DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

Exhibit K-1 FDOE Page 1

REVENUES	Account	
	Number	
Federal Direct:	2121	
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121	73.557
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	73,557
ederal Through State and Local:	3100	13,331
Medicaid	3202	97,194
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	6,475
Total Federal Through State and Local	3200	103,669
ate:		
Florida Education Finance Program (FEFP)	3310	29,009,148
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	3,54
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250
State Forest Funds	3342	
State License Tax	3343	42,532
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	5,843,773
Florida School Recognition Funds	3361	122,540
Voluntary Prekindergarten Program	3371	277,869
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	13,852
Other Miscellaneous State Revenues	3399	2,904
Total State	3300	35,539,41:
ocal:		
District School Taxes	3411	15,772,44
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	151,970
Tuition	3424	
Lease Revenue	3425	12,53:
Interest on Investments	3431	421,089
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	, ,,
Student Fees:		
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	***************************************
Other Fees:		
Preschool Program Fees	3471	122,139
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	285,940
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	29,952
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	604,769
Other Miscellaneous Local Sources	3495	365,008
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	1,641
Receipt of Food Service Indirect Costs	3499	119,604
Total Local	3400	17,887,104
otal Revenues	3000	53,603,746

Total Expenditures	Interest 720 ///////////////////////////////////	Redemption of Principal 710	Debt Service: (Function 9200)	Other Capital Outlay 9300	Facilities Acquisition and Construction 7420	 Community Services 9100	Administrative Technology Services 8200	Maintenance of Plant 8100	Operation of Plant 7900	Student Transportation Services 7800	Central Services 7700	Food Services 7600	Fiscal Services 7500	Facilities Acquisition and Construction 7410	School Administration 7300	General Administration 7200	Board 7100	Instruction-Related Technology 6500	Instructional Staff Training Services 6400	Instruction and Curriculum Development Services 6300	Instructional Media Services 6200	Student Support Services 6100	uction 5000	Ситен:	EXPENDITURES Number Salaries	
30,751,201.04						152,556.33	99,275.00	537,968.17	1,404,432.54	1,340,995.52	321,551.80		366,182.29		2,492,338.10	352,459.43	162,714.22	303,256.37	51,258.58	419,700.87	339,387.32	1,758,270.94	20,648,853,56		<i>y</i>	
11,421,698.96						30,778.22	28,687.51	254,465.50	765,713.33	547,958.48	125,396.93		141,063.40		897,118.21	135,694.76	140,039.76	98,422.61	16,085.22	149,936.86	115,400.98	680,407.85	7,294,529.34		Employee Benefits	200
7,161,382.54						114,350.45	2,422.82	194,245.54	2,376,188.13	92,822.14	336,559.40		12,012,81		19,078.60	20,810.47	150,808.25	446,092.77	1,686.00	309,618.80	4,198.06	199,733.70	2,880,754.60		Purchased Services	300
1,825,731.55								19,615,51	1,202,416.94	600,879,60					THE PERSON OF TH								2,819.50		Energy Services	400
(,161,382,54 1,825,731,55 1,213,161,79						1,492.49		165,454.06	143,291.37	271,691.76			2,915.90		12,204.35	14,153.69		3,660.12		1,532.09	3,557.03	20,113.35	573,095.58		Materials and Supplies	500
243,270.11								10,412.71	17,038.77	359.73	837.60		209.99		7,353.92			3,519.41	ANY ANY SYSTEMATION IN TAKE AND A STREET WHICH STREET WAS ARREST TO THE STREET WAS ASSESSED.	1,871.85	12,335.77	1,539.36	187,791.00	→ trum	Capital Outlay	600
635,242.20							822.00	1,259,00	47,010.55	50,796.33	11,126.82		842.65		3,393,00	9,724.20	73,805.50	102.34	10,485.00	950.38	2,224,00	26,298.20	396,402.23	Curci	Oither	700
53,251,688.19	0.00	0.00		0.00	0.00	299,177.49	131,207.33	1,183,420.49	5,956,091.63	2,905,503,56	795,472.55	0.00	523,227.04	0.00	3,431,486.18	532,842.55	527,367.73	855,053.62	79,514.80	883,610.85	477,103.16	2,686,363.40	31,984,245.81		Totals	tunn 1

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

Exhibit K-1 FDOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2023 OTHER FINANCING SOURCES (USES) Account Number and CHANGES IN FUND BALANCES 3720 Loans 3730 35,702.00 Sale of Capital Assets 12,590.39 3740 Loss Recoveries Transfers In: 3620 From Debt Service Funds 700,000.00 3630 From Capital Projects Funds From Special Revenue Funds 3640 3660 From Permanent Funds From Internal Service Funds 3670 3690 From Enterprise Funds 3600 700,000.00 Total Transfers In Transfers Out: (Function 9700) 920 To Debt Service Funds 930 To Capital Projects Funds To Special Revenue Funds 940 (2,224.04)To Permanent Funds 960 970 To Internal Service Funds 990 To Enterprise Funds **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 Ending Fund Balance: Nonspendable Fund Balance 2710 189,989.86 Restricted Fund Balance 1,140,363.02 2720 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

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

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2023

REVENUES	Account Number	
Federal:		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
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
State:		
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
Local:		
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

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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

For the Fiscal Year Ended June 30, 2023		Funa 410
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	
Transfers In:		
From General Fund	3610	2,224.04
From Debt Service Funds	3620	WWW.Wallandidan
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
Transfers Out: (Function 9700)		
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	79444417, 41-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
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	
Ending Fund Balance:		
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 FDOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2023

For the Fiscal Year Ended June 30, 2023		Fund 420
REVENUES	Account Number	
Federal Direct:	Trumou	
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
Federal Through State and Local:		
Career and Technical Education	3201	148,045.94
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,752,358.50
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
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
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
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

EXPENDITURES	Account		Employee	Purchased	Energy	Materials	Capital	700	Totals
	Million	Salaries	Benefits	Services	Services	and Sumpline	Outlan	Oph-	
Cureur	5000	S(M) 25G (2)	0k 166 986	- 1		PUONG 183		STORY TANKS	
Student Support Services	6100	456,695.55	196,934.33	4,418.54	PROPERTY AND AND COMMENTAL BASE IN COMMENTAL BASE IN CASE AND COMMENTAL BASE A	25,830.17	349,777.94	47,419.25	683.878.59
Instructional Media Services	6200					The state of the s			V-1-
instruction and Curriculum Development Services	6300	892,678.52	321,693,97	13.396.74		568.75		1.500.00	1,229,837.98
Instructional Staff Training Services	6400	656,107.66	215,796.80	120,544.43		15.357.01	46.204.67	106,784.80	1.160,795.37
Instruction-Related Technology	6500	71,737.81	28.974.48						100.712.29
Board	7100								
General Administration	7200		OT LUTHER PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE					275,145.29	275,145.29
School Administration	7300		TO THE PARTY OF TH		ministration and the second se				
Facilities Acquisition and Construction	7410			THE PROPERTY OF STREET, AND ST	POSENOVI (INC.) IN THE CONTRACT OF THE CONTRAC				
Fiscal Services	7500								Parket and the second s
Food Services	7600		YAYY TO THE						A SECURIO DE SECURIOR DE SECURIO
Central Services	7700				WATER AND THE ACTION OF THE PROPERTY OF THE PR				
Student Transportation Services	7800	121.505.63	40.128.00					5,422.86	167,056.49
Operation of Plant	7900								
Maintenance of Plant	8100						***************************************		
Community Services	9100						A SALAMAN AND AND AND AND AND AND AND AND AND A		
Capital Outlay:									
Dibut Carried Outlet	0247								
Total Expenditures	/300	2,704,981.79	1,090,248.88	389,085.70	0.00	483,003,97	395,982.61	436 272 20	5 499 575 15
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Logns	3720								
Sale of Capital Assets	3/30								
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From internal Service Funds	30/0								
From Enterprise Funds	3690								
Total Transfers in Transfers Out: (Function 9700)	3600	0.00							
To the General Fund	916								
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		657.93							
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
Entiting Frind Balance: Nonemandable Find Balance	2710								
Restricted Fund Balance	2720	657.93							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
		CONTRACTOR							

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
COMBINING STATEMENT OF REVENUES, EXENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2023

Exhibit K-4

DOE Page 8

Total Revenues	Total Local	Other Miscellaneous Local Sources	Local:	Total Federal Through State and Local	Miscellaneous Federal Through State	Federal Through Local	Education Stabilization Funds - VPK	Education Stabilization Funds - Workforce	Education Stabilization Funds - K-12	Federal Through State and Local:	Total Federal Direct:	Federal Direct: Miscellaneous Federal Direct	REVENUES
3000	3400	3495		3200	3299	3280	3273	3272	3271		3100	3199	Account Number
154,584.94	0.00			154,584.94					154,584.94		0.00		Elem. & Sec. School Emergency Relief (ESSER) 441
61,786.83	0,00			61,786.83					61,786.83		0.00		Other CARES Act Relief Fund (Including GEER) 442
2,971,829.15	6,147.63	6,147.63		2,965,681.52					2,965,681.52		0.00		Elem. & Sec. School Emergency Relief (ESSER II) 443
0.	0.			0,		A THE PARTY OF THE PARTY.					0		Other CRRSA Act Relief Fund (Including GEER II)
0.00 5,720,329.56	0.00			0.00 5,720,329.56					5,720,329.56		0.00		Elem. & Sec. School Emergency Relief (ESSER III)
240,267.28	741.57	741.57		239,525.71					239,525.71		0.00		Other ARP Act Relief Fund
9,148,797.76	6,889.20	6,889.20		9,141,908.56	0.00	0.00	0.00	0.00	9,141,908.56		0.00	0,00	Totals

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Instruction	Current:				For the Fiscal Tear L
			EXPENDITURES		ear maca June 30, 2023
5000			Number	Account	
		Salaries		001	
		Benefits	Employee	200	
		Services	Purchased	300	
		Services	Energy	400	
92,797.48		and Supplies	Materials	500	
37.530.87		Outlay	Capital	600	
		Other	1	700	

	For the Fiscal Year Ended June 30, 2023									Fund 11
Explaining Part P		Account	001	200	300	400	500	600	700	
Inside Service 10000 10000 10000	EXPENDITURES	Number	Salaries	Employee Benefits	Purchased	Energy	Materials and Simplifies	Capital		Totals
Spick Services 5900 42,301,65 133,05 <t< td=""><td>Current</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.000</td><td>economica reference or terror are certificated extensive the extensive terror and the contraction of the con</td></t<>	Current								0.000	economica reference or terror are certificated extensive the extensive terror and the contraction of the con
Madia Seriesa 26.00 26.0	Instruction	5000					92,797.48	37.530.87		130,328.35
Model Services Gold	Student Support Services	6100								0.00
and Contraction Diversities 6,000 1,000	Instructional Media Services	6200	and details for the first endithers to confidence the reaction of the first of the first being the first t							0.00
Sulf Transpay Services 6.600 6.6	Instruction and Curriculum Development Services	6300								0.00
Reduced Technology 6500 6500 4.597.11 4.5 Imministration 77,00 4.597.11 4.5 Imministration 78,00 4.597.11 4.5 cox 78,00 78,00 4.5 4.5 cox 80,00 80,00 4.5 4.5 4.5 cox 80,00 80,00 80,00 80,00 80,00 80,00 80,00 <th< td=""><td>Instructional Staff Training Services</td><td>6400</td><td></td><td></td><td></td><td></td><td>00.000.1</td><td>18.708.00</td><td></td><td>19,708.00</td></th<>	Instructional Staff Training Services	6400					00.000.1	18.708.00		19,708.00
1710 1710	Instruction-Related Technology	6500	esta Vista dell'orazione dell'accione dell'acciona dell'accione dell'accione dell'accione dell'accione dell'accione							0.00
Unitieration 7200 4,557,33	Board	7100								0.00
unistration 7500 equisition and Construction 7410 equisition and Construction cox 7800 7800 example of the construction example of the constr	General Administration	7200							4,557.33	4,557.33
equisition and Construction 7410 4 boxs 7500 4 rises 7700 4 seperation Services 7800 4 Inspiration Services 7800 4 at Plant 7800 4 Instruction Services 7900 8100 4 Services 8100 8100 4 Services 8100 8100 8100 8100 Services 8100 8100 8100 8100 8100 Services 8100 8100 8100 8100 8100 8100 Services 8100 8100 8100 8100 8100 8100 8100 Services 8100 8100 8100 <t< td=""><td>School Administration</td><td>7300</td><td>MATERIAL MATERIAL AND A STREET A</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	School Administration	7300	MATERIAL MATERIAL AND A STREET A							0.00
accs 7500 4500 4500 4500 45733 1543 accs 7600 45733 1543 45733 1543	Facilities Acquisition and Construction	7410	dadin keruncus liikasas tisun dalaka kikissitensa sinakan baharaka kasutaka bahara bahis pulisis sa							0.00
CCS 7600 Mode visas 7700 Mode visas 7700 Mode visas 7700 Mode gPlant 7000 Mode gc of Plant 8100 Mode live Technology Services 8200 Mode live Technology Services 8200 Mode sequisition and Construction 9100 Mode lat Outliev 7420 Mode lates 9300 Mode	Fiscal Services	7500	in kalada kanana makamaka maka da kanana da mika kanana kanana kanana kanana kanana kanana kanana kanana kanan							0.00
vices 7700 7700 1.50 <t< td=""><td>Food Services</td><td>7600</td><td></td><td>Proposition (Company)</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Food Services	7600		Proposition (Company)						0.00
Insportation Services 7800 7800 7900	Central Services	7700								0.00
### 1790 ### 1790	Student Transportation Services	7800								0.00
se of Plant 8100 8 100 9 100	Operation of Plant	7900								0,00
Inva Technology Services 8200 8	Maintenance of Plant	8100				The state of the s				0.00
2. Survieus 9100 (Survieus 9100 (Sur	Administrative Technology Services	8200								0.00
T420	Community Services	9100								0.00
131 (17 (17 (17 (17 (17 (17 (17 (17 (17 (1	sital Outlay:									
51-81 (E. E. E. S.) (11 11 11 11 11 11 11 11	Facilities Acquisition and Construction	7420								0.00
151.5 S. 232.887 S. 277.97.48 S. 277.77.48 S	Other Capital Outlay	9300								0.00
	al Expenditures		0.00	0.00	0.0			56,238.87	4,557.33	154,593.68
	Excess (Deficiency) of Revenues over Expenditures									(8.74)

Total Fund Balances, June 30, 2023

Unassigned Fund Balance Assigned Fund Balance Committed Fund Balance Total Other Financing Sources (Uses)

Net Change in Fund Balance
Fund Balance, July 1, 2022

Adjustments to Fund Balance
Ending Fund Balance.

2800 2891

To Enterprise Funds To Internal Service Funds To Permanent Funds Interfund To Capital Projects Funds To Debt Service Funds

970 990

960 950 930 920

Total Transfers Out

Nonspendable Fund Balance Restricted Fund Balance

2710 2720 2730 2740 2750

2700

Loss Recoveries Transfers In: Sale of Capital Assets

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES

Account Number 3720 3730 3740

3610 3620 3630 3650

3660

3690 3600

Total Transfers In unsfers Out: (Function 9700)

To the General Fund

From Enterprise Funds From Internal Service Funds Interfund From Capital Projects Funds From Debt Service Funds From General Fund 2710 2720 2730 2740 2750 2760

To Permanent Funds
To Internal Servace Funds
To Internal Servace Funds
Total Transfers Out
Total Transfers Out
Total Transfers Out
Ret Change in Fund Balance
Fund Balance. July 1, 2022
Adjustments to Fund Balance
Enrithed Fund Balance
Enrithed Fund Balance
Restricted Fund Balance
Restricted Fund Balance
Assigned Fund Balance
Unassigned Fund Balance
Total Fund Balance
Unassigned Fund Balance

2800 2891

950 960 970 970 9700

930

To Capital Projects Funds

						910	To the General Fund
						910	To the General Fund
							Transfers Out: (Function 9700)
				0.00	0	3600	Total Transfers In
				www.mar	***************************************	3690	From Enterprise Funds
						3670	From Internal Service Funds
					-	3660	From Permanent Funds
				L_		3650	Interfund
						3630	From Capital Projects Funds
						3620	From Debt Service Funds
						3610	From General Fund
						0400	Transfers In:
				The state of the s		3730	Sale of Capital Assets
						3720	Loans
						Account Number	and CHANGES IN FUND BALANCES
							Excess (Deficiency) of Revenues over Expenditures
4,816.65	10.099.72	5 0.00	44,901.75	0.00	0		Total Expenditures
						9300	Other Capital Outlay
						7420	Capital Outlay: Facilities Acquisition and Construction
						9100	Community Services
						8200	Administrative Technology Services
						8100	Maintenance of Plant
						7900	Operation of Plant
						7800	Student Transportation Services
						7700	Central Services
						7600	Food Services
						7500	Fiscal Services
						7410	Facilities Acquisition and Construction
						7300	School Administration
						7200	General Administration
						7100	Book
						6500	Instruction-Related Technology
						6400	Instructional Staff Training Services
						6300	Instruction and Curriculum Development Services
4.816.65						6200	Instructional Media Services
						6100	Student Support Services
	10.099.72	5	44,901.75			5000	instruction
Causi	ати эприсэ	JCI VICES	250 11003	DOWNER	Manager		Current:
Capital Cibe	Materials and Complice	Energy Energy	Purchased	Employee Pempfits	Salarios	Account	EXPENDITURES
	-		200	300	130		200

Unassigned Fund Balance
Total Fund Balances, June 30, 2023

2700 2750

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)

For the Fiscal Year Ended June 30, 2023 Account 100 200 300	Account	100	200	300	1 1	500	600	700
Company	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other
Instruction	5000	559.229.91	159.223.63	158.352.02		864,836.49	796,398.43	7,799.70
Student Support Services	6100	75.233.35	27,132.06		THE REAL PROPERTY OF THE PROPE			
Instructional Media Services	6200					EN LES AND LES ESTE ESTE AND	The state of the s	
Instruction and Curriculum Development Services	6300	20.212.66	3,838.92					***************************************
Instructional Staff Training Services	6400		0.84	101,350.04		ASSESSMENT OF THE PROPERTY OF		44,304,00
Instruction-Related Technology	6500			ACTION AND AND ACTION AND ACTION AND ACTION AND ACTION AND ACTION ASSESSMENT OF THE ACTION AND ACTION AND ACTION AND ACTION AND ACTION ASSESSMENT AND ACTION ASSESSMENT AND ACTION ASSESSMENT AND ACTION ASSESSMENT ASSESSME				
General Administration	7200				The second secon	AND	00.119	95,259.51
School Administration	7300	2,535.00	506.75					
Facilities Acquisition and Construction	7410						11.574.00	WALKER COMPANY OF THE PROPERTY
Fiscal Services	7500						00.119	
Food Services	7600							
Central Services	7700						00.116	
Student Transportation Services	7800	17,936.00	4,167.29		2,629,09)9		
Operation of Plant	7900			2.350.08		8,978.75		
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
Total Expenditures		675,146.92	194,869,49	262.052.14	2.629	79 873.815.24	809,805.43	7777777777777777777
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account							
LOGINS	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
Transfers Out: (Function 9700) To the General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Total Other Financing Sources (Uses)		0.00						
Net Change in Fund Balance		6,147.63						
Fund Balance, July 1, 2022	2800	\$17.07						
Adjustments to Fund Balance	2891							
Ending Fund Balance:	ļ							
Nonspendable rund Balance	2770	6 664 70						
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
	27.10							

The content of the	For the Piscar Teat Europe Julie 20, 2022		and the state of t		****			TO A	The same of the sa	Fund 444
Martine Statistic Martine Stat	EXPENDITURES	Account Number	100	200 Employee	300 Purchased Services	400 Energy	Materials	600 Capital	700	Totals
Marie Mari	uren:		Musico	beneius	ognices	Services	and Supplies	Chugy	Omer	
International Column	Instruction Studiost Compact Syrtime	5000								
Mail Richards (1984)	Instructional Media Services	6200								
Mathematical Math	Instruction and Curriculum Development Services	6300								
State Stat	Instructional Staff Training Services	6400								
The control of the	Instruction-Related Technology	6500								
Strict	Board A Janimatentian	7100								
Marie Mari	School Administration	7300								
150 150	Facilities Acquisition and Construction	7410								
Marie Mari	Fiscal Services	7500						Note that the same of the same		-
Marie Mari	Food Services	7600								
1906 1907 1908 1909	Central Services	7900						The state of the s		APARTAN AND AND AND AND AND AND AND AND AND A
1800 1800	Cheration of Plant	7900			44.44.44.44.44.44.44.44.44.44.44.44.44.			ALTERNATION OF THE PROPERTY AND ADDRESS AN		
State Stat	Maintenance of Plant	8100								
Committee Comm	Administrative Technology Services	82(0)								***************************************
National Paris Nati	Community Services	9100								
1900	aputal Outray: Facilities Acquisition and Construction	7420								
IN THE CONTRIBUTION (CONTRIBUTION) IN THE CONTRIBUTION (CONTRIBUT	Other Capital Outlay	9300								
Account Acco	oral Expenditures									
9720 9730 3740 3610 3620 3620 3620 3620 3620 3620 3620 3620 3620 3620 3620 990 990 990 990 990 990 990 9	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account								
3730 3730 3740 3740 3740 3610 3620		3720								
3740 3610 3620 3630 3630 3630 3660 3660 3660 3660 910 910 920 920 920 920 920 92	ale of Capital Assets	3730		٠						
36.0 36.0 36.0 36.0 36.0 36.0 36.0 36.0	oss Recoveries	3740								
3620 3630	From General Fund	3610								
ds 3650 3650 3660 3660 3660 3660 3600 0) 910 910 920 920 920 920 920 920 920 920 920 92	From Debt Service Funds	3620								
36,50 37,50 37,5	From Capital Projects Funds	3630								
ds 3670 ds 3690 3690 910 910 920 920 920 920 920 9	intertund	3660								
3690 3690 3690 3690 3690 3690 3910 3910 3920	From Internal Service Funds	3670								
### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ### (Jaco) ###	From Enterprise Funds	3690								
90 910 920 920 920 920 920 920 920 920 920 92	Total Transfers In	3600	0.00							
220 220 230 250 250 250 270 280 280 270 2710	ransfers Out: (Function 9700) To the Comment Fund	910								
930 950 950 960 970 970 970 970 2800 2800 2810 2710 2710 2710 2710 2710 2710 2710 27	To Debt Service Funds	920								
950 960 970 970 970 970 280 2800 2800 2800 2710 2710 2720 2730 2740 2750 2760 2760	To Capital Projects Funds	930								
960 970 970 980 980 9700 2800 2800 2800 2710 2720 2720 2730 2740 2750 2750 2760	Interfund	950								
970 990 9700 2800 2800 2801 2710 2720 2720 2730 2740 2750 2760	To Permanent Funds	960								
2800 2800 2800 2891 2710 2720 2720 2730 2740 2750 2760	To Internal Service Funds	970								
2800 2800 2891 2891 2710 2720 2730 2740 2750 280, 2023	Total Transfer (hu)	9700	0.00							
2800 2891 2710 2720 2720 2730 2740 2750 280, 2023	otal Other Financing Sources (Uses)		0.00							
2800 2891 2710 2720 2720 2720 2730 2740 2750 2750 2750	tet Change in Fund Balance		0.00							
2891 2710 2720 2720 2720 2730 2740 2759 280, 2023	und Balance, July I, 2022	2800	The state of the s							
2710 2720 2720 2730 2740 2759 2759 2769	djustments to Fund Balance	2891								
2720 2730 2740 2740 2750 2700	Nonspendable Fund Balance	2710								
2770 2740 2750 20, 2023 2790	Restricted Fund Balance	2720								
2740 2750 20, 2023 2700	Committed Fund Balance	2730								
30, 2023 2700	Assigned Fund Balance	2740								
	Total Fund Balances, June 30, 2023	2700	0.00							

Total Fund Balances, June 30, 2023

DISTRICT SCHOOL BOARD OF OKCECHOREE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Tissul Your Ended June 30, 2023

For the Fiscal Year Ended June 30, 2023	-			***************************************		***************************************			;
EXPENDITURES	Account	000 loo	200 Employee	300 Purchased	400 Energy	Materials Value 1	Capital	700	Totals
Current		Silancs	Denetics	SCHOOL	Services	and Supplies	Quilav	Other	
Instruction Student Surport Services	5000	1,371,413,22	308.011.97 48 770 80	1,257,180.90		221,146.28	44,955.33		3,202,707,70
Instructional Media Services	6200	12,000.00	947.35	5,223,52					
Instruction and Curriculum Development Services	6300	245,573.30	73.332.27	2,447.06	TO COMPANY OF THE PROPERTY OF		And Andrew Processing States and American		
Instructional Staff Training Services	6400	24,000.00	1,869.51	38,517.00		66,512.79			
Instruction-Related Technology	6500	226,247.93	86,781.92						
Board	7100								
General Administration	7200	8,000.00	91,819					220,392.99	Variation variation in the second
School Administration	7300	49,000.00	3,796.90	50,679.66					
Facilities Acquisition and Construction	7410		***************************************				1,046,781.90		1,046,781.90
Fiscal Services	7500	9,000.00	715.24						
Food Services	7600	32,500.00	3,522,20						
Central Services	7700	9,000,00	721.15					2,325,00	and a second of the second of
Student Transportation Services	7800	45,500.00	4.968.47		2,637.46				
Operation of Plant	7900	17,000.00	1.922.05						***************************************
Maintenance of Plant	8100	10,000.00	990.67						
Administrative Technology Services	8200	2,000.00	153.23	7,410.00					
Community Services	9100								
Capital Outlay: Facilities Acquisition and Construction	7470								
Other Capital Outlay	9300								
Total Expenditures		2,202,355.78	537.130.89	1,376,091,14	2.637.46	287,659.07	1,091,737,23	222.717.99	5.720.329.56
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)	Account								
T come	3770								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
From General Fund	36.10								
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	The same of the sa							
Total Transfers In	3600	0.00							
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 Entermise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
	,,,,,								

DISTRICT SCHOOL BOARD OF OKECHOBEE COUNTY
STATEMENT OF REVIENIES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Backed June 30, 2023

Decembrase Decembra Decembr	For the Fiscal Year Linued June 30, 2023		UVI	MAC	1000	NO.	703	(00)	TANK THE PROPERTY OF THE PROPE	Fund 446
Decision 1985	EXPENDITURES	Account Number	Salarios	200 Employee Benedits	Purchased Survives	Energy Services	Materials	Capital Carlos	700	Totals
Object Statistics 1888 189-13 <t< td=""><td>Curent</td><td>-</td><td>F</td><td>O. S. S.</td><td></td><td>Coll sever</td><td>mita supravo</td><td></td><td></td><td></td></t<>	Curent	-	F	O. S.		Coll sever	mita supravo			
Methodischiate Marie (1978) (1	Instruction Surdont Support Services	6100	53.070.76	30.051.68	2.788.76	ANNINA ANNI ANNI ANNI ANNI ANNI ANNI AN	00 874 1	16.066711	20.00	126.251.50
Kil min below 600 41511 4054 910 Kil min below 101 0.01 <td>Instructional Media Services</td> <td>6200</td> <td></td> <td></td> <td>A</td> <td>TO CONTRACT OF THE PARTY OF THE</td> <td>Lyan A Trays</td> <td></td> <td>4 MAIN</td> <td>***************************************</td>	Instructional Media Services	6200			A	TO CONTRACT OF THE PARTY OF THE	Lyan A Trays		4 MAIN	***************************************
Marian Asperta (Marian Marian) (Marian)	Instruction and Curriculum Development Services	6300			4,422.16			6,802.65	1.545.00	12,769.81
And Infinition 1810 1810 1811 1811 1811 1811 1811 181	Instructional Staff Training Services	6400								
Marie Mari	Instruction-Related Technology	6500				TOTAL CONTRACTOR OF THE PARTY O				
Manufaction 1872	Волга	7100								
Maria Mari	General Administration	7200							7.169.24	
No. 1900 1	School Administration	7300								
170 170	Facilities Acquisition and Construction	7410								
10 10 10 10 10 10 10 10	Fiscal Services	7500				A THE RESERVE AND A STATE OF THE PROPERTY OF T				
Marie Mari	Food Services	7600								
Indian In	Central Services	7700								-
Chim	Student Transportation Services	7800								
Calcide Calc	Operation of Plant	7900								
Calcinant Notation 100	Maintenance of Plant	8100								
Abbathanisherianiania 20	Administrative Technology Services	8200				and the second designation of the second des				
Initiates (Continues on Continues	Community Services	9100	5,875.96					***************************************		
Columbia	Aprilities Acquisition and Construction	7420								
	Other Capital Outley	9300								
AND EXPLACATION (ARCHIN)	otal Expenditures		149,602.95	53,636,04		0.00	1.278.00	18,793.56	9,004.24	239,525.71
OTHERR FINANCING SOURCES (NESS) Account Analytic (Account and CHANGES IN FUND BALANCES) Account and CHANGES IN FUND BALANCES Account and CHANGES IN FUND BALANCES Account and CHANGES IN FUND BALANCES 3720 3	xeesy (Deficiency) of Revenues over Expenditures									
15 15 15 15 15 15 15 15	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Fund	oans	3720								
Funds 3740	ale of Capital Assets	3730								
Fand 3610 1620	oss Recoveries	3740								
ds 3620 ds 3630 3630 3640 3660 3660 3660 910 910 920 920 920 920 920 92	From General Fund	3610								
ds 3630 ds 3650 3660 3660 3660 3660 910 910 920 920 920 920 920 92	From Debt Service Funds	3620								
3659 3660 3670 3690 3690 3690 910 910 920 920 920 920 920 9	From Capital Projects Funds	3630								
3660 3670 3670 3670 3670 3670 3670 3670 3670 3670 3670 3670 3670 3670 3770	Interfund	3650								
ds 3670 3650 00 01 910 910 910 910 920 920 950 960 970 970 970 2890 2890 2891 2710 2720 2730 2730	From Permanent Funds	3660	A STATE OF THE STA							
3690 3600 3600 310 310 320 320 320 320 320 320 320 32	From Internal Service Funds	3670								
90) 910 910 920 920 920 950 950 960 9700 9700 2890 2890 2710 2710 2720 2730 2740 2750	From Enterprise Funds	3690	The state of the s							
90 910 920 920 930 930 930 930 930 930 930 930 930 93	Total Transfers In	3600	9.00							
930 930 930 950 960 970 970 970 970 970 280 289 2710 2720 2730 2730 2750 2750	ransfers Out: (Function 9700)	·								
930 950 960 970 970 970 9700 2800 2891 2710 2720 2730 2730 2750 2750	To Deld Section Funds	920								
950 960 970 970 990 9700 2800 2891 2710 2720 2730 2730 2740 2750 2750	To Capital Projects Funds	930								
960 970 990 990 9700 2800 2891 2991 2790 2790 2790 2790 2790 2790 2790	Interfund	950								
970 990 9700 2800 2801 2801 2710 2720 2730 2740 2750 2760	To Permanent Funds	960								
990 9700 2800 2801 2891 2710 2720 2730 2740 2750 2750 2750	To Internal Service Funds	970								
28/0 27/0 27/0 28/0 28/0 28/0 28/0 27/0 27/0 27/0 27/0 27/0 27/0 27/0 27	To Enterprise Funds	990								
2800 2800 2891 2710 2720 2730 2740 2750 2750 2750 2750 2750	Total Transfers Out	9700	0.00							
2800 2891 2891 2710 2720 2730 2740 2750 2750 2750	Total Other Financing Sources (Uses)		0.00							
2800 2891 2710 2770 2770 2770 2770 2770 2770 277	Vet Change in Fund Balance		741.57							
2891 2710 2720 2730 2730 2740 2750 2760 2760	und Balance, July 1, 2022	2800	356.31							
2710 2720 2726 2736 2740 2740 2760 2760	Adjustments to Fund Balance	2891								
2720 2730 2730 2740 2750 2760	Sking fund balance	3								
2730 2740 2750 2760	Restricted Fund Balance	2720	1.097.88							
2740 2759 2700	Committed Fund Balance	2730								
2750 2700	Assigned Fund Balance	2740								
2700	Unassigned Fund Balance	2750								
	Total Fund Balances, June 30, 2023	2700	1,097.88							

DISTRICT SCHOOL HOARD OF GREECHOBSE COUNTY
STATEMENT OF REVENUES, EVENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fisch Your Field June 30, 2023
REVENUES
Account

Account

Exhibit K-5 FDOE Page 15 Fund 490

\$00 Materials and Supplies

600 Capital Outlay

700 Other

Totals

					555.316
			0.00	2700	Total Fund Balances, June 30, 2023
				2740	Assigned Fund Balance
				2730	Committed Fund Balance
			A CONTRACTOR OF THE PARTY OF TH	2720	Restricted Fund Dalance
				2710	Nonspendable Fand Balance
				2891	Adjustments to Fund Balance Ending Fund Balance
				2800	Fund Balance, July 1, 2022
			0.06		Net Change in Fund Balance
			0.00	9700	Total Other Fluoricine Sources (Flora)
				990	To Enterprise Funds
				970	To Internal Service Funds
				960	To Permanem Funds
				950	Interfund
				930	To Capital Projects Funds
				920	To Debt Service Funds
				910	To General Fund
			0.00	3600	Transfers Out: (Function 9700)
				3690	From Enterprise Funds
				3670	From Internal Service Funds
				3660	From Permanent Funds
				3650	interfund
				3630	From Capital Projects Funds
				3620	From Debt Service Funds
				3610	From Convert Binst
				3740	Loss Recoveries
			A CONTRACTOR OF THE CONTRACTOR	Account Number	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES
					Excess (Deficiency) of Revenues over Expenditures
90	0.0	0.00	0.00		Total Expenditures
				9300	Other Cardal Onlaw
					Capital Outley:
				9100	Community Services
				8200	Administrative Technology Services
				8100	Maintenance of Plant
		***************************************	MANAGEMENT OF CHANGE IN A SECTION OF THE SECTION OF	7800	Student Transportation Services
		***************************************		7700	Central Services
				7600	Food Services
***************************************				7500	Fiscal Services
				7410	Facilities Acquisition and Construction
				7300	School Administration
***************************************				7700	Board Checked Administration
				6500	Instruction-Related Technology
- Market Sammer and Charles an				6400	Instructional Staff Training Services
				6300	Instruction and Curriculum Development Services
			THE PERSON OF TH	6200	Instructional Media Services
				6100	Student Support Services
				5000	Lastron: Instruction
Services	Services	Benefits	Salanes	Number	
4000	300	200 Employee	100	Account	EXPENDITURES
			0.00	3000	Total Revenues
			0.00	3.400	Total Local
				3495	Other Miscellaneous Local Sources
				3433	Net increase (Decrease) in Fair Value of Investments
			***************************************	3432	Gain on Sale of Investments
				3431	Interest on Investments
				3399	Other Miscellaneous State Revenues
					State:
			0.09	3200	Total Federal Through State and Local
				096.6	Vicalianome Folderi Theorek Cert
				77en	Federal Through State and Local: Edwal Through Local
				Number	REVENUES
			-	Account	

To Permanent Funds
To Internal Service Funds
To Enterprise Funds
Total Transfers Out
Total Other Financing Sources (Uses) Net Change in Fund Balances
Fund Balance, July 1, 2022
Adjustments to Fund Balances
Ending Fund Balances Other Deltt Service
Total Expenditures Restricted Fund Balance
Committed Fund Balance
Assumed Fund Balance
Unassigned Fund Balance
Total Fund Balance, June 20, 2023 From Enterprise Funds

Total Transfers In

Fransfers Out: (Function 9700) Pennism on Refunding Leus-Purchase Agreements

Discount on Refunding Leus-Purchase Agreet (Function 2999)

Payment is Refunded Leuss-Purchase Fescow Agent (Function 2999)

majers he: receeds of Forward Supply Contract ace Value of Refunding Bonds Total State Sources To Capital Projects Funds
To Special Revenue Funds
Interfund eld Service (Function 9200) County Local Sales Tax
School District Local Sales Tax
Tax Redemptions xcoss (Deficiency) of Revenues Over Expenditures Redemption of Principal Interest enium en Refunding Hensis Discount en Refunding Bonds (Function 9299) Payments to Refunded Bonds Fserow Agent (Function 9299) mium on Sale of Bonds Gain on Sale of Investments
Net Increase (Decrease) in Fair Value of Investments
Gifts, Granta and Bequeats Siles Tax Distribution (s. 212.2016)(d)(b), a., F.S.) Interfund From General Fund From Capital Projects Funds needs of Lease-Purchase Agreements From Permanent Funds Refunds of Prior Year's Expenditures Nonspendable Fund Balance From Internal Service Funds From Special Revenue Funds Discount on Lease-Purchase Agreements (Function 9299) Dues and Fees Total Local Sources Other Muscellaneous Local Sources Interest on Investments Excess Fees Payment in Lieu of Taxes District Debt Service Taxes Other Mescellaneous State Revenues COXDS Withheld for SBUCOHI Bonds Miscellaneous Federal Through State Miscellaneous Federal Direct To General Fund Discount on Sale of Bonds (Function 9299) ace of Bonds OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE EXPENDITURES REVENUES 926 926 926 936 956 956 956 916 3630 3630 3650 3650 3670 3670 3710 3791 891 Account Number Account Number 2710 2720 2730 2740 2750 2750 3770 3770 3770 1775 1775 1775 3794 894 762 710 720 730 3423 3431 3326 3326 3341 3399 3199 3750 3793 893 3433 3446 3446 3495 3496 3497 3490 3418 3421 3412 2800 SBECOBI Bends 210 SBECOBI Bonds 210 0.00 Special Act Bonds 220 Special Act Bonds 118 Sections #011.14 and #011.15, F.S., Leans 230 Sections 1011.14 and 1011.15. F.S., Loans 230 Motor Vehicle Revenue Bonds 240 Motor Vehicle Revenue Bends 248 0.00 0.00 0.00 District Bonds 250 District Bonds 0.00 Other Debt Service 198 Other Debt Service 298 0.00 AKRA Economic Stimulus Debt Service 299 ARRA Economic Stimulus Deht Service 199 Totals Totals 0.00 0.00 0.00 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

A CT TAKE A REPORT A WAY AND ADDRESS FRANCE SEED AT SHEET	7	2							1	mhranachan	***************************************	, man 2000
REVENUES	Account Number	Bond Issues (COBI)	Special Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service Program (CO&DS)	Section 1011.71(2), F.S	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
Federal:		330	Jec	JUV	540	JOV	yeu	3/0	380	390	399	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299				3,078,444,26							3.078,444.26
Sine: CO&DS Distributed	3321						737 .160 84					1000
Interest on Undistributed CO&DS	3325						4,043.65			and the second s		4.043.65
Sales Tax Distribution (s. 212,20(6)(d36.a., F.S.)	3341											0.0
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391			With the same of t								0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.0
Class Size Reduction Capital Outlay	3396											0.00
Charler School Capital Outlay Funding	3397							WWW. 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14.	AND			0.00
Total State Sources	unte	000	00.0	00.0	200	0.00	22 512 50	0.00		38,990.00	9 00	38,990,00
Local:								ANO.	1	20,222,000	0.000	2/3,303,30
County I and Sulse The	2,120							5,967,351.68				5,967,331,68
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423							54.925.45				54,925.45
Interest on Investments	3431						3,194.13	71,612.30		2,535,13		77,341.56
Clain on Sale of Investments	3432									A STATE OF THE STA		0.00
Net Increase (Decrease) in Fair Value of Investments	3433								OFFICE AND ADDRESS OF THE ADDRESS OF			0.00
Other Miscellandone I cont Controls	3016											0.00
Innact Fees	3496									22,115,12		23.511.31
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	3.194.13	6,093,869.43	0.00	27,846.44	0.00	6,124,910.00
	3000	0.00	0.00	0.00	3,078,444.26	0.00	239,707.63	6,093,869.43	0.00	66,836,44	0.00	9,478,857.76
EXPENDITURES Capital Outlay: (Function 7400)										***********		
Library Books	010											0.0
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				3,078,444,26			AND AND THE PARTY AND THE PART				3,078,444.26
Furniture, Fixtures and Equipment	640					***************************************		173.623.94				173,623.94
Motor Vehicles (Including Buses)	650							422,464.00				422,464.00
Land	660			A AND THE COMMISSION OF THE PROPERTY OF THE PR							***************************************	0.00
Improvements Other Than Buildings	670						***************************************		APPAAN II SPERIA PLANTA PARA PARA PARA PARA PARA PARA PARA PA	22,862.00		22,862.00
Keniodeling and Kenovanons	600							1,124,595,80		16.128.00		1,140,723.80
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795									7/		0.00
Debt Service: (Function 9200)	35		*****									
interest	720						AVER CATALOGUE AND A STATE OF THE STATE OF T					0.00
Dues and Fees	730						286.02					286,02
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	3,078,444.26	0.00	286.02	1,720,683.74	0.00	38,990.00	0.00	4,838,404.02
		000	200	0.00	200	0.75	239.421.61	4.373.185.69	0.00	27 846 44	200	1000

DISTRICT SCHOOL BOARD OF OKEECHOBEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2023
REVENUES Account
REVENUES Account
Federal Direct
Federal Direct
3109

Other

Totals

Exhibit K-8 FDOE Page 19 Fund 000

200 Employee Henefits	gh State and Local	State Sources 3300 Joral Sources 3400	9000	EXPENDITURES Account Number Salaries	Ситис	Instruction \$500)	aport Services	S. S	evelopment Services		Administration	Centeral Authinistration 22(8) School Administration 73(0)	and Construction	Escal Services 7500	COMMUNICATION AND ADMINISTRATION OF THE PROPERTY OF THE PROPER	tion Services	icas	n Services	icas	Nervices Nervices Oustruction	n Services ology Services and Construction	Services Services	vices 7800 7000 8100 Sertices 8200 Sertices 9100 7120 710 720 720	7800 8100 8200 9100 7420 710 710	7800 7900 8100 8200 9100 7430 7430 710 710 720 Account	7890 7890	Partition Services 7800	78/00 79/00 8100 8200 9100 7120 710 710 720 720 7360 3610	2000 2000	Project Funds Project Fund	Products Products	Pant Pant Pant	Partition Services 7800	Partition Services 7800	Page Page	Page Page	### 1900 Pillant Proposition Propositi	### 1900 ### 1900	### 1900 Polition Services 7900 Politic 7	PROTEIN PROD PROD	PROTEIN PROTEIN	PROTEININ Services PROO	### 1900 ###################################	PROTEININ PROD PROD	Page Page				
	1 1			Employee Benefits																																													
																WITH THE PROPERTY OF THE PARTY							000																										
400 Energy Services			The state of the s	Materials		***************************************				NAME OF TAXABLE PARTY O				and an order of the second						111111111111111111111111111111111111111			00.00																										
400 500 Energy Materials Services and Supplies				Capitul Chillay						 ***************************************		The state of the s								(111111111)																													

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

Exhibit K-9 FDOE Page 20 Funds 900

Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	911	912	915	914	915	921	922	
3481								0.00
3482								0.00
3484					AND THE RESIDENCE AND THE PROPERTY OF THE PROP			0.00
3489					***************************************			0.00
	0.00	0.00	0.0		0.00	0.00	0.00	0.00
100								0.00
200								0.00
300								0,00
400								0,00
500								0.00
600								0.00
700								0.00
780								0.00
	0.00		0.0			0,00	0.00	0.00
	0.00	0.00	0.0			0.00	0.00	0.00
							-	
3431								0.00
3433								0.00
3440								0.00
3495								0.00
3740	derfoldere en enfortulere der felte fenen former de des enverents de des en der en en en en							0.00
3/80								0.00
790								0.00
810								0.00
	0.00	0.00	0.0		0,00	0.00	0.00	0.00
	0.00	0.00	0.0			0.00	0.00	0,00
3610								0.00
3620								0.00
3630								0.00
3640								0.00
3650								0.00
3670								0.00
3600	0.00	0.00	0.0			0.00	0.00	0.00
000								0.00
930								0.00
940								0.00
950								0.00
960								0.00
970								
9700	0.00	0,00	0.0	-		0.00	0.00	
	0.00	0.00	0.0		0.00	0.00	0.00	o de recensión des destados de compressos de
2880								0.00
2896								0.00
2780								0.00
	Account Number Number Number 1481 3481 3481 3482 3482 3484 3489 100 200 300 400 600 700 700 780 780 780 780 3431 3443 3443 3440 3495 3740 3740 3780 7720 780 3650 3650 3660 3650 3660 3670 3600 910 910 920 920 930 940 970 9700 9700 9700 9700	Self-Insurance - Consorti. 911	Self-Insurance - Consortium 911 912 911 912 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Self-Insurance - Consortium 913 913 0.00 <t< td=""><td>Self-insurance - Convoortium Self-insurance - Convoortium July July</td><td>Stiffbruscot-Consortium Stiffbruscot-Consortium ASEA-Countrium 911 912 913 914 914 915 0000 0.001 0.002 <t< td=""><td>Self-inversor - Centrollum Self-inversor - Centrollum ARA-Communit ARA-Communit Other Emergials Self-inversor - Centrollum 931 932 933 844 935 93 932 933 484 935 93 93 933 934 935 93<td> Schemus Constant Schemus Con</td></td></t<></td></t<>	Self-insurance - Convoortium July	Stiffbruscot-Consortium Stiffbruscot-Consortium ASEA-Countrium 911 912 913 914 914 915 0000 0.001 0.002 <t< td=""><td>Self-inversor - Centrollum Self-inversor - Centrollum ARA-Communit ARA-Communit Other Emergials Self-inversor - Centrollum 931 932 933 844 935 93 932 933 484 935 93 93 933 934 935 93<td> Schemus Constant Schemus Con</td></td></t<>	Self-inversor - Centrollum Self-inversor - Centrollum ARA-Communit ARA-Communit Other Emergials Self-inversor - Centrollum 931 932 933 844 935 93 932 933 484 935 93 93 933 934 935 93 <td> Schemus Constant Schemus Con</td>	Schemus Constant Schemus Con

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

Exhibit K-10 FDOE Page 21 Funds 700

For the Fiscal Year Ended June 30, 2023	1 C 1 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								Funds 700
INCOME OR (LOSS)	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Totals
OPERATING REVENUES		11/	/112	/13	714	715	731	791	
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								
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600		ad sonvers, and events for events distributed and events were defined and defined and desired desired and desired						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
Operating Income (Loss)		0.00	0.00	0,0			0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)	2/21								>
Gain on Sale of Investments	3432		***************************************						0.00
Net Increase (Decrease) in Fair Value of Investments	3433			de die des des des des des des des des des de					0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495		A THE PARTY OF THE						0.00
Loss Recoveries	3740			Annual control of the second o					0.00
Interact (Function 0000)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	018								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		And the delication of the second seco		0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In: From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650		in injustrial de de la descriptación de la des						0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Transfers Out: (Function 0700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930		entrary income and contract of the contract of	***************************************					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
lotal Fransfers Out	9700	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Change in Net Position	2880	0,00	00,0	n.in			0.00	0,00	0.00
Adjustments to Net Position	2896		AND AND THE RESERVE OF THE PROPERTY OF THE PRO	ender for de la company de					0.00
Net Position, June 30, 2023	2780								0.00
	The second secon								

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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

June 30, 2023					Fund 891
ASSETS	Account	Beginning Balance	Additions	Deductions	"
	Number	July 1, 2022			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

Exhibit K-12 FDOE Page 23 Fund 601

Notes Payable	Account Number	Total Balance [1] June 30, 2023	Total Balance [1] June 30, 2023	Total	Debt Principal Payments 2022-23	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	June 30, 2023	June 30, 2023		2022-23	2023-24	2022-23	2023-24
Notes Payable	2310					_		
			***************************************	0.00				
Obligations Under Leases and SBITA	2315			0,00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	AND		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	2330	3,057,737.29		3,057,737.29				
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	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.

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

For the Fiscal Year Enged June 30, 2023							FDOE Page 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2022	To FDOE	2022-23	2022-23	2022-23	June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	and the state of places and the contract of th		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	AND		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

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

Exhibit K-14 FDOE Page 25

355,869,00	355,869.00				651	EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses
Total	Capital Projects Funds 3XX	Special Revenue - Federal Education Stablilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	
602,578.41	5,266.55	0.00		597,311.86		Total
14,430.26				14,430.26	540	Oil and Grease
469,736.81	5,266.55			464,470.26	460	Diesel Fuel
118,411.34				118,411.34	450	Gasoline
0.00					422	Liquefied Petroleum Gas
0.00					412	Compressed Natural Gas
	·					ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)
2,219,784.66	5,266.55	0.00	25,537.33	2,188,980.78		Total - All Functions
1,576,708.83	0.00	0,00	0.00	1,576,708.83		Subtotal - Functions 7900 & 8100
0.00				eriusia a adalah a da da anta-ari menala menala menala da mangan da anta-ari menala da menala menala menala me	490	Other Energy Services - Functions 7900 & 8100
0.00					490	Other Energy Services - All Functions
5,896.60				5,896.60	460	Diesel Fuel - Functions 7900 & 8100
476,066.19	5,266.55		432.78	470,366.86	460	Diesel Fuel - All Functions
14,170.75				14,170.75	450	Gasoline - Functions 7900 & 8100
136,901.84			1,500.25	135,401.59	450	Gasoline - All Functions
0.00					440	Heating Oil - Functions 7900 & 8100
0.00					440	Heating Oil - All Functions
1,194,346.85				1,194,346.85	430	Electricity - Functions 7900 & 8100
1,212,344.85				1,212,344.85	430	Electricity - All Functions
7,618.25				7,618.25	421	Bottled Gas - Functions 7900 & 8100
7,618.25				7,618.25	421	Bottled Gas - All Functions
0.00					411	Natural Gas - Functions 7900 & 8100
0.00					411	Natural Gas - All Functions
354,676.38				354,676.38	380	Public Utility Services Other than Energy - Functions 7900 & 8100
386,853.53			23,604.30	363,249.23	380	Public Utility Services Other than Energy - All Functions
						UTILITIES AND ENERGY SERVICES EXPENDITURES:
Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	Special Revenue Food Services 410	General Fund 100	Subobject	
7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						min'ny avointra 1900 ao amin'ny faritr'i Augustinana ao amin'ny faritr'i Augustinana ao ao amin'ny faritr'i Au

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

Noncapitalized Expenditures:
Technology-Related Professional and Technical Services Technology-Related Materials and Supplies Technology-Related Repairs and Maintenance Miscellaneous Technology-Related Noncapitalized Software Technology-Related Noncapitalized Fixtures and Equipment Noncapitalized Computer Hardware Technology-Related Library Books Other Technology-Related Purchased Services Technology-Related Rentals Telephone and Other Data Communication Services TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES Subobject 5X9 649 619 399 359 799 692 644 379 369 General Fund 100 522,251.52 659,553.06 84,662.40 52,639.14 Special Revenue Funds 410, 420 and 490 389,126.05 162,665.91 104,059.48 91,747.15 24,700.00 4,480.80 1,050.00 422.71 Special Revenue - Federal Education Stablilization Fund 690,875.79 760,387.59 69,511.80 Capital Projects Funds 26,473.06 26,473.06 Total Exhibit K-14 FDOE Page 26 1,375,793.22 252,683.48 91,747.15 85,085.11 24,700.00 4,480.80 1,050.00 0.00 0.00 0.00 0.00

Total	Capitalized Software 6	Technology-Related Capitalized Fixtures and Equipment 6	Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure 6	TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE Sub-
	691	648	643	Subobject
15,408.87		1,298.43	14,110.44	General Fund 100
225,075.93		12,684.06	212,391.87	Special Revenue Funds 410, 420 and 490
474,402.25			474,402.25	Special Revenue - Federal Education Stablilization Fund 440
14,783.70			14,783.70	Capital Projects Funds 3XX
729,670.75	0,00	13,982.49	715,688.26	Total

1,835,539.76

^{*} 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.

	1,228,654.00	30,356.00	65,152.00	1,133,146.00	100 through 700	(Function 7800)
	2,253,057,00	386,274,00	971.624.00	895,159.00	roo macongar roo	(Functions 6200 through 6500) Student Transportation Support Services - Programs 111 117 113 754 and 755
	1,468,193,00	133,799,00	200,712,00	1,047,562,140,1	100 through 700	Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255
	1 320 102 00	00 00 F 63 1	00 616 296	00 C69 LFU I	100 through 700	Student Support Services - Programs 111, 112, 113, 254 and 255
	15.575,142.00	2.133,011.00	901,655.00	12.540.476.00	100 through 700	Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)
	24,942,646.00	2,705,709.00	2,704,690.00	19,532,247.00	100 through 700	Total Program Costs - Programs 111, 112, 113, 234 and 255 (Functions 5000 through 8200, do not include function 7420)
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Object	EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES
					T	
	1,167,881.32	779,829.48	75,072.31	312.979.53	520	Textbooks (Function 5000)
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	TEXTBOOKS (used for classroom instruction)
	20,144,130.75	478,284.17	0.00	19,665,846.58		TOTAL
	499,413.61	7,126.13	0.00	492,287,48		Total Career Program Salaries
	5,685.81	3.13		5.682.68	750	Carcer Program 300 (Function 5300)
	2.290.80			2.290.80	140	Career Program 300 (Function 5300)
	491,437.00	7,123.00		484.314.00	120	Career Program 300 (Function 5300)
	7,215,114.83	173,878.41	0.00	7,041,236,42		Total ESE Program Salaries
	81,356.34	76.41		81,279.93	750	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	32,765,49			32,765,49	140	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	7,100,993.00	173,802.00		6,927,191.00	120	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	1,093,841.79	4,310.89	0.00	1,089,530,90		Total Other Program Salaries
	12,578.80	1.89		12,576.91	750	Other Programs 130 (ESOL) (Function 5100)
	5,069.99			5,069,99	140	Other Programs 130 (ESOL) (Function 5100)
	1,076,193.00	4,309.00		1,071,884,00	120	Other Programs 130 (ESOL) (Function 5100)
	11.335.760.52	292,968.74	0.00	11,042,791.78		Total Basic Program Salaries
	127,600.30	128.74		127,471.56	750	Basic Programs 101, 102 and 103 (Function 5100)
	51,386.22			51,386.22	140	Basic Programs 101, 102 and 103 (Function 5100)
	11,156,774.00	292,840,00		10.863,934.00	120	Basic Programs 101, 102 and 103 (Function 5100)
						TEACHER SALARIES
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	
				396,223.51	580	Donated Foods
				1,883,798.28	570	Food
				201.131.23	510	Supplies
				410	Subobject	TOOD CERTIFICE CLIEBE IEC CLIEBODIECT
				Special Revenue Food Services		
0.00					392	Subawards Under Subagreements - In Excess of \$25,000
0.00					391	Subawards Under Subagreements - First \$25,000
						Other Purchased Services.
0.00					312	Subawards Under Subagreements - In Excess of \$25,000
0.00			AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		311	Subawards Under Subagreements - First \$25,000
						Professional and Technical Services:
Total	440	420	410	100		SUBAWARDS FOR INDIRECT COST RATE:
	Special Revenue - Federal Education Stabilization Fund	Special Revenue Other Federal Programs	Special Revenue Food Services	General Fund	Subobject	
Exhibit K-14 FDOE Page 27						SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2023

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2023
CATEGORICAL FLEXIBLE SPENDING
GENERAL FUND EXPENDITURES **Total Flexible Spending Expenditures** Career Education
Adult General Prekindergarten Subtotal - Flexible Spending Instructional Expenditures Exceptional Basic CATEGORICAL FLEXIBLE SPENDING -GENERAL FUND EXPENDITURES - CONTINUED Account Number 5500 \$100 \$200 \$300 \$400 5000 5900 Class Size Reduction Operating Student Transportation Florida Digital Classrooms Evidence-Based Reading Federally-Connected Student Funds Instructional Materials & Library Media 0.00 Supplemental Academic Instruction Guaranteed Allocation 0.00 0.00 Subtotals Totals

Career Education

Exceptional

Basic

Adult General

5400

5300 5100 5200

5500 5900 5000

0.00

0.00

Other Instruction
Subtotal - Flexible Spending Instructional Expenditures

			The state of the s			0.00	
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	3						
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					The state of the s	0.00
Capital Projects Funds	XXE						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00
LIFELONG LEARNING (1 delone coming expenditures are used in federal reporting)	Account Number	Amount					

(Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount	•	
Expenditures:				
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		Unexpended	Earnings	Expe
Farnings, Expenditures and Carrylorward Amounts:			97,194.55	
Expenditure Program or Activity:				
Exceptional Student Education				
School Nurses and Health Care Services				
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				
Student Services				
Consultants				-

Unexpended June 30, 2023

GENERAL FUND BALANCE SHEET INFORMATION	Fund	Amount
(This information is used in state reporting)	Number	, moditiv
Balance Sheet Amount, June 30, 2023		
Total Assets and Deferred Outflows of Resources	100	17,983,340.22
Total Liabilities and Deferred Inflows of Resources	100	1,883,652.65
ESE 348		

Total Expenditures	Interest	Redemption of Principal	Debt Service: (Function 9200)	Other Capital Outlay	Facilities Acquisition and Construction	Capital Outlay:	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Prekindergarten	Current	GENERAL FUND EXPENDITURES	VOLUNTARY PREKINDERGARTEN PROGRAM [1]
	720	710		9300	7420		9100	8200	8100	7900	7800	7700	7600	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5500		1 Macount 1 Million	Account Number
162,969.32																								162,969.32		Salaries	1001
81,823.40									AND THE RESIDENCE PROPERTY OF THE PARTY OF T															81,823,40		Benefits	Employee
0.00																										Services	Parchagad
0.00																							A CALL MAN AND AND AND AND AND AND AND AND AND A			Services	700
617.53																								617.53		and Supplies	Manager
0.00																										Capital	2000
0 639.50)						THE RESERVOIR THE PROPERTY OF															639.50		Other	700
246,049.75	0.00	0,00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,049.75		Totals	

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