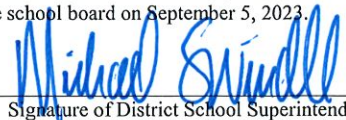


**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HENDRY COUNTY
For the Fiscal Year Ended June 30, 2023**

Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
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, 2023, 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 5, 2023.



Signature of District School Superintendent

September 5, 2023

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, 2023

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	320,631.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	320,631.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	76,580,186.00
Workforce Development	3315	783,613.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	27,090.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,464.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	1,922.00
State License Tax	3343	40,046.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	6,987,888.00
Florida School Recognition Funds	3361	307,938.00
Voluntary Prekindergarten Program	3371	885,782.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	20,984.00
Total State	3300	85,639,913.00
<i>Local:</i>		
District School Taxes	3411	14,729,095.00
Tax Redemptions	3421	207,199.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	987,723.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	40,330.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	10,639.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	80,685.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	131,126.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	32.00
Financial Aid Fees	3468	
Other Student Fees	3469	2,572.00
<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	
Transportation Services Rendered for School Activities	3492	42,574.00
Sale of Junk	3493	28,570.00
Receipt of Federal Indirect Cost Rate	3494	754,527.00
Other Miscellaneous Local Sources	3495	579,932.00
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	7,242.00
Total Local	3400	17,602,246.00
Total Revenues	3000	103,562,790.00

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, 2023

Exhibit K-1
FDOE Page 2
Fund 100

[illegible]

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	21,120.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	740,783.00
From Special Revenue Funds	3640	148,800.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	889,583.00
Transfers Out: (Function 9700)		
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)		910,703.00
Net Change In Fund Balance		3,147,444.00
Fund Balance, July 1, 2022	2800	25,137,443.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	245,716.00
Restricted Fund Balance	2720	8,197,443.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	181,841.00
Unassigned Fund Balance	2750	19,659,887.00
Total Fund Balances, June 30, 2023	2700	28,284,887.00

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

Exhibit K-2

FDOE Page 4

For the Fiscal Year Ended June 30, 2023

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,831,361.00
School Breakfast Reimbursement	3262	1,090,199.00
Afterschool Snack Reimbursement	3263	19,597.00
Child Care Food Program	3264	11,652.00
USDA-Donated Commodities	3265	181,843.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	206,202.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	370,922.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,711,776.00
<i>State:</i>		
School Breakfast Supplement	3337	24,788.00
School Lunch Supplement	3338	34,965.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	59,753.00
<i>Local:</i>		
Interest on Investments	3431	110,433.00
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	26,620.00
Student and Adult á la Carte Fees	3454	155,028.00
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	8,003.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	300,084.00
Total Revenues	3000	6,071,613.00

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, 2023

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	80,744.00
Employee Benefits	200	32,929.00
Purchased Services	300	4,081,021.00
Energy Services	400	587.00
Materials and Supplies	500	214,666.00
Capital Outlay	600	96,446.00
Other	700	10,320.00
Other Capital Outlay (Function 9300)	600	155,344.00
Total Expenditures		4,672,057.00
Excess (Deficiency) of Revenues Over Expenditures		1,399,556.00
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		1,399,556.00
Fund Balance, July 1, 2022	2800	4,078,437.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	5,477,993.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	5,477,993.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2023

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	199,304.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,353,678.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	197,030.00
English Literacy and Civics Education	3222	26,790.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	5,242,091.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	537,762.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	235,641.00
Twenty-First Century Schools - Title IV	3242	325,936.00
Federal Through Local	3280	494,473.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	424,954.00
Total Federal Through State and Local	3200	11,037,659.00
<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	11,037,659.00

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	3,204,590.00	1,383,937.00	677,722.00		780,816.00	237,707.00	175,705.00	6,460,477.00
Student Support Services	6100	564,023.00	239,287.00	1,044,265.00		82,935.00	5,220.00	7,270.00	1,943,000.00
Instructional Media Services	6200						0.00		0.00
Instruction and Curriculum Development Services	6300	717,038.00	271,123.00	161,752.00		9,634.00	2,500.00	9,076.00	1,171,123.00
Instructional Staff Training Services	6400	193,332.00	57,663.00	247,619.00		61,308.00	2,490.00	17,870.00	580,282.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							375,441.00	375,441.00
School Administration	7300			28,909.00		15,506.00		478.00	44,893.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			23,466.00					23,466.00
Student Transportation Services	7800	2,227.00	435.00			887.00			3,549.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						435,428.00		435,428.00
Total Expenditures		4,681,210.00	1,952,445.00	2,183,733.00	0.00	951,086.00	683,345.00	585,840.00	11,037,659.00
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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800	28,865.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710	28,865.00							
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	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, 2023

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						162,297.00	162,297.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	162,297.00	162,297.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	5,654.00		2,663,212.00		9,999,283.00	632,290.00	13,300,439.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273		46,194.00				43,866.00	90,060.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	5,654.00	46,194.00	2,663,212.00	0.00	9,999,283.00	676,156.00	13,390,499.00
<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	5,654.00	46,194.00	2,663,212.00	0.00	9,999,283.00	838,453.00	13,552,796.00

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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							276.00	276.00
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	5,378.00							5,378.00
Maintenance of Plant	8100								0.00
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
Total Expenditures		5,378.00	0.00	0.00	0.00	0.00	0.00	276.00	5,654.00
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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2023	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, 2023

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	
Current:									
Instruction	5000			2,884.00		6,159.00	10,977.00		20,020.00
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						26,174.00		26,174.00
Total Expenditures		0.00	0.00	2,884.00	0.00	6,159.00	37,151.00	0.00	46,194.00
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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800	48,140.00							
Adjustments to Fund Balance	2891	(48,140.00)							
Ending Fund Balance:									
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, 2023	2700	0.00							

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, 2023

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	
Current:									
Instruction	5000	717,505.00	221,806.00	66,744.00		201,229.00	122,613.00	30,934.00	1,360,831.00
Student Support Services	6100	27,684.00	5,415.00			5,396.00	34,772.00		73,267.00
Instructional Media Services	6200	138,469.00	83,325.00					1,521.00	223,315.00
Instruction and Curriculum Development Services	6300	85,243.00	16,674.00						101,917.00
Instructional Staff Training Services	6400	156,781.00	11,815.00	14,976.00					183,572.00
Instruction-Related Technology	6500	2,807.00	778.00					9,833.00	13,418.00
Board	7100								0.00
General Administration	7200							76,748.00	76,748.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410			57,377.00			60,426.00		117,803.00
Fiscal Services	7500	2,380.00	453.00						2,833.00
Food Services	7600								0.00
Central Services	7700	13,458.00	2,147.00						15,605.00
Student Transportation Services	7800	61,250.00	12,024.00		10,663.00				83,937.00
Operation of Plant	7900	154,741.00	78,193.00			34,802.00	0.00	11,285.00	279,021.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						42,603.00		42,603.00
Other Capital Outlay	9300						88,342.00		88,342.00
Total Expenditures		1,360,318.00	432,630.00	139,097.00	10,663.00	241,427.00	348,756.00	130,321.00	2,663,212.00
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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2023	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, 2023

Exhibit K-4

FDOE Page 12

Fund 444

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:									
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
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800	295.00							
Adjustments to Fund Balance	2891	(295.00)							
Ending Fund Balance:									
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, 2023	2700	0.00							

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, 2023

Exhibit K-4
FDOE Page 13
Fund 445

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:									
Instruction	5000	935,243.00	280,480.00	365,848.00		973,365.00	8,134.00		2,563,070.00
Student Support Services	6100	733,526.00	243,845.00			3,333.00			980,704.00
Instructional Media Services	6200	11,130.00	2,177.00						13,307.00
Instruction and Curriculum Development Services	6300	137,397.00	41,311.00						178,708.00
Instructional Staff Training Services	6400	3,868.00	755.00	18,037.00				480.00	23,140.00
Instruction-Related Technology	6500	120,010.00	41,945.00	262,980.00		212.00	451,456.00		876,603.00
Board	7100								0.00
General Administration	7200							292,594.00	292,594.00
School Administration	7300	37,168.00	7,256.00						44,424.00
Facilities Acquisition and Construction	7410						465,983.00		465,983.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	2,868,280.00	365,075.00	3,905.00		373.00		5,140.00	3,242,773.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	6,436.00	3,167.00	264,000.00			65,422.00	10,586.00	349,611.00
Maintenance of Plant	8100						0.00		0.00
Administrative Technology Services	8200		616.00	52,431.00				13,635.00	66,682.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						730,748.00		730,748.00
Other Capital Outlay	9300						170,936.00		170,936.00
Total Expenditures		4,853,058.00	986,627.00	967,201.00	0.00	977,283.00	1,892,679.00	322,435.00	9,999,283.00
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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2023	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, 2023

Exhibit K-4
FDOE Page 14
Fund 446

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:									
Instruction	5000			50,648.00		179,762.00	10,466.00		240,876.00
Student Support Services	6100			349,934.00					349,934.00
Instructional Media Services	6200		7,319.00					37,420.00	44,739.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500			144,297.00			18,000.00		162,297.00
Board	7100								0.00
General Administration	7200							22,933.00	22,933.00
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						17,674.00		17,674.00
Total Expenditures		0.00	7,319.00	544,879.00	0.00	179,762.00	46,140.00	60,353.00	838,453.00
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								
Transfers In:									
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						
Transfers Out: (Function 9700)									
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, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2023	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, 2023

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	1,753,709.00
Total Local	3400	1,753,709.00
Total Revenues	3000	1,753,709.00

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			84,679.00	7,611.00	208,692.00	1,395.00	1,680.00	304,057.00
Student Support Services	6100			409,275.00	205.00	884,350.00	10,100.00	19,255.00	1,323,185.00
Instructional Media Services	6200			668.00		50,115.00			50,783.00
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			6,633.00		40,146.00			46,779.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500							300.00	300.00
Food Services	7600								0.00
Central Services	7700			4,551.00		23,977.00			28,528.00
Student Transportation Services	7800			2,677.00					2,677.00
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						41,288.00		41,288.00
Total Expenditures		0.00	0.00	508,483.00	7,816.00	1,207,280.00	52,783.00	21,235.00	1,797,597.00
Excess (Deficiency) of Revenues over Expenditures									(43,888.00)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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	(148,800.00)
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	(148,800.00)
Total Other Financing Sources (Uses)		(148,800.00)
Net Change in Fund Balance		(192,688.00)
Fund Balance, July 1, 2022	2800	1,263,501.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,070,813.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	1,070,813.00

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, 2023

Exhibit K-6
FDOE 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 290	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		14,901.00						14,901.00
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	14,901.00	0.00	0.00	0.00	0.00	0.00	14,901.00
Total Revenues	3000	0.00	158,201.00	0.00	0.00	0.00	0.00	0.00	158,201.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710		65,999.00						65,999.00
Interest	720		33,987.00						33,987.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	99,986.00	0.00	0.00	0.00	0.00	0.00	99,986.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	58,215.00	0.00	0.00	0.00	0.00	0.00	58,215.00
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 290	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
Face 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 Agmnts (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								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
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930						(6,802.00)		(6,802.00)
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	(6,802.00)	0.00	(6,802.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	(6,802.00)	0.00	(6,802.00)
Net Change in Fund Balances		0.00	58,215.00	0.00	0.00	0.00	(6,802.00)	0.00	51,413.00
Fund Balance, July 1, 2022	2800		375,401.00				6,802.00		382,203.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720		433,616.00						433,616.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	2700	0.00	433,616.00	0.00	0.00	0.00	0.00	0.00	433,616.00

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
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						293,171.00					293,171.00
Interest on Undistributed CO&DS	3325						4,858.00					4,858.00
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									212,987.00		212,987.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	298,029.00	0.00	0.00	212,987.00	0.00	511,016.00
Local:												
District Local Capital Improvement Tax	3413							5,648,110.00				5,648,110.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									1,230,982.00		1,230,982.00
Tax Redemptions	3421							69,271.00				69,271.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						46,829.00	157,821.00		4,643.00		209,293.00
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
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	46,829.00	5,875,202.00	0.00	1,235,625.00	0.00	7,157,656.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	344,858.00	5,875,202.00	0.00	1,448,612.00	0.00	7,668,672.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							846,770.00		25,264.00		872,034.00
Motor Vehicles (Including Buses)	650							157,722.00				157,722.00
Land	660									25,000.00		25,000.00
Improvements Other Than Buildings	670							108,356.00		98,087.00		206,443.00
Remodeling and Renovations	680							696,766.00		4,000.00		700,766.00
Computer Software	690							373,120.00				373,120.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710							236,974.00				236,974.00
Interest	720							137,544.00				137,544.00
Dues and Fees	730						361.00					361.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	361.00	2,557,252.00	0.00	152,351.00	0.00	2,709,964.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	344,497.00	3,317,950.00	0.00	1,296,261.00	0.00	4,958,708.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
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							6,802.00				6,802.00
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	6,802.00	0.00	0.00	0.00	6,802.00
Transfers Out: (Function 9700)												
To General Fund	910							(740,783.00)				(740,783.00)
To Debt Service Funds	920											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	(740,783.00)	0.00	0.00	0.00	(740,783.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(733,981.00)	0.00	0.00	0.00	(733,981.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	344,497.00	2,583,969.00	0.00	1,296,261.00	0.00	4,224,727.00
Fund Balance, July 1, 2022	2800						1,137,909.00	3,873,410.00		(104,184.00)		4,907,135.00
Adjustments to Fund Balances	2891									0.00		0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,482,406.00	6,457,379.00		1,192,077.00		9,131,862.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	1,482,406.00	6,457,379.00	0.00	1,192,077.00	0.00	9,131,862.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2023

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	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
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		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								
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2023	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, 2023

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									
Transfers In:									
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
Transfers Out: (Function 9700)									
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, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	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, 2023

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	370,652.00							370,652.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		370,652.00	0.00	0.00	0.00	0.00	0.00	0.00	370,652.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	74,884.00							74,884.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	548,844.00							548,844.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		623,728.00	0.00	0.00	0.00	0.00	0.00	0.00	623,728.00
Operating Income (Loss)		(253,076.00)	0.00	0.00	0.00	0.00	0.00	0.00	(253,076.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	1,326.00							1,326.00
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)		1,326.00	0.00	0.00	0.00	0.00	0.00	0.00	1,326.00
Income (Loss) Before Operating Transfers		(251,750.00)	0.00	0.00	0.00	0.00	0.00	0.00	(251,750.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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
Transfers Out: (Function 9700)									
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		(251,750.00)	0.00	0.00	0.00	0.00	0.00	0.00	(251,750.00)
Net Position, July 1, 2022	2880	469,040.00							469,040.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780	217,290.00							217,290.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2023

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
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

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	3,777,582.00		3,777,582.00	236,974.00	334,531.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323	1,079,138.00		1,079,138.00	65,999.00	68,128.00		
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	1,079,138.00	0.00	1,079,138.00	65,999.00	68,128.00	0.00	0.00
Liability for Compensated Absences	2330	5,321,360.00		5,321,360.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
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		256,535.00		
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	256,535.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	4,594,483.00		4,594,483.00				
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		35,871,435.00	0.00	35,871,435.00	302,973.00	659,194.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, 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, 2023

Exhibit K-13

FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	0.00		6,987,888.00	6,821,188.00		166,700.00
Florida Digital Classrooms (FEFP Earmark)	98250	13,232.00		0.00	8,564.00		4,668.00
Florida School Recognition Funds (3361)	92040	5,433.00		307,938.00	302,381.00		10,990.00
Instructional Materials (FEFP Earmark) [2]	90880	236,777.00		1,030,667.00	723,038.00		544,406.00
Library Media (FEFP Earmark) [2]	90881	128,400.00		58,417.00	34,134.00		152,683.00
Mental Health Assistance (FEFP Earmark)	90280	349,589.00		704,406.00	693,831.00		360,164.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	968,048.00		815,035.00	794,901.00		988,182.00
Safe Schools (FEFP Earmark) [4]	90803	630,924.00		695,682.00	639,746.00		686,860.00
Student Transportation (FEFP Earmark)	90830	0.00		1,860,959.00	1,860,959.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	2,737,528.00		1,853,036.00	2,211,801.00		2,378,763.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	9,371.00		138,845.00	132,480.00		15,736.00
Voluntary Prekindergarten - School Year Program (3371)	96440	158,777.00		756,758.00	602,743.00		312,792.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		129,024.00	99,111.00		29,913.00

[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, 2023

Exhibit K-14

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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	480,741.00				480,741.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	480,741.00				480,741.00
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411					0.00
Bottled Gas - All Functions	421	96,364.00	587.00		1,445.00	98,396.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	9,280.00				9,280.00
Electricity - All Functions	430	1,817,029.00				1,817,029.00
Electricity - <i>Functions 7900 & 8100</i>	430	1,817,029.00				1,817,029.00
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440					0.00
Gasoline - All Functions	450	57,211.00				57,211.00
Gasoline - <i>Functions 7900 & 8100</i>	450					0.00
Diesel Fuel - All Functions	460	277,456.00			9,218.00	286,674.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460					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		2,307,050.00	0.00	0.00	0.00	2,307,050.00
Total - All Functions		2,728,801.00	587.00	0.00	10,663.00	2,740,051.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	56,209.00				56,209.00
Diesel Fuel	460	277,456.00			9,218.00	286,674.00
Oil and Grease	540	763.00				763.00
Total		334,428.00		0.00	9,218.00	343,646.00

	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					0.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

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	1,018.00	10,895.00	8,284.00		20,197.00
Technology-Related Repairs and Maintenance	359	1,395.00	1,669.00	37,671.00		40,735.00
Technology-Related Rentals	369	790,632.00	621,532.00	890,716.00		2,302,880.00
Telephone and Other Data Communication Services	379	9,055.00		34,044.00		43,099.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	73,550.00	85,988.00	45,061.00		204,599.00
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	40,962.00	213,463.00	528,093.00	94,703.00	877,221.00
Technology-Related Noncapitalized Fixtures and Equipment	649	21,613.00	23,370.00	51,079.00	60,971.00	157,033.00
Noncapitalized Software	692			29,160.00	373,120.00	402,280.00
Miscellaneous Technology-Related	799					0.00
Total		938,225.00	956,917.00	1,624,108.00	528,794.00	4,048,044.00

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	5,681.00	3,500.00		38,591.00	47,772.00
Technology-Related Capitalized Fixtures and Equipment	648	11,222.00	65,880.00	58,081.00	152,962.00	288,145.00
Capitalized Software	691					0.00
Total		16,903.00	69,380.00	58,081.00	191,553.00	335,917.00

* 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, 2023

Exhibit K-14
FDOE Page 27

	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				349,934.00	349,934.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<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	31,609.00
Food	570	181,843.00
Donated Foods	580	

	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	12,845,587.00	446,222.00	461,727.00	13,753,536.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	282,380.00	9,497.00	22,259.00	314,136.00
Total Basic Program Salaries		13,127,967.00	455,719.00	483,986.00	14,067,672.00
Other Programs 130 (ESOL) (Function 5100)	120	1,396,514.00	48,511.00	50,197.00	1,495,222.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	30,699.00	1,032.00	2,420.00	34,151.00
Total Other Program Salaries		1,427,213.00	49,543.00	52,617.00	1,529,373.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	2,660,132.00			2,660,132.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	102,338.00	34,554.00		136,892.00
Total ESE Program Salaries		2,762,470.00	34,554.00	0.00	2,797,024.00
Career Program 300 (Function 5300)	120	1,036,522.00		38,253.00	1,074,775.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	22,719.00			22,719.00
Total Career Program Salaries		1,059,241.00	0.00	38,253.00	1,097,494.00
TOTAL		18,376,891.00	539,816.00	574,856.00	19,491,563.00

	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	673,447.00	7,641.00	954,864.00	1,635,952.00

	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	14,959,059.00	1,558,608.00	2,003,521.00	18,521,188.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	11,034,653.00	945,641.00	638,350.00	12,618,644.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	496,796.00	287,235.00	207,853.00	991,884.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	345,007.00	259,718.00	276,068.00	880,793.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	5,654.00	6.00	140.00	5,800.00

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
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		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
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		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, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	626,406.00	320,631.00	215,987.00	731,050.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,135.00	
School Nurses and Health Care Services			187,386.00	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			27,466.00	
Student Services				
Consultants				
Other				
Total Expenditures			215,987.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	29,565,040.00
Total Liabilities and Deferred Inflows of Resources	100	1,280,153.00

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	346,033.00	131,941.00	35,645.00		39,243.00	102,880.00	21,788.00	677,530.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	3,000.00	686.00						3,686.00
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			450.00					450.00
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					1,903.00			1,903.00
Operation of Plant	7900	4,422.00	861.00		8,235.00	164.00			13,682.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			1,800.00		2,803.00			4,603.00
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		353,455.00	133,488.00	37,895.00	8,235.00	44,113.00	102,880.00	21,788.00	701,854.00

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

Hendry County School District
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through/Grantor/Program Title	Federal CFDA		
	Number	Pass Through Grantor Number	Total Expenditures
Clustered			
Child Nutrition Cluster			
United States Department Of Agriculture:			
Florida Department Agriculture & Consumer Services:			
School Breakfast Program	10.553	22002	1,090,200
National School Lunch Program	10.555	22001, 22003	4,403,722
Summer Food Service Program for Children	10.559	21006, 21007, 22006, 22007	206,202
Total Child Nutrition Cluster			5,700,124
Special Education Cluster:			
United States Department Of Education:			
Florida Department of Education:			
Special Education-Grants To States	84.027	262, 263	3,823,783
Special Education-Preschool Grants	84.173	267	120,421
Total Special Education Cluster			3,944,204
Child Care and Development Fund Cluster			
United States Department Of Health and Human Services:			
Early Learning Coalition Of Southwest Florida:			
Child Care And Development Block Grant	93.575	None	\$ -
Not Clustered			
United States Department Of Agriculture:			
Florida Department of Health:			
Child and Adult Care Food Program	10.558	A-4895	11,652
Total United States Department of Agriculture			11,652
United States Department Of House and Urban Development			
Florida Department of Economic Opportunity:			
Community Development Block Grants	14.228	10107	\$ 473,624
United States Federal Communications Commission			
Florida Federal Communications Commission:			
American Rescue Plan - Emergency Connect Fund	32.009	None	\$ 162,297.00
United States Department Of Education:			
Florida Department of Education:			
Adult Ed -Basic Grants to States	84.002	191, 193	223,820
Title I Grants to Local Educational Agencies	84.010	126, 212, 226	3,891,427
Migrant Education - State Grant Program	84.011	217	1,350,664
Career and Technical Education - Basic Grants to States	84.048	161	199,304
Education for Homeless Children and Youth	84.196	127	88,071
Rural Education	84.358	110	336,882
English Language Acquisition Grants	84.365	102	235,641
Supporting Effective Instruction State Grant	84.367	224	537,762
Student Support and Academic Enrichment Program	84.424	241	325,936
Education Stabilization Fund:	84.425		
CARES Act - Elementary and Secondary School Emergency Relief Fund	84.425D	124	2,663,212
American Rescue Plan - Elementary and Secondary School :			
ARP ESSER - Emergency Relief Fund	84.425U	121	9,999,283
ARP 2021 Emergency Relief Fund - Homeless Children & Youth Fund	84.425W	122	85,629
Florida Gulf Coast University:			
Special Education - State Personnel Development	84.323	None	20,849
Total United States Department of Education			19,958,480
Total Expenditures of Federal Awards			\$ 30,250,381

The accompanying notes are an integral part of this Schedule.

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Hendry County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance – National School Lunch Program. Includes \$148,141 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.