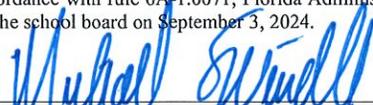


**FLORIDA DEPARTMENT OF EDUCATION  
 REPORT OF FINANCIAL DATA TO THE  
 COMMISSIONER OF EDUCATION (ESE 348)  
 DISTRICT SCHOOL BOARD OF HENDRY COUNTY  
 For the Fiscal Year Ended June 30, 2024**

Email completed form to: <a href="mailto:OFFRSubmissions@fldoe.org">OFFRSubmissions@fldoe.org</a> 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, 2024, 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 3, 2024.

  
 \_\_\_\_\_  
 Signature of District School Superintendent

9/3/2024  
 \_\_\_\_\_  
 Signature Date

<b>DISTRICT SCHOOL BOARD OF HENDRY COUNTY</b>		
<b>STATEMENT OF REVENUES, EXPENDITURES AND</b>		Exhibit K-1
<b>CHANGES IN FUND BALANCE - GENERAL FUND</b>		FDOE Page 1
For the Fiscal Year Ended June 30, 2024		<b>Fund 100</b>
<b>REVENUES</b>	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	297,222.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	47,396.00
Total Federal Through State and Local	3200	344,618.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	72,631,030.00
Workforce Development	3315	952,207.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	37,669.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,570.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	2,036.00
State License Tax	3343	32,322.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	7,130,000.00
Florida School Recognition Funds	3361	86,070.00
Voluntary Prekindergarten Program	3371	892,059.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	164,268.00
Total State	3300	81,932,231.00
<i>Local:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	16,268,325.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	104,461.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	1,357,321.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	315,708.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	16,946.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	68,600.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	178,250.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	128.00
Financial Aid Fees	3468	
Other Student Fees	3469	
<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	49,951.00
Sale of Junk	3493	6,992.00
Receipt of Federal Indirect Cost Rate	3494	724,525.00
Other Miscellaneous Local Sources	3495	866,627.00
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	1,631.00
Receipt of Food Service Indirect Costs	3499	13,114.00
Total Local	3400	19,972,579.00
<b>Total Revenues</b>	<b>3000</b>	<b>102,249,428.00</b>



<b>DISTRICT SCHOOL BOARD OF HENDRY COUNTY</b>		
<b>STATEMENT OF REVENUES, EXPENDITURES AND</b>		Exhibit K-1
<b>CHANGES IN FUND BALANCE - GENERAL FUND (Continued)</b>		FDOE Page 3
For the Fiscal Year Ended June 30, 2024		<b>Fund 100</b>
<b>OTHER FINANCING SOURCES (USES)</b>	Account	
<b>and CHANGES IN FUND BALANCES</b>	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	19,092.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	914,569.00
From Special Revenue Funds	3640	39,107.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	953,676.00
<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	(175,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(175,000.00)
<b>Total Other Financing Sources (Uses)</b>		797,768.00
<b>Net Change In Fund Balance</b>		2,496,489.00
Fund Balance, July 1, 2023	2800	28,284,887.00
Adjustments to Fund Balance	2891	(14,498.00)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	259,473.00
Restricted Fund Balance	2720	10,452,065.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	122,905.00
Unassigned Fund Balance	2750	19,932,435.00
Total Fund Balances, June 30, 2024	2700	30,766,878.00
ESE 348		

<b>DISTRICT SCHOOL BOARD OF HENDRY COUNTY</b>		
<b>STATEMENT OF REVENUES, EXPENDITURES AND</b>		
<b>CHANGES IN FUND BALANCE - SPECIAL REVENUE</b>		
<b>FUNDS - FOOD SERVICES</b>		
For the Fiscal Year Ended June 30, 2024		
		Exhibit K-2
		FDOE Page 4
		<b>Fund 410</b>
REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	4,013,545.00
School Breakfast Reimbursement	3262	1,107,397.00
Afterschool Snack Reimbursement	3263	29,149.00
Child Care Food Program	3264	83,673.00
USDA-Donated Commodities	3265	78,196.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	420,261.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	193,793.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,926,014.00
<i>State:</i>		
School Breakfast Supplement	3337	29,010.00
School Lunch Supplement	3338	35,109.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	64,119.00
<i>Local:</i>		
Interest on Investments	3431	253,354.00
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	5,843.00
Student and Adult á la Carte Fees	3454	221,329.00
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	5,908.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	486,434.00
<b>Total Revenues</b>	<b>3000</b>	<b>6,476,567.00</b>
ESE 348		

<b>DISTRICT SCHOOL BOARD OF HENDRY COUNTY</b> <b>STATEMENT OF REVENUES, EXPENDITURES AND</b> <b>CHANGES IN FUND BALANCE - SPECIAL REVENUE</b> <b>FUNDS - FOOD SERVICES (Continued)</b> For the Fiscal Year Ended June 30, 2024			Exhibit K-2 FDOE Page 5 <b>Fund 410</b>
EXPENDITURES (Functions 7600/9300)	Account Number		
Salaries	100	104,356.00	
Employee Benefits	200	41,957.00	
Purchased Services	300	5,235,846.00	
Energy Services	400	4,214.00	
Materials and Supplies	500	43,565.00	
Capital Outlay	600	213,684.00	
Other	700	19,409.00	
Other Capital Outlay (Function 9300)	600	247,018.00	
<b>Total Expenditures</b>		5,910,049.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		566,518.00	
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	
<b>Total Other Financing Sources (Uses)</b>		0.00	
<b>Net Change in Fund Balance</b>		566,518.00	
Fund Balance, July 1, 2023	2800	5,477,993.00	
Adjustments to Fund Balance	2891		
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance	2710		
Restricted Fund Balance	2720	6,044,511.00	
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		
Total Fund Balances, June 30, 2024	2700	6,044,511.00	
ESE 348			

<b>DISTRICT SCHOOL BOARD OF HENDRY COUNTY</b>		
<b>STATEMENT OF REVENUES, EXPENDITURES AND</b>		
<b>CHANGES IN FUND BALANCE - SPECIAL REVENUE</b>		
<b>FUNDS - OTHER FEDERAL PROGRAMS</b>		
For the Fiscal Year Ended June 30, 2024		Exhibit K-3 FDOE Page 6 <b>Fund 420</b>
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	162,915.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,301,452.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	154,179.00
English Literacy and Civics Education	3222	41,267.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	5,377,721.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	435,410.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	151,580.00
Twenty-First Century Schools - Title IV	3242	304,990.00
Federal Through Local	3280	10,154.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	849,709.00
Total Federal Through State and Local	3200	10,789,377.00
<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
<b>Total Revenues</b>	<b>3000</b>	<b>10,789,377.00</b>
ESE 348		

DISTRICT SCHOOL BOARD OF HENDRY COUNTY										Exhibit K-3
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)										FDOE Page 7
For the Fiscal Year Ended June 30, 2024										Fund 420
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	3,386,495.00	1,445,282.00	683,860.00		585,381.00	87,349.00	87,003.00	6,275,370.00	
Student Support Services	6100	586,798.00	240,589.00	1,164,717.00		216,295.00	1,036.00	9,500.00	2,218,935.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300	775,185.00	293,865.00	36,530.00		7,306.00	7,418.00	14,670.00	1,134,974.00	
Instructional Staff Training Services	6400	181,485.00	56,777.00	213,295.00		51,303.00		2,279.00	505,139.00	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200							376,283.00	376,283.00	
School Administration	7300			23,698.00					23,698.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
Food Services	7600								0.00	
Central Services	7700			5,289.00					5,289.00	
Student Transportation Services	7800					6,761.00			6,761.00	
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						166,630.00		166,630.00	
Other Capital Outlay	9300						76,298.00		76,298.00	
<b>Total Expenditures</b>		4,929,963.00	2,036,513.00	2,127,389.00	0.00	867,046.00	338,731.00	489,735.00	10,789,377.00	
<b>Excess (Deficiency) of Revenues over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								0.00	
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								
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2023	2800	28,865.00								
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									
<b>Total Fund Balances, June 30, 2024</b>	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, 2024								
REVENUES	Account Number	Elem. & Sec. School	Other CARES Act	Elem. & Sec. School	Other CRRSA Act	Elem. & Sec. School	Other ARP Act Relief Fund	Totals
		Emergency Relief (ESSER)	Relief Fund (Including GEER)	Emergency Relief (ESSER II)	Relief Fund (Including GEER II)	Emergency Relief (ESSER III)		
		441	442	443	444	445	446	
<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			131,284.00		10,569,287.00	203,752.00	10,904,323.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	131,284.00	0.00	10,569,287.00	203,752.00	10,904,323.00
<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
<b>Total Revenues</b>	3000	0.00	0.00	131,284.00	0.00	10,569,287.00	203,752.00	10,904,323.00
ESE 348								

DISTRICT SCHOOL BOARD OF HENDRY COUNTY										Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)										FDOE Page 9
For the Fiscal Year Ended June 30, 2024										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								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	
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420								0.00	
Other Capital Outlay	9300								0.00	
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Excess (Deficiency) of Revenues over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>										
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								
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2023	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, 2024	2700	0.00								

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)									FDOE Page 10
For the Fiscal Year Ended June 30, 2024									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								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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								0.00
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							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2023	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, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)									FDOE Page 11
For the Fiscal Year Ended June 30, 2024									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	8,091.00	1,346.00	20,060.00		21,482.00	38,531.00	337.00	89,847.00
Student Support Services	6100						4,408.00		4,408.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	13,442.00	715.00	9,789.00					23,946.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							926.00	926.00
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		212.00					1,000.00	1,212.00
Operation of Plant	7900	4,274.00	3,406.00			2,209.00			9,889.00
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						1,056.00		1,056.00
<b>Total Expenditures</b>		25,807.00	5,679.00	29,849.00	0.00	23,691.00	43,995.00	2,263.00	131,284.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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							
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2023	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, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)									FDOE Page 12
For the Fiscal Year Ended June 30, 2024									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	
<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
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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							
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2023	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, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)									FDOE Page 13
For the Fiscal Year Ended June 30, 2024									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	
<i>Current:</i>									
Instruction	5000	1,311,245.00	387,447.00			621,654.00	7,601.00	8,606.00	2,336,553.00
Student Support Services	6100	925,155.00	315,770.00	43,264.00		5,000.00			1,289,189.00
Instructional Media Services	6200	165,539.00	93,000.00					3,408.00	261,947.00
Instruction and Curriculum Development Services	6300	172,546.00	35,975.00					303.00	208,824.00
Instructional Staff Training Services	6400	101,735.00	19,976.00	61,756.00		741.00		20,245.00	204,453.00
Instruction-Related Technology	6500	78,681.00	29,766.00	33,761.00		244.00	443,572.00		586,024.00
Board	7100								0.00
General Administration	7200							341,101.00	341,101.00
School Administration	7300	59,807.00	12,176.00	2,424.00					74,407.00
Facilities Acquisition and Construction	7410			72,414.00			1,981,626.00		2,054,040.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	2,153,711.00	157,353.00	1,513.00					2,312,577.00
Student Transportation Services	7800	73,868.00	15,347.00		12,419.00			1,457.00	103,091.00
Operation of Plant	7900	164,266.00	70,431.00			12,113.00	5,312.00	6,514.00	258,636.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	40,167.00	14,530.00					13,523.00	68,220.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						358,074.00		358,074.00
Other Capital Outlay	9300						112,151.00		112,151.00
<b>Total Expenditures</b>		5,246,720.00	1,151,771.00	215,132.00	12,419.00	639,752.00	2,908,336.00	395,157.00	10,569,287.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
	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							
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2023	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, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-4	
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND									FDOE Page 14	
For the Fiscal Year Ended June 30, 2024									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		
<i>Current:</i>										
Instruction	5000			5,366.00		68,394.00	34,847.00		108,607.00	
Student Support Services	6100			84,385.00					84,385.00	
Instructional Media Services	6200			111.00					111.00	
Instruction and Curriculum Development Services	6300		3,120.00	1,314.00					4,434.00	
Instructional Staff Training Services	6400								0.00	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200							6,215.00	6,215.00	
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	
<b>Total Expenditures</b>			0.00	3,120.00	91,176.00	0.00	68,394.00	34,847.00	6,215.00	203,752.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>										
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							
<b>Total Other Financing Sources (Uses)</b>			0.00							
<b>Net Change in Fund Balance</b>			0.00							
Fund Balance, July 1, 2023	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, 2024	2700		0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY										Exhibit K-5
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS										FDOE Page 15
For the Fiscal Year Ended June 30, 2024										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		5,015.00							
Gain on Sale of Investments	3432									
Net Increase (Decrease) in Fair Value of Investments	3433									
Gifts, Grants and Bequests	3440		118,138.00							
Other Miscellaneous Local Sources	3495		1,757,088.00							
Total Local	3400		1,880,241.00							
<b>Total Revenues</b>	3000		1,880,241.00							
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			66,661.00	1,087.00	179,127.00	185.00	20,164.00	267,224.00	
Student Support Services	6100			509,210.00		532,707.00	5,504.00	210,273.00	1,257,694.00	
Instructional Media Services	6200			3,755.00		21,442.00		5,286.00	30,483.00	
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			35,550.00		61,478.00	1,595.00	4,457.00	103,080.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500							484.00	484.00	
Food Services	7600								0.00	
Central Services	7700			15,821.00		19,221.00		105.00	35,147.00	
Student Transportation Services	7800			56,494.00					56,494.00	
Operation of Plant	7900			566.00	674.00	631.00			1,871.00	
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						6,728.00		6,728.00	
<b>Total Expenditures</b>		0.00	0.00	688,057.00	1,761.00	814,606.00	14,012.00	240,769.00	1,759,205.00	
<b>Excess (Deficiency) of Revenues over Expenditures</b>										121,036.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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		(39,107.00)							
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		(39,107.00)							
<b>Total Other Financing Sources (Uses)</b>			(39,107.00)							
<b>Net Change in Fund Balance</b>			81,929.00							
Fund Balance, July 1, 2023	2800		1,070,813.00							
Adjustments to Fund Balance	2891									
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720		1,152,742.00							
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balances, June 30, 2024	2700		1,152,742.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY										Exhibit K-6
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS										FDOE Page 16
For the Fiscal Year Ended June 30, 2024										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		28,182.00						28,182.00	
Gain on Sale of Investments	3432								0.00	
Net Increase (Decrease) in Fair Value of Investments	3433								0.00	
Gifts, Grants and Requests	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	28,182.00	0.00	0.00	0.00	0.00	0.00	28,182.00	
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>171,482.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171,482.00</b>	
<b>EXPENDITURES</b>										
<i>Debt Service (Function 9200)</i>										
Redemption of Principal	710		68,128.00						68,128.00	
Interest	720		31,829.00						31,829.00	
Dues and Fees	730								0.00	
Other Debt Service	791								0.00	
<b>Total Expenditures</b>		<b>0.00</b>	<b>99,957.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,957.00</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>71,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,525.00</b>	
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	<b>Account Number</b>	<b>SBE/COBI Bonds 210</b>	<b>Special Act Bonds 220</b>	<b>Sections 1011.14 and 1011.15, F.S., Loans 230</b>	<b>Motor Vehicle Revenue Bonds 240</b>	<b>District Bonds 250</b>	<b>Other Debt Service 290</b>	<b>ARRA Economic Stimulus Debt Service 299</b>	<b>Totals</b>	
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 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								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								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	
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>71,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,525.00</b>	
Fund Balance, July 1, 2023	2800		433,616.00						433,616.00	
Adjustments to Fund Balances	2891								0.00	
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710								0.00	
Restricted Fund Balance	2720		505,141.00						505,141.00	
Committed Fund Balance	2730								0.00	
Assigned Fund Balance	2740								0.00	
Unassigned Fund Balance	2750								0.00	
Total Fund Balances, June 30, 2024	2700	0.00	505,141.00	0.00	0.00	0.00	0.00	0.00	505,141.00	

DISTRICT SCHOOL BOARD OF HENDRY COUNTY												Exhibit K-7
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS												FDOE Page 17
For the Fiscal Year Ended June 30, 2024												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							70,465.00				70,465.00
<i>State:</i>												
CO&DS Distributed	3321						300,114.00					300,114.00
Interest on Undistributed CO&DS	3325						8,284.00					8,284.00
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											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	308,398.00	0.00	0.00	0.00	0.00	308,398.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							6,500,499.00				6,500,499.00
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									3,317,392.00		3,317,392.00
Tax Redemptions	3421							38,465.00				38,465.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						99,614.00	419,667.00		78,997.00		598,278.00
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	99,614.00	6,958,631.00	0.00	3,396,389.00	0.00	10,454,634.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	0.00	0.00	408,012.00	7,029,096.00	0.00	3,396,389.00	0.00	10,833,497.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							666,792.00		965,971.00		1,632,763.00
Furniture, Fixtures and Equipment	640							661,887.00		300,584.00		962,471.00
Motor Vehicles (Including Buses)	650							1,286,537.00				1,286,537.00
Land	660									233,500.00		233,500.00
Improvements Other Than Buildings	670							53,412.00		61,626.00		115,038.00
Remodeling and Renovations	680							735,409.00		614,643.00		1,350,052.00
Computer Software	690							547,413.00		6,909.00		554,322.00
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							256,535.00				256,535.00
Interest	720							129,264.00				129,264.00
Dues and Fees	730						363.00					363.00
Other Debt Service	791											0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	363.00	4,337,249.00	0.00	2,183,233.00	0.00	6,520,845.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	0.00	0.00	407,649.00	2,691,847.00	0.00	1,213,156.00	0.00	4,312,652.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY												Exhibit K-7
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)												FDOE Page 18
For the Fiscal Year Ended June 30, 2024												Funds 300
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
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							(914,569.00)				(914,569.00)
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	(914,569.00)	0.00	0.00	0.00	(914,569.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(914,569.00)	0.00	0.00	0.00	(914,569.00)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	407,649.00	1,777,278.00	0.00	1,213,156.00	0.00	3,398,083.00
Fund Balance, July 1, 2023	2800						1,482,406.00	6,457,379.00		1,192,077.00		9,131,862.00
Adjustments to Fund Balances	2891									28,524.00		28,524.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,890,055.00	8,234,657.00		2,433,757.00		12,558,469.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	1,890,055.00	8,234,657.00	0.00	2,433,757.00	0.00	12,558,469.00

DISTRICT SCHOOL BOARD OF HENDRY COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS

For the Fiscal Year Ended June 30, 2024

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								
<b>Total Revenues</b>		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	
<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
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		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								
<b>Total Transfers In</b>		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								
<b>Total Transfers Out</b>		9700	0.00							
<b>Total Other Financing Sources (Uses)</b>										0.00
<b>Net Change in Fund Balance</b>										0.00
Fund Balance, July 1, 2023		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								
<b>Total Fund Balances, June 30, 2024</b>		2700	0.00							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-9
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS									FDOE Page 20
For the Fiscal Year Ended June 30, 2024									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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



DISTRICT SCHOOL BOARD OF HENDRY COUNTY						Exhibit K-11
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION						FDOE Page 22
SCHOOL INTERNAL FUNDS						<b>Fund 891</b>
June 30, 2024						
ASSETS	Account Number	Beginning Balance	Additions	Deductions	Ending Balance	
		July 1, 2023			June 30, 2024	
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
<b>Total Assets</b>		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
<b>Total Liabilities</b>		0.00	0.00	0.00		0.00
NET POSITION						
<b>Restricted for:</b>						
Other purposes						
Individuals, organizations and other governments						
<b>Total Net Position</b>	2785	0.00				0.00
ESE 348						

**DISTRICT SCHOOL BOARD OF HENDRY COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2024

	Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	3,443,051.00		3,443,051.00	256,535.00	267,856.00	129,264.00	120,300.00
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324	1,011,010.00		1,011,010.00	68,128.00	70,327.00	34,031.00	31,979.00
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	1,011,010.00	0.00	1,011,010.00	68,128.00	70,327.00	34,031.00	31,979.00
Liability for Compensated Absences	2330	5,461,439.00		5,461,439.00				
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				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,597,259.00		1,597,259.00				
Net Pension Liability	2365	51,816,721.00		51,816,721.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		63,329,480.00	0.00	63,329,480.00	324,663.00	338,183.00	163,295.00	152,279.00
[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.								
ESE 348								

DISTRICT SCHOOL BOARD OF HENDRY COUNTY							
SCHEDULE OF CATEGORICAL PROGRAMS							
REPORT OF EXPENDITURES AND AVAILABLE FUNDS							
For the Fiscal Year Ended June 30, 2024							
CATEGORICAL PROGRAMS							Exhibit K-13
(Revenue Number) [Footnote]							FDOE Page 24
Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended June 30, 2024	
Class Size Reduction Operating Funds (3355)	94740	166,700.00		7,130,000.00	7,296,700.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	4,668.00					4,668.00
Florida School Recognition Funds (3361)	92040	10,990.00		86,070.00	80,884.00		16,176.00
Instructional Materials (FEFP Earmark) [2]	90880	544,406.00			125,924.00		418,482.00
Library Media (FEFP Earmark) [2]	90881	152,683.00			12,179.00		140,504.00
Mental Health Assistance (FEFP Earmark)	90280	360,164.00		765,706.00	818,842.00		307,028.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	988,182.00			425,079.00		563,103.00
Safe Schools (FEFP Earmark) [4]	90803	686,860.00		796,305.00	557,145.00		926,020.00
Student Transportation (FEFP Earmark)	90830			1,734,009.00	1,734,009.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	2,378,763.00		3,806,971.00	2,836,939.00		3,348,795.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	15,736.00			0.00		15,736.00
Voluntary Prekindergarten - School Year Program (3371)	96440	312,792.00		819,696.00	732,378.00		400,110.00
Voluntary Prekindergarten - Summer Program (3371)	96441	29,913.00		72,363.00	75,020.00		27,256.00
[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."							
ESE 348							

DISTRICT SCHOOL BOARD OF HENDRY COUNTY						Exhibit K-14
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES						FDOE Page 25
For the Fiscal Year Ended June 30, 2024						
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>457,484.00</b>				<b>457,484.00</b>
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	457,484.00				457,484.00
<b>Natural Gas - All Functions</b>	<b>411</b>					<b>0.00</b>
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411					0.00
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>10,115.00</b>				<b>10,115.00</b>
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	10,115.00				10,115.00
<b>Electricity - All Functions</b>	<b>430</b>	<b>1,547,967.00</b>				<b>1,547,967.00</b>
Electricity - <i>Functions 7900 &amp; 8100</i>	430	1,547,967.00				1,547,967.00
<b>Heating Oil - All Functions</b>	<b>440</b>					<b>0.00</b>
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440					0.00
<b>Gasoline - All Functions</b>	<b>450</b>	<b>71,390.00</b>				<b>71,390.00</b>
Gasoline - <i>Functions 7900 &amp; 8100</i>	450					0.00
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>268,361.00</b>			<b>11,394.00</b>	<b>279,755.00</b>
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460					0.00
<b>Other Energy Services - All Functions</b>	<b>490</b>					<b>0.00</b>
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490					0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>2,015,566.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,015,566.00</b>
<b>Total - All Functions</b>		<b>2,355,317.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,394.00</b>	<b>2,366,711.00</b>
<b>ENERGY EXPENDITURES FOR STUDENT</b>						
<b>TRANSPORTATION: (Function 7800 only)</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	90,018.00			1,025.00	91,043.00
Gasoline	450	71,064.00				71,064.00
Diesel Fuel	460	268,361.00			11,394.00	279,755.00
Oil and Grease	540					0.00
<b>Total</b>		<b>429,443.00</b>		<b>0.00</b>	<b>12,419.00</b>	<b>441,862.00</b>
	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES</b>						
<b>AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651	122,575.00			835,538.00	958,113.00
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**DISTRICT SCHOOL BOARD OF HENDRY COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2024

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
		100	410, 420 and 490	440	3XX	
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	4,769.00	5,142.00	6,480.00		16,391.00
Technology-Related Repairs and Maintenance	359	985.00				985.00
Technology-Related Rentals	369	819,060.00	600,860.00	39,834.00		1,459,754.00
Telephone and Other Data Communication Services	379	35,013.00		5,366.00		40,379.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	81,440.00	35,464.00	6,455.00		123,359.00
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	42,219.00	65,929.00	498,782.00	211,195.00	818,125.00
Technology-Related Noncapitalized Fixtures and Equipment	649	14,363.00	4,459.00	21,165.00	119,361.00	159,348.00
Noncapitalized Software	692				554,322.00	554,322.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		997,849.00	711,854.00	578,082.00	884,878.00	3,172,663.00
TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
		100	410, 420 and 490	440	3XX	
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	97,776.00	3,500.00		77,988.00	179,264.00
Technology-Related Capitalized Fixtures and Equipment	648	29,362.00	18,285.00	13,674.00	242,882.00	304,203.00
Capitalized Software	691					0.00
<b>Total</b>		127,138.00	21,785.00	13,674.00	320,870.00	483,467.00

\* 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 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2024							Exhibit K-14 FDOE Page 28	
<b>CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES</b>		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>								
<b>Total Flexible Spending Expenditures</b>			0.00		0.00	0.00	0.00	
<b>CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED</b>		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>								
<b>Total Flexible Spending Expenditures</b>			0.00		0.00	0.00	0.00	
<b>DISTRIBUTIONS TO CHARTER SCHOOLS</b> (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
<b>Total Charter School Distributions</b>			0.00	0.00	0.00	0.00	0.00	0.00
<b>LIFELONG LEARNING</b> (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							
<b>Total</b>	5900		0.00					
<b>MEDICAID EXPENDITURE REPORT</b> (Medicaid expenditures are used in federal reporting)			Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024		
Earnings, Expenditures and Carryforward Amounts:			731,050.00	297,221.00	262,141.00	766,130.00		
<i>Expenditure Program or Activity:</i>								
Exceptional Student Education					831.00			
School Nurses and Health Care Services					236,599.00			
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					24,711.00			
Student Services								
Consultants								
Other								
<b>Total Expenditures</b>					262,141.00			
<b>GENERAL FUND BALANCE SHEET INFORMATION</b> (This information is used in state reporting)		Fund Number	Amount					
<i>Balance Sheet Amount, June 30, 2024</i>								
Total Assets and Deferred Outflows of Resources	100		31,499,359.00					
Total Liabilities and Deferred Inflows of Resources	100		732,481.00					
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DISTRICT SCHOOL BOARD OF HENDRY COUNTY									Exhibit K-15
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM									FDOE Page 29
For the Fiscal Year Ended June 30, 2024									Supplemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND 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>									
Prekindergarten	5500	365,488.00	143,906.00	94,148.00		41,371.00	106,003.00	23,730.00	774,646.00
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	3,691.00	783.00						4,474.00
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	6,266.00	1,328.00		8,228.00	2,122.00	485.00		18,429.00
Maintenance of Plant	8100					163.00			163.00
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						9,686.00		9,686.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		375,445.00	146,017.00	94,148.00	8,228.00	43,656.00	116,174.00	23,730.00	807,398.00
[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).									
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