

DISTRICT SCHOOL BOARD OF OKEECHOBEE 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	73,557.07
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	73,557.07
<i>Federal Through State and Local:</i>		
Medicaid	3202	97,194.55
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	6,475.28
Total Federal Through State and Local	3200	103,669.83
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	29,009,148.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	3,540.15
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	42,532.17
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	5,843,773.00
Florida School Recognition Funds	3361	122,546.00
Voluntary Prekindergarten Program	3371	277,869.65
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	13,852.00
Other Miscellaneous State Revenues	3399	2,904.44
Total State	3300	35,539,415.41
<i>Local:</i>		
District School Taxes	3411	15,772,447.31
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	151,976.65
Tuition	3424	
Lease Revenue	3425	12,535.00
Interest on Investments	3431	421,089.36
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	122,139.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	285,940.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	29,952.95
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	604,769.45
Other Miscellaneous Local Sources	3495	365,008.39
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	1,641.27
Receipt of Food Service Indirect Costs	3499	119,604.81
Total Local	3400	17,887,104.19
Total Revenues	3000	53,603,746.50

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2023

EXPENDITURES	Account Number	EXPENDITURES							Totals	
		100	200	300	400	500	600	700		
<i>Current:</i>										
Instruction	5000	20,648,853.56	7,294,529.34	2,880,754.60	2,819.50	573,093.58	187,791.00	396,402.23	31,984,245.81	
Student Support Services	6100	1,758,270.94	680,407.85	199,733.70		20,113.35	1,539.36	26,298.20	2,686,363.40	
Instructional Media Services	6200	339,387.32	115,400.98	4,198.06		3,557.03	12,335.77	2,224.00	477,103.16	
Instruction and Curriculum Development Services	6300	419,200.87	149,936.86	309,618.80		1,532.09	1,871.85	930.38	883,610.85	
Instructional Staff Training Services	6400	51,258.58	16,085.22	1,686.00				10,485.00	79,514.80	
Instruction-Related Technology	6500	303,256.37	98,422.61	446,092.77		3,660.12	3,519.41	102.34	855,053.62	
Board	7100	162,714.22	140,039.76	150,808.25				73,805.50	527,367.73	
General Administration	7200	352,459.43	135,694.76	20,810.47		14,153.69		9,724.20	532,842.55	
School Administration	7300	2,492,338.10	897,118.21	19,078.60		12,204.35	7,353.92	3,393.00	3,431,486.18	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500	366,182.29	141,063.40	12,012.81		2,915.90	209.99	842.65	523,227.04	
Food Services	7600								0.00	
Central Services	7700	321,551.80	125,396.93	336,559.40			837.60	11,126.82	795,472.55	
Student Transportation Services	7800	1,340,995.52	547,958.48	92,822.14	600,879.60	271,691.76	359.73	50,796.33	2,905,503.56	
Operation of Plant	7900	1,404,432.54	765,713.33	2,376,188.13	1,202,416.94	143,291.37	17,038.77	47,010.55	5,956,091.63	
Maintenance of Plant	8100	537,968.17	254,465.50	194,245.54	19,615.51	165,454.06	10,412.71	1,259.00	1,183,420.49	
Administrative Technology Services	8200	99,276.00	28,687.51	2,422.82				822.00	131,207.33	
Community Services	9100	152,556.33	30,778.22	114,350.45		1,492.49			299,177.49	
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420								0.00	
Other Capital Outlay	9300								0.00	
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710								0.00	
Interest	720								0.00	
Total Expenditures										
		30,751,201.04	11,421,698.96	7,161,382.54	1,825,731.55	1,213,161.79	243,270.11	635,242.20	53,251,688.19	
Excess (Deficiency) of Revenues Over Expenditures									352,058.31	

**DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**

Exhibit K-1
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Fund 100

For the Fiscal Year Ended June 30, 2023

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	35,702.00
Loss Recoveries	3740	12,590.39
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	700,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	700,000.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(2,224.04)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(2,224.04)
Total Other Financing Sources (Uses)		746,068.35
Net Change In Fund Balance		1,098,126.66
Fund Balance, July 1, 2022	2800	15,001,560.91
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	189,989.86
Restricted Fund Balance	2720	1,140,363.02
Committed Fund Balance	2730	
Assigned Fund Balance	2740	8,706,211.05
Unassigned Fund Balance	2750	6,063,123.64
Total Fund Balances, June 30, 2023	2700	16,099,687.57

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

Exhibit K-2
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Fund 410

For the Fiscal Year Ended June 30, 2023

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,627,186.54
School Breakfast Reimbursement	3262	1,076,036.70
Afterschool Snack Reimbursement	3263	50,454.36
Child Care Food Program	3264	
USDA-Donated Commodities	3265	357,031.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	87,622.34
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	169,037.16
Total Federal Through State and Local	3200	5,367,368.10
<i>State:</i>		
School Breakfast Supplement	3337	26,834.00
School Lunch Supplement	3338	32,283.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	59,117.00
<i>Local:</i>		
Interest on Investments	3431	29,143.10
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	80,326.29
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	123,562.52
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	233,031.91
Total Revenues	3000	5,659,517.01

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2023

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,282,165.91
Employee Benefits	200	673,527.63
Purchased Services	300	122,686.61
Energy Services	400	1,933.03
Materials and Supplies	500	2,481,153.02
Capital Outlay	600	29,226.35
Other	700	178,306.87
Other Capital Outlay (Function 9300)	600	
Total Expenditures		4,768,999.42
Excess (Deficiency) of Revenues Over Expenditures		890,517.59
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	2,224.04
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	2,224.04
<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)		2,224.04
Net Change in Fund Balance		892,741.63
Fund Balance, July 1, 2022	2800	2,667,307.44
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	147,771.94
Restricted Fund Balance	2720	3,412,277.13
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	3,560,049.07

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

Exhibit K-3
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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	148,045.94
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,752,358.50
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	2,764,461.41
Teacher and Principal Training and Recruiting - Title II, Part A	3225	401,939.74
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	432,786.85
Total Federal Through State and Local	3200	5,499,592.44
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	640.64
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	640.64
Total Revenues	3000	5,500,233.08

**DISTRICT SCHOOL BOARD OF OKEECHOOPE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**

Fiscal Year Ended June 30, 2023
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Fund 420

Current	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction		5000	506,256.62							1,882,149.14
Student Support Services		6100	456,695.55	286,211.30	250,725.99		441,248.04	349,777.94		685,878.59
Instructional Media Services		6300		196,924.33	4,418.54		25,830.17			0.00
Instruction and Curriculum Development Services		6300	892,678.52	321,695.97	13,396.74	568.75	1,560.00			1,229,897.98
Instructional Staff Training Services		6400	656,107.66	215,296.80	120,544.43	15,577.01	46,204.67			1,160,795.57
Instruction-Related Technology		6500	71,747.81	28,974.48						100,712.29
Bowel		7100								0.00
General Administration		7300							275,145.29	275,145.29
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Facilities Services		7500								0.00
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800	121,505.63	40,128.60						167,056.49
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Communicative Services		9100								0.00
Capital Outlay		7420								0.00
Facilities Acquisition and Construction		9100								0.00
Other Capital Outlay		9100								0.00
Total Expenditures			2,204,981.79	1,090,248.88	389,085.70	0.00	481,003.97	305,983.61	436,372.20	5,499,575.15
Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES		Account Number								657.93
Loans		3720								
Site 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							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							0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										657.93
Fund Balance, July 1, 2022		2800								
Adjustments to Fund Balance										
Ending Fund Balance			2710							
Nonspendable Fund Balance										
Restricted Fund Balance			2720							657.93
Committed Fund Balance			2730							
Assigned Fund Balance			2740							
Unassigned Fund Balance			2750							
Total Fund Balance, June 30, 2023		2700	657.93							

DISTRICT SCHOOL BOARD OF OKECHOBEE 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 (CRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

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 CRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	154,584.94	61,786.83	2,965,681.52		5,720,329.56		9,141,908.56
Education Stabilization Funds - Workforce	3272						239,525.71	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	154,584.94	61,786.83	2,965,681.52	0.00	5,720,329.56	239,525.71	9,141,908.56
<i>Local:</i>								
Other Miscellaneous Local Sources	3495			6,147.63			741.57	6,889.20
Total Local	3400	0.00	0.00	6,147.63	0.00	0.00	741.57	6,889.20
Total Revenues	3000	154,584.94	61,786.83	2,971,829.15	0.00	5,720,329.56	240,267.28	9,148,797.76

**DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSR)**
For the Fiscal Year Ended June 30, 2023

Current	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction		5000								
Student Support Services		6100								
Instructional Media Services		6300								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400					1,000.00			
Instruction-Related Technology		6500						18,708.00		
Board		7100								
General Administration		7200							4,557.33	
School Administration		7300								
Facilities Acquisition and Construction		7410								
Food Services		7500								
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Capital Outlay		7420								
Facilities Acquisition and Construction		9300								
Other Capital Outlay		9300								
Total Expenditures			0.00	0.00	0.00	0.00	93,707.48	56,218.87	4,557.33	154,593.68
Excess (Deficiency) of Revenues over Expenditures										(8,714)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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								
From Capital Projects Funds		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										(8,714)
Fund Balance, July 1, 2022		2800								8,714
Adjustments to Fund Balance		2891								
Ending Fund Balance		2710								
Nonspendable Fund Balance		2720								
Restricted Fund Balance		2730								
Committed Fund Balance		2740								
Assigned Fund Balance		2750								
Total Fund Balance, June 30, 2023		2700								0.00

EXPENDITURES	Account Number	OTHER CARES ACT RELIEF FUND (INCLUDING CEER)									
		100	200	300	400	500	600	700	Trans		
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other			
Instruction	5000					10,099.72				55,001.47	
Student Support Services	6100			44,901.75						0.00	
Instructional Media Services	6200									4,816.65	
Instruction and Curriculum Development Services	6300									0.00	
Instructional Staff Training Services	6400									0.00	
Instruction-Related Technology	6500									0.00	
Bond	7100									0.00	
General Administration	7200							2,345.09		2,345.09	
School Administration	7300									0.00	
Facilities Acquisition and Construction	7410									0.00	
Food 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	7430									0.00	
Other Capital Outlay	9300									0.00	
Total Expenditures				44,901.75		10,099.72	4,816.65	2,345.09		62,068.21	
Excess (Deficiency) of Revenues over Expenditures										(276.38)	
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES											
Loans	3120										
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	930										
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										(276.38)	
Fund Balance, July 1, 2022	2800									276.38	
Adjustments to Fund Balance	2801										
Bonding Prior Balance											
Nonspendable Fund Balance	2710										
Restricted Fund Balance	2720										
Committed Fund Balance	2730										
Assigned Fund Balance	2740										
Unassigned Fund Balance	2750										
Total Fund Balance, June 30, 2023	2700									0.00	

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF I (ESSER II)
 For the Fiscal Year Ended June 30, 2023

Current EXPENDITURES	Account Number	100 Subense										Totals
		100	200	300	400	500	600	700	800	900	990	
Instruction	6100	589,229.91	150,234.63	158,352.02		864,856.49	796,398.43			7,799.70	2,345,840.18	
Instructional Media Services	6200	73,233.33	27,132.06								102,365.41	
Instruction and Curriculum Development Services	6300	20,212.66	3,838.92							44,304.00	24,051.58	
Instructional Staff Training Services	6400		0.84	101,330.04							143,664.88	
Instruction-Retired Technology	6500										0.00	
Board	7100										0.00	
General Administration	7200									95,259.51	95,870.51	
School Administration	7300	2,335.00	306.75								3,041.75	
Facilities Acquisition and Construction	7410										11,574.00	
Facilities Services	7500										611.00	
Food Services	7600										0.00	
Central Services	7700										611.00	
Student Transportation Services	7800	17,916.00	4,167.29		2,629.09						24,712.38	
Operation of Plant	7900			2,330.08		8,979.73					11,328.83	
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		675,146.92	194,869.49	364,052.14	2,629.09	873,815.24	809,808.43			147,865.21	2,865,681.52	
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES											6,147.63	
Loans	3720										0.00	
Sale of Capital Assets	3730										0.00	
Loss Recoveries	3740										0.00	
Transfers In:												
From General Fund	3610										3610	
From Debt Service Funds	3620										3620	
From Capital Projects Funds	3630										3630	
Interfund	3650										3650	
From Permanent Funds	3660										3660	
From Internal Service Funds	3670										3670	
From Enterprise Funds	3690										3690	
Total Transfers In	3600										3600	
Transfers Out: (Function 9700)												
To the General Fund	910										910	
To Debt Service Funds	920										920	
To Capital Projects Funds	930										930	
Interfund	950										950	
To Permanent Funds	960										960	
To Internal Service Funds	970										970	
To Enterprise Funds	990										990	
Total Transfers Out	9700										0.00	
Total Other Financing Sources (Uses)											0.00	
Net Change in Fund Balance											6,147.63	
Fund Balance, July 1, 2022	2800										317.07	
Adjustments to Fund Balance	2891											
Ending Fund Balance:												
Nonspendable Fund Balance	2710										2710	
Restricted Fund Balance	2720										6,664.70	
Committed Fund Balance	2730										2730	
Assigned Fund Balance	2740										2740	
Unassigned Fund Balance	2750										2750	
Total Fund Balance, June 30, 2023	2700										6,664.70	

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY										
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CHRSA ACT RELIEF FUND (INCLUDING CEER II)										
For the fiscal year ended June 30, 2023										
Current	EXPENDITURES	Account Number	Account Number							Totals
			100	200	300	400	500	600	700	
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
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		8300								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
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES)										0.00
and CHANGES IN FUND BALANCES										0.00
Loans		3720								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		36410								
From Debt Service Funds		36620								
From Capital Projects Funds		36630								
Interfund		36650								
From Permanent Funds		36660								
From Internal Service Funds		36720								
From Enterprise Funds		36900								
Total Transfers In		36900								0.00
<i>Transfers Out: (Function 9700)</i>										
To the General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2022		2800								
Adjustment to Fund Balance		2891								
<i>Zoning Fund Balance</i>										
Nonspendable Fund Balance		2710								
Residual Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2023		2700								0.00

DISTRICT SCHOOL BOARD OF OKEECHOBEE 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

EXPENDITURES	Account Number	100							Totals
		Salaries	210 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
<i>Current:</i>									
Instruction	5000	1,371,413.22	308,011.97	1,237,180.90		221,146.28	44,955.33		3,202,707.70
Student Support Services	6100	141,121.33	48,779.80	14,633.60					204,534.13
Instructional Media Services	6300	12,000.00	917.35	5,223.52					18,130.87
Instruction and Curriculum Development Services	6300	245,573.30	73,332.27	2,447.66					321,352.63
Instructional Staff Training Services	6400	24,000.00	1,869.51	38,517.60		66,512.79			130,899.90
Instruction-Related Technology	6500	236,247.93	86,781.92						313,029.85
Board	7100								0.00
General Administration	7200	8,000.00	618.16					230,392.99	239,011.15
School Administration	7300	49,000.00	3,796.90	50,679.66					103,476.56
Facilities Acquisition and Construction	7410						1,046,781.90		1,046,781.90
Fiscal Services	7500	9,000.00	715.34						9,715.34
Food Services	7600	32,500.00	3,352.30						36,022.30
Central Services	7700	9,000.00	721.15					2,253.00	12,044.15
Student Transportation Services	7800	45,500.00	4,968.47		2,637.46				53,105.93
Operation of Plant	7900	17,000.00	1,932.05						18,932.05
Maintenance of Plant	8100	10,000.00	999.67					10,990.67	10,990.67
Administrative Technology Services	8300	2,000.00	151.23	7,410.00					9,561.23
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								61.00
Other Capital Outlay	9300								0.00
Total Expenditures		2,202,555.78	537,130.89	1,376,091.14	2,637.46	287,650.07	1,091,337.23	222,171.99	5,201,359.56
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									0.00
Loans	3720								
Sale of Capital Assets	3730								
Less Reversions	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							0.00
<i>Transfers Out: (Reversion 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	930								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							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								
<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 Balance, June 30, 2023	2700	0.00							0.00

DISTRICT SCHOOL BOARD OF OKEECHOBEE 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

Current	EXPENDITURES	Account Number	100							Totals		
			Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other			
Instruction		6000	90,656.23									
Student Support Services		6100		23,584.36							20.00	126,251.59
Instructional Media Services		6200	53,070.76	30,051.68				1,276.00			270.00	87,439.20
Instructional and Curriculum Development Services		6300			2,788.76							0.00
Instructional Staff Training Services		6400			4,422.16						1,515.00	12,769.81
Instruction-Related Technology		6500										0.00
Band		7100										0.00
General Administration		7200									7,169.24	7,169.24
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		8300										0.00
Community Services		9100	5,875.96									5,875.96
Capital Outlay												0.00
Facilities Acquisition and Construction		7420										0.00
Other Capital Outlay		9300										0.00
Total Expenditures			149,602.95	55,636.04	7,210.92	0.00	1,276.00	18,095.56	9,004.24			239,555.71
Excess (Deficit) of Revenues over Expenditures												741.57
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES												
Loans		3720										
Sale of Capital Assets		3730										
Loss Recoveries		3740										
Transfers In		3610										
From General Fund		3620										
From Debt Service Funds		3630										
From Capital Projects Funds		3650										
Intelfund		3660										
From Permanent Funds		3670										
From Enterprise Funds		3690										
From Intergovernmental Funds		3600										
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										
Intelfund		950										
To Permanent Funds		960										
To Internal Services Funds		970										
To Enterprise Funds		990										
Total Transfers Out		9700										0.00
Total Other Financing Sources (Uses)												0.00
Net Change in Fund Balance												741.57
Fund Balance, July 1, 2022												2800
Fund Balance, June 30, 2023												2891
Adjustments to Fund Balance												
Binding Fund Balance												2710
Nonspendable Fund Balance												2720
Restricted Fund Balance												2730
Committed Fund Balance												2740
Assigned Fund Balance												2750
Unassigned Fund Balance												2760
Total Fund Balance, June 30, 2023												1,097.88

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

Fund(s) Through State and Local	REVENUES	Account Number	EXPENDITURES							Totals
			100	200	300	400	500	600	700	
			Salaries	Employee Benefits	Purchased Services	Travel Services	Materials and Supplies	Capital Outlay	Other	
	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
	Total Local	3400								0.00
	Total Revenues	3000	100	300	400	500	600	700		0.00
Current										
	Instruction	5000								0.00
	Student Support Services	6100								0.00
	Instructional Media Services	6300								0.00
	Inspection and Curriculum Development Services	6300								0.00
	Instructional Staff Training Services	6400								0.00
	Instruction-Retired 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
	Facilities Services	7440								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	8300								0.00
	Community Services	9100								0.00
	Capital Outlay	7420								0.00
	Facilities Acquisition and Construction	9100								0.00
	Other Capital Outlay	9100								0.00
	Total Expenditures		100	300	400	500	600	700		0.00
	Excess (Deficiency) of Revenues over Expenditures									0.00
	CHANGES IN FUND BALANCES									
	CHANGES IN FUND BALANCES									
	Less Reserves	3740								0.00
	Transfers In									
	From General Fund	3610								0.00
	From Debt Service Funds	3620								0.00
	From Capital Projects Funds	3630								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
	Transfers Out (Revenue 9700)	3600								0.00
	To General Fund	910								0.00
	To Debt Service Funds	920								0.00
	To Capital Projects Funds	930								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
	Total Change in Fund Balance									0.00
	Net Change in Fund Balance									0.00
	Fund Balance, July 1, 2022	2800								0.00
	Adjustment to Fund Balance	2891								0.00
	Ending Fund Balance	2110								0.00
	Nonspendable Fund Balance	2720								0.00
	Restricted Fund Balance	2730								0.00
	Committed Fund Balance	2740								0.00
	Assigned Fund Balance	2750								0.00
	Unassigned Fund Balance	2700								0.00
	Total Fund Balance, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF ONEZETTERBY COUNTY
COMBINING STATEMENT OF FINANCIAL EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
Fiscal Year Ending June 30, 2023

Exhibit K-6
Fiscal Year 16
Table 300

Fund/	Account Number	SBE/CBI		Special Act		Section 1011.14 and 1011.15, F.S. Loans		Motor Vehicle Revenue Funds	District		Other Debt Service	MESA Economic Stimulus Service	Totals
		Bonds	Bonds	Bonds	Bonds	Bonds	Bonds		Bonds				
Federal	REVENUES	3199	210	218		240			250	290			0.00
State	Mississippi Federal Thrift State	3299						240					0.00
	COAGS Withheld for SBE/CBI Bonds	3322											0.00
	SBE/CBI Bond Interest	3336											0.00
	State Tax Distribution (A. 312, 340, 644 & F.S.)	3441											0.00
	Other Miscellaneous State Revenues	3399											0.00
	Total State Sources	3300				0.00		0.00	0.00				0.00
Local:													
	Harrel Debt Service Tax	3412											0.00
	County Local Sales Tax	3418											0.00
	School District Local Sales Tax	3419											0.00
	ISS Reservations	3421											0.00
	Payroll on Last of Tax	3422											0.00
	Forest Fees	3423											0.00
	Interest on Investment	3431											0.00
	Gain on Sale of Investment	3432											0.00
	Net Income (Decrease) in Full Value of Investment	3433											0.00
	Gifts, Grants and Donations	3440											0.00
	Other Miscellaneous Local Sources	3495											0.00
	Impact Fees	3496											0.00
	Rebates of Year 1 Expenditures	3497				0.00		0.00					0.00
	Total Local Sources	3400				0.00		0.00	0.00				0.00
	Total Revenues	3900				0.00		0.00	0.00				0.00
Debt Service (Fusion 9299)	EXPENDITURES												
	Interest	710											0.00
	Administration of Principal	720											0.00
	Debt and Fees	730											0.00
	Other Debt Service	791											0.00
	Total Expenditures					0.00		0.00	0.00				0.00
Excess (Deficiency) of Revenues Over Expenditures						0.00		0.00	0.00				0.00
OTHER FINANCING SOURCES AND CHANGES IN FUND BALANCE:													
Insurance of Bonds		3710											0.00
	Premium on Sale of Bonds	3791											0.00
	Premium on Sale of Bonds (Fusion 9299)	891											0.00
	Proceeds of Lease-Purchase Agreements	1750											0.00
	Premium on Lease-Purchase Agreements	1793											0.00
	Deposit on Lease-Purchase Agreements (Fusion 9299)	893											0.00
	Lease	3720											0.00
	Proceeds of Forward Split Contract	3760											0.00
	Face Value of Refunding Bonds	3712											0.00
	Premium on Refunding Bonds	3792											0.00
	Premium on Refunding Bonds (Fusion 9299)	892											0.00
	Payments on Refunding Bonds (Fusion 9299)	761											0.00
	Refunding Lease Purchase Agreements	1725											0.00
	Provision on Refunding Lease Purchase Agreements	1794											0.00
	Deposit on Refunding Lease Purchase Agmt (Fusion 9299)	894											0.00
	Expendts to Refund Lease Purchase (Face Value) (Fusion 9299)	762											0.00
Fusion 9299													
	From General Fund	3610											0.00
	From Capital Project Funds	3630											0.00
	From Special Revenue Funds	3640											0.00
	Refracted	3650											0.00
	From Terminal Bonds	3660											0.00
	From Internal Services Funds	3670											0.00
	From Enterprise Funds	3680											0.00
	Total Transfers In	3690				0.00		0.00					0.00
Fusion 9299													
	To General Fund	910											0.00
	To Capital Project Funds	930											0.00
	To Special Revenue Funds	940											0.00
	Refracted	950											0.00
	To Terminal Bonds	960											0.00
	To Internal Services Funds	970											0.00
	To Enterprise Funds	990											0.00
	Total Transfers Out	9700				0.00		0.00	0.00				0.00
	Total Other Financing Sources (Used)					0.00		0.00	0.00				0.00
Net Change in Fund Balances						0.00		0.00	0.00				0.00
Fund Balance, July 1, 2022		2900				0.00		0.00	0.00				0.00
Adjustments as Fund Balances Carrying Forward		2911											0.00
Nonspendable Fund Balance		2710											0.00
Restricted Fund Balance		2720											0.00
Committed Fund Balance		2730											0.00
Assigned Fund Balance		2740											0.00
Unassigned Fund Balance		2750											0.00
Total Fund Balance, June 30, 2023		2700				0.00		0.00	0.00				0.00

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Capital Outlay Bond Issues (COB)	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 (CCK&S)	Honored Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARPA Economic Stimulus Capital Projects	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299				3,078,444.26							3,078,444.26
<i>State:</i>												
CO&KS Distributed	3321						232,469.85					232,469.85
Interest on Unrestricted CO&KS	3325						4,045.65					4,045.65
Sales Tax Distribution (s. 212.20)(6)(b), 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	236,515.50	0.00	0.00	38,990.00	0.00	275,505.50
<i>Local:</i>												
District Local Capital Improvement Tax	3413							5,967,331.68				5,967,331.68
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Rebate/Refunds	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Use	3423							54,925.45				54,925.45
Interest on Investments	3431						3,194.13	71,612.30		2,553.13		77,349.56
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									25,311.31		25,311.31
Impact Fees	3496											0.00
Refunds of Prior Year Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	3,194.13	6,005,869.45	0.00	27,846.44	0.00	6,124,910.00
Total Revenues	3000	0.00	0.00	0.00	3,078,444.26	0.00	239,707.63	6,005,869.43	0.00	66,838.44	0.00	9,178,857.76
EXPENDITURES												
<i>Capital Outlay (Function 7100)</i>												
Library Books	610											0.00
Automotive Materials	620											0.00
Buildings and Fixed Equipment	630				3,078,444.26							3,078,444.26
Furniture, Fixtures and Equipment	640							179,623.94				179,623.94
Motor Vehicles (Including Buses)	650						422,464.00					422,464.00
Land	660											0.00
Improvements Other Than Buildings	670									22,862.00		22,862.00
Remodeling and Renovations	680							1,124,595.80				1,124,595.80
Computer Software	690									16,128.00		16,128.00
Charter School Local Capital Improvement	703											0.00
Charter School Capital Outlay Sales Tax	705											0.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720						286.02					286.02
Dues and Fees	730											0.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	3,078,444.26	0.00	239,421.61	1,220,683.24	0.00	38,990.00	0.00	4,838,404.02
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	239,421.61	4,379,185.69	0.00	27,846.44	0.00	4,640,455.74

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2023

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	ARPA Economic Stimulus Capital Projects	Totals
	310	310	320	330	340	350	360	370	380	390	399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds (Function 9299)	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 <i>Transfers In:</i>	3770											0.00
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
<i>Transfers Out: (Function 9700)</i>								(700,000.00)		0.00		(700,000.00)
To General Fund	910											0.00
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	(700,000.00)		0.00		(700,000.00)
Total Other Financing Sources (Uses)		0.00			0.00	0.00	0.00	(700,000.00)		0.00		(700,000.00)
Net Change in Fund Balances	2800	0.00			0.00	0.00	0.00	3,673,185.69		27,846.44		3,684,453.74
Fund Balance, Jun 1, 2022	2891							4,492,514.74		2,612,177.99		5,085,349.77
Adjustments to Fund Balances <i>Ending Fund Balances:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720							8,155,700.43		2,891,664.43		9,025,823.01
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750							571,058.15		289,664.43		860,722.58
Total Fund Balance, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	0.00	8,155,700.43	0.00	2,891,664.43	0.00	9,025,823.01

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

REVENUES		Account Number							Totals	
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenue		3000								
EXPENDITURES		Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Facilities Services		7500								0.00
Control Services		7790								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 9700)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures										0.00
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2022		2800								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2891								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2790								
Total Fund Balance, June 30, 2023		2700								0.00

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy/ Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780								0.00

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2023

	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								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
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		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 OKEECHOBEE 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	772,213.61	1,375,415.62	1,366,912.87	780,716.36
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		772,213.61	1,375,415.62	1,366,912.87	780,716.36
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		772,213.61			780,716.36
Total Net Position	2785	772,213.61			780,716.36

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2023

Exhibit K-12
 FDOE Page 23
 Fund 601

	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 Bonds Payable	2315			0.00				
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			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330	3,057,737.29		3,057,737.29				
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	4,005,485.00		4,005,485.00				
Net Pension Liability	2365	36,568,214.00		36,568,214.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		43,631,436.29	0.00	43,631,436.29	0.00	0.00	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.

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DISTRICT SCHOOL BOARD OF OKEECHOBEE 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			5,843,773.00	5,843,773.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040	3,829.94		122,546.00	104,399.11		21,976.83
Instructional Materials (FEFP Earmark) [2]	90880	340,358.08		507,115.00	302,021.66		545,451.42
Library Media (FEFP Earmark) [2]	90881	33,568.78		28,743.00	12,335.77		49,976.01
Mental Health Assistance (FEFP Earmark)	90280	247,361.99		385,195.00	382,487.73		250,069.26
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800			440,696.00	440,696.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			701,578.00	701,578.00		0.00
Student Transportation (FEFP Earmark)	90830			1,872,606.00	1,872,606.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			1,966,613.00	1,966,613.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	70,439.50		120,652.00	104,001.48		87,090.02
Voluntary Prekindergarten - School Year Program (3371)	96440			277,869.65	246,049.75		31,819.90
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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

SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FD0E Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:							
Public Utility Services Other than Energy - All Functions	380	363,249.23	23,604.30				386,853.53
Public Utility Services Other than Energy - Functions 7900 & 8100	380	354,676.38					354,676.38
Natural Gas - All Functions	411						0.00
Natural Gas - Functions 7900 & 8100	411						0.00
Bottled Gas - All Functions	421	7,618.25					7,618.25
Bottled Gas - Functions 7900 & 8100	421	7,618.25					7,618.25
Electricity - All Functions	430	1,212,344.85					1,212,344.85
Electricity - Functions 7900 & 8100	430	1,194,346.85					1,194,346.85
Heating Oil - All Functions	440						0.00
Heating Oil - Functions 7900 & 8100	440						0.00
Gasoline - All Functions	450	135,401.59	1,500.25				136,901.84
Gasoline - Functions 7900 & 8100	450	14,170.75					14,170.75
Diesel Fuel - All Functions	460	470,366.86	432.78			5,266.55	476,066.19
Diesel Fuel - Functions 7900 & 8100	460	5,896.60					5,896.60
Other Energy Services - All Functions	490						0.00
Other Energy Services - Functions 7900 & 8100	490						0.00
Subtotal - Functions 7900 & 8100		1,576,708.83	0.00	0.00	0.00	0.00	1,576,708.83
Total - All Functions		2,188,980.78	25,537.33	0.00	5,266.55		2,219,784.66
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)							
Compressed Natural Gas	412						0.00
Liquefied Petroleum Gas	422						0.00
Gasoline	450	118,411.34					118,411.34
Diesel Fuel	460	464,470.26				5,266.55	469,736.81
Oil and Grease	540	14,430.26					14,430.26
Total		597,311.86		0.00	5,266.55		602,578.41
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:							
	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total	
Buses	651				355,869.00	355,869.00	

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal	Capital Projects Funds	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319		24,700.00			24,700.00
Technology-Related Repairs and Maintenance	359	84,662.40	422.71			85,085.11
Technology-Related Rentals	369	522,251.52	162,665.91	690,875.79		1,375,793.22
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9		91,747.15			91,747.15
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	52,639.14	104,059.48	69,511.80	26,473.06	252,683.48
Technology-Related Noncapitalized Fixtures and Equipment	649		4,480.80			4,480.80
Noncapitalized Software	692		1,050.00			1,050.00
Miscellaneous Technology-Related	799					0.00
Total			389,126.05	760,387.59	26,473.06	1,835,539.76

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal	Capital Projects Funds	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	14,110.44	212,391.87	474,402.25	14,783.70	715,688.26
Technology-Related Capitalized Fixtures and Equipment	648	1,298.43	12,684.06			13,982.49
Capitalized Software	691					0.00
Total		15,408.87	225,075.93	474,402.25	14,783.70	729,670.75

* 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.

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

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SUBAWARDS FOR INDIRECT COST RATE: <i>Professional and Technical Services:</i>	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Subawards Under Subagreements - First \$25,000	311					0.00
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

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	Special Revenue Food Services 410
Supplies	510	201,131.23
Food	570	1,883,798.28
Donated Foods	580	396,223.51

TEACHER SALARIES	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	10,863,934.00		292,840.00	11,156,774.00
Basic Programs 101, 102 and 103 (Function 5100)	140	51,386.22			51,386.22
Basic Programs 101, 102 and 103 (Function 5100)	750	127,471.56		128.74	127,600.30
Total Basic Program Salaries		11,042,791.78	0.00	292,968.74	11,335,760.52
Other Programs 130 (ESOL) (Function 5100)	120	1,071,884.00		4,309.00	1,076,193.00
Other Programs 130 (ESOL) (Function 5100)	140	5,069.99		1.89	5,069.99
Other Programs 130 (ESOL) (Function 5100)	750	12,576.91			12,578.80
Total Other Program Salaries		1,089,530.90	0.00	4,310.89	1,093,841.79
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	6,927,191.00		173,802.00	7,100,993.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	32,765.49			32,765.49
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	81,279.95		76.41	81,356.34
Total ESE Program Salaries		7,041,236.42	0.00	173,878.41	7,215,114.83
Career Program 300 (Function 5300)	120	484,314.00		7,123.00	491,437.00
Career Program 300 (Function 5300)	140	2,290.80			2,290.80
Career Program 300 (Function 5300)	750	5,682.68		3.13	5,685.81
Total Career Program Salaries		492,287.48	0.00	7,126.13	499,413.61
TOTAL		19,655,846.58	0.00	478,284.17	20,144,130.75

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	530	312,979.53	75,072.31	779,829.48	1,167,881.32

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include Function 7420)	100 through 700	19,532,247.00	2,704,690.00	2,705,709.00	24,942,646.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	12,540,476.00	901,655.00	2,133,011.00	15,575,142.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	1,047,682.00	266,712.00	153,799.00	1,468,193.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	895,159.00	971,624.00	386,274.00	2,253,057.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	1,133,146.00	65,132.00	30,356.00	1,228,634.00

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2023

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES						
<i>II Instruction:</i>	Account Number	Student Transportation	Enrichment/Shared Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
Base	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 Support:</i>						0.00
Total Flexible Spending Expenditures						0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED						
<i>II Instruction:</i>	Account Number	Class Size Reduction Opening	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
Base	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 Support:</i>						0.00
Total Flexible Spending Expenditures						0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)							
<i>Expenditures:</i>	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 395)	Charter School Local Capital Improvement & Capital Outlay Status (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
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

LIFE/LEARNING (Lifetime Learning expenditures are used in federal reporting)				
<i>Expenditures:</i>	Account Number	Amount	Unexpended June 30, 2022	Unexpended June 30, 2023
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)				
<i>Earnings, Expenditures and Carryforward Amounts:</i>	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023	
<i>Expenditure Program or Activity:</i>	97,194.55	97,194.55		
Exceptional Student Education		97,194.55		
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESSE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures		97,194.55		

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)		
Balance Sheet Amount, June 30, 2023	Fund Number	Amount
Total Assets and Deferred Outflows of Resources	100	17,983,340.22
Total Liabilities and Deferred Inflows of Resources	100	1,883,652.65

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

For the Fiscal Year Ended June 30, 2023

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	Supplemental Schedule - Fund 100							Totals	
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other		
<i>Child</i> Prekindergarten	5500									
Student Support Services	6100	162,969.32	81,823.40			617.53		639.50	246,049.75	0.00
Instructional Media Services	6200								0.00	0.00
Instruction and Curriculum Development Services	6300								0.00	0.00
Instructional Staff Training Services	6400								0.00	0.00
Instruction-Related Technology	6500								0.00	0.00
Board	7100								0.00	0.00
General Administration	7200								0.00	0.00
School Administration	7300								0.00	0.00
Facilities Acquisition and Construction	7410								0.00	0.00
Fiscal Services	7500								0.00	0.00
Food Services	7600								0.00	0.00
Central Services	7700								0.00	0.00
Student Transportation Services	7800								0.00	0.00
Operation of Plant	7900								0.00	0.00
Maintenance of Plant	8100								0.00	0.00
Administrative Technology Services	8200								0.00	0.00
Community Services	9100								0.00	0.00
<i>Capital Outlay</i> Facilities Acquisition and Construction	7420								0.00	0.00
Other Capital Outlay	9300								0.00	0.00
<i>Debt Service (Function 9200)</i> Redemption of Principal	710								0.00	0.00
Interest	720								0.00	0.00
Total Expenditures		162,969.32	81,823.40	0.00	0.00	617.53	0.00	639.50	246,049.75	0.00

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