240,501.00	11,140.00	387,258.00
Capitalized Software	691					0.00
Total		77,445.00	86,358.00	298,238.00	15,534.00	477,575.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311			52,156.00		52,156.00
Subawards Under Subagreements - In Excess of \$25,000	312			381,305.00		381,305.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	53,747.00
Food	570	148,141.00
Donated Foods	580	20,772.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	15,024,123.00	505,912.00	665,938.00	16,195,973.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	216,480.00	1,227.00	23,441.00	241,148.00
Total Basic Program Salaries		15,240,603.00	507,139.00	689,379.00	16,437,121.00
Other Programs 130 (ESOL) (Function 5100)	120	1,408,367.00	47,424.00	62,425.00	1,518,216.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	20,293.00	2,235.00	0.00	22,528.00
Total Other Program Salaries		1,428,660.00	49,659.00	62,425.00	1,540,744.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	2,288,315.00	0.00	31,313.00	2,319,628.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	83,143.00	12,457.00	657.00	96,257.00
Total ESE Program Salaries		2,371,458.00	12,457.00	31,970.00	2,415,885.00
Career Program 300 (Function 5300)	120	995,802.00	0.00	10,369.00	1,006,171.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	11,596.00	0.00	0.00	11,596.00
Total Career Program Salaries		1,007,398.00	0.00	10,369.00	1,017,767.00
TOTAL		20,048,119.00	569,255.00	794,143.00	21,411,517.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	0.00	5,414.00	698,782.00	704,196.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	12,630,033.00	1,190,731.00	1,477,308.00	15,298,072.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	9,382,559.00	771,381.00	901,023.00	11,054,963.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	405,373.00	159,071.00	211,172.00	775,616.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	270,513.00	517,545.00	127,007.00	915,065.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	3,715.00	12.00	399.00	4,126.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2022

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	557,134.00	163,145.00	93,874.00	626,405.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			27,515.00	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services			42,284.00	
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			19,788.00	
Student Services				
Consultants				
Other			4,287.00	
Total Expenditures			93,874.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2022		
Total Assets and Deferred Outflows of Resources	100	26,132,910.00
Total Liabilities and Deferred Inflows of Resources	100	993,399.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	269,428.00	103,157.00	22,908.00		49,301.00	136,423.00	3,303.00	584,520.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,000.00	444.00						2,444.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	1,200.00	92.00	92.00					1,384.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			4,478.00					4,478.00
Operation of Plant	7900	2,603.00	479.00		8,025.00				11,107.00
Maintenance of Plant	8100						3,445.00		3,445.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		275,231.00	104,172.00	27,478.00	8,025.00	49,301.00	139,868.00	3,303.00	607,378.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).